



Cavanaugh Macdonald
CONSULTING, LLC
The experience and dedication you deserve



GASB STATEMENT NO. 68 REPORT
FOR THE
TEACHERS RETIREMENT SYSTEM OF GEORGIA
PREPARED AS OF JUNE 30, 2023





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

March 7, 2024

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, 2023 (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, 2022. 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 7, 2024
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	13
V	Required Supplementary Information	15

Schedule

A	Schedule of Employer Allocations	16
B	Schedule of Pension Amounts by Employer	48
C	Schedule of Remaining Deferred Inflows and Outflows	65
D	Summary of Benefit Provisions Evaluated	82
E	Statement of Actuarial Assumptions and Methods	86
F	Funding Policy of the TRS Board of Trustees	89



Section I - Introduction

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, 2023

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, 2023 (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, 2024 (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, 2022. The results of that valuation were detailed in a report dated May 10, 2023.

The NPL shown in the GASB Statement No. 67 Report for the Teachers Retirement System of Georgia Prepared as of June 30, 2023 and submitted August 24, 2023 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, 2022 and June 30, 2023 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.



Section I - Introduction

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)

	2023
Valuation Date (VD):	June 30, 2022
Measurement Date (MD):	June 30, 2023
Reporting Date (RD):	June 30, 2024
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	6.90%
Municipal Bond Index Rate	3.66%
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)	\$ 124,515,490
Fiduciary Net Position (FNP)	<u>94,991,195</u>
Net Pension Liability (Asset) (NPL = TPL – FNP)	\$ 29,524,295
FNP as a percentage of TPL	76.29%
Collective Pension Expense (PE):	\$ 5,920,352
Deferred Outflows of Resources:	\$ 6,613,143
Deferred Inflows of Resources:	\$ 122,073



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, 2022, 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, 2022 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.



Section III – Notes To Financial Statements

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%	0.9%
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)	\$46,681,345	\$29,524,295	\$15,513,254



Section III – Notes To Financial Statements

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, 2022 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2023 using standard roll forward techniques. The procedure used to determine the TPL as of June 30, 2023 is shown on page 5 of the GASB 67 report for TRS submitted on August 24, 2023.

Paragraphs 80(d): There were no changes in assumptions that affected the measurement of the TPL 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.



Section III – Notes To Financial Statements

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	\$1,499,204	122,073
Changes of actuarial assumptions	3,037,416	0
Net difference between projected and actual earnings on plan investments	<u>2,076,523</u>	<u>0</u>
Total	<u>\$6,613,143</u>	<u>\$122,073</u>

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



Section III – Notes To Financial Statements

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)
2023	\$957,570	\$0	4.5	\$0	\$0	\$957,570	\$0	\$212,793	\$0	\$744,777	\$0
2022	0	215,975	4.6	0	169,024	0	0	0	46,951	0	122,073
2021	1,934,042	0	4.7	1,111,046	0	0	0	411,498	0	699,548	0
2020	368,463	0	4.7	133,275	0	0	0	78,396	0	54,879	0
2019	430,272	0	5.0	86,056	0	0	0	86,056	0	0	0
2018	894,691	0	5.1	17,541	0	0	0	17,541	0	0	0
Total				<u>\$1,347,918</u>	<u>\$169,024</u>	<u>\$957,570</u>	<u>\$0</u>			<u>\$1,499,204</u>	<u>\$122,073</u>



Section III – Notes To Financial Statements

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)
2023	\$0	\$0	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	5,026,914	0	4.6	3,934,107	0	0	0	1,092,807	0	2,841,300	0
2021	0	0	4.7	0	0	0	0	0	0	0	0
2020	1,316,780	0	4.7	476,282	0	0	0	280,166	0	196,116	0
2019	2,388,357	0	5.0	477,673	0	0	0	477,673	0	0	0
2018	0	0	5.1	0	0	0	0	0	0	0	0
Total				<u>\$4,888,062</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			<u>\$3,037,416</u>	<u>\$0</u>



Section III – Notes To Financial Statements

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)
2023	\$0	\$4,163,263	5.0	\$0	\$0	\$0	\$4,163,263	\$0	\$832,653	\$0	\$3,330,610
2022	20,094,518	0	5.0	16,075,614	0	0	0	4,018,904	0	12,056,710	0
2021	0	17,388,575	5.0	0	10,433,145	0	0	0	3,477,715	0	6,955,430
2020	1,529,261	0	5.0	611,705	0	0	0	305,852	0	305,853	0
2019	628,185	0	5.0	125,637	0	0	0	125,637	0	0	0
2018	0	973,652	5.0	0	0	0	0	0	0	0	0
Total				<u>\$16,812,956</u>	<u>\$10,433,145</u>	<u>\$0</u>	<u>\$4,163,263</u>			<u>\$12,362,563</u>	<u>\$10,286,040</u>
Net difference between projected and actual earnings on investments										\$2,076,523	



Section III – Notes To Financial Statements

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					
2023	4.5	\$0	\$957,570	\$212,793	\$744,777
2022	4.6	0	0	0	0
2021	4.7	1,111,046	0	411,498	699,548
2020	4.7	133,275	0	78,396	54,879
2019	5.0	86,056	0	86,056	0
2018	5.1	17,541	0	17,541	0
Difference between expected and actual assumptions					
2023	4.5	\$0	\$0	\$0	\$0
2022	4.6	3,934,107	0	1,092,807	2,841,300
2021	4.7	0	0	0	0
2020	4.7	476,282	0	280,166	196,116
2019	5.0	477,673	0	477,673	0
2018	5.1	0	0	0	0
Difference between projected and actual earnings					
2023	5.0	\$0	(\$4,163,263)	(\$832,653)	(\$3,330,610)
2022	5.0	16,075,614	0	\$4,018,904	12,056,710
2021	5.0	(10,433,145)	0	(3,477,715)	(6,955,430)
2020	5.0	611,705	0	305,852	305,853
2019	5.0	125,637	0	125,637	0
2018	5.0	0	0	0	0
Subtotal					\$2,076,523
Total Deferred Outflows of Resources		\$12,615,791	(\$3,205,693)	\$2,796,955	\$6,613,143
Deferred Inflows of Resources:					
Difference between expected and actual experience					
2023	4.5	\$0	\$0	\$0	\$0
2022	4.6	169,024	0	46,951	122,073
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
Difference between expected and actual assumptions					
2023	4.5	\$0	\$0	\$0	\$0
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
Difference between projected and actual earnings					
2023	5.0	\$0	\$0	\$0	\$0
2022	5.0	0	0	0	0
2021	5.0	0	0	0	0
2020	5.0	0	0	0	0
2019	5.0	0	0	0	0
2018	5.0	0	0	0	0
Difference between projected and actual earnings					\$0
Total Deferred Inflows of Resources		\$169,024	\$0	\$46,951	\$122,073



Section III – Notes To Financial Statements

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	\$1,935,531
Year 2	1,255,235
Year 3	4,026,557
Year 4	(726,253)
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 6.90% 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, 2023, 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, 2023, 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 4.5 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 4.5 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.



Section IV – Collective Pension Expense

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	\$1,966,543
Interest on the TPL and net cash flow	8,043,425
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	212,793
Expensed portion of current-period changes of assumptions	0
Member contributions	(911,542)
Projected earnings on plan investments	(5,934,560)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(832,653)
Administrative expense	23,285
Other	(16,803)
Recognition of beginning deferred outflows and inflows of resources as pension expense	<u>3,369,864</u>
Collective Pension Expense	<u>\$5,920,352</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, 2023 employer contributions were determined in the June 30, 2020 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	24.2 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 – Schedule of Employer Allocations

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%
State's Proport. Share - DOE		-	0.000000%
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%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
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%
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%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
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%
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	0.000561%
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 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%



Schedule A – Schedule of Employer Allocations (continued)

Employers		2022 Actual Employer Contributions	Employer Allocation Percentage
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%
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%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT \$	890,084.45	0.033241%
DEKALB BRILLIANCE ACADEMY	-	0.000000%
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 BANKING AND FINANCE	-	0.000000%
DEPT OF BEHAVIORAL HEALTH & DEVELOPMENT DISAB	48,332.72	0.001805%
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	1,486.50	0.000056%
DESOTO TRAIL REGIONAL LIBRARY	58,006.47	0.002166%
DESTINATIONS CAREER ACADEMY OF GEORGIA	-	0.000000%
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%
DISTRICT IV PUBLIC HEALTH	-	0.000000%
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%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
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%
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%
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 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%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
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%
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%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
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%
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%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
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%
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%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
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%
State's Proport. Share - DOE	-	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 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%
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%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
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 – Schedule of Employer Allocations (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%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
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%
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 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%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
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%
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 DIVERS 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%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2022 Actual Employer Contributions	Employer Allocation Percentage
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%
UTOPIAN ACADEMY FOR THE ARTS HIGH SCHOOL	-	0.000000%
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%
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%
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 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%



Schedule A – Schedule of Employer Allocations (continued)

Employers		2022 Actual Employer Contributions	Employer Allocation Percentage
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		<u>154,397.96</u>	<u>0.005766%</u>
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 A – Schedule of Employer Allocations (continued)

