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**GASB STATEMENT NO. 68 REPORT**  
**FOR THE**  
**TEACHERS RETIREMENT SYSTEM OF GEORGIA**  
**PREPARED AS OF JUNE 30, 2016**





# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

March 23, 2017

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

Ladies and Gentlemen:

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. This report has been prepared as of June 30, 2016 (the Measurement Date) to assist TRS in meeting the requirements of GASB 68 and to identify the information to be provided by the actuary, Cavanaugh Macdonald Consulting (CMC). GASB Statement Number 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, 2015. 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.

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. The undersigned 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.

3550 Busbee Pkwy, Suite 250, Kennesaw, GA 30144

Phone (678) 388-1700 • Fax (678) 388-1730

[www.CavMacConsulting.com](http://www.CavMacConsulting.com)

Offices in Englewood, CO • Kennesaw, GA • Bellevue, NE



Board of Trustees  
March 23, 2017  
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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, appearing to read 'Edward Macdonald'.

Edward A. Macdonald, ASA, FCA, MAAA  
President

A handwritten signature in blue ink, appearing to read 'Cathy Turcot'.

Cathy Turcot  
Principal and Managing Director

A handwritten signature in blue ink, appearing to read 'John J. Garrett'.

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

CT/mjn



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**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, 2016**

**SECTION I – INTRODUCTION**

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

This report, prepared as of June 30, 2016 (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, 2017 (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, 2015. The results of that valuation were detailed in a report dated May 1, 2016.

The NPL shown in the GASB Statement No. 67 Report for the Teachers Retirement System of Georgia Prepared as of June 30, 2016 and submitted September 7, 2016 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 non-employer contributing entity in TRS. Schedule A of this report shows the total amount of employer contributions for the years endings June 30, 2015 and June 30, 2016 from each participating employer, the amount of contributions from the DOE associated with each employer in the special funding situation and the total amount of DOE contributions. Schedule A also shows the proportionate share percentages that have been determined based on these contributions.

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



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



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

	<b>2016</b>
<b>Valuation Date (VD):</b>	June 30, 2015
<b>Measurement Date (MD):</b>	June 30, 2016
<b>Reporting Date (RD):</b>	June 30, 2017
<b>Single Equivalent Interest Rate (SEIR):</b>	
Long-Term Expected Rate of Return	7.50%
Municipal Bond Index Rate	3.01%
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	7.50%
<b>Net Pension Liability:</b>	
Total Pension Liability (TPL)	\$ 86,183,526
Fiduciary Net Position (FNP)	<u>65,552,411</u>
Net Pension Liability (NPL = TPL – FNP)	\$ 20,631,115
FNP as a percentage of TPL	76.06%
<b>Collective Pension Expense (PE):</b>	\$2,204,342
<b>Deferred Outflows of Resources:</b>	\$3,451,999
<b>Deferred Inflows of Resources:</b>	\$102,021



### **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, 2015, using the following key actuarial assumptions:

Inflation	2.75 percent
Salary increases, including inflation	3.75 – 9.00 percent
Investment Rate of Return	7.50 percent, net of pension plan investment expense, including inflation
Post-Retirement Benefit Increases	1.50% semi-annually

Post-retirement mortality rates were based on the RP-2000 White Collar Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB (set forward one year for males) for service retirements and dependent beneficiaries. The RP-2000 Disabled Mortality Table with future mortality improvement projected to 2025 with Society of Actuaries' projection scale BB (set forward two years for males and four years for females) was used for death after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study adopted by the Board on November 18, 2015, the numbers of expected future deaths are 8-11% less than the actual number of deaths that occurred during the study period for healthy retirees and 9-11% less than expected under the selected table for disabled retirees. Rates of mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014.

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 based on the most recent experience study adopted by the Board are summarized in the following table:





Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.00%	-0.50%
US Large Stocks	39.80%	9.00%
US Mid Stocks	3.70%	12.00%
US Small Stocks	1.50%	13.50%
Int'l Developed Mkt Stocks	19.40%	8.00%
Int'l Emerging Mkt Stocks	5.60%	12.00%
Total	100.00%	

\*Net of inflation

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

**Paragraph 78(g):** This paragraph requires disclosure of the sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the System, calculated using the discount rate of 7.50 percent, as well as what the System's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate (\$ thousands):

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
System's net pension liability	\$32,112,585	\$20,631,115	\$11,178,017

**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 non-employer 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, 2015 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2016 using standard roll forward techniques. The procedure used to determine the TPL as of June 30, 2016 is shown on page 6 of the GASB 67 report for TRS submitted on September 7, 2016.



**Paragraphs 80(d) and (e):** 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, disability, withdrawal and salary increases. The expectation of retired life mortality was changed to RP-2000 White Collar Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB (set forward one year for males).

**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 they will increase pension expense they are labeled deferred outflows. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average expected remaining service life of the active and inactive Plan members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five year period.

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

	Collective Deferred Outflows of Resources (\$ thousands)	Collective Deferred Inflows of Resources (\$ thousands)
Differences between expected and actual experience	\$307,348	102,021
Changes of actuarial assumptions	534,730	0
Net difference between projected and actual earnings on plan investments	<u>2,609,921</u>	<u>0</u>
Total	<u>\$3,451,999</u>	<u>\$102,021</u>

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



**Collective Deferred Outflows and Inflows for Differences between Expected and Actual Experience**

	<b>Initial Balance of Losses / Deferred Outflow</b>	<b>Initial Balance of Gains / Deferred Inflow</b>	<b>Amortization Period</b>	<b>Beginning Balance Deferred Outflows (a)</b>	<b>Beginning Balance Deferred Inflows (b)</b>	<b>Losses / Deferred Outflows (c)</b>	<b>Gains / Deferred Inflows (d)</b>	<b>Amounts Recognized in Pension Expense / Deferred Outflow (e)</b>	<b>Amounts Recognized in Pension Expense / Deferred Inflow (f)</b>	<b>Ending Balance Deferred Outflows (a) + (c) - (e)</b>	<b>Ending Balance Deferred Inflows (b) + (d) - (f)</b>
2016	\$380,526	\$0	5.2	\$0	\$0	\$380,526	\$0	\$73,178	\$0	\$307,348	\$0
2015	0	165,785	5.2	0	133,903	0	0	0	31,882	0	102,021
2014	0	0	5.4	0	0	0	0	0	0	0	0
<b>Total</b>				<u>\$0</u>	<u>\$133,903</u>	<u>\$380,526</u>	<u>\$0</u>			<u>\$307,348</u>	<u>\$102,021</u>



**Collective Deferred Outflows and Inflows for Differences from Assumption Changes**

	<u>Initial Balance of Losses / Deferred Outflow</u>	<u>Initial Balance of Gains / Deferred Inflow</u>	<u>Amortization Period</u>	<u>Beginning Balance Deferred Outflows (a)</u>	<u>Beginning Balance Deferred Inflows (b)</u>	<u>Losses / Deferred Outflows (c)</u>	<u>Gains / Deferred Inflows (d)</u>	<u>Amounts Recognized in Pension Expense / Deferred Outflow (e)</u>	<u>Amounts Recognized in Pension Expense / Deferred Inflow (f)</u>	<u>Ending Balance Deferred Outflows (a) + (c) - (e)</u>	<u>Ending Balance Deferred Inflows (b) + (d) - (f)</u>
2016	\$662,047	\$0	5.2	\$0	\$0	\$662,047	\$0	\$127,317	\$0	\$534,730	\$0
2015	0	0	5.2	0	0	0	0	0	0	0	0
2014	0	0	5.4	0	0	0	0	0	0	0	0
<b>Total</b>				<u>\$0</u>	<u>\$0</u>	<u>\$662,047</u>	<u>\$0</u>			<u>\$534,730</u>	<u>\$0</u>



**Collective Deferred Outflows and Inflows for Differences in Investment Experience**

	<b>Initial Balance of Losses / Deferred Outflow</b>	<b>Initial Balance of Gains / Deferred Inflow</b>	<b>Amortization Period</b>	<b>Beginning Balance Deferred Outflows (a)</b>	<b>Beginning Balance Deferred Inflows (b)</b>	<b>Losses / Deferred Outflows (c)</b>	<b>Gains / Deferred Inflows (d)</b>	<b>Amounts Recognized in Pension Expense / Deferred Outflow (e)</b>	<b>Amounts Recognized in Pension Expense / Deferred Inflow (f)</b>	<b>Ending Balance Deferred Outflows (a) + (c) - (e)</b>	<b>Ending Balance Deferred Inflows (b) + (d) - (f)</b>
2016	\$4,122,211	\$0	5.0	\$0	\$0	\$4,122,211	\$0	\$824,442	\$0	\$3,297,769	\$0
2015	2,523,895	0	5.0	2,019,116	0	0	0	504,779	0	1,514,337	0
2014	0	5,505,461	5.0	0	3,303,277	\$0	0	0	1,101,092	0	2,202,185
<b>Total</b>				<u>\$2,019,116</u>	<u>\$3,303,277</u>	<u>\$4,122,211</u>	<u>\$0</u>			<u>\$4,812,106</u>	<u>\$2,202,185</u>
<b>Net difference between projected and actual earnings on investments</b>										\$2,609,921	



**Summary of Collective Deferred Outflows and Inflows**

<b>Year</b>	<b>Amortization Period</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>
<b>Deferred Outflows of Resources:</b>					
Difference between expected and actual experience					
2016	5.2	\$0	\$380,526	\$73,178	\$307,348
2015	5.2	0	0	0	0
2014	5.4	0	0	0	0
Difference between expected and actual assumptions					
2016	5.2	\$0	\$662,047	\$127,317	\$534,730
2015	5.2	0	0	0	0
2014	5.4	0	0	0	0
Difference between projected and actual earnings					
2016	5.0	\$0	\$4,122,211	\$824,442	\$3,297,769
2015	5.0	0	2,019,116	504,779	1,514,337
2014	5.0	0	(3,303,277)	(1,101,092)	(2,202,185)
Subtotal					\$2,609,921
<b>Total Deferred Outflows of Resources</b>		<u>\$0</u>	<u>\$3,880,623</u>	<u>\$428,624</u>	<u>\$3,451,999</u>
<b>Year</b>	<b>Amortization Period</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>
<b>Deferred Inflows of Resources:</b>					
Difference between expected and actual experience					
2016	5.2	\$0	\$0	\$0	\$0
2015	5.2	133,903	0	31,882	102,021
2014	5.4	0	0	0	0
Difference between expected and actual assumptions					
2016	5.2	\$0	\$0	\$0	\$0
2015	5.2	0	0	0	0
2014	5.4	0	0	0	0
Difference between projected and actual earnings					
2016	5.0	\$0	\$0	\$0	\$0
2015	5.0	(2,019,116)	2,019,116	0	0
2014	5.0	3,303,277	0	3,303,277	0
Subtotal					\$0
<b>Total Deferred Inflows of Resources</b>		<u>\$1,418,064</u>	<u>\$2,019,116</u>	<u>\$3,335,159</u>	<u>\$102,021</u>



**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:

<b>Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date:</b>	
Year 1	\$396,742
Year 2	396,741
Year 3	1,497,834
Year 4	1,018,563
Year 5	40,098
Thereafter	0

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



#### **SECTION IV – COLLECTIVE PENSION EXPENSE**

As noted earlier, the collective Pension Expense (PE) consists of a number of different items. GASB 68 refers to the first as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. The second item is interest on the beginning Total Pension Liability (TPL) and the cash flow during the year at the 7.50% 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, 2016, 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, 2016 this number of years for the active members is 10.2. The average expected remaining service life of the inactive members is zero. Therefore, the number of years to use for the amortization is the weighted average for all active and inactive members, or 5.2 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 5.2 years.

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

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





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

<b>Collective Pension Expense Determined as of the Measurement Date (\$ thousands)</b>	
Service Cost at end of year	\$1,435,810
Interest on the TPL and net cash flow	5,990,178
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	73,178
Expensed portion of current-period changes of assumptions	127,317
Member contributions	(685,626)
Projected earnings on plan investments	(4,932,785)
Expensed portion of current-period differences between projected and actual earnings on plan investments	824,442
Administrative expense	15,279
Other	(15,256)
Recognition of beginning deferred outflows of resources as pension expense	0
Recognition of beginning deferred inflows of resources as pension expense	<u>(628,195)</u>
<b>Collective Pension Expense</b>	<b><u>\$2,204,342</u></b>



## **SECTION V – REQUIRED SUPPLEMENTARY INFORMATION**

### **Paragraph 82:**

**Changes of assumptions.** In 2010 and later, the expectation of retired life mortality was changed to the RP-2000 Mortality Tables from the 1994 Group Annuity Mortality Table. In 2010, rates of withdrawal, retirement, disability and mortality were adjusted to more closely reflect actual experience. In 2010, assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.

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, disability, withdrawal and salary increases. The expectation of retired life mortality was changed to RP-2000 White Collar Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB (set forward one year for males).

