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GASB STATEMENT NO. 68 REPORT
FOR THE
TEACHERS RETIREMENT SYSTEM OF GEORGIA
PREPARED AS OF JUNE 30, 2022





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

March 31, 2023

Board of Trustees
Teachers Retirement System of Georgia
Suite 100, Two Northside 75
Atlanta, GA 30318

Members of the Board:

Presented in this report is information to assist the Teachers Retirement System of Georgia (TRS) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 and to identify the information to be provided by the actuary, Cavanaugh Macdonald Consulting (CMC). This information is presented for the period ended June 30, 2022 (the Measurement Date).

GASB Statement No. 68 establishes accounting and financial reporting requirements for governmental employers that provide pension benefits to their employees through a trust.

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2021. The valuation was based upon data, furnished by the TRS staff, for active, inactive and retired members along with pertinent financial information. While not verifying data at the source, the actuary performed tests for consistency and reasonableness.

In order to prepare the results in this report, we have utilized actuarial models that were developed to measure liabilities and develop actuarial costs. These models include tools that we have produced and tested, along with commercially available valuation software that we have reviewed to confirm the appropriateness and accuracy of the output. In utilizing these models, we develop and use input parameters and assumptions about future contingent events along with recognized actuarial approaches to develop the needed results.

The actuarial calculations were performed by qualified actuaries according to generally accepted actuarial principles and practices, as well as in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board. The calculations are based on the current provisions of the Plan, and on actuarial assumptions that are, internally consistent and individually reasonable based on the actual experience of the Plan. In addition, the calculations were completed in compliance with the laws governing the Plan and, in our opinion, meet the requirements of GASB 68. John Garrett and Edward Koebel are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



Board of Trustees
March 31, 2023
Page 2

These results are only for financial reporting and may not be appropriate for funding purposes or other types of analysis. Calculations for purposes other than satisfying the requirements of GASB 67 and GASB 68 may produce significantly different results. Future actuarial results may differ significantly from the current results presented in this report due to such factors as changes in plan experience or changes in economic or demographic assumptions.

Sincerely yours,

A handwritten signature in blue ink that reads 'John J. Garrett'.

John J. Garrett, ASA, FCA, MAAA
Principal and Consulting Actuary

A handwritten signature in blue ink that reads 'Cathy Turcot'.

Cathy Turcot
Principal and Managing Director

A handwritten signature in blue ink that reads 'Edward J. Koebel'.

Edward J. Koebel, FCA, EA, MAAA
Chief Executive Officer



TABLE OF CONTENTS

<u>Section</u>	<u>Item</u>	<u>Page No.</u>
I	Introduction	1
II	Summary of Collective Amounts	3
III	Notes to Financial Statements	4
IV	Collective Pension Expense	12
V	Required Supplementary Information	14
<u>Schedule</u>		
A	Schedule of Employer Allocations	15
B	Schedule of Pension Amounts by Employer	43
C	Schedule of Remaining Deferred Inflows and Outflows	56
D	Summary of Main Plan Provisions	71
E	Statement of Actuarial Assumptions and Methods	75
F	Funding Policy of the TRS Board of Trustees	79



**REPORT OF THE ANNUAL GASB STATEMENT NO. 68
REQUIRED INFORMATION FOR THE
EMPLOYERS PARTICIPATING IN THE TEACHERS RETIREMENT SYSTEM OF GEORGIA**

PREPARED AS OF JUNE 30, 2022

SECTION I – INTRODUCTION

The Governmental Accounting Standards Board issued Statement No. 68 (GASB 68), “*Accounting and Financial Reporting For Pensions*” in June 2012. The Teachers Retirement System of Georgia (TRS) is a cost-sharing multiple employer defined benefit pension plan.

This report, prepared as of June 30, 2022 (the Measurement Date), presents information to assist the employers participating in TRS in meeting the requirements of GASB 68 for the fiscal year ending June 30, 2023 (Reporting Date). Much of the material provided in this report is based on the data, assumptions and results of the annual actuarial valuation of TRS as of June 30, 2021. The results of that valuation were detailed in a report dated May 11, 2022.

The NPL shown in the GASB Statement No. 67 Report for the Teachers Retirement System of Georgia Prepared as of June 30, 2022 and submitted September 12, 2022 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

Pension Expense (PE) includes amounts for service cost (the normal cost under the Entry Age Normal actuarial cost method for the year), interest on the Total Pension Liability (TPL), changes in benefit structure, amortization of increases/decreases in liability due to actuarial experience and actuarial assumption changes, and amortization of investment gains/losses. The actuarial experience and assumption change impacts are amortized over the average expected remaining service life of the Plan membership as of the Measurement Date, and investment gains/losses are amortized over five years. The development of the collective PE is shown in Section IV.

The unamortized portions of each year’s experience, assumption changes and investment gains/losses are used to develop deferred inflows and outflows, which also must be included in the employer’s financial statements. The development of the collective deferred inflows and outflows is shown in Section III.

These collective amounts have been allocated based on actual contributions made to TRS during the measurement period to determine the proportionate share to each participating employer. In addition, TRS receives contributions directly from the State Department of Education (DOE) for certain employees of certain participating employers. These employers are considered to be in a special funding situation as defined by GASB 68 and the DOE is treated as a nonemployer contributing entity in TRS. Schedule A of this report shows the total amount of employer contributions for the years endings June 30, 2021 and June 30, 2022 from each participating employer, the amount of contributions from the DOE associated with each employer in the special funding situation and the total amount of DOE contributions. Schedule A also shows the proportionate share percentages that have been determined based on these contributions.

Based on these percentages, we have determined the proportionate share amounts of the NPL, PE and Deferred Inflows and Outflows for each participating employer. These amounts are shown in Schedule B. The proportionate share amounts of each of these items associated with each employer in a special funding situation, and the total proportionate share amounts of each item for the DOE are also provided.



Section II of this report is a summary of the principal results of the collective amounts under GASB 68. Section III provides the results of all the necessary calculations presented in the order laid out in GASB 68 for note disclosure and Required Supplementary Information (RSI).



SECTION II - SUMMARY OF COLLECTIVE AMOUNTS
(\$ IN THOUSANDS)

	2022
Valuation Date (VD):	June 30, 2021
Measurement Date (MD):	June 30, 2022
Reporting Date (RD):	June 30, 2023
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	6.90%
Municipal Bond Index Rate	3.37%
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Equivalent Interest Rate	6.90%
Net Pension Liability (Asset):	
Total Pension Liability (TPL)	\$ 119,594,792
Fiduciary Net Position (FNP)	<u>87,122,859</u>
Net Pension Liability (Asset) (NPL = TPL – FNP)	\$ 32,471,933
FNP as a percentage of TPL	72.85%
Collective Pension Expense (PE):	\$ 4,744,041
Deferred Outflows of Resources:	\$ 12,615,791
Deferred Inflows of Resources:	\$ 169,024



SECTION III – NOTES TO FINANCIAL STATEMENTS

The material presented herein will follow the order presented in GASB 68. Paragraph numbers are provided for ease of reference. Amounts are shown in aggregate. Please refer to Schedule B of this report for the proportionate share of certain pension amounts as required by GASB 68.

Paragraphs 77 and 78(a)-(f): These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TPL. The complete set of actuarial assumptions utilized in developing the TPL are outlined in Schedule E. The TPL was determined by an actuarial valuation as of June 30, 2021, using the following key actuarial assumptions:

Inflation	2.50 percent
Salary increases, including inflation	3.00 – 8.75 percent
Investment Rate of Return	6.90 percent, net of pension plan investment expense, including inflation
Post-Retirement Benefit Increases	1.50 percent, semi-annually

Post-retirement mortality rates for service retirements and beneficiaries were based on the Pub-2010 Teachers Headcount Weighted Below Median Healthy Retiree mortality table (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. Post-retirement mortality rates for disability retirements were based on the Pub-2010 Teachers Mortality Table for Disabled Retirees (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. The Pub-2010 Teachers Headcount Weighted Below Median Employee mortality table with ages set forward one year and adjusted 106% was used for death prior to retirement. Future improvement in mortality rates was assumed using the MP-2019 projection scale generationally. These rates of improvement were reduced by 20% for all years prior to the ultimate rate.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2013 – June 30, 2018, with the exception of the long-term assumed rate of return on assets (discount rate) which was changed from 7.50% to 7.25% effective with the June 30, 2018 valuation, and then from 7.25% to 6.90% effective with the June 30, 2021 valuation. In addition, the assumed annual rate of inflation was changed from 2.75% to 2.50% effective with the June 30, 2018 valuation, and the payroll growth assumption was changed from 3.00% to 2.50% effective with the June 30, 2021 valuation.

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



The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.0%	0.2%
US Large Stocks	46.3%	9.4%
US Small Stocks	1.2%	13.4%
Int'l Developed Mkt Stocks	12.3%	9.4%
Int'l Emerging Mkt Stocks	5.2%	11.4%
Alternatives	<u>5.0%</u>	10.5%
Total	100.0%	

*Net of inflation

Discount rate. The discount rate used to measure the total pension liability was 6.90 percent. 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 the actuarially determined employer contribution rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Paragraph 78(g): This paragraph requires disclosure of the sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents the net pension liability (asset) of the System, calculated using the discount rate of 6.90 percent, as well as what the System's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate (\$ thousands):

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
System's net pension liability (asset)	\$48,989,393	\$32,471,933	\$18,983,242

Paragraph 80(a): This paragraph requires disclosure of the employer's proportionate share of the collective NPL and, if an employer has a special funding situation, the portion of the nonemployer contributing entities' proportional share of the collective NPL that is associated with the employer. These amounts are shown in Schedule B.

Paragraph 80(b): This paragraph requires disclosure of the employer's proportion (percentage) of the collective NPL and the changes in proportion since the prior measurement date. These amounts are shown for all entities in Schedule A.

Paragraph 80(c): June 30, 2021 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2022 using standard roll forward techniques. The procedure used to



determine the TPL as of June 30, 2022 is shown on page 6 of the GASB 67 report for TRS submitted on September 12, 2022.

Paragraphs 80(d): The long-term assumed rate of return on assets (discount rate) was changed from 7.25% to 6.90% and the payroll growth assumption was changed from 3.00% to 2.50% since the prior measurement date.

Paragraphs 80(e): There was no change in the benefit terms that affected the measurement of the TPL since the prior measurement date.

Paragraph 80(f): Not applicable.

Paragraph 80(g): Please see Section IV of this report for the development of the collective pension expense. The PE for each employer is shown in Schedule B.

Paragraph 80(h): Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce pension expense they are labeled deferred inflows. If the amounts will increase pension expense they are labeled deferred outflows. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average expected remaining service life of the active and inactive Plan members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five-year period.

The table below provides a summary of the collective deferred inflows and outflows as of the Measurement Date. The allocation of the collective deferred inflows and outflows is provided in Schedule B.

	Collective Deferred Outflows of Resources (\$ thousands)	Collective Deferred Inflows of Resources (\$ thousands)
Differences between expected and actual experience	\$1,347,918	169,024
Changes of actuarial assumptions	4,888,062	0
Net difference between projected and actual earnings on plan investments	<u>6,379,811</u>	<u>0</u>
Total	<u>\$12,615,791</u>	<u>\$169,024</u>

The following tables show the components of the collective deferred outflows of resources and the collective deferred inflow of resources by year.



Collective Deferred Outflows and Inflows for Differences between Expected and Actual Experience (\$ thousands)

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2022	\$0	\$215,975	4.6	\$0	\$0	\$0	\$215,975	\$0	\$46,951	\$0	\$169,024
2021	1,934,042	0	4.7	1,522,544	0	0	0	411,498	0	1,111,046	0
2020	368,463	0	4.7	211,671	0	0	0	78,396	0	133,275	0
2019	430,272	0	5.0	172,110	0	0	0	86,054	0	86,056	0
2018	894,691	0	5.1	192,971	0	0	0	175,430	0	17,541	0
2017	573,483	0	5.1	11,243	0	0	0	11,243	0	0	0
Total				<u>\$2,110,539</u>	<u>\$0</u>	<u>\$0</u>	<u>\$215,975</u>			<u>\$1,347,918</u>	<u>\$169,024</u>



Collective Deferred Outflows and Inflows for Differences from Assumption Changes (\$ thousands)

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2022	\$5,026,914	\$0	4.6	\$0	\$0	\$5,026,914	\$0	\$1,092,807	\$0	\$3,934,107	\$0
2021	0	0	4.7	0	0	0	0	0	0	0	0
2020	1,316,780	0	4.7	756,448	0	0	0	280,166	0	476,282	0
2019	2,388,357	0	5.0	955,344	0	0	0	477,671	0	477,673	0
2018	0	0	5.1	0	0	0	0	0	0	0	0
2017	0	0	5.1	0	0	0	0	0	0	0	0
Total				<u>\$1,711,792</u>	<u>\$0</u>	<u>\$5,026,914</u>	<u>\$0</u>			<u>\$4,888,062</u>	<u>\$0</u>



Collective Deferred Outflows and Inflows for Differences in Investment Experience (\$ thousands)

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2022	\$20,094,518	\$0	5.0	\$0	\$0	\$20,094,518	\$0	\$4,018,904	\$0	\$16,075,614	\$0
2021	0	17,388,575	5.0	0	13,910,860	0	0	0	3,477,715	0	10,433,145
2020	1,529,261	0	5.0	917,557	0	0	0	305,852	0	611,705	0
2019	628,185	0	5.0	251,274	0	0	0	125,637	0	125,637	0
2018	0	973,652	5.0	0	194,732	0	0	0	194,732	0	0
2017	0	3,137,113	5.0	0	0	0	0	0	0	0	0
Total				<u>\$1,168,831</u>	<u>\$14,105,592</u>	<u>\$20,094,518</u>	<u>\$0</u>			<u>\$16,812,956</u>	<u>\$10,433,145</u>
Net difference between projected and actual earnings on investments										\$6,379,811	



Summary of Collective Deferred Outflows and Inflows (\$ thousands)

Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
Deferred Outflows of Resources:					
Difference between expected and actual experience					
2022	4.6	\$0	\$0	\$0	\$0
2021	4.7	1,522,544	0	411,498	1,111,046
2020	4.7	211,671	0	78,396	133,275
2019	5.0	172,110	0	86,054	86,056
2018	5.1	192,971	0	175,430	17,541
2017	5.1	11,243	0	11,243	0
Difference between expected and actual assumptions					
2022	4.6	\$0	\$5,026,914	\$1,092,807	\$3,934,107
2021	4.7	0	0	0	0
2020	4.7	756,448	0	280,166	476,282
2019	5.0	955,344	0	477,671	477,673
2018	5.1	0	0	0	0
2017	5.1	0	0	0	0
Difference between projected and actual earnings					
2022	5.0	\$0	\$20,094,518	\$4,018,904	\$16,075,614
2021	5.0	0	(13,910,860)	(\$3,477,715)	(10,433,145)
2020	5.0	0	917,557	305,852	611,705
2019	5.0	0	251,274	125,637	125,637
2018	5.0	0	(194,732)	(194,732)	0
2017	5.0	0	0	0	0
Subtotal					\$6,379,811

Total Deferred Outflows of Resources		<u>\$3,822,331</u>	<u>\$12,184,671</u>	<u>\$3,391,211</u>	<u>\$12,615,791</u>
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Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
Deferred Inflows of Resources:					
Difference between expected and actual experience					
2022	4.6	\$0	\$215,975	\$46,951	\$169,024
2021	4.7	0	0	0	0
2020	4.7	0	0	0	0
2019	5.0	0	0	0	0
2018	5.1	0	0	0	0
2017	5.1	0	0	0	0
Difference between expected and actual assumptions					
2022	4.6	\$0	\$0	\$0	\$0
2021	4.7	0	0	0	0
2020	4.7	0	0	0	0
2019	5.0	0	0	0	0
2018	5.1	0	0	0	0
2017	5.1	0	0	0	0
Difference between projected and actual earnings					
2022	5.0	\$0	\$0	\$0	\$0
2021	5.0	13,910,860	0	13,910,860	0
2020	5.0	(917,557)	0	(917,557)	0
2019	5.0	(251,274)	0	(251,274)	0
2018	5.0	194,732	0	194,732	0
2017	5.0	0	0	0	0
Difference between projected and actual earnings					
					\$0

Total Deferred Inflows of Resources		<u>\$12,936,761</u>	<u>\$215,975</u>	<u>\$12,983,712</u>	<u>\$169,024</u>
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Paragraph 80(i): Collective amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date (\$ thousands):	
Year 1	\$3,369,864
Year 2	2,555,391
Year 3	1,875,095
Year 4	4,646,417
Year 5	0
Thereafter	0

Paragraph 80(j): The amount of revenue recognized for the support provided by nonemployer contributing entities for the participating employers is provided in Schedule B.



SECTION IV – COLLECTIVE PENSION EXPENSE

As noted earlier, the collective Pension Expense (PE) consists of a number of different items. GASB 68 refers to the first as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. The second item is interest on the beginning Total Pension Liability (TPL) and the cash flow during the year at the 7.25% rate of return in effect as of the previous measurement date.

The next three items refer to any changes that occurred in the TPL due to:

- benefit changes, or
- actual versus expected experience, or
- changes in actuarial assumptions.

Benefit changes, which are reflected immediately in PE, can be positive, if there is a benefit improvement for existing Plan members, or negative if there is a benefit reduction. For the year ended June 30, 2022, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership determined at the beginning of the year. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2022, this number of years for the active members is 9.8. The average expected remaining service life of the inactive members is zero. The number of years to use for the amortization is the weighted average for all active and inactive members, or 4.6 years.

The last item under changes in TPL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, or 4.6 years.

Member contributions for the year and projected earnings on the Fiduciary Net Position (FNP), again at the discount rate used to calculate the liabilities, are subtracted from the amount determined thus far. One-fifth of current period differences between projected and actual investment earnings on the FNP are recognized in the pension expense.

The current year portions of previously determined experience, assumption and earnings amounts, recognized as deferred outflows and inflows (see Section III) are included also. Deferred outflows are added to the PE while deferred inflows are subtracted from the PE. Finally, administrative expenses and other miscellaneous items are included.



The calculation of the Collective Pension Expense determined as of the measurement date is shown in the following table:

Collective Pension Expense Determined as of the Measurement Date (\$ thousands)	
Service Cost at end of year	\$1,742,643
Interest on the TPL and net cash flow	7,837,074
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(46,951)
Expensed portion of current-period changes of assumptions	1,092,807
Member contributions	(853,376)
Projected earnings on plan investments	(7,323,954)
Expensed portion of current-period differences between projected and actual earnings on plan investments	4,018,904
Administrative expense	16,470
Other	(19,076)
Recognition of beginning deferred outflows and inflows of resources as pension expense	<u>(1,720,500)</u>
Collective Pension Expense	<u>\$4,744,041</u>



SECTION V – REQUIRED SUPPLEMENTARY INFORMATION

Paragraph 82:

Changes of assumptions.

- On November 18, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, withdrawal and salary increases.
- Effective with the June 30, 2018 valuation, the long-term assumed rate of return on assets (discount rate) was changed from 7.50% to 7.25%, and the assumed annual rate of inflation was changed from 2.75% to 2.50%.
- On May 13, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, disability, and withdrawal.
- Effective with the June 30, 2021 valuation, the long-term assumed rate of return on assets (discount rate) was changed from 7.25% to 6.90%, and the payroll growth assumption was changed from 3.00% to 2.50%.

Method and assumptions used in calculations of actuarially determined contributions. The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported (June 30, 2022 employer contributions were determined in the June 30, 2019 valuation). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percent of pay, closed
Remaining amortization period	24.9 years
Asset valuation method	5-year smoothed fair value
Inflation	2.50 percent
Salary increase	3.00 percent to 8.75 percent, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation
Post-Retirement Benefit Increases	1.50% semi-annually



SCHEDULE A

**Teachers Retirement System of Georgia
Schedule of Employer Allocations as of June 30, 2021**

Employers	2021 Actual Employer Contributions	Employer Allocation Percentage
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 2,816,762.47	0.113585%
ACADEMY FOR CLASSICAL EDUCATION INC	1,401,821.15	0.056528%
ALBANY STATE UNIVERSITY	4,823,072.49	0.194489%
ALBANY TECHNICAL INSTITUTE	950,700.17	0.038337%
ALTANTA SMART ACADEMY	-	0.000000%
AMANA ACADEMY	750,452.65	0.030262%
State's Proport. Share - DOE	-	0.000000%
APPLING COUNTY SCHOOLS	4,232,264.34	0.170665%
State's Proport. Share - DOE	46,643.92	0.001881%
ATHENS REGIONAL LIBRARY	340,594.67	0.013734%
ATHENS TECHNICAL COLLEGE	1,660,385.00	0.066955%
ATKINSON COUNTY SCHOOLS	1,778,640.38	0.071723%
State's Proport. Share - DOE	15,870.96	0.000640%
ATLANTA HEIGHTS CHARTER SCHOOL	603,787.82	0.024348%
ATLANTA METROPOLITAN STATE COLLEGE	1,041,751.07	0.042008%
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	1,252,662.04	0.050513%
ATLANTA PUBLIC SCHOOLS	65,800,196.59	2.653372%
State's Proport. Share - DOE	104,173.85	0.004201%
ATLANTA TECHNICAL COLLEGE	891,307.09	0.035942%
ATLANTA UNBOUND ACADEMY	117,811.04	0.004751%
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	280,585.21	0.011315%
AUGUSTA TECHNICAL INSTITUTE	1,244,640.01	0.050190%
AUGUSTA UNIVERSITY	40,822,040.06	1.646136%
AZALEA REGIONAL LIBRARY SYSTEM	180,691.06	0.007286%
BACON COUNTY SCHOOLS	2,406,086.38	0.097025%
State's Proport. Share - DOE	5,545.68	0.000224%
BACONTON COMM CS	928,830.13	0.037455%
BAKER COUNTY SCHOOLS	432,222.66	0.017429%
State's Proport. Share - DOE	-	0.000000%
BALDWIN COUNTY BOARD OF HEALTH	-	0.000000%
BALDWIN COUNTY SCHOOLS	5,411,801.32	0.218229%
State's Proport. Share - DOE	25,205.04	0.001016%
BANKS COUNTY SCHOOLS	3,140,654.12	0.126646%
State's Proport. Share - DOE	18,799.96	0.000758%
BARNESVILLE - LAMAR CO LIBRARY	22,110.43	0.000892%
BARROW COUNTY SCHOOLS	15,578,677.82	0.628205%
State's Proport. Share - DOE	47,784.47	0.001927%
BARTOW COUNTY LIBRARY	152,124.24	0.006134%
BARTOW COUNTY SCHOOLS	15,421,742.72	0.621877%
State's Proport. Share - DOE	62,531.16	0.002522%
BARTRAM TRAIL REGIONAL LIBRARY	52,828.88	0.002130%



SCHEDULE A (continued)

Employers	2021 Actual Employer Contributions	Employer Allocation Percentage
BEN HILL CO SCHOOLS	\$ 3,327,473.38	0.134179%
State's Proport. Share - DOE	44,695.20	0.001802%
BERRIEN CO SCHOOLS	3,123,539.20	0.125956%
State's Proport. Share - DOE	14,421.12	0.000582%
BIBB CO SCHOOLS	24,969,561.34	1.006890%
State's Proport. Share - DOE	-	0.000000%
BLECKLEY CO SCHOOLS	2,862,854.61	0.115444%
State's Proport. Share - DOE	26,605.90	0.001073%
BOARD OF REGENTS	6,225,046.06	0.251023%
BRANTLEY CO SCHOOLS	3,835,943.75	0.154683%
State's Proport. Share - DOE	25,644.18	0.001034%
BREMEN CITY SCHOOLS	2,490,537.09	0.100430%
State's Proport. Share - DOE	12,728.64	0.000513%
BRIGHTEN ACADEMY	644,025.98	0.025970%
BROOKHAVEN INNOVATION ACADEMY	469,954.63	0.018951%
BROOKS CO SCHOOLS	2,536,459.54	0.102282%
State's Proport. Share - DOE	22,063.10	0.000890%
BROOKS COUNTY LIBRARY	19,903.09	0.000803%
BRYAN CO SCHOOLS	10,180,707.71	0.410534%
BUFORD CITY SCHOOLS	6,287,522.18	0.253542%
BULLOCH CO SCHOOLS	11,659,419.97	0.470162%
State's Proport. Share - DOE	46,884.84	0.001891%
BURKE CO SCHOOLS	5,990,839.38	0.241579%
BUTTS CO SCHOOLS	3,756,510.59	0.151480%
State's Proport. Share - DOE	35,747.95	0.001442%
CALHOUN CITY SCHOOLS	3,787,209.67	0.152718%
State's Proport. Share - DOE	49,311.60	0.001988%
CALHOUN CO SCHOOLS	619,802.65	0.024993%
State's Proport. Share - DOE	-	0.000000%
CAMDEN CO SCHOOLS	10,371,402.35	0.418224%
State's Proport. Share - DOE	7,968.60	0.000321%
CANDLER CO SCHOOLS	2,146,209.48	0.086545%
State's Proport. Share - DOE	26,395.08	0.001064%
CARROLL CO SCHOOLS	15,832,025.29	0.638421%
State's Proport. Share - DOE	28,548.95	0.001151%
CARROLLTON IND SCHOOLS	5,150,428.01	0.207689%
State's Proport. Share - DOE	36,338.77	0.001465%
CARTERSVILLE CITY SCHOOLS	4,839,791.12	0.195163%
State's Proport. Share - DOE	30,347.64	0.001224%
CATOOSA CO SCHOOLS	12,624,364.27	0.509073%
State's Proport. Share - DOE	22,828.48	0.000921%
CATOOSA COUNTY LIBRARY	53,058.69	0.002140%
CENTENNIAL ACADEMY	1,213,611.45	0.048938%
CENTRAL GEORGIA TECHNICAL COLLEGE	2,316,845.87	0.093426%
CHARLES DREW CHARTER SCHOOL	3,178,950.85	0.128190%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
CHARLTON CO SCHOOLS	\$	1,779,299.41	0.071750%
State's Proport. Share - DOE		11,676.70	0.000471%
CHARTER CONSERVATORY FOR L & T		158,185.85	0.006379%
CHATHAM CO SCHOOLS		45,346,263.12	1.828574%
State's Proport. Share - DOE		73,608.17	0.002968%
CHATTAHOOCHEE CO SCHOOLS		965,176.05	0.038920%
State's Proport. Share - DOE		13,177.67	0.000531%
CHATTAHOOCHEE FLINT RESA		356,319.56	0.014368%
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC		576,666.31	0.023254%
CHATTAHOOCHEE TECHNICAL COLLEGE		2,301,568.08	0.092810%
CHATTOOGA CO SCHOOLS		2,774,909.25	0.111897%
State's Proport. Share - DOE		28,316.53	0.001142%
CHEROKEE CHARTER ACADEMY		576,402.11	0.023243%
CHEROKEE CO SCHOOLS		48,490,214.74	1.955353%
State's Proport. Share - DOE		149,053.21	0.006011%
CHEROKEE COUNTY BOARD OF HEALTH		6,594.74	0.000266%
CHEROKEE REG LIBRARY		92,430.43	0.003727%
CHESTATEE REG LIBRARY		96,874.78	0.003906%
CHICKAMAUGA CITY SCHOOLS		1,264,462.31	0.050989%
State's Proport. Share - DOE		14,378.88	0.000580%
CIRRUS ACADEMY		399,194.37	0.016097%
CLARKE COUNTY DFCS		1,236.58	0.000050%
CLARKE COUNTY HEALTH DEPT		-	0.000000%
CLARKE COUNTY SCHOOLS		18,962,460.21	0.764655%
State's Proport. Share - DOE		48,768.05	0.001967%
CLAY CO SCHOOLS		368,640.50	0.014865%
CLAYTON CENTER COMMUNITY SERVICE BOARD		50,443.41	0.002034%
CLAYTON CO SCHOOLS		55,822,706.69	2.251033%
State's Proport. Share - DOE		56,319.55	0.002271%
CLAYTON COLLEGE & STATE UNIV		4,111,537.73	0.165796%
CLAYTON COUNTY REG LIB		40,233.72	0.001622%
CLINCH CO SCHOOLS		1,471,600.64	0.059342%
State's Proport. Share - DOE		11,801.22	0.000476%
COASTAL PINES TECHNICAL COLLEGE		1,213,590.72	0.048938%
COASTAL PLAIN REGIONAL LIBRARY		164,371.24	0.006628%
COASTAL PLAINS EDUCATION CENTER INC		95,524.92	0.003852%
COASTAL PLAINS RESA		448,996.29	0.018106%
COBB CO SCHOOLS		139,593,684.77	5.629071%
State's Proport. Share - DOE		25,764.20	0.001039%
COBB COUNTY PUBLIC LIB		1,056,298.31	0.042595%
COFFEE CO SCHOOLS		8,386,784.36	0.338194%
State's Proport. Share - DOE		45,586.44	0.001838%
COLLEGE OF COASTAL GEORGIA		1,599,135.02	0.064485%
COLQUITT CO SCHOOLS		10,545,611.69	0.425248%
State's Proport. Share - DOE		24,660.78	0.000994%



SCHEDULE A (continued)

Employers	\$	2021 Actual Employer Contributions	Employer Allocation Percentage
COLUMBIA CO SCHOOLS		29,784,983.76	1.201070%
State's Proport. Share - DOE		13,471.24	0.000543%
COLUMBUS STATE UNIVERSITY		5,314,332.48	0.214299%
COLUMBUS TECHNICAL INSTITUTE		1,256,615.22	0.050673%
COMMERCE CITY SCHOOLS		1,716,009.56	0.069198%
State's Proport. Share - DOE		21,685.40	0.000874%
CONYERS-ROCKDALE LIB.SYSTEM		108,149.46	0.004361%
COOK CO SCHOOLS		3,333,005.62	0.134402%
State's Proport. Share - DOE		19,964.40	0.000805%
COOPERATIVE EXTENSION SERVICE		894,516.41	0.036071%
COWETA CHARTER ACADEMY		591,020.12	0.023833%
COWETA CO SCHOOLS		25,501,179.63	1.028327%
State's Proport. Share - DOE		44,953.73	0.001813%
COWETA PUBLIC LIBRARY		173,438.43	0.006994%
CRAWFORD CO SCHOOLS		1,806,189.40	0.072834%
State's Proport. Share - DOE		8,030.76	0.000324%
CRISP CO SCHOOLS		4,305,564.95	0.173621%
State's Proport. Share - DOE		30,794.09	0.001242%
CSRA RESA		243,021.34	0.009800%
DADE CO SCHOOLS		2,343,326.74	0.094494%
State's Proport. Share - DOE		17,038.10	0.000687%
DALTON CITY SCHOOLS		9,137,222.81	0.368456%
State's Proport. Share - DOE		38,423.42	0.001549%
DALTON STATE COLLEGE		2,090,111.10	0.084283%
DAWSON CO SCHOOLS		5,102,282.40	0.205748%
State's Proport. Share - DOE		47,612.97	0.001920%
DECATUR CITY SCHOOLS		8,900,188.57	0.358897%
State's Proport. Share - DOE		8,685.48	0.000350%
DECATUR CO SCHOOLS		4,949,755.88	0.199597%
State's Proport. Share - DOE		27,242.07	0.001099%
DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT		795,147.78	0.032064%
DEKALB CO SCHOOLS		128,200,588.15	5.169648%
State's Proport. Share - DOE		179,515.77	0.007239%
DEKALB COUNTY DFACS		9,517.93	0.000384%
DEKALB COUNTY PUBLIC LIBRARY		1,880,199.03	0.075818%
DEKALB PATH ACADEMY		481,234.49	0.019406%
DEKALB PREPARATORY ACADEMY		604,875.84	0.024391%
DELTA STEAM ACADEMY		107,219.05	0.004324%
DEPARTMENT OF ADMIN SERVICE		66,818.50	0.002694%
DEPARTMENT OF COMMUNITY HEALTH		16,073.93	0.000648%
DEPARTMENT OF COMMUNITY SUPERVISION		17,947.07	0.000724%
DEPARTMENT OF CORRECTIONS		294,997.65	0.011896%
DEPARTMENT OF HUMAN SERVICES		114,945.81	0.004635%
DEPARTMENT OF NATURAL RESOURCE		63,766.63	0.002571%
DEPARTMENT OF PUBLIC HEALTH		61,117.79	0.002465%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
DEPARTMENT OF PUBLIC SAFETY	\$	48,917.80	0.001973%
DEPT OF BEHAVIORAL HEALTH AND DEVELOPMENT DISAB		24,105.34	0.000972%
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX		6,865.08	0.000277%
DESOTO TRAIL REGIONAL LIBRARY		52,166.33	0.002104%
DESTINY ACHIEVERS ACADEMY OF EXCELLENCE		-	0.000000%
DFCS FIELD FISCAL SERVICES REGION XI		5,660.88	0.000228%
DFCS REGION X		-	0.000000%
DFCS REGION XII		-	0.000000%
DODGE CO SCHOOLS		3,220,916.35	0.129882%
State's Proport. Share - DOE		13,231.78	0.000534%
DOOLY CO SCHOOLS		1,297,565.79	0.052324%
State's Proport. Share - DOE		9,255.06	0.000373%
DOUGHERTY CO SCHOOLS		16,351,217.22	0.659358%
State's Proport. Share - DOE		39,133.20	0.001578%
DOUGHERTY CO.PUBLIC LIBRARY		233,484.00	0.009415%
DOUGLAS CO SCHOOLS		29,201,902.10	1.177557%
State's Proport. Share - DOE		29,410.56	0.001186%
DOUGLAS COUNTY DFCS		7,312.67	0.000295%
DUBLIN CITY SCHOOLS		2,471,121.16	0.099647%
DUBOIS INTEGRITY ACADEMY		781,568.30	0.031516%
EARLY CO SCHOOLS		2,353,092.08	0.094888%
State's Proport. Share - DOE		20,003.04	0.000807%
EAST CENTRAL HEALTH DISTRICT		7,181.44	0.000290%
EAST GEORGIA STATE COLLEGE		1,329,514.69	0.053612%
ECHOLS CO SCHOOLS		876,712.01	0.035353%
State's Proport. Share - DOE		20,675.86	0.000834%
EFFINGHAM CO SCHOOLS		14,796,659.34	0.596671%
State's Proport. Share - DOE		41,859.13	0.001688%
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE		6,753.66	0.000272%
ELBERT CO SCHOOLS		3,536,334.26	0.142602%
ELBERT COUNTY LIBRARY		17,929.80	0.000723%
EMANUEL CO SCHOOLS		4,628,955.52	0.186661%
State's Proport. Share - DOE		5,792.18	0.000234%
ETHOS CLASSICAL CHARTER SCHOOL		263,703.02	0.010634%
EVANS CO SCHOOLS		2,041,183.91	0.082310%
State's Proport. Share - DOE		35,206.30	0.001420%
FANNIN CO SCHOOLS		3,581,394.23	0.144419%
State's Proport. Share - DOE		5,086.00	0.000205%
FAYETTE CO SCHOOLS		26,486,834.01	1.068073%
State's Proport. Share - DOE		60,295.60	0.002431%
FIRST DISTRICT RESA		705,017.19	0.028430%
FLINT RIVER REGIONAL LIBRARY		132,966.49	0.005362%
FLOYD CO SCHOOLS		10,999,564.70	0.443554%
State's Proport. Share - DOE		11,364.84	0.000458%
FLOYD COUNTY DFCS		7,138.80	0.000288%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	\$	351,310.29	0.014166%
FORSYTH CO SCHOOLS		53,046,599.09	2.139087%
State's Proport. Share - DOE		72,078.31	0.002907%
FORSYTH COUNTY PUBLIC LIBRARY		710,117.61	0.028635%
FORT VALLEY STATE UNIVERSITY		3,792,149.77	0.152917%
FRANKLIN CO SCHOOLS		3,958,971.18	0.159644%
State's Proport. Share - DOE		27,689.64	0.001117%
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY		537,753.24	0.021685%
FULTON CO SCHOOLS		114,580,287.66	4.620414%
State's Proport. Share - DOE		69,487.61	0.002802%
FULTON LEADERSHIP ACADEMY		271,292.27	0.010940%
FULTON SCIENCE ACADEMY HIGH SCHOOL		-	0.000000%
FURLOW CHARTER SCHOOL		518,741.76	0.020918%
GA DPH SOUTH HEALTH DISTRICT		-	0.000000%
GA PUB TELECOMMUNICATIONS COMM		37,193.31	0.001500%
GA SOIL AND WATER CONSERVATION COMMISSION		-	0.000000%
GA SOUTHWESTERN STATE UNIV		1,810,193.13	0.072995%
GA VOCATIONAL REHABILITATION AGENCY		-	0.000000%
GAINESVILLE CITY SCHOOLS		8,532,488.19	0.344070%
State's Proport. Share - DOE		56,038.64	0.002260%
GENESIS INNOVATION ACADEMY FOR BOYS		277,542.68	0.011192%
GENESIS INNOVATION ACADEMY FOR GIRLS		438,115.40	0.017667%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY		13,977.37	0.000564%
GEORGIA BUILDING AUTHORITY		16,420.62	0.000662%
GEORGIA BUREAU OF INVESTIGATION		25,352.52	0.001022%
GEORGIA COLLEGE & STATE UNIV		6,900,037.72	0.278242%
GEORGIA CONNECTIONS ACADEMY		1,715,180.33	0.069164%
GEORGIA CYBER ACADEMY		7,111,140.53	0.286754%
GEORGIA DEPARTMENT OF AGRICULTURE		30,377.23	0.001225%
GEORGIA DEPARTMENT OF AUDITS		-	0.000000%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS		-	0.000000%
GEORGIA DEPARTMENT OF DEFENSE		10,887.12	0.000439%
GEORGIA DEPARTMENT OF DRIVER SERVICES		21,248.04	0.000857%
GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING		107,781.33	0.004346%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT		27,265.32	0.001099%
GEORGIA DEPARTMENT OF JUVENILE JUSTICE		451,390.89	0.018202%
GEORGIA DEPARTMENT OF REVENUE		18,040.92	0.000727%
GEORGIA DEPARTMENT OF TRANSPORTATION		20,268.11	0.000817%
GEORGIA DEPT OF EDUCATION		5,060,707.45	0.204071%
GEORGIA DEPT OF LABOR		11,827.29	0.000477%
GEORGIA FINANCING AND INVESTMENT COMMISSION		9,738.12	0.000393%
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC		136,349.09	0.005498%
GEORGIA GENERAL ASSEMBLY		36,614.64	0.001476%
GEORGIA GWINNETT COLLEGE		6,098,128.69	0.245905%
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC		156,136.33	0.006296%