**Teachers Retirement System of Georgia
Schedule of Employer Allocations as of June 30, 2023**

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 3,242,832.88	0.111350%
ACADEMY FOR CLASSICAL EDUCATION INC	1,761,046.55	0.060469%
State's Proport. Share - DOE	6,242.31	0.000214%
ALBANY STATE UNIVERSITY	5,762,872.55	0.197881%
ALBANY TECHNICAL INSTITUTE	977,141.01	0.033552%
ALTANTA SMART ACADEMY	318,681.81	0.010943%
AMANA ACADEMY	1,077,724.20	0.037006%
State's Proport. Share - DOE	-	0.000000%
APPLING COUNTY SCHOOLS	4,749,436.64	0.163082%
State's Proport. Share - DOE	27,466.18	0.000943%
ATHENS REGIONAL LIBRARY	412,004.98	0.014147%
ATHENS TECHNICAL COLLEGE	1,838,107.13	0.063115%
ATKINSON COUNTY SCHOOLS	2,079,466.14	0.071403%
State's Proport. Share - DOE	17,924.52	0.000615%
ATLANTA HEIGHTS CHARTER SCHOOL	626,176.06	0.021501%
ATLANTA METROPOLITAN STATE COLLEGE	993,299.08	0.034107%
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	1,326,462.07	0.045547%
ATLANTA PUBLIC SCHOOLS	77,457,888.27	2.659687%
State's Proport. Share - DOE	95,604.81	0.003283%
ATLANTA TECHNICAL COLLEGE	942,608.42	0.032367%
ATLANTA UNBOUND ACADEMY	501,744.02	0.017228%
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	263,666.49	0.009054%
AUGUSTA TECHNICAL INSTITUTE	1,372,416.34	0.047125%
AUGUSTA UNIVERSITY	40,735,139.30	1.398731%
AZALEA REGIONAL LIBRARY SYSTEM	199,566.93	0.006853%
BACON COUNTY SCHOOLS	2,824,472.32	0.096984%
State's Proport. Share - DOE	5,497.92	0.000189%
BACONTON COMM CS	1,176,744.04	0.040406%
BAKER COUNTY SCHOOLS	455,183.37	0.015630%
State's Proport. Share - DOE	-	0.000000%
BALDWIN COUNTY BOARD OF HEALTH	-	0.000000%
BALDWIN COUNTY SCHOOLS	6,284,593.35	0.215795%
State's Proport. Share - DOE	42,445.80	0.001457%
BANKS COUNTY SCHOOLS	3,837,174.91	0.131758%
State's Proport. Share - DOE	21,514.62	0.000739%
BARNESVILLE - LAMAR CO LIBRARY	24,585.32	0.000844%
BARROW COUNTY SCHOOLS	18,665,506.21	0.640921%
State's Proport. Share - DOE	61,158.36	0.002100%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
BARTOW COUNTY LIBRARY	\$ 164,439.15	0.005646%
BARTOW COUNTY SCHOOLS	20,087,341.28	0.689743%
State's Proport. Share - DOE	79,922.52	0.002744%
BARTRAM TRAIL REGIONAL LIBRARY	62,828.73	0.002157%
BEN HILL CO SCHOOLS	4,091,846.71	0.140503%
State's Proport. Share - DOE	56,253.09	0.001932%
BERRIEN CO SCHOOLS	3,572,297.36	0.122663%
State's Proport. Share - DOE	17,412.93	0.000598%
BIBB CO SCHOOLS	28,798,378.80	0.988856%
State's Proport. Share - DOE	-	0.000000%
BLECKLEY CO SCHOOLS	3,225,117.09	0.110742%
State's Proport. Share - DOE	29,696.96	0.001020%
BOARD OF REGENTS	6,792,095.37	0.233222%
BRANTLEY CO SCHOOLS	4,327,503.26	0.148594%
State's Proport. Share - DOE	30,831.17	0.001059%
BREMEN CITY SCHOOLS	2,771,876.50	0.095178%
State's Proport. Share - DOE	16,297.68	0.000560%
BRIGHTEN ACADEMY	825,797.99	0.028356%
BROOKHAVEN INNOVATION ACADEMY	546,466.65	0.018764%
BROOKS CO SCHOOLS	2,820,395.08	0.096844%
State's Proport. Share - DOE	25,185.59	0.000865%
BROOKS COUNTY LIBRARY	22,652.42	0.000778%
BRYAN CO SCHOOLS	12,696,955.09	0.435978%
BUFORD CITY SCHOOLS	8,083,781.63	0.277574%
BULLOCH CO SCHOOLS	15,016,071.91	0.515610%
State's Proport. Share - DOE	55,435.58	0.001904%
BURKE CO SCHOOLS	6,713,910.59	0.230537%
BUTTS CO SCHOOLS	4,128,271.22	0.141753%
State's Proport. Share - DOE	40,079.12	0.001376%
CALHOUN CITY SCHOOLS	4,303,164.55	0.147759%
State's Proport. Share - DOE	50,838.68	0.001746%
CALHOUN CO SCHOOLS	714,357.01	0.024529%
State's Proport. Share - DOE	-	0.000000%
CAMDEN CO SCHOOLS	11,621,961.99	0.399066%
State's Proport. Share - DOE	8,520.36	0.000293%
CANDLER CO SCHOOLS	2,477,567.08	0.085073%
State's Proport. Share - DOE	29,054.72	0.000998%
CARROLL CO SCHOOLS	18,596,380.18	0.638548%
State's Proport. Share - DOE	31,045.65	0.001066%
CARROLLTON IND SCHOOLS	6,211,951.56	0.213301%
State's Proport. Share - DOE	55,804.30	0.001916%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
CARTERSVILLE CITY SCHOOLS	\$ 5,775,201.55	0.198304%
State's Proport. Share - DOE	33,681.18	0.001157%
CATOOSA CO SCHOOLS	14,321,225.71	0.491751%
State's Proport. Share - DOE	25,839.56	0.000887%
CATOOSA COUNTY LIBRARY	74,810.23	0.002569%
CENTENNIAL ACADEMY	1,333,144.28	0.045776%
CENTRAL GEORGIA TECHNICAL COLLEGE	2,588,753.59	0.088891%
CHARLES DREW CHARTER SCHOOL	4,095,481.30	0.140627%
CHARLTON CO SCHOOLS	2,136,143.16	0.073349%
State's Proport. Share - DOE	8,404.70	0.000289%
CHARTER CONSERVATORY FOR L & T	215,943.71	0.007415%
CHATHAM CO SCHOOLS	56,081,996.95	1.925699%
State's Proport. Share - DOE	92,549.96	0.003178%
CHATTAHOOCHEE CO SCHOOLS	1,153,685.37	0.039614%
State's Proport. Share - DOE	7,937.70	0.000273%
CHATTAHOOCHEE FLINT RESA	406,620.71	0.013962%
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	615,534.48	0.021136%
CHATTAHOOCHEE TECHNICAL COLLEGE	2,563,533.60	0.088025%
CHATTOOGA CO SCHOOLS	3,182,101.27	0.109264%
State's Proport. Share - DOE	26,163.64	0.000898%
CHEROKEE CHARTER ACADEMY	602,604.41	0.020692%
CHEROKEE CO SCHOOLS	57,528,269.24	1.975360%
State's Proport. Share - DOE	117,366.30	0.004030%
CHEROKEE COUNTY BOARD OF HEALTH	9,027.24	0.000310%
CHEROKEE REG LIBRARY	105,478.31	0.003622%
CHESTATEE REG LIBRARY	106,107.84	0.003643%
CHICKAMAUGA CITY SCHOOLS	1,349,368.98	0.046334%
State's Proport. Share - DOE	14,956.20	0.000514%
CIRRUS ACADEMY	505,246.09	0.017349%
CLARKE COUNTY DFCS	-	0.000000%
CLARKE COUNTY SCHOOLS	22,688,300.75	0.779053%
State's Proport. Share - DOE	48,897.61	0.001679%
CLAY CO SCHOOLS	460,995.40	0.015829%
CLAYTON CENTER COMMUNITY SERVICE BOARD	33,292.25	0.001143%
CLAYTON CO SCHOOLS	70,364,738.19	2.416128%
State's Proport. Share - DOE	42,341.56	0.001454%
CLAYTON COLLEGE & STATE UNIV	4,283,857.30	0.147096%
CLAYTON COUNTY REG LIB	43,152.12	0.001482%
CLINCH CO SCHOOLS	1,635,732.09	0.056166%
State's Proport. Share - DOE	18,280.70	0.000628%
COASTAL PINES TECHNICAL COLLEGE	1,276,721.30	0.043839%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
COASTAL PLAIN REGIONAL LIBRARY	\$ 170,389.29	0.005851%
COASTAL PLAINS EDUCATION CENTER INC	123,481.76	0.004240%
COASTAL PLAINS RESA	449,417.49	0.015432%
COBB CO SCHOOLS	169,761,543.83	5.829137%
State's Proport. Share - DOE	32,778.39	0.001126%
COBB COUNTY PUBLIC LIB	1,335,465.08	0.045856%
COFFEE CO SCHOOLS	9,363,439.19	0.321514%
State's Proport. Share - DOE	50,521.32	0.001735%
COLLEGE OF COASTAL GEORGIA	1,913,708.84	0.065711%
COLQUITT CO SCHOOLS	11,751,107.44	0.403500%
State's Proport. Share - DOE	25,401.44	0.000872%
COLUMBIA CO SCHOOLS	34,533,685.77	1.185790%
State's Proport. Share - DOE	-	0.000000%
COLUMBUS STATE UNIVERSITY	5,699,212.06	0.195695%
COLUMBUS TECHNICAL INSTITUTE	1,386,428.49	0.047606%
COMMERCE CITY SCHOOLS	2,248,308.00	0.077201%
State's Proport. Share - DOE	27,515.24	0.000945%
CONYERS-ROCKDALE LIB.SYSTEM	132,583.16	0.004553%
COOK CO SCHOOLS	4,076,590.97	0.139979%
State's Proport. Share - DOE	27,673.68	0.000950%
COOPERATIVE EXTENSION SERVICE	895,234.80	0.030740%
COWETA CHARTER ACADEMY	669,282.17	0.022981%
COWETA CO SCHOOLS	30,040,351.53	1.031502%
State's Proport. Share - DOE	57,920.28	0.001989%
COWETA PUBLIC LIBRARY	219,562.22	0.007539%
CRAWFORD CO SCHOOLS	2,031,201.04	0.069746%
State's Proport. Share - DOE	8,945.16	0.000307%
CRISP CO SCHOOLS	4,729,293.34	0.162391%
State's Proport. Share - DOE	42,573.00	0.001462%
CSRA RESA	286,420.88	0.009835%
DADE CO SCHOOLS	2,491,013.14	0.085534%
State's Proport. Share - DOE	13,348.08	0.000458%
DALTON CITY SCHOOLS	10,918,545.89	0.374912%
State's Proport. Share - DOE	43,372.56	0.001489%
DALTON STATE COLLEGE	2,247,412.18	0.077170%
DAWSON CO SCHOOLS	5,806,243.79	0.199370%
State's Proport. Share - DOE	65,098.52	0.002235%
DECATUR CITY SCHOOLS	9,630,041.37	0.330669%
State's Proport. Share - DOE	9,723.24	0.000334%
DECATUR CO SCHOOLS	5,130,489.23	0.176167%
State's Proport. Share - DOE	30,343.45	0.001042%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT \$	956,103.84	0.032830%
DEKALB BRILLIANCE ACADEMY	259,363.63	0.008906%
DEKALB CO SCHOOLS	134,653,328.36	4.623619%
State's Proport. Share - DOE	163,908.40	0.005628%
DEKALB COUNTY DFACS	22,203.50	0.000762%
DEKALB COUNTY PUBLIC LIBRARY	2,213,780.82	0.076015%
DEKALB PATH ACADEMY	510,332.82	0.017523%
DEKALB PREPARATORY ACADEMY	578,994.20	0.019881%
DELTA STEAM ACADEMY	264,941.65	0.009097%
DEPARTMENT OF ADMIN SERVICE	92,730.41	0.003184%
DEPARTMENT OF COMMUNITY HEALTH	64,547.04	0.002216%
DEPARTMENT OF COMMUNITY SUPERVISION	16,456.32	0.000565%
DEPARTMENT OF CORRECTIONS	317,055.50	0.010887%
DEPARTMENT OF HUMAN SERVICES	41,802.02	0.001435%
DEPARTMENT OF NATURAL RESOURCE	47,517.13	0.001632%
DEPARTMENT OF PUBLIC HEALTH	24,158.41	0.000830%
DEPARTMENT OF PUBLIC SAFETY	59,207.48	0.002033%
DEPT OF BANKING AND FINANCE	4,329.00	0.000149%
DEPT OF BEHAVIORAL HEALTH AND DEVEL DISABILITY	73,046.32	0.002508%
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	7,397.06	0.000254%
DESOTO TRAIL REGIONAL LIBRARY	56,693.73	0.001947%
DESTINATIONS CAREER ACADEMY OF GEORGIA	152,083.19	0.005222%
DESTINY ACHIEVERS ACADEMY OF EXCELLENCE	-	0.000000%
DFCS FIELD FISCAL SERVICES REGION XI	7,219.59	0.000248%
DFCS REGION X	15,145.08	0.000520%
DFCS REGION XII	11,265.99	0.000387%
DISTRICT IV PUBLIC HEALTH	4,682.83	0.000161%
DODGE CO SCHOOLS	3,367,917.08	0.115645%
State's Proport. Share - DOE	18,547.68	0.000637%
DOOLY CO SCHOOLS	1,600,351.27	0.054952%
State's Proport. Share - DOE	25,100.04	0.000862%
DOUGHERTY CO SCHOOLS	18,277,961.08	0.627614%
State's Proport. Share - DOE	62,847.71	0.002158%
DOUGHERTY CO.PUBLIC LIBRARY	287,149.58	0.009860%
DOUGLAS CO SCHOOLS	32,965,204.11	1.131933%
State's Proport. Share - DOE	19,493.88	0.000669%
DOUGLAS COUNTY DFCS	-	0.000000%
DUBLIN CITY SCHOOLS	3,577,358.69	0.122836%
DUBOIS INTEGRITY ACADEMY	1,230,817.93	0.042263%
EARLY CO SCHOOLS	2,636,944.99	0.090545%
State's Proport. Share - DOE	29,983.08	0.001030%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
EAST CENTRAL HEALTH DISTRICT	\$ 9,538.02	0.000328%
EAST GEORGIA STATE COLLEGE	1,246,818.79	0.042812%
ECHOLS CO SCHOOLS	1,019,280.13	0.034999%
State's Proport. Share - DOE	23,640.40	0.000812%
EFFINGHAM CO SCHOOLS	17,692,009.87	0.607494%
State's Proport. Share - DOE	41,427.98	0.001423%
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	7,570.57	0.000260%
ELBERT CO SCHOOLS	4,035,214.40	0.138558%
ELBERT COUNTY LIBRARY	20,959.56	0.000720%
EMANUEL CO SCHOOLS	5,018,577.14	0.172324%
State's Proport. Share - DOE	6,648.47	0.000228%
ETHOS CLASSICAL CHARTER SCHOOL	474,116.65	0.016280%
EVANS CO SCHOOLS	2,364,755.98	0.081199%
State's Proport. Share - DOE	19,577.91	0.000672%
FANNIN CO SCHOOLS	4,099,891.90	0.140779%
State's Proport. Share - DOE	6,552.84	0.000225%
FAYETTE CO SCHOOLS	30,710,820.59	1.054524%
State's Proport. Share - DOE	63,838.91	0.002192%
FIRST DISTRICT RESA	688,295.12	0.023634%
FLINT RIVER REGIONAL LIBRARY	142,354.13	0.004888%
FLOYD CO SCHOOLS	12,446,113.22	0.427365%
State's Proport. Share - DOE	4,467.55	0.000153%
FLOYD COUNTY DFCS	-	0.000000%
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	457,821.94	0.015720%
FORSYTH CO SCHOOLS	64,552,628.74	2.216557%
State's Proport. Share - DOE	86,970.24	0.002986%
FORSYTH COUNTY PUBLIC LIBRARY	855,867.32	0.029388%
FORT VALLEY STATE UNIVERSITY	4,558,956.60	0.156542%
FRANKLIN CO SCHOOLS	4,517,672.43	0.155124%
State's Proport. Share - DOE	40,195.08	0.001380%
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	603,631.96	0.020727%
FULTON CO SCHOOLS	132,144,042.81	4.537457%
State's Proport. Share - DOE	49,706.84	0.001707%
FULTON LEADERSHIP ACADEMY	292,228.70	0.010034%
FURLOW CHARTER SCHOOL	652,270.08	0.022397%
GA DPH SOUTH HEALTH DISTRICT	6,305.10	0.000216%
GA PUB TELECOMMUNICATIONS COMM	41,466.00	0.001424%
GA SOUTHWESTERN STATE UNIV	2,240,677.56	0.076939%
GA VOCATIONAL REHABILITATION AGENCY	26,264.71	0.000902%
GAINESVILLE CITY SCHOOLS	9,971,637.82	0.342398%
State's Proport. Share - DOE	54,332.15	0.001866%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
GENESIS INNOVATION ACADEMY FOR BOYS	\$ 299,987.12	0.010301%
GENESIS INNOVATION ACADEMY FOR GIRLS	667,068.89	0.022905%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	-	0.000000%
GEORGIA BUILDING AUTHORITY	19,471.68	0.000669%
GEORGIA BUREAU OF INVESTIGATION	27,264.56	0.000936%
GEORGIA COLLEGE & STATE UNIV	7,549,482.65	0.259228%
GEORGIA CONNECTIONS ACADEMY	2,910,476.13	0.099938%
GEORGIA CYBER ACADEMY	11,995,791.36	0.411902%
GEORGIA DEPARTMENT OF AGRICULTURE	23,356.26	0.000802%
GEORGIA DEPARTMENT OF AUDITS	-	0.000000%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	8,408.25	0.000289%
GEORGIA DEPARTMENT OF DEFENSE	21,794.80	0.000748%
GEORGIA DEPARTMENT OF DRIVER SERVICES	-	0.000000%
GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING	140,662.30	0.004830%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	14,185.80	0.000487%
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	511,373.73	0.017559%
GEORGIA DEPARTMENT OF REVENUE	12,692.86	0.000436%
GEORGIA DEPARTMENT OF TRANSPORTATION	26,061.01	0.000895%
GEORGIA DEPT OF EDUCATION	6,440,335.21	0.221143%
GEORGIA DEPT OF LABOR	23,333.55	0.000801%
GEORGIA FINANCING AND INVESTMENT COMMISSION	54,585.64	0.001874%
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC	223,362.97	0.007670%
GEORGIA GENERAL ASSEMBLY	35,601.63	0.001222%
GEORGIA GWINNETT COLLEGE	7,012,413.52	0.240787%
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC	210,559.54	0.007230%
GEORGIA HIGHLANDS COLLEGE	2,785,824.85	0.095657%
GEORGIA INST OF TECHNOLOGY	86,587,156.87	2.973161%
GEORGIA MAGNET CHARTER SCHOOL	815,901.71	0.028016%
GEORGIA MILITARY COLLEGE	4,629,606.32	0.158968%
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	1,754,678.33	0.060251%
GEORGIA PIEDMONT TECHNICAL COLLEGE	1,498,596.61	0.051458%
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	30,101.57	0.001034%
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	679,640.29	0.023337%
GEORGIA SOUTHERN UNIVERSITY	20,213,344.44	0.694070%
GEORGIA STATE UNIVERSITY	46,547,425.34	1.598308%
GEORGIA STUDENT FINANCE COMM	140,022.76	0.004808%
GEORGIA TECHNOLOGY AUTHORITY	19,124.88	0.000657%
GEORGIA WORLD CONGRESS CENTER AUTHORITY	-	0.000000%
GILMER CO SCHOOLS	5,376,676.83	0.184620%
State's Proport. Share - DOE	49,913.32	0.001714%
GLASCOCK CO SCHOOLS	852,622.56	0.029277%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
GLYNN CO SCHOOLS	\$ 17,519,222.52	0.601561%
State's Proport. Share - DOE	73,525.30	0.002525%
GLYNN COUNTY HEALTH DEPT COASTAL HEALTH DISTRICT	13,992.72	0.000480%
GORDON CO SCHOOLS	8,847,865.77	0.303811%
State's Proport. Share - DOE	51,813.23	0.001779%
GORDON COLLEGE	1,960,093.24	0.067304%
GOVERNORS OFFICE OF PLANNING AND BUDGET	263,496.65	0.009048%
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	-	0.000000%
GRADY CO SCHOOLS	5,435,605.29	0.186643%
GREENE CO SCHOOLS	4,649,109.88	0.159637%
State's Proport. Share - DOE	7,662.42	0.000263%
GRIFFIN RESA	680,944.37	0.023382%
GRIFFIN SPALDING CO SCHOOLS	12,191,528.95	0.418623%
State's Proport. Share - DOE	-	0.000000%
GWINNETT CO SCHOOLS	242,818,865.68	8.337725%
State's Proport. Share - DOE	323,529.32	0.011105%
GWINNETT COUNTY DFCS	-	0.000000%
GWINNETT COUNTY PUBLIC LIB	2,358,033.92	0.080968%
GWINNETT TECHNICAL COLLEGE	1,831,764.83	0.062898%
HABERSHAM CO SCHOOLS	9,756,589.61	0.335014%
State's Proport. Share - DOE	48,030.08	0.001649%
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	0.000000%
HALL CO SCHOOLS	34,637,565.33	1.189357%
State's Proport. Share - DOE	63,772.17	0.002190%
HALL COUNTY LIBRARY	326,524.36	0.011212%
HANCOCK CO SCHOOLS	1,296,980.86	0.044535%
HARALSON CO SCHOOLS	4,816,452.72	0.165384%
State's Proport. Share - DOE	32,029.80	0.001100%
HARRIET TUBMAN SCHOOL OF SCIENCE AND TECHNOLOGY	-	0.000000%
HARRIS CO SCHOOLS	6,975,807.20	0.239530%
State's Proport. Share - DOE	20,365.70	0.000699%
HART CO SCHOOLS	4,222,076.51	0.144974%
State's Proport. Share - DOE	33,422.44	0.001148%
HART COUNTY BOARD OF HEALTH	-	0.000000%
HART COUNTY LIBRARY	20,016.52	0.000687%
HEARD CO SCHOOLS	2,693,297.24	0.092480%
State's Proport. Share - DOE	22,443.66	0.000771%
HEART OF GEORGIA RESA	379,701.26	0.013038%
HENRY CO SCHOOLS	52,809,470.27	1.813330%
State's Proport. Share - DOE	89,798.10	0.003083%
HENRY COUNTY LIBRARY	406,087.21	0.013944%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
HOUSTON CO SCHOOLS	\$ 41,563,178.54	1.427163%
State's Proport. Share - DOE	123,121.03	0.004228%
HOUSTON COUNTY PUBLIC LIBRARY	121,736.32	0.004180%
INTERNATIONAL ACADEMY OF SMYRNA CHARTER SCHOOL	425,469.06	0.014609%
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	236,829.23	0.008132%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	853,310.97	0.029300%
INTERNATIONAL COMMUNITY SCHOOL	624,171.57	0.021432%
IRWIN CO SCHOOLS	2,413,838.98	0.082884%
State's Proport. Share - DOE	31,946.52	0.001097%
IVY PREP ACADEMY FOR GIRLS	649,594.56	0.022305%
IVY PREP YOUNG MENS ACADEMY	-	0.000000%
IVY PREPARATORY ACADEMY	-	0.000000%
JACKSON BUTTS COUNTY LIBRARY	-	0.000000%
JACKSON CO SCHOOLS	12,584,692.83	0.432123%
State's Proport. Share - DOE	-	0.000000%
JASPER CO SCHOOLS	3,159,868.28	0.108501%
State's Proport. Share - DOE	46,949.01	0.001612%
JEFF DAVIS CO SCHOOLS	3,533,813.99	0.121341%
State's Proport. Share - DOE	-	0.000000%
JEFFERSON CITY SCHOOLS	5,132,245.43	0.176227%
State's Proport. Share - DOE	45,144.63	0.001550%
JEFFERSON CO SCHOOLS	3,002,163.61	0.103086%
JEFFERSON COUNTY REG. LIB.	27,265.08	0.000936%
JEKYLL ISLAND STATE PARK AUTHORITY	2,958.76	0.000102%
JENKINS CO SCHOOLS	1,594,041.02	0.054735%
State's Proport. Share - DOE	25,659.31	0.000881%
JOHNSON CO SCHOOLS	1,332,551.42	0.045756%
State's Proport. Share - DOE	25,285.62	0.000868%
JONES CO SCHOOLS	6,288,224.70	0.215920%
State's Proport. Share - DOE	25,833.99	0.000887%
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	-	0.000000%
KENNESAW STATE UNIVERSITY	30,625,311.62	1.051588%
KINCHAFOONEE REG LIB	71,479.50	0.002454%
KIPP METRO ATLANTA COLLABORATIVE	9,142,600.54	0.313931%
LAKE BLACKSHEAR REG LIB	92,732.99	0.003184%
LAMAR CO SCHOOLS	3,031,697.34	0.104100%
State's Proport. Share - DOE	-	0.000000%
LANIER CO SCHOOLS	2,063,162.34	0.070843%
State's Proport. Share - DOE	19,321.16	0.000663%
LANIER TECHNICAL COLLEGE	1,428,913.66	0.049065%
LATIN ACADEMY CHARTER SCHOOL	-	0.000000%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
LAURENS CO SCHOOLS	\$ 7,799,284.77	0.267806%
State's Proport. Share - DOE	31,804.08	0.001092%
LEADERSHIP PREPARATORY ACADEMY CHARTER SCHOOL	421,273.30	0.014465%
LEE CO SCHOOLS	7,094,904.63	0.243619%
State's Proport. Share - DOE	40,776.87	0.001400%
LEE COUNTY LIBRARY	73,123.02	0.002511%
LIBERTY CO SCHOOLS	12,391,134.39	0.425477%
State's Proport. Share - DOE	22,038.74	0.000757%
LIBERTY TECH CHARTER SCHOOL	660,080.58	0.022665%
LINCOLN CO SCHOOLS	1,563,433.57	0.053684%
State's Proport. Share - DOE	15,900.85	0.000546%
LINCOLN COUNTY LIBRARY	8,027.62	0.000276%
LIVE OAK PUBLIC LIBRARIES	952,439.81	0.032704%
LONG CO SCHOOLS	4,075,968.36	0.139957%
State's Proport. Share - DOE	32,411.38	0.001113%
LOWNDES CO SCHOOLS	12,301,093.42	0.422385%
State's Proport. Share - DOE	13,090.68	0.000449%
LUMPKIN CO SCHOOLS	5,072,457.52	0.174174%
State's Proport. Share - DOE	430.89	0.000015%
MACON CO SCHOOLS	1,493,073.25	0.051268%
State's Proport. Share - DOE	9,511.68	0.000327%
MADISON CO SCHOOLS	6,764,385.57	0.232270%
State's Proport. Share - DOE	31,650.61	0.001087%
MARIETTA CITY SCHOOLS	16,496,812.94	0.566454%
State's Proport. Share - DOE	53,993.19	0.001854%
MARION CO SCHOOLS	1,519,901.97	0.052189%
MCDUFFIE CO SCHOOLS	4,293,106.02	0.147413%
State's Proport. Share - DOE	8,004.93	0.000275%
MCINTOSH CO SCHOOLS	1,789,904.07	0.061460%
State's Proport. Share - DOE	38,754.51	0.001331%
MERIWETHER CO SCHOOLS	2,898,069.37	0.099512%
State's Proport. Share - DOE	35,653.02	0.001224%
METRO RESA	1,255,699.58	0.043117%
MIDDLE GEORGIA REG LIBRARY	492,727.72	0.016919%
MIDDLE GEORGIA RESA	283,201.32	0.009724%
MIDDLE GEORGIA STATE COLLEGE	6,230,391.65	0.213934%
MILLER CO SCHOOLS	1,039,221.90	0.035684%
MITCHELL CO SCHOOLS	2,271,316.49	0.077991%
State's Proport. Share - DOE	37,435.32	0.001285%
MONROE CO SCHOOLS	5,572,123.24	0.191331%
State's Proport. Share - DOE	20,176.85	0.000693%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
MONTGOMERY CO SCHOOLS	\$ 1,284,908.12	0.044120%
MORGAN CO SCHOOLS	4,414,681.98	0.151588%
State's Proport. Share - DOE	42,086.40	0.001445%
MOULTRIE-COLQUITT CNTY LIB	56,758.31	0.001949%
MOUNTAIN EDUCATION CENTER INC.	549,498.61	0.018868%
MOUNTAIN REG LIBRARY	129,302.63	0.004440%
MURRAY CO SCHOOLS	7,931,923.89	0.272360%
State's Proport. Share - DOE	7,167.80	0.000246%
MUSCOGEE CO SCHOOL DISTRICT	37,546,892.49	1.289255%
State's Proport. Share - DOE	39,663.26	0.001362%
N E GA REG LIBRARY	175,935.37	0.006041%
NEW LIFE ACADEMY OF EXCELLENCE INC.	473,590.02	0.016262%
NEWTON CO SCHOOLS	26,133,744.31	0.897360%
State's Proport. Share - DOE	30,737.28	0.001055%
NEWTON COUNTY DFCS	-	0.000000%
NEWTON COUNTY LIBRARY	100,135.03	0.003438%
NORTH GA TECHNICAL INSTITUTE	1,057,786.90	0.036321%
NORTH GEORGIA RESA	488,078.61	0.016759%
NORTHEAST GEORGIA RESA	1,031,288.10	0.035412%
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	938,184.98	0.032215%
NORTHWEST CLASSICAL ACADEMY	664,116.41	0.022804%
NORTHWEST GA REGIONAL LIBRARY	157,472.60	0.005407%
NORTHWEST GEORGIA PUBLIC HEALTH	9,667.28	0.000332%
NORTHWEST GEORGIA RESA	961,709.88	0.033022%
OCMULGEE REGIONAL LIBRARY	77,989.68	0.002678%
OCONEE CO SCHOOLS	10,803,696.56	0.370969%
State's Proport. Share - DOE	46,667.81	0.001602%
OCONEE FALL LINE TECHNICAL COLLEGE	1,080,549.58	0.037103%
OCONEE REG LIBRARY	133,540.90	0.004585%
OCONEE RESA	318,244.81	0.010928%
ODYSSEY CHARTER SCHOOL	402,066.43	0.013806%
OFFICE OF COMMISSIONER OF INSURANCE & SAFETY FIRE	13,178.78	0.000453%
OGEECHEE TECH	1,582,060.83	0.054324%
OGLETHORPE CO SCHOOLS	2,910,860.86	0.099951%
State's Proport. Share - DOE	17,382.56	0.000597%
OHOOPPEE REG LIB	83,763.74	0.002876%
OKEFENOKEE REG LIB	130,500.74	0.004481%
OKEFENOKEE RESA	398,305.25	0.013677%
PATAULA CHARTER ACADEMY	726,806.66	0.024957%
PAULDING CO SCHOOLS	42,640,478.46	1.464155%
State's Proport. Share - DOE	91,063.98	0.003127%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
PEACH CO SCHOOLS	\$ 4,894,665.04	0.168069%
State's Proport. Share - DOE	12,967.93	0.000445%
PEACH PUBLIC LIBRARY	54,990.39	0.001888%
PELHAM CITY SCHOOLS	1,757,549.20	0.060349%
State's Proport. Share - DOE	9,380.88	0.000322%
PICKENS CO SCHOOLS	5,547,240.48	0.190477%
State's Proport. Share - DOE	29,526.26	0.001014%
PIEDMONT REG LIBRARY	128,851.89	0.004424%
PIERCE CO SCHOOLS	4,399,106.26	0.151053%
State's Proport. Share - DOE	32,568.14	0.001118%
PIKE CO SCHOOLS	3,994,903.16	0.137174%
State's Proport. Share - DOE	27,570.82	0.000947%
PINE MOUNTAIN REGIONAL LIBRARY	91,915.14	0.003156%
PIONEER RESA	1,505,186.34	0.051684%
POLK SCHOOL DISTRICT	10,209,462.21	0.350564%
State's Proport. Share - DOE	37,921.01	0.001302%
PROSECUTING ATTORNEYS COUNCIL OF GA	43,896.60	0.001507%
PULASKI CO SCHOOLS	1,684,287.01	0.057834%
State's Proport. Share - DOE	12,115.37	0.000416%
PURPOSE BUILT SCHOOLS ATLANTA INC	3,128,650.01	0.107429%
PUTNAM CO SCHOOLS	4,385,665.63	0.150591%
QUITMAN CO SCHOOLS	466,457.69	0.016017%
State's Proport. Share - DOE	20,407.97	0.000701%
RABUN CO SCHOOLS	3,652,047.34	0.125401%
State's Proport. Share - DOE	39,229.06	0.001347%
RANDOLPH CO SCHOOLS	1,102,412.12	0.037854%
State's Proport. Share - DOE	11,424.84	0.000392%
REGION IV DFCS	-	0.000000%
RESURGENCE HALL INC	520,417.74	0.017870%
RICHMOND CO SCHOOLS	37,251,575.40	1.279115%
State's Proport. Share - DOE	63,114.36	0.002167%
RICHMOND COUNTY DFCS	6,969.00	0.000239%
RISE PREPARATORY CHARTER SCHOOL	1,001,186.86	0.034378%
ROCKDALE CO SCHOOLS	24,750,991.09	0.849880%
State's Proport. Share - DOE	76,176.86	0.002616%
RODDENBERY MEMORIAL LIBRARY	52,990.71	0.001820%
ROME CITY SCHOOLS	8,969,000.62	0.307970%
State's Proport. Share - DOE	30,221.90	0.001038%
SARA HIGHTOWER REGIONAL LIB	222,904.66	0.007654%
SATILLA REG LIBRARY	29,891.43	0.001026%
SAVANNAH CLASSICAL ACADEMY	644,186.53	0.022120%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
SAVANNAH STATE UNIVERSITY	\$ 3,229,128.31	0.110879%
SAVANNAH TECH COLLEGE	1,232,557.61	0.042323%
SCHLEY CO SCHOOLS	1,551,979.94	0.053291%
SCHOOL FOR ARTS INFUSED LEARNING	598,998.49	0.020568%
SCINTILLA CHARTER ACADEMY	836,433.39	0.028721%
SCREVEN CO SCHOOLS	2,796,127.85	0.096011%
SCREVEN-JENKINS REG LIBRARY	55,816.40	0.001917%
SE HEALTH UNIT	25,651.56	0.000881%
SECRETARY OF STATE	40,253.04	0.001382%
SEMINOLE CO SCHOOLS	1,761,943.19	0.060500%
State's Proport. Share - DOE	29,160.96	0.001001%
SEQUOYAH REG LIB	446,458.31	0.015330%
SEVEN PILLARS CAREER ACADEMY	239,047.07	0.008208%
SLAM ACADEMY OF ATLANTA	163,883.53	0.005627%
SOCIAL CIRCLE CITY SCHOOLS	2,689,557.59	0.092352%
State's Proport. Share - DOE	31,089.16	0.001068%
SOUTH GA REG LIBRARY	139,914.60	0.004804%
SOUTH GA TECHNICAL INSTITUTE	682,401.85	0.023432%
SOUTH GEORGIA STATE COLLEGE	1,552,234.70	0.053299%
SOUTHEASTERN TECHNICAL COLLEGE	1,072,811.61	0.036837%
SOUTHERN CRESCENT TECHNICAL COLLEGE	1,638,899.71	0.056275%
SOUTHERN REGIONAL TECHNICAL COLLEGE	1,939,478.59	0.066596%
SOUTHWEST GA REG LIB	102,133.62	0.003507%
SOUTHWEST GEORGIA RESA	188,424.39	0.006470%
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	504,694.73	0.017330%
SPRING CREEK CHARTER ACADEMY	432,579.74	0.014854%
STATE ACCOUNTING OFFICE	-	0.000000%
STATE BOARD OF WORKERS COMPENSATION	11,098.88	0.000381%
STATE OF GEORGIA DEPT OF LAW	14,781.84	0.000508%
STATE ROAD TOLL AND AUTHORITY	11,072.25	0.000380%
STATESBORO REGIONAL LIBRARY	200,547.41	0.006886%
STEPHENS CO SCHOOLS	4,616,594.99	0.158521%
State's Proport. Share - DOE	33,064.78	0.001135%
STEWART CO SCHOOLS	775,465.86	0.026627%
SUMTER CO SCHOOLS	4,203,684.88	0.144343%
State's Proport. Share - DOE	15,141.48	0.000520%
TALBOT CO SCHOOLS	673,990.16	0.023143%
TALIAFERRO CO SCHOOLS	476,250.70	0.016353%
State's Proport. Share - DOE	9,177.96	0.000315%
TAPESTRY PUBLIC CHARTER SCHOOL	603,618.52	0.020727%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
TATTNALL CO SCHOOLS	\$ 4,610,547.37	0.158313%
State's Proport. Share - DOE	24,231.22	0.000832%
TAYLOR CO SCHOOLS	1,718,322.79	0.059002%
TECHNICAL COLLEGE SYSTEM OF GEORGIA	1,771,729.05	0.060836%
TELFAIR CO SCHOOLS	2,139,578.88	0.073467%
State's Proport. Share - DOE	19,042.12	0.000654%
TERRELL CO SCHOOLS	1,471,799.28	0.050537%
State's Proport. Share - DOE	4,928.40	0.000169%
THE GLOBE ACADEMY	1,470,584.58	0.050496%
THE KINDEZI SCHOOL	2,584,205.22	0.088734%
THE MAIN STREET ACADEMY	1,138,791.77	0.039103%
THE MUSEUM SCHOOL OF AVONDALE ESTATES	1,101,091.68	0.037808%
THE UNIVERSITY OF GEORGIA	105,920,123.35	3.637001%
THOMAS CO SCHOOLS	7,628,018.18	0.261925%
State's Proport. Share - DOE	31,140.08	0.001069%
THOMAS COUNTY PUBLIC LIBRARY	80,834.60	0.002776%
THOMASTON-UPSON COUNTY SCHOOLS	5,294,366.43	0.181794%
State's Proport. Share - DOE	-	0.000000%
THOMASVILLE CITY SCHOOLS	3,610,793.08	0.123985%
State's Proport. Share - DOE	87,370.34	0.003000%
THREE RIVERS REGIONAL LIBRARY	163,159.16	0.005602%
TIFT CO BOARD OF HEALTH DBA DIVERS ENTERPRISES	13,970.16	0.000480%
TIFT CO SCHOOLS	9,518,408.04	0.326836%
State's Proport. Share - DOE	31,500.74	0.001082%
TOOMBS CO SCHOOLS	3,461,396.19	0.118855%
State's Proport. Share - DOE	50,967.84	0.001750%
TOWNS CO SCHOOLS	1,657,226.44	0.056905%
State's Proport. Share - DOE	31,936.12	0.001097%
TREUTLEN CO SCHOOLS	1,381,937.68	0.047452%
TRION CITY SCHOOLS	1,563,746.80	0.053695%
State's Proport. Share - DOE	26,317.80	0.000904%
TROUP CO SCHOOLS	15,075,247.55	0.517642%
State's Proport. Share - DOE	22,006.68	0.000756%
TROUP HARRIS COWETA REG LIB	102,342.30	0.003514%
TURNER CO SCHOOLS	1,867,619.33	0.064129%
State's Proport. Share - DOE	6,993.96	0.000240%
TWIGGS CO SCHOOLS	1,297,029.87	0.044536%
State's Proport. Share - DOE	34,263.24	0.001177%
TWIGGS COUNTY BOARD OF HEALTH	-	0.000000%
UNION CO SCHOOLS	4,454,032.74	0.152939%
State's Proport. Share - DOE	41,682.99	0.001431%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
UNIVERSITY OF NORTH GEORGIA	\$ 15,743,132.23	0.540575%
UNIVERSITY OF WEST GEORGIA	11,153,007.94	0.382963%
UTOPIAN ACADEMY FOR THE ARTS	588,864.75	0.020220%
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH	221,197.51	0.007595%
UTOPIAN ACADEMY FOR THE ARTS HIGH SCHOOL	97,851.82	0.003360%
VALDOSTA CITY SCHOOLS	10,133,399.55	0.347953%
State's Proport. Share - DOE	31,183.62	0.001071%
VALDOSTA STATE UNIVERSITY	7,556,713.43	0.259476%
VIDALIA CITY SCHOOLS	2,972,541.63	0.102069%
State's Proport. Share - DOE	-	0.000000%
WALKER CO SCHOOLS	11,454,571.00	0.393318%
State's Proport. Share - DOE	28,219.20	0.000969%
WALTON CO SCHOOLS	17,856,219.86	0.613133%
State's Proport. Share - DOE	40,971.75	0.001407%
WARE CO SCHOOLS	8,331,260.69	0.286072%
State's Proport. Share - DOE	44,055.00	0.001513%
WARREN CO SCHOOLS	1,015,624.83	0.034874%
WARREN COUNTY PUBLIC LIBRARY	9,910.53	0.000340%
WASHINGTON CO SCHOOLS	3,746,937.07	0.128659%
State's Proport. Share - DOE	29,389.48	0.001009%
WAYNE CO SCHOOLS	5,937,099.86	0.203863%
State's Proport. Share - DOE	43,539.93	0.001495%
WEBSTER CO SCHOOLS	463,645.02	0.015920%
WESLEY INTERNATIONAL ACADEMY	1,322,902.78	0.045425%
WEST GA REG LIBRARY	195,979.78	0.006729%
WEST GEORGIA RESA	845,176.20	0.029021%
WEST GEORGIA TECHNICAL COLLEGE	1,741,390.44	0.059794%
WESTSIDE ATLANTA CHARTER SCHOOL	756,077.51	0.025962%
WHEELER CO SCHOOLS	1,200,437.23	0.041220%
WHITE CO SCHOOLS	4,947,670.52	0.169889%
State's Proport. Share - DOE	8,362.78	0.000287%
WHITFIELD CO SCHOOLS	16,327,457.41	0.560639%
State's Proport. Share - DOE	52,879.93	0.001816%
WHITFIELD COUNTY DFCS	10,598.04	0.000364%
WILCOX CO SCHOOLS	1,434,522.34	0.049257%
State's Proport. Share - DOE	19,563.00	0.000672%
WILKES CO SCHOOLS	1,762,701.35	0.060526%
State's Proport. Share - DOE	31,724.76	0.001089%
WILKINSON CO SCHOOLS	1,713,583.27	0.058840%
WIREGRASS GEORGIA TECHNICAL COLLEGE	1,548,802.61	0.053182%



Schedule A – Schedule of Employer Allocations (continued)

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
WORTH CO SCHOOLS	\$ 3,406,731.54	0.116978%
State's Proport. Share - DOE	37,171.80	0.001276%
WORTH COUNTY LIBRARY SYSTEM	30,389.40	0.001043%
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE	<u>398,868.32</u>	<u>0.013696%</u>
Total all Entities	\$ <u>2,912,293,023.76</u>	<u>100.000000%</u>
STATE DEPARTMENT OF EDUCATION	\$ <u>5,518,777.52</u>	<u>0.189499%</u>



Schedule B – Schedules of Pension Amounts by Employer

Teachers Retirement System of Georgia Schedules of Pension Amounts by Employer As of the Measurement Date June 30, 2023