**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, 2016 employer contributions were determined in the June 30, 2013 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 percentage of payroll, closed
Remaining amortization period	30 years
Asset valuation method	5-year smoothed market
Inflation	3.00 percent
Salary increase	3.75 percent to 7.00 percent, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation
Post-Retirement Benefit Increases	1.50% semi-annually



**SCHEDULE A**

**Teachers Retirement System of Georgia  
Schedule of Employer Allocations as of June 30, 2015**

<b>Employers</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 1,233,459.66	0.088862%
ACADEMY FOR CLASSICAL EDUCATION INC	235,158.11	0.016941%
ALBANY STATE UNIVERSITY	2,544,385.17	0.183305%
ALBANY Tech. INSTITUTE	720,431.10	0.051902%
AMANA ACAD.	389,533.29	0.028063%
APPLING COUNTY SCHOOLS	2,538,305.68	0.182867%
State's Proport. Share - DOE	52,737.87	0.003799%
ARMSTRONG ATLANTIC STATE UNIV	2,164,167.10	0.155913%
ATHENS REGIONAL LIBRARY	206,387.25	0.014869%
ATHENS Tech. COLLEGE	1,371,774.25	0.098827%
ATKINSON COUNTY SCHOOLS	1,123,783.86	0.080961%
State's Proport. Share - DOE	6,274.19	0.000452%
ATLANTA HEIGHTS CHARTER SCHOOL	276,067.71	0.019889%
ATLANTA METROPOLITAN STATE COLLEGE	1,154,204.72	0.083152%
ATLANTA NEIGHBORHOOD CHARTER SCHOOL	619,370.64	0.044621%
ATLANTA PUBLIC SCHOOLS	41,997,144.45	3.025601%
State's Proport. Share - DOE	234,124.29	0.016867%
ATLANTA Tech. COLLEGE	789,123.27	0.056851%
AUGUSTA Tech. INSTITUTE	908,851.51	0.065476%
AUGUSTA UNIVERSITY	23,828,300.81	1.716662%
BACON COUNTY SCHOOLS	1,395,724.29	0.100552%
State's Proport. Share - DOE	3,061.80	0.000221%
BACONTON COMM CS	348,353.62	0.025096%
BAINBRIDGE COLLEGE	815,670.06	0.058763%
BAKER COUNTY SCHOOLS	237,954.89	0.017143%
State's Proport. Share - DOE	2,077.10	0.000150%
BALDWIN COUNTY BOARD OF HEALTH	13,287.49	0.000957%
BALDWIN COUNTY SCHOOLS	3,482,207.49	0.250869%
State's Proport. Share - DOE	19,519.52	0.001406%
BANKS COUNTY SCHOOLS	1,840,253.41	0.132577%
State's Proport. Share - DOE	12,034.97	0.000867%
BARNESVILLE - LAMAR CO LIBRARY	13,604.74	0.000980%
BARROW COUNTY SCHOOLS	8,326,431.48	0.599861%
State's Proport. Share - DOE	35,920.80	0.002588%
BARTOW COUNTY LIBRARY	104,824.90	0.007552%



SCHEDULE A (continued)

Employers	2015 Actual Employer Contributions	Employer Allocation Percentage
BARTOW COUNTY SCHOOLS	\$ 9,186,451.26	0.661820%
State's Proport. Share - DOE	56,944.10	0.004102%
BARTRAM TRAIL REGIONAL LIBRARY	34,956.05	0.002518%
BEN HILL CO SCHOOLS	2,041,487.41	0.147075%
State's Proport. Share - DOE	17,329.74	0.001248%
BERRIEN CO SCHOOLS	1,917,003.59	0.138107%
State's Proport. Share - DOE	12,905.23	0.000930%
BIBB CO SCHOOLS	15,797,893.96	1.138128%
State's Proport. Share - DOE	16,146.47	0.001163%
BLECKLEY CO SCHOOLS	1,579,743.31	0.113809%
State's Proport. Share - DOE	37,628.28	0.002711%
BOARD OF REGENTS	3,412,152.70	0.245822%
BRANTLEY CO SCHOOLS	2,352,163.33	0.169457%
State's Proport. Share - DOE	3,401.16	0.000245%
BREMEN CITY SCHOOLS	1,440,536.71	0.103781%
BRIGHTEN ACAD.	257,154.90	0.018526%
BROOKS CO SCHOOLS	1,404,857.70	0.101210%
State's Proport. Share - DOE	25,419.50	0.001831%
BROOKS COUNTY LIBRARY	17,165.87	0.001237%
BRYAN CO SCHOOLS	4,500,531.35	0.324232%
BUFORD CITY SCHOOLS	2,968,551.68	0.213863%
State's Proport. Share - DOE	382.13	0.000028%
BULLOCH CO SCHOOLS	6,156,764.57	0.443552%
State's Proport. Share - DOE	77,823.38	0.005607%
BURKE CO SCHOOLS	3,594,496.51	0.258958%
BUTTS CO SCHOOLS	2,151,156.90	0.154976%
State's Proport. Share - DOE	33,596.59	0.002420%
CALHOUN CITY SCHOOLS	2,260,286.43	0.162838%
State's Proport. Share - DOE	39,589.44	0.002852%
CALHOUN CO SCHOOLS	468,922.70	0.033783%
State's Proport. Share - DOE	3,848.40	0.000277%
CAMDEN CO SCHOOLS	6,162,221.52	0.443945%
State's Proport. Share - DOE	67,222.39	0.004843%
CAMDEN COUNTY LIBRARY	21,688.31	0.001562%
CANDLER CO SCHOOLS	1,259,522.80	0.090740%
State's Proport. Share - DOE	14,046.90	0.001012%
CARROLL CO SCHOOLS	9,022,059.81	0.649976%
State's Proport. Share - DOE	28,614.49	0.002061%
CARROLLTON IND SCHOOLS	2,847,643.48	0.205153%
State's Proport. Share - DOE	32,907.05	0.002371%



SCHEDULE A (continued)

Employers	2015 Actual Employer Contributions	Employer Allocation Percentage
CARTERSVILLE CITY SCHOOLS	\$ 2,730,481.05	0.196712%
State's Proport. Share - DOE	29,685.87	0.002139%
CATOOSA CO SCHOOLS	7,210,180.91	0.519443%
State's Proport. Share - DOE	13,372.38	0.000963%
CATOOSA COUNTY LIBRARY	34,362.24	0.002476%
CENTENNIAL ACADEMY	468,655.85	0.033763%
CENTRAL GEORGIA Tech. COLLEGE	1,730,182.64	0.124648%
CHARLES DREW CHARTER SCHOOL	1,166,351.63	0.084027%
CHARLTON CO SCHOOLS	1,052,155.38	0.075800%
State's Proport. Share - DOE	16,396.31	0.001181%
CHARTER CONSERVATORY FOR L & T	69,056.88	0.004975%
CHATHAM CO SCHOOLS	25,801,046.09	1.858785%
State's Proport. Share - DOE	121,188.78	0.008731%
CHATTAHOOCHEE CO SCHOOLS	685,418.44	0.049380%
State's Proport. Share - DOE	11,564.72	0.000833%
CHATTAHOOCHEE FLINT RESA	158,667.95	0.011431%
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	151,351.25	0.010904%
CHATTAHOOCHEE Tech. COLLEGE	1,726,997.49	0.124418%
CHATTOOGA CO SCHOOLS	1,583,519.52	0.114082%
State's Proport. Share - DOE	8,756.40	0.000631%
CHATTOOGA COUNTY LIBRARY SYST	21,081.54	0.001519%
CHEROKEE CHARTER ACAD.	396,123.18	0.028538%
CHEROKEE CO SCHOOLS	26,590,342.36	1.915648%
State's Proport. Share - DOE	123,792.33	0.008918%
CHEROKEE COUNTY BOARD OF HEALTH	-	0.000000%
CHEROKEE REG LIBRARY	52,990.32	0.003818%
CHESTATEE REG LIBRARY	57,498.06	0.004142%
CHICKAMAUGA CITY SCHOOLS	742,415.80	0.053486%
State's Proport. Share - DOE	8,672.54	0.000625%
CLARKE COUNTY HEALTH DEPT	-	0.000000%
CLARKE COUNTY SCHOOLS	9,853,586.74	0.709882%
State's Proport. Share - DOE	202,926.92	0.014619%
CLAY CO SCHOOLS	263,861.25	0.019009%
CLAYTON CENTER COMMUNITY SERVICE BOARD	3,873.72	0.000279%
CLAYTON CO SCHOOLS	30,496,793.52	2.197081%
State's Proport. Share - DOE	62,321.35	0.004490%
CLAYTON COLLEGE & STATE UNIV	2,399,797.73	0.172889%
CLAYTON COUNTY REG LIB	23,859.17	0.001719%
CLINCH CO SCHOOLS	927,632.63	0.066829%
State's Proport. Share - DOE	-	0.000000%



SCHEDULE A (continued)

Employers	2015 Actual Employer Contributions	Employer Allocation Percentage
COASTAL PINES TECHNICAL COLLEGE	\$ 890,839.52	0.064179%
COASTAL PLAIN REGIONAL LIBRARY	80,112.96	0.005772%
COASTAL PLAINS RESA	94,927.56	0.006839%
COBB CO SCHOOLS	75,075,599.09	5.408672%
State's Proport. Share - DOE	136,531.52	0.009836%
COBB COUNTY PUBLIC LIB	619,940.04	0.044662%
COFFEE CO SCHOOLS	5,023,284.37	0.361893%
State's Proport. Share - DOE	73,969.97	0.005329%
COLLEGE OF COASTAL GEORGIA	808,622.48	0.058256%
COLQUITT CO SCHOOLS	6,185,079.51	0.445592%
State's Proport. Share - DOE	40,462.75	0.002915%
COLUMBIA CO SCHOOLS	15,337,150.83	1.104934%
State's Proport. Share - DOE	27,127.44	0.001954%
COLUMBUS STATE UNIVERSITY	3,227,912.62	0.232549%
COLUMBUS Tech. INSTITUTE	936,946.92	0.067500%
COMMERCE CITY SCHOOLS	877,534.62	0.063220%
State's Proport. Share - DOE	23,910.51	0.001723%
CONYERS-ROCKDALE LIB.SYSTEM	61,099.25	0.004402%
COOK CO SCHOOLS	1,992,311.43	0.143532%
State's Proport. Share - DOE	14,180.69	0.001022%
COOPERATIVE EXTENSION SERVICE	655,898.29	0.047253%
COWETA CHARTER ACAD.	250,259.26	0.018029%
COWETA CO SCHOOLS	14,354,144.55	1.034116%
COWETA PUBLIC LIBRARY	119,824.97	0.008633%
CRAWFORD CO SCHOOLS	1,070,789.86	0.077143%
State's Proport. Share - DOE	17,544.40	0.001264%
CRISP CO SCHOOLS	2,721,655.14	0.196076%
State's Proport. Share - DOE	37,613.69	0.002710%
CSRA RESA	207,677.11	0.014962%
DADE CO SCHOOLS	1,482,702.81	0.106818%
State's Proport. Share - DOE	15,896.94	0.001145%
DALTON CITY SCHOOLS	4,993,753.65	0.359765%
State's Proport. Share - DOE	30,177.26	0.002174%
DALTON STATE COLLEGE	1,318,561.30	0.094993%
DARTON COLLEGE	1,648,032.06	0.118729%
DAWSON CO SCHOOLS	2,644,258.13	0.190500%
State's Proport. Share - DOE	90,074.75	0.006489%
DECATUR CITY SCHOOLS	3,587,736.82	0.258471%
State's Proport. Share - DOE	33,969.71	0.002447%



SCHEDULE A (continued)

Employers	2015 Actual Employer Contributions	Employer Allocation Percentage
DECATUR CO SCHOOLS	\$ 3,411,169.96	0.245751%
State's Proport. Share - DOE	22,053.28	0.001589%
DEKALB ACAD. OF TECH. & ENVIRONMENT	339,891.68	0.024487%
DEKALB CO SCHOOLS	65,415,030.10	4.712696%
State's Proport. Share - DOE	535,170.24	0.038555%
DEKALB COUNTY DFACS	4,017.60	0.000289%
DEKALB COUNTY PUBLIC LIBRARY	916,064.01	0.065996%
DEKALB PATH ACAD.	230,740.36	0.016623%
DEKALB PREPARATORY ACAD.	212,385.91	0.015301%
DEPARTMENT OF ADMIN SERVICE	6,542.85	0.000471%
DEPARTMENT OF COMMUNITY HEATH	36,876.90	0.002657%
DEPARTMENT OF CORRECTIONS	49,401.38	0.003559%
DEPARTMENT OF HUMAN SERVICES	30,903.98	0.002226%
DEPARTMENT OF NATURAL RESOURCE	16,261.47	0.001172%
DEPARTMENT OF PUBLIC HEALTH	16,057.62	0.001157%
DEPARTMENT OF PUBLIC SAFETY	50,580.58	0.003644%
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	17,176.12	0.001237%
DESOTA TRAIL REG LIB	33,363.77	0.002404%
DESTINY ACHIEVERS ACAD. OF EXCELLENCE	89,920.53	0.006478%
DODGE CO SCHOOLS	2,022,450.62	0.145703%
State's Proport. Share - DOE	30,153.06	0.002172%
DOOLY CO SCHOOLS	893,146.04	0.064345%
State's Proport. Share - DOE	12,308.18	0.000887%
DOUGHERTY CO SCHOOLS	10,353,628.54	0.745907%
State's Proport. Share - DOE	40,699.69	0.002932%
DOUGHERTY CO.PUBLIC LIBRARY	129,817.06	0.009352%
DOUGLAS CO SCHOOLS	16,386,396.22	1.180525%
State's Proport. Share - DOE	39,515.07	0.002847%
DUBLIN CITY SCHOOLS	1,813,031.82	0.130616%
State's Proport. Share - DOE	104.60	0.000008%
DUBOIS INTEGRITY ACADEMY	-	0.000000%
EARLY CO SCHOOLS	1,596,835.86	0.115041%
State's Proport. Share - DOE	11,067.59	0.000797%
EAST CENTRAL GA REGIONAL LIB	174,910.96	0.012601%
EAST GEORGIA STATE COLLEGE	754,062.04	0.054325%
ECHOLS CO SCHOOLS	548,558.53	0.039520%
State's Proport. Share - DOE	16,124.40	0.001162%
EFFINGHAM CO SCHOOLS	7,565,252.42	0.545024%
State's Proport. Share - DOE	75,991.26	0.005475%
EFFINGHAM COUNTY TAX COMM. OFFICE	3,322.50	0.000239%



SCHEDULE A (continued)

Employers	2015 Actual Employer Contributions	Employer Allocation Percentage
ELBERT CO SCHOOLS	\$ 2,102,326.90	0.151458%
ELBERT COUNTY LIBRARY	18,095.28	0.001304%
EMANUEL CO SCHOOLS	2,656,997.88	0.191418%
State's Proport. Share - DOE	39,201.56	0.002824%
EVANS CO SCHOOLS	1,203,080.89	0.086674%
State's Proport. Share - DOE	13,592.77	0.000979%
FANNIN CO SCHOOLS	2,252,441.74	0.162273%
State's Proport. Share - DOE	49,891.42	0.003594%
FAYETTE CO SCHOOLS	14,013,795.56	1.009596%
State's Proport. Share - DOE	228,201.67	0.016440%
FIRST DISTRICT RESA	627,777.79	0.045227%
FITZGERALD-BEN HILL COUNTY LIB	21,449.86	0.001545%
FLINT RIVER REGIONAL LIBRARY	91,173.78	0.006568%
FLOYD CO SCHOOLS	7,402,845.50	0.533323%
State's Proport. Share - DOE	22,692.39	0.001635%
FLOYD COUNTY DFCS	3,230.28	0.000233%
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	869.05	0.000063%
FORSYTH CO SCHOOLS	24,868,904.35	1.791631%
State's Proport. Share - DOE	32,864.04	0.002368%
FORSYTH COUNTY PUBLIC LIBRARY	347,624.01	0.025044%
FORT VALLEY STATE UNIVERSITY	2,415,340.65	0.174008%
FRANKLIN CO SCHOOLS	2,338,827.52	0.168496%
State's Proport. Share - DOE	37,669.58	0.002714%
FULTON CO SCHOOLS	67,185,604.33	4.840253%
State's Proport. Share - DOE	66,917.44	0.004821%
FULTON LEADERSHIP ACAD.	155,272.30	0.011186%
FULTON SCIENCE ACAD. HIGH SCHOOL	153,898.63	0.011087%
FULTON SUNSHINE ACAD. INC.	310,845.02	0.022394%
FURLOW CHARTER SCHOOL	-	0.000000%
GA PUB TELECOMMUNICATIONS COMM	21,352.14	0.001538%
GA SOIL & WATER CONSERVATION COMM.	3,507.84	0.000253%
GA SOUTHWESTERN STATE UNIV	971,841.00	0.070014%
GAINESVILLE CITY SCHOOLS	4,747,359.58	0.342014%
State's Proport. Share - DOE	97,694.49	0.007038%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	-	0.000000%
GEORGIA BUILDING AUTHORITY	1,698.55	0.000122%
GEORGIA BUREAU OF INVESTIGATION	8,547.50	0.000616%
GEORGIA COLLEGE & STATE UNIV	3,630,711.58	0.261567%
GEORGIA CONNECTIONS ACAD.	733,876.79	0.052871%
GEORGIA CYBER ACADEMY	2,168,615.04	0.156234%