SCHEDULE A (continued)

Employers	2021 Actual Employer Contributions	Employer Allocation Percentage
GEORGIA HIGHLANDS COLLEGE	\$ 2,516,608.54	0.101481%
GEORGIA INST OF TECHNOLOGY	63,373,598.91	2.555520%
GEORGIA MAGNET CHARTER SCHOOL	1,051,551.50	0.042403%
GEORGIA MILITARY COLLEGE	4,614,779.77	0.186090%
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	1,529,608.94	0.061681%
GEORGIA PIEDMONT TECHNICAL COLLEGE	1,295,710.68	0.052249%
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	17,833.76	0.000719%
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	547,641.10	0.022083%
GEORGIA SOUTHERN UNIVERSITY	17,730,057.02	0.714959%
GEORGIA STATE UNIVERSITY	39,939,185.16	1.610535%
GEORGIA STUDENT FINANCE COMM	127,310.19	0.005134%
GEORGIA TECHNOLOGY AUTHORITY	-	0.000000%
GEORGIA WORLD CONGRESS CENTER AUTHORITY	-	0.000000%
GILMER CO SCHOOLS	4,536,474.03	0.182932%
State's Proport. Share - DOE	33,813.74	0.001364%
GLASCOCK CO SCHOOLS	719,193.98	0.029001%
GLYNN CO SCHOOLS	15,267,042.59	0.615639%
State's Proport. Share - DOE	67,345.73	0.002716%
GLYNN COUNTY HEALTH DEPT COASTAL HEALTH DISTRICT	10,292.40	0.000415%
GORDON CO SCHOOLS	7,288,417.48	0.293903%
State's Proport. Share - DOE	39,374.82	0.001588%
GORDON COLLEGE	1,905,759.94	0.076849%
GOVERNORS OFFICE OF PLANNING AND BUDGET	147,681.62	0.005955%
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	-	0.000000%
GRADY CO SCHOOLS	4,811,033.43	0.194003%
GREENE CO SCHOOLS	3,801,771.61	0.153305%
State's Proport. Share - DOE	5,505.20	0.000222%
GRIFFIN RESA	500,689.38	0.020190%
GRIFFIN SPALDING CO SCHOOLS	11,890,894.10	0.479497%
State's Proport. Share - DOE	-	0.000000%
GWINNETT CO SCHOOLS	200,872,265.10	8.100123%
State's Proport. Share - DOE	340,077.03	0.013710%
GWINNETT COUNTY DFCS	281.04	0.000011%
GWINNETT COUNTY PUBLIC LIB	1,896,923.28	0.076493%
GWINNETT TECHNICAL COLLEGE	1,767,261.22	0.071264%
HABERSHAM CO SCHOOLS	8,097,957.20	0.326548%
State's Proport. Share - DOE	30,319.32	0.001223%
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	0.000000%
HALL CO SCHOOLS	29,273,096.85	1.180428%
State's Proport. Share - DOE	56,414.58	0.002275%
HALL COUNTY LIBRARY	252,254.14	0.010172%
HANCOCK CO SCHOOLS	1,224,584.72	0.049381%
HARALSON CO SCHOOLS	4,165,815.89	0.167985%
State's Proport. Share - DOE	26,810.64	0.001081%
HARRIET TUBMAN SCHOOL OF SCIENCE AND TECHNOLOGY	81,694.10	0.003294%



SCHEDULE A (continued)

Employers	2021 Actual Employer Contributions	Employer Allocation Percentage
HARRIS CO SCHOOLS	\$ 5,924,366.18	0.238898%
State's Proport. Share - DOE	17,411.75	0.000702%
HART CO SCHOOLS	3,626,146.19	0.146223%
State's Proport. Share - DOE	28,196.32	0.001137%
HART COUNTY BOARD OF HEALTH	8,157.72	0.000329%
HART COUNTY LIBRARY	20,908.99	0.000843%
HEARD CO SCHOOLS	2,380,438.79	0.095990%
State's Proport. Share - DOE	19,887.87	0.000802%
HEART OF GEORGIA RESA	492,058.87	0.019842%
HENRY CO SCHOOLS	46,186,148.60	1.862442%
State's Proport. Share - DOE	84,729.83	0.003417%
HENRY COUNTY LIBRARY	324,554.79	0.013088%
HOUSTON CO SCHOOLS	35,385,383.43	1.426904%
State's Proport. Share - DOE	106,216.63	0.004283%
HOUSTON COUNTY PUBLIC LIBRARY	102,744.08	0.004143%
INTERNATIONAL ACADEMY OF SMYRNA CHARTER SCHOOL	363,060.07	0.014640%
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	220,488.22	0.008891%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	711,744.15	0.028701%
INTERNATIONAL COMMUNITY SCHOOL	436,900.06	0.017618%
IRWIN CO SCHOOLS	2,109,469.27	0.085064%
State's Proport. Share - DOE	30,386.80	0.001225%
IVY PREP ACADEMY FOR GIRLS	497,368.37	0.020056%
IVY PREP YOUNG MENS ACADEMY	-	0.000000%
IVY PREPARATORY ACADEMY	-	0.000000%
JACKSON BUTTS COUNTY LIBRARY	-	0.000000%
JACKSON CO SCHOOLS	9,454,839.61	0.381263%
State's Proport. Share - DOE	-	0.000000%
JASPER CO SCHOOLS	2,566,327.49	0.103486%
State's Proport. Share - DOE	39,529.76	0.001594%
JEFF DAVIS CO SCHOOLS	3,109,648.00	0.125396%
State's Proport. Share - DOE	723.58	0.000029%
JEFFERSON CITY SCHOOLS	4,105,702.12	0.165561%
State's Proport. Share - DOE	36,964.22	0.001491%
JEFFERSON CO SCHOOLS	2,823,239.77	0.113846%
JEFFERSON COUNTY REG.LIB.	25,698.09	0.001036%
JEKYLL ISLAND STATE PARK AUTHORITY	4,721.02	0.000190%
JENKINS CO SCHOOLS	1,506,172.80	0.060736%
State's Proport. Share - DOE	19,372.90	0.000781%
JOHNSON CO SCHOOLS	1,224,953.39	0.049396%
State's Proport. Share - DOE	21,463.05	0.000865%
JONES CO SCHOOLS	5,700,205.03	0.229859%
State's Proport. Share - DOE	23,332.27	0.000941%
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	744.60	0.000030%
KENNESAW STATE UNIVERSITY	23,793,622.84	0.959470%
KINCHAFOONEE REG LIB	63,634.90	0.002566%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
KIPP METRO ATLANTA COLLABORATIVE	\$	7,138,814.13	0.287870%
LAKE BLACKSHEAR REG LIB		80,378.44	0.003241%
LAMAR CO SCHOOLS		2,646,057.83	0.106701%
State's Proport. Share - DOE		-	0.000000%
LANIER CO SCHOOLS		1,813,871.70	0.073144%
State's Proport. Share - DOE		16,819.89	0.000678%
LANIER TECHNICAL COLLEGE		1,456,579.20	0.058736%
LATIN ACADEMY CHARTER SCHOOL		-	0.000000%
LAURENS CO SCHOOLS		7,085,133.59	0.285706%
State's Proport. Share - DOE		28,173.49	0.001136%
LEADERSHIP PREPARATORY ACADEMY CHARTER SCHOOL		368,206.76	0.014848%
LEE CO SCHOOLS		6,220,569.54	0.250843%
State's Proport. Share - DOE		31,702.12	0.001278%
LEE COUNTY LIBRARY		67,935.00	0.002739%
LIBERTY CO SCHOOLS		11,239,896.94	0.453245%
State's Proport. Share - DOE		24,490.56	0.000988%
LIBERTY TECH CHARTER SCHOOL		488,646.29	0.019705%
LINCOLN CO SCHOOLS		1,340,690.53	0.054063%
State's Proport. Share - DOE		21,511.52	0.000867%
LINCOLN COUNTY LIBRARY		4,543.58	0.000183%
LIVE OAK PUBLIC LIBRARIES		792,962.01	0.031976%
LONG CO SCHOOLS		3,490,930.86	0.140771%
State's Proport. Share - DOE		28,509.47	0.001150%
LOWNDES CO SCHOOLS		10,773,946.62	0.434456%
State's Proport. Share - DOE		29,854.12	0.001204%
LUMPKIN CO SCHOOLS		4,360,045.61	0.175817%
MACON CHARTER ACADEMY INC		-	0.000000%
MACON CO SCHOOLS		1,299,921.70	0.052419%
State's Proport. Share - DOE		8,240.76	0.000332%
MADISON CO SCHOOLS		5,820,795.80	0.234722%
State's Proport. Share - DOE		24,571.72	0.000991%
MARIETTA CHARTER SCHOOL		-	0.000000%
MARIETTA CITY SCHOOLS		13,413,544.68	0.540897%
State's Proport. Share - DOE		71,233.71	0.002872%
MARION CO SCHOOLS		1,406,795.36	0.056729%
MCDUFFIE CO SCHOOLS		4,048,772.82	0.163265%
State's Proport. Share - DOE		6,276.63	0.000253%
MCINTOSH CO SCHOOLS		1,525,126.23	0.061500%
State's Proport. Share - DOE		34,577.04	0.001394%
MERIWETHER CO SCHOOLS		2,610,767.56	0.105278%
State's Proport. Share - DOE		32,306.16	0.001303%
METRO RESA		1,256,170.59	0.050655%
MIDDLE GEORGIA REG LIBRARY		341,502.24	0.013771%
MIDDLE GEORGIA RESA		240,223.55	0.009687%
MIDDLE GEORGIA STATE COLLEGE		5,147,309.05	0.207564%



SCHEDULE A (continued)

Employers	2021 Actual Employer Contributions	Employer Allocation Percentage
MILLER CO SCHOOLS	\$ 951,917.54	0.038386%
MITCHELL CO SCHOOLS	1,892,133.82	0.076300%
State's Proport. Share - DOE	32,477.20	0.001310%
MONROE CO SCHOOLS	4,975,065.05	0.200618%
State's Proport. Share - DOE	17,769.69	0.000717%
MONTGOMERY CO SCHOOLS	992,660.24	0.040029%
MORGAN CO SCHOOLS	3,940,548.82	0.158901%
State's Proport. Share - DOE	34,952.94	0.001409%
MOULTRIE-COLQUITT CNTY LIB	55,600.95	0.002242%
MOUNTAIN EDUCATION CENTER INC.	625,851.16	0.025237%
MOUNTAIN REG LIBRARY	100,649.52	0.004059%
MURRAY CO SCHOOLS	6,934,707.08	0.279640%
State's Proport. Share - DOE	6,361.56	0.000257%
MUSCOGEE CO SCHOOL DISTRICT	34,272,881.14	1.382043%
State's Proport. Share - DOE	45,932.04	0.001852%
N E GA REG LIBRARY	147,464.50	0.005946%
NEW LIFE ACADEMY OF EXCELLENCE INC.	409,831.18	0.016526%
NEWTON CO SCHOOLS	21,937,249.17	0.884613%
State's Proport. Share - DOE	27,568.87	0.001112%
NEWTON COUNTY DFCS	-	0.000000%
NEWTON COUNTY LIBRARY	95,012.26	0.003831%
NORTH GA TECHNICAL INSTITUTE	921,496.09	0.037159%
NORTH GEORGIA RESA	431,478.98	0.017399%
NORTH METRO ACADEMY OF PERFORMING ARTS	233,065.30	0.009398%
NORTHEAST GEORGIA RESA	925,771.68	0.037331%
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	826,228.22	0.033317%
NORTHWEST CLASSICAL ACADEMY	-	0.000000%
NORTHWEST GA REGIONAL LIBRARY	134,973.57	0.005443%
NORTHWEST GEORGIA PUBLIC HEALTH	-	0.000000%
NORTHWEST GEORGIA RESA	900,262.08	0.036303%
OCMULGEE REGIONAL LIBRARY	78,390.60	0.003161%
OCONEE CO SCHOOLS	9,648,291.61	0.389064%
State's Proport. Share - DOE	55,529.20	0.002239%
OCONEE FALL LINE TECHNICAL COLLEGE	990,785.23	0.039953%
OCONEE REG LIBRARY	117,102.83	0.004722%
OCONEE RESA	279,905.87	0.011287%
ODYSSEY CHARTER SCHOOL	375,240.26	0.015131%
OFFICE OF COMMISSIONER OF INSURANCE AND SAFETY FIRE	6,287.40	0.000254%
OGEECHEE TECH	1,373,376.95	0.055381%
OGLETHORPE CO SCHOOLS	2,571,100.71	0.103679%
State's Proport. Share - DOE	15,854.02	0.000639%
OHOOPEE REG LIB	74,176.10	0.002991%
OKEFENOKEE REG LIB	100,536.96	0.004054%
OKEFENOKEE RESA	353,656.52	0.014261%



SCHEDULE A (continued)

Employers	2021 Actual Employer Contributions	Employer Allocation Percentage
PATAULA CHARTER ACADEMY	\$ 644,242.40	0.025979%
PAULDING CO SCHOOLS	33,897,700.13	1.366914%
State's Proport. Share - DOE	78,603.96	0.003170%
PEACH CO SCHOOLS	4,000,561.02	0.161321%
State's Proport. Share - DOE	12,715.51	0.000513%
PEACH PUBLIC LIBRARY	41,635.86	0.001679%
PELHAM CITY SCHOOLS	1,611,891.03	0.064999%
State's Proport. Share - DOE	10,484.88	0.000423%
PICKENS CO SCHOOLS	5,153,773.02	0.207824%
State's Proport. Share - DOE	32,776.68	0.001322%
PIEDMONT REG LIBRARY	112,143.31	0.004522%
PIERCE CO SCHOOLS	3,899,309.30	0.157238%
State's Proport. Share - DOE	31,606.79	0.001275%
PIKE CO SCHOOLS	3,243,912.33	0.130810%
State's Proport. Share - DOE	42,611.37	0.001718%
PINE MOUNTAIN REGIONAL LIBRARY	80,461.70	0.003245%
PIONEER RESA	1,151,126.13	0.046419%
POLK SCHOOL DISTRICT	8,411,661.25	0.339198%
State's Proport. Share - DOE	33,371.41	0.001346%
PROSECUTING ATTORNEYS COUNCIL OF GA	30,740.88	0.001240%
PULASKI CO SCHOOLS	1,510,469.77	0.060909%
State's Proport. Share - DOE	13,244.71	0.000534%
PURPOSE BUILT SCHOOLS ATLANTA INC	3,067,285.51	0.123687%
PUTNAM CO SCHOOLS	3,752,267.60	0.151309%
QUITMAN CO SCHOOLS	422,858.32	0.017052%
State's Proport. Share - DOE	18,033.40	0.000727%
RABUN CO SCHOOLS	3,048,303.60	0.122922%
State's Proport. Share - DOE	28,449.66	0.001147%
RANDOLPH CO SCHOOLS	1,011,014.09	0.040769%
State's Proport. Share - DOE	10,113.36	0.000408%
REGION IV DFCS	-	0.000000%
RESURGENCE HALL INC	261,552.08	0.010547%
RICHMOND CO SCHOOLS	33,331,554.59	1.344084%
State's Proport. Share - DOE	60,917.25	0.002456%
RICHMOND COUNTY DFCS	5,146.20	0.000208%
RISE PREPARATORY CHARTER SCHOOL	857,375.01	0.034573%
ROCKDALE CO SCHOOLS	20,268,944.48	0.817339%
State's Proport. Share - DOE	55,957.67	0.002256%
RODDENBERY MEMORIAL LIBRARY	46,243.61	0.001865%
ROME CITY SCHOOLS	7,199,730.67	0.290327%
State's Proport. Share - DOE	27,769.28	0.001120%
SARA HIGHTOWER REGIONAL LIB	191,056.83	0.007704%
SATILLA REG LIBRARY	25,936.46	0.001046%
SAVANNAH CLASSICAL ACADEMY	460,189.90	0.018557%
SAVANNAH STATE UNIVERSITY	3,307,541.99	0.133376%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
SAVANNAH TECH COLLEGE	\$	1,155,482.64	0.046594%
SCHLEY CO SCHOOLS		1,415,761.18	0.057090%
SCHOOL FOR ARTS INFUSED LEARNING		476,218.12	0.019203%
SCINTILLA CHARTER ACADEMY		542,148.48	0.021862%
SCREVEN CO SCHOOLS		2,566,969.94	0.103512%
SCREVEN-JENKINS REG LIBRARY		49,307.74	0.001988%
SE HEALTH UNIT		20,875.90	0.000842%
SECRETARY OF STATE		35,604.12	0.001436%
SEMINOLE CO SCHOOLS		1,449,576.25	0.058454%
State's Proport. Share - DOE		24,685.98	0.000995%
SEQUOYAH REG LIB		374,240.98	0.015091%
SEVEN PILLARS CAREER ACADEMY		146,597.67	0.005912%
SLAM ACADEMY OF ATLANTA		101,213.50	0.004081%
SOCIAL CIRCLE CITY SCHOOLS		2,127,390.37	0.085786%
State's Proport. Share - DOE		22,267.80	0.000898%
SOUTH GA REG LIBRARY		108,643.52	0.004381%
SOUTH GA TECHNICAL INSTITUTE		560,558.20	0.022604%
SOUTH GEORGIA STATE COLLEGE		1,349,012.00	0.054398%
SOUTHEASTERN TECHNICAL COLLEGE		1,028,919.17	0.041491%
SOUTHERN CRESCENT TECHNICAL COLLEGE		1,439,581.38	0.058051%
SOUTHERN REGIONAL TECHNICAL COLLEGE		1,697,650.67	0.068457%
SOUTHWEST GA REG LIB		93,234.43	0.003760%
SOUTHWEST GEORGIA RESA		191,761.93	0.007733%
SOUTHWEST GEORGIA STEM CHARTER SCHOOL		351,996.23	0.014194%
SPRING CREEK CHARTER ACADEMY		295,890.25	0.011932%
STATE ACCOUNTING OFFICE		-	0.000000%
STATE BOARD OF PARDONS AND PAROLES		-	0.000000%
STATE BOARD OF WORKERS COMPENSATION		-	0.000000%
STATE OF GEORGIA DEPT OF LAW		13,148.16	0.000530%
STATE ROAD TOLL AND AUTHORITY		-	0.000000%
STATESBORO REGIONAL LIBRARY		194,274.36	0.007834%
STEPHENS CO SCHOOLS		4,026,188.58	0.162355%
State's Proport. Share - DOE		29,242.48	0.001179%
STEWART CO SCHOOLS		718,346.79	0.028967%
SUMTER CO SCHOOLS		3,906,069.79	0.157511%
State's Proport. Share - DOE		18,063.90	0.000728%
TALBOT CO SCHOOLS		672,331.59	0.027112%
TALIAFERRO CO SCHOOLS		446,936.19	0.018023%
State's Proport. Share - DOE		7,042.84	0.000284%
TAPESTRY PUBLIC CHARTER SCHOOL		516,596.68	0.020832%
TATTNALL CO SCHOOLS		4,114,123.91	0.165901%
State's Proport. Share - DOE		24,912.68	0.001005%
TAYLOR CO SCHOOLS		1,580,147.36	0.063719%
TECHNICAL COLLEGE SYSTEM OF GEORGIA		1,575,986.48	0.063551%



SCHEDULE A (continued)

Employers	2021 Actual Employer Contributions	Employer Allocation Percentage
TELFAIR CO SCHOOLS	\$ 1,900,511.47	0.076638%
State's Proport. Share - DOE	16,326.90	0.000658%
TERRELL CO SCHOOLS	1,346,458.60	0.054296%
State's Proport. Share - DOE	-	0.000000%
THE GLOBE ACADEMY	1,165,303.82	0.046991%
THE KINDEZI SCHOOL	2,543,750.61	0.102576%
THE MAIN STREET ACADEMY	863,052.41	0.034802%
THE MUSEUM SCHOOL OF AVONDALE ESTATES	885,782.83	0.035719%
THE UNIVERSITY OF GEORGIA	86,896,481.24	3.504073%
THOMAS CO SCHOOLS	6,638,921.36	0.267712%
State's Proport. Share - DOE	27,267.36	0.001100%
THOMAS COUNTY PUBLIC LIBRARY	71,813.87	0.002896%
THOMASTON-UPSON COUNTY SCHOOLS	4,418,197.18	0.178162%
State's Proport. Share - DOE	-	0.000000%
THOMASVILLE CITY SCHOOLS	3,188,289.13	0.128567%
State's Proport. Share - DOE	69,227.04	0.002792%
THREE RIVERS REGIONAL LIBRARY	157,034.44	0.006332%
TIFT CO BOARD OF HEALTH DBA DIVERS ENTERPRISES	12,373.92	0.000499%
TIFT CO SCHOOLS	8,689,123.83	0.350386%
State's Proport. Share - DOE	38,088.36	0.001536%
TOOMBS CO SCHOOLS	3,036,919.88	0.122463%
State's Proport. Share - DOE	34,863.96	0.001406%
TOWNS CO SCHOOLS	1,444,342.49	0.058243%
State's Proport. Share - DOE	26,984.39	0.001088%
TREUTLEN CO SCHOOLS	1,247,419.86	0.050302%
TRION CITY SCHOOLS	1,398,859.19	0.056409%
State's Proport. Share - DOE	6,335.60	0.000255%
TROUP CO SCHOOLS	12,812,730.27	0.516669%
State's Proport. Share - DOE	24,702.31	0.000996%
TROUP HARRIS COWETA REG LIB	97,910.97	0.003948%
TURNER CO SCHOOLS	1,555,039.31	0.062706%
State's Proport. Share - DOE	4,811.52	0.000194%
TWIGGS CO SCHOOLS	931,726.99	0.037572%
State's Proport. Share - DOE	26,637.29	0.001074%
TWIGGS COUNTY BOARD OF HEALTH	-	0.000000%
UNION CO SCHOOLS	3,483,014.84	0.140451%
State's Proport. Share - DOE	29,182.78	0.001177%
UNIVERSITY OF NORTH GEORGIA	13,789,601.41	0.556061%
UNIVERSITY OF WEST GEORGIA	9,965,655.79	0.401862%
UTOPIAN ACADEMY FOR THE ARTS	271,168.02	0.010935%
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH	102,937.77	0.004151%
VALDOSTA CITY SCHOOLS	8,649,347.91	0.348782%
State's Proport. Share - DOE	28,684.68	0.001157%
VALDOSTA STATE UNIVERSITY	6,777,149.56	0.273286%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
VIDALIA CITY SCHOOLS	\$	2,574,372.94	0.103811%
State's Proport. Share - DOE		-	0.000000%
WALKER CO SCHOOLS		9,687,285.06	0.390637%
State's Proport. Share - DOE		25,587.52	0.001032%
WALTON CO SCHOOLS		15,473,430.45	0.623961%
State's Proport. Share - DOE		44,397.03	0.001790%
WARE CO SCHOOLS		7,280,625.74	0.293589%
State's Proport. Share - DOE		40,595.76	0.001637%
WARREN CO SCHOOLS		769,412.84	0.031026%
State's Proport. Share - DOE		-	0.000000%
WARREN COUNTY PUBLIC LIBRARY		8,932.45	0.000360%
WASHINGTON CO SCHOOLS		3,440,560.02	0.138739%
State's Proport. Share - DOE		23,052.13	0.000930%
WAYNE CO SCHOOLS		5,387,943.39	0.217267%
State's Proport. Share - DOE		38,986.95	0.001572%
WEBSTER CO SCHOOLS		439,096.18	0.017706%
WESLEY INTERNATIONAL ACADEMY		1,198,359.42	0.048323%
WEST GA REG LIBRARY		187,265.81	0.007551%
WEST GEORGIA RESA		881,706.81	0.035555%
WEST GEORGIA TECHNICAL COLLEGE		1,643,732.62	0.066283%
WESTSIDE ATLANTA CHARTER SCHOOL		563,213.87	0.022711%
WHEELER CO SCHOOLS		1,107,298.55	0.044651%
WHITE CO SCHOOLS		4,425,941.40	0.178475%
State's Proport. Share - DOE		6,766.05	0.000273%
WHITFIELD CO SCHOOLS		14,583,108.42	0.588059%
State's Proport. Share - DOE		49,192.44	0.001984%
WHITFIELD COUNTY BOARD OF HEALTH		-	0.000000%
WHITFIELD COUNTY DFCS		7,757.04	0.000313%
WILCOX CO SCHOOLS		1,331,335.56	0.053686%
State's Proport. Share - DOE		17,259.89	0.000696%
WILKES CO SCHOOLS		1,620,034.29	0.065327%
State's Proport. Share - DOE		26,338.33	0.001062%
WILKINSON CO SCHOOLS		1,393,883.60	0.056208%
WIREGRASS GEORGIA TECHNICAL COLLEGE		1,444,481.59	0.058248%
WORTH CO SCHOOLS		3,119,609.21	0.125797%
State's Proport. Share - DOE		78,038.52	0.003147%
WORTH COUNTY LIBRARY SYSTEM		28,153.79	0.001135%
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE		91,819.70	0.003703%
Total all Entities	\$	<u>2,479,870,643.96</u>	<u>100.000000%</u>
STATE DEPARTMENT OF EDUCATION	\$	<u>5,123,008.84</u>	<u>0.206584%</u>



SCHEDULE A (continued)

Teachers Retirement System of Georgia
Schedule of Employer Allocations as of June 30, 2022

Employers		2022 Actual Employer Contributions	Employer Allocation Percentage
ABRAHAM BALDWIN AGRI.COLLEGE	\$	2,959,001.22	0.110508%
ACADEMY FOR CLASSICAL EDUCATION INC		1,600,388.52	0.059769%
ALBANY STATE UNIVERSITY		5,122,930.02	0.191323%
ALBANY TECHNICAL INSTITUTE		979,729.02	0.036589%
ALTANTA SMART ACADEMY		119,168.18	0.004450%
AMANA ACADEMY		863,354.59	0.032243%
State's Proport. Share - DOE		-	0.000000%
APPLING COUNTY SCHOOLS		4,453,993.60	0.166340%
State's Proport. Share - DOE		35,093.42	0.001311%
ATHENS REGIONAL LIBRARY		362,165.97	0.013526%
ATHENS TECHNICAL COLLEGE		1,765,716.79	0.065943%
ATKINSON COUNTY SCHOOLS		1,953,354.08	0.072951%
State's Proport. Share - DOE		16,845.48	0.000629%
ATLANTA HEIGHTS CHARTER SCHOOL		572,823.51	0.021393%
ATLANTA METROPOLITAN STATE COLLEGE		933,243.05	0.034853%
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC		1,471,171.88	0.054943%
ATLANTA PUBLIC SCHOOLS		73,035,018.70	2.727591%
State's Proport. Share - DOE		98,289.91	0.003671%
ATLANTA TECHNICAL COLLEGE		839,678.45	0.031359%
ATLANTA UNBOUND ACADEMY		307,210.63	0.011473%
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM		286,801.45	0.010711%
AUGUSTA TECHNICAL INSTITUTE		1,300,336.69	0.048563%
AUGUSTA UNIVERSITY		37,067,935.04	1.384352%
AZALEA REGIONAL LIBRARY SYSTEM		180,769.07	0.006751%
BACON COUNTY SCHOOLS		2,603,041.54	0.097214%
State's Proport. Share - DOE		5,282.34	0.000197%
BACONTON COMM CS		1,076,841.01	0.040216%
BAKER COUNTY SCHOOLS		430,972.16	0.016095%
State's Proport. Share - DOE		-	0.000000%
BALDWIN COUNTY BOARD OF HEALTH		-	0.000000%
BALDWIN COUNTY SCHOOLS		5,994,807.93	0.223884%
State's Proport. Share - DOE		18,948.22	0.000708%
BANKS COUNTY SCHOOLS		3,488,238.36	0.130273%
State's Proport. Share - DOE		20,276.56	0.000757%
BARNESVILLE - LAMAR CO LIBRARY		23,559.10	0.000880%
BARROW COUNTY SCHOOLS		17,951,930.87	0.670439%
State's Proport. Share - DOE		57,686.88	0.002154%
BARTOW COUNTY LIBRARY		162,959.61	0.006086%
BARTOW COUNTY SCHOOLS		17,000,774.78	0.634917%
State's Proport. Share - DOE		69,829.61	0.002608%
BARTRAM TRAIL REGIONAL LIBRARY		64,367.21	0.002404%
BEN HILL CO SCHOOLS		3,869,540.96	0.144513%
State's Proport. Share - DOE		51,010.32	0.001905%



SCHEDULE A (continued)

Employers		2022 Actual Employer Contributions	Employer Allocation Percentage
BERRIEN CO SCHOOLS	\$	3,322,042.65	0.124066%
State's Proport. Share - DOE		15,141.36	0.000565%
BIBB CO SCHOOLS		27,532,884.82	1.028253%
State's Proport. Share - DOE		-	0.000000%
BLECKLEY CO SCHOOLS		2,995,587.91	0.111874%
State's Proport. Share - DOE		25,836.60	0.000965%
BOARD OF REGENTS		6,461,428.43	0.241311%
BRANTLEY CO SCHOOLS		4,081,897.94	0.152444%
State's Proport. Share - DOE		27,794.25	0.001038%
BREMEN CITY SCHOOLS		2,611,333.78	0.097524%
State's Proport. Share - DOE		15,526.32	0.000580%
BRIGHTEN ACADEMY		751,420.07	0.028063%
BROOKHAVEN INNOVATION ACADEMY		498,324.83	0.018611%
BROOKS CO SCHOOLS		2,705,491.63	0.101040%
State's Proport. Share - DOE		25,146.53	0.000939%
BROOKS COUNTY LIBRARY		21,563.92	0.000805%
BRYAN CO SCHOOLS		11,078,437.32	0.413739%
BUFORD CITY SCHOOLS		7,113,793.20	0.265674%
BULLOCH CO SCHOOLS		12,997,710.62	0.485417%
State's Proport. Share - DOE		49,776.00	0.001859%
BURKE CO SCHOOLS		6,353,788.81	0.237291%
BUTTS CO SCHOOLS		3,920,377.80	0.146412%
State's Proport. Share - DOE		37,802.27	0.001412%
CALHOUN CITY SCHOOLS		4,018,073.38	0.150060%
State's Proport. Share - DOE		46,119.08	0.001722%
CALHOUN CO SCHOOLS		684,845.60	0.025576%
State's Proport. Share - DOE		-	0.000000%
CAMDEN CO SCHOOLS		10,912,885.07	0.407556%
State's Proport. Share - DOE		8,282.16	0.000309%
CANDLER CO SCHOOLS		2,310,651.38	0.086294%
State's Proport. Share - DOE		29,558.34	0.001104%
CARROLL CO SCHOOLS		17,200,396.97	0.642372%
State's Proport. Share - DOE		30,585.25	0.001142%
CARROLLTON IND SCHOOLS		5,656,923.71	0.211265%
State's Proport. Share - DOE		46,244.44	0.001727%
CARTERSVILLE CITY SCHOOLS		5,345,388.97	0.199631%
State's Proport. Share - DOE		32,618.06	0.001218%
CATOOSA CO SCHOOLS		13,424,574.57	0.501359%
State's Proport. Share - DOE		23,808.12	0.000889%
CATOOSA COUNTY LIBRARY		63,725.33	0.002380%
CENTENNIAL ACADEMY		1,130,854.04	0.042233%
CENTRAL GEORGIA TECHNICAL COLLEGE		2,431,728.15	0.090816%
CHARLES DREW CHARTER SCHOOL		3,758,534.01	0.140368%
CHARLTON CO SCHOOLS		1,977,530.04	0.073854%
State's Proport. Share - DOE		10,856.76	0.000405%



SCHEDULE A (continued)