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 Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
ABRAHAM BALDWIN AGRICULTURE COLLEGE	\$ 32,875,302	\$ 1,669,364	\$ 2,312,208	\$ 3,382,163	\$ 131,143	\$ 7,494,878	\$ 135,928	\$ -	\$ 823,466	\$ 959,394	\$ 6,592,306	\$ (696,219)	\$ 5,896,087
ACADEMY FOR CLASSICAL EDUCATION INC	17,853,046	906,554	1,255,653	1,836,695	930,976	4,929,878	73,816	-	-	73,816	3,579,990	814,698	4,394,688
State's Proport. Share - DOE	63,182	3,208	4,444	6,500	33,331	47,483	261	-	-	261	12,679	9,523	22,202
ALBANY STATE UNIVERSITY	58,422,970	2,966,640	4,109,044	6,010,469	1,021,417	14,107,570	241,559	-	1,107,844	1,349,403	11,715,250	(1,026,063)	10,689,187
ALBANY TECHNICAL INSTITUTE	9,905,991	503,013	696,715	1,019,114	-	2,218,842	40,958	-	946,461	987,419	1,986,404	(614,949)	1,371,455
ALTANTA SMART ACADEMY	3,230,844	164,058	227,234	332,384	1,462,994	2,186,670	13,358	-	-	13,358	647,854	462,673	1,110,527
AMANA ACADEMY	10,925,761	554,795	768,438	1,124,026	942,926	3,390,185	45,174	-	65,398	110,572	2,190,887	279,556	2,470,443
State's Proport. Share - DOE	-	-	-	-	2,181	2,181	-	-	1,730	1,730	-	(63)	(63)
APPLING COUNTY SCHOOLS	48,148,811	2,444,932	3,386,435	4,953,479	540,065	11,324,911	199,079	-	1,039,421	1,238,500	9,655,039	(183,694)	9,471,345
State's Proport. Share - DOE	278,414	14,137	19,582	28,643	3,241	65,603	1,151	-	115,177	116,328	55,831	(38,199)	17,632
ATHENS REGIONAL LIBRARY	4,176,802	212,092	293,766	429,703	111,108	1,046,669	17,270	-	43,058	60,328	837,556	(20,291)	817,265
ATHENS TECHNICAL COLLEGE	18,634,259	946,223	1,310,597	1,917,065	-	4,173,885	77,046	-	948,225	1,025,271	3,736,643	(536,581)	3,200,062
ATKINSON COUNTY SCHOOLS	21,081,232	1,070,477	1,482,700	2,168,806	129,370	4,851,353	87,164	-	373,067	460,231	4,227,310	(135,302)	4,092,008
State's Proport. Share - DOE	181,574	9,220	12,771	18,680	3,127	43,798	751	-	3,369	4,120	36,425	6,774	43,199
ATLANTA HEIGHTS CHARTER SCHOOL	6,348,019	322,344	446,473	653,075	190,206	1,612,098	26,247	-	314,048	340,295	1,272,939	(13,702)	1,259,237
ATLANTA METROPOLITAN STATE COLLEGE	10,069,851	511,334	708,240	1,035,971	-	2,255,545	41,635	-	1,754,548	1,796,183	2,019,257	(1,576,956)	442,301
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	13,447,431	682,842	945,794	1,383,452	631,258	3,643,346	55,601	-	1,463,439	1,519,040	2,696,544	(74,115)	2,622,429
ATLANTA PUBLIC SCHOOLS	785,253,836	39,874,134	55,229,012	80,785,758	11,380,987	187,269,891	3,246,760	-	13,351,514	16,598,274	157,462,843	(3,347,924)	154,114,919
State's Proport. Share - DOE	969,283	49,219	68,172	99,718	-	217,109	4,008	-	216,641	220,649	194,361	(166,200)	28,341
ATLANTA TECHNICAL COLLEGE	9,556,129	485,247	672,108	983,120	156,998	2,297,473	39,511	-	613,654	653,165	1,916,227	(466,326)	1,449,901
ATLANTA UNBOUND ACADEMY	5,086,446	258,283	357,743	523,286	1,923,917	3,063,229	21,031	-	-	21,031	1,019,973	721,616	1,741,589
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	2,673,130	135,738	188,008	275,008	-	598,754	11,052	-	330,153	341,205	536,016	(97,915)	438,101
AUGUSTA TECHNICAL INSTITUTE	13,913,324	706,500	978,561	1,431,382	29,358	3,145,801	57,527	-	404,195	461,722	2,789,965	(203,680)	2,586,285
AUGUSTA UNIVERSITY	412,965,467	20,969,831	29,044,971	42,485,279	2,629,662	95,129,743	1,707,473	-	32,130,560	33,838,033	82,809,794	(12,287,979)	70,521,815
AZALEA REGIONAL LIBRARY SYSTEM	2,023,300	102,740	142,304	208,154	15,887	469,085	8,366	-	73,838	82,204	405,710	(55,803)	349,907
BACON COUNTY SCHOOLS	28,633,842	1,453,988	2,013,895	2,945,808	50,956	6,464,647	118,391	-	69,687	188,078	5,741,807	41,760	5,783,567
State's Proport. Share - DOE	55,801	2,833	3,925	5,741	-	12,499	231	-	4,129	4,360	11,183	(1,718)	9,465
BACONTON COMM CS	11,929,587	605,768	839,040	1,227,298	829,762	3,501,868	49,325	-	49,325	2,392,182	518,228	(47,947)	2,910,410
BAKER COUNTY SCHOOLS	4,614,647	234,326	324,561	474,748	8,824	1,042,459	19,080	-	379,330	398,410	925,342	(8,479)	877,395
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	(8,479)	(8,479)
BALDWIN COUNTY BOARD OF HEALTH	-	-	-	-	-	-	-	-	12,732	12,732	-	(26,140)	(26,140)





Schedule B – Schedules of Pension Amounts by Employer (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 Investment Earnings on Pension Plan	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Employer Pension Expense
BALDWIN COUNTY SCHOOLS	63,711,952	3,235,207	4,481,033	6,554,592	640,726	14,911,558	263,427	-	1,341,059	1,604,486	12,775,833	(55,728)	12,720,105
State's Proport. Share - DOE	430,169	21,843	30,255	44,255	116,658	213,011	1,779	-	59,794	61,573	86,273	(4,355)	81,918
BANKS COUNTY SCHOOLS	38,900,621	1,975,321	2,735,985	4,002,039	609,838	9,323,183	160,841	-	258,407	419,248	7,800,534	99,695	7,900,229
State's Proport. Share - DOE	218,185	11,079	15,346	22,447	-	48,872	902	-	4,273	5,175	43,743	(1,072)	42,671
BARNESVILLE - LAMAR CO LIBRARY	249,185	12,653	17,526	25,636	872	56,687	1,030	-	7,021	8,051	49,972	(3,285)	46,687
BARROW COUNTY SCHOOLS	189,227,407	9,608,713	13,308,872	19,467,437	6,131,632	48,516,654	782,391	-	4,597,467	5,379,858	37,944,788	1,669,288	39,614,076
State's Proport. Share - DOE	620,010	31,483	43,607	63,786	33,217	172,093	2,564	-	26,026	28,590	124,326	(15,957)	108,369
BARTOW COUNTY LIBRARY	1,666,942	84,645	117,240	171,493	-	373,378	6,892	-	89,565	96,457	334,275	(53,661)	280,614
BARTOW COUNTY SCHOOLS	203,641,758	10,340,655	14,322,672	20,950,364	12,081,504	57,695,195	841,990	-	841,990	40,835,217	4,939,428	45,774,645	
State's Proport. Share - DOE	810,147	41,138	56,980	83,347	29,912	211,377	3,350	-	21,174	24,524	162,464	(3,105)	159,359
BARTRAM TRAIL REGIONAL LIBRARY	636,839	32,338	44,791	65,517	29,152	171,798	2,633	-	52,350	54,983	127,712	(17,537)	110,175
BEN HILL CO SCHOOLS	41,482,520	2,106,427	2,917,577	4,267,661	1,215,733	10,507,398	171,516	-	624,563	796,079	8,318,259	239,944	8,558,203
State's Proport. Share - DOE	570,409	28,965	40,118	58,683	109,421	237,187	2,358	-	84	2,442	114,367	54,557	168,924
BERRIEN CO SCHOOLS	36,215,386	1,838,969	2,547,125	3,725,786	9,911	8,121,791	149,738	-	521,039	670,777	7,262,072	(277,142)	6,984,930
State's Proport. Share - DOE	176,555	8,965	12,418	18,164	10,146	49,693	730	-	1,725	2,455	35,401	698	36,099
BIBB CO SCHOOLS	291,952,763	14,824,969	20,533,822	30,035,670	2,168,473	67,562,934	1,207,126	-	7,390,628	8,597,754	58,543,751	(2,285,428)	56,258,323
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	(8,079)	(8,079)
BLECKLEY CO SCHOOLS	32,695,795	1,660,248	2,299,583	3,363,695	582,501	7,906,027	135,186	-	557,030	692,216	6,556,302	(123,983)	6,432,319
State's Proport. Share - DOE	301,148	15,292	21,181	30,982	15,614	83,069	1,245	-	12,555	13,800	60,378	(3,832)	56,546
BOARD OF REGENTS	68,857,151	3,496,474	4,842,908	7,083,922	-	15,423,304	284,701	-	2,901,867	3,186,568	13,807,550	(1,515,503)	12,292,047
BRANTLEY CO SCHOOLS	43,871,331	2,227,727	3,085,589	4,513,418	53,327	9,880,061	181,393	-	829,314	1,010,707	8,797,297	(251,097)	8,546,200
State's Proport. Share - DOE	312,662	15,877	21,990	32,166	44,050	114,083	1,293	-	1,293	62,686	33,944	96,630	
BREMEN CITY SCHOOLS	28,100,633	1,426,912	1,976,393	2,890,952	51,987	6,346,244	116,187	-	731,945	848,132	5,634,888	(160,937)	5,473,951
State's Proport. Share - DOE	165,336	8,396	11,629	17,010	7,024	44,059	684	-	3,477	4,161	33,143	1,541	34,684
BRIGHTEN ACADEMY	8,371,909	425,114	588,819	861,290	348,930	2,224,153	34,615	-	-	34,615	1,678,764	231,697	1,910,461
BROOKHAVEN INNOVATION ACADEMY	5,539,939	281,311	389,639	569,941	158,075	1,398,966	22,906	-	34,512	57,418	1,110,898	126,841	1,237,739
BROOKS CO SCHOOLS	28,592,508	1,451,889	2,010,988	2,941,555	89,815	6,494,247	118,220	-	874,580	992,800	5,733,519	(50,924)	5,682,595
State's Proport. Share - DOE	255,385	12,968	17,962	26,274	13,082	70,286	1,056	-	11,525	12,581	51,205	2,696	53,901
BROOKS COUNTY LIBRARY	229,699	11,664	16,155	23,631	1,222	52,672	950	-	4,846	5,796	46,055	(2,001)	44,054
BRYAN CO SCHOOLS	128,719,431	6,536,200	9,053,183	13,242,466	4,863,458	33,695,307	532,211	-	-	532,211	25,811,430	2,729,985	28,541,415
BUFORD CITY SCHOOLS	81,951,767	4,161,401	5,763,888	8,431,077	3,861,612	22,217,978	338,843	-	-	338,843	16,433,372	1,849,606	18,282,978
BULLOCH CO SCHOOLS	152,230,217	7,730,046	10,706,760	15,661,221	6,435,200	40,533,227	629,421	-	-	629,421	30,525,924	2,547,826	33,073,750
State's Proport. Share - DOE	562,143	28,545	39,537	57,832	10,424	136,338	2,324	-	76,157	705,578	112,710	(16,285)	96,425
BURKE CO SCHOOLS	68,064,424	3,456,220	4,787,154	7,002,368	-	15,245,742	281,423	-	1,651,321	1,932,744	13,648,599	(603,943)	13,044,656
BUTTS CO SCHOOLS	41,851,574	2,125,167	2,943,534	4,305,628	198,818	9,573,147	173,042	-	1,286,980	1,460,022	8,392,284	(344,625)	8,047,659
State's Proport. Share - DOE	406,254	20,629	28,573	41,795	1,725	92,722	1,680	-	8,652	10,332	81,469	899	82,368
CALHOUN CITY SCHOOLS	43,624,803	2,215,209	3,068,250	4,488,056	110,362	9,881,877	180,374	-	628,187	808,561	8,747,843	(145,837)	8,602,006
State's Proport. Share - DOE	515,494	26,176	36,256	53,033	17,546	133,011	2,131	-	27,001	29,132	103,358	5,396	108,754





Schedule B – Schedules of Pension Amounts by Employer (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 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 Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
CALHOUN CO SCHOOLS	7,242,014	367,740	509,350	745,048	59,178	1,681,316	29,943	-	297,682	327,625	1,452,203	(181,676)	1,270,527
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	(2,784)	(2,784)
CAMDEN CO SCHOOLS	117,821,423	5,982,813	8,286,697	12,121,295	672,458	27,063,263	487,152	-	2,405,193	2,892,345	23,626,104	(152,734)	23,473,370
State's Proport. Share - DOE	86,506	4,393	6,084	8,900	18,495	37,872	358	-	3,709	4,067	17,333	3,910	21,243
CANDLER CO SCHOOLS	25,117,203	1,275,418	1,766,560	2,584,021	106,965	5,732,964	103,851	-	2,15,651	319,502	5,036,612	46,725	5,083,337
State's Proport. Share - DOE	294,652	14,962	20,724	30,313	11,318	77,317	1,218	-	18,325	19,543	59,074	3,317	62,391
CARROLL CO SCHOOLS	188,526,795	9,573,137	13,259,596	19,395,359	886,978	43,115,070	779,495	-	602,236	1,381,731	37,804,281	79,503	37,883,784
State's Proport. Share - DOE	314,729	15,982	22,136	32,379	2,324	72,821	1,301	-	15,179	16,480	63,110	(8,276)	54,834
CARROLLTON IND SCHOOLS	62,975,616	3,197,817	4,429,244	6,478,839	728,115	14,834,015	260,383	-	213,132	473,515	12,628,171	283,702	12,911,873
State's Proport. Share - DOE	565,685	28,725	39,786	58,197	56,031	182,739	2,339	-	25,412	27,751	113,439	2,192	115,631
CARTERSVILLE CITY SCHOOLS	58,547,858	2,972,982	4,117,828	6,023,317	748,744	13,862,871	242,076	-	206,683	448,759	11,740,304	178,291	11,918,595
State's Proport. Share - DOE	341,596	17,346	24,025	35,143	-	76,574	1,412	-	10,961	12,373	68,484	(5,992)	62,492
CATOOSA CO SCHOOLS	145,186,016	7,372,351	10,211,323	14,936,524	685,020	33,205,218	600,295	-	2,279,476	2,879,771	29,113,385	(379,410)	28,733,975
State's Proport. Share - DOE	261,880	13,298	18,419	26,942	653	59,312	1,083	-	4,482	5,565	52,521	(2,621)	49,900
CATOOSA COUNTY LIBRARY	758,479	38,515	53,346	78,031	53,798	223,690	3,136	-	4,797	7,933	152,087	5,085	157,172
CENTENNIAL ACADEMY	13,515,041	686,276	950,549	1,390,408	1,001,711	4,028,944	55,880	-	883,069	938,949	2,710,112	(119,403)	2,590,709
CENTRAL GEORGIA TECHNICAL COLLEGE	26,244,441	1,332,657	1,845,842	2,699,989	-	5,878,488	108,512	-	892,876	1,001,388	5,262,649	(665,236)	4,597,413
CHARLES DREW CHARTER SCHOOL	41,519,130	2,108,286	2,920,152	4,271,427	1,438,165	10,738,030	171,668	-	171,668	8,325,624	991,804	9,317,428	
CHARLTON CO SCHOOLS	21,655,775	1,099,651	1,523,109	2,227,914	261,787	5,112,461	89,539	-	313,590	403,129	4,342,525	(50,322)	4,292,203
State's Proport. Share - DOE	85,325	4,333	6,001	8,778	-	19,112	353	-	65,480	65,833	17,098	(33,123)	(16,025)
CHARTER CONSERVATORY FOR L & T	2,189,226	111,166	153,974	225,224	114,253	604,617	9,052	-	25,267	34,319	438,992	8,969	447,961
CHATHAM CO SCHOOLS	568,549,054	28,870,156	39,987,583	58,491,490	14,391,065	141,740,294	2,350,759	-	319,504	2,670,263	114,008,160	3,097,687	117,105,847
State's Proport. Share - DOE	938,282	47,645	65,992	96,529	23,612	233,778	3,879	-	1,813	5,692	188,146	(700)	187,446
CHATTAHOOCHEE CO SCHOOLS	11,695,754	593,895	822,594	1,203,242	121,642	2,741,373	48,538	-	155,166	203,524	2,345,296	(79,291)	2,266,005
State's Proport. Share - DOE	80,601	4,093	5,669	8,292	1,703	19,757	333	-	33,023	33,356	16,150	(13,645)	2,505
CHATTAHOOCHEE FLINT RESA	4,122,182	209,319	289,924	424,084	86,893	1,010,220	17,044	-	46,149	63,193	826,607	55,263	881,870
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	6,240,255	316,872	438,894	641,988	405,688	1,803,442	25,801	-	294,350	320,151	1,251,317	258,860	1,510,177
CHATTAHOOCHEE TECHNICAL COLLEGE	25,988,761	1,319,674	1,827,859	2,673,685	-	5,821,218	107,455	-	1,164,591	1,272,046	5,211,380	(924,332)	4,287,048
CHATTOOGA CO SCHOOLS	32,259,426	1,638,090	2,268,892	3,318,802	2,945	7,228,729	133,382	-	598,717	732,099	6,468,828	(327,322)	6,141,506
State's Proport. Share - DOE	265,128	13,463	18,647	27,276	1,890	61,276	1,096	-	33,120	34,216	53,178	(8,832)	44,346
CHEROKEE CHARTER ACADEMY	6,109,167	310,215	429,674	628,502	263,287	1,631,678	25,259	-	773,332	798,591	1,225,032	(295,925)	929,107
CHEROKEE CO SCHOOLS	583,211,114	29,614,676	41,018,805	59,999,901	2,570,948	133,204,330	2,411,381	-	751,928	3,163,309	116,948,263	1,454,868	118,403,131
State's Proport. Share - DOE	1,189,829	60,418	83,684	122,408	-	266,510	4,920	-	296,480	301,400	238,592	(105,419)	133,173
CHEROKEE COUNTY BOARD OF HEALTH	91,525	4,648	6,437	9,416	6,108	26,609	378	-	-	378	18,351	2,868	21,219
CHEROKEE REG LIBRARY	1,069,370	54,301	75,212	110,015	14,824	254,352	4,421	-	18,412	22,833	214,430	(3,826)	210,604
CHESTATEE REG LIBRARY	1,075,570	54,616	75,648	110,653	12,861	253,778	4,447	-	43,408	47,855	215,690	(16,984)	198,706
CHICKAUGA CITY SCHOOLS	13,679,787	694,641	962,136	1,407,356	105,006	3,169,139	56,561	-	619,073	675,634	2,743,124	(176,430)	2,566,694
State's Proport. Share - DOE	151,755	7,706	10,673	15,612	-	33,991	627	-	11,326	11,953	30,416	(3,467)	26,949





Schedule B – Schedules of Pension Amounts by Employer (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 Investment Earnings on Pension Plan	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Employer Pension Expense	
CIRRUS ACADEMY	5,122,170	260,097	360,256	526,961	524,024	1,671,338	21,178	-	182,696	203,874	1,027,114	280,330	1,307,444	
CLARKE COUNTY DFCS	-	-	-	-	7,204	7,204	-	-	20,191	20,191	-	(553)	(553)	
CLARKE COUNTY SCHOOLS	230,009,906	11,679,594	16,177,215	23,663,080	8,222,031	59,741,920	951,013	-	7,361,896	8,312,909	46,122,674	1,780,341	47,903,015	
State's Proport. Share - DOE	495,713	25,172	34,865	50,998	8,542	119,577	2,050	-	61,536	63,586	99,403	(27,682)	71,721	
CLAY CO SCHOOLS	4,673,401	237,309	328,693	480,793	200,691	1,247,486	19,323	-	-	19,323	937,141	113,482	1,050,623	
CLAYTON CENTER COMMUNITY SERVICE BOARD	337,463	17,136	23,735	34,718	12,156	87,745	1,395	-	123,368	124,763	67,673	(6,560)	61,113	
CLAYTON CO SCHOOLS	713,344,758	36,222,688	50,171,454	73,387,858	28,232,605	188,014,605	2,949,440	-	-	2,949,440	143,043,294	4,395,579	147,438,873	
State's Proport. Share - DOE	429,283	21,798	30,193	44,164	16,472	112,627	1,775	-	101,821	103,596	86,078	(48,593)	37,485	
CLAYTON COLLEGE & STATE UNIV	43,429,057	2,205,269	3,054,482	4,467,917	-	9,727,668	179,565	-	2,782,901	2,962,466	8,708,592	(882,121)	7,826,471	
CLAYTON COUNTY REG LIB	437,550	22,218	30,774	45,015	28,663	126,670	1,809	-	66,242	68,051	87,731	(14,000)	73,731	
CLINCH CO SCHOOLS	16,582,616	842,043	1,166,300	1,705,995	-	3,714,338	68,564	-	483,285	551,849	3,325,239	(224,531)	3,100,708	
State's Proport. Share - DOE	185,413	9,415	13,041	19,075	20,853	62,384	767	-	4,208	4,975	37,172	3,449	40,621	
COASTAL PINES TECHNICAL COLLEGE	12,943,156	657,236	910,327	1,331,573	76,374	2,975,510	53,516	-	673,821	727,337	2,595,425	(359,759)	2,235,666	
COASTAL PLAIN REGIONAL LIBRARY	1,727,467	87,718	121,497	177,719	-	386,934	7,142	-	113,413	120,555	346,391	(76,681)	269,710	
COASTAL PLAINS EDUCATION CENTER INC	1,251,830	63,566	88,045	128,786	129,300	409,697	5,176	-	19,469	24,645	251,024	159,317	410,341	
COASTAL PLAINS RESA	4,556,189	231,357	320,449	468,734	48,523	1,069,063	18,838	-	506,442	525,280	913,620	305,163	1,218,783	
COBB CO SCHOOLS	1,721,011,604	87,390,655	121,043,371	177,055,140	36,490,337	421,979,503	7,115,802	-	-	7,115,802	345,105,423	18,480,506	363,585,929	
State's Proport. Share - DOE	332,444	16,881	23,382	34,201	17,480	91,944	1,375	-	18,313	19,688	66,649	(16,116)	50,533	
COBB COUNTY PUBLIC LIB	13,538,661	687,475	952,210	1,392,837	717,627	3,750,149	55,978	-	201,410	257,388	2,714,841	35,821	2,750,662	
COFFEE CO SCHOOLS	94,924,742	4,820,151	6,676,312	9,765,718	242,508	21,504,689	392,482	-	2,328,820	2,721,302	19,034,769	(591,298)	18,443,471	
State's Proport. Share - DOE	512,247	26,011	36,028	52,699	17,402	132,140	2,118	-	13,493	15,611	102,711	19,446	122,157	
COLLEGE OF COASTAL GEORGIA	19,400,709	985,142	1,364,504	1,995,916	364,614	4,710,176	80,215	-	322,939	403,154	3,890,334	82,799	3,973,133	
COLQUITT CO SCHOOLS	119,130,530	6,049,288	8,378,770	12,255,974	463,037	27,147,069	492,565	-	3,016,658	3,509,223	23,868,625	(1,053,313)	22,835,312	
State's Proport. Share - DOE	257,452	13,073	18,107	26,486	-	57,666	1,064	-	16,286	17,350	51,632	(16,923)	34,709	
COLUMBIA CO SCHOOLS	350,096,138	17,777,411	24,623,202	36,017,375	1,403,155	79,821,143	1,447,529	-	2,211,285	3,658,814	70,202,949	1,076,157	71,279,106	
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	112,584	112,584	-	(96,162)	(96,162)	
COLUMBUS STATE UNIVERSITY	57,777,569	2,933,867	4,063,652	5,944,071	-	12,941,590	238,891	-	3,796,056	4,034,947	11,585,833	(1,855,804)	9,730,029	
COLUMBUS TECHNICAL INSTITUTE	14,055,336	713,711	988,550	1,445,992	5,088	3,153,341	58,114	-	439,069	497,183	2,818,444	(412,254)	2,406,190	
COMMERCE CITY SCHOOLS	22,793,051	1,157,400	1,603,097	2,344,916	855,864	5,961,277	94,242	-	168,807	263,049	4,570,560	299,657	4,870,217	
State's Proport. Share - DOE	279,005	14,167	19,623	28,704	8,892	71,386	1,154	-	922	2,076	55,943	(920)	55,023	
CONYERS-ROCKDALE LIB.SYSTEM	1,344,241	68,259	94,544	138,294	131,151	432,248	5,558	-	38,877	44,435	269,539	35,967	305,506	
COOK CO SCHOOLS	41,327,813	2,098,571	2,906,696	4,251,745	965,809	10,222,821	170,877	-	4,141	175,018	8,287,242	420,724	8,707,966	
State's Proport. Share - DOE	280,481	14,242	19,727	28,855	16,240	79,064	1,160	-	5,955	7,115	56,252	539	56,791	
COOPERATIVE EXTENSION SERVICE	9,075,768	460,855	638,323	933,702	-	2,032,880	37,525	-	1,146,925	1,184,450	1,819,912	(584,253)	1,235,659	
COWETA CHARTER ACADEMY	6,784,978	344,532	477,206	698,029	185,819	1,705,586	28,054	-	265,556	293,610	1,360,564	(2,016)	1,358,548	
COWETA CO SCHOOLS	304,543,693	15,464,319	21,419,376	31,331,007	3,543,239	71,757,941	1,259,185	-	3,857,731	5,116,916	61,068,540	282,438	61,350,978	
State's Proport. Share - DOE	587,238	29,819	41,302	60,414	53,267	184,802	2,428	-	27,791	30,219	117,749	(4,027)	113,722	
COWETA PUBLIC LIBRARY	2,225,837	113,025	156,549	228,991	82,770	581,335	9,203	-	55,314	64,517	446,339	(24,214)	422,125	