SCHEDULE A (continued)

Employers	2015 Actual Employer Contributions	Employer Allocation Percentage
GEORGIA DEPARTMENT OF AGRICULTURE	\$ -	0.000000%
GEORGIA DEPARTMENT OF AUDITS	9,704.27	0.000699%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	3,624.48	0.000261%
GEORGIA DEPARTMENT OF DRIVER SERVICES	10,877.21	0.000784%
GEORGIA DEPT OF EARLY CARE & LEARNING	71,460.33	0.005148%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	-	0.000000%
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	212,027.00	0.015275%
GEORGIA DEPARTMENT OF REVENUE	4,339.56	0.000313%
GEORGIA DEPT OF EDUCATION	2,672,276.67	0.192519%
GEORGIA DEPT OF LABOR	9,574.85	0.000690%
GEORGIA GENERAL ASSEMBLY	21,613.44	0.001557%
GEORGIA GWINNETT COLLEGE	2,861,133.52	0.206125%
GEORGIA HIGHLANDS COLLEGE	1,451,709.38	0.104586%
GEORGIA INST OF TECHNOLOGY	31,092,123.18	2.239970%
GEORGIA MAGNET CHARTER SCHOOL	544,136.93	0.039201%
GEORGIA MILITARY COLLEGE	2,096,622.47	0.151047%
GEORGIA NORTHWESTERN Tech. COLLEGE	1,170,882.53	0.084354%
GEORGIA PERIMETER COLLEGE	5,160,449.73	0.371774%
GEORGIA PIEDMONT Tech. COLLEGE	1,044,200.73	0.075227%
GEORGIA PUBLIC DEFENDER STD COUNCIL	8,742.12	0.000630%
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	-	0.000000%
GEORGIA SOUTHERN UNIVERSITY	8,575,190.87	0.617783%
GEORGIA STATE UNIVERSITY	17,472,966.38	1.258805%
GEORGIA STUDENT FINANCE COMM	42,410.17	0.003055%
GEORGIA TECHNOLOGY AUTHORITY	-	0.000000%
GEORGIA WORLD CONGRESS CENTER AUTHORITY	7,440.72	0.000536%
GILMER CO SCHOOLS	2,897,480.70	0.208743%
State's Proport. Share - DOE	32,594.59	0.002348%
GLASCOCK CO SCHOOLS	403,916.28	0.029099%
GLYNN CO SCHOOLS	9,008,108.02	0.648971%
State's Proport. Share - DOE	18,704.37	0.001348%
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	5,129.76	0.000370%
GORDON CO SCHOOLS	4,304,197.62	0.310087%
State's Proport. Share - DOE	42,390.12	0.003054%
GORDON COLLEGE	1,306,879.20	0.094152%
GOVERNORS OFFICE OF PLANNING & BUDGET	114,924.54	0.008280%
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	291,728.04	0.021017%
GRADY CO SCHOOLS	2,878,761.43	0.207395%
GREENE CO SCHOOLS	1,832,711.82	0.132034%
State's Proport. Share - DOE	54,735.70	0.003943%



SCHEDULE A (continued)

Employers	2015 Actual Employer Contributions	Employer Allocation Percentage
GRIFFIN RESA	\$ 253,075.40	0.018232%
GRIFFIN SPALDING CO SCHOOLS	6,790,871.24	0.489235%
State's Proport. Share - DOE	8,477.69	0.000611%
GWINNETT CO SCHOOLS	107,853,650.48	7.770101%
State's Proport. Share - DOE	422,131.91	0.030412%
GWINNETT COUNTY PUBLIC LIB	1,167,189.74	0.084088%
GWINNETT Tech. COLLEGE	1,223,478.57	0.088143%
HABERSHAM CO SCHOOLS	4,728,927.94	0.340686%
State's Proport. Share - DOE	29,736.72	0.002142%
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	0.000000%
HALL CO DFACS	3,452.62	0.000249%
HALL CO SCHOOLS	16,165,702.40	1.164626%
State's Proport. Share - DOE	244,233.59	0.017595%
HALL COUNTY LIBRARY	169,454.27	0.012208%
HANCOCK CO SCHOOLS	844,293.58	0.060825%
HARALSON CO SCHOOLS	2,478,336.79	0.178547%
State's Proport. Share - DOE	14,226.36	0.001025%
HARRIS CO SCHOOLS	3,296,894.97	0.237518%
State's Proport. Share - DOE	48,262.49	0.003477%
HART CO SCHOOLS	2,183,658.18	0.157317%
State's Proport. Share - DOE	29,071.55	0.002094%
HART COUNTY LIBRARY	16,273.60	0.001172%
HEARD CO SCHOOLS	1,367,429.37	0.098514%
HEART OF GEORGIA RESA	400,145.73	0.028828%
HENRY CO SCHOOLS	24,746,555.91	1.782816%
State's Proport. Share - DOE	202,988.94	0.014624%
HENRY COUNTY LIBRARY	128,775.92	0.009277%
HOUSTON CO SCHOOLS	19,683,000.89	1.418023%
State's Proport. Share - DOE	77,714.74	0.005599%
HOUSTON COUNTY PUBLIC LIBRARY	67,265.30	0.004846%
INT'L ACAD. OF SMYRNA CHARTER SCHOOL	365,844.22	0.026357%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	-	0.000000%
INTERNATIONAL COMMUNITY SCHOOL	279,927.33	0.020167%
INTOWN ACAD. CHARTER SCHOOL	255,357.84	0.018397%
IRWIN CO SCHOOLS	1,209,835.74	0.087160%
IVY PREP ACAD. FOR GIRLS	194,669.54	0.014025%
IVY PREP YOUNG MENS ACAD.	196,528.87	0.014159%
IVY PREPARATORY ACAD.	171,686.57	0.012369%
JACKSON BUTTS COUNTY LIBRARY	5,226.64	0.000377%



SCHEDULE A (continued)

Employers	2015 Actual Employer Contributions	Employer Allocation Percentage
JACKSON CO SCHOOLS	\$ 4,619,773.30	0.332822%
State's Proport. Share - DOE	12,304.62	0.000886%
JASPER CO SCHOOLS	1,302,631.69	0.093846%
State's Proport. Share - DOE	19,032.80	0.001371%
JEFF DAVIS CO SCHOOLS	1,858,198.55	0.133870%
State's Proport. Share - DOE	13,107.72	0.000944%
JEFFERSON CITY SCHOOLS	1,779,695.93	0.128215%
State's Proport. Share - DOE	13,187.66	0.000950%
JEFFERSON CO SCHOOLS	1,873,573.84	0.134978%
JEFFERSON COUNTY REG.LIB.	18,527.33	0.001335%
JENKINS CO SCHOOLS	981,444.52	0.070706%
State's Proport. Share - DOE	12,179.31	0.000877%
JOHNSON CO SCHOOLS	719,406.12	0.051828%
State's Proport. Share - DOE	20,387.16	0.001469%
JONES CO SCHOOLS	3,512,057.49	0.253019%
State's Proport. Share - DOE	54,403.19	0.003919%
KENNESAW CHARTER SCIENCE & MATH ACAD.	314,730.84	0.022674%
KENNESAW STATE UNIVERSITY	11,597,035.32	0.835486%
KINCHAFOONEE REG LIB	32,054.16	0.002309%
KIPP METRO ATLANTA COLLABORATIVE	2,025,021.26	0.145889%
LAKE BLACKSHEAR REG LIB	59,126.83	0.004260%
LAMAR CO SCHOOLS	1,692,647.52	0.121943%
State's Proport. Share - DOE	27,464.92	0.001979%
LANIER CO SCHOOLS	1,184,861.76	0.085361%
LANIER Tech. COLLEGE	1,014,923.79	0.073118%
LATIN ACAD. CHARTER SCHOOL	121,294.23	0.008738%
LATIN COLLEGE PREP	-	0.000000%
LATIN GRAMMAR SCHOOL	-	0.000000%
LAURENS CO SCHOOLS	3,913,836.23	0.281965%
State's Proport. Share - DOE	29,220.89	0.002105%
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	230,117.09	0.016578%
LEE CO SCHOOLS	3,671,451.34	0.264502%
State's Proport. Share - DOE	15,218.64	0.001096%
LEE COUNTY LIBRARY	51,427.53	0.003705%
LIBERTY CO SCHOOLS	6,750,039.96	0.486293%
State's Proport. Share - DOE	27,540.58	0.001984%
LINCOLN CO SCHOOLS	810,001.38	0.058355%
State's Proport. Share - DOE	8,379.14	0.000604%
LINCOLN COUNTY LIBRARY	4,144.64	0.000299%
LIVE OAK PUBLIC LIBRARIES	528,505.88	0.038075%



SCHEDULE A (continued)

Employers	2015 Actual Employer Contributions	Employer Allocation Percentage
LONG CO SCHOOLS	\$ 1,692,583.13	0.121939%
State's Proport. Share - DOE	15,957.82	0.001150%
LOWNDES CO SCHOOLS	6,325,787.22	0.455729%
State's Proport. Share - DOE	29,381.72	0.002117%
LUMPKIN CO SCHOOLS	2,397,320.07	0.172710%
MACON CHARTER ACADEMY INC	-	0.000000%
MACON CO SCHOOLS	1,097,149.95	0.079042%
State's Proport. Share - DOE	12,924.62	0.000931%
MADISON CO SCHOOLS	3,451,973.86	0.248691%
State's Proport. Share - DOE	33,846.26	0.002438%
MARIETTA CHARTER SCHOOL	-	0.000000%
MARIETTA CITY SCHOOLS	7,705,701.26	0.555142%
State's Proport. Share - DOE	152,305.11	0.010973%
MARION CO SCHOOLS	911,567.03	0.065672%
MARY VINSON MEMORIAL LIB	28,379.46	0.002045%
MCDUFFIE CO SCHOOLS	2,844,757.80	0.204945%
State's Proport. Share - DOE	30,242.72	0.002179%
MCINTOSH CO SCHOOLS	1,067,596.13	0.076913%
MERIWETHER CO SCHOOLS	2,129,185.20	0.153393%
State's Proport. Share - DOE	-	0.000000%
METRO RESA	855,065.95	0.061602%
MIDDLE GEORGIA REG LIBRARY	191,729.51	0.013813%
MIDDLE GEORGIA RESA	124,791.28	0.008990%
MIDDLE GEORGIA STATE COLLEGE	2,876,159.86	0.207207%
MILLER CO SCHOOLS	700,520.47	0.050468%
MITCHELL CO SCHOOLS	1,423,672.66	0.102566%
State's Proport. Share - DOE	43,492.82	0.003133%
MONROE CO SCHOOLS	2,694,337.25	0.194108%
State's Proport. Share - DOE	26,661.66	0.001921%
MONTGOMERY CO SCHOOLS	714,404.78	0.051468%
MORGAN CO SCHOOLS	2,252,513.09	0.162278%
State's Proport. Share - DOE	1,628.28	0.000117%
MOULTRIE-COLQUITT CNTY LIB	32,228.76	0.002322%
MOUNTAIN EDUCATION CENTER INC.	167,715.44	0.012083%
MOUNTAIN REG LIBRARY	61,097.07	0.004402%
MURRAY CO SCHOOLS	4,336,209.34	0.312394%
State's Proport. Share - DOE	21,169.84	0.001525%
MUSCOGEE CO SCHOOL DISTRICT	21,421,245.38	1.543251%
State's Proport. Share - DOE	74,836.84	0.005391%
N E GA REG LIBRARY	95,482.29	0.006879%



SCHEDULE A (continued)

Employers	2015 Actual Employer Contributions	Employer Allocation Percentage
NEW LIFE ACAD. OF EXCELLENCE INC.	\$ 210,923.51	0.015196%
NEWTON CO SCHOOLS	12,023,100.24	0.866180%
State's Proport. Share - DOE	11,878.89	0.000856%
NEWTON COUNTY LIBRARY	58,449.35	0.004211%
NORTH GA Tech. INSTITUTE	620,932.40	0.044734%
NORTH GEORGIA RESA	271,410.97	0.019553%
NORTH METRO ACADEMY OF PERFORMING ARTS	121,321.73	0.008740%
NORTHEAST GEORGIA RESA	625,470.32	0.045061%
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	251,923.65	0.018149%
NORTHWEST GA REGIONAL LIBRARY	64,356.52	0.004636%
NORTHWEST GEORGIA RESA	479,454.27	0.034541%
OCMULGEE REGIONAL LIBRARY	53,894.03	0.003883%
OCONEE CO SCHOOLS	4,746,229.01	0.341933%
State's Proport. Share - DOE	55,691.24	0.004012%
OCONEE FALL LINE Tech. COLLEGE	692,189.89	0.049867%
OCONEE REG LIBRARY	72,696.46	0.005237%
OCONEE RESA	153,361.93	0.011049%
ODYSSEY CHARTER SCHOOL	247,230.21	0.017811%
OGEECHEE TECH	942,968.88	0.067934%
OGLETHORPE CO SCHOOLS	1,659,644.81	0.119566%
State's Proport. Share - DOE	24,211.24	0.001744%
OHOOPEE REG LIB	40,278.19	0.002902%
OKEFENOKEE REG LIB	54,285.24	0.003911%
OKEFENOKEE RESA	228,971.51	0.016496%
PATAULA CHARTER ACAD.	239,330.06	0.017242%
PAULDING CO SCHOOLS	17,119,399.71	1.233333%
State's Proport. Share - DOE	151,972.14	0.010949%
PEACH CO SCHOOLS	2,304,009.84	0.165988%
State's Proport. Share - DOE	23,807.25	0.001715%
PEACH PUBLIC LIBRARY	27,297.52	0.001967%
PELHAM CITY SCHOOLS	1,023,708.78	0.073751%
State's Proport. Share - DOE	10,126.03	0.000730%
PICKENS CO SCHOOLS	2,981,065.09	0.214765%
State's Proport. Share - DOE	3,454.30	0.000249%
PIEDMONT REG LIBRARY	61,304.08	0.004417%
PIERCE CO SCHOOLS	2,333,990.17	0.168148%
State's Proport. Share - DOE	40,472.85	0.002916%
PIKE CO SCHOOLS	1,918,240.40	0.138196%
State's Proport. Share - DOE	42,308.70	0.003048%
PINE MOUNTAIN REGIONAL LIBRARY	47,293.49	0.003407%



SCHEDULE A (continued)