Employers		2022 Actual Employer Contributions	Employer Allocation Percentage
CHARTER CONSERVATORY FOR L & T	\$	197,403.36	0.007372%
CHATHAM CO SCHOOLS		50,134,864.63	1.872354%
State's Proport. Share - DOE		84,003.81	0.003137%
CHATTAHOOCHEE CO SCHOOLS		1,039,807.98	0.038833%
State's Proport. Share - DOE		8,783.71	0.000328%
CHATTAHOOCHEE FLINT RESA		376,294.53	0.014053%
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC		605,121.35	0.022599%
CHATTAHOOCHEE TECHNICAL COLLEGE		2,437,518.23	0.091032%
CHATTOOGA CO SCHOOLS		2,996,986.05	0.111926%
State's Proport. Share - DOE		28,140.63	0.001051%
CHEROKEE CHARTER ACADEMY		673,708.61	0.025161%
CHEROKEE CO SCHOOLS		52,967,610.55	1.978147%
State's Proport. Share - DOE		150,385.98	0.005616%
CHEROKEE COUNTY BOARD OF HEALTH		8,003.05	0.000299%
CHEROKEE REG LIBRARY		99,441.03	0.003714%
CHESTATEE REG LIBRARY		100,080.43	0.003738%
CHICKAMAUGA CITY SCHOOLS		1,295,340.19	0.048376%
State's Proport. Share - DOE		14,934.36	0.000558%
CIRRUS ACADEMY		495,965.11	0.018522%
CLARKE COUNTY DFCS		-	0.000000%
CLARKE COUNTY HEALTH DEPT		-	0.000000%
CLARKE COUNTY SCHOOLS		22,125,867.83	0.826320%
State's Proport. Share - DOE		54,867.41	0.002049%
CLAY CO SCHOOLS		418,902.45	0.015644%
CLAYTON CENTER COMMUNITY SERVICE BOARD		46,847.40	0.001750%
CLAYTON CO SCHOOLS		61,686,345.64	2.303760%
State's Proport. Share - DOE		39,255.49	0.001466%
CLAYTON COLLEGE & STATE UNIV		4,158,977.79	0.155323%
CLAYTON COUNTY REG LIB		49,947.65	0.001865%
CLINCH CO SCHOOLS		1,561,181.17	0.058304%
State's Proport. Share - DOE		14,130.08	0.000528%
COASTAL PINES TECHNICAL COLLEGE		1,218,345.30	0.045501%
COASTAL PLAIN REGIONAL LIBRARY		165,557.73	0.006183%
COASTAL PLAINS EDUCATION CENTER INC		116,888.25	0.004365%
COASTAL PLAINS RESA		440,981.00	0.016469%
COBB CO SCHOOLS		152,578,873.08	5.698263%
State's Proport. Share - DOE		29,563.74	0.001104%
COBB COUNTY PUBLIC LIB		1,107,102.90	0.041346%
COFFEE CO SCHOOLS		8,922,783.86	0.333233%
State's Proport. Share - DOE		47,944.80	0.001791%
COLLEGE OF COASTAL GEORGIA		1,696,808.60	0.063370%
COLQUITT CO SCHOOLS		11,199,746.67	0.418270%
State's Proport. Share - DOE		24,304.32	0.000908%
COLUMBIA CO SCHOOLS		32,077,086.46	1.197962%
State's Proport. Share - DOE		-	0.000000%



SCHEDULE A (continued)

Employers		2022 Actual Employer Contributions	Employer Allocation Percentage
COLUMBUS STATE UNIVERSITY	\$	5,525,034.74	0.206340%
COLUMBUS TECHNICAL INSTITUTE		1,306,277.85	0.048785%
COMMERCE CITY SCHOOLS		2,054,703.21	0.076736%
State's Proport. Share - DOE		24,698.96	0.000922%
CONYERS-ROCKDALE LIB.SYSTEM		106,515.16	0.003978%
COOK CO SCHOOLS		3,610,950.96	0.134856%
State's Proport. Share - DOE		25,826.52	0.000965%
COOPERATIVE EXTENSION SERVICE		904,179.48	0.033768%
COWETA CHARTER ACADEMY		661,005.43	0.024686%
COWETA CO SCHOOLS		28,274,070.48	1.055933%
State's Proport. Share - DOE		44,101.54	0.001647%
COWETA PUBLIC LIBRARY		188,325.34	0.007033%
CRAWFORD CO SCHOOLS		1,905,999.19	0.071182%
State's Proport. Share - DOE		8,472.84	0.000316%
CRISP CO SCHOOLS		4,542,596.85	0.169649%
State's Proport. Share - DOE		35,989.32	0.001344%
CSRA RESA		258,394.42	0.009650%
DADE CO SCHOOLS		2,439,908.10	0.091122%
State's Proport. Share - DOE		18,804.84	0.000702%
DALTON CITY SCHOOLS		10,211,874.38	0.381376%
State's Proport. Share - DOE		41,422.68	0.001547%
DALTON STATE COLLEGE		2,145,069.01	0.080110%
DAWSON CO SCHOOLS		5,450,548.36	0.203558%
State's Proport. Share - DOE		53,755.22	0.002008%
DECATUR CITY SCHOOLS		9,501,694.31	0.354854%
State's Proport. Share - DOE		9,379.08	0.000350%
DECATUR CO SCHOOLS		4,983,358.15	0.186110%
State's Proport. Share - DOE		28,414.44	0.001061%
DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT		890,084.45	0.033241%
DEKALB CO SCHOOLS		131,623,204.38	4.915646%
State's Proport. Share - DOE		178,812.45	0.006678%
DEKALB COUNTY DFACS		10,826.60	0.000404%
DEKALB COUNTY PUBLIC LIBRARY		2,005,397.47	0.074894%
DEKALB PATH ACADEMY		462,980.34	0.017291%
DEKALB PREPARATORY ACADEMY		606,162.58	0.022638%
DELTA STEAM ACADEMY		171,583.63	0.006408%
DEPARTMENT OF ADMIN SERVICE		82,013.46	0.003063%
DEPARTMENT OF COMMUNITY HEALTH		20,717.97	0.000774%
DEPARTMENT OF COMMUNITY SUPERVISION		14,274.95	0.000533%
DEPARTMENT OF CORRECTIONS		325,342.95	0.012150%
DEPARTMENT OF HUMAN SERVICES		35,635.59	0.001331%
DEPARTMENT OF NATURAL RESOURCE		58,545.96	0.002186%
DEPARTMENT OF PUBLIC HEALTH		58,963.43	0.002202%
DEPARTMENT OF PUBLIC SAFETY		48,929.43	0.001827%
DEPT OF BEHAVIORAL HEALTH AND DEVELOPMENT DISAB		48,332.72	0.001805%



SCHEDULE A (continued)

Employers		2022 Actual Employer Contributions	Employer Allocation Percentage
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	\$	1,486.50	0.000056%
DESOTO TRAIL REGIONAL LIBRARY		58,006.47	0.002166%
DESTINY ACHIEVERS ACADEMY OF EXCELLENCE		-	0.000000%
DFCS FIELD FISCAL SERVICES REGION XI		6,796.85	0.000254%
DFCS REGION X		4,445.64	0.000166%
DFCS REGION XII		7,134.60	0.000266%
DODGE CO SCHOOLS		3,274,416.80	0.122288%
State's Proport. Share - DOE		17,163.63	0.000641%
DOOLY CO SCHOOLS		1,450,491.98	0.054171%
State's Proport. Share - DOE		22,719.71	0.000848%
DOUGHERTY CO SCHOOLS		17,059,385.97	0.637106%
State's Proport. Share - DOE		39,969.48	0.001493%
DOUGHERTY CO.PUBLIC LIBRARY		235,736.11	0.008804%
DOUGLAS CO SCHOOLS		31,470,829.19	1.175320%
State's Proport. Share - DOE		18,931.80	0.000707%
DOUGLAS COUNTY DFCS		706.88	0.000026%
DUBLIN CITY SCHOOLS		3,020,082.88	0.112789%
DUBOIS INTEGRITY ACADEMY		1,036,346.90	0.038704%
EARLY CO SCHOOLS		2,476,647.17	0.092494%
State's Proport. Share - DOE		29,392.23	0.001098%
EAST CENTRAL HEALTH DISTRICT		8,265.42	0.000309%
EAST GEORGIA STATE COLLEGE		1,207,921.76	0.045111%
ECHOLS CO SCHOOLS		960,771.93	0.035881%
State's Proport. Share - DOE		18,600.12	0.000695%
EFFINGHAM CO SCHOOLS		16,079,416.73	0.600507%
State's Proport. Share - DOE		43,794.42	0.001636%
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE		7,134.30	0.000266%
ELBERT CO SCHOOLS		3,841,286.30	0.143458%
ELBERT COUNTY LIBRARY		19,840.50	0.000741%
EMANUEL CO SCHOOLS		4,788,480.25	0.178832%
State's Proport. Share - DOE		5,725.92	0.000214%
ETHOS CLASSICAL CHARTER SCHOOL		398,126.22	0.014869%
EVANS CO SCHOOLS		2,371,423.74	0.088564%
State's Proport. Share - DOE		21,080.39	0.000787%
FANNIN CO SCHOOLS		3,873,109.94	0.144647%
State's Proport. Share - DOE		6,217.96	0.000232%
FAYETTE CO SCHOOLS		27,893,578.33	1.041723%
State's Proport. Share - DOE		63,406.77	0.002368%
FIRST DISTRICT RESA		690,582.95	0.025791%
FLINT RIVER REGIONAL LIBRARY		132,644.63	0.004954%
FLOYD CO SCHOOLS		11,612,936.23	0.433701%
State's Proport. Share - DOE		10,200.36	0.000381%
FLOYD COUNTY DFCS		8,332.97	0.000311%
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL		425,531.30	0.015892%



SCHEDULE A (continued)

Employers		2022 Actual Employer Contributions	Employer Allocation Percentage
FORSYTH CO SCHOOLS	\$	57,507,799.86	2.147706%
State's Proport. Share - DOE		84,715.12	0.003164%
FORSYTH COUNTY PUBLIC LIBRARY		765,832.69	0.028601%
FORT VALLEY STATE UNIVERSITY		4,010,872.45	0.149791%
FRANKLIN CO SCHOOLS		4,118,930.28	0.153827%
State's Proport. Share - DOE		32,989.54	0.001232%
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY		574,398.03	0.021452%
FULTON CO SCHOOLS		121,728,645.43	4.546120%
State's Proport. Share - DOE		71,751.91	0.002680%
FULTON LEADERSHIP ACADEMY		288,349.68	0.010769%
FULTON SCIENCE ACADEMY HIGH SCHOOL		-	0.000000%
FURLOW CHARTER SCHOOL		576,867.64	0.021544%
GA DPH SOUTH HEALTH DISTRICT		3,516.27	0.000131%
GA PUB TELECOMMUNICATIONS COMM		39,627.48	0.001480%
GA SOIL AND WATER CONSERVATION COMMISSION		-	0.000000%
GA SOUTHWESTERN STATE UNIV		1,898,566.85	0.070905%
GA VOCATIONAL REHABILITATION AGENCY		24,955.39	0.000932%
GAINESVILLE CITY SCHOOLS		8,925,040.76	0.333318%
State's Proport. Share - DOE		60,830.54	0.002272%
GENESIS INNOVATION ACADEMY FOR BOYS		292,906.29	0.010939%
GENESIS INNOVATION ACADEMY FOR GIRLS		627,694.22	0.023442%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY		-	0.000000%
GEORGIA BUILDING AUTHORITY		22,727.14	0.000849%
GEORGIA BUREAU OF INVESTIGATION		27,615.00	0.001031%
GEORGIA COLLEGE & STATE UNIV		6,988,417.91	0.260992%
GEORGIA CONNECTIONS ACADEMY		2,108,247.41	0.078735%
GEORGIA CYBER ACADEMY		10,225,807.09	0.381897%
GEORGIA DEPARTMENT OF AGRICULTURE		30,293.82	0.001131%
GEORGIA DEPARTMENT OF AUDITS		-	0.000000%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS		-	0.000000%
GEORGIA DEPARTMENT OF DEFENSE		12,306.02	0.000460%
GEORGIA DEPARTMENT OF DRIVER SERVICES		23,270.39	0.000869%
GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING		138,484.27	0.005172%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT		13,124.09	0.000490%
GEORGIA DEPARTMENT OF JUVENILE JUSTICE		454,829.71	0.016986%
GEORGIA DEPARTMENT OF REVENUE		18,915.96	0.000706%
GEORGIA DEPARTMENT OF TRANSPORTATION		22,887.54	0.000855%
GEORGIA DEPT OF EDUCATION		5,704,333.25	0.213036%
GEORGIA DEPT OF LABOR		21,087.53	0.000788%
GEORGIA FINANCING AND INVESTMENT COMMISSION		19,943.80	0.000745%
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC		190,253.78	0.007105%
GEORGIA GENERAL ASSEMBLY		38,550.60	0.001440%
GEORGIA GWINNETT COLLEGE		6,385,382.67	0.238471%
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC		152,856.43	0.005709%
GEORGIA HIGHLANDS COLLEGE		2,554,789.72	0.095412%



SCHEDULE A (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
GEORGIA INST OF TECHNOLOGY	\$ 72,697,832.72	2.714998%
GEORGIA MAGNET CHARTER SCHOOL	1,076,070.96	0.040187%
GEORGIA MILITARY COLLEGE	4,716,617.56	0.176148%
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	1,646,573.82	0.061494%
GEORGIA PIEDMONT TECHNICAL COLLEGE	1,313,680.25	0.049061%
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	18,611.54	0.000695%
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	639,232.92	0.023873%
GEORGIA SOUTHERN UNIVERSITY	18,629,471.70	0.695743%
GEORGIA STATE UNIVERSITY	40,860,871.74	1.526004%
GEORGIA STUDENT FINANCE COMM	136,929.45	0.005114%
GEORGIA TECHNOLOGY AUTHORITY	-	0.000000%
GEORGIA WORLD CONGRESS CENTER AUTHORITY	-	0.000000%
GILMER CO SCHOOLS	4,875,780.94	0.182093%
State's Proport. Share - DOE	45,016.27	0.001681%
GLASCOCK CO SCHOOLS	775,984.87	0.028980%
GLYNN CO SCHOOLS	16,134,722.43	0.602573%
State's Proport. Share - DOE	74,131.03	0.002769%
GLYNN COUNTY HEALTH DEPT COASTAL HEALTH DISTRICT	11,212.47	0.000419%
GORDON CO SCHOOLS	8,068,989.00	0.301347%
State's Proport. Share - DOE	47,577.24	0.001777%
GORDON COLLEGE	1,830,945.75	0.068379%
GOVERNORS OFFICE OF PLANNING AND BUDGET	199,797.32	0.007462%
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	-	0.000000%
GRADY CO SCHOOLS	5,045,947.07	0.188448%
GREENE CO SCHOOLS	4,299,311.42	0.160564%
State's Proport. Share - DOE	7,337.76	0.000274%
GRIFFIN RESA	524,215.18	0.019578%
GRIFFIN SPALDING CO SCHOOLS	12,235,654.63	0.456957%
State's Proport. Share - DOE	-	0.000000%
GWINNETT CO SCHOOLS	224,140,915.71	8.370840%
State's Proport. Share - DOE	358,930.94	0.013402%
GWINNETT COUNTY DFCS	2,336.80	0.000087%
GWINNETT COUNTY PUBLIC LIB	2,062,019.52	0.077009%
GWINNETT TECHNICAL COLLEGE	1,710,567.66	0.063883%
HABERSHAM CO SCHOOLS	8,935,771.23	0.333718%
State's Proport. Share - DOE	45,045.81	0.001682%
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	0.000000%
HALL CO SCHOOLS	32,040,990.79	1.196614%
State's Proport. Share - DOE	60,422.15	0.002257%
HALL COUNTY LIBRARY	281,082.77	0.010497%
HANCOCK CO SCHOOLS	1,252,144.86	0.046763%
HARALSON CO SCHOOLS	4,359,525.15	0.162812%
State's Proport. Share - DOE	29,582.88	0.001105%
HARRIET TUBMAN SCHOOL OF SCIENCE AND TECHNOLOGY	5,263.92	0.000197%



SCHEDULE A (continued)

Employers		2022 Actual Employer Contributions	Employer Allocation Percentage
HARRIS CO SCHOOLS	\$	6,492,591.39	0.242475%
State's Proport. Share - DOE		18,955.08	0.000708%
HART CO SCHOOLS		3,911,473.42	0.146079%
State's Proport. Share - DOE		31,421.92	0.001173%
HART COUNTY BOARD OF HEALTH		8,475.61	0.000317%
HART COUNTY LIBRARY		27,258.42	0.001018%
HEARD CO SCHOOLS		2,492,145.19	0.093073%
State's Proport. Share - DOE		21,496.68	0.000803%
HEART OF GEORGIA RESA		414,059.75	0.015464%
HENRY CO SCHOOLS		49,503,531.22	1.848776%
State's Proport. Share - DOE		93,910.98	0.003507%
HENRY COUNTY LIBRARY		378,142.27	0.014122%
HOUSTON CO SCHOOLS		39,025,509.70	1.457460%
State's Proport. Share - DOE		121,792.54	0.004549%
HOUSTON COUNTY PUBLIC LIBRARY		111,811.92	0.004176%
INTERNATIONAL ACADEMY OF SMYRNA CHARTER SCHOOL		400,818.36	0.014969%
INTERNATIONAL CHARTER ACADEMY OF GEORGIA		208,271.51	0.007778%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA		862,569.68	0.032214%
INTERNATIONAL COMMUNITY SCHOOL		465,132.72	0.017371%
IRWIN CO SCHOOLS		2,308,137.07	0.086200%
State's Proport. Share - DOE		33,374.88	0.001246%
IVY PREP ACADEMY FOR GIRLS		600,647.00	0.022432%
IVY PREP YOUNG MENS ACADEMY		-	0.000000%
IVY PREPARATORY ACADEMY		-	0.000000%
JACKSON BUTTS COUNTY LIBRARY		-	0.000000%
JACKSON CO SCHOOLS		11,024,414.94	0.411722%
State's Proport. Share - DOE		-	0.000000%
JASPER CO SCHOOLS		2,753,661.48	0.102839%
State's Proport. Share - DOE		45,495.34	0.001699%
JEFF DAVIS CO SCHOOLS		3,325,328.00	0.124189%
State's Proport. Share - DOE		-	0.000000%
JEFFERSON CITY SCHOOLS		4,474,089.15	0.167091%
State's Proport. Share - DOE		41,989.98	0.001568%
JEFFERSON CO SCHOOLS		2,935,338.59	0.109624%
JEFFERSON COUNTY REG.LIB.		25,261.27	0.000943%
JEKYLL ISLAND STATE PARK AUTHORITY		-	0.000000%
JENKINS CO SCHOOLS		1,548,978.71	0.057849%
State's Proport. Share - DOE		19,024.80	0.000711%
JOHNSON CO SCHOOLS		1,320,232.89	0.049306%
State's Proport. Share - DOE		22,743.54	0.000849%
JONES CO SCHOOLS		5,954,410.38	0.222375%
State's Proport. Share - DOE		24,613.73	0.000919%
KENNESAW CHARTER SCIENCE AND MATH ACADEMY		-	0.000000%
KENNESAW STATE UNIVERSITY		26,388,912.82	0.985529%
KINCHAFOONEE REG LIB		67,977.41	0.002539%



SCHEDULE A (continued)

Employers		2022 Actual Employer Contributions	Employer Allocation Percentage
KIPP METRO ATLANTA COLLABORATIVE	\$	8,062,657.47	0.301111%
LAKE BLACKSHEAR REG LIB		86,444.80	0.003228%
LAMAR CO SCHOOLS		2,842,855.91	0.106170%
State's Proport. Share - DOE		-	0.000000%
LANIER CO SCHOOLS		1,901,479.06	0.071013%
State's Proport. Share - DOE		26,500.61	0.000990%
LANIER TECHNICAL COLLEGE		1,415,270.16	0.052855%
LATIN ACADEMY CHARTER SCHOOL		-	0.000000%
LAURENS CO SCHOOLS		7,464,410.71	0.278768%
State's Proport. Share - DOE		30,092.09	0.001124%
LEADERSHIP PREPARATORY ACADEMY CHARTER SCHOOL		385,084.64	0.014382%
LEE CO SCHOOLS		6,649,178.54	0.248323%
State's Proport. Share - DOE		30,472.19	0.001138%
LEE COUNTY LIBRARY		72,709.82	0.002715%
LIBERTY CO SCHOOLS		11,856,396.06	0.442793%
State's Proport. Share - DOE		26,022.33	0.000972%
LIBERTY TECH CHARTER SCHOOL		548,304.50	0.020477%
LINCOLN CO SCHOOLS		1,459,178.66	0.054495%
State's Proport. Share - DOE		23,927.38	0.000894%
LINCOLN COUNTY LIBRARY		7,498.20	0.000280%
LIVE OAK PUBLIC LIBRARIES		827,959.31	0.030921%
LONG CO SCHOOLS		3,718,825.98	0.138885%
State's Proport. Share - DOE		31,931.46	0.001193%
LOWNDES CO SCHOOLS		11,639,771.95	0.434703%
State's Proport. Share - DOE		15,789.05	0.000590%
LUMPKIN CO SCHOOLS		4,688,022.91	0.175081%
MACON CHARTER ACADEMY INC		-	0.000000%
MACON CO SCHOOLS		1,422,376.41	0.053121%
State's Proport. Share - DOE		8,987.40	0.000336%
MADISON CO SCHOOLS		6,293,630.80	0.235044%
State's Proport. Share - DOE		26,844.24	0.001003%
MARIETTA CHARTER SCHOOL		-	0.000000%
MARIETTA CITY SCHOOLS		14,998,432.71	0.560137%
State's Proport. Share - DOE		64,791.36	0.002420%
MARION CO SCHOOLS		1,453,950.48	0.054300%
MCDUFFIE CO SCHOOLS		4,111,162.75	0.153537%
State's Proport. Share - DOE		6,787.57	0.000253%
MCINTOSH CO SCHOOLS		1,675,452.88	0.062572%
State's Proport. Share - DOE		37,456.68	0.001399%
MERIWETHER CO SCHOOLS		2,815,813.44	0.105160%
State's Proport. Share - DOE		34,314.60	0.001282%
METRO RESA		1,287,428.56	0.048081%
MIDDLE GEORGIA REG LIBRARY		383,108.04	0.014308%
MIDDLE GEORGIA RESA		266,856.30	0.009966%
MIDDLE GEORGIA STATE COLLEGE		5,694,055.35	0.212652%



SCHEDULE A (continued)

Employers	\$	2022 Actual Employer Contributions	Employer Allocation Percentage
MILLER CO SCHOOLS		969,331.30	0.036201%
MITCHELL CO SCHOOLS		2,077,734.33	0.077596%
State's Proport. Share - DOE		35,706.74	0.001334%
MONROE CO SCHOOLS		5,299,697.50	0.197924%
State's Proport. Share - DOE		19,381.96	0.000724%
MONTGOMERY CO SCHOOLS		1,098,043.24	0.041008%
MORGAN CO SCHOOLS		4,143,406.02	0.154741%
State's Proport. Share - DOE		39,840.36	0.001488%
MOULTRIE-COLQUITT CNTY LIB		56,681.24	0.002117%
MOUNTAIN EDUCATION CENTER INC.		684,549.05	0.025565%
MOUNTAIN REG LIBRARY		118,198.61	0.004414%
MURRAY CO SCHOOLS		7,500,052.86	0.280100%
State's Proport. Share - DOE		6,723.78	0.000251%
MUSCOGEE CO SCHOOL DISTRICT		36,304,693.82	1.355848%
State's Proport. Share - DOE		39,576.33	0.001478%
N E GA REG LIBRARY		166,316.73	0.006211%
NEW LIFE ACADEMY OF EXCELLENCE INC.		439,053.34	0.016397%
NEWTON CO SCHOOLS		23,322,659.13	0.871016%
State's Proport. Share - DOE		28,730.88	0.001073%
NEWTON COUNTY DFCS		-	0.000000%
NEWTON COUNTY LIBRARY		91,836.80	0.003430%
NORTH GA TECHNICAL INSTITUTE		978,541.09	0.036545%
NORTH GEORGIA RESA		442,902.31	0.016541%
NORTH METRO ACADEMY OF PERFORMING ARTS		18,701.35	0.000698%
NORTHEAST GEORGIA RESA		970,435.81	0.036242%
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY		987,136.81	0.036866%
NORTHWEST CLASSICAL ACADEMY		446,820.62	0.016687%
NORTHWEST GA REGIONAL LIBRARY		145,346.88	0.005428%
NORTHWEST GEORGIA PUBLIC HEALTH		3,285.17	0.000123%
NORTHWEST GEORGIA RESA		948,170.12	0.035411%
OCMULGEE REGIONAL LIBRARY		80,127.26	0.002992%
OCONEE CO SCHOOLS		10,182,277.13	0.380271%
State's Proport. Share - DOE		55,477.32	0.002072%
OCONEE FALL LINE TECHNICAL COLLEGE		1,057,846.88	0.039507%
OCONEE REG LIBRARY		119,530.58	0.004464%
OCONEE RESA		299,062.19	0.011169%
ODYSSEY CHARTER SCHOOL		402,973.33	0.015050%
OFFICE OF COMMISSIONER OF INSURANCE & SAFETY FIRE		11,674.26	0.000436%
OGEECHEE TECH		1,531,335.20	0.057190%
OGLETHORPE CO SCHOOLS		2,714,131.05	0.101363%
State's Proport. Share - DOE		16,616.36	0.000621%
OHOOPEE REG LIB		80,444.68	0.003004%
OKEFENOKEE REG LIB		119,072.75	0.004447%
OKEFENOKEE RESA		353,759.86	0.013212%
PATAULA CHARTER ACADEMY		700,154.21	0.026148%



SCHEDULE A (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
PAULDING CO SCHOOLS	\$ 37,521,015.10	1.401273%
State's Proport. Share - DOE	84,200.74	0.003145%
PEACH CO SCHOOLS	4,456,303.09	0.166427%
State's Proport. Share - DOE	12,618.78	0.000471%
PEACH PUBLIC LIBRARY	48,453.35	0.001810%
PELHAM CITY SCHOOLS	1,693,793.92	0.063257%
State's Proport. Share - DOE	10,662.56	0.000398%
PICKENS CO SCHOOLS	5,344,780.97	0.199608%
State's Proport. Share - DOE	36,582.88	0.001366%
PIEDMONT REG LIBRARY	122,134.10	0.004561%
PIERCE CO SCHOOLS	4,232,432.37	0.158066%
State's Proport. Share - DOE	22,982.27	0.000858%
PIKE CO SCHOOLS	3,506,634.32	0.130960%
State's Proport. Share - DOE	53,843.96	0.002011%
PINE MOUNTAIN REGIONAL LIBRARY	79,214.07	0.002958%
PIONEER RESA	1,370,281.43	0.051175%
POLK SCHOOL DISTRICT	9,654,225.67	0.360550%
State's Proport. Share - DOE	39,667.79	0.001481%
PROSECUTING ATTORNEYS COUNCIL OF GA	36,594.69	0.001367%
PULASKI CO SCHOOLS	1,650,272.07	0.061632%
State's Proport. Share - DOE	14,282.99	0.000533%
PURPOSE BUILT SCHOOLS ATLANTA INC	3,184,281.98	0.118921%
PUTNAM CO SCHOOLS	4,002,224.49	0.149468%
QUITMAN CO SCHOOLS	414,620.92	0.015485%
State's Proport. Share - DOE	19,386.23	0.000724%
RABUN CO SCHOOLS	3,391,956.33	0.126677%
State's Proport. Share - DOE	32,469.18	0.001213%
RANDOLPH CO SCHOOLS	1,110,594.04	0.041477%
State's Proport. Share - DOE	11,105.52	0.000415%
REGION IV DFCS	-	0.000000%
RESURGENCE HALL INC	446,702.00	0.016683%
RICHMOND CO SCHOOLS	34,294,429.24	1.280772%
State's Proport. Share - DOE	58,026.95	0.002167%
RICHMOND COUNTY DFCS	6,261.94	0.000234%
RISE PREPARATORY CHARTER SCHOOL	1,067,682.99	0.039874%
ROCKDALE CO SCHOOLS	22,604,951.97	0.844212%
State's Proport. Share - DOE	66,091.26	0.002468%
RODDENBERY MEMORIAL LIBRARY	51,156.48	0.001911%
ROME CITY SCHOOLS	7,948,912.17	0.296863%
State's Proport. Share - DOE	28,933.08	0.001081%
SARA HIGHTOWER REGIONAL LIB	211,650.70	0.007904%
SATILLA REG LIBRARY	26,885.05	0.001004%
SAVANNAH CLASSICAL ACADEMY	544,791.97	0.020346%
SAVANNAH STATE UNIVERSITY	3,299,523.07	0.123225%
SAVANNAH TECH COLLEGE	1,151,339.55	0.042998%



SCHEDULE A (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
SCHLEY CO SCHOOLS	\$ 1,492,410.60	0.055736%
SCHOOL FOR ARTS INFUSED LEARNING	539,961.70	0.020166%
SCINTILLA CHARTER ACADEMY	644,600.02	0.024073%
SCREVEN CO SCHOOLS	2,687,200.24	0.100357%
SCREVEN-JENKINS REG LIBRARY	57,039.27	0.002130%
SE HEALTH UNIT	17,031.44	0.000636%
SECRETARY OF STATE	37,500.36	0.001401%
SEMINOLE CO SCHOOLS	1,583,254.87	0.059129%
State's Proport. Share - DOE	27,007.08	0.001009%
SEQUOYAH REG LIB	405,733.69	0.015153%
SEVEN PILLARS CAREER ACADEMY	171,183.13	0.006393%
SLAM ACADEMY OF ATLANTA	140,676.09	0.005254%
SOCIAL CIRCLE CITY SCHOOLS	2,413,553.15	0.090137%
State's Proport. Share - DOE	27,842.72	0.001040%
SOUTH GA REG LIBRARY	121,582.76	0.004541%
SOUTH GA TECHNICAL INSTITUTE	629,066.01	0.023493%
SOUTH GEORGIA STATE COLLEGE	1,422,266.05	0.053116%
SOUTHEASTERN TECHNICAL COLLEGE	1,037,863.43	0.038760%
SOUTHERN CRESCENT TECHNICAL COLLEGE	1,536,228.19	0.057373%
SOUTHERN REGIONAL TECHNICAL COLLEGE	1,798,310.04	0.067160%
SOUTHWEST GA REG LIB	104,692.42	0.003910%
SOUTHWEST GEORGIA RESA	191,019.41	0.007134%
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	436,445.00	0.016300%
SPRING CREEK CHARTER ACADEMY	358,880.21	0.013403%
STATE ACCOUNTING OFFICE	-	0.000000%
STATE BOARD OF PARDONS AND PAROLES	-	0.000000%
STATE BOARD OF WORKERS COMPENSATION	6,025.56	0.000225%
STATE OF GEORGIA DEPT OF LAW	13,913.22	0.000520%
STATE ROAD TOLL AND AUTHORITY	8,831.94	0.000330%
STATESBORO REGIONAL LIBRARY	206,940.88	0.007728%
STEPHENS CO SCHOOLS	4,366,421.40	0.163070%
State's Proport. Share - DOE	30,861.82	0.001153%
STEWART CO SCHOOLS	721,633.88	0.026950%
SUMTER CO SCHOOLS	4,026,110.45	0.150361%
State's Proport. Share - DOE	14,077.52	0.000526%
TALBOT CO SCHOOLS	676,603.20	0.025269%
TALIAFERRO CO SCHOOLS	437,294.58	0.016331%
State's Proport. Share - DOE	8,286.27	0.000309%
TAPESTRY PUBLIC CHARTER SCHOOL	527,999.44	0.019719%
TATTNALL CO SCHOOLS	4,447,208.11	0.166087%
State's Proport. Share - DOE	23,627.96	0.000882%
TAYLOR CO SCHOOLS	1,633,371.55	0.061000%
TECHNICAL COLLEGE SYSTEM OF GEORGIA	1,569,031.88	0.058598%
TELFAIR CO SCHOOLS	2,045,699.64	0.076399%
State's Proport. Share - DOE	17,353.47	0.000648%



SCHEDULE A (continued)

Employers		2022 Actual Employer Contributions	Employer Allocation Percentage
TERRELL CO SCHOOLS	\$	1,451,073.68	0.054192%
State's Proport. Share - DOE		-	0.000000%
THE GLOBE ACADEMY		1,280,770.00	0.047832%
THE KINDEZI SCHOOL		2,435,224.72	0.090947%
THE MAIN STREET ACADEMY		966,062.74	0.036079%
THE MUSEUM SCHOOL OF AVONDALE ESTATES		989,321.28	0.036948%
THE UNIVERSITY OF GEORGIA		92,507,005.88	3.454799%
THOMAS CO SCHOOLS		7,127,809.99	0.266198%
State's Proport. Share - DOE		30,163.72	0.001127%
THOMAS COUNTY PUBLIC LIBRARY		84,439.96	0.003154%
THOMASTON-UPSON COUNTY SCHOOLS		4,962,005.29	0.185313%
State's Proport. Share - DOE		-	0.000000%
THOMASVILLE CITY SCHOOLS		3,384,347.05	0.126393%
State's Proport. Share - DOE		73,574.15	0.002748%
THREE RIVERS REGIONAL LIBRARY		151,721.76	0.005666%
TIFT CO BOARD OF HEALTH DBA DIVERSIFIED ENTERPRISES		13,108.50	0.000490%
TIFT CO SCHOOLS		9,179,780.85	0.342831%
State's Proport. Share - DOE		39,956.46	0.001492%
TOOMBS CO SCHOOLS		3,245,422.06	0.121205%
State's Proport. Share - DOE		37,291.22	0.001393%
TOWNS CO SCHOOLS		1,545,851.45	0.057732%
State's Proport. Share - DOE		28,614.06	0.001069%
TREUTLEN CO SCHOOLS		1,331,914.81	0.049742%
TRION CITY SCHOOLS		1,475,726.61	0.055113%
State's Proport. Share - DOE		19,754.64	0.000738%
TROUP CO SCHOOLS		13,824,509.61	0.516295%
State's Proport. Share - DOE		20,657.63	0.000771%
TROUP HARRIS COWETA REG LIB		100,910.06	0.003769%
TURNER CO SCHOOLS		1,654,275.98	0.061781%
State's Proport. Share - DOE		5,216.37	0.000195%
TWIGGS CO SCHOOLS		1,066,053.99	0.039813%
State's Proport. Share - DOE		31,331.74	0.001170%
TWIGGS COUNTY BOARD OF HEALTH		-	0.000000%
UNION CO SCHOOLS		4,039,114.10	0.150846%
State's Proport. Share - DOE		38,814.42	0.001450%
UNIVERSITY OF NORTH GEORGIA		14,450,933.08	0.539690%
UNIVERSITY OF WEST GEORGIA		10,094,902.13	0.377008%
UTOPIAN ACADEMY FOR THE ARTS		494,782.08	0.018478%
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH		175,325.48	0.006548%
VALDOSTA CITY SCHOOLS		9,596,061.19	0.358378%
State's Proport. Share - DOE		30,256.79	0.001130%
VALDOSTA STATE UNIVERSITY		7,178,442.88	0.268089%
VIDALIA CITY SCHOOLS		2,715,720.75	0.101422%
State's Proport. Share - DOE		-	0.000000%



SCHEDULE A (continued)