Schedule B – Schedules of Pension Amounts by Employer (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 Investment Earnings on Pension Plan	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Propert. Share of	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Propert. Share of	Total Deferred Inflows of Resources	Propert. Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Propert. Share of	Total Employer Pension Expense
CRAWFORD CO SCHOOLS	20,592,015	1,045,635	1,448,292	2,118,476	43,745	4,656,148	85,141	-	451,290	536,431	4,129,203	(189,477)	3,939,726
State's Propert. Share - DOE	90,640	4,603	6,375	9,325	-	20,303	375	-	2,798	3,173	18,179	(3,755)	14,424
CRISP CO SCHOOLS	47,944,798	2,434,572	3,372,086	4,932,490	-	10,739,148	198,236	-	2,350,235	2,548,471	9,614,111	(1,028,322)	8,585,789
State's Propert. Share - DOE	431,645	21,918	30,359	44,407	30,073	126,757	1,785	-	3,560	5,345	86,552	5,484	92,036
CSRA RESA	2,903,714	147,447	204,226	298,730	145,423	795,826	12,006	-	15,227	27,233	582,262	57,834	640,096
DADE CO SCHOOLS	25,253,310	1,282,329	1,776,133	2,598,023	148,967	5,805,452	104,414	-	1,242,937	1,347,351	5,063,927	(483,393)	4,580,534
State's Propert. Share - DOE	135,221	6,866	9,510	13,911	16,202	46,489	559	-	48,864	49,423	27,124	(29,051)	(1,927)
DALTON CITY SCHOOLS	110,690,125	5,620,696	7,785,134	11,387,637	1,490,530	26,283,997	457,666	-	1,163,884	1,621,550	22,196,120	443,579	22,639,699
State's Propert. Share - DOE	439,617	22,323	30,919	45,227	2,106	100,575	1,818	-	9,823	11,641	88,164	(4,360)	83,804
DALTON STATE COLLEGE	22,783,898	1,156,936	1,602,453	2,343,974	-	5,103,363	94,204	-	1,151,197	1,245,401	4,568,730	(540,873)	4,027,857
DAWSON CO SCHOOLS	58,862,587	2,988,963	4,139,964	6,055,696	23,816	13,208,439	243,377	-	1,047,535	1,290,912	11,803,412	(311,772)	11,491,640
State's Propert. Share - DOE	659,868	33,507	46,410	67,886	58,969	206,772	2,728	-	6,448	9,176	132,329	4,799	137,128
DECATUR CITY SCHOOLS	97,627,691	4,957,403	6,866,418	10,043,793	3,310,952	25,178,566	403,658	-	4,177,233	4,580,891	19,576,760	1,670,544	21,247,304
State's Propert. Share - DOE	98,611	5,007	6,936	10,145	-	22,088	408	-	9,174	9,582	19,769	(13,487)	6,282
DECATUR CO SCHOOLS	52,012,065	2,641,103	3,658,148	5,350,925	-	11,650,176	215,052	-	3,441,121	3,656,173	10,429,696	(1,702,119)	8,727,577
State's Propert. Share - DOE	307,643	15,622	21,637	31,650	17,464	86,373	1,272	-	6,816	8,088	61,686	7,858	69,544
DEKALB AGRICULTURE TECHNOLOGY & ENVIRONMENT	9,692,826	492,189	681,723	997,184	155,351	2,326,447	40,077	-	128,032	168,109	1,943,648	130,675	2,074,323
DEKALB BRILLIANCE ACADEMY	2,629,434	133,519	184,935	270,512	1,387,121	1,976,087	10,872	-	-	10,872	527,263	398,320	923,583
DEKALB CO SCHOOLS	1,365,090,913	69,317,481	96,010,512	140,438,543	1,948,192	307,714,728	5,644,190	-	79,625,195	85,269,385	273,734,515	(21,927,648)	251,806,867
State's Propert. Share - DOE	1,661,627	84,375	116,867	170,946	9,112	381,300	6,870	-	220,483	227,353	333,202	(121,404)	211,798
DEKALB COUNTY DFACS	224,975	11,424	15,823	23,145	57,789	108,181	930	-	13,828	14,758	45,125	13,933	59,058
DEKALB COUNTY PUBLIC LIBRARY	22,442,893	1,139,620	1,578,469	2,308,892	278,803	5,305,784	92,794	-	113,308	206,102	4,500,357	137,748	4,638,105
DEKALB PATH ACADEMY	5,173,542	262,706	363,869	532,246	111,767	1,270,588	21,391	-	217,449	238,840	1,037,435	71,088	1,108,523
DEKALB PREPARATORY ACADEMY	5,869,725	298,057	412,834	603,869	40,445	1,355,205	24,269	-	607,346	631,615	1,177,024	(44,535)	1,132,489
DELTA STEAM ACADEMY	2,685,825	136,383	188,901	276,314	944,568	1,546,166	11,105	-	-	11,105	538,585	385,855	924,440
DEPARTMENT OF ADMIN SERVICE	940,054	47,735	66,116	96,711	88,009	298,571	3,887	-	-	3,887	188,508	35,631	224,139
DEPARTMENT OF COMMUNITY HEALTH	654,258	33,222	46,016	67,309	246,149	392,696	2,705	-	4,722	7,427	131,205	81,367	212,572
DEPARTMENT OF COMMUNITY SUPERVISION	166,812	8,471	11,732	17,161	9,436	46,800	690	-	19,388	20,078	33,452	(2,951)	30,501
DEPARTMENT OF CORRECTIONS	3,214,310	163,218	226,071	330,683	25,783	745,755	13,290	-	646,451	659,741	644,544	(368,756)	275,788
DEPARTMENT OF HUMAN SERVICES	423,674	21,514	29,798	43,587	49,520	144,419	1,752	-	335,376	337,128	84,969	(131,538)	(46,569)
DEPARTMENT OF NATURAL RESOURCE	481,836	24,467	33,889	49,571	-	107,927	1,992	-	159,065	161,057	96,608	(39,479)	57,129
DEPARTMENT OF PUBLIC HEALTH	245,052	12,443	17,235	25,211	58,641	113,530	1,013	-	240,387	241,400	49,125	(21,661)	27,464
DEPARTMENT OF PUBLIC SAFETY	600,229	30,479	42,216	61,751	33,756	168,202	2,482	-	22,467	24,949	120,361	(7,470)	112,891
DEPT OF BANKING AND FINANCE	43,991	2,234	3,094	4,526	23,207	33,061	182	-	-	182	8,811	6,630	15,441
DEPT OF BEHAVIORAL HEALTH & DEVELOPMENT DISAB	740,469	37,600	52,079	76,178	220,426	386,283	3,062	-	9,101	12,163	148,489	72,618	221,107
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	74,992	3,808	5,274	7,715	42,642	59,439	310	-	22,433	22,743	15,038	11,492	26,530
DESOTO TRAIL REGIONAL LIBRARY	574,838	29,190	40,430	59,138	21,555	150,313	2,377	-	48,375	50,752	115,260	(22,561)	92,699
DESTINATIONS CAREER ACADEMY OF GEORGIA	1,541,759	78,288	108,436	158,614	813,332	1,158,670	6,375	-	-	6,375	309,166	232,381	541,547





Schedule B – Schedules of Pension Amounts by Employer (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Propert. Share of	Total Deferred Outflows of Resources	Diff between Expected & Actual	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Propert. Share of	Total Deferred Inflows of Resources	Proport. Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Propert. Share of	Total Employer Pension Expense
DESTINY ACHIEVERS ACADEMY OF EXCELLENCE	-	-	-	-	-	-	-	-	-	-	-	(425,434)	(425,434)
DFCS FIELD FISCAL SERVICES REGION XI	73,220	3,718	5,150	7,533	2,862	19,263	303	-	1,080	1,383	14,680	1,559	16,239
DFCS REGION X	153,526	7,796	10,798	15,795	71,986	106,375	635	-	-	635	30,786	22,234	53,020
DFCS REGION XII	114,259	5,802	8,036	11,755	45,846	71,439	472	-	-	472	22,907	15,769	38,676
DISTRICT IV PUBLIC HEALTH	47,534	2,414	3,343	4,890	25,076	35,723	197	-	-	197	9,526	7,165	16,691
DODGE CO SCHOOLS	34,143,371	1,733,754	2,401,395	3,512,620	-	7,647,769	141,171	-	1,986,180	2,127,351	6,846,587	(1,165,901)	5,680,686
State's Proport. Share - DOE	188,070	9,550	13,227	19,348	10,861	52,986	778	-	33,288	34,066	37,711	(19,839)	17,872
DOOLY CO SCHOOLS	16,224,191	823,843	1,141,091	1,669,121	309,124	3,943,179	67,082	-	90,321	157,403	3,253,339	(242,148)	3,011,191
State's Proport. Share - DOE	254,499	12,923	17,900	26,183	53,011	110,017	1,052	-	6,729	7,781	51,028	11,005	62,033
DOUGHERTY CO SCHOOLS	185,298,609	9,409,214	13,032,549	19,063,248	255,064	41,760,075	766,147	-	4,102,425	4,868,572	37,156,961	(1,805,418)	35,351,543
State's Proport. Share - DOE	637,134	32,353	44,811	65,547	103,574	246,285	2,634	-	59,305	61,939	127,762	(3,645)	124,117
DOUGHERTY CO PUBLIC LIBRARY	2,911,095	147,822	204,745	299,489	165,118	817,174	12,036	-	104,604	116,640	583,743	(10,279)	573,464
DOUGLAS CO SCHOOLS	334,195,238	16,969,985	23,504,849	34,381,514	-	74,856,348	1,381,785	-	7,824,588	9,206,373	67,014,418	(2,091,621)	64,922,797
State's Proport. Share - DOE	197,518	10,030	13,892	20,320	1,032	45,274	817	-	56,937	57,754	39,619	(34,105)	5,514
DOUGLAS COUNTY DFCS	-	-	-	-	-	12,222	-	-	31,354	31,354	-	361	361
DUBLIN CITY SCHOOLS	36,266,463	1,841,562	2,550,718	3,731,040	3,032,837	11,156,157	149,950	-	799	150,749	7,272,339	888,381	8,160,720
DUBOIS INTEGRITY ACADEMY	12,477,853	633,609	877,601	1,283,703	1,531,926	4,326,839	51,592	-	-	51,592	2,502,114	788,899	3,291,013
EARLY CO SCHOOLS	26,732,773	1,357,454	1,880,188	2,750,228	-	5,987,870	110,531	-	906,760	1,017,291	5,360,592	(627,484)	4,733,108
State's Proport. Share - DOE	304,100	15,442	21,388	31,285	30,048	98,163	1,257	-	14,278	15,535	60,965	10,451	71,416
EAST CENTRAL HEALTH DISTRICT	96,840	4,917	6,811	9,963	13,164	34,855	400	-	-	400	19,405	13,095	32,500
EAST GEORGIA STATE COLLEGE	12,639,941	641,839	889,001	1,300,379	-	2,831,219	52,262	-	1,407,614	1,459,876	2,534,628	(647,172)	1,887,456
ECHOLS CO SCHOOLS	10,333,208	524,706	726,762	1,063,065	53,596	2,368,129	42,724	-	211,643	254,367	2,072,071	(104,032)	1,968,039
State's Proport. Share - DOE	239,737	12,174	16,861	24,664	20,177	73,876	991	-	15,416	16,407	48,064	579	48,643
EFFINGHAM CO SCHOOLS	179,358,321	9,107,574	12,614,753	18,452,120	2,479,775	42,654,222	741,586	-	-	741,586	35,965,787	1,545,945	37,511,732
State's Proport. Share - DOE	420,131	21,334	29,549	43,222	-	94,105	1,737	-	48,514	50,251	84,233	(24,496)	59,737
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	76,763	3,898	5,399	7,897	-	17,194	317	-	1,824	2,141	15,392	1,434	16,826
ELBERT CO SCHOOLS	40,908,273	2,077,267	2,877,189	4,208,583	86,889	9,249,928	169,142	-	831,937	1,001,079	8,203,121	(446,918)	7,756,203
ELBERT COUNTY LIBRARY	212,575	10,794	14,951	21,869	1,826	49,440	879	-	4,425	5,304	42,619	(1,451)	41,168
EMANUEL CO SCHOOLS	50,877,446	2,583,488	3,578,347	5,234,197	79,078	11,475,110	210,361	-	1,808,320	2,018,681	10,202,185	(609,112)	9,593,073
State's Proport. Share - DOE	67,315	3,418	4,734	6,925	6,106	21,183	278	-	3,567	3,845	13,506	(6,087)	7,419
ETHOS CLASSICAL CHARTER SCHOOL	4,806,555	244,070	338,058	494,491	1,111,390	2,188,009	19,873	-	19,873	963,829	662,799	1,626,628	
EVANS CO SCHOOLS	23,973,432	1,217,339	1,686,116	2,466,351	904,891	6,274,697	99,122	-	1,147,108	1,246,230	4,807,269	45,731	4,853,000
State's Proport. Share - DOE	198,403	10,075	13,954	20,411	47,006	91,446	820	-	82,985	39,792	4,855	44,647	
FANNIN CO SCHOOLS	41,564,007	2,110,564	2,923,308	4,276,044	23,144	9,333,060	171,853	-	951,163	1,123,016	8,334,607	(553,944)	7,780,663
State's Proport. Share - DOE	66,430	3,373	4,672	6,834	3,685	18,564	275	-	12,064	12,339	13,322	(26,669)	(13,347)
FAYETTE CO SCHOOLS	311,340,777	15,809,466	21,897,433	32,030,281	2,311,832	72,049,012	1,287,289	-	2,674,684	3,961,973	62,431,525	(2,321,150)	60,110,375
State's Proport. Share - DOE	647,173	32,863	45,517	66,580	-	144,960	2,676	-	38,137	40,813	129,776	(58,951)	70,825
FIRST DISTRICT RESA	6,977,772	354,322	490,765	717,863	-	1,562,950	28,851	-	1,176,796	1,205,647	1,399,220	(657,387)	741,833





Schedule B – Schedules of Pension Amounts by Employer (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 Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Propert. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Propert. Share of Contribs	Total Deferred Inflows of Resources	Propert. Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Propert. Share of Contribs	Total Employer Pension Expense	
FLINT RIVER REGIONAL LIBRARY	1,443,148	73,281	101,500	148,469	437	323,687	5,967	-	54,234	60,201	289,389	(34,258)	255,131	
FLOYD CO SCHOOLS	126,176,503	6,407,073	8,874,333	12,980,853	-	28,262,259	521,697	-	2,997,988	3,519,685	25,301,504	(2,253,612)	23,047,892	
State's Propert. Share - DOE	45,172	2,294	3,177	4,647	-	10,259	187	-	91,287	91,474	9,071	(40,129)	(31,058)	
FLOYD COUNTY DFCS	-	-	-	-	-	2,334	-	-	48,935	48,935	-	(13,619)	(13,619)	
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	4,641,219	235,675	326,429	477,482	429,484	1,469,070	19,190	-	561,766	580,956	930,688	361,581	1,292,269	
FORSYTH CO SCHOOLS	654,422,828	33,230,711	46,027,316	67,326,057	14,082,671	160,666,755	2,705,818	-	-	2,705,818	131,227,973	9,434,208	140,662,181	
State's Propert. Share - DOE	881,595	44,766	62,005	90,697	150,931	348,399	3,645	-	38,279	41,924	176,790	41,815	218,605	
FORSYTH COUNTY PUBLIC LIBRARY	8,676,600	440,586	610,249	892,636	241,459	2,184,930	35,875	-	57,250	1,739,875	1,739,875	102,037	1,841,912	
FORT VALLEY STATE UNIVERSITY	46,217,922	2,346,884	3,250,631	4,754,832	1,051,477	11,403,824	191,096	-	1,187,750	1,378,846	9,267,833	(368,105)	8,899,728	
FRANKLIN CO SCHOOLS	45,799,267	2,325,625	3,221,186	4,711,761	202,009	10,460,581	189,365	-	1,331,534	1,520,899	9,183,894	(481,386)	8,702,508	
State's Propert. Share - DOE	407,435	20,689	28,656	41,916	37,196	128,457	1,685	-	2,652	4,337	81,706	3,662	85,368	
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	6,119,501	310,740	430,401	629,565	89,575	1,460,281	25,302	-	136,570	161,872	1,227,112	59,952	1,287,064	
FULTON CO SCHOOLS	1,339,652,190	68,025,737	94,221,338	137,821,445	-	300,068,520	5,539,010	-	13,479,538	19,018,548	268,633,427	(10,436,017)	258,197,410	
State's Propert. Share - DOE	503,980	25,591	35,446	51,849	-	112,886	2,084	-	187,988	190,072	101,055	(65,473)	35,582	
FULTON LEADERSHIP ACADEMY	2,962,468	150,430	208,358	304,774	-	663,562	12,249	-	194,434	206,683	594,058	(159,844)	434,214	
FURLOW CHARTER SCHOOL	6,612,556	335,777	465,079	680,290	543,235	2,024,381	27,341	-	-	-	1,325,985	302,562	1,628,547	
GA DPH SOUTH HEALTH DISTRICT	63,772	3,238	4,485	6,561	26,537	40,821	264	-	-	264	12,803	8,897	21,700	
GA PUB TELECOMMUNICATIONS COMM	420,426	21,349	29,570	43,253	-	94,172	1,738	-	31,478	33,216	84,300	(16,267)	68,033	
GA SOUTHWESTERN STATE UNIV	22,715,697	1,153,473	1,597,656	2,336,957	954,191	6,042,277	93,922	-	251,151	345,073	4,555,048	254,960	4,810,008	
GA VOCATIONAL REHABILITATION AGENCY	266,309	13,523	18,730	27,397	94,604	154,254	1,101	-	4,671	5,772	53,397	35,052	88,449	
GAINESVILLE CITY SCHOOLS	101,090,596	5,133,245	7,109,973	10,400,052	1,743,967	24,387,237	417,976	-	1,091,392	1,509,368	20,271,172	82,828	20,354,000	
State's Propert. Share - DOE	550,923	27,975	38,748	56,678	11,101	134,502	2,278	-	67,619	69,897	110,463	(32,865)	77,598	
GENESIS INNOVATION ACADEMY FOR BOYS	3,041,298	154,433	213,903	312,884	208,520	889,740	12,575	-	125,051	137,626	609,848	191,474	801,322	
GENESIS INNOVATION ACADEMY FOR GIRLS	6,762,540	343,393	475,628	695,720	890,836	2,405,577	27,961	-	83,640	111,601	1,356,065	595,694	1,951,759	
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	-	-	-	-	-	-	-	-	61,198	61,198	-	(25,206)	(25,206)	
GEORGIA BUILDING AUTHORITY	197,518	10,030	13,892	20,320	22,638	66,880	817	-	28,035	28,852	39,597	2,807	42,404	
GEORGIA BUREAU OF INVESTIGATION	276,347	14,033	19,436	28,430	913	62,812	1,143	-	33,815	34,958	55,421	(16,876)	38,545	
GEORGIA COLLEGE & STATE UNIV	76,535,239	3,886,357	5,382,929	7,873,833	7,344	17,150,463	316,447	-	2,734,306	3,050,753	15,347,213	(1,062,507)	14,284,706	
GEORGIA CONNECTIONS ACADEMY	29,505,990	1,498,274	2,075,236	3,035,533	4,929,491	11,538,534	121,997	-	-	5,916,670	121,997	1,981,361	7,898,031	
GEORGIA CYBER ACADEMY	121,611,162	6,175,251	8,553,240	12,511,177	17,795,436	45,035,104	502,821	-	-	502,821	24,386,047	8,579,689	32,965,736	
GEORGIA DEPARTMENT OF AGRICULTURE	236,785	12,024	16,654	24,360	3,353	56,391	979	-	60,784	61,763	47,480	7,049	54,529	
GEORGIA DEPARTMENT OF AUDITS	-	-	-	-	-	-	-	-	14,882	14,882	-	(21,052)	(21,052)	
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	85,325	4,333	6,001	8,778	45,012	64,124	353	-	-	353	17,102	12,860	29,962	
GEORGIA DEPARTMENT OF DEFENSE	220,842	11,214	15,532	22,720	53,129	102,595	913	-	21,218	22,131	44,296	10,565	54,861	
GEORGIA DEPARTMENT OF DRIVER SERVICES	-	-	-	-	-	1,218	-	-	136,796	136,796	-	(39,389)	(39,389)	
GEORGIA DEPARTMENT OF EARLY CARE & LEARNING	1,426,023	72,412	100,296	146,707	83,844	403,259	5,896	-	82,850	88,746	285,951	(37,327)	248,624	
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	143,783	7,301	10,113	14,792	-	32,206	594	-	102,106	102,700	28,835	(83,329)	(4,494)	
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	5,184,171	263,245	364,617	533,340	89,245	1,250,447	21,435	-	568,791	590,226	1,039,559	(163,492)	876,067	





Schedule B – Schedules of Pension Amounts by Employer (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 Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of
GEORGIA DEPARTMENT OF REVENUE	128,726	6,537	9,054	13,243	7,473	36,307	532	44,183	44,715	25,807	(7,581)	18,226
GEORGIA DEPARTMENT OF TRANSPORTATION	264,242	13,418	18,585	27,185	27,302	86,490	1,093	-	1,093	52,982	28,024	81,006
GEORGIA DEPT OF EDUCATION	65,290,912	3,315,385	4,592,085	6,717,033	2,394,719	17,019,222	269,956	468,488	738,444	13,092,447	1,053,750	14,146,197
GEORGIA DEPT OF LABOR	236,490	12,009	16,633	24,330	51,179	104,151	978	3,799	47,428	47,428	(7,222)	40,206
GEORGIA FINANCING AND INVESTMENT COMMISSION	553,285	28,095	38,914	56,921	240,133	364,063	2,288	-	2,288	110,957	80,782	191,739
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC	2,264,513	114,989	159,269	232,970	650,648	1,157,876	9,363	-	9,363	454,081	322,896	776,977
GEORGIA GENERAL ASSEMBLY	360,787	18,320	25,375	37,117	-	80,812	1,492	-	40,052	41,544	72,362	57,191
GEORGIA GWINNETT COLLEGE	71,090,664	3,609,888	4,999,997	7,313,703	570,839	16,494,427	293,936	1,475,312	1,769,248	14,255,430	(155,520)	14,099,910
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC	2,134,607	108,392	150,133	219,605	281,038	759,168	8,826	-	95,481	104,307	428,044	481,857
GEORGIA HIGHLANDS COLLEGE	28,242,055	1,434,094	1,986,340	2,905,501	38,159	6,364,094	116,771	-	918,800	1,035,571	5,663,243	5,292,714
GEORGIA INST OF TECHNOLOGY	877,804,824	44,573,749	61,738,372	90,307,268	60,126,895	256,746,284	3,629,427	-	3,629,427	176,021,593	23,174,874	199,196,467
GEORGIA MAGNET CHARTER SCHOOL	8,271,526	420,017	581,759	850,962	210,953	2,063,691	34,200	2,141,553	2,175,753	1,658,639	(532,003)	1,126,636
GEORGIA MILITARY COLLEGE	46,934,181	2,383,255	3,301,007	4,828,519	75,632	10,588,413	194,057	3,765,570	3,959,627	9,411,458	(1,153,245)	8,258,213
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	17,788,683	903,285	1,251,126	1,830,074	-	3,984,485	73,550	-	363,013	436,563	3,567,063	3,144,179
GEORGIA PIEDMONT TECHNICAL COLLEGE	15,192,612	771,460	1,068,537	1,562,994	373,335	3,776,326	62,816	487,231	550,047	3,046,485	(777,666)	2,268,819
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	305,281	15,502	21,471	31,407	53,600	121,980	1,262	9,472	10,734	61,204	1,964	63,168
GEORGIA SCHOOL FOR INNOVATION & THE CLASSICS	6,890,085	349,869	484,598	708,842	411,181	1,954,490	28,488	-	128,013	156,501	138,163	1,544,156
GEORGIA SOUTHERN UNIVERSITY	204,919,274	10,405,525	14,412,523	21,081,793	-	45,899,841	847,272	4,456,189	5,303,461	41,091,380	(3,059,231)	38,032,149
GEORGIA STATE UNIVERSITY	471,889,169	23,961,897	33,189,233	48,547,263	11,291,928	116,980,321	1,951,103	12,171,781	14,122,884	94,625,474	(1,843,238)	92,782,236
GEORGIA STUDENT FINANCE COMM	1,419,528	72,082	99,839	146,039	13,736	331,696	5,869	53,467	59,336	284,649	30,858	315,507
GEORGIA TECHNOLOGY AUTHORITY	193,975	9,850	13,643	19,956	102,328	145,777	802	35,791	36,593	38,888	(42,917)	(4,029)
GEORGIA WORLD CONGRESS CENTER AUTHORITY	-	-	-	-	-	-	-	-	-	-	(917)	(917)
GILMER CO SCHOOLS	54,507,753	2,767,830	3,833,677	5,607,677	393,584	12,602,768	225,371	308,671	534,042	10,930,155	(210,952)	10,719,203
State's Proport. Share - DOE	506,046	25,696	35,592	52,061	37,317	150,666	2,092	4,938	7,030	101,471	9,843	111,314
GLASCOCK CO SCHOOLS	8,643,828	438,922	607,944	889,264	208,528	2,144,658	35,739	2,132	37,871	1,733,292	75,676	1,808,968
GLYNN CO SCHOOLS	177,606,644	9,018,627	12,491,553	18,271,910	-	39,782,090	734,344	3,055,284	3,789,628	35,614,532	(1,399,311)	34,215,221
State's Proport. Share - DOE	745,488	37,855	52,432	76,695	10,539	177,521	3,082	41,185	44,267	149,477	(9,180)	140,297
GLYNN CO HEALTH DEPT COASTAL HEALTH DISTRICT	141,717	7,196	9,967	14,580	13,399	45,142	586	-	586	28,433	4,990	33,423
GLYNN CO SCHOOLS	89,698,056	4,554,747	6,308,705	9,228,004	1,182,617	21,274,073	370,871	78,035	448,906	17,986,680	186,487	18,173,167
State's Proport. Share - DOE	525,237	26,671	36,941	54,036	19,998	137,646	2,172	1,743	3,915	105,326	3,931	109,257
GORDON COLLEGE	19,871,032	1,009,024	1,397,583	2,044,302	-	4,450,909	82,160	1,765,825	1,847,985	3,984,638	(977,774)	3,006,864
GOVERNORS OFFICE OF PLANNING AND BUDGET	2,671,358	135,648	187,884	274,825	399,989	998,346	11,045	58,102	69,147	535,667	(34,596)	501,071
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	-	-	-	-	-	-	-	223,353	223,353	-	(837,560)	(837,560)
GRADY CO SCHOOLS	55,105,030	2,798,159	3,875,685	5,669,124	36,544	12,379,512	227,841	1,098,242	1,326,083	11,049,938	(352,685)	10,697,253
GREENE CO SCHOOLS	47,131,699	2,393,284	3,314,899	4,848,840	828,263	11,385,286	194,874	144,381	339,255	9,451,085	571,842	10,022,927
State's Proport. Share - DOE	77,649	3,943	5,461	7,988	18,211	35,603	321	9,223	9,544	15,574	(27,820)	(12,246)
GRIFFIN RESA	6,903,371	350,544	485,533	710,209	791,307	2,337,593	28,543	62,121	90,664	1,384,288	326,590	1,710,878