Employers	2015 Actual Employer Contributions	Employer Allocation Percentage
PIONEER RESA	\$ 502,931.05	0.036233%
POLK SCHOOL DISTRICT	4,799,554.81	0.345774%
State's Proport. Share - DOE	54,785.69	0.003947%
PROSECUTING ATTORNEYS COUNCIL OF GA	1,193.24	0.000086%
PULASKI CO SCHOOLS	935,259.42	0.067379%
PUTNAM CO SCHOOLS	2,137,591.56	0.153999%
State's Proport. Share - DOE	152.87	0.000011%
QUITMAN CO SCHOOLS	270,985.89	0.019523%
State's Proport. Share - DOE	7,273.86	0.000524%
RABUN CO SCHOOLS	1,865,221.74	0.134376%
State's Proport. Share - DOE	52,182.53	0.003759%
RANDOLPH CO SCHOOLS	698,328.43	0.050310%
State's Proport. Share - DOE	6,706.56	0.000483%
RICHMOND CO SCHOOLS	20,034,075.63	1.443315%
State's Proport. Share - DOE	277,360.44	0.019982%
ROCKDALE CO SCHOOLS	11,022,943.49	0.794126%
State's Proport. Share - DOE	193,472.59	0.013938%
RODDENBERY MEMORIAL LIBRARY	34,857.82	0.002511%
ROME CITY SCHOOLS	3,860,458.06	0.278119%
State's Proport. Share - DOE	62,983.82	0.004538%
SARA HIGHTOWER REGIONAL LIB	111,742.38	0.008050%
SATILLA REG LIBRARY	26,193.72	0.001887%
SAVANNAH STATE UNIVERSITY	2,610,328.41	0.188056%
SAVANNAH TECH COLLEGE	962,464.52	0.069339%
SCHLEY CO SCHOOLS	832,371.61	0.059967%
SCINTILLA CHARTER ACADEMY	-	0.000000%
SCREVEN CO SCHOOLS	1,550,913.31	0.111732%
SCREVEN-JENKINS REG LIBRARY	33,497.16	0.002413%
SE HEALTH UNIT	10,130.45	0.000730%
SECRETARY OF STATE	7,570.44	0.000545%
SEMINOLE CO SCHOOLS	973,616.31	0.070142%
State's Proport. Share - DOE	12,618.84	0.000909%
SEQUOYAH REG LIB	211,030.17	0.015203%
SOCIAL CIRCLE CITY SCHOOLS	1,152,989.29	0.083065%
State's Proport. Share - DOE	15,229.89	0.001097%
SOUTH GA REG LIBRARY	70,020.63	0.005044%
SOUTH GA Tech. INSTITUTE	514,566.29	0.037071%
SOUTH GEORGIA STATE COLLEGE	809,670.91	0.058331%
SOUTHEASTERN Tech. COLLEGE	735,319.84	0.052975%
SOUTHERN CRESCENT Tech. COLLEGE	1,290,172.88	0.092948%



SCHEDULE A (continued)

Employers	2015 Actual Employer Contributions	Employer Allocation Percentage
SOUTHERN REGIONAL TECHNICAL COLLEGE	\$ 1,024,564.97	0.073813%
SOUTHWEST GA REG LIB	63,417.57	0.004569%
SOUTHWEST GEORGIA RESA	91,998.36	0.006628%
STATE ACCOUNTING OFFICE	11,812.32	0.000851%
STATE BOARD OF PARDONS AND PAROLES	1,896.95	0.000137%
STATE OF GEORGIA DEPT OF LAW	-	0.000000%
STATE ROAD TOLL & AUTHORITY	17,094.96	0.001232%
STATESBORO REGIONAL LIBRARY	120,578.81	0.008687%
STEPHENS CO SCHOOLS	2,547,510.64	0.183530%
State's Proport. Share - DOE	5,409.97	0.000390%
STEWART CO SCHOOLS	424,137.86	0.030556%
SUMTER CO SCHOOLS	2,856,958.18	0.205824%
State's Proport. Share - DOE	28,306.64	0.002039%
TALBOT CO SCHOOLS	412,697.58	0.029732%
TALIAFERRO CO SCHOOLS	227,402.15	0.016383%
TAPESTRY PUBLIC CHARTER SCHOOL	90,087.42	0.006490%
TATTNALL CO SCHOOLS	2,364,878.41	0.170373%
State's Proport. Share - DOE	13,755.76	0.000991%
TAYLOR CO SCHOOLS	941,861.71	0.067855%
Tech. COLLEGE SYSTEM OF GEORGIA	950,842.50	0.068502%
TELFAIR CO SCHOOLS	1,044,746.17	0.075267%
State's Proport. Share - DOE	41,381.70	0.002981%
TERRELL CO SCHOOLS	985,184.91	0.070976%
State's Proport. Share - DOE	4,536.24	0.000327%
THE GLOBE ACAD.	251,653.89	0.018130%
THE KINDEZI SCHOOL	233,551.84	0.016826%
THE MAIN STREET ACAD.	400,073.08	0.028822%
THE MUSEUM SCHOOL OF AVONDALE EST.	293,758.27	0.021163%
THE UNIVERSITY OF GEORGIA	49,533,466.28	3.568540%
THOMAS CO SCHOOLS	3,540,826.84	0.255092%
State's Proport. Share - DOE	25,154.41	0.001812%
THOMAS COUNTY PUBLIC LIBRARY	45,361.87	0.003268%
THOMASTON-UPSON COUNTY SCHOOLS	2,761,093.02	0.198917%
THOMASVILLE CITY SCHOOLS	2,073,407.57	0.149375%
State's Proport. Share - DOE	27,860.91	0.002007%
THREE RIVERS REGIONAL LIBRARY	56,855.12	0.004096%
TIFT CO SCHOOLS	5,212,754.45	0.375543%
State's Proport. Share - DOE	96,761.42	0.006971%
TOOMBS CO SCHOOLS	1,949,407.96	0.140441%



SCHEDULE A (continued)

Employers	2015 Actual Employer Contributions	Employer Allocation Percentage
TOWNS CO SCHOOLS	\$ 851,166.89	0.061321%
State's Proport. Share - DOE	13,850.28	0.000998%
TREUTLEN CO SCHOOLS	675,173.20	0.048642%
TRION CITY SCHOOLS	907,716.54	0.065395%
TROUP CO SCHOOLS	7,765,992.83	0.559485%
State's Proport. Share - DOE	85,945.90	0.006192%
TROUP HARRIS COWETA REG LIB	73,523.77	0.005297%
TURNER CO SCHOOLS	1,113,850.08	0.080245%
State's Proport. Share - DOE	6,180.48	0.000445%
TWIGGS CO SCHOOLS	699,382.81	0.050386%
State's Proport. Share - DOE	2,705.70	0.000195%
UNCLE REMUS REG LIB	107,337.15	0.007733%
UNION CO SCHOOLS	2,081,452.66	0.149954%
State's Proport. Share - DOE	24,805.02	0.001787%
UNIVERSITY OF NORTH GEORGIA	6,049,892.71	0.435852%
UNIVERSITY OF WEST GEORGIA	5,224,342.04	0.376377%
UTOPIAN ACADEMY FOR THE ARTS	133,830.54	0.009642%
VALDOSTA CITY SCHOOLS	5,123,519.14	0.369114%
State's Proport. Share - DOE	34,792.74	0.002507%
VALDOSTA STATE UNIVERSITY	4,993,690.75	0.359761%
VIDALIA CITY SCHOOLS	1,538,972.95	0.110872%
State's Proport. Share - DOE	1,986.25	0.000143%
WALKER CO SCHOOLS	5,999,964.25	0.432255%
State's Proport. Share - DOE	10,119.66	0.000729%
WALTON CO SCHOOLS	8,546,673.36	0.615728%
State's Proport. Share - DOE	97,593.29	0.007031%
WARE CO SCHOOLS	4,151,237.78	0.299068%
State's Proport. Share - DOE	43,428.92	0.003129%
WARREN CO SCHOOLS	448,255.59	0.032294%
State's Proport. Share - DOE	3,462.06	0.000249%
WARREN COUNTY PUBLIC LIBRARY	3,755.44	0.000271%
WASHINGTON CO SCHOOLS	2,151,221.87	0.154980%
State's Proport. Share - DOE	335.68	0.000024%
WAYNE CO SCHOOLS	3,210,183.36	0.231271%
State's Proport. Share - DOE	54,521.04	0.003928%
WEBSTER CO SCHOOLS	333,950.70	0.024059%
WESLEY INTERNATIONAL ACAD.	510,607.93	0.036786%
WEST GA REG LIBRARY	97,890.54	0.007052%
WEST GEORGIA RESA	629,017.51	0.045316%
WEST GEORGIA Tech. COLLEGE	1,143,567.94	0.082386%





SCHEDULE A (continued)

Employers	2015 Actual Employer Contributions	Employer Allocation Percentage
WESTSIDE ATLANTA CHARTER SCHOOL	\$ 116,017.36	0.008358%
WHEELER CO SCHOOLS	698,894.70	0.050350%
WHITE CO SCHOOLS	2,636,921.68	0.189972%
State's Proport. Share - DOE	30,096.51	0.002168%
WHITFIELD CO SCHOOLS	8,346,903.89	0.601336%
State's Proport. Share - DOE	49,379.68	0.003557%
WHITFIELD COUNTY BOARD OF HEALTH	2,650.34	0.000191%
WILCOX CO SCHOOLS	790,425.99	0.056945%
WILKES CO SCHOOLS	1,233,415.30	0.088859%
State's Proport. Share - DOE	12,006.80	0.000865%
WILKINSON CO SCHOOLS	1,148,244.01	0.082723%
WIREGRASS GEORGIA Tech. COLLEGE	1,160,227.82	0.083586%
WORTH CO SCHOOLS	2,154,234.56	0.155198%
State's Proport. Share - DOE	11,197.32	0.000807%
WORTH COUNTY LIBRARY SYSTEM	\$ <u>21,634.08</u>	<u>0.001559%</u>
Total for all Entities	\$ <u>1,388,059,743.82</u>	<u>100.000005%</u>
STATE DEPARTMENT OF EDUCATION (Non-employer Contributing Entity)	\$ <u>7,038,012.95</u>	<u>0.507036%</u>



SCHEDULE A (continued)

Teachers Retirement System of Georgia  
Schedule of Employer Allocations as of June 30, 2016

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 1,372,723.61	0.087699%
ACADEMY FOR CLASSICAL EDUCATION INC	427,214.45	0.027293%
ALBANY STATE UNIVERSITY	2,634,701.15	0.168322%
ALBANY Tech. INSTITUTE	788,805.38	0.050394%
AMANA ACAD.	463,187.17	0.029591%
APPLING COUNTY SCHOOLS	2,802,144.35	0.179019%
State's Proport. Share - DOE	45,497.64	0.002907%
ARMSTRONG ATLANTIC STATE UNIV	2,373,367.70	0.151626%
ATHENS REGIONAL LIBRARY	239,505.58	0.015301%
ATHENS Tech. COLLEGE	1,375,713.21	0.087890%
ATKINSON COUNTY SCHOOLS	1,221,427.12	0.078033%
State's Proport. Share - DOE	7,011.31	0.000448%
ATLANTA HEIGHTS CHARTER SCHOOL	332,188.80	0.021222%
ATLANTA METROPOLITAN STATE COLLEGE	1,296,112.40	0.082804%
ATLANTA NEIGHBORHOOD CHARTER SCHOOL	733,271.11	0.046846%
ATLANTA PUBLIC SCHOOLS	45,761,365.87	2.923534%
State's Proport. Share - DOE	313,628.00	0.020037%
ATLANTA Tech. COLLEGE	814,401.13	0.052029%
AUGUSTA Tech. INSTITUTE	956,277.37	0.061093%
AUGUSTA UNIVERSITY	26,227,537.02	1.675586%
BACON COUNTY SCHOOLS	1,523,508.08	0.097332%
State's Proport. Share - DOE	3,518.46	0.000225%
BACONTON COMM CS	387,518.36	0.024757%
BAINBRIDGE COLLEGE	771,312.31	0.049276%
BAKER COUNTY SCHOOLS	275,065.95	0.017573%
State's Proport. Share - DOE	4,746.67	0.000303%
BALDWIN COUNTY BOARD OF HEALTH	16,591.92	0.001060%
BALDWIN COUNTY SCHOOLS	3,674,203.08	0.234732%
State's Proport. Share - DOE	23,078.70	0.001474%
BANKS COUNTY SCHOOLS	2,043,317.89	0.130540%
State's Proport. Share - DOE	13,492.86	0.000862%
BARNESVILLE - LAMAR CO LIBRARY	16,208.92	0.001036%
BARROW COUNTY SCHOOLS	9,454,909.93	0.604041%
State's Proport. Share - DOE	40,134.06	0.002564%
BARTOW COUNTY LIBRARY	115,007.08	0.007347%



SCHEDULE A (continued)

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
BARTOW COUNTY SCHOOLS	\$ 9,800,120.54	0.626095%
State's Proport. Share - DOE	64,441.75	0.004117%
BARTRAM TRAIL REGIONAL LIBRARY	42,081.01	0.002688%
BEN HILL CO SCHOOLS	2,234,321.80	0.142743%
State's Proport. Share - DOE	18,510.72	0.001183%
BERRIEN CO SCHOOLS	2,108,659.00	0.134715%
State's Proport. Share - DOE	8,767.20	0.000560%
BIBB CO SCHOOLS	16,646,039.88	1.063457%
State's Proport. Share - DOE	10,203.90	0.000652%
BLECKLEY CO SCHOOLS	1,766,347.56	0.112846%
State's Proport. Share - DOE	41,179.36	0.002631%
BOARD OF REGENTS	4,035,643.09	0.257823%
BRANTLEY CO SCHOOLS	2,550,451.62	0.162939%
State's Proport. Share - DOE	3,696.54	0.000236%
BREMEN CITY SCHOOLS	1,552,161.82	0.099162%
BRIGHTEN ACAD.	313,479.69	0.020027%
BROOKS CO SCHOOLS	1,508,828.38	0.096394%
State's Proport. Share - DOE	29,144.15	0.001862%
BROOKS COUNTY LIBRARY	14,506.27	0.000927%
BRYAN CO SCHOOLS	5,227,485.30	0.333966%
BUFORD CITY SCHOOLS	3,447,058.69	0.220221%
State's Proport. Share - DOE	-	0.000000%
BULLOCH CO SCHOOLS	7,091,693.24	0.453063%
State's Proport. Share - DOE	84,577.02	0.005403%
BURKE CO SCHOOLS	3,880,121.03	0.247887%
BUTTS CO SCHOOLS	2,351,120.82	0.150205%
State's Proport. Share - DOE	36,856.61	0.002355%
CALHOUN CITY SCHOOLS	2,453,698.20	0.156758%
State's Proport. Share - DOE	44,777.62	0.002861%
CALHOUN CO SCHOOLS	509,950.80	0.032579%
State's Proport. Share - DOE	4,176.12	0.000267%
CAMDEN CO SCHOOLS	6,636,911.41	0.424009%
State's Proport. Share - DOE	70,712.07	0.004518%
CAMDEN COUNTY LIBRARY	25,218.53	0.001611%
CANDLER CO SCHOOLS	1,393,144.93	0.089003%
State's Proport. Share - DOE	12,918.90	0.000825%
CARROLL CO SCHOOLS	9,935,813.85	0.634764%
State's Proport. Share - DOE	31,597.88	0.002019%
CARROLLTON IND SCHOOLS	3,197,583.05	0.204282%
State's Proport. Share - DOE	36,351.84	0.002322%



SCHEDULE A (continued)