Employers		2022 Actual Employer Contributions	Employer Allocation Percentage
WALKER CO SCHOOLS	\$	10,487,660.34	0.391676%
State's Proport. Share - DOE		23,334.83	0.000871%
WALTON CO SCHOOLS		17,248,937.44	0.644185%
State's Proport. Share - DOE		36,148.71	0.001350%
WARE CO SCHOOLS		7,838,668.01	0.292746%
State's Proport. Share - DOE		42,193.20	0.001576%
WARREN CO SCHOOLS		884,496.53	0.033033%
State's Proport. Share - DOE		-	0.000000%
WARREN COUNTY PUBLIC LIBRARY		10,632.56	0.000397%
WASHINGTON CO SCHOOLS		3,650,028.29	0.136315%
State's Proport. Share - DOE		16,905.91	0.000631%
WAYNE CO SCHOOLS		5,583,120.82	0.208509%
State's Proport. Share - DOE		41,095.97	0.001535%
WEBSTER CO SCHOOLS		446,388.61	0.016671%
WESLEY INTERNATIONAL ACADEMY		1,270,426.76	0.047446%
WEST GA REG LIBRARY		193,776.50	0.007237%
WEST GEORGIA RESA		866,903.00	0.032376%
WEST GEORGIA TECHNICAL COLLEGE		1,714,402.90	0.064027%
WESTSIDE ATLANTA CHARTER SCHOOL		680,429.83	0.025412%
WHEELER CO SCHOOLS		1,135,697.69	0.042414%
WHITE CO SCHOOLS		4,672,608.74	0.174505%
State's Proport. Share - DOE		8,253.66	0.000308%
WHITFIELD CO SCHOOLS		15,394,671.63	0.574935%
State's Proport. Share - DOE		49,598.35	0.001852%
WHITFIELD COUNTY BOARD OF HEALTH		-	0.000000%
WHITFIELD COUNTY DFCS		9,665.34	0.000361%
WILCOX CO SCHOOLS		1,377,247.13	0.051435%
State's Proport. Share - DOE		12,142.70	0.000453%
WILKES CO SCHOOLS		1,733,854.60	0.064753%
State's Proport. Share - DOE		30,129.39	0.001125%
WILKINSON CO SCHOOLS		1,489,094.66	0.055612%
WIREGRASS GEORGIA TECHNICAL COLLEGE		1,423,898.34	0.053177%
WORTH CO SCHOOLS		3,281,395.23	0.122548%
State's Proport. Share - DOE		81,483.28	0.003043%
WORTH COUNTY LIBRARY SYSTEM		31,413.64	0.001173%
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE		154,397.96	0.005766%
Total all Entities	\$	<u>2,677,638,108.20</u>	<u>100.000000%</u>
STATE DEPARTMENT OF EDUCATION	\$	<u>5,397,502.87</u>	<u>0.201577%</u>



SCHEDULE B

**Teachers Retirement System of Georgia
Schedules of Pension Amounts by Employer
As of the Measurement Date June 30, 2022**

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense	
ABRAHAM BALDWIN AGRICULTURE COLLEGE	\$ 35,884,084	\$ 1,489,557	\$ 7,050,202	\$ 5,401,700	\$ -	\$ 13,941,459	\$ 186,785	\$ -	\$ 1,557,154	\$ 1,743,939	\$ 5,242,541	\$ (929,088)	\$ 4,313,453	
ACADEMY FOR CLASSICAL EDUCATION INC	19,408,150	805,637	3,813,149	2,921,546	1,605,499	9,145,831	101,024	101,024	2,835,458	1,009,922	3,845,380			
ALBANY STATE UNIVERSITY	62,126,276	2,578,877	12,206,046	9,351,987	-	24,136,910	323,382	-	2,425,741	2,749,123	9,076,434	(2,117,673)	6,958,761	
ALBANY TECHNICAL INSTITUTE	11,881,156	493,190	2,334,309	1,788,493	2,944	4,618,936	61,844	-	956,190	1,018,034	1,735,806	(460,568)	1,275,238	
ALTANTA SMART ACADEMY	1,445,001	59,982	283,902	217,519	625,433	1,186,836	7,522	-	7,522	211,123	173,732		384,855	
AMANA ACADEMY	10,469,925	434,609	2,057,042	1,576,058	309,592	4,377,301	54,498	-	106,307	160,805	1,529,625	137,719	1,667,344	
State's Proport. Share - DOE	-	-	-	-	4,591	4,591	-	-	4,203	4,203	-	(65)	(65)	
APPLING COUNTY SCHOOLS	54,013,813	2,242,127	10,612,178	8,130,802	857,750	21,842,857	281,155	-	888,381	1,169,536	7,891,248	(228,827)	7,662,421	
State's Proport. Share - DOE	425,707	17,671	83,639	64,082	5,746	171,138	2,216	-	82,188	84,404	62,186	(42,134)	20,052	
ATHENS REGIONAL LIBRARY	4,392,154	182,319	862,933	661,159	22,851	1,729,262	22,862	-	99,447	122,309	641,669	(60,393)	581,276	
ATHENS TECHNICAL COLLEGE	21,412,967	888,858	4,207,039	3,223,335	-	8,319,232	111,459	-	918,496	1,029,955	3,128,364	(580,310)	2,548,054	
ATKINSON COUNTY SCHOOLS	23,688,600	983,320	4,654,136	3,565,890	184,052	9,387,398	123,305	-	253,061	376,366	3,460,816	(155,207)	3,305,609	
State's Proport. Share - DOE	204,248	8,478	40,129	30,746	11,009	90,362	1,063	-	1,673	2,736	29,842	7,226	37,068	
ATLANTA HEIGHTS CHARTER SCHOOL	6,946,721	288,360	1,364,833	1,045,703	292,411	2,991,307	36,159	-	451,582	487,741	1,014,890	(32,171)	982,719	
ATLANTA METROPOLITAN STATE COLLEGE	11,317,443	469,790	2,223,556	1,703,636	-	4,396,982	58,910	-	3,182,116	3,241,026	1,653,447	(1,901,259)	(247,812)	
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	17,841,054	740,587	3,505,260	2,685,648	977,253	7,908,748	92,867	-	1,985	94,852	2,606,514	325,713	2,932,227	
ATLANTA PUBLIC SCHOOLS	885,701,522	36,765,690	174,015,151	133,326,339	16,541,678	360,648,858	4,610,283	-	8,262,241	12,872,524	129,398,040	(5,443,961)	123,954,079	
State's Proport. Share - DOE	1,192,045	49,482	234,203	179,441	-	463,126	6,205	-	304,963	311,168	174,149	(308,008)	(133,859)	
ATLANTA TECHNICAL COLLEGE	10,182,873	422,694	2,000,645	1,532,847	-	3,956,186	53,004	-	1,124,837	1,177,841	1,487,681	(734,005)	753,676	
ATLANTA UNBORN ACADEMY	3,725,505	154,647	731,956	560,807	1,493,084	2,940,494	19,392	-	-	19,392	544,289	465,516	1,009,805	
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	3,478,069	144,375	683,342	523,560	13,616	1,364,893	18,104	-	109,866	127,970	508,134	2,734	510,868	
AUGUSTA TECHNICAL INSTITUTE	15,769,345	654,589	3,098,228	2,373,790	46,627	6,173,234	82,083	-	337,182	419,265	2,303,845	(324,339)	1,979,506	
AUGUSTA UNIVERSITY	449,525,854	18,659,930	88,319,041	67,667,984	1,070,491	175,717,446	2,339,887	-	45,738,786	48,078,673	65,674,226	(11,817,048)	53,857,178	
AZALEA REGIONAL LIBRARY SYSTEM	2,192,180	90,998	430,701	329,993	-	851,692	11,411	-	134,180	145,591	320,272	(68,671)	251,601	
BACON COUNTY SCHOOLS	31,567,265	1,310,365	6,202,069	4,751,881	131,530	12,395,845	164,315	-	62,443	226,758	4,611,875	(23,477)	4,588,398	
State's Proport. Share - DOE	63,970	2,655	12,568	9,629	32	24,884	333	-	4,276	4,609	9,355	(1,084)	8,271	
BACONTON COMM CS	13,058,913	542,079	2,565,705	1,965,783	1,330,569	6,404,136	67,975	-	20,626	88,601	1,907,866	589,277	2,497,143	
BAKER COUNTY SCHOOLS	5,226,358	216,947	1,026,831	786,734	139,553	2,170,065	27,204	-	464,889	492,093	763,559	(72,490)	691,069	
State's Proport. Share - DOE	-	-	-	-	639	639	-	-	9,118	9,118	-	(3,476)	(3,476)	
BALDWIN COUNTY BOARD OF HEALTH	-	-	-	-	-	-	-	-	38,872	38,872	-	(41,410)	(41,410)	
BALDWIN COUNTY SCHOOLS	72,699,462	3,017,773	14,283,376	10,943,589	1,104,926	29,349,664	378,418	-	241,152	619,570	10,621,154	(117,430)	10,503,724	
State's Proport. Share - DOE	229,901	9,543	45,169	34,607	4,258	93,577	1,197	-	101,738	102,935	33,579	(97,308)	(4,329)	
BANKS COUNTY SCHOOLS	42,302,161	1,755,973	8,311,171	6,367,825	564,163	16,999,132	220,193	-	410,410	630,603	6,180,203	49,506	6,229,709	
State's Proport. Share - DOE	245,813	10,204	48,295	37,003	952	96,544	1,280	-	2,693	3,973	35,919	(1,772)	34,147	
BARNESVILLE - LAMAR CO LIBRARY	285,753	11,862	56,142	43,015	1,385	112,404	1,487	-	3,611	5,098	41,744	(3,792)	37,952	
BARROW COUNTY SCHOOLS	217,704,503	9,036,968	42,772,741	32,771,474	9,159,238	93,740,421	1,133,203	-	44,756	1,177,959	31,805,903	2,592,197	34,398,100	
State's Proport. Share - DOE	699,445	29,034	137,421	105,289	49,193	320,937	3,641	-	47,147	50,788	102,198	(4,562)	97,636	
BARTOW COUNTY LIBRARY	1,976,242	82,034	388,275	297,487	-	767,796	10,287	-	55,113	65,400	288,723	(44,636)	244,087	
BARTOW COUNTY SCHOOLS	206,169,823	8,558,161	40,506,505	31,035,137	6,113,552	86,213,355	1,073,162	-	71,619	1,144,781	30,120,717	1,739,279	31,859,996	
State's Proport. Share - DOE	846,868	35,154	166,385	127,481	13,775	342,795	4,408	-	35,377	39,785	123,721	(27,588)	96,133	
BARTRAM TRAIL REGIONAL LIBRARY	780,625	32,404	153,371	117,509	41,764	345,048	4,063	-	33,038	37,101	114,042	(10,163)	103,879	



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
BEN HILL CO SCHOOLS	46,926,165	1,947,917	9,219,656	7,063,885	1,779,078	20,010,536	244,262	-	144,954	389,216	6,855,763	184,528	7,040,291
State's Proport. Share - DOE	618,590	25,678	121,535	93,118	164,976	405,307	3,220	-	6,490	9,710	36,930	127,304	127,304
BERRIEN CO SCHOOLS	40,286,628	1,672,308	7,915,176	6,064,423	24,070	15,675,977	209,701	-	531,387	741,088	5,885,746	(347,622)	5,538,124
State's Proport. Share - DOE	183,466	7,616	36,046	27,618	8,984	80,264	955	-	6,474	7,429	26,815	(2,658)	24,157
BIBB CO SCHOOLS	333,893,625	13,860,007	65,600,598	50,261,644	3,055,967	132,778,216	1,737,994	-	2,674,236	4,412,230	48,780,736	(171,626)	48,609,110
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	8,079	8,079	-	(18,515)	(18,515)
BLECKLEY CO SCHOOLS	36,327,650	1,507,970	7,137,350	5,468,470	937,716	15,051,506	189,094	-	809,544	998,638	5,307,356	36,420	5,343,776
State's Proport. Share - DOE	313,354	13,007	61,565	47,170	11,195	132,937	1,631	-	22,982	24,613	45,779	(33,268)	12,511
BOARD OF REGENTS	78,358,346	3,252,674	15,395,186	11,795,431	19,732	30,463,023	407,874	-	2,817,266	3,225,140	11,447,887	(951,694)	10,496,193
BRANTLEY CO SCHOOLS	49,501,514	2,054,820	9,725,639	7,451,557	129,506	19,361,522	257,667	-	385,621	643,288	7,232,006	(255,410)	6,976,596
State's Proport. Share - DOE	337,059	13,991	66,222	50,738	73,893	204,844	1,754	-	104	1,858	49,248	33,104	82,352
BREMEN CITY SCHOOLS	31,667,928	1,314,544	6,221,847	4,767,034	151,005	12,454,430	164,839	-	522,110	686,949	4,626,572	(32,658)	4,593,914
State's Proport. Share - DOE	188,337	7,818	37,003	28,351	10,092	83,264	980	-	1,979	27,509	5,257	32,766	32,766
BRIGHTEN ACADEMY	9,112,599	378,266	1,790,366	1,371,737	521,955	4,062,324	47,433	-	-	47,433	1,331,316	274,465	1,605,781
BROOKHAVEN INNOVATION ACADEMY	6,043,351	250,861	1,187,347	909,717	277,791	2,625,716	31,457	-	58,027	89,484	882,902	320,471	1,203,373
BROOKS CO SCHOOLS	32,809,641	1,361,936	6,446,161	4,938,898	329,972	13,076,967	170,782	-	325,405	496,187	4,793,386	166,151	4,959,537
State's Proport. Share - DOE	304,911	12,657	59,906	45,899	21,292	139,754	1,587	-	2,221	3,808	44,551	(15,623)	28,928
BROOKS COUNTY LIBRARY	261,399	10,851	51,357	39,349	1,898	103,455	1,361	-	2,116	3,477	38,199	(1,360)	36,839
BRYAN CO SCHOOLS	134,349,051	5,576,862	26,395,766	20,223,819	3,140,047	55,336,494	699,318	-	-	699,318	19,627,952	2,395,659	22,023,611
BUFORD CITY SCHOOLS	86,269,483	3,581,068	16,949,499	12,986,310	3,328,223	36,845,100	449,053	-	-	449,053	12,603,689	1,574,420	14,178,109
BULLOCH CO SCHOOLS	157,624,283	6,543,023	30,968,687	23,727,484	3,019,567	64,258,761	820,471	-	158,897	979,368	23,028,382	897,749	23,926,131
State's Proport. Share - DOE	603,653	25,058	118,601	90,869	5,424	239,952	3,142	-	32,091	35,233	88,190	(77,657)	10,533
BURKE CO SCHOOLS	77,052,975	3,198,488	15,138,717	11,598,931	24,891	29,961,027	401,079	-	927,654	1,328,733	11,257,178	(221,995)	11,035,183
BUTTS CO SCHOOLS	47,542,807	1,973,514	9,340,809	7,156,709	326,385	18,797,417	247,471	-	826,200	1,073,671	6,945,839	(68,534)	6,877,305
State's Proport. Share - DOE	458,504	19,033	90,083	69,019	7,518	185,653	2,387	-	6,337	8,724	66,980	(18,152)	48,828
CALHOUN CITY SCHOOLS	48,727,383	2,022,686	9,573,544	7,335,026	239,869	19,171,125	253,637	-	442,751	696,388	7,118,917	(221,205)	6,897,712
State's Proport. Share - DOE	559,167	23,211	109,860	84,172	31,149	248,392	2,911	-	40,014	42,925	81,705	(12,341)	69,364
CALHOUN CO SCHOOLS	8,305,022	344,744	1,631,700	1,250,171	81,939	3,308,554	43,230	-	292,455	335,685	1,213,349	(180,323)	1,033,026
State's Proport. Share - DOE	-	-	-	-	2	2	-	-	2,786	2,786	-	(8,913)	(8,913)
CAMDEN CO SCHOOLS	132,341,311	5,493,521	26,001,303	19,921,590	1,365,043	52,781,457	688,867	-	1,550,376	2,239,243	19,334,632	(263,645)	19,070,987
State's Proport. Share - DOE	100,338	4,165	19,714	15,104	31,907	70,890	522	-	10,008	10,530	14,666	(77,434)	(62,768)
CANDLER CO SCHOOLS	28,021,330	1,163,172	5,505,394	4,218,104	225,147	11,111,817	145,858	-	42,600	188,458	4,093,833	24,049	4,117,882
State's Proport. Share - DOE	358,490	14,881	70,433	53,964	23,520	162,798	1,866	-	5,984	7,850	52,371	10,519	62,890
CARROLL CO SCHOOLS	208,590,605	8,658,648	40,982,120	31,399,542	1,327,068	82,367,378	1,085,763	-	197,062	1,282,825	30,474,390	248,673	30,723,063
State's Proport. Share - DOE	370,829	15,393	72,857	55,822	3,692	147,764	1,930	-	9,605	11,535	54,183	(19,798)	34,385
CARROLLTON IND SCHOOLS	68,601,829	2,847,679	13,478,308	10,326,764	729,477	27,382,228	357,089	-	338,505	695,594	10,022,511	324,350	10,346,861
State's Proport. Share - DOE	560,790	23,279	110,179	84,417	36,823	254,998	2,919	-	41,859	44,778	81,930	(13,398)	68,532
CARTERSVILLE CITY SCHOOLS	64,824,045	2,690,862	12,736,080	9,758,087	1,122,442	26,307,471	337,424	-	136,355	473,779	9,470,572	275,684	9,746,256
State's Proport. Share - DOE	395,508	16,418	77,706	59,537	-	153,661	2,059	-	4,738	6,797	57,786	(5,463)	52,323
CATOOSA CO SCHOOLS	162,800,959	6,757,908	31,985,757	24,506,739	1,091,868	64,342,272	847,417	-	1,141,716	1,989,133	23,784,672	(107,599)	23,677,073
State's Proport. Share - DOE	288,675	11,983	56,717	43,455	1,038	113,193	1,503	-	7,088	8,591	42,178	(2,499)	39,679
CATOOSA COUNTY LIBRARY	772,832	32,080	151,840	116,336	33,731	333,987	4,023	-	17,492	21,515	112,905	(4,128)	108,777
CENTENNIAL ACADEMY	13,713,871	569,266	2,694,386	2,064,375	723,825	6,051,852	71,388	-	1,434,078	1,505,462	2,003,658	(199,799)	1,803,759
CENTRAL GEORGIA TECHNICAL COLLEGE	29,489,711	1,224,125	5,793,889	4,439,142	-	11,457,156	153,501	-	1,172,626	1,326,127	4,308,354	(657,106)	3,651,248
CHARLES DREW CHARTER SCHOOL	45,580,203	1,892,046	8,955,213	6,861,275	2,378,104	20,086,638	237,256	-	-	-	6,659,103	1,273,578	7,932,681
CHARLTON CO SCHOOLS	23,981,821	995,491	4,711,746	3,610,029	412,809	9,730,075	124,831	-	413,806	538,637	3,503,651	(49,729)	3,453,922
State's Proport. Share - DOE	131,511	5,459	25,838	19,797	-	51,094	685	-	75,374	76,059	19,226	(29,343)	(10,117)
CHARTER CONSERVATORY FOR L & T	2,393,831	99,369	470,320	360,348	151,656	1,081,693	12,460	-	62,313	74,773	349,737	25,638	375,375



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
CHATHAM CO SCHOOLS	607,989,536	25,237,797	119,452,646	91,521,824	8,755,589	244,967,856	3,164,728	-	2,268,765	5,433,493	88,825,244	(92,949)	88,732,295
State's Proport. Share - DOE	1,018,645	42,284	200,135	153,339	29,078	424,836	5,302	-	16,189	21,491	148,827	(120,837)	27,990
CHATTAHOOCHEE CO SCHOOLS	12,609,826	523,437	2,477,472	1,898,181	-	4,899,090	65,637	-	269,212	334,849	1,842,255	(193,918)	1,648,337
State's Proport. Share - DOE	106,508	4,421	20,926	16,033	4,136	45,516	554	-	38,087	38,641	15,563	(14,984)	579
CHATTAHOOCHEE FLINT RESA	4,563,281	189,423	896,555	686,919	158,504	1,931,401	23,753	-	44,273	68,026	666,687	143,969	810,656
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	7,338,332	304,616	1,441,773	1,104,653	755,224	3,606,266	38,198	-	92,057	130,255	1,072,108	402,203	1,474,311
CHATTAHOOCHEE TECHNICAL COLLEGE	29,559,850	1,227,037	5,807,670	4,449,701	-	11,484,408	153,866	-	1,486,767	1,640,633	4,318,605	(978,160)	3,340,445
CHATTOOGA CO SCHOOLS	36,344,536	1,508,671	7,140,667	5,471,012	4,077	14,124,427	189,182	-	394,100	583,282	5,309,829	(248,964)	5,060,865
State's Proport. Share - DOE	341,280	14,167	67,052	51,374	3,535	136,128	1,776	-	12,958	14,734	49,857	3,943	53,800
CHEROKEE CHARTER ACADEMY	8,170,263	339,150	1,605,224	1,229,885	392,753	3,567,012	42,528	-	303,798	346,326	1,193,637	19,501	1,213,138
CHEROKEE CO SCHOOLS	642,342,568	26,663,799	126,202,040	96,693,052	4,336,807	253,895,698	3,343,543	-	504,818	3,848,361	93,844,099	2,150,040	95,994,139
State's Proport. Share - DOE	1,823,624	75,699	358,290	274,514	-	708,503	9,492	-	84,299	93,791	266,434	(77,763)	188,671
CHEROKEE COUNTY BOARD OF HEALTH	97,091	4,030	19,076	14,615	6,773	44,494	505	-	-	505	14,181	3,461	17,642
CHEROKEE REG LIBRARY	1,206,008	50,062	236,946	181,543	23,544	492,095	6,278	-	12,534	18,812	176,187	(7,661)	168,526
CHESTATEE REG LIBRARY	1,213,801	50,385	238,477	182,716	23,455	495,033	6,318	-	51,963	58,281	177,323	(15,489)	161,834
CHICKAMAUGA CITY SCHOOLS	15,708,622	652,069	3,086,297	2,364,649	181,240	6,284,255	81,767	-	462,823	544,590	2,294,982	(161,446)	2,133,536
State's Proport. Share - DOE	181,193	7,521	35,599	27,275	916	71,311	943	-	6,899	7,842	26,465	(1,685)	24,780
CIRRUS ACADEMY	6,014,451	249,661	1,181,669	905,367	859,893	3,196,590	31,307	-	3,340	34,647	878,704	340,289	1,218,993
CLARKE COUNTY DFCS	-	-	-	-	-	17,494	-	-	31,034	31,034	-	(553)	(553)
CLARKE COUNTY HEALTH DEPT	-	-	-	-	-	-	-	-	-	-	-	(754)	(754)
CLARKE COUNTY SCHOOLS	268,322,077	11,138,116	52,717,654	40,391,034	12,319,213	116,566,017	1,396,679	-	213,442	1,610,121	39,200,971	4,134,869	43,335,840
State's Proport. Share - DOE	665,350	27,619	130,722	100,156	18,032	276,529	3,463	-	24,615	28,078	97,208	(174,278)	(77,070)
CLAY CO SCHOOLS	5,079,909	210,868	998,058	764,688	287,051	2,260,665	26,442	-	9,924	36,366	742,170	25,628	767,798
CLAYTON CENTER COMMUNITY SERVICE BOARD	568,259	23,589	111,647	85,541	43,696	264,473	2,958	-	39,916	42,874	83,009	30,959	113,968
CLAYTON CO SCHOOLS	748,075,404	31,052,796	146,975,534	112,609,217	16,461,344	307,098,891	3,893,907	-	6,335,038	10,228,945	109,291,312	3,129,287	112,420,599
State's Proport. Share - DOE	476,039	19,760	93,528	71,659	40,004	224,951	2,478	-	171,543	174,021	69,549	(74,708)	(5,159)
CLAYTON COLLEGE & STATE UNIV	50,436,380	2,093,627	9,909,314	7,592,285	253,536	19,848,762	262,533	-	2,271,090	2,533,623	7,368,576	(462,322)	6,906,254
CLAYTON COUNTY REG LIB	605,602	25,139	118,983	91,162	41,872	277,156	3,152	-	16,754	19,906	88,486	(4,214)	84,272
CLINCH CO SCHOOLS	18,932,436	785,890	3,719,685	2,849,936	-	7,355,511	98,548	-	279,678	378,226	2,765,977	(174,050)	2,591,927
State's Proport. Share - DOE	171,452	7,117	33,685	25,809	7,308	73,919	892	-	7,239	8,131	25,041	(3,113)	21,928
COASTAL PINES TECHNICAL COLLEGE	14,775,054	613,316	2,902,878	2,224,117	121,299	5,861,610	76,908	-	745,686	822,594	2,158,579	(374,761)	1,783,818
COASTAL PLAIN REGIONAL LIBRARY	2,007,740	83,342	394,464	302,229	-	780,035	10,451	-	134,062	134,062	293,324	(73,179)	220,145
COASTAL PLAINS EDUCATION CENTER INC	1,417,400	58,837	278,479	213,364	294,179	844,859	7,378	-	7,378	207,086	164,878	371,964	
COASTAL PLAINS RESA	5,347,803	221,989	1,050,691	805,015	571,544	2,649,239	27,837	-	516,639	544,476	781,298	327,145	1,108,443
COBB CO SCHOOLS	1,850,336,144	76,807,913	363,538,410	278,534,628	29,338,841	748,219,792	9,631,432	-	575,734	10,207,166	270,327,951	7,321,052	277,649,003
State's Proport. Share - DOE	358,490	14,881	70,433	53,964	27,239	166,517	1,866	-	48,594	50,460	52,379	(107,890)	(55,511)
COBB COUNTY PUBLIC LIB	13,425,845	557,310	2,637,797	2,021,018	39,629	5,255,754	69,885	-	390,727	460,612	1,961,478	(137,359)	1,824,119
COFFEE CO SCHOOLS	108,207,196	4,491,708	21,259,636	16,288,636	407,706	42,447,686	563,244	-	738,569	1,301,813	15,808,719	(274,923)	15,533,796
State's Proport. Share - DOE	581,572	24,141	114,262	87,545	50,001	275,949	3,027	-	15,432	18,459	84,955	(62,340)	22,615
COLLEGE OF COASTAL GEORGIA	20,577,464	854,176	4,042,886	3,097,565	175,009	8,169,636	107,111	-	519,324	626,435	3,006,289	134,149	3,140,438
COLQUITT CO SCHOOLS	135,820,354	5,637,937	26,684,835	20,445,297	735,412	53,503,481	706,977	-	1,384,629	2,091,606	19,842,891	(694,653)	19,148,238
State's Proport. Share - DOE	294,845	12,239	57,929	44,384	-	114,552	1,535	-	26,000	27,535	43,067	(45,342)	(2,275)
COLUMBIA CO SCHOOLS	389,001,418	16,147,545	76,427,711	58,557,125	3,142,310	154,274,691	2,024,843	-	436,819	2,461,662	56,831,810	1,952,421	58,784,231
State's Proport. Share - DOE	-	-	-	-	712	712	-	-	209,458	209,458	-	(88,831)	(88,831)
COLUMBUS STATE UNIVERSITY	67,002,587	2,781,294	13,164,102	10,086,027	28,567	26,059,990	348,764	-	3,548,748	3,897,512	9,788,851	(1,108,670)	8,680,181
COLUMBUS TECHNICAL INSTITUTE	15,841,433	657,582	3,112,391	2,384,641	8,080	6,162,694	82,458	-	618,219	700,677	2,314,372	(498,659)	1,815,713
COMMERCE CITY SCHOOLS	24,917,663	1,034,338	4,895,612	3,750,903	1,161,703	10,842,556	129,702	-	268,105	397,807	3,640,379	412,490	4,052,869
State's Proport. Share - DOE	299,391	12,428	58,822	45,068	7,440	123,758	1,558	-	4,996	6,554	43,750	(10,836)	32,914
CONYERS-ROCKDALE LIB.SYSTEM	1,291,733	53,620	253,789	194,447	79,152	581,008	6,724	-	66,056	72,780	188,716	5,016	193,732



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
COOK CO SCHOOLS	43,790,350	1,817,748	8,603,558	6,591,845	365,515	17,378,666	227,939	-	9,012	236,951	6,397,620	150,342	6,547,962
State's Proport. Share - DOE	313,354	13,007	61,565	47,170	22,673	144,415	1,631	-	8,845	10,476	45,768	3,932	49,700
COOPERATIVE EXTENSION SERVICE	10,965,122	455,165	2,154,335	1,650,601	4,227	4,264,328	57,076	-	1,129,044	1,186,120	1,601,962	(411,104)	1,190,858
COWETA CHARTER ACADEMY	8,016,021	332,747	1,574,920	1,206,667	300,788	3,415,122	41,725	-	41,112	82,837	1,171,117	265,797	1,436,914
COWETA CO SCHOOLS	342,881,856	14,233,111	67,366,530	51,614,660	5,056,919	138,271,220	1,784,780	-	196,626	1,981,406	50,093,899	1,337,639	51,431,538
State's Proport. Share - DOE	534,813	22,200	105,075	80,506	3,899	211,680	2,784	-	50,936	53,720	78,138	19,655	97,793
COWETA PUBLIC LIBRARY	2,283,751	94,799	448,692	343,777	5,481	892,749	11,887	-	103,567	115,454	333,656	(51,112)	282,544
CRAWFORD CO SCHOOLS	23,114,171	959,475	4,541,277	3,479,420	69,478	9,049,650	120,315	-	378,937	499,252	3,376,907	(132,586)	3,244,321
State's Proport. Share - DOE	102,611	4,259	20,160	15,446	-	39,865	534	-	4,751	5,285	15,003	(23,439)	(8,436)
CRISP CO SCHOOLS	55,088,310	2,286,729	10,823,286	8,292,548	292,177	21,694,740	286,748	-	2,217,307	2,504,055	8,048,230	(871,249)	7,176,981
State's Proport. Share - DOE	436,423	18,116	85,745	65,696	17,591	187,148	2,272	-	9,223	11,495	8,486,260	(20,338)	43,423
CSRA RESA	3,133,542	130,074	615,652	471,698	211,198	1,428,622	16,311	-	60,215	76,526	457,803	(12,994)	444,809
DADE CO SCHOOLS	29,589,075	1,228,250	5,813,411	4,454,100	236,596	11,732,357	154,018	-	694,952	848,970	4,322,856	(434,110)	3,888,746
State's Proport. Share - DOE	227,953	9,462	44,786	34,314	27,531	116,093	1,187	-	40,383	41,570	33,311	(802)	32,509
DALTON CITY SCHOOLS	123,840,159	5,140,636	24,331,068	18,641,895	2,314,175	50,427,774	644,617	-	249,523	894,140	18,092,639	738,404	18,831,043
State's Proport. Share - DOE	502,341	20,852	98,696	75,618	3,346	198,512	2,615	-	3,808	6,423	73,392	(19,545)	53,847
DALTON STATE COLLEGE	26,013,266	1,079,817	5,110,867	3,915,826	-	10,106,510	135,405	-	1,103,330	1,238,735	3,800,465	(470,207)	3,330,258
DAWSON CO SCHOOLS	66,099,217	2,743,795	12,986,616	9,950,041	86,456	25,766,908	344,062	-	583,293	927,355	9,656,877	144,280	9,801,157
State's Proport. Share - DOE	652,036	27,066	128,107	98,152	35,682	289,007	3,394	-	23,820	27,214	95,248	(86,241)	9,007
DECATUR CITY SCHOOLS	115,227,953	4,783,141	22,639,015	17,345,484	6,215,579	50,983,219	599,788	-	568,231	1,168,019	16,834,406	3,243,800	20,078,206
State's Proport. Share - DOE	113,652	4,718	22,329	17,108	-	44,155	592	-	19,457	20,049	16,612	(65,180)	(38,568)
DECATUR CO SCHOOLS	60,433,515	2,508,610	11,873,466	9,097,172	-	23,479,248	314,571	-	3,152,136	3,466,707	8,829,142	(1,581,402)	7,247,740
State's Proport. Share - DOE	344,527	14,301	67,690	51,862	29,226	163,079	1,793	-	6,916	8,709	50,340	(6,260)	44,080
DEKALB AGRICULTURE TECHNOLOGY & ENVIRONMENT	10,793,995	448,061	2,120,713	1,624,841	341,974	4,535,589	56,185	-	101,678	157,863	1,576,976	221,889	1,798,865
DEKALB CO SCHOOLS	1,596,205,276	66,258,877	313,608,924	240,279,824	7,849,273	627,996,898	8,308,621	-	48,975,032	57,283,653	233,200,261	(4,651,956)	228,548,305
State's Proport. Share - DOE	2,168,476	90,014	426,044	326,425	28,866	871,349	11,287	-	151,376	162,663	316,806	(763,273)	(446,467)
DEKALB COUNTY DFACS	131,187	5,446	25,774	19,748	8,613	59,581	683	-	22,409	23,092	19,175	2,985	22,160
DEKALB COUNTY PUBLIC LIBRARY	24,319,530	1,009,510	4,778,096	3,660,865	256,022	9,704,493	126,589	-	177,261	303,850	3,553,009	189,571	3,742,580
DEKALB PATH ACADEMY	5,614,722	233,069	1,103,133	845,195	221,060	2,402,457	29,226	-	302,113	331,339	820,281	51,437	871,718
DEKALB PREPARATORY ACADEMY	7,350,996	305,142	1,444,262	1,106,559	187,035	3,042,998	38,264	-	246,378	284,642	1,073,955	105,610	1,179,565
DELTA STEAM ACADEMY	2,080,801	86,375	408,818	313,227	791,946	1,600,366	10,831	-	-	10,831	303,998	266,193	570,191
DEPARTMENT OF ADMIN SERVICE	994,615	41,287	195,414	149,721	108,913	495,335	5,177	-	9,504	14,681	145,306	57,969	203,275
DEPARTMENT OF COMMUNITY HEALTH	251,333	10,433	49,380	37,834	42,625	140,272	1,308	-	8,595	9,903	36,711	1,884	38,595
DEPARTMENT OF COMMUNITY SUPERVISION	173,075	7,184	34,004	26,053	8,129	75,370	901	-	27,439	28,340	25,290	(5,573)	19,717
DEPARTMENT OF CORRECTIONS	3,945,340	163,772	775,147	593,900	95,701	1,628,520	20,536	-	832,208	852,744	576,411	(114,573)	461,838
DEPARTMENT OF HUMAN SERVICES	432,201	17,941	84,915	65,060	60,642	228,558	2,250	-	498,861	501,111	63,140	(114,182)	(51,042)
DEPARTMENT OF NATURAL RESOURCE	709,836	29,465	139,463	106,853	26,362	302,143	3,695	-	113,966	117,661	103,717	23,518	127,235
DEPARTMENT OF PUBLIC HEALTH	715,032	29,681	140,483	107,635	125,254	403,053	3,722	-	53,915	57,637	104,467	38,612	143,079
DEPARTMENT OF PUBLIC SAFETY	593,262	24,626	116,559	89,305	2,655	233,145	3,088	-	40,087	43,175	86,682	(19,549)	67,133
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	18,184	755	3,573	2,737	23,112	30,177	95	-	31,061	31,156	2,644	2,681	5,325
DEPT OF BEHAVIORAL HEALTH & DEVELOPMENT DISAB	586,118	24,330	115,156	88,230	166,571	394,287	3,051	-	23,406	26,457	85,630	29,267	114,897
DESOTO TRAIL REGIONAL LIBRARY	703,342	29,196	138,187	105,875	32,951	306,209	3,661	-	38,478	42,139	102,765	(14,646)	88,119
DESTINY ACHIEVERS ACADEMY OF EXCELLENCE	-	-	-	-	11,761	11,761	-	-	437,195	437,195	-	(311,157)	(311,157)
DFCS FIELD FISCAL SERVICES REGION XI	82,479	3,424	16,205	12,416	4,949	36,994	429	-	407	836	12,045	8,629	20,674
DFCS REGION X	53,903	2,238	10,590	8,114	23,331	44,273	281	-	-	281	7,876	6,481	14,357
DFCS REGION XII	86,375	3,585	16,970	13,002	37,386	70,943	450	-	-	450	12,632	10,385	23,017
DODGE CO SCHOOLS	39,709,277	1,648,342	7,801,743	5,977,513	17,316	15,444,914	206,696	-	1,839,125	2,045,821	5,801,380	(719,090)	5,082,290
State's Proport. Share - DOE	208,145	8,640	40,895	31,332	15,038	95,905	1,083	-	56,503	57,586	30,410	(45,144)	(14,734)