Schedule B – Schedules of Pension Amounts by Employer (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 Investment Earnings on Pension Plan	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpt	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	
GRIFFIN SPALDING CO SCHOOLS	123,595,489	6,276,013	8,692,803	12,715,322	362,611	28,046,749	511,026	-	8,419,948	8,930,974	24,783,956	(2,885,714)	21,898,242	
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	(9,551)	(9,551)	
GWINNETT CO SCHOOLS	2,461,654,529	124,999,502	173,134,778	253,251,401	29,883,129	581,268,810	10,178,105	-	6,820,626	16,998,731	493,622,513	14,648,386	508,270,899	
State's Proport. Share - DOE	3,278,673	166,487	230,598	337,305	6,176	740,566	13,556	-	446,455	460,011	657,572	(240,977)	416,595	
GWINNETT COUNTY DFCS	-	-	-	-	-	8,515	8,515	-	13,550	13,550	-	(435)	(435)	
GWINNETT COUNTY PUBLIC LIB	23,905,231	1,213,875	1,681,319	2,459,335	733,523	6,088,052	98,840	-	28,169	127,009	4,793,600	214,474	5,008,074	
GWINNETT TECHNICAL COLLEGE	18,570,191	942,969	1,306,091	1,910,474	-	4,159,534	76,781	-	1,123,160	1,199,941	3,723,774	(706,512)	3,017,262	
HABERSHAM CO SCHOOLS	98,910,522	5,022,543	6,956,643	10,175,769	1,060,801	23,215,756	408,962	-	408,962	19,834,009	306,766	20,140,775		
State's Proport. Share - DOE	486,856	24,722	34,242	50,087	54,904	163,955	2,013	-	5,140	7,153	97,633	17,360	114,993	
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	-	-	-	-	-	-	-	-	-	-	(221)	(221)	
HALL CO SCHOOLS	351,149,269	17,830,888	24,697,272	36,125,720	1,861,846	80,515,726	1,451,884	-	1,130,287	2,582,171	70,414,124	893,197	71,307,321	
State's Proport. Share - DOE	646,582	32,833	45,476	66,519	-	144,828	2,673	-	29,715	32,388	129,648	(45,551)	84,097	
HALL COUNTY LIBRARY	3,310,264	168,091	232,820	340,555	145,106	886,572	13,687	-	36,260	49,947	663,787	24,718	688,505	
HANCOCK CO SCHOOLS	13,148,645	667,671	924,780	1,352,713	-	2,945,164	54,365	-	747,636	802,001	2,636,620	(437,200)	2,199,420	
HARALSON CO SCHOOLS	48,828,460	2,479,444	3,434,237	5,023,400	448,696	11,385,777	201,889	-	629,516	831,405	9,791,300	(112,519)	9,678,781	
State's Proport. Share - DOE	324,767	16,491	22,842	33,412	11,375	84,120	1,343	-	2,285	3,628	65,117	4,368	69,485	
HARRIET TUBMAN SCHOOL OF SCIENCE & TECH	-	-	-	-	-	239,367	239,367	-	345,048	345,048	-	11,127	11,127	
HARRIS CO SCHOOLS	70,719,544	3,591,043	4,973,896	7,275,523	421,141	16,261,603	292,401	-	458,688	751,089	14,181,010	98,842	14,279,852	
State's Proport. Share - DOE	206,375	10,479	14,515	21,232	2,426	48,652	853	-	3,525	4,378	41,391	(7,052)	34,339	
HART CO SCHOOLS	42,802,551	2,173,456	3,010,418	4,403,463	10,079	9,597,416	176,974	-	374,860	551,834	8,582,981	(385,478)	8,197,503	
State's Proport. Share - DOE	338,939	17,211	23,838	34,870	3,655	79,574	1,401	-	6,337	7,738	67,953	(3,734)	64,219	
HART COUNTY BOARD OF HEALTH	-	-	-	-	-	15,225	-	-	50,591	50,591	-	(1,066)	(1,066)	
HART COUNTY LIBRARY	202,832	10,300	14,266	20,867	24,304	69,737	839	-	56,497	57,336	40,682	(19,593)	21,089	
HEARD CO SCHOOLS	27,304,068	1,386,464	1,920,368	2,809,002	48,104	6,163,938	112,893	-	539,312	652,205	5,475,151	(91,228)	5,383,923	
State's Proport. Share - DOE	227,632	11,559	16,010	23,418	15,235	66,222	941	-	11,378	12,319	45,636	8,472	54,108	
HEART OF GEORGIA RESA	3,849,378	195,466	270,737	396,018	-	862,221	15,916	-	899,540	915,456	771,893	(399,462)	372,431	
HENRY CO SCHOOLS	535,372,899	27,185,516	37,654,215	55,078,376	1,637,708	121,555,815	2,213,586	-	7,232,526	9,446,112	107,355,505	(3,824,736)	103,530,769	
State's Proport. Share - DOE	910,234	46,220	64,019	93,644	22,538	226,421	3,764	-	99,247	103,011	182,536	(40,252)	142,284	
HENRY COUNTY LIBRARY	4,116,868	209,049	289,550	423,537	106,327	1,028,463	17,022	-	91,162	108,184	825,532	9,343	834,875	
HOUSTON CO SCHOOLS	421,359,814	21,396,085	29,635,368	43,348,877	6,560,087	100,940,417	1,742,181	-	4,718,797	6,460,978	84,493,084	2,445,624	86,938,708	
State's Proport. Share - DOE	1,248,287	63,386	87,795	128,422	31,435	311,038	5,161	-	52,146	57,307	250,303	(7,751)	242,552	
HOUSTON COUNTY PUBLIC LIBRARY	1,234,116	62,667	86,799	126,964	7,242	283,672	5,103	-	4,552	9,655	247,473	(8,051)	239,422	
INTERNATIONAL ACAD OF SMYRNA CHARTER SCHOOL	4,313,204	219,019	303,359	443,736	42,261	1,008,375	17,834	-	120,088	137,922	864,916	(155,662)	709,254	
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	2,400,916	121,915	168,863	247,003	156,580	694,361	9,927	-	112,976	122,903	481,444	298,627	780,071	
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	8,650,618	439,267	608,421	889,963	527,243	2,464,894	35,767	-	453,860	489,627	1,734,672	301,734	2,036,406	
INTERNATIONAL COMMUNITY SCHOOL	6,327,647	321,309	445,040	650,979	632,507	2,049,835	26,163	-	192,727	218,890	1,268,860	62,566	1,331,426	
IRWIN CO SCHOOLS	24,470,917	1,242,600	1,721,105	2,517,532	115,311	5,596,548	101,179	-	761,899	863,078	4,907,039	(339,783)	4,567,256	
State's Proport. Share - DOE	323,882	16,446	22,779	33,320	2,131	74,676	1,339	-	25,202	26,541	64,946	2,751	67,697	





Schedule B – Schedules of Pension Amounts by Employer (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 Investment Earnings on Pension Plan	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Employer Pension Expense
IVY PREP ACADEMY FOR GIRLS	6,585,394	334,397	463,168	677,496	382,980	1,858,041	27,228	-	19,780	47,008	1,320,542	124,887	1,445,429
IVY PREP YOUNG MENS ACADEMY	-	-	-	-	-	-	-	-	-	-	-	(1,497)	(1,497)
IVY PREPARATORY ACADEMY	-	-	-	-	-	-	-	-	2,291	2,291	-	(136,717)	(136,717)
JACKSON BUTTS COUNTY LIBRARY	-	-	-	-	-	-	-	-	-	-	-	(192)	(192)
JACKSON CO SCHOOLS	127,581,269	6,478,405	8,973,133	13,125,373	7,348,996	35,925,907	527,506	-	455,697	983,203	25,583,209	3,758,196	29,341,405
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	(1,384)	(1,384)
JASPER CO SCHOOLS	32,034,155	1,626,651	2,253,048	3,295,627	1,181,400	8,356,726	132,450	-	108,391	240,841	6,423,641	320,876	6,744,517
State's Proport. Share - DOE	475,932	24,167	33,474	48,963	13,955	120,559	1,968	-	21,325	23,293	95,438	(3,472)	91,966
JEFF DAVIS CO SCHOOLS	35,825,075	1,819,149	2,519,674	3,685,631	15,769	8,040,223	148,125	-	629,365	777,490	7,183,824	(332,404)	6,851,420
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	34,882	34,882	-	(26,508)	(26,508)
JEFFERSON CITY SCHOOLS	52,029,779	2,642,002	3,659,394	5,352,747	2,155,992	13,810,135	215,126	-	215,126	10,433,258	1,195,078	11,628,336	
State's Proport. Share - DOE	457,627	23,238	32,186	47,080	9,887	112,391	1,892	-	2,803	4,695	91,769	5,358	97,127
JEFFERSON CO SCHOOLS	30,435,415	1,545,469	2,140,604	3,131,151	21,341	6,838,565	125,840	-	1,446,860	1,572,700	6,103,052	(614,671)	5,488,381
JEFFERSON COUNTY REG.LIB.	276,347	14,033	19,436	28,430	-	61,899	1,143	-	28,375	29,518	55,421	(19,518)	35,903
JEKYLL ISLAND STATE PARK AUTHORITY	30,115	1,529	2,118	3,098	26,247	32,992	125	-	19,286	19,411	6,029	5,022	11,051
JENKINS CO SCHOOLS	16,160,123	820,589	1,136,585	1,662,530	91,487	3,711,191	66,817	-	814,352	881,169	3,240,502	(331,775)	2,908,727
State's Proport. Share - DOE	260,109	13,208	18,294	26,760	26,478	84,740	1,075	-	9,136	10,211	52,159	2,221	54,380
JOHNSON CO SCHOOLS	13,509,136	685,976	950,134	1,389,800	-	3,025,910	55,856	-	589,368	645,224	2,708,917	(151,960)	2,556,957
State's Proport. Share - DOE	256,271	13,013	18,024	26,365	4,268	61,670	1,060	-	2,322	3,382	51,398	(271)	51,127
JONES CO SCHOOLS	63,748,858	3,237,081	4,483,628	6,558,389	447,122	14,726,220	263,580	-	1,819,319	2,082,899	12,783,226	(504,281)	12,278,945
State's Proport. Share - DOE	261,880	13,298	18,419	26,942	6,239	64,898	1,083	-	7,217	8,300	52,514	(5,992)	46,522
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	-	-	-	-	-	-	-	-	941,938	941,938	-	(777,417)	(777,417)
KENNESAW STATE UNIVERSITY	310,473,943	15,765,449	21,836,467	31,941,102	12,933,922	82,476,940	1,283,705	-	1,353,250	2,636,955	62,257,699	3,315,852	65,573,551
KINCHAFONNEE REG LIB	724,526	36,790	50,958	74,538	-	162,286	2,996	-	20,496	23,492	145,299	(9,148)	136,151
KIPP METRO ATLANTA COLLABORATIVE	92,685,915	4,706,466	6,518,849	9,535,390	6,385,044	27,145,749	383,225	-	383,225	18,585,832	3,949,517	22,535,349	
LAKE BLACKSHEAR REG LIB	940,054	47,735	66,116	96,711	-	210,562	3,887	-	36,714	40,601	188,511	(37,931)	150,580
LAMAR CO SCHOOLS	30,734,791	1,560,671	2,161,660	3,161,950	-	6,884,281	127,078	-	551,879	678,957	6,163,087	(307,747)	5,855,340
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	(35,878)	(35,878)
LANIER CO SCHOOLS	20,915,896	1,062,081	1,471,071	2,151,797	-	4,684,949	86,480	-	493,571	580,051	4,194,161	(293,402)	3,900,759
State's Proport. Share - DOE	195,746	9,940	13,767	20,138	31,669	75,514	809	-	74,611	75,420	39,264	(15,687)	23,577
LANIER TECHNICAL COLLEGE	14,486,095	735,584	1,018,846	1,490,308	18,900	3,263,638	59,895	-	1,393,339	1,453,234	2,904,818	(642,531)	2,262,287
LATIN ACADEMY CHARTER SCHOOL	-	-	-	-	-	-	-	-	-	-	-	(3,149)	(3,149)
LAURENS CO SCHOOLS	79,067,833	4,014,958	5,561,053	8,134,382	321,221	18,031,614	326,919	-	2,411,594	2,738,513	15,855,048	(731,680)	15,123,368
State's Proport. Share - DOE	322,405	16,371	22,676	33,169	529	72,745	1,333	-	7,655	8,988	64,651	(4,507)	60,144
LEADERSHIP PREPARATORY ACAD CHARTER SCHOOL	4,270,689	216,860	300,369	439,362	12,927	969,518	17,658	-	366,328	383,986	856,389	(212,933)	643,456
LEE CO SCHOOLS	71,926,792	3,652,346	5,058,805	7,399,722	199,909	16,310,782	297,393	-	1,018,685	1,316,078	14,423,108	(143,737)	14,279,371
State's Proport. Share - DOE	413,340	20,989	29,071	42,524	49,796	142,380	1,709	-	20,097	21,806	82,889	14,615	97,504
LEE COUNTY LIBRARY	741,355	37,645	52,141	76,270	582	166,638	3,065	-	35,355	38,420	148,656	(1,736)	146,920





Schedule B – Schedules of Pension Amounts by Employer (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 Investment Earnings on Pension Plan	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Employer Pension Expense
LIBERTY CO SCHOOLS	125,619,085	6,378,768	8,835,128	12,923,506	-	28,137,402	519,393	-	4,137,416	4,656,809	25,189,735	(1,329,933)	23,859,802
State's Proport. Share - DOE	223,499	11,349	15,719	22,993	-	50,061	924	-	43,945	44,869	44,810	(13,577)	31,233
LIBERTY TECH CHARTER SCHOOL	6,691,681	339,795	470,644	688,430	604,629	2,103,498	27,668	-	27,668	1,341,857	353,120	1,694,977	
LINCOLN CO SCHOOLS	15,849,823	804,833	1,114,761	1,630,606	87,014	3,637,214	65,534	-	175,116	240,650	3,178,280	(101,706)	3,076,574
State's Proport. Share - DOE	161,203	8,186	11,338	16,584	4,444	40,552	667	-	65,610	66,277	32,325	(18,386)	13,939
LINCOLN COUNTY LIBRARY	81,487	4,138	5,731	8,383	9,846	28,098	337	-	7,971	8,308	16,330	(1,012)	15,318
LIVE OAK PUBLIC LIBRARIES	9,655,625	490,300	679,106	993,357	384,380	2,547,143	39,923	-	107,089	147,012	1,936,194	52,438	1,988,632
LONG CO SCHOOLS	41,321,318	2,098,241	2,906,239	4,251,076	493,151	9,748,707	170,850	-	191,439	362,289	8,285,959	283,201	8,569,160
State's Proport. Share - DOE	328,605	16,686	23,112	33,806	7,489	81,093	1,359	-	14,135	15,494	65,891	(2,904)	62,987
LOWNDES CO SCHOOLS	124,706,193	6,332,413	8,770,922	12,829,590	275,701	28,208,626	515,618	-	2,141,172	2,656,790	25,006,682	(634,731)	24,371,951
State's Proport. Share - DOE	132,564	6,731	9,324	13,638	-	29,693	548	-	95,784	96,332	26,598	(37,793)	(11,195)
LUMPKIN CO SCHOOLS	51,423,646	2,611,224	3,616,763	5,290,389	30,683	11,549,059	212,619	-	506,136	718,755	10,311,714	(2,073)	10,309,641
State's Proport. Share - DOE	4,429	225	311	456	2,336	3,328	18	-	-	18	882	668	1,550
MACON CO SCHOOLS	15,136,516	768,612	1,064,592	1,557,222	71,256	3,461,682	62,584	-	631,833	694,417	3,035,245	(335,243)	2,700,002
State's Proport. Share - DOE	96,544	4,902	6,790	9,932	406	22,030	399	-	1,844	2,243	19,349	(2,397)	16,952
MADISON CO SCHOOLS	68,576,080	3,482,201	4,823,140	7,055,006	32,685	15,393,032	283,539	-	839,180	1,122,719	13,751,205	(475,341)	13,275,864
State's Proport. Share - DOE	320,929	16,296	22,572	33,017	14,303	86,188	1,327	-	1,685	3,012	64,349	2,183	66,532
MARIETTA CITY SCHOOLS	167,241,550	8,492,301	11,762,548	17,205,564	3,830,589	41,291,002	691,487	-	691,487	33,536,084	1,960,808	1,960,808	35,496,892
State's Proport. Share - DOE	547,380	27,795	38,499	56,314	-	122,608	2,263	-	150,921	153,184	109,762	(80,782)	28,980
MARION CO SCHOOLS	15,408,434	782,420	1,083,717	1,585,197	-	3,451,334	63,709	-	753,332	817,041	3,089,777	(407,765)	2,682,012
MCDUFFIE CO SCHOOLS	43,522,649	2,210,022	3,061,065	4,477,546	260,803	10,009,436	179,951	-	2,128,887	2,308,838	8,727,375	(996,034)	7,731,341
State's Proport. Share - DOE	81,192	4,123	5,710	8,353	3,937	22,123	336	-	110	446	16,277	(18,721)	(2,444)
MCINTOSH CO SCHOOLS	18,145,632	921,411	1,276,231	1,866,796	108,813	4,173,251	75,026	-	328,991	404,017	3,638,657	(191,981)	3,446,676
State's Proport. Share - DOE	392,968	19,954	27,639	40,428	51,426	139,447	1,625	-	10,591	12,216	78,792	53,294	132,086
MERIWETHER CO SCHOOLS	29,380,216	1,491,888	2,066,390	3,022,593	-	6,580,871	121,477	-	1,456,826	1,578,303	5,891,448	(804,538)	5,086,910
State's Proport. Share - DOE	361,377	18,350	25,417	37,178	945	81,890	1,494	-	11,640	13,134	72,471	(6,301)	66,170
METRO RESA	12,729,990	646,412	895,334	1,309,643	48,470	2,899,859	52,634	-	1,120,724	1,173,358	2,552,685	(379,497)	2,173,188
MIDDLE GEORGIA REG LIBRARY	4,995,215	253,650	351,327	513,900	461,175	1,580,052	20,654	-	36,995	57,649	1,001,663	75,616	1,077,279
MIDDLE GEORGIA RESA	2,870,942	145,783	201,921	295,358	79,327	722,389	11,870	-	126,638	138,508	575,704	(19,500)	556,204
MIDDLE GEORGIA STATE COLLEGE	63,162,505	3,207,307	4,442,389	6,498,066	716,136	14,863,898	261,156	-	118,331	379,487	12,665,652	205,227	12,870,879
MILLER CO SCHOOLS	10,535,449	534,976	740,986	1,083,872	43,561	2,359,834	43,561	-	484,485	528,046	2,112,617	(322,301)	1,790,316
MITCHELL CO SCHOOLS	23,026,293	1,169,244	1,619,501	2,368,911	193,072	5,350,728	95,206	-	438,347	533,553	4,617,332	(251,848)	4,365,484
State's Proport. Share - DOE	379,387	19,265	26,683	39,031	2,436	54,097	1,569	-	29,449	31,018	76,089	(17,173)	58,916
MONROE CO SCHOOLS	56,489,129	2,868,442	3,973,032	5,811,518	616,696	13,269,688	233,563	-	1,300,325	1,533,888	11,327,473	(35,620)	11,291,853
State's Proport. Share - DOE	204,603	10,389	14,390	21,049	8,269	54,097	846	-	8,374	9,220	41,024	(4,202)	36,822
MONTGOMERY CO SCHOOLS	13,026,119	661,449	916,162	1,340,108	634,636	3,552,355	53,859	-	21,800	75,659	2,612,064	171,768	2,783,832
MORGAN CO SCHOOLS	44,755,288	2,272,613	3,147,760	4,604,358	-	10,024,731	185,048	-	925,035	1,110,083	8,974,538	(446,768)	8,527,770
State's Proport. Share - DOE	426,626	21,663	30,006	43,891	13,519	109,079	1,764	-	12,366	14,130	85,553	49,766	135,319





Schedule B – Schedules of Pension Amounts by Employer (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 Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Inflows of Resources	Proport. Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Employer Pension Expense
MOULTRIE-COLOQUITT CNTY LIB	575,429	29,219	40,471	59,199	2,790	131,679	2,379	-	47,503	49,882	115,387	(8,543)	106,844
MOUNTAIN EDUCATION CENTER INC.	5,570,644	282,870	391,798	573,100	146,990	1,394,758	23,033	-	1,043,067	1,066,100	1,117,060	(20,664)	1,096,396
MOUNTAIN REG LIBRARY	1,310,879	66,565	92,198	134,861	56,192	349,816	5,420	-	-	5,420	262,860	4,932	267,792
MURRAY CO SCHOOLS	80,412,370	4,083,232	5,655,618	8,272,706	46,693	18,058,249	332,478	-	1,407,763	1,740,241	16,124,673	(639,942)	15,484,731
State's Proport. Share - DOE	72,630	3,688	5,108	7,472	-	16,268	300	-	37,204	37,504	14,567	(38,555)	(23,988)
MUSCOGEE CO SCHOOL DISTRICT	380,643,450	19,328,563	26,771,677	39,160,038	-	85,260,278	1,573,832	-	15,137,522	16,711,354	76,328,442	(5,686,064)	70,642,378
State's Proport. Share - DOE	402,121	20,419	28,282	41,370	-	90,071	1,663	-	129,168	130,831	80,634	(88,113)	(7,479)
N E GA REG LIBRARY	1,783,563	90,567	125,443	183,490	26,899	426,399	7,374	-	57,975	65,349	357,652	(39,936)	317,716
NEW LIFE ACADEMY OF EXCELLENCE INC.	4,801,241	243,801	337,684	493,945	61,622	1,137,052	19,852	-	52,463	72,315	962,760	39,299	1,002,059
NEWTON CO SCHOOLS	264,939,214	13,453,257	18,633,887	27,256,556	5,303,577	64,647,277	1,095,434	-	1,380,177	2,475,611	53,126,862	1,632,223	54,759,085
State's Proport. Share - DOE	311,481	15,817	21,907	32,045	2,688	72,457	1,288	-	6,903	8,191	62,470	3,349	65,819
NEWTON COUNTY DFCS	-	-	-	-	-	-	-	-	8,154	8,154	-	(11,742)	(11,742)
NEWTON COUNTY LIBRARY	1,015,045	51,543	71,391	104,426	16,768	244,128	4,197	-	70,352	74,549	203,552	(11,378)	192,174
NORTH GA TECHNICAL INSTITUTE	10,723,519	544,526	754,214	1,103,220	-	2,401,960	44,338	-	362,681	407,019	2,150,343	(237,114)	1,913,229
NORTH GEORGIA RESA	4,947,977	251,252	348,004	509,041	70,084	1,178,381	20,458	-	131,998	152,456	992,199	33,718	1,025,917
NORTHEAST GEORGIA RESA	10,455,143	530,898	735,338	1,075,610	14,129	2,355,975	43,228	-	291,626	334,854	2,096,501	(242,733)	1,853,768
NORTHSIDE EDUC INC. DBA ATLANTA CLASSICAL ACAD	9,511,252	482,969	668,952	978,504	730,575	2,861,000	39,326	-	724,400	763,726	1,907,231	278,241	2,185,472
NORTHWEST CLASSICAL ACADEMY	6,732,720	341,878	473,530	692,652	2,646,562	4,154,622	27,838	-	-	27,838	1,350,075	923,683	2,273,758
NORTHWEST GA REGIONAL LIBRARY	1,596,379	81,062	112,278	164,233	-	357,573	6,600	-	49,313	55,913	320,119	(39,971)	280,148
NORTHWEST GEORGIA PUBLIC HEALTH	98,021	4,977	6,894	10,084	45,038	66,993	405	-	14,630	15,035	19,654	7,521	27,175
NORTHWEST GEORGIA RESA	9,749,513	495,067	685,709	1,003,016	16,751	2,200,543	40,311	-	550,125	590,436	1,955,032	(136,825)	1,818,207
OCMULGEE REGIONAL LIBRARY	790,661	40,149	55,609	81,342	18,093	195,193	3,269	-	80,857	84,126	158,547	(46,317)	112,230
OCONEE CO SCHOOLS	109,525,982	5,561,582	7,703,257	11,267,872	1,010,502	25,543,213	452,853	-	2,341,342	2,794,195	21,962,663	567,200	22,529,863
State's Proport. Share - DOE	472,979	24,017	33,266	48,659	1,118	107,060	1,956	-	90,880	92,836	94,859	(8,217)	86,642
OCONEE FALL LINE TECHNICAL COLLEGE	10,954,399	556,250	770,452	1,126,972	-	2,453,674	45,293	-	686,759	732,052	2,196,631	(357,670)	1,838,961
OCONEE REG LIBRARY	1,353,689	68,739	95,209	139,266	18,846	322,060	5,597	-	37,589	43,186	271,459	(17,053)	254,406
OCONEE RESA	3,226,415	163,833	226,922	331,929	20,075	742,759	13,340	-	72,039	85,379	646,966	(49,393)	597,573
ODYSSEY CHARTER SCHOOL	4,076,124	206,980	286,685	419,346	21,727	934,738	16,853	-	202,955	219,808	817,358	(63,951)	753,407
OFFICE OF COMMISSIONER OF INSURANCE & SAFETY FIRE	133,745	6,791	9,407	13,759	39,582	69,539	553	-	-	553	26,806	18,718	45,524
OGEECHEE TECH	16,038,778	814,428	1,128,050	1,650,046	206,443	3,798,967	66,315	-	479,132	545,447	3,216,158	(208,015)	3,008,143
OGLETHORPE CO SCHOOLS	29,509,828	1,498,469	2,075,506	3,035,928	-	6,609,903	122,013	-	527,743	649,756	5,917,445	(182,964)	5,734,481
State's Proport. Share - DOE	176,260	8,950	12,397	18,133	72	39,552	729	-	5,927	6,656	35,343	(3,885)	31,458
OHOOPEE REG LIB	849,119	43,117	59,721	87,356	5,146	195,340	3,511	-	28,584	32,095	170,276	(6,378)	163,898
OKEFENOKEE REG LIB	1,322,984	67,179	93,049	136,107	45,187	341,522	5,470	-	32,840	38,310	265,293	4,397	269,690
OKEFENOKEE RESA	4,038,038	205,046	284,006	415,427	96,912	1,001,391	16,696	-	110,977	127,673	809,719	(39,129)	770,590
PATAULA CHARTER ACADEMY	7,368,378	374,156	518,238	758,048	173,666	1,824,108	30,466	-	185,500	215,966	1,477,529	145,771	1,623,300
PAULDING CO SCHOOLS	432,281,441	21,950,670	30,403,515	44,472,478	16,289,995	113,116,658	1,787,338	-	-	1,787,338	86,683,125	7,453,007	94,136,132
State's Proport. Share - DOE	923,225	46,880	64,933	94,980	13,881	220,674	3,817	-	5,508	9,325	185,126	892	186,018