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
CARTERSVILLE CITY SCHOOLS	\$ 2,932,301.76	0.187335%
State's Proport. Share - DOE	23,153.43	0.001479%
CATOOSA CO SCHOOLS	8,014,167.13	0.511997%
State's Proport. Share - DOE	14,793.22	0.000945%
CATOOSA COUNTY LIBRARY	40,512.89	0.002588%
CENTENNIAL ACADEMY	692,653.56	0.044251%
CENTRAL GEORGIA Tech. COLLEGE	1,828,443.86	0.116813%
CHARLES DREW CHARTER SCHOOL	1,472,086.62	0.094046%
CHARLTON CO SCHOOLS	1,189,771.75	0.076010%
State's Proport. Share - DOE	17,816.40	0.001138%
CHARTER CONSERVATORY FOR L & T	77,501.59	0.004951%
CHATHAM CO SCHOOLS	29,648,260.79	1.894124%
State's Proport. Share - DOE	154,983.40	0.009901%
CHATTAHOOCHEE CO SCHOOLS	726,913.38	0.046440%
State's Proport. Share - DOE	13,183.71	0.000842%
CHATTAHOOCHEE FLINT RESA	162,869.97	0.010405%
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	193,946.25	0.012391%
CHATTAHOOCHEE Tech. COLLEGE	1,885,725.52	0.120472%
CHATTOOGA CO SCHOOLS	1,752,899.47	0.111987%
State's Proport. Share - DOE	9,744.64	0.000623%
CHATTOOGA COUNTY LIBRARY SYST	22,170.56	0.001416%
CHEROKEE CHARTER ACAD.	433,124.27	0.027671%
CHEROKEE CO SCHOOLS	30,146,953.18	1.925983%
State's Proport. Share - DOE	131,712.04	0.008415%
CHEROKEE COUNTY BOARD OF HEALTH	147.29	0.000009%
CHEROKEE REG LIBRARY	61,422.52	0.003924%
CHESTATEE REG LIBRARY	65,708.61	0.004198%
CHICKAMAUGA CITY SCHOOLS	819,130.69	0.052331%
State's Proport. Share - DOE	9,538.02	0.000609%
CLARKE COUNTY HEALTH DEPT	3,469.50	0.000222%
CLARKE COUNTY SCHOOLS	11,084,738.70	0.708165%
State's Proport. Share - DOE	223,027.68	0.014248%
CLAY CO SCHOOLS	274,247.04	0.017521%
CLAYTON CENTER COMMUNITY SERVICE BOARD	7,295.97	0.000466%
CLAYTON CO SCHOOLS	33,698,063.80	2.152851%
State's Proport. Share - DOE	69,840.62	0.004462%
CLAYTON COLLEGE & STATE UNIV	2,626,013.75	0.167767%
CLAYTON COUNTY REG LIB	33,275.97	0.002126%
CLINCH CO SCHOOLS	984,851.62	0.062919%
State's Proport. Share - DOE	16,157.64	0.001032%



SCHEDULE A (continued)

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
COASTAL PINES TECHNICAL COLLEGE	\$ 908,041.39	0.058012%
COASTAL PLAIN REGIONAL LIBRARY	102,248.56	0.006532%
COASTAL PLAINS RESA	106,564.04	0.006808%
COBB CO SCHOOLS	87,307,373.50	5.577763%
State's Proport. Share - DOE	133,638.11	0.008538%
COBB COUNTY PUBLIC LIB	691,789.29	0.044196%
COFFEE CO SCHOOLS	5,491,928.57	0.350860%
State's Proport. Share - DOE	77,393.95	0.004944%
COLLEGE OF COASTAL GEORGIA	895,026.62	0.057180%
COLQUITT CO SCHOOLS	6,948,974.32	0.443946%
State's Proport. Share - DOE	45,139.15	0.002884%
COLUMBIA CO SCHOOLS	17,827,961.48	1.138966%
State's Proport. Share - DOE	31,983.59	0.002043%
COLUMBUS STATE UNIVERSITY	3,569,721.23	0.228057%
COLUMBUS Tech. INSTITUTE	1,000,864.75	0.063942%
COMMERCE CITY SCHOOLS	976,899.29	0.062411%
State's Proport. Share - DOE	25,592.45	0.001635%
CONYERS-ROCKDALE LIB.SYSTEM	66,439.33	0.004245%
COOK CO SCHOOLS	2,139,454.57	0.136682%
State's Proport. Share - DOE	8,889.59	0.000568%
COOPERATIVE EXTENSION SERVICE	683,011.56	0.043635%
COWETA CHARTER ACAD.	267,589.46	0.017095%
COWETA CO SCHOOLS	16,091,626.69	1.028038%
COWETA PUBLIC LIBRARY	129,147.24	0.008251%
CRAWFORD CO SCHOOLS	1,183,081.09	0.075583%
State's Proport. Share - DOE	19,854.54	0.001268%
CRISP CO SCHOOLS	3,043,067.15	0.194411%
State's Proport. Share - DOE	41,699.08	0.002664%
CSRA RESA	203,870.12	0.013025%
DADE CO SCHOOLS	1,646,045.93	0.105160%
State's Proport. Share - DOE	17,677.14	0.001129%
DALTON CITY SCHOOLS	5,691,991.30	0.363641%
State's Proport. Share - DOE	37,560.36	0.002400%
DALTON STATE COLLEGE	1,513,212.77	0.096674%
DARTON COLLEGE	1,742,741.15	0.111338%
DAWSON CO SCHOOLS	3,059,617.49	0.195468%
State's Proport. Share - DOE	112,460.68	0.007185%
DECATUR CITY SCHOOLS	4,270,788.09	0.272846%
State's Proport. Share - DOE	38,860.95	0.002483%



SCHEDULE A (continued)

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
DECATUR CO SCHOOLS	\$ 3,674,847.35	0.234773%
State's Proport. Share - DOE	23,610.37	0.001508%
DEKALB ACAD. OF TECH. & ENVIRONMENT	381,056.65	0.024344%
DEKALB CO SCHOOLS	75,983,172.64	4.854299%
State's Proport. Share - DOE	598,117.43	0.038212%
DEKALB COUNTY DFACS	4,367.10	0.000279%
DEKALB COUNTY PUBLIC LIBRARY	1,013,220.07	0.064731%
DEKALB PATH ACAD.	271,072.49	0.017318%
DEKALB PREPARATORY ACAD.	269,686.83	0.017229%
DEPARTMENT OF ADMIN SERVICE	10,068.75	0.000643%
DEPARTMENT OF COMMUNITY HEATH	34,882.88	0.002229%
DEPARTMENT OF CORRECTIONS	150,403.04	0.009609%
DEPARTMENT OF HUMAN SERVICES	41,851.70	0.002674%
DEPARTMENT OF NATURAL RESOURCE	15,590.21	0.000996%
DEPARTMENT OF PUBLIC HEALTH	20,540.88	0.001312%
DEPARTMENT OF PUBLIC SAFETY	43,114.65	0.002754%
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	18,833.79	0.001203%
DESOTA TRAIL REG LIB	36,239.99	0.002315%
DESTINY ACHIEVERS ACAD. OF EXCELLENCE	102,469.20	0.006546%
DODGE CO SCHOOLS	2,228,399.98	0.142365%
State's Proport. Share - DOE	34,228.44	0.002187%
DOOLY CO SCHOOLS	983,287.07	0.062819%
State's Proport. Share - DOE	11,735.68	0.000750%
DOUGHERTY CO SCHOOLS	11,213,568.76	0.716396%
State's Proport. Share - DOE	44,651.95	0.002853%
DOUGHERTY CO.PUBLIC LIBRARY	161,122.72	0.010294%
DOUGLAS CO SCHOOLS	18,531,075.86	1.183886%
State's Proport. Share - DOE	46,955.13	0.003000%
DUBLIN CITY SCHOOLS	1,970,159.32	0.125867%
State's Proport. Share - DOE	-	0.000000%
DUBOIS INTEGRITY ACADEMY	213,491.33	0.013639%
EARLY CO SCHOOLS	1,749,433.90	0.111765%
State's Proport. Share - DOE	15,074.00	0.000963%
EAST CENTRAL GA REGIONAL LIB	157,749.65	0.010078%
EAST GEORGIA STATE COLLEGE	878,126.07	0.056100%
ECHOLS CO SCHOOLS	622,091.42	0.039743%
State's Proport. Share - DOE	18,852.38	0.001204%
EFFINGHAM CO SCHOOLS	8,587,875.66	0.548649%
State's Proport. Share - DOE	87,523.84	0.005592%
EFFINGHAM COUNTY TAX COMM. OFFICE	3,717.65	0.000238%



SCHEDULE A (continued)

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
ELBERT CO SCHOOLS	\$ 2,287,363.47	0.146132%
ELBERT COUNTY LIBRARY	15,364.02	0.000982%
EMANUEL CO SCHOOLS	2,946,276.80	0.188227%
State's Proport. Share - DOE	44,140.98	0.002820%
EVANS CO SCHOOLS	1,325,222.18	0.084664%
State's Proport. Share - DOE	15,070.67	0.000963%
FANNIN CO SCHOOLS	2,490,543.66	0.159112%
State's Proport. Share - DOE	55,041.64	0.003516%
FAYETTE CO SCHOOLS	16,126,285.09	1.030252%
State's Proport. Share - DOE	261,256.42	0.016691%
FIRST DISTRICT RESA	680,804.73	0.043494%
FITZGERALD-BEN HILL COUNTY LIB	23,456.99	0.001499%
FLINT RIVER REGIONAL LIBRARY	96,363.39	0.006156%
FLOYD CO SCHOOLS	8,174,659.76	0.522250%
State's Proport. Share - DOE	20,801.05	0.001329%
FLOYD COUNTY DFCS	3,918.84	0.000250%
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	33,838.70	0.002162%
FORSYTH CO SCHOOLS	28,802,092.05	1.840065%
State's Proport. Share - DOE	36,621.54	0.002340%
FORSYTH COUNTY PUBLIC LIBRARY	394,949.93	0.025232%
FORT VALLEY STATE UNIVERSITY	2,537,633.53	0.162121%
FRANKLIN CO SCHOOLS	2,608,159.70	0.166626%
State's Proport. Share - DOE	40,037.02	0.002558%
FULTON CO SCHOOLS	73,312,006.14	4.683648%
State's Proport. Share - DOE	63,708.45	0.004070%
FULTON LEADERSHIP ACAD.	243,268.62	0.015542%
FULTON SCIENCE ACAD. HIGH SCHOOL	14,344.44	0.000916%
FULTON SUNSHINE ACAD. INC.	-	0.000000%
FURLOW CHARTER SCHOOL	155,828.62	0.009955%
GA PUB TELECOMMUNICATIONS COMM	30,337.99	0.001938%
GA SOIL & WATER CONSERVATION COMM.	3,415.92	0.000218%
GA SOUTHWESTERN STATE UNIV	1,034,685.60	0.066102%
GAINESVILLE CITY SCHOOLS	5,284,319.76	0.337597%
State's Proport. Share - DOE	115,098.34	0.007353%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	881.60	0.000056%
GEORGIA BUILDING AUTHORITY	8,847.36	0.000565%
GEORGIA BUREAU OF INVESTIGATION	18,087.24	0.001156%
GEORGIA COLLEGE & STATE UNIV	4,307,570.16	0.275196%
GEORGIA CONNECTIONS ACAD.	813,607.85	0.051979%
GEORGIA CYBER ACADEMY	2,695,652.03	0.172216%



SCHEDULE A (continued)

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
GEORGIA DEPARTMENT OF AGRICULTURE	\$ 2,779.67	0.000178%
GEORGIA DEPARTMENT OF AUDITS	23,667.52	0.001512%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	10,488.48	0.000670%
GEORGIA DEPARTMENT OF DRIVER SERVICES	11,772.75	0.000752%
GEORGIA DEPT OF EARLY CARE & LEARNING	78,470.07	0.005013%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	11,523.03	0.000736%
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	265,302.73	0.016949%
GEORGIA DEPARTMENT OF REVENUE	4,709.16	0.000301%
GEORGIA DEPT OF EDUCATION	3,036,143.94	0.193969%
GEORGIA DEPT OF LABOR	6,881.52	0.000440%
GEORGIA GENERAL ASSEMBLY	23,688.96	0.001513%
GEORGIA GWINNETT COLLEGE	3,433,252.63	0.219339%
GEORGIA HIGHLANDS COLLEGE	1,635,984.40	0.104517%
GEORGIA INST OF TECHNOLOGY	35,822,999.84	2.288606%
GEORGIA MAGNET CHARTER SCHOOL	633,826.32	0.040493%
GEORGIA MILITARY COLLEGE	2,838,945.55	0.181370%
GEORGIA NORTHWESTERN Tech. COLLEGE	1,271,351.33	0.081222%
GEORGIA PERIMETER COLLEGE	5,458,413.96	0.348719%
GEORGIA PIEDMONT Tech. COLLEGE	1,157,017.04	0.073918%
GEORGIA PUBLIC DEFENDER STD COUNCIL	5,165.76	0.000330%
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	170,075.26	0.010866%
GEORGIA SOUTHERN UNIVERSITY	9,772,386.94	0.624324%
GEORGIA STATE UNIVERSITY	19,933,909.32	1.273508%
GEORGIA STUDENT FINANCE COMM	56,081.54	0.003583%
GEORGIA TECHNOLOGY AUTHORITY	7,629.68	0.000487%
GEORGIA WORLD CONGRESS CENTER AUTHORITY	14,205.30	0.000908%
GILMER CO SCHOOLS	3,136,894.73	0.200405%
State's Proport. Share - DOE	32,976.60	0.002107%
GLASCOCK CO SCHOOLS	446,162.31	0.028504%
GLYNN CO SCHOOLS	10,035,474.61	0.641131%
State's Proport. Share - DOE	20,957.52	0.001339%
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	5,566.68	0.000356%
GORDON CO SCHOOLS	4,740,485.70	0.302853%
State's Proport. Share - DOE	48,637.20	0.003107%
GORDON COLLEGE	1,453,833.77	0.092880%
GOVERNORS OFFICE OF PLANNING & BUDGET	173,855.80	0.011107%
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	334,117.09	0.021346%
GRADY CO SCHOOLS	3,151,609.50	0.201345%
GREENE CO SCHOOLS	2,129,170.76	0.136025%
State's Proport. Share - DOE	55,825.28	0.003566%





SCHEDULE A (continued)