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
DOOLY CO SCHOOLS	17,590,371	730,181	3,456,007	2,647,912	259,590	7,093,690	91,562	-	439,332	530,894	2,569,883	(377,379)	2,192,504
State's Proport. Share - DOE	275,362	11,430	54,101	41,451	71,072	178,054	1,433	-	16,589	18,022	40,242	11,104	51,346
DOUGHERTY CO SCHOOLS	206,880,633	8,587,666	40,646,159	31,142,136	405,101	80,781,062	1,076,862	-	4,157,091	5,233,953	30,224,563	(1,949,545)	28,275,018
State's Proport. Share - DOE	484,806	20,124	95,251	72,979	2,923	191,277	2,524	-	95,466	97,990	70,820	(44,798)	26,022
DOUGHERTY CO.PUBLIC LIBRARY	2,858,829	118,671	561,679	430,345	1,561	1,112,256	14,881	-	162,793	177,674	417,662	(77,966)	339,696
DOUGLAS CO SCHOOLS	381,649,123	15,842,350	74,983,195	57,450,370	1,023,466	149,299,381	1,986,573	-	2,251,355	4,237,928	55,757,677	13,802	55,771,479
State's Proport. Share - DOE	229,577	9,530	45,105	34,559	2,508	91,702	1,195	-	84,908	86,103	33,542	(51,937)	(18,395)
DOUGLAS COUNTY DFCS	8,443	350	1,659	1,271	24,242	27,522	44	-	37,806	37,850	1,244	1,518	2,762
DUBLIN CITY SCHOOLS	36,624,769	1,520,303	7,195,725	5,513,196	2,172,523	16,401,747	190,640	-	264,032	454,672	5,350,759	38,499	5,389,258
DUBOIS INTEGRITY ACADEMY	12,567,937	521,698	2,469,242	1,891,876	1,608,129	6,490,945	65,419	-	-	65,419	1,836,127	703,290	2,539,417
EARLY CO SCHOOLS	30,034,590	1,246,743	5,900,942	4,521,164	1,329	11,670,178	156,337	-	1,145,282	1,301,619	4,387,947	(547,815)	3,840,132
State's Proport. Share - DOE	356,542	14,800	70,050	53,671	49,698	188,219	1,856	-	9,860	11,716	52,081	5,319	57,400
EAST CENTRAL HEALTH DISTRICT	100,338	4,165	19,714	15,104	22,454	61,437	522	-	522	522	14,649	12,250	26,899
EAST GEORGIA STATE COLLEGE	14,648,414	608,059	2,877,997	2,205,054	186	5,691,296	76,248	-	1,594,595	1,670,843	2,140,097	(533,553)	1,606,544
ECHOLS CO SCHOOLS	11,651,254	483,646	2,289,140	1,753,886	74,209	4,600,881	60,648	-	159,666	220,314	1,702,219	(75,587)	1,626,632
State's Proport. Share - DOE	225,680	9,368	44,340	33,972	4,746	92,426	1,175	-	22,836	24,011	32,961	(10,725)	22,236
EFFINGHAM CO SCHOOLS	194,996,231	8,094,342	38,311,212	29,353,154	2,626,561	78,385,269	1,015,001	-	1,015,001	28,488,312	1,706,534	30,194,846	30,194,846
State's Proport. Share - DOE	531,241	22,052	104,374	79,969	-	206,935	2,765	-	30,357	33,122	77,599	(71,627)	5,972
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	86,375	3,585	16,970	13,002	2,428	35,985	450	-	1,615	2,065	12,631	866	13,497
ELBERT CO SCHOOLS	46,583,586	1,933,696	9,152,349	7,012,316	146,659	18,245,020	242,478	-	357,391	599,869	6,805,707	(2,473)	6,803,234
ELBERT COUNTY LIBRARY	240,617	9,988	47,274	36,221	2,565	96,048	1,252	-	2,410	3,662	35,152	(1,601)	33,551
EMANUEL CO SCHOOLS	58,070,207	2,410,509	11,409,144	8,741,419	183,066	22,744,138	302,269	-	1,218,183	1,520,452	8,483,869	(260,880)	8,222,989
State's Proport. Share - DOE	69,490	2,885	13,653	10,460	6,233	33,231	362	-	12,585	12,947	10,149	(62,820)	(52,671)
ETHOS CLASSICAL CHARTER SCHOOL	4,828,252	200,422	948,614	726,806	1,491,634	3,367,476	25,132	-	25,132	705,379	600,009	1,305,388	1,305,388
EVANS CO SCHOOLS	28,758,443	1,193,770	5,650,216	4,329,063	1,388,248	12,561,297	149,694	-	109,881	259,575	4,201,513	330,420	4,531,933
State's Proport. Share - DOE	255,554	10,608	50,209	38,469	93,217	192,503	1,330	-	100,492	101,822	37,343	2,368	39,711
FANNIN CO SCHOOLS	46,969,677	1,949,723	9,228,205	7,070,435	32,045	18,280,408	244,488	-	739,435	983,923	6,862,100	(565,638)	6,296,462
State's Proport. Share - DOE	75,335	3,127	14,801	11,340	5,295	34,563	392	-	38,941	39,333	11,013	(68,629)	(57,616)
FAYETTE CO SCHOOLS	338,267,595	14,041,572	66,459,959	50,920,066	996,010	132,417,607	1,760,762	-	6,243,434	8,004,196	49,419,773	(157,229)	49,262,544
State's Proport. Share - DOE	768,935	31,919	151,074	115,749	-	298,742	4,002	-	61,845	65,847	112,338	(274,821)	(162,483)
FIRST DISTRICT RESA	8,374,836	347,642	1,645,417	1,260,680	-	3,253,739	43,593	-	1,402,241	1,445,834	1,223,528	(614,031)	609,497
FLINT RIVER REGIONAL LIBRARY	1,608,660	66,776	316,056	242,155	693	625,680	8,373	-	75,532	83,905	235,014	(38,703)	196,311
FLOYD CO SCHOOLS	140,831,098	5,845,934	27,669,304	21,199,574	-	54,714,812	733,059	-	3,982,805	4,715,864	20,574,946	(2,825,306)	17,749,640
State's Proport. Share - DOE	123,718	5,136	24,307	18,624	2,452	50,519	644	-	88,710	88,714	18,072	(39,539)	(21,467)
FLOYD COUNTY DFCS	100,988	4,192	19,841	15,202	3,329	42,564	526	-	1,270	1,796	14,760	1,200	15,960
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	5,160,440	214,211	1,013,880	776,811	1,113,412	3,118,314	26,861	-	849,671	876,532	753,924	449,026	1,202,950
FORSYTH CO SCHOOLS	697,401,653	28,949,316	137,019,584	104,981,201	9,729,352	280,679,453	3,630,139	-	3,630,139	101,888,060	8,776,038	110,664,098	110,664,098
State's Proport. Share - DOE	1,027,412	42,648	201,857	154,658	234,401	633,564	5,348	-	44,289	49,637	150,096	42,046	192,142
FORSYTH COUNTY PUBLIC LIBRARY	9,287,298	385,518	1,824,690	1,398,035	212,831	3,821,074	48,343	-	48,308	96,651	1,356,845	106,077	1,462,922
FORT VALLEY STATE UNIVERSITY	48,640,033	2,019,060	9,556,383	7,321,877	79,517	18,976,837	253,183	-	1,935,794	2,188,977	7,106,157	(385,988)	6,720,169
FRANKLIN CO SCHOOLS	49,950,600	2,073,462	9,813,872	7,519,159	191,467	19,597,960	260,005	-	2,062,104	2,322,109	7,297,616	(526,727)	6,770,889
State's Proport. Share - DOE	400,054	16,606	76,599	60,221	20,087	175,513	2,082	-	11,519	13,601	58,449	(25,213)	33,236
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	6,965,879	289,155	1,368,597	1,048,587	190,887	2,897,226	36,259	-	32,748	69,007	1,017,683	265,644	1,283,327
FULTON CO SCHOOLS	1,476,213,040	61,277,970	290,033,864	222,217,164	15,942	573,544,940	7,684,034	-	22,196,717	29,880,751	215,669,805	(9,509,627)	206,160,178
State's Proport. Share - DOE	870,248	36,124	170,979	131,000	-	338,103	4,530	-	58,616	127,132	510,881	(30,531)	96,601
FULTON LEADERSHIP ACADEMY	3,496,902	145,157	687,042	526,395	-	1,358,594	18,202	-	207,094	225,296	510,881	(163,118)	347,763
FULTON SCIENCE ACADEMY HIGH SCHOOL	-	-	-	-	-	-	-	-	-	-	-	(3,106)	(3,106)
FURLOW CHARTER SCHOOL	6,995,753	290,395	1,374,466	1,053,084	674,984	3,392,929	36,415	-	-	36,415	1,022,055	351,775	1,373,830
GA DPH SOUTH HEALTH DISTRICT	42,538	1,766	8,358	6,403	18,412	34,939	221	-	-	221	6,222	5,114	11,336



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
GA PUB TELECOMMUNICATIONS COMM	480,585	19,949	94,421	72,343	4,828	191,541	2,502	-	41,357	43,859	70,211	(2,491)	67,720
GA SOIL AND WATER CONSERVATION COMMISSION	-	-	-	-	-	-	-	-	-	-	-	(738)	-
GA SOUTHWESTERN STATE UNIV	23,024,224	955,741	4,523,605	3,465,880	138,146	9,083,372	119,846	-	388,465	508,311	3,363,751	56,948	3,420,699
GA VOCATIONAL REHABILITATION AGENCY	302,638	12,563	59,460	45,557	130,990	248,570	1,575	-	-	1,575	44,212	36,386	80,598
GAINESVILLE CITY SCHOOLS	108,234,798	4,492,853	21,265,058	16,292,790	567,425	42,618,126	563,387	-	1,650,306	2,213,693	15,812,735	(518,749)	15,293,986
State's Proport. Share - DOE	737,762	30,625	144,949	111,057	17,382	304,013	3,840	-	25,463	29,303	107,779	(143,986)	(36,207)
GENESIS INNOVATION ACADEMY FOR BOYS	3,552,105	147,449	697,888	534,705	438,262	1,818,304	18,490	-	35,558	54,048	518,950	405,290	924,240
GENESIS INNOVATION ACADEMY FOR GIRLS	7,612,071	315,979	1,495,555	1,145,859	1,510,427	4,467,820	39,623	-	-	39,623	1,112,101	878,593	1,990,694
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	-	-	-	-	-	-	-	-	86,404	86,404	-	(23,559)	(23,559)
GEORGIA BUILDING AUTHORITY	275,687	11,444	54,165	41,500	33,947	141,056	1,435	-	492	1,927	40,271	10,885	51,156
GEORGIA BUREAU OF INVESTIGATION	334,786	13,897	65,776	50,396	11,791	141,860	1,743	-	42,544	44,287	48,920	(12,301)	36,619
GEORGIA COLLEGE & STATE UNIV	84,749,147	3,517,958	16,650,796	12,757,451	121,843	33,048,048	441,139	-	3,558,068	3,999,207	12,381,564	(1,017,661)	11,363,903
GEORGIA CONNECTIONS ACADEMY	25,566,776	1,061,283	5,023,144	3,848,616	2,664,916	12,597,959	133,081	-	-	133,081	3,735,228	1,097,020	4,832,248
GEORGIA CYBER ACADEMY	124,009,338	5,147,658	24,364,307	18,667,362	20,366,575	68,545,902	645,498	-	-	645,498	18,117,339	7,641,527	25,758,866
GEORGIA DEPARTMENT OF AGRICULTURE	367,258	15,245	72,156	55,284	28,713	171,398	1,912	-	13,212	15,124	53,666	24,024	77,690
GEORGIA DEPARTMENT OF AUDITS	-	-	-	-	1,515	1,515	-	-	37,449	37,449	-	(35,030)	(35,030)
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	(2,269)	(2,269)
GEORGIA DEPARTMENT OF DEFENSE	149,371	6,200	29,347	22,485	18,505	76,537	778	-	33,700	34,478	21,813	882	22,695
GEORGIA DEPARTMENT OF DRIVER SERVICES	282,181	11,713	55,441	42,477	2,078	111,709	1,469	-	3,026	4,495	41,228	882	42,110
GEORGIA DEPARTMENT OF EARLY CARE & LEARNING	1,679,448	69,714	329,964	252,811	117,573	770,062	8,742	-	85,420	94,162	245,358	(7,466)	237,892
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	159,112	6,605	31,261	23,952	24,635	86,453	828	-	159,470	160,298	23,248	(21,257)	1,991
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	5,515,683	228,957	1,083,675	830,286	171,979	2,314,897	28,710	-	929,761	958,471	805,830	(133,366)	672,464
GEORGIA DEPARTMENT OF REVENUE	229,252	9,516	45,041	34,510	13,254	102,321	1,193	-	3,477	4,670	33,505	14,793	48,298
GEORGIA DEPARTMENT OF TRANSPORTATION	277,635	11,525	54,547	41,793	47,315	155,180	1,445	-	-	1,445	40,556	32,547	73,103
GEORGIA DEPT OF EDUCATION	69,176,907	2,871,551	13,591,294	10,413,332	2,110,781	28,986,958	360,082	-	754,241	1,114,323	10,106,515	610,485	10,717,000
GEORGIA DEPT OF LABOR	255,879	10,622	50,273	38,518	71,849	171,262	1,332	-	33,317	34,649	37,371	(3,938)	33,433
GEORGIA FINANCING AND INVESTMENT COMMISSION	241,916	10,042	47,530	36,416	94,830	188,818	1,259	-	-	1,259	35,338	30,541	65,879
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC	2,307,131	95,770	453,286	347,297	860,401	1,756,754	12,009	-	-	12,009	337,071	297,753	634,824
GEORGIA GENERAL ASSEMBLY	467,596	19,410	91,869	70,388	-	181,667	2,434	-	11,567	14,001	68,309	(5,995)	62,314
GEORGIA GWINNETT COLLEGE	77,436,143	3,214,394	15,213,999	11,656,610	665,716	30,750,719	403,073	-	2,189,492	2,592,565	11,313,155	103,113	11,416,268
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC	1,853,823	76,953	364,223	279,059	109,360	829,595	9,650	-	174,571	184,221	270,828	24,478	295,306
GEORGIA HIGHLANDS COLLEGE	30,982,121	1,286,076	6,087,105	4,663,798	114,775	12,151,754	161,269	-	1,415,007	1,576,276	4,526,386	(259,162)	4,267,224
GEORGIA INST OF TECHNOLOGY	881,612,332	36,595,947	173,211,741	132,710,786	31,604,199	374,122,673	4,588,998	-	-	4,588,998	128,800,633	14,036,560	142,837,193
GEORGIA MAGNET CHARTER SCHOOL	13,049,496	541,688	2,563,855	1,964,365	342,366	5,412,274	67,926	-	367,706	435,632	1,906,497	(34,686)	1,871,811
GEORGIA MILITARY COLLEGE	57,198,661	2,374,331	11,237,909	8,610,223	185,702	22,408,165	297,732	-	1,588,560	1,886,292	8,356,546	(355,855)	8,000,691
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	19,968,290	828,889	3,923,201	3,005,865	-	7,757,955	103,940	-	536,985	640,925	2,917,287	(539,225)	2,378,062
GEORGIA PIEDMONT TECHNICAL COLLEGE	15,931,055	661,302	3,129,999	2,398,132	-	6,189,433	82,925	-	1,371,564	1,454,489	2,327,479	(936,620)	1,390,859
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	25,680	9,368	44,340	33,972	2,009	89,689	1,175	-	23,803	24,978	32,974	(4,744)	28,230
GEORGIA SCHOOL FOR INNOVATION & THE CLASSICS	7,752,025	321,788	1,523,052	1,166,927	661,174	3,672,941	40,351	-	108,145	148,496	1,132,546	286,464	1,419,010
GEORGIA SOUTHERN UNIVERSITY	225,921,201	9,378,045	44,387,088	34,008,349	-	87,773,482	1,175,973	-	7,180,397	8,356,370	33,006,327	(3,475,565)	29,530,762
GEORGIA STATE UNIVERSITY	495,522,996	20,569,283	97,356,171	74,592,022	382,423	192,899,899	2,579,313	-	17,584,511	20,163,824	72,394,264	(4,415,251)	67,979,013
GEORGIA STUDENT FINANCE COMM	1,660,615	68,933	326,264	249,975	61,215	706,387	8,644	-	8,812	17,456	242,605	47,636	290,241
GEORGIA TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-	-	107,945	107,945	-	(68,367)	(68,367)
GEORGIA WORLD CONGRESS CENTER AUTHORITY	-	-	-	-	-	-	-	-	917	917	-	(11,333)	(11,333)
GILMER CO SCHOOLS	59,129,117	2,454,464	11,617,189	8,900,819	-	22,972,472	307,781	-	632,075	939,856	8,638,557	(417,197)	8,221,360
State's Proport. Share - DOE	545,853	22,659	107,245	82,168	47,968	260,040	2,841	-	12,355	15,196	79,752	(29,496)	50,256
GLASCOCK CO SCHOOLS	9,410,366	390,627	1,848,869	1,416,560	276,961	3,933,017	48,983	-	54,364	103,347	1,374,829	20,495	1,395,324
GLYNN CO SCHOOLS	195,667,101	8,122,190	38,443,019	29,454,142	1,183,707	77,203,058	1,018,493	-	5,435,648	6,454,141	28,586,308	(2,115,323)	26,470,985
State's Proport. Share - DOE	899,148	37,324	176,657	135,350	18,032	367,363	4,680	-	8,997	13,677	131,350	25,777	157,127



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Total Deferred Outflows of Resources	Proport. Share of Contribs	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Total Employer Pension Expense	Total Employer Pension Expense	
GLYNN CNTY HEALTH DEPT COASTAL HEALTH DIST	136,057	5,648	26,731	20,481	6,490	59,350	708	-	316	1,024	19,870	3,850	23,720
GORDON CO SCHOOLS	97,853,196	4,061,910	19,225,369	14,730,028	1,116,690	39,133,997	509,349	-	319,040	828,389	14,296,034	80,817	14,376,851
State's Proport. Share - DOE	577,026	23,953	113,369	86,861	27,783	251,966	3,004	-	5,998	9,002	84,296	(21,461)	62,835
GORDON COLLEGE	22,203,983	921,693	4,362,451	3,342,408	8,905	8,635,457	115,577	-	2,537,234	2,652,811	3,243,932	(938,964)	2,304,968
GOVERNORS OFFICE OF PLANNING AND BUDGET	2,423,056	100,582	476,061	364,747	211,804	1,153,194	12,613	-	222,110	234,723	353,993	(136,391)	217,602
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	-	-	-	-	-	-	-	-	1,060,913	1,060,913	-	(837,879)	(837,879)
GRADY CO SCHOOLS	61,192,708	2,540,125	12,022,626	9,211,455	130,022	23,904,228	318,522	-	1,182,951	1,501,473	8,940,041	(275,436)	8,664,605
GREENE CO SCHOOLS	52,138,235	2,164,271	10,243,680	7,848,468	1,441,357	21,697,776	271,392	-	-	271,392	7,617,211	742,091	8,359,302
State's Proport. Share - DOE	88,973	3,693	17,481	13,393	27,850	62,417	463	-	44,479	44,942	13,000	(83,114)	(70,114)
GRIFFIN RESA	6,357,355	263,895	1,249,039	956,985	384,536	2,854,455	33,092	-	90,516	123,608	928,776	115,054	1,043,830
GRIFFIN SPALDING CO SCHOOLS	148,382,771	6,159,406	29,152,993	22,336,341	575,911	58,224,651	772,367	-	3,842,514	4,614,881	21,678,228	(1,198,266)	20,479,962
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	9,551	9,551	-	(18,248)	(18,248)
WINNETT CO SCHOOLS	2,718,173,556	112,832,066	534,043,764	409,171,852	49,569,463	1,105,617,145	14,148,719	-	3,771,238	17,919,957	397,116,073	18,083,456	415,199,529
State's Proport. Share - DOE	4,351,888	180,648	855,022	655,098	9,810	1,700,578	22,653	-	231,089	253,742	635,870	(432,970)	202,900
WINNETT COUNTY DFCS	28,251	1,173	5,550	4,253	11,952	22,928	147	-	-	147	4,134	3,437	7,571
WINNETT COUNTY PUBLIC LIB	25,006,311	1,038,018	4,913,029	3,764,248	199,049	9,914,344	130,164	-	72,017	202,181	3,653,337	(3,064)	3,650,273
WINNETT TECHNICAL COLLEGE	20,744,045	861,090	4,075,615	3,122,641	-	8,059,346	107,978	-	1,632,424	1,740,402	3,030,649	(693,515)	2,337,134
HABERSHAM CO SCHOOLS	108,364,685	4,498,245	21,290,578	16,312,343	1,289,099	43,390,265	564,064	-	181,059	745,123	15,831,730	158,318	15,990,048
State's Proport. Share - DOE	546,178	22,672	107,308	82,217	81,890	294,087	2,843	-	8,157	11,000	79,802	2,089	81,891
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	-	-	-	-	-	-	-	221	221	-	(2,081)	(2,081)
HALL CO SCHOOLS	388,563,696	16,129,375	76,341,712	58,491,234	3,077,982	154,040,303	2,022,565	-	-	2,022,565	56,767,859	1,684,395	58,452,254
State's Proport. Share - DOE	732,892	30,423	143,992	110,324	7,214	291,953	3,815	-	69,063	72,878	107,061	(378,527)	(271,466)
HALL COUNTY LIBRARY	3,408,579	141,491	669,689	513,100	48,352	1,372,632	17,742	-	57,969	75,711	497,992	(11,615)	486,377
HANCOCK CO SCHOOLS	15,184,850	630,327	2,983,391	2,285,804	-	5,899,522	79,041	-	738,674	817,715	2,218,458	(370,264)	1,848,194
HARALSON CO SCHOOLS	52,868,204	2,194,572	10,387,098	7,958,352	116,824	20,656,846	275,191	-	925,211	1,200,402	7,723,878	(306,525)	7,417,353
State's Proport. Share - DOE	358,815	14,894	70,497	54,013	18,274	157,678	1,868	-	3,815	5,683	52,417	3,195	55,612
HARRIET TUBMAN SCHOOL OF SCIENCE & TECH	63,970	2,655	12,568	9,629	380,171	405,023	333	-	435,274	435,607	9,337	19,894	29,231
HARRIS CO SCHOOLS	78,736,320	3,268,364	15,469,447	11,852,328	651,037	31,241,176	409,841	-	409,841	-	11,503,103	288,310	11,791,413
State's Proport. Share - DOE	229,901	9,543	45,169	34,607	4,045	93,364	1,197	-	10,394	11,591	33,586	(58,699)	(25,113)
HART CO SCHOOLS	47,434,675	1,969,025	9,319,564	7,140,432	24,477	18,453,498	246,909	-	553,457	800,366	6,930,055	(366,493)	6,563,562
State's Proport. Share - DOE	380,896	15,811	74,835	57,337	5,060	153,043	1,983	-	6,470	8,453	55,662	(14,693)	40,969
HART COUNTY BOARD OF HEALTH	102,936	4,273	20,224	15,495	28,734	68,726	536	-	1,686	2,222	15,026	13,041	28,067
HART COUNTY LIBRARY	330,564	13,722	64,946	49,760	34,983	163,411	1,721	-	20,485	22,206	48,295	(4,957)	43,338
HEARD CO SCHOOLS	30,222,602	1,254,548	5,937,881	4,549,466	192,816	11,934,711	157,316	-	656,502	813,818	4,415,408	(127,581)	4,287,827
State's Proport. Share - DOE	260,750	10,824	51,230	39,251	38,855	140,160	1,357	-	20,118	21,475	38,091	27,805	65,896
HEART OF GEORGIA RESA	5,021,460	208,442	986,574	755,890	-	1,950,906	26,138	-	813,191	839,329	733,608	(352,497)	381,111
HENRY CO SCHOOLS	600,333,304	24,919,984	117,948,415	90,369,317	2,717,382	235,955,098	3,124,875	-	5,038,816	8,163,691	87,706,693	(998,362)	86,708,331
State's Proport. Share - DOE	1,138,791	47,271	223,740	171,424	45,196	487,631	5,928	-	77,250	83,178	166,381	(207,365)	(40,984)
HENRY COUNTY LIBRARY	4,585,686	190,353	900,957	690,292	160,908	1,942,510	23,870	-	100,755	124,625	669,960	71,439	741,399
HOUSTON CO SCHOOLS	473,265,435	19,645,366	92,983,193	71,241,548	10,440,802	194,310,909	2,463,457	-	86,863	2,550,320	69,142,507	2,700,668	71,843,175
State's Proport. Share - DOE	1,477,148	61,317	290,218	222,358	44,427	618,320	7,689	-	8,608	16,297	215,792	(6,280)	209,512
HOUSTON COUNTY PUBLIC LIBRARY	1,356,028	56,289	266,421	204,125	9,831	536,666	7,058	-	15,993	23,051	198,106	(11,873)	186,233
INTERNATIONAL ACAD OF SMYRNA CHARTER SCHOOL	4,860,724	201,770	954,994	731,694	60,320	1,948,778	25,301	-	221,719	247,020	710,138	(468,554)	241,584
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	2,525,667	104,841	496,222	380,193	427,771	1,409,027	13,147	-	156,429	169,576	368,998	282,876	651,874
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	10,460,508	434,218	2,055,192	1,574,640	958,651	5,022,701	54,449	-	-	-	1,528,242	626,234	2,154,476
INTERNATIONAL COMMUNITY SCHOOL	5,640,699	234,147	1,108,237	849,105	34,282	2,225,771	29,361	-	345,159	374,520	824,087	(133,030)	691,057
IRWIN CO SCHOOLS	27,990,806	1,161,905	5,499,397	4,213,509	161,956	11,036,767	145,699	-	484,292	629,991	4,089,377	(166,646)	3,922,731
State's Proport. Share - DOE	404,600	16,795	79,492	60,905	12,897	170,089	2,106	-	3,380	5,486	59,123	43,141	102,264
IVY PREP ACADEMY FOR GIRLS	7,284,104	302,365	1,431,119	1,096,490	593,595	3,423,569	37,915	-	80,077	117,992	1,064,182	161,729	1,225,911



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
IVY PREP YOUNG MENS ACADEMY	-	-	-	-	-	-	-	-	1,497	1,497	-	(47,975)	(47,975)
IVY PREPARATORY ACADEMY	-	-	-	-	-	-	-	-	139,008	139,008	-	(239,620)	(239,620)
JACKSON BUTTS COUNTY LIBRARY	-	-	-	-	-	-	-	-	192	192	-	(3,030)	(3,030)
JACKSON CO SCHOOLS	133,694,092	5,549,675	26,267,085	20,125,227	7,289,916	59,231,903	695,909	-	723,755	1,419,664	19,532,251	2,998,773	22,531,024
State's Proport. Share - DOE	-	-	-	-	2	2	-	-	1,386	1,386	-	(10,032)	(10,032)
JASPER CO SCHOOLS	33,393,811	1,386,185	6,560,934	5,026,834	482,857	13,456,810	173,823	-	222,797	396,620	4,878,729	133,389	5,012,118
State's Proport. Share - DOE	551,698	22,901	108,393	83,048	23,646	237,988	2,872	-	17,067	19,939	80,603	8,645	89,248
JEFF DAVIS CO SCHOOLS	40,326,569	1,673,966	7,923,023	6,070,435	28,594	15,696,018	209,909	-	404,276	614,185	5,891,574	(181,089)	5,710,485
State's Proport. Share - DOE	-	-	-	-	448	448	-	-	61,838	-	-	(23,887)	(23,887)
JEFFERSON CITY SCHOOLS	54,257,678	2,252,250	10,660,090	8,167,512	1,521,571	22,601,423	282,424	-	282,424	7,926,863	1,011,736	8,938,599	8,938,599
State's Proport. Share - DOE	509,160	21,135	100,035	76,645	16,121	213,936	2,650	-	75	2,725	74,392	5,932	80,324
JEFFERSON CO SCHOOLS	35,597,032	1,477,642	6,993,804	5,358,489	37,603	13,867,538	185,291	-	768,548	953,839	5,200,612	(560,296)	4,640,316
JEFFERSON COUNTY REG.LIB.	306,210	12,711	60,162	46,094	-	46,094	118,967	-	46,491	48,085	44,747	(20,192)	24,555
JEKYLL ISLAND STATE PARK AUTHORITY	-	-	-	-	-	-	-	-	26,704	26,704	-	483	483
JENKINS CO SCHOOLS	18,784,689	779,757	3,690,657	2,827,695	145,304	7,443,413	97,779	-	576,360	674,139	2,744,373	(253,545)	2,490,828
State's Proport. Share - DOE	230,875	9,584	45,360	34,754	-	89,698	1,202	-	14,480	15,682	33,717	(6,196)	27,521
JOHNSON CO SCHOOLS	16,010,611	664,604	3,145,630	2,410,108	44,878	6,265,220	83,339	-	75,314	158,653	2,339,094	(4,577)	2,334,517
State's Proport. Share - DOE	275,687	11,444	54,165	41,500	2,078	109,187	1,435	-	4,207	5,642	40,287	(1,771)	38,516
JONES CO SCHOOLS	72,209,461	2,997,433	14,187,105	10,869,828	710,136	28,764,502	375,867	-	1,293,991	1,669,858	10,549,573	(462,260)	10,087,313
State's Proport. Share - DOE	298,417	12,387	58,630	44,921	10,447	126,385	1,553	-	11,009	12,562	43,605	(65,620)	(22,015)
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	-	-	-	-	-	-	-	-	1,719,355	1,719,355	-	(831,432)	(831,432)
KENNESAW STATE UNIVERSITY	320,020,317	13,284,123	62,874,888	48,173,269	4,311,240	128,643,520	1,665,781	-	2,643,141	4,308,922	46,753,913	3,039,033	49,792,946
KINCHAFOONEE REG LIB	824,462	34,224	161,983	124,108	1,995	322,310	4,292	-	14,617	18,909	120,443	12,280	132,723
KIPP METRO ATLANTA COLLABORATIVE	97,776,562	4,058,729	19,210,313	14,718,492	7,767,335	45,754,869	508,950	-	508,950	14,284,824	4,019,260	(41,838)	18,304,084
LAKE BLACKSHEAR REG LIB	1,048,194	43,511	205,940	157,787	-	407,238	5,456	-	65,834	71,290	153,148	(41,838)	111,310
LAMAR CO SCHOOLS	34,475,451	1,431,085	6,773,445	5,189,655	-	13,394,185	179,453	-	445,105	624,558	5,036,757	(267,806)	4,768,951
State's Proport. Share - DOE	-	-	-	-	2	2	-	-	35,880	35,880	-	(53,028)	(53,028)
LANIER CO SCHOOLS	23,059,294	957,197	4,530,495	3,471,159	2,875	8,961,726	120,029	-	755,804	875,833	3,368,895	(272,509)	3,096,386
State's Proport. Share - DOE	321,472	13,344	63,160	48,392	45,813	170,709	1,673	-	38,960	40,633	46,958	18,130	65,088
LANIER TECHNICAL COLLEGE	17,163,040	712,442	3,372,049	2,583,585	45,902	6,713,978	89,338	-	1,303,918	1,393,256	2,507,468	(523,160)	1,984,308
LATIN ACADEMY CHARTER SCHOOL	-	-	-	-	-	-	-	-	3,149	3,149	-	(68,828)	(68,828)
LAURENS CO SCHOOLS	90,521,358	3,757,564	17,784,872	13,626,353	787,312	35,956,101	471,185	-	1,414,207	1,885,392	13,224,881	197,665	13,422,546
State's Proport. Share - DOE	364,985	15,151	71,709	54,942	1,287	143,089	1,900	-	6,512	8,412	53,318	(19,129)	34,189
LEADERSHIP PREP ACADEMY CHARTER SCHOOL	4,670,113	193,858	917,544	703,001	20,081	1,834,484	24,309	-	603,036	627,345	682,275	(158,166)	524,109
LEE CO SCHOOLS	80,635,278	3,347,190	15,842,538	12,138,182	417,288	31,745,198	419,725	-	437,817	857,542	11,780,533	(50,667)	11,729,866
State's Proport. Share - DOE	369,531	15,339	72,602	55,626	21,965	165,532	1,923	-	30,117	32,040	53,988	3,937	57,925
LEE COUNTY LIBRARY	881,613	36,596	173,212	132,711	11,904	354,423	4,589	-	7,561	12,150	128,812	(6,300)	122,512
LIBERTY CO SCHOOLS	143,783,446	5,968,487	28,249,357	21,643,996	312,467	56,174,307	748,426	-	2,312,259	3,060,685	21,006,283	(616,470)	20,389,813
State's Proport. Share - DOE	315,627	13,102	62,012	47,512	4,435	127,061	1,643	-	18,904	20,547	46,107	(5,848)	40,259
LIBERTY TECH CHARTER SCHOOL	6,649,278	276,013	1,306,394	1,000,928	519,599	3,102,934	34,611	-	34,611	-	971,443	502,791	1,474,234
LINCOLN CO SCHOOLS	17,695,580	734,548	3,476,678	2,663,749	129,271	7,004,246	92,110	-	156,675	248,785	2,585,266	(121,565)	2,463,701
State's Proport. Share - DOE	290,299	12,050	57,036	43,699	8,535	121,320	1,511	-	18,400	19,911	42,400	3,192	45,592
LINCOLN COUNTY LIBRARY	90,921	3,774	17,863	13,687	13,711	49,035	473	-	12,048	12,521	13,284	(464)	12,820
LIVE OAK PUBLIC LIBRARIES	10,040,646	416,790	1,972,701	1,511,438	181,387	4,082,316	52,264	-	208,708	260,972	1,466,911	(108,991)	1,357,920
LONG CO SCHOOLS	45,098,644	1,872,056	8,860,601	6,788,785	646,892	18,168,334	234,749	-	276,649	511,398	6,588,748	340,460	6,929,208
State's Proport. Share - DOE	387,390	16,081	76,111	58,315	11,067	161,574	2,016	-	4,598	6,614	56,582	1,300	57,882
LOWNDES CO SCHOOLS	141,156,467	5,859,440	27,733,230	21,248,552	546,958	55,388,180	734,572	-	580,460	1,315,212	20,622,488	(438,765)	20,183,723
State's Proport. Share - DOE	191,584	7,953	37,641	28,840	1,653	76,087	997	-	106,995	107,992	27,979	(38,811)	(10,832)
LUMPKIN CO SCHOOLS	56,852,185	2,359,948	11,169,837	8,558,068	268,389	22,356,242	295,929	-	564,287	860,216	8,305,901	103,097	8,408,998