Schedule B – Schedules of Pension Amounts by Employer (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Outflows of Resources	Diff between Expected & Actual	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Employer Pension Expense
PEACH CO SCHOOLS	49,621,187	2,519,697	3,489,991	5,104,955	1,166,910	12,281,553	205,167	-	-	205,167	9,950,280	465,722	10,416,002
State's Proport. Share - DOE	131,383	6,871	9,241	13,517	-	29,429	543	-	9,102	9,645	26,354	(6,102)	20,252
PEACH PUBLIC LIBRARY	557,419	28,305	39,205	57,346	25,447	150,303	2,305	-	14,124	16,429	111,783	(678)	111,105
PELHAM CITY SCHOOLS	17,817,617	904,755	1,253,161	1,833,050	38,305	4,029,271	73,670	-	7,12,446	786,116	3,572,883	(338,892)	3,233,991
State's Proport. Share - DOE	95,068	4,827	6,686	9,780	1,473	22,766	393	-	14,374	14,767	19,067	(3,554)	15,513
PICKENS CO SCHOOLS	56,236,991	2,855,639	3,955,299	5,785,579	11,755	12,608,272	232,521	-	2,263,767	2,496,288	11,276,899	(666,528)	10,610,371
State's Proport. Share - DOE	299,376	15,202	21,056	30,799	47,595	114,652	1,238	-	54,825	56,063	60,028	30,124	90,152
PIEDMONT REG LIBRARY	1,306,155	66,325	91,865	134,375	30,785	323,350	5,401	-	21,338	26,739	261,930	10,370	272,300
PIERCE CO SCHOOLS	44,597,333	2,264,593	3,136,650	4,588,108	130,896	10,120,247	184,395	-	1,193,799	1,378,194	8,942,869	(440,009)	8,502,860
State's Proport. Share - DOE	330,082	16,761	23,216	33,958	44,420	118,355	1,365	-	42,524	43,889	66,200	(6,529)	59,671
PIKE CO SCHOOLS	40,499,656	2,056,518	2,848,450	4,166,545	1,168,657	10,240,170	167,452	-	55,810	223,262	8,121,177	295,921	8,417,098
State's Proport. Share - DOE	279,595	14,197	19,665	28,764	29,742	92,368	1,156	-	184,881	186,037	56,058	(49,805)	6,253
PINE MOUNTAIN REGIONAL LIBRARY	931,787	47,315	65,535	95,861	38,124	246,835	3,853	-	45,121	48,974	186,850	(7,775)	179,075
PIONEER RESA	15,259,337	774,849	1,073,230	1,569,858	901,365	4,319,302	63,092	-	-	3,059,871	548,405	3,608,276	3,608,276
POLK SCHOOL DISTRICT	103,501,550	5,255,670	7,279,542	10,648,087	3,140,530	26,323,829	427,944	-	1,555,332	1,983,276	20,754,635	896,495	21,651,130
State's Proport. Share - DOE	384,406	19,520	27,036	39,547	25,403	111,506	1,589	-	37,370	38,959	77,086	(19,184)	57,902
PROSECUTING ATTORNEYS COUNCIL OF GA	444,931	22,593	31,293	45,774	43,772	143,432	1,840	-	798	2,638	89,229	41,182	130,411
PULASKI CO SCHOOLS	17,075,081	867,050	1,200,936	1,756,659	215,095	4,039,740	70,600	-	591,544	662,144	3,423,969	(240,481)	3,183,488
State's Proport. Share - DOE	122,821	6,237	8,638	12,636	10,558	38,069	508	-	18,325	18,833	24,628	3,984	28,612
PURPOSE BUILT SCHOOLS ATLANTA INC	31,717,655	1,610,580	2,230,788	3,263,066	-	7,104,434	131,142	-	3,609,417	3,740,559	6,360,177	28,612	6,388,789
PUTNAM CO SCHOOLS	44,460,931	2,257,666	3,127,057	4,574,075	419,620	10,378,418	183,831	-	186,874	370,705	8,915,532	156,738	9,072,270
QUITMAN CO SCHOOLS	4,728,906	240,128	332,597	486,503	82,861	1,142,089	19,552	-	190,004	209,556	948,256	(128,599)	819,657
State's Proport. Share - DOE	206,965	10,509	14,556	21,292	-	46,357	856	-	4,868	5,724	41,496	(1,652)	39,844
RABUN CO SCHOOLS	37,023,761	1,880,017	2,603,981	3,808,950	503,907	8,796,855	153,081	-	198,739	351,820	7,424,182	114,100	7,538,282
State's Proport. Share - DOE	397,692	20,194	27,971	40,914	34,619	123,698	1,644	-	1,703	3,347	79,747	1,997	81,744
RANDOLPH CO SCHOOLS	11,176,127	567,509	786,047	1,149,783	71,866	2,575,205	46,210	-	805,585	851,795	2,241,084	(363,589)	1,877,495
State's Proport. Share - DOE	115,735	5,877	8,140	11,907	711	26,635	479	-	4,756	5,235	23,216	(1,923)	21,293
REGION IV DFCS	-	-	-	-	-	-	-	-	-	-	-	(336)	(336)
RESURGENCE HALL INC	5,275,992	267,908	371,075	542,786	1,029,054	2,210,823	21,814	-	-	21,814	1,057,958	570,302	1,628,260
RICHMOND CO SCHOOLS	377,649,686	19,176,543	26,561,117	38,852,044	4,339,667	88,929,371	1,561,454	-	6,684,633	8,246,087	75,728,109	(2,193,720)	73,534,389
State's Proport. Share - DOE	639,791	32,488	44,998	65,821	141	143,448	2,645	-	44,884	47,529	128,297	(79,559)	48,738
RICHMOND COUNTY DFCS	70,563	3,583	4,963	7,259	8,222	24,027	292	-	72	364	14,159	9,358	23,517
RISE PREPARATORY CHARTER SCHOOL	10,149,862	515,396	713,867	1,044,203	801,812	3,075,278	41,966	-	856,010	897,976	2,035,298	277,972	2,313,270
ROCKDALE CO SCHOOLS	250,921,078	12,741,435	17,647,954	25,814,391	3,771,239	59,975,019	1,037,474	-	61,200	1,098,674	50,315,883	717,845	51,033,728
State's Proport. Share - DOE	772,356	39,219	54,322	79,459	44,571	217,571	3,193	-	22,156	25,349	154,867	(21,458)	133,409
RODDENBERY MEMORIAL LIBRARY	537,342	27,286	37,793	55,281	4,669	125,029	2,222	-	29,964	32,186	107,737	(25,531)	82,206
ROME CITY SCHOOLS	90,925,971	4,617,099	6,395,068	9,354,330	2,771,087	23,137,584	375,948	-	107,547	483,495	18,232,920	1,493,778	19,726,698
State's Proport. Share - DOE	306,462	15,562	21,554	31,528	20,647	89,291	1,267	-	10,655	11,922	61,446	(186)	61,260





Schedule B – Schedules of Pension Amounts by Employer (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 Investment Earnings on Pension Plan	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Inflows of Resources	Proport. Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Employer Pension Expense
SARA HIGHTOWER REGIONAL LIB	2,259,790	114,749	158,937	232,484	21,384	527,554	9,343	-	46,868	56,211	453,142	(20,688)	432,454
SATILLA REG LIBRARY	302,919	15,382	21,305	31,164	5,171	73,022	1,252	-	18,895	20,147	60,753	(33,255)	27,498
SAVANNAH CLASSICAL ACADEMY	6,530,774	331,624	459,327	671,876	557,749	2,020,576	27,003	-	-	27,003	1,309,570	132,907	1,442,477
SAVANNAH STATE UNIVERSITY	32,736,243	1,662,302	2,302,428	3,367,856	-	7,332,586	135,353	-	4,801,530	4,936,883	6,564,434	(3,077,793)	3,486,641
SAVANNAH TECH COLLEGE	12,495,567	634,508	878,847	1,285,526	-	2,798,881	51,665	-	859,281	910,946	2,505,658	(680,158)	1,825,500
SCHLEY CO SCHOOLS	15,733,792	798,941	1,106,600	1,618,669	24,484	3,548,694	65,054	-	544,266	609,320	3,155,004	(163,168)	2,991,836
SCHOOL FOR ARTS INFUSED LEARNING	6,072,557	308,356	427,099	624,736	248,654	1,608,845	25,108	-	20,243	45,351	1,217,696	293,912	1,511,608
SCINTILLA CHARTER ACADEMY	8,479,673	430,586	596,398	872,376	1,096,237	2,995,597	35,061	-	-	35,061	1,700,379	487,295	2,187,674
SCREVEN CO SCHOOLS	28,346,571	1,439,401	1,993,690	2,916,253	-	6,349,344	117,204	-	1,165,630	1,282,834	5,684,196	(403,230)	5,280,966
SCREVEN-JENKINS REG LIBRARY	565,981	28,740	39,807	58,227	14,413	141,187	2,340	-	36,248	38,588	113,481	(8,161)	105,320
SE HEALTH UNIT	260,109	13,208	18,294	26,760	52,202	110,464	1,075	-	26,143	27,218	52,152	19,753	71,905
SECRETARY OF STATE	408,026	20,719	28,698	41,977	11,997	103,391	1,687	-	6,512	8,199	81,824	17,531	99,355
SEMINOLE CO SCHOOLS	17,862,198	907,018	1,256,296	1,837,637	282,050	4,283,001	73,854	-	264,369	338,223	3,581,819	(162,219)	3,419,600
State's Proport. Share - DOE	295,538	15,007	20,786	30,405	11,031	77,229	1,222	-	1,247	2,469	59,272	10,296	69,568
SEQUOYAH REG LIB	4,526,074	229,828	318,331	465,636	48,614	1,062,409	18,714	-	18,148	36,862	907,594	(9,675)	897,919
SEVEN PILLARS CAREER ACADEMY	2,423,354	123,055	170,441	249,311	553,084	1,095,891	10,020	-	-	10,020	485,949	338,957	824,906
SLAM ACADEMY OF ATLANTA	1,661,332	84,360	116,846	170,915	216,156	588,277	6,869	-	-	6,869	333,148	211,666	544,814
SOCIAL CIRCLE CITY SCHOOLS	27,266,277	1,384,545	1,917,711	2,805,114	845,665	6,953,035	112,737	-	-	112,737	5,467,560	434,333	5,901,893
State's Proport. Share - DOE	315,319	16,011	22,177	32,440	21,827	92,455	1,304	-	364	1,668	63,215	(5,136)	58,079
SOUTH GA REG LIBRARY	1,418,347	72,022	99,756	145,917	57,204	374,899	5,864	-	24,804	30,668	284,422	(1,187)	283,235
SOUTH GA TECHNICAL INSTITUTE	6,918,133	351,293	486,571	711,727	90,239	1,639,830	28,604	-	349,931	378,535	1,387,251	(291,456)	1,095,795
SOUTH GEORGIA STATE COLLEGE	15,736,154	799,061	1,106,766	1,618,912	118,541	3,643,280	65,064	-	445,215	510,279	3,155,500	(19,235)	3,136,265
SOUTHEASTERN TECHNICAL COLLEGE	10,875,865	552,262	764,929	1,118,893	-	2,436,084	44,968	-	680,147	725,115	2,180,891	(376,092)	1,804,799
SOUTHERN CRESCENT TECHNICAL COLLEGE	16,614,797	843,677	1,168,563	1,709,306	-	3,721,546	68,697	-	966,778	1,035,475	3,331,686	(945,444)	2,386,242
SOUTHERN REGIONAL TECHNICAL COLLEGE	19,661,999	998,410	1,382,881	2,022,798	-	4,404,089	81,296	-	522,213	603,509	3,942,725	(14,343)	3,928,382
SOUTHWEST GA REG LIB	1,035,417	52,577	72,824	106,522	15,225	247,148	4,281	-	99,519	103,800	207,626	(32,429)	175,197
SOUTHWEST GEORGIA RESA	1,910,222	96,998	134,351	196,521	79,821	507,691	7,898	-	203,970	211,868	383,046	32,808	415,854
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	5,116,560	259,812	359,861	526,384	421,322	1,567,379	21,155	-	40,839	61,994	1,025,992	381,037	1,407,029
SPRING CREEK CHARTER ACADEMY	4,385,539	222,692	308,447	451,178	-	889,268	18,133	-	-	18,133	879,397	609,462	1,488,859
STATE ACCOUNTING OFFICE	-	-	-	-	-	-	-	-	40,346	40,346	-	(35,583)	(35,583)
STATE BOARD OF WORKERS COMPENSATION	112,488	5,712	7,912	11,573	47,138	72,335	465	-	-	465	22,559	15,726	38,285
STATE OF GEORGIA DEPT OF LAW	149,983	7,616	10,549	15,430	-	33,595	620	-	3,471	4,091	30,062	(1,727)	28,335
STATE ROAD TOLL AND AUTHORITY	112,192	5,697	7,891	11,542	41,284	66,414	464	-	-	464	22,503	(6,578)	15,925
STATESBORO REGIONAL LIBRARY	2,033,043	103,235	142,989	209,156	12,135	467,515	8,406	-	147,655	156,061	407,683	(40,572)	367,111
STEPHENS CO SCHOOLS	46,802,208	2,376,553	3,291,725	4,814,942	161,016	10,644,236	193,511	-	798,997	992,508	9,385,000	(326,902)	9,058,098
State's Proport. Share - DOE	335,101	17,016	23,569	34,475	362	75,422	1,386	-	6,589	7,975	67,205	(7,197)	60,008
STEWART CO SCHOOLS	7,861,434	399,193	552,916	808,773	-	1,760,882	32,504	-	398,756	431,260	1,576,421	(145,257)	1,431,164





Schedule B – Schedules of Pension Amounts by Employer (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 Investment Earnings on Pension Plan	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of	Total Employer Pension Expense	
SUMTER CO SCHOOLS	42,616,253	2,163,996	2,997,316	4,384,297	-	9,545,609	176,204	-	1,998,099	2,174,303	8,545,608	(1,057,082)	7,488,526	
State's Proport. Share - DOE	153,526	7,796	10,798	15,795	691	35,080	635	-	21,439	22,074	30,782	(10,810)	19,972	
TALBOT CO SCHOOLS	6,832,808	346,961	480,570	702,949	-	1,530,480	28,251	-	625,014	653,265	1,370,146	(253,525)	1,116,621	
TALIAFERRO CO SCHOOLS	4,828,108	245,165	339,574	496,709	14,733	1,096,181	19,963	-	282,347	302,310	968,159	(65,804)	902,355	
State's Proport. Share - DOE	93,002	4,722	6,541	9,568	3,472	24,303	385	-	968	1,353	18,655	1,402	20,057	
TAPESTRY PUBLIC CHARTER SCHOOL	6,119,501	310,740	430,401	629,565	196,058	1,566,764	25,302	-	377,923	403,225	1,227,099	9,795	1,236,894	
TATTNALL CO SCHOOLS	46,740,797	2,373,435	3,287,406	4,808,624	498,412	10,967,877	193,257	-	1,316,398	1,509,655	9,372,695	(118,302)	9,254,393	
State's Proport. Share - DOE	245,642	12,473	17,277	25,271	1,816	56,837	1,016	-	20,329	21,345	49,260	(6,084)	43,176	
TAYLOR CO SCHOOLS	17,419,925	884,560	1,225,190	1,792,136	53,060	3,954,946	72,026	-	587,186	659,212	3,493,139	(266,666)	3,226,473	
TECHNICAL COLLEGE SYSTEM OF GEORGIA	17,961,400	912,056	1,263,274	1,847,842	348,571	4,371,743	74,264	-	833,291	907,555	3,601,712	(209,981)	3,391,731	
TELFAIR CO SCHOOLS	21,690,614	1,101,420	1,525,559	2,231,498	84,584	4,943,061	89,683	-	521,713	611,396	4,349,510	(145,886)	4,203,624	
State's Proport. Share - DOE	193,089	9,805	13,580	19,865	4,205	47,455	798	-	1,992	2,790	38,716	(1,376)	37,340	
TERRELL CO SCHOOLS	14,920,693	757,653	1,049,412	1,535,019	-	3,342,084	61,692	-	763,100	824,792	2,991,981	(309,273)	2,682,708	
State's Proport. Share - DOE	49,896	2,534	3,509	5,133	26,322	37,498	206	-	-	206	10,011	1,815	11,826	
THE GLOBE ACADEMY	14,908,588	757,038	1,048,561	1,533,774	737,179	4,076,552	61,642	-	61,642	2,989,535	622,362	-	3,611,897	
THE KINDEZI SCHOOL	26,198,088	1,330,304	1,842,582	2,695,221	-	5,868,107	108,320	-	2,166,401	2,274,721	5,253,375	(706,485)	4,546,890	
THE MAIN STREET ACADEMY	11,544,885	586,234	811,983	1,187,721	735,695	3,321,633	47,734	-	-	47,734	2,315,033	236,784	2,551,817	
THE MUSEUM SCHOOL OF AVONDALE ESTATES	11,162,545	566,819	785,092	1,148,386	377,297	2,877,594	46,153	-	13,152	59,305	2,238,378	367,489	2,605,867	
THE UNIVERSITY OF GEORGIA	1,073,798,904	54,526,064	75,523,162	110,470,850	28,378,198	268,898,274	4,439,796	-	14,371,724	18,811,520	215,323,259	171,319	215,494,578	
THOMAS CO SCHOOLS	77,331,510	3,926,790	5,438,933	7,955,752	255,765	17,577,240	319,740	-	819,206	1,138,946	15,506,877	(222,410)	15,284,467	
State's Proport. Share - DOE	315,615	16,026	22,198	32,470	3,541	74,235	1,305	-	13,503	14,808	63,296	(9,195)	54,101	
THOMAS COUNTY PUBLIC LIBRARY	819,594	41,618	57,644	84,319	39,305	122,886	3,389	-	58,875	62,264	164,338	(9,228)	155,110	
THOMASTON-UPSON COUNTY SCHOOLS	53,673,397	2,725,463	3,774,994	5,521,840	814,742	12,837,039	221,921	-	746,037	967,958	10,762,837	136,792	10,899,629	
State's Proport. Share - DOE	-	-	-	-	864	864	-	-	2,253	2,253	-	(88)	(88)	
THOMASVILLE CITY SCHOOLS	36,605,697	1,858,788	2,574,577	3,765,940	-	8,199,305	151,352	-	1,285,782	1,437,134	7,340,335	(782,813)	6,557,522	
State's Proport. Share - DOE	885,729	44,976	62,296	91,122	46,006	244,400	3,662	-	10,278	13,940	177,612	29,626	207,238	
THREE RIVERS REGIONAL LIBRARY	1,653,951	83,985	116,327	170,156	4,578	375,046	6,839	-	82,066	88,905	331,671	(38,343)	293,328	
TIFT CO BOARD OF HEALTH DBA DIVERS ENTERPRISES	141,717	7,196	9,967	14,580	-	31,743	586	-	3,334	3,920	28,410	(1,869)	26,541	
TIFT CO SCHOOLS	96,496,025	4,899,938	6,786,825	9,927,369	-	21,614,132	398,978	-	3,345,949	3,744,928	19,349,829	(1,203,538)	18,146,291	
State's Proport. Share - DOE	319,453	16,221	22,468	32,865	-	71,554	1,321	-	70,382	71,703	64,049	(34,085)	29,964	
TOOMBS CO SCHOOLS	35,091,101	1,781,879	2,468,051	3,610,121	-	7,860,051	145,090	-	722,219	867,309	7,036,625	(505,177)	6,531,448	
State's Proport. Share - DOE	516,675	26,236	36,339	53,155	57,274	173,004	2,136	-	4,138	6,274	103,608	16,369	119,977	
TOWNS CO SCHOOLS	16,800,800	853,122	1,181,645	1,728,442	-	3,763,209	69,466	-	296,339	365,805	3,368,963	(139,918)	3,229,045	
State's Proport. Share - DOE	323,882	16,446	22,779	33,320	4,361	76,906	1,339	-	2,810	4,149	64,935	11,392	76,327	
TREUTLEN CO SCHOOLS	14,009,868	711,402	985,352	1,441,315	24,597	3,162,666	57,926	-	430,516	488,442	2,809,321	(123,833)	2,685,488	
TRION CITY SCHOOLS	15,853,070	804,998	1,114,989	1,630,941	-	3,550,928	65,547	-	582,159	647,706	3,178,924	(320,464)	2,858,460	
State's Proport. Share - DOE	266,900	13,553	18,772	27,458	92,205	151,988	1,104	-	-	1,104	53,512	37,067	90,579	





Schedule B – Schedules of Pension Amounts by Employer (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 Investment Earnings on Pension Plan	Change of Assumpt	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpt	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
TROUP CO SCHOOLS	152,830,151	7,760,510	10,748,955	15,722,941	209,797	34,442,203	631,901	-	536,447	1,168,348	30,646,225	(351,565)	30,294,660
State's Proport. Share - DOE	223,204	11,334	15,699	22,963	-	49,996	923	-	118,511	119,434	44,747	(90,478)	(45,731)
TROUP HARRIS COWETA REG LIB	1,037,484	52,682	72,969	106,735	6,003	238,389	4,290	-	123,067	127,357	208,045	(49,008)	159,037
TURNER CO SCHOOLS	18,933,635	961,425	1,331,653	1,947,865	412,821	4,653,764	78,284	-	93,892	172,176	3,796,657	109,215	3,905,872
State's Proport. Share - DOE	70,858	3,598	4,984	7,290	12,163	28,035	293	-	12,572	12,865	14,212	2,384	16,596
TWIGGS CO SCHOOLS	13,148,940	667,685	924,800	1,352,744	963,088	3,908,317	54,366	-	88,229	142,595	2,636,699	(4,535)	2,632,164
State's Proport. Share - DOE	347,501	17,646	24,441	35,750	11,949	89,786	1,437	-	-	1,437	69,667	3,641	73,308
TWIGGS COUNTY BOARD OF HEALTH	-	-	-	-	-	-	-	-	-	-	-	(702)	(702)
UNION CO SCHOOLS	45,154,162	2,292,868	3,175,814	4,645,394	1,411,186	11,525,262	186,697	-	556,125	742,822	9,054,527	144,744	9,199,271
State's Proport. Share - DOE	422,493	21,454	43,465	28,148	-	122,782	1,747	-	10,245	11,992	84,729	(218)	84,511
UNIVERSITY OF NORTH GEORGIA	159,600,958	8,104,322	11,225,164	16,419,512	362,143	36,111,141	659,896	-	2,225,293	2,885,189	32,003,947	329,541	32,333,488
UNIVERSITY OF WEST GEORGIA	113,067,126	5,741,397	7,952,315	11,632,179	927,499	26,253,390	467,494	-	5,499,367	5,966,861	22,672,761	(2,715,746)	19,957,015
UTOPIAN ACADEMY FOR THE ARTS	5,969,812	303,139	419,873	614,166	1,127,369	2,464,547	24,683	-	-	24,683	1,197,093	505,678	1,702,771
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH	2,242,370	113,865	157,712	230,692	708,023	1,210,292	9,271	-	-	9,271	449,659	317,610	767,269
UTOPIAN ACADEMY FOR THE ARTS HIGH SCHOOL	992,016	50,373	69,771	102,057	523,324	745,525	4,102	-	-	4,102	198,924	149,521	348,445
VALDOSTA CITY SCHOOLS	102,730,670	5,216,525	7,225,324	10,568,780	1,180,576	24,191,205	424,757	-	1,623,707	2,048,464	20,600,032	219,805	20,819,837
State's Proport. Share - DOE	316,205	16,056	22,240	32,531	-	70,827	1,307	-	15,373	16,680	63,400	(11,208)	52,192
VALDOSTA STATE UNIVERSITY	76,608,460	3,890,075	5,388,079	7,881,366	-	17,159,520	316,750	-	3,271,515	3,588,265	15,361,903	(1,724,141)	13,637,762
VIDALIA CITY SCHOOLS	30,135,153	1,530,223	2,119,486	3,100,260	100,770	6,850,739	124,599	-	256,027	380,626	6,042,839	(143,989)	5,898,850
State's Proport. Share - DOE	-	-	-	-	4,689	4,689	-	-	12,209	12,209	-	(480)	(480)
WALKER CO SCHOOLS	116,124,367	5,896,639	8,167,339	11,946,704	361,210	26,371,892	480,135	-	2,317,763	2,797,898	23,285,809	(1,523,494)	21,762,315
State's Proport. Share - DOE	286,090	14,527	20,122	29,433	15,264	79,346	1,183	-	22,844	24,027	57,365	(14,492)	42,873
WALTON CO SCHOOLS	181,023,196	9,192,114	12,731,848	18,623,400	2,166,510	42,713,872	748,470	-	4,856,407	5,604,877	36,299,623	(530,568)	35,769,055
State's Proport. Share - DOE	415,407	21,094	29,217	42,736	19,415	112,462	1,718	-	46,226	47,944	83,296	(19,639)	63,657
WARE CO SCHOOLS	84,460,741	4,288,803	5,940,351	8,689,197	177,007	19,095,358	349,217	-	1,217,197	1,566,414	16,936,476	(139,153)	16,797,323
State's Proport. Share - DOE	446,703	22,683	31,418	45,956	-	100,057	1,847	-	17,401	19,248	89,567	(7,684)	81,883
WARREN CO SCHOOLS	10,296,303	522,832	724,167	1,059,268	490,461	2,796,728	42,572	-	96,089	138,661	2,064,657	76,449	2,141,106
WARREN COUNTY PUBLIC LIBRARY	100,383	5,097	7,060	10,327	4,090	26,574	415	-	11,132	11,547	20,139	(2,883)	17,256
WASHINGTON CO SCHOOLS	37,985,663	1,928,861	2,671,634	3,907,909	172,950	8,681,354	157,058	-	1,443,007	1,600,065	7,617,076	(474,698)	7,142,378
State's Proport. Share - DOE	297,900	15,127	20,952	30,648	61,999	128,726	1,232	-	31,049	32,281	59,740	10,036	69,776
WAYNE CO SCHOOLS	60,189,114	3,056,322	4,233,262	6,192,167	91,343	13,573,094	248,862	-	1,691,147	1,940,009	12,069,421	(785,536)	11,283,885
State's Proport. Share - DOE	441,388	22,413	31,044	45,409	1,506	100,372	1,825	-	14,127	15,952	88,512	(7,978)	80,534
WEBSTER CO SCHOOLS	4,700,268	238,673	330,582	483,557	-	1,052,812	19,434	-	281,187	300,621	942,528	(234,916)	707,612
WESLEY INTERNATIONAL ACADEMY	13,411,411	681,013	943,261	1,379,746	228,319	3,232,339	55,452	-	403,793	459,245	2,689,314	53,305	2,742,619
WEST GA REG LIBRARY	1,986,690	100,881	139,729	204,388	18,749	463,747	8,214	-	113,061	121,275	398,393	(36,916)	361,477
WEST GEORGIA RESA	8,568,246	435,084	602,628	881,488	13,931	1,933,131	35,427	-	1,099,061	1,134,488	1,718,146	(403,070)	1,315,076
WEST GEORGIA TECHNICAL COLLEGE	17,653,757	896,434	1,241,636	1,816,193	-	3,954,263	72,992	-	1,369,665	1,442,657	3,540,028	(870,441)	2,669,587
WESTSIDE ATLANTA CHARTER SCHOOL	7,665,097	389,223	539,107	788,574	548,849	2,265,753	31,693	-	-	31,693	1,537,031	369,657	1,906,688