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
GRIFFIN RESA	\$ 272,648.80	0.017419%
GRIFFIN SPALDING CO SCHOOLS	7,625,112.46	0.487142%
State's Proport. Share - DOE	8,422.80	0.000538%
GWINNETT CO SCHOOLS	125,173,278.70	7.996883%
State's Proport. Share - DOE	486,653.22	0.031091%
GWINNETT COUNTY PUBLIC LIB	1,246,106.75	0.079609%
GWINNETT Tech. COLLEGE	1,335,255.36	0.085305%
HABERSHAM CO SCHOOLS	5,236,080.74	0.334515%
State's Proport. Share - DOE	25,595.68	0.001635%
HABERSHAM COUNTY BOARD OF COMMISSIONERS	376.73	0.000024%
HALL CO DFACS	-	0.000000%
HALL CO SCHOOLS	18,108,882.98	1.156913%
State's Proport. Share - DOE	285,007.91	0.018208%
HALL COUNTY LIBRARY	172,945.39	0.011049%
HANCOCK CO SCHOOLS	884,399.34	0.056501%
HARALSON CO SCHOOLS	2,746,762.24	0.175481%
State's Proport. Share - DOE	16,327.92	0.001043%
HARRIS CO SCHOOLS	3,655,248.58	0.233521%
State's Proport. Share - DOE	57,968.18	0.003703%
HART CO SCHOOLS	2,414,446.23	0.154251%
State's Proport. Share - DOE	31,652.48	0.002022%
HART COUNTY LIBRARY	18,626.14	0.001190%
HEARD CO SCHOOLS	1,507,234.08	0.096292%
HEART OF GEORGIA RESA	438,049.11	0.027985%
HENRY CO SCHOOLS	28,558,516.54	1.824504%
State's Proport. Share - DOE	202,042.68	0.012908%
HENRY COUNTY LIBRARY	147,196.35	0.009404%
HOUSTON CO SCHOOLS	23,140,130.53	1.478342%
State's Proport. Share - DOE	82,728.94	0.005285%
HOUSTON COUNTY PUBLIC LIBRARY	73,376.63	0.004688%
INT'L ACAD. OF SMYRNA CHARTER SCHOOL	424,528.23	0.027122%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	182,910.33	0.011686%
INTERNATIONAL COMMUNITY SCHOOL	344,279.38	0.021995%
INTOWN ACAD. CHARTER SCHOOL	-	0.000000%
IRWIN CO SCHOOLS	1,391,507.33	0.088899%
IVY PREP ACAD. FOR GIRLS	246,893.09	0.015773%
IVY PREP YOUNG MENS ACAD.	159,189.03	0.010170%
IVY PREPARATORY ACAD.	141,987.95	0.009071%
JACKSON BUTTS COUNTY LIBRARY	5,893.51	0.000377%



SCHEDULE A (continued)

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
JACKSON CO SCHOOLS	\$ 5,229,280.20	0.334080%
State's Proport. Share - DOE	12,180.68	0.000778%
JASPER CO SCHOOLS	1,557,959.78	0.099533%
State's Proport. Share - DOE	21,546.62	0.001377%
JEFF DAVIS CO SCHOOLS	2,048,772.02	0.130889%
State's Proport. Share - DOE	14,829.70	0.000947%
JEFFERSON CITY SCHOOLS	2,092,786.58	0.133701%
State's Proport. Share - DOE	20,245.18	0.001293%
JEFFERSON CO SCHOOLS	2,019,421.63	0.129014%
JEFFERSON COUNTY REG.LIB.	22,897.81	0.001463%
JENKINS CO SCHOOLS	1,041,410.83	0.066532%
State's Proport. Share - DOE	13,173.13	0.000842%
JOHNSON CO SCHOOLS	800,395.82	0.051134%
State's Proport. Share - DOE	14,982.84	0.000957%
JONES CO SCHOOLS	3,867,102.46	0.247056%
State's Proport. Share - DOE	55,972.79	0.003576%
KENNESAW CHARTER SCIENCE & MATH ACAD.	327,209.38	0.020904%
KENNESAW STATE UNIVERSITY	13,563,106.35	0.866499%
KINCHAFOONEE REG LIB	35,004.98	0.002236%
KIPP METRO ATLANTA COLLABORATIVE	2,798,758.38	0.178803%
LAKE BLACKSHEAR REG LIB	67,965.31	0.004342%
LAMAR CO SCHOOLS	1,856,521.46	0.118607%
State's Proport. Share - DOE	28,423.91	0.001816%
LANIER CO SCHOOLS	1,267,876.05	0.081000%
LANIER Tech. COLLEGE	1,099,604.38	0.070250%
LATIN ACAD. CHARTER SCHOOL	186,603.11	0.011921%
LATIN COLLEGE PREP	154,303.57	0.009858%
LATIN GRAMMAR SCHOOL	128,041.87	0.008180%
LAURENS CO SCHOOLS	4,382,554.43	0.279986%
State's Proport. Share - DOE	34,278.61	0.002190%
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	271,696.84	0.017358%
LEE CO SCHOOLS	4,014,574.75	0.256477%
State's Proport. Share - DOE	17,065.35	0.001090%
LEE COUNTY LIBRARY	49,389.43	0.003155%
LIBERTY CO SCHOOLS	7,416,317.71	0.473803%
State's Proport. Share - DOE	17,315.44	0.001106%
LINCOLN CO SCHOOLS	891,503.53	0.056955%
State's Proport. Share - DOE	9,412.40	0.000601%
LINCOLN COUNTY LIBRARY	4,573.72	0.000292%
LIVE OAK PUBLIC LIBRARIES	604,332.88	0.038609%



SCHEDULE A (continued)

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
LONG CO SCHOOLS	\$ 1,939,322.81	0.123897%
State's Proport. Share - DOE	17,706.16	0.001131%
LOWNDES CO SCHOOLS	6,972,706.07	0.445462%
State's Proport. Share - DOE	30,720.80	0.001963%
LUMPKIN CO SCHOOLS	2,682,586.11	0.171381%
MACON CHARTER ACADEMY INC	220,064.09	0.014059%
MACON CO SCHOOLS	1,129,102.68	0.072134%
State's Proport. Share - DOE	9,450.42	0.000604%
MADISON CO SCHOOLS	3,815,493.41	0.243759%
State's Proport. Share - DOE	37,428.94	0.002391%
MARIETTA CHARTER SCHOOL	684.66	0.000044%
MARIETTA CITY SCHOOLS	7,973,304.00	0.509387%
State's Proport. Share - DOE	177,695.30	0.011352%
MARION CO SCHOOLS	979,506.01	0.062577%
MARY VINSON MEMORIAL LIB	39,454.07	0.002521%
MCDUFFIE CO SCHOOLS	2,986,433.21	0.190793%
State's Proport. Share - DOE	26,404.70	0.001687%
MCINTOSH CO SCHOOLS	1,159,897.04	0.074102%
MERIWETHER CO SCHOOLS	2,233,621.68	0.142698%
State's Proport. Share - DOE	59,628.21	0.003809%
METRO RESA	921,470.21	0.058870%
MIDDLE GEORGIA REG LIBRARY	218,865.31	0.013983%
MIDDLE GEORGIA RESA	165,329.80	0.010562%
MIDDLE GEORGIA STATE COLLEGE	3,296,467.29	0.210600%
MILLER CO SCHOOLS	718,707.50	0.045916%
MITCHELL CO SCHOOLS	1,479,334.14	0.094509%
State's Proport. Share - DOE	43,337.69	0.002769%
MONROE CO SCHOOLS	3,014,120.91	0.192562%
State's Proport. Share - DOE	37,657.67	0.002406%
MONTGOMERY CO SCHOOLS	768,256.89	0.049081%
MORGAN CO SCHOOLS	2,547,936.98	0.162779%
State's Proport. Share - DOE	-	0.000000%
MOULTRIE-COLQUITT CNTY LIB	34,609.66	0.002211%
MOUNTAIN EDUCATION CENTER INC.	206,867.77	0.013216%
MOUNTAIN REG LIBRARY	73,045.81	0.004667%
MURRAY CO SCHOOLS	4,769,395.84	0.304700%
State's Proport. Share - DOE	20,353.46	0.001300%
MUSCOGEE CO SCHOOL DISTRICT	22,899,753.01	1.462985%
State's Proport. Share - DOE	65,493.48	0.004184%
N E GA REG LIBRARY	110,679.51	0.007071%



SCHEDULE A (continued)

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
NEW LIFE ACAD. OF EXCELLENCE INC.	\$ 242,896.05	0.015518%
NEWTON CO SCHOOLS	13,992,201.43	0.893913%
State's Proport. Share - DOE	14,348.40	0.000917%
NEWTON COUNTY LIBRARY	60,724.95	0.003880%
NORTH GA Tech. INSTITUTE	647,528.12	0.041368%
NORTH GEORGIA RESA	274,192.90	0.017517%
NORTH METRO ACADEMY OF PERFORMING ARTS	182,818.98	0.011680%
NORTHEAST GEORGIA RESA	695,578.09	0.044438%
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	339,003.23	0.021658%
NORTHWEST GA REGIONAL LIBRARY	78,391.77	0.005008%
NORTHWEST GEORGIA RESA	520,753.10	0.033269%
OCMULGEE REGIONAL LIBRARY	62,068.95	0.003965%
OCONEE CO SCHOOLS	5,379,406.79	0.343671%
State's Proport. Share - DOE	71,652.43	0.004578%
OCONEE FALL LINE Tech. COLLEGE	698,618.78	0.044632%
OCONEE REG LIBRARY	81,845.41	0.005229%
OCONEE RESA	160,238.21	0.010237%
ODYSSEY CHARTER SCHOOL	254,423.22	0.016254%
OGEECHEE TECH	930,872.46	0.059470%
OGLETHORPE CO SCHOOLS	1,709,311.97	0.109202%
State's Proport. Share - DOE	25,480.50	0.001628%
OHOOPEE REG LIB	45,549.95	0.002910%
OKEFENOKEE REG LIB	69,001.28	0.004408%
OKEFENOKEE RESA	235,088.73	0.015019%
PATAULA CHARTER ACAD.	289,902.94	0.018521%
PAULDING CO SCHOOLS	19,924,659.51	1.272917%
State's Proport. Share - DOE	173,572.20	0.011089%
PEACH CO SCHOOLS	2,574,921.27	0.164503%
State's Proport. Share - DOE	30,388.47	0.001941%
PEACH PUBLIC LIBRARY	32,014.26	0.002045%
PELHAM CITY SCHOOLS	1,170,398.33	0.074773%
State's Proport. Share - DOE	12,131.79	0.000775%
PICKENS CO SCHOOLS	3,253,553.24	0.207858%
State's Proport. Share - DOE	3,779.64	0.000241%
PIEDMONT REG LIBRARY	70,261.52	0.004489%
PIERCE CO SCHOOLS	2,592,744.15	0.165641%
State's Proport. Share - DOE	52,674.24	0.003365%
PIKE CO SCHOOLS	2,121,757.38	0.135552%
State's Proport. Share - DOE	47,743.10	0.003050%
PINE MOUNTAIN REGIONAL LIBRARY	51,020.68	0.003260%



SCHEDULE A (continued)

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
PIONEER RESA	\$ 572,214.86	0.036557%
POLK SCHOOL DISTRICT	5,360,866.37	0.342487%
State's Proport. Share - DOE	71,634.09	0.004576%
PROSECUTING ATTORNEYS COUNCIL OF GA	6,227.76	0.000398%
PULASKI CO SCHOOLS	1,024,184.94	0.065432%
PUTNAM CO SCHOOLS	2,368,533.45	0.151317%
State's Proport. Share - DOE	-	0.000000%
QUITMAN CO SCHOOLS	300,669.61	0.019209%
State's Proport. Share - DOE	7,791.48	0.000498%
RABUN CO SCHOOLS	2,008,652.84	0.128326%
State's Proport. Share - DOE	57,944.50	0.003702%
RANDOLPH CO SCHOOLS	786,208.80	0.050228%
State's Proport. Share - DOE	7,277.76	0.000465%
RICHMOND CO SCHOOLS	22,171,281.36	1.416446%
State's Proport. Share - DOE	302,911.33	0.019352%
ROCKDALE CO SCHOOLS	12,965,826.62	0.828341%
State's Proport. Share - DOE	209,286.28	0.013371%
RODDENBERY MEMORIAL LIBRARY	39,497.97	0.002523%
ROME CITY SCHOOLS	4,318,174.20	0.275873%
State's Proport. Share - DOE	76,812.24	0.004907%
SARA HIGHTOWER REGIONAL LIB	119,832.61	0.007656%
SATILLA REG LIBRARY	31,550.90	0.002016%
SAVANNAH STATE UNIVERSITY	2,999,119.84	0.191603%
SAVANNAH TECH COLLEGE	1,051,992.59	0.067208%
SCHLEY CO SCHOOLS	958,324.02	0.061224%
SCINTILLA CHARTER ACADEMY	191,216.75	0.012216%
SCREVEN CO SCHOOLS	1,690,503.10	0.108000%
SCREVEN-JENKINS REG LIBRARY	36,603.57	0.002338%
SE HEALTH UNIT	7,015.92	0.000448%
SECRETARY OF STATE	9,214.92	0.000589%
SEMINOLE CO SCHOOLS	1,087,682.75	0.069488%
State's Proport. Share - DOE	13,613.40	0.000870%
SEQUOYAH REG LIB	242,702.45	0.015505%
SOCIAL CIRCLE CITY SCHOOLS	1,264,433.16	0.080780%
State's Proport. Share - DOE	22,113.80	0.001413%
SOUTH GA REG LIBRARY	84,730.11	0.005413%
SOUTH GA Tech. INSTITUTE	570,766.47	0.036464%
SOUTH GEORGIA STATE COLLEGE	876,533.06	0.055999%
SOUTHEASTERN Tech. COLLEGE	770,144.76	0.049202%
SOUTHERN CRESCENT Tech. COLLEGE	1,354,886.67	0.086559%



SCHEDULE A (continued)

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
SOUTHERN REGIONAL TECHNICAL COLLEGE	\$ 1,133,502.74	0.072416%
SOUTHWEST GA REG LIB	72,263.24	0.004617%
SOUTHWEST GEORGIA RESA	81,492.78	0.005206%
STATE ACCOUNTING OFFICE	21,289.05	0.001360%
STATE BOARD OF PARDONS AND PAROLES	5,006.36	0.000320%
STATE OF GEORGIA DEPT OF LAW	4,552.15	0.000291%
STATE ROAD TOLL & AUTHORITY	18,551.04	0.001185%
STATESBORO REGIONAL LIBRARY	135,230.10	0.008639%
STEPHENS CO SCHOOLS	2,484,996.44	0.158758%
State's Proport. Share - DOE	509.20	0.000033%
STEWART CO SCHOOLS	491,650.89	0.031410%
SUMTER CO SCHOOLS	2,878,800.63	0.183917%
State's Proport. Share - DOE	31,127.80	0.001989%
TALBOT CO SCHOOLS	446,012.32	0.028494%
TALIAFERRO CO SCHOOLS	247,379.60	0.015804%
TAPESTRY PUBLIC CHARTER SCHOOL	158,841.85	0.010148%
TATTNALL CO SCHOOLS	2,594,375.62	0.165746%
State's Proport. Share - DOE	14,249.88	0.000910%
TAYLOR CO SCHOOLS	1,079,671.46	0.068976%
Tech. COLLEGE SYSTEM OF GEORGIA	1,018,327.61	0.065057%
TELFAIR CO SCHOOLS	1,184,633.33	0.075682%
State's Proport. Share - DOE	40,985.10	0.002618%
TERRELL CO SCHOOLS	1,053,421.55	0.067299%
State's Proport. Share - DOE	4,922.64	0.000314%
THE GLOBE ACAD.	364,420.48	0.023282%
THE KINDEZI SCHOOL	776,107.52	0.049583%
THE MAIN STREET ACAD.	370,358.14	0.023661%
THE MUSEUM SCHOOL OF AVONDALE EST.	397,619.00	0.025402%
THE UNIVERSITY OF GEORGIA	57,493,976.34	3.673089%
THOMAS CO SCHOOLS	3,997,111.33	0.255361%
State's Proport. Share - DOE	29,404.43	0.001879%
THOMAS COUNTY PUBLIC LIBRARY	50,676.41	0.003238%
THOMASTON-UPSON COUNTY SCHOOLS	2,996,644.87	0.191445%
THOMASVILLE CITY SCHOOLS	2,302,223.84	0.147081%
State's Proport. Share - DOE	33,266.89	0.002125%
THREE RIVERS REGIONAL LIBRARY	85,845.26	0.005484%
TIFT CO SCHOOLS	5,800,600.11	0.370580%
State's Proport. Share - DOE	109,409.27	0.006990%
TOOMBS CO SCHOOLS	2,139,775.20	0.136703%