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
MACON CHARTER ACADEMY INC	-	-	-	-	-	-	-	-	-	-	(47,639)	(47,639)	
MACON CO SCHOOLS	17,249,416	716,028	3,389,019	2,596,587	98,663	6,800,297	89,787	-	623,416	713,203	2,520,070	(432,507)	2,087,563
State's Proport. Share - DOE	109,106	4,529	21,436	16,424	562	42,951	568	-	2,594	3,162	15,931	(14,817)	1,114
MADISON CO SCHOOLS	76,323,330	3,168,200	14,995,363	11,489,096	53,856	29,706,515	397,281	-	780,193	1,177,474	11,150,588	(282,395)	10,868,193
State's Proport. Share - DOE	325,693	13,520	63,990	49,027	4,713	131,250	1,695	-	6,734	8,429	47,569	(32,024)	15,545
MARIETTA CHARTER SCHOOL	-	-	-	-	-	-	-	-	-	-	-	(149)	(149)
MARIETTA CITY SCHOOLS	181,887,311	7,550,187	35,735,682	27,379,844	4,526,408	75,192,121	946,766	-	946,766	946,766	26,573,120	1,740,766	28,313,886
State's Proport. Share - DOE	785,821	32,620	154,391	118,291	-	305,302	4,090	-	118,360	122,450	114,798	(182,290)	(67,492)
MARION CO SCHOOLS	17,632,260	731,919	3,464,237	2,654,218	-	6,850,374	91,780	-	738,365	830,145	2,576,008	(338,611)	2,237,397
MCDUFFIE CO SCHOOLS	49,856,432	2,069,553	9,795,370	7,504,984	414,217	19,784,124	259,514	-	2,051,994	2,311,508	7,283,855	(960,267)	6,323,588
State's Proport. Share - DOE	82,154	3,410	16,141	12,367	809	32,727	428	-	20,109	20,537	12,017	(36,001)	(23,984)
MCINTOSH CO SCHOOLS	20,318,338	843,419	3,991,975	3,058,558	150,665	8,044,617	105,762	-	340,143	445,905	2,968,444	(284,895)	2,683,549
State's Proport. Share - DOE	454,282	18,857	89,254	68,384	107,746	284,241	2,365	-	20,109	20,537	66,366	56,322	122,688
MERIWETHER CO SCHOOLS	34,147,485	1,417,471	6,709,009	5,140,286	10,032	13,276,798	177,746	-	1,140,374	1,318,120	4,988,842	(1,129,569)	3,859,273
State's Proport. Share - DOE	416,290	17,280	81,789	62,665	1,501	163,235	2,167	-	6,882	9,049	80,807	(30,478)	30,329
METRO RESA	15,612,830	648,092	3,067,477	2,350,229	122,913	6,188,711	81,268	-	580,614	661,882	2,280,976	(256,981)	2,023,995
MIDDLE GEORGIA REG LIBRARY	4,646,084	192,860	912,823	699,384	75,474	1,880,541	24,184	-	98,534	122,718	678,769	(56,054)	622,715
MIDDLE GEORGIA RESA	3,236,153	134,334	635,812	487,144	164,519	1,421,809	16,845	-	182,869	199,714	472,794	1,753	474,547
MIDDLE GEORGIA STATE COLLEGE	69,052,215	2,866,375	13,566,796	10,394,562	822,843	27,650,576	359,433	-	276,535	635,968	10,088,301	92,153	10,180,454
MILLER CO SCHOOLS	11,755,164	487,960	2,309,555	1,769,527	-	4,567,042	61,188	-	703,257	764,445	1,717,389	(317,165)	1,400,224
MITCHELL CO SCHOOLS	25,196,921	1,045,930	4,950,478	3,792,941	182,148	9,971,497	131,156	-	758,370	889,526	3,681,180	(569,033)	3,112,147
State's Proport. Share - DOE	433,176	17,981	85,107	65,207	3,549	171,844	2,255	-	37,922	40,177	63,272	(35,688)	27,584
MONROE CO SCHOOLS	64,269,749	2,667,853	12,627,177	9,674,648	998,194	25,967,872	334,539	-	397,183	731,722	9,389,605	272,914	9,662,519
State's Proport. Share - DOE	235,097	9,759	46,190	35,390	12,987	104,326	1,224	-	11,086	12,310	34,343	(25,174)	9,169
MONTGOMERY CO SCHOOLS	13,316,090	552,754	2,616,233	2,004,496	260,389	5,433,872	69,313	-	98,968	168,281	1,945,433	(88,950)	1,856,483
MORGAN CO SCHOOLS	50,247,394	2,085,782	9,872,183	7,563,836	-	19,521,801	261,549	-	740,410	1,001,959	7,340,979	(477,779)	6,863,200
State's Proport. Share - DOE	483,182	20,057	94,932	72,734	68,533	256,256	2,515	-	9,003	11,518	70,587	52,990	123,577
MOULTRIE-COLQUITT CNTY LIB	687,431	28,535	135,061	103,480	12,128	279,204	3,578	-	31,741	35,319	100,427	(4,914)	95,513
MOUNTAIN EDUCATION CENTER INC.	8,301,450	344,595	1,630,999	1,249,633	424,345	3,649,572	43,211	-	43,211	1,212,825	406,435	-	1,619,260
MOUNTAIN REG LIBRARY	1,433,311	59,497	281,605	215,759	76,862	633,723	7,461	-	20,945	28,406	209,410	580	209,990
MURRAY CO SCHOOLS	90,953,884	3,775,518	17,869,851	13,691,462	64,652	35,401,483	473,346	-	515,718	989,154	13,288,046	(446,596)	12,841,450
State's Proport. Share - DOE	81,505	3,383	16,013	12,269	-	31,665	424	-	74,758	75,182	11,912	(58,360)	(46,448)
MUSCOGEE CO SCHOOL DISTRICT	440,270,054	18,275,719	86,500,540	66,274,691	162,370	171,213,320	2,291,709	-	7,650,597	9,942,306	64,321,978	(3,156,532)	61,165,446
State's Proport. Share - DOE	479,935	19,922	94,294	72,246	919	187,381	2,498	-	194,971	197,469	70,115	(77,621)	(7,506)
N E GA REG LIBRARY	2,016,832	83,719	396,250	303,598	38,124	821,691	10,498	-	75,093	85,591	294,661	(25,318)	269,343
NEW LIFE ACADEMY OF EXCELLENCE INC.	5,324,423	221,018	1,046,098	801,496	141,268	2,209,880	27,715	-	65,777	93,492	777,881	19,032	796,913
NEWTON CO SCHOOLS	282,835,732	11,740,581	55,569,175	42,575,802	2,396,731	112,282,289	1,472,226	-	2,116,538	3,588,764	41,321,360	(118,935)	41,202,425
State's Proport. Share - DOE	348,424	14,463	68,455	52,449	8,559	143,926	1,814	-	5,821	7,635	50,903	5,946	56,849
NEWTON COUNTY DFCS	-	-	-	-	1,136	1,136	-	-	21,032	21,032	-	(1,542)	(1,542)
NEWTON COUNTY LIBRARY	1,113,787	46,234	218,828	167,661	37,697	470,420	5,798	-	104,262	110,060	162,713	(16,375)	146,338
NORTH GA TECHNICAL INSTITUTE	11,866,868	492,597	2,331,502	1,786,342	3,191	4,613,632	61,770	-	558,130	619,900	1,733,709	(214,086)	1,519,623
NORTH GEORGIA RESA	5,371,182	222,959	1,055,285	808,534	121,141	2,207,919	27,958	-	192,993	220,951	784,705	9,434	794,139
NORTH METRO ACADEMY OF PERFORMING ARTS	226,654	9,408	44,531	34,119	57,055	145,113	1,180	-	1,373,294	1,374,474	33,125	(484,200)	(451,075)
NORTHEAST GEORGIA RESA	11,768,478	488,512	2,312,171	1,771,531	34,310	4,606,524	61,258	-	388,330	449,588	1,719,343	(272,886)	1,446,457
NORTHEAST EDUC INC DBA ATLANTA CLASSICAL ACAD	11,971,103	496,923	2,351,981	1,802,033	1,215,787	5,866,724	62,312	-	62,312	1,748,938	495,630	2,244,568	2,244,568
NORTHWEST CLASSICAL ACADEMY	5,418,591	224,927	1,064,599	815,671	2,345,305	4,450,502	28,205	-	-	28,205	791,641	651,474	1,443,115
NORTHWEST GA REGIONAL LIBRARY	1,762,577	73,165	346,296	265,324	3,857	688,642	9,175	-	88,934	98,109	257,513	(2,999)	254,514
NORTHWEST GEORGIA PUBLIC HEALTH	39,940	1,658	7,847	6,012	31,605	47,122	208	-	35,529	35,737	5,826	2,278	8,104
NORTHWEST GEORGIA RESA	11,498,636	477,311	2,259,155	1,730,912	72,527	4,539,905	59,853	-	264,325	324,178	1,679,904	2,109	1,682,013



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
OCMULGEE REGIONAL LIBRARY	971,560	40,330	190,884	146,251	28,737	406,202	5,057	-	74,939	79,996	141,953	(34,170)	107,783
OCONEE CO SCHOOLS	123,481,344	5,125,741	24,260,571	18,587,882	2,334,930	50,309,124	642,749	-	1,235,829	1,878,578	18,040,208	1,266,288	19,306,496
State's Proport. Share - DOE	672,818	27,929	132,190	101,281	25,171	286,571	3,502	-	29,032	32,534	98,291	(32,840)	65,451
OCONEE FALL LINE TECHNICAL COLLEGE	12,828,687	532,522	2,520,472	1,931,127	2,767	4,986,888	66,776	-	565,791	632,567	1,874,220	(224,673)	1,649,547
OCONEE REG LIBRARY	1,449,547	60,171	284,795	218,203	-	563,169	7,545	-	60,027	67,572	211,775	(29,744)	182,031
OCONEE RESA	3,626,790	150,549	712,561	545,948	52,024	1,461,082	18,878	-	105,121	123,999	529,857	(5,164)	524,693
ODYSSEY CHARTER SCHOOL	4,887,026	202,862	960,162	735,653	34,867	1,933,544	25,438	-	30,933	56,371	713,966	(8,747)	705,219
OFFICE OF COMMISSIONER OF INSURANCE & SAFETY FIRE	141,578	5,877	27,816	21,312	54,896	109,901	737	-	-	737	20,684	17,962	38,646
OGEECHEE TECH	18,570,698	770,874	3,648,614	2,795,483	290,490	7,505,461	96,665	-	197,274	293,939	2,713,110	(210,436)	2,502,674
OGLETHORPE CO SCHOOLS	32,914,525	1,366,290	6,466,768	4,954,686	45,917	12,833,661	171,328	-	473,869	645,197	4,808,699	(119,079)	4,689,620
State's Proport. Share - DOE	201,651	8,371	39,619	30,355	219	78,564	1,050	-	5,152	6,202	29,448	(20,095)	9,353
OHOOPPEE REG LIB	975,457	40,491	191,650	146,837	11,117	390,095	5,077	-	15,301	20,378	142,520	(2,178)	140,342
OKEFENOKEE REG LIB	1,444,027	59,942	283,710	217,372	67,907	628,931	7,516	-	57,971	65,487	210,966	(135)	210,831
OKEFENOKEE RESA	4,290,192	178,087	842,901	645,811	40,022	1,706,821	22,331	-	186,333	208,664	626,772	(51,228)	575,544
PATAULA CHARTER ACADEMY	8,490,761	352,454	1,668,193	1,278,130	372,437	3,671,214	44,196	-	44,196	1,240,477	248,617	1,489,094	
PAULDING CO SCHOOLS	455,020,430	18,888,011	89,398,569	68,495,093	11,150,778	187,932,451	2,368,488	-	-	2,368,488	66,476,963	4,762,600	71,239,563
State's Proport. Share - DOE	1,021,242	42,392	200,645	153,730	30,423	427,190	5,316	-	17,554	22,870	149,189	(135,964)	13,225
PEACH CO SCHOOLS	54,042,064	2,243,299	10,617,728	8,135,055	1,409,487	22,405,569	281,302	-	105,667	386,969	7,895,357	323,633	8,218,990
State's Proport. Share - DOE	152,943	6,349	30,049	23,023	-	59,421	796	-	9,997	10,793	22,350	(25,045)	(2,695)
PEACH PUBLIC LIBRARY	587,742	24,397	115,475	88,474	20,560	248,906	3,059	-	25,535	28,594	85,855	(5,812)	80,043
PELHAM CITY SCHOOLS	20,540,771	852,652	4,035,677	3,092,041	94,467	8,074,837	106,920	-	525,166	632,086	3,000,940	(217,515)	2,783,425
State's Proport. Share - DOE	129,238	5,365	25,392	19,454	2,999	53,210	673	-	4,236	4,909	18,888	(7,278)	11,610
PICKENS CO SCHOOLS	64,816,576	2,690,552	12,734,613	9,756,963	85,143	25,267,271	337,385	-	1,175,186	1,512,571	9,469,486	(333,718)	9,135,768
State's Proport. Share - DOE	443,567	18,413	87,148	66,771	93,523	265,855	2,309	-	140	2,449	64,810	45,464	110,274
PIEDMONT REG LIBRARY	1,481,045	61,479	290,983	222,945	53,722	629,129	7,709	-	6,471	14,180	216,382	8,920	225,302
PIERCE CO SCHOOLS	51,327,086	2,130,600	10,084,312	7,726,364	230,148	20,171,424	267,169	-	328,695	595,864	7,498,713	(279,175)	7,219,538
State's Proport. Share - DOE	278,609	11,565	54,739	41,940	6,233	114,477	1,450	-	62,931	64,381	40,710	(54,182)	(13,472)
PIKE CO SCHOOLS	42,525,243	1,765,233	8,355,000	6,401,406	315,847	16,837,486	221,354	-	151,442	372,796	6,212,797	(7,516)	6,205,281
State's Proport. Share - DOE	653,011	27,107	128,298	98,299	41,181	294,885	3,399	-	33,057	36,456	95,398	(17,545)	77,853
PINE MOUNTAIN REGIONAL LIBRARY	960,520	39,871	188,715	144,589	17,696	390,871	5,000	-	72,117	140,340	18,865	(18,865)	121,475
PIONEER RESA	16,617,512	689,797	3,264,868	2,501,466	1,347,842	7,803,973	86,498	-	86,498	2,427,764	586,671	3,014,435	
POLK SCHOOL DISTRICT	117,077,554	4,859,918	23,002,409	17,623,908	4,658,704	50,144,939	609,614	-	177,298	786,714	17,104,640	1,142,213	18,246,853
State's Proport. Share - DOE	480,909	19,963	94,485	72,392	37,556	224,396	2,503	-	32,862	35,365	70,270	(89,966)	(19,696)
PROSECUTING ATTORNEYS COUNCIL OF GA	443,891	18,426	87,212	66,820	57,910	230,368	2,311	-	1,789	4,100	64,842	30,832	95,674
PULASKI CO SCHOOLS	20,013,102	830,749	3,932,005	3,012,610	386,846	8,162,210	104,173	-	243,219	347,392	2,923,838	(63,778)	2,860,060
State's Proport. Share - DOE	173,075	7,184	34,004	26,053	19,788	87,029	901	-	1,042	25,298	11,377	13,777	36,675
PURPOSE BUILT SCHOOLS ATLANTA INC	38,615,947	1,602,958	7,586,935	5,812,932	1,562,040	16,564,865	201,005	-	2,841,554	3,042,559	5,641,668	2,764,923	8,406,591
PUTNAM CO SCHOOLS	48,535,149	2,014,706	9,535,776	7,306,089	436,199	19,292,770	252,637	-	271,598	524,235	7,090,835	(12,351)	7,078,484
QUITMAN CO SCHOOLS	5,028,279	208,725	987,914	756,916	198	1,953,753	26,173	-	342,475	368,648	734,604	(149,678)	584,926
State's Proport. Share - DOE	235,097	9,759	35,390	1,474	3,388	9,2813	1,224	-	3,388	4,612	34,347	12,141	46,488
RABUN CO SCHOOLS	41,134,471	1,707,502	8,081,753	6,192,050	744,649	16,725,954	214,115	-	69,859	283,974	6,009,614	17,986	6,027,600
State's Proport. Share - DOE	393,885	16,350	77,387	59,292	20,472	173,501	2,050	-	12,392	14,442	57,535	(64,104)	(6,569)
RANDOLPH CO SCHOOLS	13,468,384	559,076	2,646,154	2,027,421	99,507	5,332,158	70,106	-	471,302	541,408	1,967,677	(288,817)	1,678,860
State's Proport. Share - DOE	134,759	5,594	26,476	20,285	984	53,339	701	-	2,346	3,047	19,682	(1,187)	18,495
REGION IV DFCS	-	-	-	-	-	-	-	-	336	336	336	(3,035)	(3,035)
RESURGENCE HALL INC	5,417,293	224,873	1,064,344	815,475	1,361,658	3,466,350	28,198	-	-	28,198	791,440	636,919	1,428,359
RICHMOND CO SCHOOLS	415,891,426	17,263,756	81,710,833	62,604,929	6,966,267	168,545,785	2,164,812	-	11,173,135	13,337,947	60,760,340	(3,782,986)	56,977,354
State's Proport. Share - DOE	703,667	29,209	138,251	105,924	340	273,724	3,663	-	124,642	128,305	102,806	(474,907)	(372,101)
RICHMOND COUNTY DFCS	75,984	3,154	14,929	11,438	16,622	46,143	396	-	115	511	11,097	9,134	20,231



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
RISE PREPARATORY CHARTER SCHOOL	12,947,859	537,469	2,543,886	1,949,066	1,324,358	6,354,779	67,397	-	-	67,397	1,891,641	695,291	2,586,932
ROCKDALE CO SCHOOLS	274,131,955	11,379,286	53,859,130	41,265,606	4,032,094	110,536,116	1,426,921	-	739,236	2,166,157	40,049,773	275,780	40,325,553
State's Proport. Share - DOE	801,407	33,267	157,454	120,637	29,796	341,154	4,172	-	58,477	62,649	117,090	(235,633)	(118,543)
RODDENBERRY MEMORIAL LIBRARY	620,539	25,759	121,918	93,411	6,465	247,553	3,230	-	39,068	42,288	90,645	(23,558)	67,087
ROME CITY SCHOOLS	96,397,154	4,001,470	18,939,298	14,510,847	2,125,357	39,576,972	501,770	-	192,233	694,003	14,083,298	807,947	14,891,245
State's Proport. Share - DOE	351,022	14,571	68,966	52,840	38,845	175,222	1,827	-	20,428	22,255	51,270	(55,107)	(3,837)
SARA HIGHTOWER REGIONAL LIB	2,566,582	106,539	504,260	386,352	29,830	1,026,981	13,360	-	25,937	39,297	374,981	(21,734)	353,247
SATILLA REG LIBRARY	326,018	13,533	64,053	49,076	2,771	129,433	1,697	-	54,155	55,852	47,632	(35,308)	12,324
SAVANNAH CLASSICAL ACADEMY	6,606,739	274,247	1,298,036	994,525	448,184	3,014,992	34,390	-	112,774	147,164	965,223	175,439	1,140,662
SAVANNAH STATE UNIVERSITY	40,013,539	1,660,972	7,861,522	6,023,314	-	15,545,808	208,280	-	5,407,016	5,615,296	5,845,848	(2,572,496)	3,273,352
SAVANNAH TECH COLLEGE	13,962,282	2,743,191	2,743,191	2,101,769	-	5,424,538	72,677	-	1,404,269	1,476,946	2,039,853	(824,927)	1,214,926
SCHLEY CO SCHOOLS	18,098,557	751,276	3,555,851	2,724,410	59,463	7,091,000	94,207	-	252,798	347,005	2,644,142	(118,868)	2,525,274
SCHOOL FOR ARTS INFUSED LEARNING	6,548,290	271,821	1,286,553	985,727	490,980	3,035,081	34,085	-	49,159	83,244	956,672	711,874	1,668,546
SCINTILLA CHARTER ACADEMY	7,816,968	324,484	1,535,812	1,176,703	652,762	3,689,761	40,689	-	-	40,689	1,142,046	313,613	1,455,659
SCREVEN CO SCHOOLS	32,587,858	1,352,730	6,402,587	4,905,512	35,410	12,696,239	169,627	-	733,977	903,604	4,760,981	(233,145)	4,527,836
SCREVEN-JENKINS REG LIBRARY	691,652	28,711	135,890	104,116	19,957	288,674	3,600	-	7,300	10,900	101,053	(2,294)	98,759
SE HEALTH UNIT	206,521	8,573	40,576	31,088	34,104	114,341	1,075	-	37,355	38,430	30,172	8,535	38,707
SECRETARY OF STATE	454,932	18,884	89,381	68,482	31,741	208,488	2,368	-	4,920	7,288	66,451	29,830	96,281
SEMINOLE CO SCHOOLS	19,200,329	797,010	3,772,318	2,890,262	94,869	7,554,459	99,942	-	513,951	613,893	2,805,099	(266,522)	2,538,577
State's Proport. Share - DOE	327,642	13,600	64,372	49,321	22,056	149,349	1,705	-	373	2,078	47,857	7,196	55,053
SEQUOYAH REG LIB	4,920,472	204,250	966,733	740,688	32,143	1,943,814	25,612	-	46,796	72,408	718,856	(24,130)	694,726
SEVEN PILLARS CAREER ACADEMY	2,075,931	86,172	407,861	312,494	528,586	1,335,113	10,806	-	-	10,806	303,290	258,189	561,479
SLAM ACADEMY OF ATLANTA	1,706,075	70,820	335,195	256,819	353,128	1,015,962	8,881	-	-	8,881	249,245	195,068	444,313
SOCIAL CIRCLE CITY SCHOOLS	29,269,226	1,214,973	5,750,570	4,405,952	836,440	12,207,935	152,353	-	-	152,353	4,276,147	372,903	4,649,050
State's Proport. Share - DOE	337,708	14,018	66,350	50,836	24,805	156,009	1,758	-	14,085	15,843	49,335	(8,981)	40,354
SOUTH GA REG LIBRARY	1,474,550	61,209	289,707	221,967	22,488	595,371	7,675	-	43,942	51,617	215,418	(23,455)	191,963
SOUTH GA TECHNICAL INSTITUTE	7,628,631	316,666	1,498,809	1,148,352	124,946	3,088,773	39,709	-	663,878	703,587	1,114,527	(382,295)	732,232
SOUTH GEORGIA STATE COLLEGE	17,247,792	715,960	3,388,700	2,596,343	298,055	6,999,058	89,779	-	680,610	770,389	2,519,857	(25,397)	2,494,460
SOUTHEASTERN TECHNICAL COLLEGE	12,586,121	522,453	2,472,815	1,894,613	-	4,889,881	65,514	-	671,155	736,669	1,838,800	(332,270)	1,506,530
SOUTHERN CRESCENT TECHNICAL COLLEGE	18,630,122	773,341	3,660,289	2,804,428	-	7,238,058	96,974	-	1,692,346	1,789,320	2,721,785	(1,023,360)	1,698,425
SOUTHERN REGIONAL TECHNICAL COLLEGE	21,808,150	905,262	4,284,681	3,282,822	260,077	8,732,842	113,517	-	683,691	797,208	3,186,106	(53,730)	3,132,376
SOUTHWEST GA REG LIB	1,269,653	52,704	249,451	191,123	23,016	516,294	6,609	-	59,038	65,647	185,489	(15,898)	169,591
SOUTHWEST GEORGIA RESA	2,316,548	96,160	455,136	348,714	194,718	1,094,728	12,058	-	153,091	165,149	338,436	70,627	409,063
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	5,292,925	219,711	1,039,909	796,754	620,123	2,676,497	27,551	-	64,862	92,413	773,269	500,542	1,273,811
SPRING CREEK CHARTER ACADEMY	4,352,213	180,661	855,086	655,147	1,208,165	2,899,059	22,654	-	-	22,654	635,840	544,892	1,180,732
STATE ACCOUNTING OFFICE	-	-	-	-	421	421	-	-	-	76,350	76,350	(52,498)	(52,498)
STATE BOARD OF PARDONS AND PAROLES	-	-	-	-	-	-	-	-	-	-	-	(1,085)	(1,085)
STATE BOARD OF WORKERS COMPENSATION	73,062	3,033	14,355	10,998	31,624	60,010	380	-	-	380	10,674	8,784	19,458
STATE OF GEORGIA DEPT OF LAW	168,854	7,009	33,175	25,418	-	65,602	879	-	2,795	3,674	24,658	(511)	24,147
STATE ROAD TOLL AND AUTHORITY	107,157	4,448	21,053	16,131	46,380	88,012	558	-	21,686	22,244	15,652	(22,779)	(7,127)
STATESBORO REGIONAL LIBRARY	2,509,431	104,167	493,032	377,749	23,883	998,831	13,062	-	31,363	44,425	366,633	(26,163)	340,470
STEPHENS CO SCHOOLS	52,951,981	2,198,050	10,403,558	7,970,963	249,899	20,822,470	275,627	-	303,839	579,466	7,736,103	(25,542)	7,710,561
State's Proport. Share - DOE	374,401	73,559	56,359	576	576	146,035	1,949	-	10,396	12,345	54,689	(15,015)	39,674
STEWART CO SCHOOLS	8,751,186	363,264	1,719,359	1,317,333	46,882	3,446,838	45,552	-	526,214	571,766	1,278,529	(145,805)	1,132,724
SUMTER CO SCHOOLS	48,825,123	2,026,743	9,592,748	7,349,739	-	18,969,230	254,146	-	1,850,067	2,104,213	7,133,173	(950,252)	6,182,921
State's Proport. Share - DOE	170,802	7,090	33,558	25,711	1,193	67,552	889	-	31,550	32,439	24,947	(36,227)	(11,280)
TALBOT CO SCHOOLS	8,205,333	340,605	1,612,114	1,235,164	4,673	3,192,556	42,711	-	457,474	500,185	1,198,764	(154,596)	1,044,168
TALIAFERRO CO SCHOOLS	5,302,991	220,128	1,041,887	798,269	75,640	2,135,924	27,603	-	413,463	441,066	774,760	45,259	820,019
State's Proport. Share - DOE	100,338	4,165	19,714	15,104	4,381	43,364	522	-	1,677	2,199	14,671	3,393	18,064



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
TAPESTRY PUBLIC CHARTER SCHOOL	6,403,140	265,796	1,258,035	963,877	203,300	2,691,008	33,330	-	577,225	610,555	935,472	77,712	1,013,184
TATTNALL CO SCHOOLS	53,931,659	2,238,717	10,596,037	8,118,436	896,654	21,849,844	280,727	-	276,187	556,914	7,879,234	49,663	7,928,897
State's Proport. Share - DOE	286,402	11,889	56,270	43,113	2,920	114,192	1,491	-	17,504	18,995	41,854	(4,256)	37,598
TAYLOR CO SCHOOLS	19,807,879	822,230	3,891,685	2,981,718	86,361	7,781,994	103,105	-	487,051	590,156	2,893,878	(252,840)	2,641,038
TECHNICAL COLLEGE SYSTEM OF GEORGIA	19,027,903	789,853	3,738,442	2,864,307	133,831	7,526,433	99,045	-	1,276,695	1,375,740	2,779,903	(257,409)	2,522,494
TELFAIR CO SCHOOLS	24,808,232	1,029,796	4,874,112	3,734,430	137,091	9,775,429	129,133	-	132,968	262,101	3,624,412	10,950	3,635,362
State's Proport. Share - DOE	210,418	8,735	41,341	31,675	5,194	86,945	1,095	-	5,558	6,653	30,743	(20,899)	9,844
TERRELL CO SCHOOLS	17,597,190	730,464	3,457,347	2,648,939	-	6,836,750	91,597	-	340,455	432,052	2,570,898	(285,771)	2,285,127
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	5,706	5,706	-	(10,523)	(10,523)
THE GLOBE ACADEMY	15,531,975	644,736	3,051,591	2,338,058	826,072	6,860,457	80,848	-	-	80,848	2,269,172	681,052	2,950,224
THE KINDEZI SCHOOL	29,532,249	1,225,891	5,802,247	4,445,546	371,702	11,845,386	153,722	-	2,801,432	2,955,154	4,314,555	789,776	5,104,331
THE MAIN STREET ACADEMY	11,715,549	486,315	2,301,772	1,763,564	462,552	5,014,203	60,982	-	95,633	156,615	1,711,601	325,191	2,036,792
THE MUSEUM SCHOOL OF AVONDALE ESTATES	11,997,730	498,029	2,357,213	1,806,041	580,306	5,241,589	62,451	-	20,889	83,340	1,752,816	377,277	2,130,093
THE UNIVERSITY OF GEORGIA	1,121,840,017	46,567,858	220,409,647	168,872,717	1,673,135	437,523,357	5,839,439	-	23,981,596	29,821,035	163,897,075	(9,934,809)	153,962,266
THOMAS CO SCHOOLS	86,439,636	3,588,131	16,982,929	13,011,923	493,380	34,076,363	449,939	-	423,555	873,494	12,628,534	151,288	12,779,822
State's Proport. Share - DOE	365,959	15,191	71,900	55,088	5,065	147,244	1,905	-	12,607	14,512	53,454	(18,854)	34,600
THOMAS COUNTY PUBLIC LIBRARY	1,024,165	42,513	201,219	154,169	59,321	457,222	5,331	-	12,423	17,754	149,616	6,257	155,873
THOMASTON-UPSON COUNTY SCHOOLS	60,174,713	2,497,867	11,822,619	9,058,214	1,423,844	24,802,544	313,223	-	513,661	826,884	8,791,318	(22,662)	8,768,656
State's Proport. Share - DOE	-	-	-	-	2,101	2,101	-	-	3,578	3,578	-	(88)	(88)
THOMASVILLE CITY SCHOOLS	41,042,250	1,703,674	8,063,635	6,178,168	11,550	15,957,027	213,635	-	1,597,939	1,811,574	5,996,136	(595,326)	5,400,810
State's Proport. Share - DOE	892,329	175,317	134,324	30,307	3,593	376,989	4,645	-	20,061	130,359	23,036	153,395	153,395
THREE RIVERS REGIONAL LIBRARY	1,839,860	76,373	361,480	276,958	7,271	722,082	9,577	-	110,286	119,863	268,804	(52,873)	215,931
TIFT CO BD OF HEALTH DBA DIVERSIFIED ENTERPRISES	159,112	6,605	31,261	23,952	283	62,101	828	-	3,484	4,312	23,233	2,636	25,869
TIFT CO SCHOOLS	111,323,853	4,621,081	21,871,970	16,757,792	-	43,250,843	579,467	-	1,346,461	1,925,928	16,264,052	(700,977)	15,563,075
State's Proport. Share - DOE	484,481	20,111	95,187	72,930	456	188,684	2,522	-	22,820	25,342	70,786	(135,406)	(64,620)
TOOMBS CO SCHOOLS	39,357,606	1,633,744	7,732,650	5,924,576	-	15,290,970	204,866	-	756,805	961,671	5,750,005	(554,839)	5,195,166
State's Proport. Share - DOE	452,334	18,776	88,871	68,091	6,937	182,675	2,355	-	8,922	11,277	66,076	39,881	105,957
TOWNS CO SCHOOLS	18,746,696	778,180	3,683,192	2,821,976	3,593	7,286,941	97,581	-	274,241	371,822	2,738,827	(70,254)	2,668,573
State's Proport. Share - DOE	347,125	14,409	68,200	52,253	12,145	147,007	1,807	-	4,809	6,616	50,705	6,438	57,143
TREUTLEN CO SCHOOLS	16,152,189	670,481	3,173,446	2,431,420	63,679	6,339,026	84,076	-	134,855	218,931	2,359,785	18,627	2,378,412
TRION CITY SCHOOLS	17,896,256	742,878	3,516,105	2,693,958	-	6,952,941	93,154	-	618,666	711,820	2,614,583	(293,907)	2,320,676
State's Proport. Share - DOE	239,643	9,948	47,083	36,074	96,300	189,135	1,247	-	1,247	35,004	29,680	64,684	64,684
TROUP CO SCHOOLS	167,650,966	6,959,233	32,938,645	25,236,820	42,310	65,177,008	872,662	-	990,264	1,862,926	24,493,245	(713,901)	23,779,344
State's Proport. Share - DOE	250,359	10,392	49,188	37,687	-	97,267	1,303	-	205,985	207,288	36,591	(136,476)	(99,885)
TROUP HARRIS COWETA REG LIB	1,223,867	50,803	240,455	184,231	14,578	490,067	6,371	-	129,586	135,957	178,793	(43,315)	135,478
TURNER CO SCHOOLS	20,061,485	832,757	3,941,511	3,019,894	98,496	7,892,658	104,425	-	140,542	244,967	2,930,921	(126,090)	2,804,831
State's Proport. Share - DOE	63,320	2,628	12,441	9,532	13,070	37,671	330	-	20,107	20,437	9,246	5,191	14,437
TWIGGS CO SCHOOLS	12,928,051	536,647	2,539,994	1,946,084	314,965	5,337,690	67,294	-	390,429	457,723	1,888,752	(328,307)	1,560,445
State's Proport. Share - DOE	379,922	15,771	74,644	57,190	16,011	163,616	1,978	-	1,823	3,801	55,509	(3,934)	51,575
TWIGGS COUNTY BOARD OF HEALTH	-	-	-	-	-	-	-	-	702	702	-	(6,348)	(6,348)
UNION CO SCHOOLS	48,982,612	2,033,280	9,623,690	7,373,446	1,533,942	20,564,358	254,966	-	953,264	1,208,230	7,156,200	(81,925)	7,074,275
State's Proport. Share - DOE	470,843	19,545	92,507	70,877	40,222	223,151	2,451	-	18,732	21,183	68,777	(9,876)	58,901
UNIVERSITY OF NORTH GEORGIA	175,247,775	7,274,579	34,431,202	26,380,382	1,485,090	69,571,253	912,206	-	3,195,922	4,108,128	25,603,103	1,555,661	27,158,764
UNIVERSITY OF WEST GEORGIA	122,421,785	5,081,759	24,052,398	18,428,385	88,943	47,651,485	637,234	-	8,569,056	9,206,290	17,885,406	(2,049,571)	15,835,835
UTOPIAN ACADEMY FOR THE ARTS	6,000,164	249,068	1,178,861	903,216	1,290,083	3,621,228	31,232	-	5,874	37,106	876,612	374,663	1,251,275
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH	2,126,262	88,262	417,750	320,070	815,970	1,642,052	11,068	-	-	11,068	310,633	271,018	581,651
VALDOSTA CITY SCHOOLS	116,372,264	4,830,642	22,863,839	17,517,739	1,891,596	47,103,816	605,745	-	27,299	633,044	17,001,594	423,756	17,425,350
State's Proport. Share - DOE	366,933	15,231	72,092	55,235	-	142,558	1,910	-	14,765	16,675	53,608	(23,925)	29,683
VALDOSTA STATE UNIVERSITY	87,053,680	3,613,620	17,103,572	13,104,357	1,127	33,822,676	453,135	-	3,272,017	3,725,152	12,718,241	(1,504,668)	11,213,573