Schedule B – Schedules of Pension Amounts by Employer (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 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 Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
WHEELER CO SCHOOLS	12,169,914	617,972	855,943	1,252,023	-	2,725,938	50,318	-	592,730	643,048	2,440,357	(290,633)	2,149,724
WHITE CO SCHOOLS	50,158,530	2,546,983	3,527,784	5,160,236	4,469	11,239,472	207,389	-	1,206,511	1,413,900	10,058,033	(445,313)	9,612,720
State's Proport. Share - DOE	84,735	4,303	5,960	8,717	3,552	22,532	350	-	8,067	8,417	16,996	(6,762)	10,234
WHITFIELD CO SCHOOLS	165,524,712	8,405,122	11,641,798	17,028,939	-	37,075,859	684,389	-	3,728,803	4,413,192	33,191,810	(1,187,252)	32,004,558
State's Proport. Share - DOE	536,161	27,226	37,710	55,159	1,452	121,547	2,217	-	21,352	23,569	107,506	(11,536)	95,970
WHITFIELD COUNTY DFCS	107,468	5,457	7,559	11,056	5,701	29,773	444	-	306	750	21,546	1,621	23,167
WILCOX CO SCHOOLS	14,542,782	738,463	1,022,833	1,496,140	10,027	3,267,463	60,129	-	582,400	642,529	2,916,201	(181,074)	2,735,127
State's Proport. Share - DOE	198,403	10,075	13,954	20,411	59,946	104,386	820	-	24,666	25,486	39,778	27,693	67,471
WILKES CO SCHOOLS	17,869,875	907,408	1,256,836	1,838,426	-	4,002,670	73,886	-	994,387	1,068,273	3,583,361	(616,794)	2,966,567
State's Proport. Share - DOE	321,520	16,326	22,613	33,077	11,255	83,271	1,329	-	5,607	6,936	64,484	749	65,233
WILKINSON CO SCHOOLS	17,372,095	882,132	1,221,826	1,787,216	502,765	4,393,939	71,828	-	245,898	317,726	3,483,524	(358,027)	3,125,497
WIREGRASS GEORGIA TECHNICAL COLLEGE	15,701,611	797,307	1,104,336	1,615,359	778	3,517,780	64,921	-	1,232,239	1,297,160	3,148,550	(1,041,865)	2,106,685
WORTH CO SCHOOLS	34,536,930	1,753,739	2,429,075	3,553,108	-	7,735,922	142,799	-	1,457,167	1,599,966	6,925,500	(866,224)	6,059,276
State's Proport. Share - DOE	376,730	19,130	26,496	38,757	55,969	140,352	1,558	-	285,770	287,328	75,557	(3,633)	71,924
WORTH COUNTY LIBRARY SYSTEM	307,938	15,637	21,658	31,680	4,443	73,418	1,273	-	25,627	26,900	61,763	(8,492)	53,271
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE	4,043,647	205,331	284,401	416,004	1,713,603	2,619,339	16,719	-	-	16,719	810,851	591,716	1,402,567
Total for all Entities	\$29,524,295,000	\$ 1,499,204,000	\$ 2,076,523,000	\$ 3,037,416,000	\$ 507,998,425	\$ 7,121,141,425	\$ 122,073,000	\$ -	\$ 507,998,425	\$ 630,071,425	\$ 5,920,352,000	\$ -	\$ 5,920,352,000
STATE DEPARTMENT OF EDUCATION (Non-employer Contributing Entity)	\$ 55,948,238	\$ 2,840,972	\$ 3,934,991	\$ 5,755,869	\$ 2,661,862	\$ 15,193,694	\$ 231,330	\$ -	\$ 5,370,881	\$ 5,602,211	\$ 11,219,010	\$ (1,804,331)	\$ 9,414,679





Schedule C – Schedule of Remaining Deferred Inflows and Outflows

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	\$ 1,750,530	\$ 1,125,939	\$ 4,448,961	\$ (789,946)	\$ -	\$ -
ACADEMY FOR CLASSICAL EDUCATION INC	1,674,907	1,062,849	2,541,888	(423,582)	-	-
ALBANY STATE UNIVERSITY	3,429,215	2,434,692	8,185,462	(1,291,202)	-	-
ALBANY TECHNICAL INSTITUTE	240,672	127,100	1,174,894	(311,243)	-	-
ALTANTA SMART ACADEMY	674,478	600,033	833,804	64,997	-	-
AMANA ACADEMY	965,895	728,072	1,748,425	(162,779)	-	-
APPLING COUNTY SCHOOLS	3,067,385	1,955,609	6,320,296	(1,256,879)	-	-
ATHENS REGIONAL LIBRARY	279,852	203,014	592,400	(88,925)	-	-
ATHENS TECHNICAL COLLEGE	811,928	466,175	2,391,807	(521,296)	-	-
ATKINSON COUNTY SCHOOLS	1,288,176	820,992	2,834,961	(553,007)	-	-
ATLANTA HEIGHTS CHARTER SCHOOL	393,492	230,722	801,338	(153,749)	-	-
ATLANTA METROPOLITAN STATE COLLEGE	(376,495)	(72,379)	1,172,539	(264,303)	-	-
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	746,952	397,584	1,519,621	(539,851)	-	-
ATLANTA PUBLIC SCHOOLS	50,842,625	34,845,325	105,810,600	(20,826,933)	-	-
ATLANTA TECHNICAL COLLEGE	347,787	268,383	1,240,778	(212,640)	-	-
ATLANTA UNBOUND ACADEMY	1,055,069	876,944	1,107,255	2,930	-	-
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	67,731	15,763	276,679	(102,624)	-	-
AUGUSTA TECHNICAL INSTITUTE	786,801	476,106	1,795,413	(374,241)	-	-
AUGUSTA UNIVERSITY	14,613,250	5,688,432	50,828,420	(9,838,392)	-	-
AZALEA REGIONAL LIBRARY SYSTEM	101,159	65,275	267,948	(47,501)	-	-
BACON COUNTY SCHOOLS	1,886,152	1,200,576	3,899,307	(709,466)	-	-
BACONTON COMM CS	1,257,192	784,476	1,700,099	(289,224)	-	-
BAKER COUNTY SCHOOLS	137,695	52,803	577,408	(123,857)	-	-
BALDWIN COUNTY BOARD OF HEALTH	(12,732)	-	-	-	-	-



Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
BALDWIN COUNTY SCHOOLS	3,995,645	2,597,017	8,461,610	(1,747,200)	-	-
BANKS COUNTY SCHOOLS	2,616,283	1,755,153	5,456,355	(923,856)	-	-
BARNESVILLE - LAMAR CO LIBRARY	14,581	8,882	32,102	(6,929)	-	-
BARROW COUNTY SCHOOLS	13,880,444	9,085,045	25,482,796	(5,311,489)	-	-
BARTOW COUNTY LIBRARY	73,641	47,440	206,633	(50,793)	-	-
BARTOW COUNTY SCHOOLS	17,925,758	12,198,711	30,518,129	(3,789,393)	-	-
BARTRAM TRAIL REGIONAL LIBRARY	34,630	21,065	82,281	(21,161)	-	-
BEN HILL CO SCHOOLS	3,072,858	2,027,034	5,721,055	(1,109,628)	-	-
BERRIEN CO SCHOOLS	2,182,769	1,357,915	4,832,390	(922,060)	-	-
BIBB CO SCHOOLS	17,431,342	11,027,938	38,564,086	(8,058,186)	-	-
BLECKLEY CO SCHOOLS	2,278,001	1,440,174	4,325,092	(829,456)	-	-
BOARD OF REGENTS	3,288,477	2,018,668	8,803,353	(1,873,762)	-	-
BRANTLEY CO SCHOOLS	2,669,261	1,605,479	5,759,447	(1,164,833)	-	-
BREMEN CITY SCHOOLS	1,634,232	947,384	3,659,928	(743,432)	-	-
BRIGHTEN ACADEMY	716,719	468,398	1,203,837	(199,416)	-	-
BROOKHAVEN INNOVATION ACADEMY	458,435	261,594	754,388	(132,869)	-	-
BROOKS CO SCHOOLS	1,673,180	941,298	3,683,662	(796,693)	-	-
BROOKS COUNTY LIBRARY	13,891	9,062	30,173	(6,250)	-	-
BRYAN CO SCHOOLS	10,351,699	6,863,257	18,619,622	(2,671,482)	-	-
BUFORD CITY SCHOOLS	6,943,363	4,696,469	11,990,413	(1,751,110)	-	-
BULLOCH CO SCHOOLS	12,058,286	8,379,924	22,462,273	(3,072,834)	-	-
BURKE CO SCHOOLS	3,866,090	2,389,761	8,881,705	(1,824,558)	-	-
BUTTS CO SCHOOLS	2,408,536	1,456,013	5,381,724	(1,133,148)	-	-
CALHOUN CITY SCHOOLS	2,750,324	1,662,350	5,784,941	(1,124,299)	-	-
CALHOUN CO SCHOOLS	343,254	257,137	954,738	(201,438)	-	-
CAMDEN CO SCHOOLS	7,337,432	4,479,698	15,440,921	(3,087,133)	-	-
CANDLER CO SCHOOLS	1,671,911	1,021,266	3,365,298	(645,013)	-	-
CARROLL CO SCHOOLS	12,622,571	8,199,446	25,633,881	(4,722,559)	-	-





Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
CARROLLTON IND SCHOOLS	4,281,368	2,819,883	8,763,053	(1,503,804)	-	-
CARTERSVILLE CITY SCHOOLS	4,138,931	2,714,465	8,030,432	(1,469,716)	-	-
CATOOSA CO SCHOOLS	9,194,134	5,724,070	19,192,376	(3,785,133)	-	-
CATOOSA COUNTY LIBRARY	64,234	48,500	117,473	(14,450)	-	-
CENTENNIAL ACADEMY	844,074	655,739	1,843,799	(253,617)	-	-
CENTRAL GEORGIA TECHNICAL COLLEGE	1,281,160	851,898	3,432,447	(688,405)	-	-
CHARLES DREW CHARTER SCHOOL	3,338,305	2,284,389	5,959,214	(1,015,546)	-	-
CHARLTON CO SCHOOLS	1,389,384	883,632	2,980,251	(543,935)	-	-
CHARTER CONSERVATORY FOR L & T	162,909	136,541	323,745	(52,897)	-	-
CHATHAM CO SCHOOLS	41,999,945	28,929,835	80,938,762	(12,798,511)	-	-
CHATTAHOOCHEE CO SCHOOLS	708,523	471,847	1,627,799	(270,320)	-	-
CHATTAHOOCHEE FLINT RESA	307,959	191,733	550,759	(103,424)	-	-
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	587,753	310,983	770,608	(186,053)	-	-
CHATTAHOOCHEE TECHNICAL COLLEGE	1,126,612	759,836	3,368,918	(706,194)	-	-
CHATTOOGA CO SCHOOLS	1,857,749	1,209,848	4,281,798	(852,765)	-	-
CHEROKEE CHARTER ACADEMY	239,581	163,986	679,233	(249,713)	-	-
CHEROKEE CO SCHOOLS	39,069,829	25,430,404	79,948,911	(14,408,123)	-	-
CHEROKEE COUNTY BOARD OF HEALTH	8,555	5,937	13,746	(2,007)	-	-
CHEROKEE REG LIBRARY	71,462	46,968	141,442	(28,353)	-	-
CHESTATEE REG LIBRARY	55,732	40,237	138,525	(28,571)	-	-
CHICKAMAUGA CITY SCHOOLS	729,899	431,957	1,713,586	(381,937)	-	-
CIRRUS ACADEMY	573,109	343,279	703,172	(152,096)	-	-
CLARKE COUNTY DFCS	(3,639)	(8,177)	(1,171)	-	-	-
CLARKE COUNTY SCHOOLS	16,788,858	10,639,664	30,710,083	(6,709,594)	-	-
CLAY CO SCHOOLS	414,396	260,764	663,843	(110,840)	-	-
CLAYTON CENTER COMMUNITY SERVICE BOARD	(7,021)	(20,553)	12,360	(21,804)	-	-
CLAYTON CO SCHOOLS	57,050,160	39,539,707	103,522,289	(15,046,991)	-	-
CLAYTON COLLEGE & STATE UNIV	1,763,838	941,231	5,311,475	(1,251,342)	-	-





Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
CLAYTON COUNTY REG LIB	16,890	12,691	48,323	(19,285)	-	-
CLINCH CO SCHOOLS	909,902	565,966	2,142,098	(455,477)	-	-
COASTAL PINES TECHNICAL COLLEGE	619,213	373,588	1,610,732	(355,360)	-	-
COASTAL PLAIN REGIONAL LIBRARY	65,375	40,489	210,396	(49,881)	-	-
COASTAL PLAINS EDUCATION CENTER INC	149,974	91,475	177,180	(33,577)	-	-
COASTAL PLAINS RESA	132,003	10,043	536,885	(135,148)	-	-
COBB CO SCHOOLS	128,864,544	83,263,215	242,158,252	(39,422,310)	-	-
COBB COUNTY PUBLIC LIB	1,010,780	696,807	2,017,858	(232,684)	-	-
COFFEE CO SCHOOLS	5,661,522	3,409,385	12,308,235	(2,595,755)	-	-
COLLEGE OF COASTAL GEORGIA	1,194,677	813,538	2,723,946	(425,139)	-	-
COLQUITT CO SCHOOLS	7,144,643	4,325,838	15,426,433	(3,259,068)	-	-
COLUMBIA CO SCHOOLS	23,345,860	14,567,083	47,132,049	(8,882,663)	-	-
COLUMBUS STATE UNIVERSITY	2,106,050	1,239,061	7,219,628	(1,658,096)	-	-
COLUMBUS TECHNICAL INSTITUTE	734,451	473,488	1,820,191	(371,972)	-	-
COMMERCE CITY SCHOOLS	1,728,219	1,214,526	3,305,809	(550,326)	-	-
CONYERS-ROCKDALE LIB.SYSTEM	129,643	78,499	199,944	(20,273)	-	-
COOK CO SCHOOLS	3,074,412	2,001,061	5,874,942	(902,612)	-	-
COOPERATIVE EXTENSION SERVICE	78,543	11,440	1,049,070	(290,623)	-	-
COWETA CHARTER ACADEMY	461,641	285,722	869,450	(204,837)	-	-
COWETA CO SCHOOLS	20,338,961	13,243,488	41,093,485	(8,034,909)	-	-
COWETA PUBLIC LIBRARY	132,178	101,138	326,994	(43,492)	-	-
CRAWFORD CO SCHOOLS	1,187,349	765,090	2,705,760	(538,482)	-	-
CRISP CO SCHOOLS	2,015,607	1,393,192	6,122,740	(1,340,862)	-	-
CSRA RESA	274,067	161,107	400,730	(67,311)	-	-
DADE CO SCHOOLS	1,332,534	754,678	3,116,418	(745,529)	-	-
DALTON CITY SCHOOLS	7,559,951	4,858,093	15,111,039	(2,866,636)	-	-
DALTON STATE COLLEGE	1,040,850	564,264	2,878,713	(625,865)	-	-
DAWSON CO SCHOOLS	3,509,083	2,159,479	7,790,078	(1,541,113)	-	-



Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DECATUR CITY SCHOOLS	7,328,667	4,064,993	12,143,630	(2,939,615)	-	-
DECATUR CO SCHOOLS	2,078,292	1,081,290	6,335,071	(1,500,650)	-	-
DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT	661,316	413,396	1,331,201	(247,575)	-	-
DEKALB BRILLIANCE ACADEMY	568,698	508,111	754,925	133,481	-	-
DEKALB CO SCHOOLS	63,611,042	31,683,648	167,227,480	(40,076,827)	-	-
DEKALB COUNTY DFACS	23,107	20,803	47,081	2,432	-	-
DEKALB COUNTY PUBLIC LIBRARY	1,526,885	1,010,887	3,089,029	(527,119)	-	-
DEKALB PATH ACADEMY	340,924	146,569	666,354	(122,099)	-	-
DEKALB PREPARATORY ACADEMY	232,897	59,654	636,769	(205,730)	-	-
DELTA STEAM ACADEMY	561,930	444,594	534,775	(6,238)	-	-
DEPARTMENT OF ADMIN SERVICE	102,025	70,857	142,236	(20,434)	-	-
DEPARTMENT OF COMMUNITY HEALTH	117,966	94,962	156,351	15,990	-	-
DEPARTMENT OF COMMUNITY SUPERVISION	8,040	2,375	19,700	(3,393)	-	-
DEPARTMENT OF CORRECTIONS	(157,898)	(37,038)	388,118	(107,168)	-	-
DEPARTMENT OF HUMAN SERVICES	(74,067)	(95,548)	(14,985)	(8,109)	-	-
DEPARTMENT OF NATURAL RESOURCE	(31,022)	(29,972)	32,043	(24,179)	-	-
DEPARTMENT OF PUBLIC HEALTH	(5,027)	(52,495)	(33,795)	(36,553)	-	-
DEPARTMENT OF PUBLIC SAFETY	36,151	29,675	87,608	(10,181)	-	-
DEPT OF BANKING AND FINANCE	9,514	8,500	12,630	2,235	-	-
DEPT OF BEHAVIORAL HEALTH AND DEVELOPMENT DISAB	118,764	106,146	151,783	(2,573)	-	-
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	14,180	6,093	13,861	2,562	-	-
DESOTO TRAIL REGIONAL LIBRARY	25,070	23,399	70,106	(19,014)	-	-
DESTINATIONS CAREER ACADEMY OF GEORGIA	333,454	297,929	442,648	78,264	-	-
DESTINY ACHIEVERS ACADEMY OF EXCELLENCE	-	-	-	-	-	-
DFCS FIELD FISCAL SERVICES REGION XI	5,686	3,800	10,328	(1,934)	-	-
DFCS REGION X	32,299	28,761	40,579	4,101	-	-
DFCS REGION XII	23,260	20,627	27,198	(118)	-	-
DISTRICT IV PUBLIC HEALTH	10,281	9,186	13,648	2,411	-	-





Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DODGE CO SCHOOLS	1,504,375	820,716	4,183,011	(987,684)	-	-
DOOLY CO SCHOOLS	1,109,897	766,898	2,290,695	(381,714)	-	-
DOUGHERTY CO SCHOOLS	10,641,245	6,691,924	24,327,597	(4,769,263)	-	-
DOUGHERTY CO.PUBLIC LIBRARY	189,577	129,371	429,699	(48,113)	-	-
DOUGLAS CO SCHOOLS	19,101,325	12,139,927	43,594,788	(9,186,065)	-	-
DOUGLAS COUNTY DFCS	(2,102)	(8,994)	(7,457)	(579)	-	-
DUBLIN CITY SCHOOLS	3,471,240	2,501,720	5,701,001	(668,553)	-	-
DUBOIS INTEGRITY ACADEMY	1,434,350	1,040,149	2,028,496	(227,748)	-	-
EARLY CO SCHOOLS	1,350,797	817,699	3,503,037	(700,954)	-	-
EAST CENTRAL HEALTH DISTRICT	15,645	6,274	14,497	(1,961)	-	-
EAST GEORGIA STATE COLLEGE	259,184	51,823	1,422,413	(362,077)	-	-
ECHOLS CO SCHOOLS	614,851	390,343	1,382,376	(273,808)	-	-
EFFINGHAM CO SCHOOLS	12,943,138	8,364,104	24,861,874	(4,256,480)	-	-
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	4,252	2,763	10,061	(2,023)	-	-
ELBERT CO SCHOOLS	2,446,696	1,536,345	5,381,116	(1,115,308)	-	-
ELBERT COUNTY LIBRARY	12,762	8,596	28,477	(5,699)	-	-
EMANUEL CO SCHOOLS	2,811,095	1,575,922	6,465,725	(1,396,313)	-	-
ETHOS CLASSICAL CHARTER SCHOOL	894,746	542,712	817,516	(86,838)	-	-
EVANS CO SCHOOLS	1,686,275	1,007,498	3,088,277	(753,583)	-	-
FANNIN CO SCHOOLS	2,323,440	1,493,319	5,501,762	(1,108,477)	-	-
FAYETTE CO SCHOOLS	20,233,029	12,814,271	42,413,425	(7,373,686)	-	-
FIRST DISTRICT RESA	(93,030)	(123,864)	793,833	(219,636)	-	-
FLINT RIVER REGIONAL LIBRARY	73,458	42,671	184,325	(36,968)	-	-
FLOYD CO SCHOOLS	6,795,046	4,496,917	16,695,340	(3,244,729)	-	-
FLOYD COUNTY DFCS	(13,348)	(13,032)	(13,302)	(6,919)	-	-
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	303,587	36,768	665,752	(117,993)	-	-
FORSYTH CO SCHOOLS	48,371,260	31,638,822	92,516,720	(14,565,865)	-	-
FORSYTH COUNTY PUBLIC LIBRARY	654,518	451,534	1,217,549	(195,921)	-	-





Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
FORT VALLEY STATE UNIVERSITY	2,640,427	1,840,779	6,530,452	(986,680)	-	-
FRANKLIN CO SCHOOLS	2,364,068	1,505,738	6,167,611	(1,097,735)	-	-
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	429,074	239,132	796,864	(166,661)	-	-
FULTON CO SCHOOLS	80,719,756	52,898,896	180,577,489	(33,146,169)	-	-
FULTON LEADERSHIP ACADEMY	98,990	79,803	367,311	(89,225)	-	-
FURLOW CHARTER SCHOOL	702,853	483,417	954,448	(143,678)	-	-
GA DPH SOUTH HEALTH DISTRICT	13,078	11,608	15,550	321	-	-
GA PUB TELECOMMUNICATIONS COMM	9,338	8,828	54,379	(11,589)	-	-
GA SOUTHWESTERN STATE UNIV	1,645,560	1,158,608	3,317,549	(424,513)	-	-
GA VOCATIONAL REHABILITATION AGENCY	52,510	46,374	56,818	(7,220)	-	-
GAINESVILLE CITY SCHOOLS	6,826,901	4,396,556	13,939,056	(2,284,644)	-	-
GENESIS INNOVATION ACADEMY FOR BOYS	301,289	159,376	380,458	(89,009)	-	-
GENESIS INNOVATION ACADEMY FOR GIRLS	850,135	588,477	1,033,661	(178,297)	-	-
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	(24,503)	(23,484)	(13,211)	-	-	-
GEORGIA BUILDING AUTHORITY	15,300	8,286	23,307	(8,865)	-	-
GEORGIA BUREAU OF INVESTIGATION	(2,983)	6,079	33,670	(8,912)	-	-
GEORGIA COLLEGE & STATE UNIV	3,856,017	2,210,198	9,955,393	(1,921,898)	-	-
GEORGIA CONNECTIONS ACADEMY	3,746,610	2,732,161	5,191,797	(254,031)	-	-
GEORGIA CYBER ACADEMY	15,438,787	11,267,954	20,149,375	(2,323,833)	-	-
GEORGIA DEPARTMENT OF AGRICULTURE	(33)	(7,646)	15,450	(13,143)	-	-
GEORGIA DEPARTMENT OF AUDITS	(14,882)	-	-	-	-	-
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	18,454	16,488	24,497	4,332	-	-
GEORGIA DEPARTMENT OF DEFENSE	21,775	14,289	43,426	974	-	-
GEORGIA DEPARTMENT OF DRIVER SERVICES	(39,412)	(38,442)	(38,389)	(19,335)	-	-
GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING	89,699	68,888	198,614	(42,688)	-	-
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	(43,117)	(28,985)	5,212	(3,604)	-	-
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	30,664	40,293	704,039	(114,775)	-	-
GEORGIA DEPARTMENT OF REVENUE	115	(4,400)	5,051	(9,174)	-	-





Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
GEORGIA DEPARTMENT OF TRANSPORTATION	34,747	17,549	38,710	(5,609)	-	-
GEORGIA DEPT OF EDUCATION	4,937,517	3,293,721	9,475,216	(1,425,676)	-	-
GEORGIA DEPT OF LABOR	35,748	30,017	40,116	(5,529)	-	-
GEORGIA FINANCING AND INVESTMENT COMMISSION	117,054	99,265	133,946	11,510	-	-
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC	471,351	348,670	371,625	(43,133)	-	-
GEORGIA GENERAL ASSEMBLY	10,522	3,812	38,662	(13,728)	-	-
GEORGIA GWINNETT COLLEGE	4,259,509	2,538,513	9,624,350	(1,697,193)	-	-
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC	207,733	120,739	345,056	(18,667)	-	-
GEORGIA HIGHLANDS COLLEGE	1,407,567	889,795	3,720,422	(689,261)	-	-
GEORGIA INST OF TECHNOLOGY	77,880,001	56,145,294	134,940,058	(15,848,496)	-	-
GEORGIA MAGNET CHARTER SCHOOL	17,253	(189,600)	534,559	(474,274)	-	-
GEORGIA MILITARY COLLEGE	1,952,442	809,579	5,403,532	(1,536,767)	-	-
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	983,320	663,485	2,366,348	(465,231)	-	-
GEORGIA PIEDMONT TECHNICAL COLLEGE	876,799	565,887	2,103,975	(320,382)	-	-
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	27,596	27,458	56,159	33	-	-
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	588,187	433,460	957,756	(181,414)	-	-
GEORGIA SOUTHERN UNIVERSITY	11,058,395	7,193,362	27,422,551	(5,077,928)	-	-
GEORGIA STATE UNIVERSITY	28,771,058	18,501,120	65,594,243	(9,998,984)	-	-
GEORGIA STUDENT FINANCE COMM	90,175	44,399	179,512	(41,726)	-	-
GEORGIA TECHNOLOGY AUTHORITY	6,162	37,484	55,691	9,847	-	-
GEORGIA WORLD CONGRESS CENTER AUTHORITY	-	-	-	-	-	-
GILMER CO SCHOOLS	3,507,425	2,319,255	7,526,627	(1,284,581)	-	-
GLASCOCK CO SCHOOLS	683,943	437,281	1,191,580	(206,017)	-	-
GLYNN CO SCHOOLS	9,667,411	6,845,325	23,871,099	(4,391,373)	-	-
GLYNN COUNTY HEALTH DEPT COASTAL HEALTH DISTRICT	14,308	10,240	22,135	(2,127)	-	-
GORDON CO SCHOOLS	6,228,023	4,231,612	12,517,145	(2,151,613)	-	-
GORDON COLLEGE	404,810	247,041	2,463,789	(512,716)	-	-
GOVERNORS OFFICE OF PLANNING AND BUDGET	270,166	219,257	470,199	(30,423)	-	-



Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	(223,353)	-	-	-	-	-
GRADY CO SCHOOLS	3,202,914	1,941,338	7,304,840	(1,395,663)	-	-
GREENE CO SCHOOLS	3,410,204	2,259,159	6,556,662	(1,179,994)	-	-
GRIFFIN RESA	740,109	495,558	1,096,434	(85,172)	-	-
GRIFFIN SPALDING CO SCHOOLS	5,568,592	2,818,157	14,622,228	(3,893,202)	-	-
GWINNETT CO SCHOOLS	170,483,125	114,736,084	340,356,175	(61,305,305)	-	-
GWINNETT COUNTY DFCS	(435)	(575)	(2,091)	(1,934)	-	-
GWINNETT COUNTY PUBLIC LIB	1,773,273	1,239,230	3,448,486	(499,946)	-	-
GWINNETT TECHNICAL COLLEGE	727,574	394,839	2,315,895	(478,715)	-	-
HABERSHAM CO SCHOOLS	6,934,852	4,560,999	13,715,158	(2,404,215)	-	-
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	-	-	-	-	-
HALL CO SCHOOLS	23,473,293	15,313,124	47,946,348	(8,799,210)	-	-
HALL COUNTY LIBRARY	240,941	170,313	490,890	(65,519)	-	-
HANCOCK CO SCHOOLS	534,194	349,224	1,632,755	(373,010)	-	-
HARALSON CO SCHOOLS	3,100,234	1,945,456	6,652,560	(1,143,878)	-	-
HARRIET TUBMAN SCHOOL OF SCIENCE AND TECHNOLOGY	11,127	(31,114)	(81,311)	(4,383)	-	-
HARRIS CO SCHOOLS	4,686,428	3,031,658	9,597,546	(1,805,118)	-	-
HART CO SCHOOLS	2,650,633	1,687,500	5,784,915	(1,077,466)	-	-
HART COUNTY BOARD OF HEALTH	(3,389)	(10,536)	(14,389)	(7,052)	-	-
HART COUNTY LIBRARY	4,303	3,419	17,031	(12,352)	-	-
HEARD CO SCHOOLS	1,609,072	958,452	3,629,042	(684,833)	-	-
HEART OF GEORGIA RESA	(86,220)	(132,816)	314,471	(148,670)	-	-
HENRY CO SCHOOLS	33,625,445	21,325,013	71,117,287	(13,958,042)	-	-
HENRY COUNTY LIBRARY	266,390	181,356	577,763	(105,230)	-	-
HOUSTON CO SCHOOLS	29,646,621	19,038,684	56,833,061	(11,038,927)	-	-
HOUSTON COUNTY PUBLIC LIBRARY	79,743	55,280	169,262	(30,268)	-	-
INTERNATIONAL ACADEMY OF SMYRNA CHARTER SCHOOL	220,783	183,851	579,928	(114,109)	-	-
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	207,684	97,833	317,123	(51,182)	-	-





Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	697,963	422,537	1,132,397	(277,630)	-	-
INTERNATIONAL COMMUNITY SCHOOL	466,144	392,192	1,037,902	(65,293)	-	-
IRWIN CO SCHOOLS	1,333,076	859,708	3,216,418	(675,732)	-	-
IVY PREP ACADEMY FOR GIRLS	617,991	409,730	948,130	(164,818)	-	-
IVY PREP YOUNG MENS ACADEMY	-	-	-	-	-	-
IVY PREPARATORY ACADEMY	(2,291)	-	-	-	-	-
JACKSON BUTTS COUNTY LIBRARY	-	-	-	-	-	-
JACKSON CO SCHOOLS	11,272,552	7,333,515	19,021,019	(2,684,382)	-	-
JASPER CO SCHOOLS	2,460,252	1,711,984	4,605,660	(662,011)	-	-
JEFF DAVIS CO SCHOOLS	2,120,745	1,355,749	4,730,853	(944,614)	-	-
JEFFERSON CITY SCHOOLS	4,287,398	2,845,911	7,538,276	(1,076,576)	-	-
JEFFERSON CO SCHOOLS	1,553,858	845,170	3,760,976	(894,139)	-	-
JEFFERSON COUNTY REG. LIB.	2,791	1,344	35,199	(6,953)	-	-
JEKYLL ISLAND STATE PARK AUTHORITY	6,075	1,782	4,196	1,528	-	-
JENKINS CO SCHOOLS	825,650	473,438	1,997,737	(466,803)	-	-
JOHNSON CO SCHOOLS	698,820	410,850	1,682,308	(411,292)	-	-
JONES CO SCHOOLS	3,808,507	2,314,980	8,231,583	(1,711,749)	-	-
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	(624,058)	(317,177)	(703)	-	-	-
KENNESAW STATE UNIVERSITY	23,272,803	16,841,688	45,892,859	(6,167,365)	-	-
KINCHAFOONEE REG LIB	38,235	25,876	94,396	(19,713)	-	-
KIPP METRO ATLANTA COLLABORATIVE	9,185,864	6,050,078	13,521,271	(1,994,689)	-	-
LAKE BLACKSHEAR REG LIB	38,280	29,843	125,942	(24,104)	-	-
LAMAR CO SCHOOLS	1,795,947	1,124,373	4,087,092	(802,088)	-	-
LANIER CO SCHOOLS	1,104,869	723,260	2,795,052	(518,283)	-	-
LANIER TECHNICAL COLLEGE	449,086	132,769	1,669,215	(440,666)	-	-
LATIN ACADEMY CHARTER SCHOOL	-	-	-	-	-	-
LAURENS CO SCHOOLS	4,724,199	2,624,729	10,133,029	(2,188,856)	-	-
LEADERSHIP PREPARATORY ACADEMY CHARTER SCHOOL	62,696	50,825	575,219	(103,208)	-	-



Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
LEE CO SCHOOLS	4,494,965	2,832,594	9,541,099	(1,873,954)	-	-
LEE COUNTY LIBRARY	37,782	21,744	91,468	(22,776)	-	-
LIBERTY CO SCHOOLS	6,715,520	4,123,726	16,116,672	(3,475,325)	-	-
LIBERTY TECH CHARTER SCHOOL	690,937	472,748	1,028,068	(115,923)	-	-
LINCOLN CO SCHOOLS	996,435	672,409	2,135,645	(407,925)	-	-
LINCOLN COUNTY LIBRARY	4,443	4,232	13,207	(2,092)	-	-
LIVE OAK PUBLIC LIBRARIES	739,764	486,730	1,371,476	(197,839)	-	-
LONG CO SCHOOLS	2,933,555	1,806,476	5,638,975	(992,588)	-	-
LOWNDES CO SCHOOLS	7,561,682	4,866,610	16,465,203	(3,341,659)	-	-
LUMPKIN CO SCHOOLS	3,162,096	1,997,718	6,955,613	(1,285,123)	-	-
MACON CO SCHOOLS	715,874	466,639	1,998,318	(413,566)	-	-
MADISON CO SCHOOLS	4,096,660	2,685,661	9,236,583	(1,748,591)	-	-
MARIETTA CITY SCHOOLS	12,556,728	8,475,734	23,540,389	(3,973,336)	-	-
MARION CO SCHOOLS	674,351	435,357	1,950,581	(425,996)	-	-
MCDUFFIE CO SCHOOLS	2,166,713	1,305,460	5,435,276	(1,206,851)	-	-
MCINTOSH CO SCHOOLS	1,057,926	732,057	2,450,346	(471,095)	-	-
MERIWETHER CO SCHOOLS	1,256,770	841,370	3,752,806	(848,378)	-	-
METRO RESA	455,365	239,788	1,454,937	(423,589)	-	-
MIDDLE GEORGIA REG LIBRARY	438,312	338,848	810,022	(64,779)	-	-
MIDDLE GEORGIA RESA	187,021	85,556	387,309	(76,005)	-	-
MIDDLE GEORGIA STATE COLLEGE	4,286,376	2,932,806	8,790,406	(1,525,177)	-	-
MILLER CO SCHOOLS	442,385	297,417	1,362,648	(270,662)	-	-
MITCHELL CO SCHOOLS	1,315,817	870,696	3,188,287	(557,625)	-	-
MONROE CO SCHOOLS	3,675,653	2,248,834	7,347,557	(1,536,244)	-	-
MONTGOMERY CO SCHOOLS	1,068,401	721,540	1,937,935	(251,180)	-	-
MORGAN CO SCHOOLS	2,623,874	1,595,818	5,866,022	(1,171,066)	-	-
MOULTRIE-COLQUITT CNTY LIB	23,070	8,549	68,073	(17,895)	-	-
MOUNTAIN EDUCATION CENTER INC.	179,466	(34,162)	469,394	(286,040)	-	-





Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
MOUNTAIN REG LIBRARY	111,109	76,702	188,251	(31,666)	-	-
MURRAY CO SCHOOLS	4,795,463	3,039,712	10,633,074	(2,150,241)	-	-
MUSCOGEE CO SCHOOL DISTRICT	19,441,286	11,617,027	48,335,569	(10,844,958)	-	-
N E GA REG LIBRARY	95,811	71,008	241,886	(47,655)	-	-
NEW LIFE ACADEMY OF EXCELLENCE INC.	321,618	218,457	645,770	(121,108)	-	-
NEWTON CO SCHOOLS	18,956,470	12,159,613	36,986,529	(5,930,946)	-	-
NEWTON COUNTY DFCS	(8,154)	-	-	-	-	-
NEWTON COUNTY LIBRARY	49,326	15,647	129,396	(24,790)	-	-
NORTH GA TECHNICAL INSTITUTE	488,306	337,267	1,438,134	(268,766)	-	-
NORTH GEORGIA RESA	310,292	168,079	664,415	(116,861)	-	-
NORTHEAST GEORGIA RESA	589,610	343,720	1,363,437	(275,646)	-	-
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	800,432	460,974	1,173,316	(337,448)	-	-
NORTHWEST CLASSICAL ACADEMY	1,365,061	1,209,927	1,581,308	(29,512)	-	-
NORTHWEST GA REGIONAL LIBRARY	75,669	49,295	216,431	(39,735)	-	-
NORTHWEST GEORGIA PUBLIC HEALTH	5,899	18,270	25,551	2,238	-	-
NORTHWEST GEORGIA RESA	463,301	237,344	1,202,443	(292,981)	-	-
OCMULGEE REGIONAL LIBRARY	27,110	20,493	89,900	(26,436)	-	-
OCONEE CO SCHOOLS	7,154,622	4,178,177	14,317,365	(2,901,146)	-	-
OCONEE FALL LINE TECHNICAL COLLEGE	411,697	256,329	1,376,547	(322,951)	-	-
OCONEE REG LIBRARY	76,097	49,426	183,958	(30,607)	-	-
OCONEE RESA	203,008	112,565	426,536	(84,729)	-	-
ODYSSEY CHARTER SCHOOL	220,502	123,724	498,650	(127,946)	-	-
OFFICE OF COMMISSIONER OF INSURANCE AND SAFETY FIRE	27,486	21,149	23,261	(2,910)	-	-
OGEECHEE TECH	975,217	634,377	2,102,224	(458,298)	-	-
OGLETHORPE CO SCHOOLS	1,722,452	1,087,513	3,907,498	(757,316)	-	-
OHOOPEE REG LIB	49,216	27,351	110,414	(23,736)	-	-
OKEFENOKEE REG LIB	81,579	62,271	191,149	(31,787)	-	-
OKEFENOKEE RESA	254,371	161,501	546,831	(88,985)	-	-



Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
PATAULA CHARTER ACADEMY	545,166	314,861	955,866	(207,751)	-	-
PAULDING CO SCHOOLS	34,681,448	23,324,056	62,558,151	(9,234,335)	-	-
PEACH CO SCHOOLS	3,789,799	2,510,588	6,960,070	(1,184,071)	-	-
PEACH PUBLIC LIBRARY	35,371	27,917	82,562	(11,976)	-	-
PELHAM CITY SCHOOLS	960,318	526,052	2,259,774	(502,989)	-	-
PICKENS CO SCHOOLS	2,966,916	1,660,700	7,070,877	(1,586,509)	-	-
PIEDMONT REG LIBRARY	99,595	59,246	172,951	(35,181)	-	-
PIERCE CO SCHOOLS	2,631,056	1,574,516	5,789,549	(1,253,068)	-	-
PIKE CO SCHOOLS	2,990,788	2,080,659	5,803,427	(857,966)	-	-
PINE MOUNTAIN REGIONAL LIBRARY	56,573	30,637	129,166	(18,515)	-	-
PIONEER RESA	1,464,325	940,775	2,215,143	(364,033)	-	-
POLK SCHOOL DISTRICT	7,801,887	5,135,399	14,171,437	(2,768,170)	-	-
PROSECUTING ATTORNEYS COUNCIL OF GA	48,961	29,776	69,886	(7,829)	-	-
PULASKI CO SCHOOLS	1,090,750	614,730	2,176,643	(504,527)	-	-
PURPOSE BUILT SCHOOLS ATLANTA INC	571,510	125,621	3,702,649	(1,035,905)	-	-
PUTNAM CO SCHOOLS	3,037,276	1,968,641	6,070,480	(1,068,684)	-	-
QUITMAN CO SCHOOLS	243,571	161,544	631,902	(104,484)	-	-
RABUN CO SCHOOLS	2,599,945	1,703,687	5,080,521	(939,118)	-	-
RANDOLPH CO SCHOOLS	440,829	258,539	1,379,572	(355,530)	-	-
REGION IV DFCS	-	-	-	-	-	-
RESURGENCE HALL INC	801,725	574,555	916,099	(103,370)	-	-
RICHMOND CO SCHOOLS	24,801,114	15,261,145	49,947,506	(9,326,481)	-	-
RICHMOND COUNTY DFCS	10,622	4,208	10,456	(1,623)	-	-
RISE PREPARATORY CHARTER SCHOOL	840,071	445,340	1,263,851	(371,960)	-	-
ROCKDALE CO SCHOOLS	17,784,372	12,035,520	35,102,618	(6,046,165)	-	-
RODDENBERY MEMORIAL LIBRARY	19,097	18,676	70,310	(15,240)	-	-
ROME CITY SCHOOLS	7,024,742	4,570,900	13,047,954	(1,989,507)	-	-
SARA HIGHTOWER REGIONAL LIB	137,537	93,204	301,751	(61,149)	-	-





Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
SATILLA REG LIBRARY	5,593	12,937	41,307	(6,962)	-	-
SAVANNAH CLASSICAL ACADEMY	650,989	452,237	1,011,524	(121,177)	-	-
SAVANNAH STATE UNIVERSITY	(178,518)	(23,240)	3,677,422	(1,079,961)	-	-
SAVANNAH TECH COLLEGE	374,872	245,565	1,589,888	(322,390)	-	-
SCHLEY CO SCHOOLS	878,981	496,552	2,005,271	(441,430)	-	-
SCHOOL FOR ARTS INFUSED LEARNING	485,278	350,016	868,630	(140,430)	-	-
SCINTILLA CHARTER ACADEMY	960,673	689,937	1,415,096	(105,170)	-	-
SCREVEN CO SCHOOLS	1,432,274	829,586	3,598,636	(793,986)	-	-
SCREVEN-JENKINS REG LIBRARY	30,395	19,831	71,036	(18,663)	-	-
SE HEALTH UNIT	30,877	11,766	41,550	(947)	-	-
SECRETARY OF STATE	31,684	19,983	53,982	(10,457)	-	-
SEMINOLE CO SCHOOLS	1,094,317	746,453	2,512,887	(408,879)	-	-
SEQUOYAH REG LIB	297,542	208,799	626,601	(107,395)	-	-
SEVEN PILLARS CAREER ACADEMY	442,196	240,366	422,537	(19,228)	-	-
SLAM ACADEMY OF ATLANTA	204,407	138,920	270,649	(32,568)	-	-
SOCIAL CIRCLE CITY SCHOOLS	2,102,299	1,440,328	3,919,095	(621,424)	-	-
SOUTH GA REG LIBRARY	95,138	69,244	208,887	(29,038)	-	-
SOUTH GA TECHNICAL INSTITUTE	248,417	222,798	961,613	(171,533)	-	-
SOUTH GEORGIA STATE COLLEGE	894,407	497,382	2,124,229	(383,017)	-	-
SOUTHEASTERN TECHNICAL COLLEGE	436,703	250,868	1,333,716	(310,318)	-	-
SOUTHERN CRESCENT TECHNICAL COLLEGE	497,985	420,014	2,201,203	(433,131)	-	-
SOUTHERN REGIONAL TECHNICAL COLLEGE	1,027,618	643,119	2,626,048	(496,205)	-	-
SOUTHWEST GA REG LIB	33,861	17,131	126,790	(34,434)	-	-
SOUTHWEST GEORGIA RESA	128,735	11,915	216,938	(61,765)	-	-
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	486,587	328,771	792,968	(102,941)	-	-
SPRING CREEK CHARTER ACADEMY	802,546	429,366	697,133	(75,593)	-	-
STATE ACCOUNTING OFFICE	(28,826)	(11,520)	-	-	-	-
STATE BOARD OF WORKERS COMPENSATION	23,100	20,508	27,555	707	-	-





Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
STATE OF GEORGIA DEPT OF LAW	8,470	5,305	19,685	(3,956)	-	-
STATE ROAD TOLL AND AUTHORITY	22,463	19,878	25,257	(1,648)	-	-
STATESBORO REGIONAL LIBRARY	93,061	49,824	237,316	(68,747)	-	-
STEPHENS CO SCHOOLS	2,855,240	1,851,710	6,197,256	(1,252,478)	-	-
STEWART CO SCHOOLS	331,235	188,421	1,010,529	(200,563)	-	-
SUMTER CO SCHOOLS	2,019,888	1,156,849	5,376,767	(1,182,198)	-	-
TALBOT CO SCHOOLS	204,435	94,077	794,085	(215,382)	-	-
TALIAFERRO CO SCHOOLS	197,687	94,652	619,807	(118,275)	-	-
TAPESTRY PUBLIC CHARTER SCHOOL	285,793	152,481	853,369	(128,104)	-	-
TATTNALL CO SCHOOLS	2,902,002	1,845,968	6,032,975	(1,322,723)	-	-
TAYLOR CO SCHOOLS	979,172	566,376	2,223,145	(472,959)	-	-
TECHNICAL COLLEGE SYSTEM OF GEORGIA	862,046	561,004	2,433,166	(392,028)	-	-
TELFAIR CO SCHOOLS	1,291,137	817,205	2,822,118	(598,795)	-	-
TERRELL CO SCHOOLS	698,343	397,485	1,869,816	(448,352)	-	-
THE GLOBE ACADEMY	1,325,484	825,381	2,171,500	(307,455)	-	-
THE KINDEZI SCHOOL	715,002	370,014	3,202,042	(693,672)	-	-
THE MAIN STREET ACADEMY	1,042,933	708,682	1,738,987	(216,703)	-	-
THE MUSEUM SCHOOL OF AVONDALE ESTATES	928,900	555,415	1,589,419	(255,445)	-	-
THE UNIVERSITY OF GEORGIA	70,116,830	48,929,967	153,399,757	(22,359,800)	-	-
THOMAS CO SCHOOLS	5,005,021	3,109,642	10,320,945	(1,997,314)	-	-
THOMAS COUNTY PUBLIC LIBRARY	55,788	32,406	101,000	(28,572)	-	-
THOMASTON-UPSON COUNTY SCHOOLS	3,495,593	2,441,121	7,330,949	(1,398,582)	-	-
THOMASVILLE CITY SCHOOLS	1,757,352	1,124,596	4,834,246	(954,023)	-	-
THREE RIVERS REGIONAL LIBRARY	77,777	43,354	207,119	(42,109)	-	-
TIFT CO BOARD OF HEALTH DBA DIVERSIFIED ENTERPRISES	7,780	5,080	18,671	(3,708)	-	-
TIFT CO SCHOOLS	5,261,818	3,065,452	12,271,481	(2,729,547)	-	-
TOOMBS CO SCHOOLS	1,973,755	1,282,744	4,651,718	(915,475)	-	-
TOWNS CO SCHOOLS	969,245	617,294	2,242,540	(431,675)	-	-



Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TREUTLEN CO SCHOOLS	809,273	464,865	1,795,659	(395,573)	-	-
TRION CITY SCHOOLS	759,925	496,206	2,068,600	(421,509)	-	-
TROUP CO SCHOOLS	9,715,469	6,393,475	20,894,330	(3,729,419)	-	-
TROUP HARRIS COWETA REG LIB	17,339	(1,066)	125,952	(31,193)	-	-
TURNER CO SCHOOLS	1,341,109	888,964	2,665,012	(413,497)	-	-
TWIGGS CO SCHOOLS	1,087,782	840,358	2,055,937	(218,355)	-	-
TWIGGS COUNTY BOARD OF HEALTH	-	-	-	-	-	-
UNION CO SCHOOLS	3,162,060	2,189,719	6,494,813	(1,064,152)	-	-
UNIVERSITY OF NORTH GEORGIA	9,756,054	5,953,688	21,422,462	(3,906,252)	-	-
UNIVERSITY OF WEST GEORGIA	4,788,967	3,043,310	15,103,033	(2,648,781)	-	-
UTOPIAN ACADEMY FOR THE ARTS	822,851	656,724	1,068,379	(108,090)	-	-
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH	464,614	359,714	408,556	(31,863)	-	-
UTOPIAN ACADEMY FOR THE ARTS HIGH SCHOOL	214,555	191,697	284,813	50,358	-	-
VALDOSTA CITY SCHOOLS	6,781,334	4,348,994	13,771,392	(2,758,979)	-	-
VALDOSTA STATE UNIVERSITY	3,462,818	2,241,599	9,942,931	(2,076,093)	-	-
VIDALIA CITY SCHOOLS	1,899,933	1,214,365	4,082,697	(726,882)	-	-
WALKER CO SCHOOLS	6,303,266	4,156,094	15,934,583	(2,819,949)	-	-
WALTON CO SCHOOLS	11,321,950	7,150,793	23,780,060	(5,143,808)	-	-
WARE CO SCHOOLS	5,329,910	3,223,025	11,202,111	(2,226,102)	-	-
WARREN CO SCHOOLS	767,074	570,145	1,533,159	(212,311)	-	-
WARREN COUNTY PUBLIC LIBRARY	4,498	2,247	12,022	(3,740)	-	-
WASHINGTON CO SCHOOLS	2,152,114	1,250,859	4,783,053	(1,104,737)	-	-
WAYNE CO SCHOOLS	3,372,360	2,047,904	7,796,758	(1,583,937)	-	-
WEBSTER CO SCHOOLS	199,121	102,037	583,362	(132,329)	-	-
WESLEY INTERNATIONAL ACADEMY	915,855	513,521	1,718,587	(374,869)	-	-
WEST GA REG LIBRARY	104,340	57,321	240,985	(60,174)	-	-
WEST GEORGIA RESA	152,921	(13,647)	944,783	(285,414)	-	-
WEST GEORGIA TECHNICAL COLLEGE	580,332	293,290	2,166,424	(528,440)	-	-





Schedule C – Schedule of Remaining Deferred Outflows and Inflows (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
WESTSIDE ATLANTA CHARTER SCHOOL	770,905	506,347	1,133,121	(176,313)	-	-
WHEELER CO SCHOOLS	531,137	323,469	1,554,213	(325,929)	-	-
WHITE CO SCHOOLS	2,882,561	1,737,272	6,542,268	(1,336,529)	-	-
WHITFIELD CO SCHOOLS	9,592,172	5,829,393	21,630,848	(4,389,746)	-	-
WHITFIELD COUNTY DFCS	8,961	6,725	15,915	(2,578)	-	-
WILCOX CO SCHOOLS	759,796	437,616	1,833,711	(406,189)	-	-
WILKES CO SCHOOLS	738,461	493,998	2,235,564	(533,626)	-	-
WILKINSON CO SCHOOLS	1,106,340	826,465	2,498,910	(355,502)	-	-
WIREGRASS GEORGIA TECHNICAL COLLEGE	349,555	234,348	2,022,841	(386,124)	-	-
WORTH CO SCHOOLS	1,660,564	1,062,671	4,386,211	(973,490)	-	-
WORTH COUNTY LIBRARY SYSTEM	13,310	6,576	37,101	(10,469)	-	-
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE	<u>856,806</u>	<u>716,147</u>	<u>952,690</u>	<u>76,977</u>	-	-
STATE DEPARTMENT OF EDUCATION	<u>2,722,994</u>	<u>1,537,953</u>	<u>6,975,519</u>	<u>(1,644,983)</u>	-	-
TOTAL	<u>\$ 1,935,531,000</u>	<u>\$ 1,255,235,000</u>	<u>\$ 4,026,557,000</u>	<u>\$ (726,253,000)</u>	<u>\$ -</u>	<u>\$ -</u>



Schedule D – Summary of Benefit Provisions Evaluated

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:

- (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 – Summary of Benefit Provisions Evaluated (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.



Schedule D – Summary of Benefit Provisions Evaluated (continued)

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



Schedule D – Summary of Benefit Provisions Evaluated (continued)

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

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%

SERVICE RETIREMENT:

<u>AGE</u>	<u>Annual Rate</u>			
	<u>Male</u>		<u>Female</u>	
	<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 - Statement of Actuarial Assumptions and Methods (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 - Statement of Actuarial Assumptions and Methods (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 – Funding Policy of The TRS Board of Trustees (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 – Funding Policy of The TRS Board of Trustees (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.