SCHEDULE A (continued)

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
TOWNS CO SCHOOLS	\$ 925,674.07	0.059138%
State's Proport. Share - DOE	15,732.42	0.001005%
TREUTLEN CO SCHOOLS	748,921.68	0.047846%
TRION CITY SCHOOLS	994,077.62	0.063508%
TROUP CO SCHOOLS	8,426,953.32	0.538369%
State's Proport. Share - DOE	89,208.61	0.005699%
TROUP HARRIS COWETA REG LIB	79,629.61	0.005087%
TURNER CO SCHOOLS	1,174,983.85	0.075066%
State's Proport. Share - DOE	5,162.48	0.000330%
TWIGGS CO SCHOOLS	716,260.08	0.045759%
State's Proport. Share - DOE	20,444.45	0.001306%
UNCLE REMUS REG LIB	135,612.25	0.008664%
UNION CO SCHOOLS	2,322,235.80	0.148360%
State's Proport. Share - DOE	32,005.50	0.002045%
UNIVERSITY OF NORTH GEORGIA	7,395,219.32	0.472455%
UNIVERSITY OF WEST GEORGIA	6,069,585.73	0.387765%
UTOPIAN ACADEMY FOR THE ARTS	143,037.78	0.009138%
VALDOSTA CITY SCHOOLS	5,509,465.55	0.351980%
State's Proport. Share - DOE	35,300.95	0.002255%
VALDOSTA STATE UNIVERSITY	5,032,042.52	0.321480%
VIDALIA CITY SCHOOLS	1,729,226.63	0.110474%
State's Proport. Share - DOE	-	0.000000%
WALKER CO SCHOOLS	6,751,431.67	0.431325%
State's Proport. Share - DOE	22,854.04	0.001460%
WALTON CO SCHOOLS	9,618,726.89	0.614507%
State's Proport. Share - DOE	114,783.26	0.007333%
WARE CO SCHOOLS	4,681,748.03	0.299101%
State's Proport. Share - DOE	58,748.23	0.003753%
WARREN CO SCHOOLS	511,111.72	0.032653%
State's Proport. Share - DOE	2,889.33	0.000185%
WARREN COUNTY PUBLIC LIBRARY	3,918.52	0.000250%
WASHINGTON CO SCHOOLS	2,341,183.51	0.149570%
State's Proport. Share - DOE	-	0.000000%
WAYNE CO SCHOOLS	3,561,580.83	0.227537%
State's Proport. Share - DOE	59,335.30	0.003791%
WEBSTER CO SCHOOLS	379,305.77	0.024233%
WESLEY INTERNATIONAL ACAD.	617,008.61	0.039419%
WEST GA REG LIBRARY	131,812.04	0.008421%
WEST GEORGIA RESA	664,590.02	0.042458%
WEST GEORGIA Tech. COLLEGE	1,300,114.85	0.083060%



SCHEDULE A (continued)

Employers	2016 Actual Employer Contributions	Employer Allocation Percentage
WESTSIDE ATLANTA CHARTER SCHOOL	\$ 210,099.14	0.013422%
WHEELER CO SCHOOLS	772,610.68	0.049359%
WHITE CO SCHOOLS	2,907,004.33	0.185718%
State's Proport. Share - DOE	43,881.67	0.002803%
WHITFIELD CO SCHOOLS	9,407,213.32	0.600994%
State's Proport. Share - DOE	57,191.38	0.003654%
WHITFIELD COUNTY BOARD OF HEALTH	3,048.20	0.000195%
WILCOX CO SCHOOLS	852,411.04	0.054458%
WILKES CO SCHOOLS	1,306,452.32	0.083465%
State's Proport. Share - DOE	12,526.56	0.000800%
WILKINSON CO SCHOOLS	1,218,950.71	0.077874%
WIREGRASS GEORGIA Tech. COLLEGE	1,259,952.48	0.080494%
WORTH CO SCHOOLS	2,307,404.47	0.147412%
State's Proport. Share - DOE	12,150.96	0.000776%
WORTH COUNTY LIBRARY SYSTEM	\$ <u>23,189.18</u>	<u>0.001481%</u>
Total for all Entities	\$ <u>1,565,275,846.60</u>	<u>100.000000%</u>
STATE DEPARTMENT OF EDUCATION (Non-employer Contributing Entity)	\$ <u>7,943,590.99</u>	<u>0.507487%</u>





**SCHEDULE B**

**Teachers Retirement System of Georgia  
Schedules of Pension Amounts by Employer  
As of the Measurement Date June 30, 2016**

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 18,093,282	\$ 269,541	\$ 2,288,875	\$ 468,953	\$ 461,373	\$ 3,488,742	\$ 89,471	\$ -	\$ 156,326	\$ 245,797	\$ 1,933,178	\$ 124,972	\$ 2,058,150
ACADEMY FOR CLASSICAL EDUCATION INC	5,630,850	83,884	712,326	145,944	3,167,738	4,109,892	27,845	-	27,845	601,634	886,385	1,488,019	
ALBANY STATE UNIVERSITY	34,726,705	517,334	4,393,071	900,068	-	5,810,473	171,724	-	2,582,338	2,754,062	3,710,391	(703,679)	3,006,712
ALBANY Tech. INSTITUTE	10,396,844	154,885	1,315,244	269,472	-	1,739,601	51,412	-	605,501	656,913	1,110,855	(195,257)	915,598
AMANA ACAD.	6,104,953	90,947	772,302	158,232	468,157	1,489,638	30,189	-	93,945	124,134	652,293	129,030	781,323
APPLING COUNTY SCHOOLS	36,933,616	550,211	4,672,254	957,268	371,796	6,551,529	182,637	-	517,236	699,873	3,946,195	3,313	3,949,508
State's Proport. Share - DOE	599,747	8,935	75,870	15,545	144,587	244,937	2,966	-	152,503	155,469	64,076	3,051	67,127
ARMSTRONG ATLANTIC STATE UNIV	31,282,134	466,019	3,957,319	810,790	298,625	5,532,753	154,690	-	625,628	780,318	3,342,357	(28,208)	3,314,149
ATHENS REGIONAL LIBRARY	3,156,767	47,027	399,344	81,819	81,448	609,638	15,610	-	119,652	135,262	337,290	(28,721)	308,569
ATHENS Tech. COLLEGE	18,132,687	270,128	2,293,860	469,974	179,437	3,213,399	89,666	-	1,677,717	1,767,383	1,937,388	(340,138)	1,597,250
ATKINSON COUNTY SCHOOLS	16,099,078	239,833	2,036,600	417,266	108,267	2,801,966	79,610	-	448,303	527,913	1,720,109	(65,701)	1,654,408
State's Proport. Share - DOE	92,427	1,377	11,692	2,396	1,039	16,504	457	-	538	995	9,874	261	10,135
ATLANTA HEIGHTS CHARTER SCHOOL	4,378,335	65,225	553,877	113,480	295,962	1,028,544	21,651	-	101,390	123,041	467,812	59,638	527,450
ATLANTA METROPOLITAN STATE COLLEGE	17,083,388	254,496	2,161,119	442,778	40,814	2,899,207	84,477	-	214,851	299,328	1,825,283	(46,655)	1,778,628
ATLANTA NEIGHBORHOOD CHARTER SCHOOL	9,664,852	143,980	1,222,644	250,500	632,972	2,250,096	47,793	-	47,793	1,032,648	190,072	1,222,720	
ATLANTA PREPARATORY ACAD.	-	-	-	-	-	-	-	-	1,258,037	1,258,037	-	(514,352)	(514,352)
ATLANTA PUBLIC SCHOOLS	603,157,662	8,985,423	76,301,928	15,633,013	17,745,962	118,666,326	2,982,619	-	18,315,486	21,298,105	64,444,678	2,691,359	67,136,037
State's Proport. Share - DOE	4,133,857	61,583	522,950	107,144	611,812	1,303,489	20,442	-	178,664	199,106	441,679	123,000	564,679
ATLANTA Tech. COLLEGE	10,734,163	159,910	1,357,916	278,215	-	1,796,041	53,081	-	1,674,224	1,727,305	1,146,901	(496,879)	650,022
AUGUSTA Tech. INSTITUTE	12,604,167	187,768	1,594,479	326,683	-	2,108,930	62,328	-	924,417	986,745	1,346,702	(268,358)	1,078,344
AUGUSTA UNIVERSITY	345,692,075	5,149,880	43,731,471	8,959,861	2,298,767	60,139,979	1,709,450	-	7,793,076	9,502,526	36,935,638	(1,066,706)	35,868,932
BACON COUNTY SCHOOLS	20,080,677	299,148	2,540,288	520,463	363,649	3,723,548	99,299	-	432,823	532,122	2,145,525	25,269	2,170,794
State's Proport. Share - DOE	46,420	692	5,872	1,203	538	8,305	230	-	1,071	1,301	4,956	(231)	4,725
BACONTON COMM CS	5,107,645	76,090	646,138	132,383	-	854,611	25,257	-	350,673	375,930	545,732	(117,585)	428,147
BAINBRIDGE COLLEGE	10,166,188	151,449	1,286,065	263,494	-	1,701,008	50,272	-	1,848,898	1,899,170	1,086,217	(489,796)	596,421
BAKER COUNTY SCHOOLS	3,625,506	54,010	458,641	93,968	124,379	730,998	17,928	-	97,890	115,818	387,369	(6,219)	381,150
State's Proport. Share - DOE	62,512	931	7,908	1,620	36,294	46,753	309	-	-	309	6,683	9,812	16,495
BALDWIN COUNTY BOARD OF HEALTH	218,690	3,258	27,665	5,668	22,055	58,646	1,081	-	11,115	12,196	23,367	3,243	26,610
BALDWIN COUNTY SCHOOLS	48,427,829	721,444	6,126,320	1,255,182	-	8,102,946	239,476	-	3,896,435	4,135,911	5,174,296	(1,166,595)	4,007,701
State's Proport. Share - DOE	304,103	4,530	38,470	7,882	9,140	60,022	1,504	-	16,215	17,719	32,500	(2,963)	29,537
BANKS COUNTY SCHOOLS	26,931,858	401,212	3,406,991	698,037	140,251	4,646,491	133,178	-	543,375	676,553	2,877,554	(90,994)	2,786,560
State's Proport. Share - DOE	177,840	2,649	22,498	4,609	2,787	32,543	879	-	12,834	13,713	19,001	(2,799)	16,202
BARNESVILLE - LAMAR CO LIBRARY	213,738	3,184	27,039	5,540	8,768	44,531	1,057	-	1,468	2,525	22,829	1,849	24,678
BARROW COUNTY SCHOOLS	124,620,393	1,856,508	15,764,993	3,229,988	695,065	21,546,554	616,249	-	386,055	1,002,304	13,315,131	68,635	13,383,766
State's Proport. Share - DOE	528,982	7,880	66,918	13,710	79,477	167,985	2,616	-	42,333	44,949	56,521	7,772	64,293