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
VIDALIA CITY SCHOOLS	32,933,684	1,367,085	6,470,532	4,957,570	-	12,795,187	171,428	-	428,807	600,235	4,811,510	(282,744)	4,528,766
State's Proport. Share - DOE	-	-	-	-	11,390	11,390	-	-	19,390	19,390	-	(480)	(480)
WALKER CO SCHOOLS	127,184,768	5,279,471	24,988,189	19,145,366	146,029	49,559,055	662,026	-	3,954,890	4,616,916	18,581,263	(1,626,546)	16,954,717
State's Proport. Share - DOE	282,831	11,740	55,568	42,575	137	110,020	1,472	-	41,834	43,306	41,335	(18,042)	23,293
WALTON CO SCHOOLS	209,179,322	8,683,086	41,097,785	31,488,162	3,046,365	84,315,398	1,088,827	-	48,615	1,137,442	30,560,395	981,853	31,542,248
State's Proport. Share - DOE	438,371	18,197	86,127	65,989	17,579	187,892	2,282	-	75,443	77,725	64,047	(119,995)	(55,948)
WARE CO SCHOOLS	95,060,285	3,945,976	18,676,642	14,309,606	438,779	37,371,003	494,811	-	281,642	776,453	13,887,980	(13,767)	13,874,213
State's Proport. Share - DOE	511,758	21,243	100,546	77,036	2,427	201,252	2,664	-	14,896	17,560	74,759	(43,069)	31,690
WARREN CO SCHOOLS	10,726,454	445,258	2,107,443	1,614,674	283,080	4,450,455	55,834	-	180,922	236,756	1,567,092	4,083	1,571,175
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	(626)	(626)
WARREN COUNTY PUBLIC LIBRARY	128,914	5,351	25,328	19,406	6,548	56,633	671	-	5,059	5,730	18,837	4,549	23,386
WASHINGTON CO SCHOOLS	44,264,115	1,837,414	8,696,639	6,663,162	274,684	17,471,899	230,405	-	486,312	716,717	6,466,845	(261,944)	6,204,901
State's Proport. Share - DOE	204,898	8,505	40,257	30,844	9,010	43,719	1,067	-	43,719	44,786	29,945	20,801	50,746
WAYNE CO SCHOOLS	67,706,903	2,810,530	13,302,480	10,192,049	145,074	26,450,133	352,430	-	1,600,044	1,952,474	9,891,758	(596,709)	9,295,049
State's Proport. Share - DOE	498,444	20,691	97,930	75,032	3,660	197,313	2,595	-	16,248	18,843	72,815	(27,576)	45,239
WEBSTER CO SCHOOLS	5,413,396	224,711	1,063,578	814,889	-	2,103,178	28,178	-	365,714	393,892	790,880	(233,948)	556,932
WESLEY INTERNATIONAL ACADEMY	15,406,633	639,533	3,026,965	2,319,190	418,397	6,404,085	80,195	-	135,858	216,053	2,250,852	172,539	2,423,391
WEST GA REG LIBRARY	2,349,994	97,549	461,707	353,749	29,777	942,782	12,232	-	59,277	71,509	343,323	(22,255)	321,068
WEST GEORGIA RESA	10,513,113	436,402	2,065,528	1,582,559	41,121	4,125,610	54,723	-	857,477	912,200	1,535,921	(328,211)	1,207,710
WEST GEORGIA TECHNICAL COLLEGE	20,790,805	863,031	4,084,802	3,129,679	-	8,077,512	108,221	-	1,392,440	1,500,661	3,037,460	(838,403)	2,199,057
WESTSIDE ATLANTA CHARTER SCHOOL	8,251,768	342,533	1,621,238	1,242,154	808,368	4,014,293	42,952	-	42,952	1,205,544	390,663	1,596,207	
WHEELER CO SCHOOLS	13,772,646	571,706	2,705,933	2,073,223	140	5,351,002	71,690	-	644,403	716,093	2,012,142	(263,250)	1,748,892
WHITE CO SCHOOLS	56,665,147	2,352,184	11,133,089	8,529,913	10,850	22,026,036	294,955	-	733,843	1,028,798	8,278,586	(416,214)	7,862,372
State's Proport. Share - DOE	100,014	4,152	19,650	15,055	4,919	43,776	521	-	11,990	12,511	14,619	(44,771)	(30,152)
WHITFIELD CO SCHOOLS	186,692,508	7,749,652	36,679,766	28,103,179	101,899	72,634,496	971,778	-	2,155,154	3,126,932	27,275,147	(746,803)	26,528,344
State's Proport. Share - DOE	601,380	24,963	118,154	90,527	2,307	235,951	3,130	-	26,534	29,664	87,869	(32,270)	55,599
WHITFIELD COUNTY BOARD OF HEALTH	-	-	-	-	-	-	-	-	-	-	-	(659)	(659)
WHITFIELD COUNTY DFCS	117,224	4,866	23,031	17,646	7,441	52,984	610	-	1,026	1,636	17,125	3,572	20,697
WILCOX CO SCHOOLS	16,701,939	693,302	3,281,456	2,514,175	34,735	6,523,668	86,937	-	352,035	438,972	2,440,100	(70,325)	2,369,775
State's Proport. Share - DOE	147,098	6,106	28,901	22,143	53,272	110,422	766	-	34,153	34,919	21,503	17,948	39,451
WILKES CO SCHOOLS	21,026,551	872,817	4,131,119	3,165,167	-	8,169,103	109,448	-	764,716	874,164	3,071,913	(547,273)	2,524,640
State's Proport. Share - DOE	365,309	15,164	71,773	54,991	19,273	161,201	1,902	-	5,667	7,569	53,376	11,896	65,272
WILKINSON CO SCHOOLS	18,058,291	749,604	3,547,940	2,718,349	-	7,015,893	93,998	-	747,572	841,570	2,638,264	(658,451)	1,979,813
WIREGRASS GEORGIA TECHNICAL COLLEGE	17,267,600	716,782	3,392,592	2,599,325	-	6,708,699	89,882	-	2,274,326	2,364,208	2,522,750	(1,159,900)	1,362,850
WORTH CO SCHOOLS	39,793,704	1,651,847	7,818,331	5,990,222	-	15,460,400	207,136	-	1,207,990	1,415,126	5,813,730	(834,010)	4,979,720
State's Proport. Share - DOE	988,121	41,017	194,138	148,744	136,216	520,115	5,143	-	15,805	20,948	144,363	66,656	211,019
WORTH COUNTY LIBRARY SYSTEM	380,896	15,811	74,835	57,337	6,765	154,748	1,983	-	10,407	12,390	55,654	(4,079)	51,575
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE	1,872,332	77,721	367,860	281,846	717,323	1,444,750	9,746	-	-	9,746	273,547	238,828	512,375
Total for all Entities	\$32,471,933,000	\$1,347,918,000	\$6,379,811,000	\$4,888,062,000	\$455,787,457	\$13,071,578,457	\$169,024,000	\$-	\$455,787,457	\$624,811,457	\$4,744,041,000	\$-	\$4,744,041,000
STATE DEPARTMENT OF EDUCATION (Non-employer Contributing Entity)	\$ 65,455,947	\$ 2,717,088	\$ 12,860,230	\$ 9,853,211	\$ 3,043,308	\$ 28,473,837	\$ 340,715	\$ -	\$ 5,138,031	\$ 5,478,746	\$ 9,562,903	\$ (6,540,982)	\$ 3,021,921



SCHEDULE C

**Teachers Retirement System of Georgia
Schedule of Remaining Deferred Inflows and Outflows**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 2,990,281	\$ 2,381,758	\$ 1,762,896	\$ 5,062,585	\$ -	\$ -
ACADEMY FOR CLASSICAL EDUCATION INC	2,797,682	2,000,693	1,393,397	2,853,035	-	-
ALBANY STATE UNIVERSITY	5,129,428	4,196,384	3,246,474	8,815,501	-	-
ALBANY TECHNICAL INSTITUTE	753,199	661,403	527,171	1,659,129	-	-
ALTANTA SMART ACADEMY	323,691	287,447	257,174	311,002	-	-
AMANA ACADEMY	1,154,146	861,612	656,192	1,544,546	-	-
APPLING COUNTY SCHOOLS	5,566,720	4,306,501	3,172,562	7,627,538	-	-
ATHENS REGIONAL LIBRARY	407,883	324,040	251,427	623,603	-	-
ATHENS TECHNICAL COLLEGE	1,811,455	1,401,266	1,036,274	3,040,282	-	-
ATKINSON COUNTY SCHOOLS	2,391,934	1,839,219	1,361,505	3,418,374	-	-
ATLANTA HEIGHTS CHARTER SCHOOL	702,407	519,202	357,167	924,790	-	-
ATLANTA METROPOLITAN STATE COLLEGE	(369,260)	(112,820)	186,222	1,451,814	-	-
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	2,195,514	1,687,509	1,274,220	2,656,653	-	-
ATLANTA PUBLIC SCHOOLS	91,589,936	72,085,927	55,626,678	128,473,793	-	-
ATLANTA TECHNICAL COLLEGE	545,573	477,802	405,255	1,349,715	-	-
ATLANTA UNBOUND ACADEMY	852,140	758,696	619,722	690,544	-	-
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	336,768	239,933	176,692	483,530	-	-
AUGUSTA TECHNICAL INSTITUTE	1,496,819	1,179,649	859,171	2,218,330	-	-
AUGUSTA UNIVERSITY	33,722,930	22,276,113	13,449,115	58,190,615	-	-
AZALEA REGIONAL LIBRARY SYSTEM	167,158	136,492	101,303	301,148	-	-
BACON COUNTY SCHOOLS	3,327,975	2,503,430	1,816,289	4,521,393	-	-
BACONTON COMM CS	1,864,998	1,494,342	1,022,919	1,933,276	-	-
BAKER COUNTY SCHOOLS	515,126	267,155	179,100	716,591	-	-
BALDWIN COUNTY BOARD OF HEALTH	(26,140)	(12,732)	-	-	-	-
BALDWIN COUNTY SCHOOLS	7,848,821	5,899,941	4,446,284	10,535,048	-	-
BANKS COUNTY SCHOOLS	4,423,635	3,328,968	2,477,940	6,137,986	-	-
BARNESVILLE - LAMAR CO LIBRARY	27,972	22,334	16,391	40,609	-	-
BARROW COUNTY SCHOOLS	25,575,733	19,921,119	14,924,910	32,140,700	-	-
BARTOW COUNTY LIBRARY	171,010	139,463	110,268	281,655	-	-
BARTOW COUNTY SCHOOLS	23,895,489	18,360,402	13,006,334	29,806,349	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
BARTRAM TRAIL REGIONAL LIBRARY	74,466	65,304	50,058	118,119	-	-
BEN HILL CO SCHOOLS	5,288,283	4,224,698	3,151,594	6,956,745	-	-
BERRIEN CO SCHOOLS	3,966,147	3,041,394	2,206,995	5,720,353	-	-
BIBB CO SCHOOLS	34,118,481	26,320,794	19,649,373	48,277,338	-	-
BLECKLEY CO SCHOOLS	3,696,393	3,043,747	2,198,220	5,114,508	-	-
BOARD OF REGENTS	6,976,314	5,300,797	3,975,958	10,984,814	-	-
BRANTLEY CO SCHOOLS	5,057,384	3,860,044	2,770,071	7,030,735	-	-
BREMEN CITY SCHOOLS	3,229,887	2,388,550	1,685,742	4,463,302	-	-
BRIGHTEN ACADEMY	1,164,344	871,961	625,634	1,352,952	-	-
BROOKHAVEN INNOVATION ACADEMY	747,197	564,027	368,227	856,781	-	-
BROOKS CO SCHOOLS	3,540,711	2,567,425	1,806,998	4,665,646	-	-
BROOKS COUNTY LIBRARY	26,328	20,606	15,593	37,451	-	-
BRYAN CO SCHOOLS	15,682,783	11,496,215	8,159,064	19,299,114	-	-
BUFORD CITY SCHOOLS	10,272,904	7,830,287	5,664,349	12,628,507	-	-
BULLOCH CO SCHOOLS	17,562,119	13,139,197	9,666,237	22,911,840	-	-
BURKE CO SCHOOLS	7,692,997	5,768,244	4,245,968	10,925,085	-	-
BUTTS CO SCHOOLS	4,796,587	3,613,589	2,629,371	6,684,199	-	-
CALHOUN CITY SCHOOLS	5,013,377	3,827,419	2,723,791	6,910,150	-	-
CALHOUN CO SCHOOLS	726,792	568,647	475,406	1,202,024	-	-
CAMDEN CO SCHOOLS	13,959,157	10,405,843	7,490,352	18,686,862	-	-
CANDLER CO SCHOOLS	3,009,050	2,284,781	1,625,829	4,003,699	-	-
CARROLL CO SCHOOLS	21,896,735	16,848,562	12,399,422	29,939,834	-	-
CARROLLTON IND SCHOOLS	7,312,442	5,460,905	4,013,270	9,900,017	-	-
CARTERSVILLE CITY SCHOOLS	6,964,636	5,461,101	4,027,607	9,380,348	-	-
CATOOSA CO SCHOOLS	16,943,266	12,915,384	9,379,957	23,114,532	-	-
CATOOSA COUNTY LIBRARY	76,878	66,918	52,470	116,206	-	-
CENTENNIAL ACADEMY	1,146,127	879,618	715,387	1,805,258	-	-
CENTRAL GEORGIA TECHNICAL COLLEGE	2,480,804	1,967,015	1,524,657	4,158,553	-	-
CHARLES DREW CHARTER SCHOOL	5,710,489	4,191,851	3,139,697	6,807,345	-	-
CHARLTON CO SCHOOLS	2,460,930	1,879,422	1,370,236	3,480,850	-	-
CHARTER CONSERVATORY FOR L & T	255,481	205,858	179,783	365,798	-	-
CHATHAM CO SCHOOLS	63,819,598	50,199,538	37,492,331	88,022,896	-	-
CHATTAHOOCHEE CO SCHOOLS	1,194,573	899,362	667,999	1,802,307	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
CHATTAHOOCHEE FLINT RESA	532,880	400,879	284,034	645,582	-	-
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	1,085,520	821,256	534,534	1,034,701	-	-
CHATTAHOOCHEE TECHNICAL COLLEGE	2,277,135	1,882,897	1,495,663	4,188,080	-	-
CHATTOOGA CO SCHOOLS	3,562,892	2,721,517	2,055,507	5,201,229	-	-
CHEROKEE CHARTER ACADEMY	750,838	680,915	574,918	1,214,015	-	-
CHEROKEE CO SCHOOLS	68,239,754	51,509,536	37,851,151	92,446,896	-	-
CHEROKEE COUNTY BOARD OF HEALTH	12,454	9,706	7,163	14,666	-	-
CHEROKEE REG LIBRARY	125,425	100,358	75,238	172,262	-	-
CHESTATEE REG LIBRARY	113,209	84,969	68,827	169,747	-	-
CHICKAMAUGA CITY SCHOOLS	1,544,645	1,160,156	848,322	2,186,542	-	-
CIRRUS ACADEMY	956,695	762,823	525,012	917,413	-	-
CLARKE COUNTY DFCS	(553)	(3,639)	(8,177)	(1,171)	-	-
CLARKE COUNTY HEALTH DEPT	-	-	-	-	-	-
CLARKE COUNTY SCHOOLS	31,729,600	24,929,152	18,458,402	39,838,742	-	-
CLAY CO SCHOOLS	632,432	499,554	347,181	745,132	-	-
CLAYTON CENTER COMMUNITY SERVICE BOARD	79,425	42,587	24,926	74,661	-	-
CLAYTON CO SCHOOLS	77,028,741	64,154,913	47,408,895	108,277,397	-	-
CLAYTON COLLEGE & STATE UNIV	4,718,157	3,251,963	2,373,389	6,971,630	-	-
CLAYTON COUNTY REG LIB	65,892	52,907	46,103	92,348	-	-
CLINCH CO SCHOOLS	1,835,377	1,407,829	1,049,348	2,684,731	-	-
COASTAL PINES TECHNICAL COLLEGE	1,247,523	1,007,384	750,453	2,033,656	-	-
COASTAL PLAIN REGIONAL LIBRARY	146,452	124,901	97,756	276,864	-	-
COASTAL PLAINS EDUCATION CENTER INC	311,974	185,012	125,663	214,832	-	-
COASTAL PLAINS RESA	906,293	300,306	171,291	726,873	-	-
COBB CO SCHOOLS	204,680,278	155,828,749	111,117,751	266,385,848	-	-
COBB COUNTY PUBLIC LIB	1,228,428	979,078	695,786	1,891,850	-	-
COFFEE CO SCHOOLS	11,159,700	8,475,424	6,143,563	15,367,186	-	-
COLLEGE OF COASTAL GEORGIA	2,114,107	1,437,996	1,072,784	2,918,314	-	-
COLQUITT CO SCHOOLS	13,699,087	10,680,479	7,761,195	19,271,114	-	-
COLUMBIA CO SCHOOLS	41,987,506	31,548,799	22,687,217	55,589,507	-	-
COLUMBUS STATE UNIVERSITY	5,571,279	4,064,813	3,125,406	9,400,980	-	-
COLUMBUS TECHNICAL INSTITUTE	1,284,200	1,112,135	843,152	2,222,530	-	-
COMMERCE CITY SCHOOLS	2,864,864	2,174,183	1,663,653	3,742,049	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
CONYERS-ROCKDALE LIB.SYSTEM	144,432	117,583	70,351	175,862	-	-
COOK CO SCHOOLS	4,737,213	3,583,198	2,544,699	6,276,605	-	-
COOPERATIVE EXTENSION SERVICE	688,430	481,212	393,510	1,515,056	-	-
COWETA CHARTER ACADEMY	905,742	723,534	536,015	1,166,994	-	-
COWETA CO SCHOOLS	36,953,132	28,444,325	21,182,649	49,709,708	-	-
COWETA PUBLIC LIBRARY	190,272	143,462	115,864	327,697	-	-
CRAWFORD CO SCHOOLS	2,273,163	1,720,275	1,288,247	3,268,713	-	-
CRISP CO SCHOOLS	5,011,603	3,530,658	2,858,867	7,789,557	-	-
CSRA RESA	374,793	322,070	210,369	444,864	-	-
DADE CO SCHOOLS	2,835,962	2,254,188	1,638,317	4,154,920	-	-
DALTON CITY SCHOOLS	13,583,082	10,336,711	7,590,878	18,022,963	-	-
DALTON STATE COLLEGE	2,289,556	1,725,156	1,228,569	3,624,494	-	-
DAWSON CO SCHOOLS	6,734,224	5,038,286	3,660,191	9,406,852	-	-
DECATUR CITY SCHOOLS	14,704,882	11,072,614	7,644,411	16,393,293	-	-
DECATUR CO SCHOOLS	5,012,003	3,866,831	2,802,187	8,331,520	-	-
DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT	1,269,140	893,608	642,891	1,572,087	-	-
DEKALB CO SCHOOLS	156,718,246	112,728,747	78,814,705	222,451,547	-	-
DEKALB COUNTY DFACS	11,616	2,751	2,882	19,240	-	-
DEKALB COUNTY PUBLIC LIBRARY	2,611,689	1,919,541	1,411,169	3,458,244	-	-
DEKALB PATH ACADEMY	643,447	433,290	240,513	753,868	-	-
DEKALB PREPARATORY ACADEMY	841,022	549,270	357,272	1,010,792	-	-
DELTA STEAM ACADEMY	482,134	429,942	330,899	346,560	-	-
DEPARTMENT OF ADMIN SERVICE	133,465	113,285	82,939	150,965	-	-
DEPARTMENT OF COMMUNITY HEALTH	43,280	30,684	17,489	38,916	-	-
DEPARTMENT OF COMMUNITY SUPERVISION	13,586	9,300	3,853	20,291	-	-
DEPARTMENT OF CORRECTIONS	96,886	(1,935)	110,333	570,492	-	-
DEPARTMENT OF HUMAN SERVICES	(91,313)	(72,458)	(93,231)	(15,551)	-	-
DEPARTMENT OF NATURAL RESOURCE	58,839	17,904	15,186	92,553	-	-
DEPARTMENT OF PUBLIC HEALTH	113,598	96,233	39,432	96,153	-	-
DEPARTMENT OF PUBLIC SAFETY	44,930	34,322	29,247	81,471	-	-
DEPT OF BEHAVIORAL HEALTH & DEVELOPMENT DISABILITY	102,160	85,062	77,226	103,382	-	-
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	4,568	1,884	(4,856)	(2,575)	-	-
DESOTO TRAIL REGIONAL LIBRARY	60,175	52,480	49,320	102,095	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DESTINY ACHIEVERS ACADEMY OF EXCELLENCE	(425,434)	-	-	-	-	-
DFCS FIELD FISCAL SERVICES REGION XI	10,385	7,644	5,717	12,412	-	-
DFCS REGION X	12,075	10,723	9,594	11,600	-	-
DFCS REGION XII	19,349	17,182	15,373	18,589	-	-
DODGE CO SCHOOLS	3,250,654	2,686,583	1,957,731	5,504,125	-	-
DOOLY CO SCHOOLS	1,548,586	1,395,810	1,058,124	2,560,276	-	-
DOUGHERTY CO SCHOOLS	20,086,586	15,196,528	11,182,634	29,081,361	-	-
DOUGHERTY CO.PUBLIC LIBRARY	239,411	176,718	123,695	394,758	-	-
DOUGLAS CO SCHOOLS	39,445,803	29,157,171	21,900,613	54,557,866	-	-
DOUGLAS COUNTY DFCS	2,394	(281)	(7,349)	(5,092)	-	-
DUBLIN CITY SCHOOLS	4,242,122	3,528,816	2,627,646	5,548,491	-	-
DUBOIS INTEGRITY ACADEMY	1,934,794	1,446,999	1,077,009	1,966,724	-	-
EARLY CO SCHOOLS	2,576,169	2,048,584	1,502,227	4,241,579	-	-
EAST CENTRAL HEALTH DISTRICT	22,662	16,346	7,105	14,802	-	-
EAST GEORGIA STATE COLLEGE	975,313	685,612	462,612	1,896,916	-	-
ECHOLS CO SCHOOLS	1,144,358	893,584	663,075	1,679,550	-	-
EFFINGHAM CO SCHOOLS	21,471,290	16,219,281	11,687,780	27,991,917	-	-
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	10,665	6,284	4,754	12,217	-	-
ELBERT CO SCHOOLS	4,605,473	3,648,828	2,705,142	6,685,708	-	-
ELBERT COUNTY LIBRARY	24,454	18,695	14,386	34,851	-	-
EMANUEL CO SCHOOLS	5,706,891	4,335,176	3,055,729	8,125,890	-	-
ETHOS CLASSICAL CHARTER SCHOOL	1,101,074	896,813	554,378	790,079	-	-
EVANS CO SCHOOLS	3,357,962	2,705,544	1,976,664	4,261,552	-	-
FANNIN CO SCHOOLS	4,492,590	3,467,042	2,610,608	6,726,245	-	-
FAYETTE CO SCHOOLS	32,213,849	25,872,837	18,541,164	47,785,561	-	-
FIRST DISTRICT RESA	307,722	204,575	159,067	1,136,541	-	-
FLINT RIVER REGIONAL LIBRARY	135,622	108,380	77,144	220,629	-	-
FLOYD CO SCHOOLS	12,643,476	9,887,974	7,546,742	19,920,756	-	-
FLOYD COUNTY DFCS	10,701	8,439	6,640	14,988	-	-
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	904,774	413,079	145,089	778,840	-	-
FORSYTH CO SCHOOLS	78,745,084	57,287,503	41,023,456	99,993,271	-	-
FORSYTH COUNTY PUBLIC LIBRARY	1,030,830	781,549	583,920	1,328,124	-	-
FORT VALLEY STATE UNIVERSITY	4,379,226	3,137,832	2,384,111	6,886,691	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
FRANKLIN CO SCHOOLS	4,644,658	3,234,759	2,385,252	7,011,182	-	-
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	815,118	608,341	413,467	991,293	-	-
FULTON CO SCHOOLS	143,147,551	109,452,517	81,572,724	209,491,397	-	-
FULTON LEADERSHIP ACADEMY	235,765	212,677	188,490	496,366	-	-
FULTON SCIENCE ACADEMY HIGH SCHOOL	-	-	-	-	-	-
FURLOW CHARTER SCHOOL	990,608	781,927	568,294	1,015,685	-	-
GA DPH SOUTH HEALTH DISTRICT	9,529	8,462	7,570	9,157	-	-
GA PUB TELECOMMUNICATIONS COMM	36,099	22,088	21,196	68,299	-	-
GA SOIL AND WATER CONSERVATION COMMISSION	-	-	-	-	-	-
GA SOUTHWESTERN STATE UNIV	2,375,847	1,699,767	1,253,864	3,245,583	-	-
GA VOCATIONAL REHABILITATION AGENCY	67,793	60,202	53,862	65,138	-	-
GAINESVILLE CITY SCHOOLS	10,911,128	8,313,197	5,944,622	15,235,486	-	-
GENESIS INNOVATION ACADEMY FOR BOYS	588,494	409,835	263,582	502,345	-	-
GENESIS INNOVATION ACADEMY FOR GIRLS	1,409,555	1,029,734	764,422	1,224,486	-	-
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	(25,206)	(24,503)	(23,484)	(13,211)	-	-
GEORGIA BUILDING AUTHORITY	39,427	32,056	23,818	43,828	-	-
GEORGIA BUREAU OF INVESTIGATION	22,095	9,474	17,890	48,114	-	-
GEORGIA COLLEGE & STATE UNIV	7,811,067	5,586,444	3,928,624	11,722,706	-	-
GEORGIA CONNECTIONS ACADEMY	3,691,082	2,880,725	2,010,519	3,882,552	-	-
GEORGIA CYBER ACADEMY	20,113,866	15,890,025	11,923,315	19,973,198	-	-
GEORGIA DEPARTMENT OF AGRICULTURE	59,803	27,986	18,135	50,350	-	-
GEORGIA DEPARTMENT OF AUDITS	(21,052)	(14,882)	-	-	-	-
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	-	-	-	-	-	-
GEORGIA DEPARTMENT OF DEFENSE	13,250	6,236	709	21,864	-	-
GEORGIA DEPARTMENT OF DRIVER SERVICES	28,566	21,465	16,524	40,659	-	-
GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING	152,181	143,597	120,459	259,663	-	-
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	(16,684)	(39,889)	(25,777)	8,505	-	-
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	383,414	99,364	112,891	760,757	-	-
GEORGIA DEPARTMENT OF REVENUE	28,225	21,732	15,380	32,314	-	-
GEORGIA DEPARTMENT OF TRANSPORTATION	55,056	37,493	20,567	40,619	-	-
GEORGIA DEPT OF EDUCATION	7,872,008	5,740,364	4,151,719	10,108,544	-	-
GEORGIA DEPT OF LABOR	18,754	39,801	34,160	43,898	-	-
GEORGIA FINANCING AND INVESTMENT COMMISSION	55,646	49,579	39,470	42,864	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC	537,182	479,314	360,475	367,774	-	-
GEORGIA GENERAL ASSEMBLY	43,056	33,369	25,175	66,066	-	-
GEORGIA GWINNETT COLLEGE	7,777,565	5,589,805	3,884,565	10,906,219	-	-
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC	178,514	145,996	69,350	251,514	-	-
GEORGIA HIGHLANDS COLLEGE	2,833,823	1,983,343	1,467,238	4,291,074	-	-
GEORGIA INST OF TECHNOLOGY	103,178,265	78,224,014	58,245,580	129,885,816	-	-
GEORGIA MAGNET CHARTER SCHOOL	1,363,858	1,043,544	753,891	1,815,349	-	-
GEORGIA MILITARY COLLEGE	5,547,220	4,141,354	2,881,616	7,951,683	-	-
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	1,704,694	1,443,869	1,115,578	2,852,889	-	-
GEORGIA PIEDMONT TECHNICAL COLLEGE	768,956	1,027,846	733,241	2,204,901	-	-
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	10,299	10,257	12,425	31,730	-	-
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	990,865	770,392	612,019	1,151,169	-	-
GEORGIA SOUTHERN UNIVERSITY	20,460,812	15,477,859	11,601,444	31,876,997	-	-
GEORGIA STATE UNIVERSITY	46,363,466	33,613,125	23,835,069	68,924,415	-	-
GEORGIA STUDENT FINANCE COMM	216,810	141,415	93,556	237,150	-	-
GEORGIA TECHNOLOGY AUTHORITY	(72,154)	(35,791)	-	-	-	-
GEORGIA WORLD CONGRESS CENTER AUTHORITY	(917)	-	-	-	-	-
GILMER CO SCHOOLS	5,812,882	4,474,784	3,303,805	8,441,145	-	-
GLASCOCK CO SCHOOLS	1,039,046	844,613	599,972	1,346,039	-	-
GLYNN CO SCHOOLS	18,951,614	13,467,141	10,638,171	27,691,991	-	-
GLYNN COUNTY HEALTH DEPT COASTAL HEALTH DISTRICT	16,396	13,010	9,358	19,562	-	-
GORDON CO SCHOOLS	10,231,822	7,938,612	5,958,964	14,176,210	-	-
GORDON COLLEGE	1,374,343	897,309	732,227	2,978,767	-	-
GOVERNORS OFFICE OF PLANNING AND BUDGET	146,286	215,145	175,026	382,014	-	-
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	(837,560)	(223,353)	-	-	-	-
GRADY CO SCHOOLS	6,078,079	4,486,287	3,212,432	8,625,957	-	-
GREENE CO SCHOOLS	6,023,882	4,464,670	3,307,320	7,630,512	-	-
GRIFFIN RESA	817,063	618,558	399,886	895,340	-	-
GRIFFIN SPALDING CO SCHOOLS	14,218,992	10,848,929	7,837,710	20,704,139	-	-
GWINNETT CO SCHOOLS	298,587,978	224,905,983	168,917,692	395,285,535	-	-
GWINNETT COUNTY DFCS	6,369	5,660	4,928	5,824	-	-
GWINNETT COUNTY PUBLIC LIB	2,633,396	1,997,816	1,490,706	3,590,245	-	-
GWINNETT TECHNICAL COLLEGE	1,490,091	1,186,457	847,021	2,795,375	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HABERSHAM CO SCHOOLS	11,494,936	8,920,679	6,555,643	15,673,884	-	-
HABERSHAM COUNTY BOARD OF COMMISSIONERS	(221)	-	-	-	-	-
HALL CO SCHOOLS	41,540,400	31,354,025	23,144,487	55,978,826	-	-
HALL COUNTY LIBRARY	346,635	260,350	194,587	495,349	-	-
HANCOCK CO SCHOOLS	1,237,797	966,329	766,203	2,111,478	-	-
HARALSON CO SCHOOLS	5,259,569	3,945,203	2,807,923	7,443,749	-	-
HARRIET TUBMAN SCHOOL OF SCIENCE AND TECHNOLOGY	26,533	24,928	(18,653)	(63,392)	-	-
HARRIS CO SCHOOLS	8,400,974	6,377,489	4,702,685	11,350,187	-	-
HART CO SCHOOLS	4,586,359	3,626,679	2,656,029	6,784,065	-	-
HART COUNTY BOARD OF HEALTH	23,723	18,819	9,515	14,447	-	-
HART COUNTY LIBRARY	29,442	31,750	28,614	51,399	-	-
HEARD CO SCHOOLS	3,071,595	2,223,861	1,569,207	4,256,230	-	-
HEART OF GEORGIA RESA	229,612	164,549	101,449	615,967	-	-
HENRY CO SCHOOLS	60,053,861	47,348,697	34,807,126	85,581,723	-	-
HENRY COUNTY LIBRARY	493,156	365,293	279,048	680,388	-	-
HOUSTON CO SCHOOLS	52,908,272	40,615,469	29,801,423	68,435,425	-	-
HOUSTON COUNTY PUBLIC LIBRARY	132,497	105,373	80,937	194,808	-	-
INTERNATIONAL ACADEMY OF SMYRNA CHARTER SCHOOL	364,793	336,557	297,177	703,231	-	-
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	544,982	233,292	125,849	335,328	-	-
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	1,516,976	1,083,720	788,470	1,579,086	-	-
INTERNATIONAL COMMUNITY SCHOOL	467,229	314,502	268,177	801,343	-	-
IRWIN CO SCHOOLS	2,712,603	2,079,140	1,583,214	4,031,819	-	-
IVY PREP ACADEMY FOR GIRLS	886,466	765,147	556,022	1,097,942	-	-
IVY PREP YOUNG MENS ACADEMY	(1,497)	-	-	-	-	-
IVY PREPARATORY ACADEMY	(136,717)	(2,291)	-	-	-	-
JACKSON BUTTS COUNTY LIBRARY	(192)	-	-	-	-	-
JACKSON CO SCHOOLS	16,724,815	12,521,932	8,721,683	19,843,809	-	-
JASPER CO SCHOOLS	3,534,449	2,736,160	2,026,409	4,763,172	-	-
JEFF DAVIS CO SCHOOLS	3,979,333	3,072,404	2,288,033	5,742,063	-	-
JEFFERSON CITY SCHOOLS	6,419,262	4,739,743	3,360,408	7,799,586	-	-
JEFFERSON CO SCHOOLS	3,370,452	2,650,862	1,897,695	4,994,690	-	-
JEFFERSON COUNTY REG. LIB.	12,572	9,083	7,589	41,638	-	-
JEKYLL ISLAND STATE PARK AUTHORITY	483	(438)	(4,037)	(4,450)	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
JENKINS CO SCHOOLS	1,756,232	1,383,079	1,009,683	2,620,280	-	-
JOHNSON CO SCHOOLS	1,667,561	1,231,135	919,015	2,288,856	-	-
JONES CO SCHOOLS	7,276,704	5,599,109	4,061,670	10,157,161	-	-
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	(777,417)	(624,058)	(317,177)	(703)	-	-
KENNESAW STATE UNIVERSITY	33,587,189	25,163,460	19,181,742	46,402,207	-	-
KINCHAFOONEE REG LIB	80,196	59,401	46,465	117,339	-	-
KIPP METRO ATLANTA COLLABORATIVE	13,526,053	10,233,700	7,185,128	14,301,038	-	-
LAKE BLACKSHEAR REG LIB	72,806	61,099	52,362	149,681	-	-
LAMAR CO SCHOOLS	3,362,154	2,586,234	1,900,577	4,920,662	-	-
LANIER CO SCHOOLS	2,107,205	1,555,906	1,173,140	3,249,642	-	-
LANIER TECHNICAL COLLEGE	1,307,267	1,018,726	676,625	2,318,104	-	-
LATIN ACADEMY CHARTER SCHOOL	(3,149)	-	-	-	-	-
LAURENS CO SCHOOLS	9,150,235	7,152,156	4,978,112	12,790,206	-	-
LEADERSHIP PREPARATORY ACADEMY CHARTER SCHOOL	268,027	146,543	135,237	657,332	-	-
LEE CO SCHOOLS	8,433,740	6,334,598	4,640,225	11,479,093	-	-
LEE COUNTY LIBRARY	98,834	67,638	50,212	125,589	-	-
LIBERTY CO SCHOOLS	14,362,157	10,565,941	7,856,347	20,329,177	-	-
LIBERTY TECH CHARTER SCHOOL	945,800	678,149	474,845	969,529	-	-
LINCOLN CO SCHOOLS	1,770,791	1,386,015	1,056,472	2,542,183	-	-
LINCOLN COUNTY LIBRARY	8,602	6,434	6,196	15,282	-	-
LIVE OAK PUBLIC LIBRARIES	1,015,090	817,576	576,672	1,412,006	-	-
LONG CO SCHOOLS	4,915,733	3,725,995	2,606,209	6,408,999	-	-
LOWNDES CO SCHOOLS	14,562,325	11,042,806	8,263,936	20,203,901	-	-
LUMPKIN CO SCHOOLS	5,938,281	4,305,270	3,134,722	8,117,753	-	-
MACON CHARTER ACADEMY INC	-	-	-	-	-	-
MACON CO SCHOOLS	1,537,321	1,163,474	901,633	2,484,666	-	-
MADISON CO SCHOOLS	7,568,766	5,730,739	4,300,869	10,928,667	-	-
MARIETTA CHARTER SCHOOL	-	-	-	-	-	-
MARIETTA CITY SCHOOLS	20,555,554	15,625,416	11,587,397	26,476,988	-	-
MARION CO SCHOOLS	1,516,011	1,145,734	892,379	2,466,105	-	-
MCDUFFIE CO SCHOOLS	4,450,474	3,509,480	2,606,565	6,906,097	-	-
MCINTOSH CO SCHOOLS	1,966,095	1,516,793	1,183,359	2,932,465	-	-
MERIWETHER CO SCHOOLS	2,990,549	2,269,271	1,815,449	4,883,409	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
METRO RESA	1,461,667	1,070,380	821,032	2,173,750	-	-
MIDDLE GEORGIA REG LIBRARY	441,586	360,275	278,574	677,388	-	-
MIDDLE GEORGIA RESA	327,110	264,249	161,138	469,598	-	-
MIDDLE GEORGIA STATE COLLEGE	7,314,260	5,522,657	4,177,809	9,999,882	-	-
MILLER CO SCHOOLS	920,629	699,793	551,308	1,630,867	-	-
MITCHELL CO SCHOOLS	2,345,454	1,771,580	1,329,147	3,635,790	-	-
MONROE CO SCHOOLS	6,927,541	5,323,505	3,851,834	9,133,270	-	-
MONTGOMERY CO SCHOOLS	1,415,197	1,123,875	798,184	1,928,335	-	-
MORGAN CO SCHOOLS	4,908,103	3,784,389	2,734,883	7,092,467	-	-
MOULTRIE-COLQUITT CNTY LIB	70,273	46,921	31,256	95,435	-	-
MOUNTAIN EDUCATION CENTER INC.	1,138,861	765,575	506,387	1,195,538	-	-
MOUNTAIN REG LIBRARY	152,521	136,809	102,580	213,407	-	-
MURRAY CO SCHOOLS	9,143,479	7,025,933	5,217,527	13,025,390	-	-
MUSCOGEE CO SCHOOL DISTRICT	42,967,583	32,097,987	23,820,698	62,384,746	-	-
N E GA REG LIBRARY	176,931	145,166	119,206	294,797	-	-
NEW LIFE ACADEMY OF EXCELLENCE INC.	597,863	431,876	327,797	758,852	-	-
NEWTON CO SCHOOLS	29,811,960	22,673,335	16,055,695	40,152,535	-	-
NEWTON COUNTY DFCS	(11,742)	(8,154)	-	-	-	-
NEWTON COUNTY LIBRARY	103,852	70,076	36,452	149,980	-	-
NORTH GA TECHNICAL INSTITUTE	1,004,371	729,138	576,574	1,683,649	-	-
NORTH GEORGIA RESA	581,426	398,902	258,172	748,468	-	-
NORTH METRO ACADEMY OF PERFORMING ARTS	(325,432)	(371,890)	(360,677)	(171,362)	-	-
NORTHEAST GEORGIA RESA	1,015,509	867,261	615,724	1,658,442	-	-
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	1,727,546	1,325,942	954,844	1,796,080	-	-
NORTHWEST CLASSICAL ACADEMY	1,213,803	1,077,892	964,371	1,166,231	-	-
NORTHWEST GA REGIONAL LIBRARY	143,880	110,657	84,139	251,857	-	-
NORTHWEST GEORGIA PUBLIC HEALTH	2,365	(6,685)	7,108	8,597	-	-
NORTHWEST GEORGIA RESA	1,162,789	835,351	593,141	1,624,446	-	-
OCMULGEE REGIONAL LIBRARY	68,482	65,706	56,954	135,064	-	-
OCONEE CO SCHOOLS	13,795,758	10,105,755	7,066,029	17,463,004	-	-
OCONEE FALL LINE TECHNICAL COLLEGE	1,080,641	810,094	638,372	1,825,214	-	-
OCONEE REG LIBRARY	127,993	96,041	70,192	201,371	-	-
OCONEE RESA	337,711	287,629	195,546	516,197	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
ODYSSEY CHARTER SCHOOL	498,572	393,227	287,986	697,388	-	-
OFFICE OF COMMISSIONER OF INSURANCE AND SAFETY FIRE	32,655	29,104	22,882	24,523	-	-
OGEECHEE TECH	1,846,748	1,512,725	1,152,388	2,699,661	-	-
OGLETHORPE CO SCHOOLS	3,295,665	2,440,924	1,796,380	4,655,495	-	-
OHOOPEE REG LIB	100,549	76,010	53,274	139,884	-	-
OKEFENOKEE REG LIB	152,742	106,973	87,896	215,833	-	-
OKEFENOKEE RESA	385,404	306,573	216,868	589,312	-	-
PATAULA CHARTER ACADEMY	1,079,923	783,300	544,892	1,218,903	-	-
PAULDING CO SCHOOLS	51,875,729	39,352,006	28,422,398	65,913,830	-	-
PEACH CO SCHOOLS	6,001,017	4,716,563	3,448,522	7,852,498	-	-
PEACH PUBLIC LIBRARY	56,846	41,610	34,686	87,170	-	-
PELHAM CITY SCHOOLS	1,922,191	1,538,116	1,084,067	2,898,377	-	-
PICKENS CO SCHOOLS	6,466,323	4,787,273	3,418,939	9,082,165	-	-
PIEDMONT REG LIBRARY	170,165	136,614	95,333	212,837	-	-
PIERCE CO SCHOOLS	5,198,681	4,058,663	2,954,415	7,363,801	-	-
PIKE CO SCHOOLS	4,432,570	3,405,758	2,537,902	6,088,460	-	-
PINE MOUNTAIN REGIONAL LIBRARY	83,095	62,265	37,676	130,718	-	-
PIONEER RESA	2,250,282	1,749,035	1,228,948	2,489,210	-	-
POLK SCHOOL DISTRICT	13,490,921	10,674,455	7,940,033	17,252,816	-	-
PROSECUTING ATTORNEYS COUNCIL OF GA	81,018	48,495	30,263	66,492	-	-
PULASKI CO SCHOOLS	2,005,447	1,715,307	1,213,449	2,880,615	-	-
PURPOSE BUILT SCHOOLS ATLANTA INC	4,547,486	2,042,483	1,518,415	5,413,922	-	-
PUTNAM CO SCHOOLS	5,143,632	3,892,059	2,831,063	6,901,781	-	-
QUITMAN CO SCHOOLS	369,550	305,585	227,177	682,793	-	-
RABUN CO SCHOOLS	4,439,726	3,466,646	2,561,707	5,973,901	-	-
RANDOLPH CO SCHOOLS	1,195,354	929,278	722,340	1,943,778	-	-
REGION IV DFCS	(336)	-	-	-	-	-
RESURGENCE HALL INC	1,079,674	829,340	610,245	918,893	-	-
RICHMOND CO SCHOOLS	41,040,292	32,845,916	23,294,675	58,026,955	-	-
RICHMOND COUNTY DFCS	17,021	11,754	5,374	11,483	-	-
RISE PREPARATORY CHARTER SCHOOL	1,866,246	1,438,185	1,006,064	1,976,887	-	-
ROCKDALE CO SCHOOLS	28,914,413	22,655,370	16,945,078	39,855,098	-	-
RODDENBERY MEMORIAL LIBRARY	42,917	36,754	35,714	89,870	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
ROME CITY SCHOOLS	11,003,392	8,155,632	5,777,351	13,946,594	-	-
SARA HIGHTOWER REGIONAL LIB	256,792	202,495	156,462	371,935	-	-
SATILLA REG LIBRARY	(401)	10,411	17,905	45,666	-	-
SAVANNAH CLASSICAL ACADEMY	739,596	663,826	477,142	987,264	-	-
SAVANNAH STATE UNIVERSITY	1,624,124	1,373,668	1,444,956	5,487,764	-	-
SAVANNAH TECH COLLEGE	798,854	684,502	550,603	1,913,633	-	-
SCHLEY CO SCHOOLS	1,823,862	1,380,593	981,531	2,558,009	-	-
SCHOOL FOR ARTS INFUSED LEARNING	955,590	584,609	452,082	959,556	-	-
SCINTILLA CHARTER ACADEMY	1,091,684	813,090	573,975	1,170,323	-	-
SCREVEN CO SCHOOLS	3,172,062	2,331,863	1,699,609	4,589,101	-	-
SCREVEN-JENKINS REG LIBRARY	73,095	57,199	45,186	102,294	-	-
SE HEALTH UNIT	30,282	19,174	1,730	24,725	-	-
SECRETARY OF STATE	65,589	41,582	29,752	64,277	-	-
SEMINOLE CO SCHOOLS	1,769,338	1,373,288	1,034,751	2,763,189	-	-
SEQUOYAH REG LIB	493,084	380,167	292,628	705,527	-	-
SEVEN PILLARS CAREER ACADEMY	473,624	365,926	176,443	308,314	-	-
SLAM ACADEMY OF ATLANTA	372,120	213,156	150,206	271,599	-	-
SOCIAL CIRCLE CITY SCHOOLS	3,373,259	2,519,582	1,872,679	4,290,062	-	-
SOUTH GA REG LIBRARY	140,135	106,491	82,387	214,741	-	-
SOUTH GA TECHNICAL INSTITUTE	502,941	397,936	371,902	1,112,407	-	-
SOUTH GEORGIA STATE COLLEGE	1,762,558	1,211,965	816,185	2,437,961	-	-
SOUTHEASTERN TECHNICAL COLLEGE	1,015,641	799,755	600,838	1,736,978	-	-
SOUTHERN CRESCENT TECHNICAL COLLEGE	1,036,809	923,730	838,290	2,649,909	-	-
SOUTHERN REGIONAL TECHNICAL COLLEGE	2,273,956	1,479,931	1,091,595	3,090,152	-	-
SOUTHWEST GA REG LIB	117,267	83,832	64,360	185,188	-	-
SOUTHWEST GEORGIA RESA	302,762	215,356	94,018	317,443	-	-
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	884,490	521,853	371,044	806,697	-	-
SPRING CREEK CHARTER ACADEMY	996,555	792,971	429,662	657,217	-	-
STATE ACCOUNTING OFFICE	(35,583)	(28,826)	(11,520)	-	-	-
STATE BOARD OF PARDONS AND PAROLES	-	-	-	-	-	-
STATE BOARD OF WORKERS COMPENSATION	16,366	14,534	13,003	15,727	-	-
STATE OF GEORGIA DEPT OF LAW	16,330	12,460	9,212	23,926	-	-
STATE ROAD TOLL AND AUTHORITY	2,318	21,316	19,071	23,063	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
STATESBORO REGIONAL LIBRARY	257,320	194,730	145,765	356,591	-	-
STEPHENS CO SCHOOLS	5,370,767	4,156,525	3,122,048	7,593,664	-	-
STEWART CO SCHOOLS	777,295	518,913	373,902	1,204,962	-	-
SUMTER CO SCHOOLS	4,277,682	3,336,198	2,432,220	6,818,917	-	-
TALBOT CO SCHOOLS	692,614	496,825	372,004	1,130,928	-	-
TALIAFERRO CO SCHOOLS	483,549	297,512	194,626	719,171	-	-
TAPESTRY PUBLIC CHARTER SCHOOL	629,441	343,656	217,201	890,155	-	-
TATTNALL CO SCHOOLS	5,824,550	4,427,923	3,319,003	7,721,454	-	-
TAYLOR CO SCHOOLS	1,877,863	1,484,871	1,058,482	2,770,622	-	-
TECHNICAL COLLEGE SYSTEM OF GEORGIA	1,665,100	1,082,362	796,545	2,606,686	-	-
TELFAIR CO SCHOOLS	2,559,131	1,951,928	1,458,051	3,544,218	-	-
TERRELL CO SCHOOLS	1,679,572	1,267,649	941,926	2,515,551	-	-
THE GLOBE ACADEMY	2,115,686	1,451,864	969,884	2,242,175	-	-
THE KINDEZI SCHOOL	2,456,784	1,420,058	1,060,016	3,953,374	-	-
THE MAIN STREET ACADEMY	1,318,028	1,073,473	759,794	1,706,293	-	-
THE MUSEUM SCHOOL OF AVONDALE ESTATES	1,574,316	1,103,010	735,376	1,745,547	-	-
THE UNIVERSITY OF GEORGIA	108,485,291	79,897,115	59,949,764	159,370,152	-	-
THOMAS CO SCHOOLS	8,938,251	6,927,931	5,003,483	12,333,204	-	-
THOMAS COUNTY PUBLIC LIBRARY	113,879	99,476	73,522	152,591	-	-
THOMASTON-UPSON COUNTY SCHOOLS	6,538,185	4,868,983	3,790,571	8,777,921	-	-
THOMASVILLE CITY SCHOOLS	3,583,616	2,694,576	2,045,439	5,821,822	-	-
THREE RIVERS REGIONAL LIBRARY	155,441	116,985	82,127	247,666	-	-
TIFT CO BOARD OF HEALTH DBA DIVERSIFIED ENTERPRISES	15,088	11,455	8,688	22,558	-	-
TIFT CO SCHOOLS	11,061,184	8,408,263	6,103,083	15,752,385	-	-
TOOMBS CO SCHOOLS	3,683,843	2,875,118	2,168,119	5,602,219	-	-
TOWNS CO SCHOOLS	1,842,374	1,379,911	1,022,335	2,670,499	-	-
TREUTLEN CO SCHOOLS	1,654,311	1,263,834	903,847	2,298,103	-	-
TRION CITY SCHOOLS	1,599,871	1,192,097	918,731	2,530,422	-	-
TROUP CO SCHOOLS	16,986,932	12,829,762	9,516,931	23,980,457	-	-
TROUP HARRIS COWETA REG LIB	89,350	56,985	36,845	170,930	-	-
TURNER CO SCHOOLS	2,086,664	1,574,131	1,137,959	2,848,937	-	-
TWIGGS CO SCHOOLS	1,126,934	1,032,977	817,684	1,902,372	-	-
TWIGGS COUNTY BOARD OF HEALTH	(702)	-	-	-	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
UNION CO SCHOOLS	5,134,910	3,963,444	3,005,342	7,252,432	-	-
UNIVERSITY OF NORTH GEORGIA	18,476,977	13,044,864	9,248,518	24,692,766	-	-
UNIVERSITY OF WEST GEORGIA	9,723,911	6,745,628	5,040,482	16,935,174	-	-
UTOPIAN ACADEMY FOR THE ARTS	1,050,841	826,152	671,875	1,035,254	-	-
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH	491,677	438,345	340,568	360,394	-	-
VALDOSTA CITY SCHOOLS	12,760,572	9,668,471	7,165,210	16,876,519	-	-
VALDOSTA STATE UNIVERSITY	7,693,375	5,674,583	4,394,769	12,334,797	-	-
VIDALIA CITY SCHOOLS	3,245,003	2,487,294	1,806,127	4,656,528	-	-
WALKER CO SCHOOLS	11,602,385	8,626,257	6,490,256	18,223,241	-	-
WALTON CO SCHOOLS	22,559,416	17,297,843	12,915,440	30,405,257	-	-
WARE CO SCHOOLS	10,022,985	7,570,699	5,418,411	13,582,455	-	-
WARREN CO SCHOOLS	1,107,691	854,274	669,869	1,581,865	-	-
WARREN COUNTY PUBLIC LIBRARY	13,031	10,598	7,959	19,315	-	-
WASHINGTON CO SCHOOLS	4,459,627	3,485,955	2,532,617	6,276,983	-	-
WAYNE CO SCHOOLS	6,447,683	4,961,497	3,605,435	9,483,044	-	-
WEBSTER CO SCHOOLS	360,294	350,413	248,221	750,358	-	-
WESLEY INTERNATIONAL ACADEMY	1,742,106	1,339,006	922,924	2,183,996	-	-
WEST GA REG LIBRARY	229,567	181,638	131,163	328,905	-	-
WEST GEORGIA RESA	837,256	567,843	378,451	1,429,860	-	-
WEST GEORGIA TECHNICAL COLLEGE	1,475,552	1,247,511	931,672	2,922,116	-	-
WESTSIDE ATLANTA CHARTER SCHOOL	1,201,532	893,303	632,487	1,244,019	-	-
WHEELER CO SCHOOLS	1,191,794	870,288	654,497	1,918,330	-	-
WHITE CO SCHOOLS	5,640,682	4,259,006	3,082,315	8,015,235	-	-
WHITFIELD CO SCHOOLS	18,823,454	14,068,845	10,208,811	26,406,454	-	-
WHITFIELD COUNTY BOARD OF HEALTH	-	-	-	-	-	-
WHITFIELD COUNTY DFCS	13,652	11,007	8,791	17,898	-	-
WILCOX CO SCHOOLS	1,649,138	1,217,698	880,702	2,337,158	-	-
WILKES CO SCHOOLS	1,753,397	1,409,757	1,136,537	2,995,248	-	-
WILKINSON CO SCHOOLS	1,372,375	1,244,931	987,016	2,570,001	-	-
WIREGRASS GEORGIA TECHNICAL COLLEGE	749,906	678,859	563,686	2,352,040	-	-
WORTH CO SCHOOLS	3,511,344	2,775,867	2,140,080	5,617,983	-	-
WORTH COUNTY LIBRARY SYSTEM	36,822	28,882	21,264	55,390	-	-
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE	433,134	386,172	299,460	316,238	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
ABRAHAM BALDWIN AGRI.COLLEGE	\$2,990,281	\$2,381,758	\$1,762,896	\$5,062,585	\$-	\$-
ACADEMY FOR CLASSICAL EDUCATION INC	2,797,682	2,000,693	1,393,397	2,853,035	-	-
ALBANY STATE UNIVERSITY	5,129,428	4,196,384	3,246,474	8,815,501	-	-
ALBANY TECHNICAL INSTITUTE	753,199	661,403	527,171	1,659,129	-	-
ALTANTA SMART ACADEMY	<u>323,691</u>	<u>287,447</u>	<u>257,174</u>	<u>311,002</u>	-	-
STATE DEPARTMENT OF EDUCATION	<u>5,525,992</u>	<u>4,743,740</u>	<u>3,476,532</u>	<u>9,248,827</u>	-	-
TOTAL	<u>\$ 3,369,864,000</u>	<u>\$ 2,555,391,000</u>	<u>\$ 1,875,095,000</u>	<u>\$ 4,646,417,000</u>	<u>\$ -</u>	<u>\$ -</u>



SCHEDULE D

SUMMARY OF MAIN PLAN PROVISIONS AS INTERPRETED FOR ACCOUNTING AND REPORTING VALUATION PURPOSES

The Teachers Retirement System of Georgia began operation as of January 1, 1945. The System is supported by the joint contributions of the members and their employers. All teachers employed by an agency of and within the State of Georgia are eligible for membership in the System. The State makes contributions for certain retired members of local funds and certain benefits are payable by the System to them or on their account.

The following summary describes the main benefit and contribution provisions of the System as interpreted for the valuation.

1 - DEFINITIONS

"Prior service" means service rendered prior to January 1, 1945 for which credit is allowed. "Creditable service" means the sum of membership service and prior service. "Earnable compensation" means the full rate of compensation that would be payable to a member teacher if he worked the full normal working time and shall include compensation paid to a member by an employer from grants or contracts made by outside agencies with the employer. "Employer" means the State of Georgia, the county or independent board of education, the State Board of Education, the Board of Regents of the University System of Georgia, or any other agency of and within the State by which a teacher is paid.

2 - BENEFITS

MEMBERS OF THE RETIREMENT SYSTEM

Service Retirement Benefit

Condition for Allowance	Any member may retire on a service retirement allowance upon the attainment of age 60 and the completion of 10 years of creditable service or upon the completion of 25 years of creditable service.
Amount of Allowance	The service retirement allowance consists of: <ul style="list-style-type: none">(a) An annuity which is the actuarial equivalent of the member's accumulated contributions at the time of his retirement; and(b) A pension which, together with the annuity, will provide a total annual allowance equal to 2.00% of the member's average annual compensation during the two consecutive years of his creditable service as a contributing member producing the highest such average, multiplied by the number of years of his creditable service limited to 40 years.



SCHEDULE D (continued)

If the member has less than 30 years of creditable service and has not attained age 60 at the time of retirement, his allowance is reduced by the lesser of 1/12 of 7% for each month that retirement precedes age 60 or 7% for each year or fraction of a year by which the member has less than 30 years of creditable service at the time of retirement.

The minimum service retirement allowance is \$17 per month for each year of creditable service, not to exceed 40 years of such service.

In no event will a teacher who was a member on June 30, 1961 receive a smaller retirement allowance than he would have received under the benefit provisions of the System in effect on that date.

Disability Retirement Benefit

Condition for Allowance

A disability retirement allowance is payable to any member who becomes permanently incapacitated, mentally or physically, for the further performance of duty, after having rendered 10 or more years of creditable service.

Amount of Allowance

If a member qualifies for either service retirement or disability retirement and a service retirement calculation exceeds the amount that he would receive on disability, he shall receive a service retirement allowance. Otherwise he receives a disability retirement allowance determined as a service retirement allowance on the basis of the member's creditable service and compensation up to the time of disability, but with no reduction for age.

Death Benefit

Condition for Allowance

A death benefit is payable on account of a member who dies after having completed 10 or more years of creditable service provided there is a named living beneficiary.

Amount of Allowance

The death benefit is the amount which would have become payable to the member's beneficiary had the member retired on the date of his death on either a service retirement allowance or a disability retirement allowance, whichever is larger, and died after an election of Option 2 had become effective.

Vesting Benefit

Condition for Allowance

A member who withdraws from service prior to attaining age 60 after having rendered at least 10 years of creditable service and who elects to leave his accumulated contributions in the System is eligible for a vesting retirement allowance upon application therefore upon the attainment of age 60 or at any time thereafter.

Amount of Allowance

The vesting allowance is determined as a service retirement allowance on the basis of the member's creditable service and compensation up to the time of withdrawal from service and on the basis of his age at the time the allowance commences.



SCHEDULE D (continued)

Return of Contributions Prior to Retirement

Upon a member's withdrawal from service or death prior to retirement, his accumulated contributions together with the accumulated interest are returned to him, or are paid to his designated beneficiary or estate, provided no other benefit is payable under the System.

Return of Contributions After Retirement Under Maximum Plan

Benefits are payable to a member retired on service or disability for the remainder of his lifetime under the maximum plan. In the event total monthly benefits paid at the time of death are less than the contributions which the member made to the System, the difference between the benefits paid and the amount of contributions is refunded to the member's designated beneficiary or estate, provided no optional allowance has been selected.

Optional Allowances

Upon retirement, any member may elect to convert the retirement allowance otherwise payable to him, except any additional pension payable under the minimum provision, to a reduced retirement allowance of equivalent actuarial value in one of the following optional forms:

Option 1. If he dies before receiving in annuity payments the amount of his accumulated contributions at retirement, the balance is paid to his designated beneficiary or to his estate; or

Option 2. Upon his death his reduced retirement allowance is continued throughout the life of and paid to his designated beneficiary; or

Option 2 Pop-up. A member may elect Option 2 with the added provision that in the event the designated beneficiary predeceases the member, the retirement allowance payable to the member after the designated beneficiary's death shall be equal to the retirement allowance which would have been payable had the member not elected the option; or

Option 3. Upon his death one-half of his reduced retirement allowance is continued throughout the life of and paid to his designated beneficiary; or

Option 3 Pop-up. A member may elect Option 3 with the added provision that in the event the designated beneficiary predeceases the member, the retirement allowance payable to the member after the designated beneficiary's death shall be equal to the retirement allowance which would have been payable had the member not elected the option; or

Option 4. A reduced retirement allowance payable during the life of the retired member, with the provision that upon his death some other benefit shall be payable; provided that the total value of such benefits is the actuarial equivalent of the retirement allowance he would have received without optional modification and provided the benefit is approved by the Board of Trustees; or



SCHEDULE D (continued)

Option 5. A reduced retirement allowance together with a partial lump sum distribution not to exceed the sum of 36 months of the member's monthly retirement allowance that would have been payable if this option was not elected. This option may be elected with any other option described above. This option is not available to disability retirements or members subject to the minimum benefit formula.

Cost-of-Living Adjustment

The retirement allowances of members or of any beneficiary of a member who died in service will be subject to adjustment as of each January 1 and July 1 based upon the change in the average CPI during the previous six-month period. The maximum increase in retirement allowances for any such six-month period will be 1-1/2%. If the CPI decreases, no reduction in allowance will be made for the first 2-1/2% of a reduction and retirement allowances will not be reduced below the amounts initially paid upon retirement.

In addition, for members who retired prior to January 1, 2013, a one-time 3% increase on the first \$37,500 of members' allowances is made at retirement. Members who retire on or after January 1, 2013 do not receive this increase.

A member who retires prior to age 60 with less than 30 years of creditable service is not eligible for post-retirement adjustments until such time as the member reaches age 60 or would have obtained 30 years of creditable service, whichever occurs earlier.

3 - CONTRIBUTIONS

By Members

Each member contributes 6.00% of his earnable compensation. However, no contributions are payable after the attainment of age 65 and the completion of 40 years of creditable service unless the member elects to continue to make contributions. Members may elect to cease making contributions after the completion of 40 years of creditable service.

By Employers

The employer contributes at a specified percentage of active member payroll determined annually by actuarial valuation.



SCHEDULE E

STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

All assumptions, with the exception of the discount rate, payroll growth and the inflation component of the rates of salary increases, were adopted by the Board on May 13, 2020.

INVESTMENT RATE OF RETURN (Discount Rate): 6.90% per annum, net of investment expenses, compounded annually (including inflation of 2.50%).

SALARY INCREASES*:

<u>Service</u>	<u>Annual Rate</u>	<u>Service</u>	<u>Annual Rate</u>	<u>Service</u>	<u>Annual Rate</u>
0	8.75 %	7	4.25 %	14	3.25 %
1	7.25	8	3.75	15	3.25
2	5.75	9	3.75	16	3.00
3	5.25	10	3.50	17	3.00
4	5.00	11	3.50	18	3.00
5	5.00	12	3.50	19	3.00
6	5.00	13	3.50	20 or more	3.00

* includes price inflation component of 2.50%



SCHEDULE E (continued)

SERVICE RETIREMENT:

AGE	Annual Rate			
	Male		Female	
	<u>Less than 30 years of service</u>	<u>30 or more years of service*</u>	<u>Less than 30 years of service</u>	<u>30 or more years of service**</u>
50	3.00 %	52.00 %	2.75 %	50.00 %
55	5.00	37.00	5.75	35.00
60	20.00	34.00	25.00	40.00
61	18.00	30.00	25.00	40.00
62	25.00	35.00	25.00	43.00
63	22.00	28.00	25.00	43.00
64	22.00	28.00	24.00	43.00
65	27.00	27.00	32.00	32.00
66	32.00	32.00	32.00	32.00
67	30.00	30.00	32.00	32.00
68	30.00	30.00	30.00	30.00
69	30.00	30.00	30.00	30.00
70	30.00	30.00	30.00	30.00

* An additional 10% are assumed to retire at 30 years of service for ages between 50 and 64.

** An additional 15% are assumed to retire at 30 years of service for ages between 50 and 61.



SCHEDULE E (continued)

SEPARATION BEFORE SERVICE RETIREMENT:

Age	Death*	Disability	Annual Rate of		
			Withdrawal		
			Years of Service		
			0-4	5-9	10+
Male					
20	0.0375%	-	27.00%	-	-
25	0.0336	-	17.00	13.00%	-
30	0.0437	-	14.00	6.50	6.00%
35	0.0549	0.0165%	14.00	6.25	3.50
40	0.0714	0.0275	13.00	6.25	2.75
45	0.1087	0.0720	13.00	6.00	2.50
50	0.1799	0.1360	11.25	5.75	2.75
55	0.2828	0.2400	11.75	5.50	3.25
60	0.4441	-	12.00	6.00	-
64	0.6475	-	15.00	7.50	-
Female					
20	0.0139%	-	28.00%	-	-
25	0.0148	-	13.50	12.00%	-
30	0.0235	-	13.50	7.00	6.00%
35	0.0345	0.0152%	13.00	7.00	4.00
40	0.0493	0.0312	12.00	6.50	3.00
45	0.0728	0.0650	10.75	6.00	2.50
50	0.1107	0.1400	10.75	5.50	3.00
55	0.1687	0.3400	10.75	5.00	3.00
60	0.2554	-	11.50	5.50	-
64	0.3665	-	15.00	7.50	-

* The Pub-2010 Teachers Headcount Weighted Below Median Employee mortality table with ages set forward one year and adjusted 106% is used for death prior to retirement. Future improvement in mortality rates is assumed using the MP-2019 projection scale generationally. These rates of improvement have been reduced by 20% for all years prior to the ultimate rate. The proposed rates shown above are based on a projection to 2015. Actual mortality rates would be projected generationally.



SCHEDULE E (continued)

DEATHS AFTER RETIREMENT: The Pub-2010 Teachers Headcount Weighted Below Median Healthy Retiree mortality table (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally is used for death after service retirement and beneficiaries. The rates of improvement have been reduced by 20% for all years prior to the ultimate rate. The Pub-2010 Teachers Mortality Table for Disabled Retirees (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally is used for death after disability retirement. The rates of improvement have been reduced by 20% for all years prior to the ultimate rate. The representative rates shown below are based on a projection to 2015. Actual mortality rates are projected generationally to the year of the measurement.

Age	Annual Rate of Death After			
	Service Retirement*		Disability Retirement*	
	Men	Women	Men	Women
40	0.0714%	0.0493%	0.8444%	0.7386%
45	0.1087	0.0728	1.2146	1.1004
50	0.1799	0.1107	1.8432	1.6181
55	0.5241	0.3901	2.4790	1.9679
60	0.6440	0.4136	3.0569	2.2548
65	0.8433	0.5260	3.7177	2.6170
70	1.4580	0.9329	4.6328	3.3740
75	2.7028	1.7905	6.1798	4.7842
80	4.9635	3.4310	8.8648	7.2311
85	9.0522	6.5905	13.0223	11.2015
90	16.0712	12.3050	18.8001	16.0832
95	26.1186	21.7258	27.0439	22.7586

*Rates as of 2015

COST OF LIVING: Increases of 1.5% semi-annually.

PAYROLL GROWTH ASSUMPTION: 2.50%

ADMINISTRATIVE EXPENSES: 0.20% of active members' payroll included in normal contribution.

ASSET METHOD: Market Value.

PERCENTAGE MARRIED: 100% of active members were assumed to be married with the husband 4 years older than his wife.

UNUSED SICK LEAVE: 1.50% for members who retire on early retirement and for members who retire with unreduced retirement before 30 years of service and a 2.00% load for members who retire with 30 or more years of service.

TERMINATING VESTED MEMBERS: Prior to age 50, 30% of active vested members who terminate are assumed to elect a refund in lieu of a benefit; on or after age 50, 20% of active vested members who terminate are assumed to elect a refund in lieu of a benefit. Benefits are assumed to begin at age 60.



SCHEDULE F

FUNDING POLICY OF THE TRS BOARD OF TRUSTEES

The purpose of the funding policy is to state the overall funding objectives for the Teachers Retirement System of Georgia (the “System”), the benchmarks that will be used to measure progress in achieving those goals, and the methods and assumptions that will be employed to develop the benchmarks. It is intended that the funding policy will remain unchanged until the objectives below are met.

I. Funding Objectives

The goal in requiring employer and member contributions to the System is to accumulate sufficient assets during a member’s employment to fully finance the benefits the member is expected to receive throughout retirement. In meeting this objective, the System will strive to meet the following funding objectives:

- To develop a pattern of contribution rates expressed as a percentage of member payroll as measured by valuations prepared in accordance with applicable State laws and the principles of practice prescribed by the Actuarial Standards Board.
- To maintain an increasing funded ratio (ratio of actuarial value of assets to actuarial accrued liabilities) that reflects a trend of improved actuarial condition. The long-term objective is to attain a 100% funded ratio over a reasonable period of future years.
- To maintain adequate asset levels to finance the benefits promised to members and to monitor the future demand for liquidity.
- To promote intergenerational equity for taxpayers with respect to contributions required for the benefits provided by the System.

II. Measures of Funding Progress

To track progress in achieving the System’s funding objectives, the following measures will be determined annually as of the actuarial valuation date (with due recognition that a single year’s results may not be indicative of long-term trends):

Funded ratio

The funded ratio, defined as the actuarial value of assets divided by the actuarial accrued liability, should increase over time, before adjustments for changes in benefits, actuarial methods, and/or actuarial assumptions.

Unfunded Actuarial Accrued Liability (UAAL)

- Transitional UAAL - The UAAL established as of the initial valuation date for which this funding policy is adopted shall be known as the Transitional UAAL.
- New Incremental UAAL - Each subsequent valuation will produce a New Incremental UAAL consisting of all benefit changes, assumption and method changes and experience gains and/or losses that have occurred since the previous valuation.
- Total UAAL - In each valuation year, this is the sum of the remaining balance of the Transitional UAAL and the remaining balance of each New Incremental UAAL.



SCHEDULE F (continued)

UAAL Amortization Period

- The Transitional UAAL will be amortized over a closed period equal to the amortization period determined in the valuation preceding the adoption of the funding policy not to exceed 23 years.
- Each New Incremental UAAL shall be amortized over a closed 25-year period.

Employer Contribution Rates

- Employer Normal Contribution Rate – the contribution rate determined as of the valuation date each year based on the provisions of Georgia Code Section 47-3-43.
- In each valuation subsequent to the adoption of this funding policy, the required employer contribution rate will be determined by the summation of the employer Normal Contribution Rate, a contribution rate for administrative expenses, the amortization rate for the Transitional UAAL and the individual amortization rate for each of the New Incremental UAAL bases.

Stability of Employer Contribution Rates

The valuation methodology, including the amortization of the UAAL would be expected to maintain reasonably stable contribution rates. In each valuation, a single equivalent UAAL amortization period will be determined equal to the number of years that the sum of all of the individual amortization payments for the Transitional UAAL and each New Incremental UAAL determined above would be expected to fully amortize the Total UAAL. The employer contribution rate established in the prior valuation can be maintained provided that the payment of this rate results in a reduction from the prior valuation of at least one-year to the single equivalent UAAL amortization period.

III. Methods and Assumptions

The annual actuarial valuations providing the measures to assess funding progress will utilize the actuarial methods and assumptions last adopted by the Board based upon the advice and recommendation of the System's actuary. These include the following primary methods and assumptions:

- The actuarial cost method used to develop the benchmarks will be the Entry Age Normal actuarial cost method.
- The long-term investment rate of return assumption will be based on the discount rate adopted by the Board of Trustees.
- The actuarial value of assets in subsequent valuations will be determined by recognizing the annual differences between actual and expected market value of assets over a 5-year period.

In order to insure the sufficiency of long-term funding of benefits, the annual employer contribution rate determined in each actuarial valuation shall not be less than the employer normal cost contribution rate plus a contribution rate for administrative expenses.

The actuary shall conduct an investigation into the System's experience at least every five years and utilize the results of the investigation to form the basis for recommended assumptions and methods.



SCHEDULE F (continued)

IV. Funding Policy Progress

The Board will periodically have actuarial projections of the valuation results performed to assess the current and expected future progress towards the overall funding goals of the System. These periodic projections will provide the expected valuation results over at least a 30-year period. The projected measures of funding progress and the recent historical trend provided in valuations will provide important information for the Board's assessment of the System's funding progress.