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
BARTOW COUNTY LIBRARY	1,515,768	22,581	191,751	39,287	-	253,619	7,495	-	74,503	81,998	161,958	(25,468)	136,490
BARTOW COUNTY SCHOOLS	129,170,379	1,924,290	16,340,585	3,347,918	-	21,612,793	638,748	-	7,584,441	8,223,189	13,801,280	(2,116,077)	11,685,203
State's Proport. Share - DOE	849,383	12,654	107,450	22,015	41,039	183,158	4,200	-	-	4,200	90,752	13,440	104,192
BARTRAM TRAIL REGIONAL LIBRARY	554,564	8,262	70,155	14,374	22,851	115,642	2,742	-	21,545	24,287	59,257	(1,833)	57,424
BEN HILL CO SCHOOLS	29,449,472	438,718	3,725,480	763,290	14,326	4,941,814	145,628	-	1,392,991	1,538,619	3,146,543	(386,014)	2,760,529
State's Proport. Share - DOE	244,066	3,636	30,875	6,326	2,092	42,929	1,207	-	11,464	12,671	26,072	(2,061)	24,011
BERRIEN CO SCHOOLS	27,793,207	414,044	3,515,955	720,362	-	4,650,361	137,438	-	1,090,051	1,227,489	2,969,578	(322,803)	2,646,775
State's Proport. Share - DOE	115,534	1,721	14,616	2,994	-	19,331	571	-	59,240	59,811	12,346	(15,040)	(2,694)
BIBB CO SCHOOLS	219,403,037	3,268,514	27,755,388	5,686,624	-	36,710,526	1,084,949	-	19,312,360	20,397,309	23,442,231	(5,869,767)	17,572,464
State's Proport. Share - DOE	134,515	2,004	17,017	3,486	-	22,507	665	-	178,845	179,510	14,370	(54,741)	(40,371)
BLECKLEY CO SCHOOLS	23,281,388	346,830	2,945,191	603,421	286,307	4,181,749	115,127	-	129,443	244,570	2,487,509	84,247	2,571,756
State's Proport. Share - DOE	542,805	8,086	68,667	14,069	39,659	130,481	2,684	-	10,753	13,437	57,992	12,850	70,842
BOARD OF REGENTS	53,191,760	792,414	6,728,977	1,378,657	4,480,276	13,380,324	263,034	-	-	263,034	5,683,302	1,429,246	7,112,548
BRANTLEY CO SCHOOLS	33,616,132	500,790	4,252,579	871,284	-	5,624,653	166,232	-	1,356,660	1,522,892	3,591,738	(379,630)	3,212,108
State's Proport. Share - DOE	48,689	725	6,159	1,262	2,712	10,858	241	-	5,929	6,170	5,206	(633)	4,573
BREMEN CITY SCHOOLS	20,458,226	304,772	2,588,050	530,249	122,671	3,545,742	101,166	-	850,806	951,972	2,185,872	(168,568)	2,017,304
BRIGHTEN ACAD.	4,131,793	61,553	522,689	107,090	631,661	1,322,993	20,432	-	-	20,432	441,465	189,167	630,632
BROOKS CO SCHOOLS	19,887,157	296,265	2,515,807	515,448	-	3,327,520	98,342	-	2,060,960	2,159,302	2,124,850	(646,738)	1,478,112
State's Proport. Share - DOE	384,151	5,723	48,597	9,957	4,167	68,444	1,900	-	11,225	13,125	41,042	(3,348)	37,694
BROOKS COUNTY LIBRARY	191,250	2,849	24,194	4,957	-	32,000	946	-	87,647	88,593	20,430	(25,168)	(4,738)
BRYAN CO SCHOOLS	68,900,910	1,026,438	8,716,249	1,785,816	1,843,595	13,372,098	340,715	-	-	340,715	7,361,749	482,281	7,844,030
BUFORD CITY SCHOOLS	45,434,048	676,845	5,747,594	1,177,588	1,886,907	9,488,934	224,672	-	-	224,672	4,854,417	565,316	5,419,733
State's Proport. Share - DOE	-	-	-	-	2,936	2,936	-	-	3,764	3,764	-	21	21
BULLOCH CO SCHOOLS	93,471,949	1,392,480	11,824,586	2,422,664	1,278,437	16,918,167	462,219	-	1,298,736	1,760,955	9,987,065	(125,981)	9,861,084
State's Proport. Share - DOE	1,114,699	16,606	141,014	28,891	5,032	191,543	5,512	-	31,680	37,192	119,106	(6,731)	112,375
BURKE CO SCHOOLS	51,141,852	761,876	6,469,655	1,325,526	-	8,557,057	252,897	-	3,509,663	3,762,560	5,464,282	(1,024,614)	4,439,668
BUTTS CO SCHOOLS	30,988,966	461,652	3,920,232	803,191	-	5,185,075	153,241	-	1,498,038	1,651,279	3,311,030	(490,354)	2,820,676
State's Proport. Share - DOE	485,863	7,238	61,464	12,593	65,163	146,458	2,403	-	8,738	11,141	51,908	23,792	75,700
CALHOUN CITY SCHOOLS	32,340,923	481,793	4,091,260	838,232	1,390,660	6,801,945	159,926	-	901,554	1,061,480	3,455,484	358,515	3,813,999
State's Proport. Share - DOE	590,256	8,793	74,670	15,299	1,210	99,972	2,919	-	22,470	25,389	63,061	(7,403)	55,658
CALHOUN CO SCHOOLS	6,721,411	100,131	850,286	174,210	-	1,124,627	33,237	-	343,621	376,858	718,152	(107,385)	610,767
State's Proport. Share - DOE	55,085	821	6,968	1,428	-	9,217	272	-	2,157	2,429	5,882	(581)	5,301
CAMDEN CO SCHOOLS	87,477,784	1,303,183	11,066,300	2,267,303	-	14,636,786	432,578	-	4,015,224	4,447,802	9,346,607	(1,096,691)	8,249,916
State's Proport. Share - DOE	932,114	13,886	117,916	24,159	3,485	159,446	4,609	-	80,383	84,992	99,585	(20,417)	79,168
CAMDEN COUNTY LIBRARY	332,367	4,951	42,046	8,615	9,299	64,911	1,644	-	24,011	25,655	35,513	(4,806)	30,707
CANDLER CO SCHOOLS	18,362,311	273,549	2,322,908	475,926	-	3,072,383	90,802	-	865,027	955,829	1,961,932	(287,968)	1,673,964
State's Proport. Share - DOE	170,207	2,536	21,532	4,412	-	28,840	842	-	46,390	47,232	18,191	(13,901)	4,290
CARROLL CO SCHOOLS	130,958,891	1,950,934	16,566,839	3,394,274	-	21,912,047	647,593	-	4,212,368	4,859,961	13,992,376	(1,284,296)	12,708,080
State's Proport. Share - DOE	416,542	6,205	52,694	10,796	-	69,695	2,060	-	148,771	150,831	44,501	(54,001)	(9,500)
CARROLLTON IND SCHOOLS	42,145,654	627,857	5,331,599	1,092,357	463,969	7,515,782	208,411	-	117,077	325,488	4,503,079	148,963	4,652,042
State's Proport. Share - DOE	479,054	7,137	60,602	12,416	14,036	94,191	2,369	-	6,587	8,956	51,192	3,100	54,292
CARTERSVILLE CITY SCHOOLS	38,649,299	575,770	4,889,296	1,001,736	-	6,466,802	191,121	-	1,794,540	1,985,661	4,129,496	(497,594)	3,631,902
State's Proport. Share - DOE	305,134	4,546	38,601	7,909	11,114	62,170	1,509	-	90,960	92,469	32,604	(18,586)	14,018



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
CATOOSA CO SCHOOLS	105,630,690	1,573,613	13,362,717	2,737,802	-	17,674,132	522,344	-	3,408,617	3,930,961	11,286,165	(1,138,255)	10,147,910
State's Proport. Share - DOE	194,964	2,904	24,664	5,053	388	33,009	964	-	5,249	6,213	20,833	(1,300)	19,533
CATOOSA COUNTY LIBRARY	533,933	7,954	67,545	13,839	47,872	137,210	2,640	-	32,992	35,632	57,052	94	57,146
CENTENNIAL ACADEMY	9,129,475	136,005	1,154,916	236,623	4,949,798	6,477,342	45,145	-	-	45,145	975,447	1,441,919	2,417,366
CENTRAL GEORGIA Tech. COLLEGE	24,099,824	359,022	3,048,727	624,634	307,000	4,339,383	119,174	-	1,220,047	1,339,221	2,574,957	(224,352)	2,350,605
CHARLES DREW CHARTER SCHOOL	19,402,738	289,049	2,454,526	502,892	3,848,440	7,094,907	95,947	-	-	95,947	2,073,102	1,239,188	3,312,290
CHARLTON CO SCHOOLS	15,681,711	233,615	1,983,801	406,448	83,378	2,707,242	77,546	-	80,154	157,700	1,675,527	(9,442)	1,666,085
State's Proport. Share - DOE	234,782	3,498	29,701	6,085	-	39,284	1,161	-	7,475	8,636	25,089	(1,962)	23,127
CHARTER CONSERVATORY FOR L & T	1,021,447	15,217	129,217	26,474	7,202	178,110	5,051	-	76,095	81,146	109,142	(20,539)	88,603
CHATHAM CO SCHOOLS	390,778,901	5,821,552	49,435,140	10,128,449	4,750,152	70,135,293	1,932,404	-	1,117,451	3,049,855	41,752,964	742,918	42,495,882
State's Proport. Share - DOE	2,042,687	30,431	258,408	52,944	188,246	530,029	10,101	-	43,198	53,299	218,257	36,853	255,110
CHATTAHOOCHEE CO SCHOOLS	9,581,090	142,732	1,212,047	248,329	-	1,603,108	47,379	-	745,659	793,038	1,023,696	(227,792)	795,904
State's Proport. Share - DOE	173,714	2,588	21,976	4,502	4,356	33,422	859	-	930	1,789	18,565	884	19,449
CHATTAHOOCHEE FLINT RESA	2,146,668	31,980	271,562	55,639	-	359,181	10,615	-	295,803	306,418	229,365	(96,439)	132,926
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	2,556,401	38,083	323,395	66,258	1,343,157	1,770,893	12,641	-	-	12,641	273,132	404,865	677,997
CHATTAHOOCHEE Tech. COLLEGE	24,854,717	370,268	3,144,224	644,200	-	4,158,692	122,907	-	1,966,297	2,089,204	2,655,623	(639,330)	2,016,293
CHATTOOGA CO SCHOOLS	23,104,167	344,190	2,922,772	598,828	-	3,865,790	114,250	-	697,987	812,237	2,468,569	(221,449)	2,247,120
State's Proport. Share - DOE	128,532	1,915	16,260	3,331	774	22,280	636	-	2,333	2,969	13,726	(326)	13,400
CHATTOOGA COUNTY LIBRARY SYST	292,137	4,352	36,956	7,572	9,647	58,527	1,445	-	14,543	15,988	31,222	(573)	30,649
CHEROKEE CHARTER ACAD.	5,708,836	85,046	722,191	147,965	251,073	1,206,275	28,230	-	182,595	210,825	609,961	56,224	666,185
CHEROKEE CO SCHOOLS	397,351,768	5,919,470	50,266,635	10,298,809	4,936,885	71,421,799	1,964,907	-	867,681	2,832,588	42,455,255	1,077,880	43,533,135
State's Proport. Share - DOE	1,736,108	25,863	219,625	44,998	57,353	347,839	8,585	-	212,431	221,016	185,490	(58,517)	126,973
CHEROKEE COUNTY BOARD OF HEALTH	1,857	28	235	48	1,210	1,521	9	-	-	9	204	288	492
CHEROKEE REG LIBRARY	809,565	12,060	102,413	20,983	17,604	153,060	4,003	-	27,569	31,572	86,501	(7,048)	79,453
CHESTATEE REG LIBRARY	866,094	12,902	109,564	22,448	7,528	152,442	4,283	-	26,149	30,432	92,538	(8,589)	83,949
CHICKAMAUGA CITY SCHOOLS	10,796,469	160,838	1,365,798	279,830	-	1,806,466	53,389	-	228,522	281,911	1,153,562	(64,250)	1,089,312
State's Proport. Share - DOE	125,643	1,872	15,894	3,257	39,525	60,548	621	-	2,151	2,772	13,429	13,816	27,245
CLARKE COUNTY HEALTH DEPT	45,801	682	5,794	1,187	29,840	37,503	226	-	-	226	4,889	7,105	11,994
CLARKE COUNTY SCHOOLS	146,102,336	2,176,531	18,482,547	3,786,771	3,090,012	27,535,861	722,477	-	709,642	1,432,119	15,610,381	1,082,914	16,693,295
State's Proport. Share - DOE	2,939,521	43,791	371,862	76,188	58,857	550,698	14,536	-	60,039	74,575	314,082	9,473	323,555
CLAY CO SCHOOLS	3,614,778	53,850	457,284	93,690	56,302	661,126	17,875	-	257,995	275,870	386,219	(42,282)	343,937
CLAYTON CENTER COMMUNITY SERVICE BOARD	96,141	1,432	12,162	2,492	54,388	70,474	475	-	-	475	10,273	15,127	25,400
CLAYTON CO SCHOOLS	444,157,166	6,616,744	56,187,710	11,511,940	75,912	74,392,306	2,196,360	-	6,436,788	8,633,148	47,456,205	(1,596,621)	45,859,584
State's Proport. Share - DOE	920,560	13,714	116,455	23,860	5,189	159,218	4,552	-	7,749	12,301	98,355	21	98,376
CLAYTON COLLEGE & STATE UNIV	34,612,203	515,629	4,378,586	897,100	28,577	5,819,892	171,158	-	838,207	1,009,365	3,698,156	(198,806)	3,499,350
CLAYTON COUNTY REG LIB	438,618	6,534	55,487	11,368	54,707	128,096	2,169	-	145,716	147,885	46,863	(36,931)	9,932
CLINCH CO SCHOOLS	12,980,891	193,380	1,642,136	336,447	-	2,171,963	64,191	-	1,018,306	1,082,497	1,386,946	(297,034)	1,089,912
State's Proport. Share - DOE	212,913	3,172	26,934	5,518	138,718	174,342	1,053	-	-	1,053	22,754	33,028	55,782
COASTAL PINES TECHNICAL COLLEGE	11,968,522	178,299	1,514,067	310,208	-	2,002,574	59,184	-	1,946,631	2,005,815	1,278,774	(598,128)	680,646
COASTAL PLAIN REGIONAL LIBRARY	1,347,624	20,076	170,480	34,929	102,156	327,641	6,664	-	44,275	50,939	143,992	9,261	153,253
COASTAL PLAINS RESA	1,404,566	20,924	177,683	36,404	-	235,011	6,946	-	176,921	183,867	150,073	(71,377)	78,696
COBB CO SCHOOLS	1,150,754,699	17,143,143	145,575,208	29,825,972	31,254,185	223,798,508	5,690,490	-	11,787,661	17,478,151	122,952,961	3,164,288	126,117,249
State's Proport. Share - DOE	1,761,485	26,241	222,835	45,655	315,948	610,679	8,711	-	174,472	183,183	188,202	76,256	264,458
COBB COUNTY PUBLIC LIB	9,118,128	135,836	1,153,481	236,329	-	1,525,646	45,089	-	325,111	370,200	974,230	(118,500)	855,730



**SCHEDULE B (continued)**

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense	
COFFEE CO SCHOOLS	72,386,330	1,078,361	9,157,169	1,876,154	-	12,111,684	357,951	-	2,308,915	2,666,866	7,734,155	(658,198)	7,075,957	
State's Proport. Share - DOE	1,020,002	15,195	129,034	26,437	-	170,666	5,044	-	86,132	91,176	108,990	(23,471)	85,519	
COLLEGE OF COASTAL GEORGIA	11,796,872	175,742	1,492,353	305,759	49,632	2,023,486	58,336	-	144,633	202,969	1,260,444	(18,844)	1,241,600	
COLQUITT CO SCHOOLS	91,591,010	1,364,459	11,586,640	2,373,912	-	15,325,011	452,918	-	1,893,407	2,346,325	9,786,082	(659,109)	9,126,973	
State's Proport. Share - DOE	595,001	8,864	75,270	15,422	-	99,556	2,942	-	9,860	12,802	63,570	(3,101)	60,469	
COLUMBIA CO SCHOOLS	234,981,385	3,500,589	29,726,113	6,090,393	5,134,576	44,451,671	1,161,985	-	757,712	1,919,697	25,106,704	948,480	26,055,184	
State's Proport. Share - DOE	421,494	6,279	53,321	10,925	11,963	82,488	2,084	-	9,375	11,459	45,040	(316)	44,724	
COLUMBUS STATE UNIVERSITY	47,050,702	700,929	5,952,108	1,219,489	408,749	8,281,275	232,666	-	1,102,150	1,334,816	5,027,154	(129,184)	4,897,970	
COLUMBUS Tech. INSTITUTE	13,191,948	196,524	1,668,836	341,917	80,542	2,287,819	65,234	-	1,128,531	1,193,765	1,409,496	(283,523)	1,125,973	
COMMERCE CITY SCHOOLS	12,876,085	191,819	1,628,878	333,730	-	2,154,427	63,672	-	784,155	847,827	1,375,746	(263,015)	1,112,731	
State's Proport. Share - DOE	337,319	5,025	42,672	8,743	-	56,440	1,668	-	23,387	25,055	36,041	(6,791)	29,250	
CONYERS-ROCKDALE LIB.SYSTEM	191,819	13,047	110,791	22,699	62,176	208,713	4,331	-	78,488	82,819	93,568	(9,506)	84,062	
COOK CO SCHOOLS	28,199,021	420,089	3,567,292	730,880	-	4,718,261	139,444	-	1,875,624	2,015,068	3,012,943	(553,918)	2,459,025	
State's Proport. Share - DOE	117,185	1,746	14,824	3,037	-	19,607	579	-	80,686	81,265	12,521	(21,553)	(9,032)	
COOPERATIVE EXTENSION SERVICE	9,002,387	134,111	1,138,839	233,329	171,383	1,677,662	44,517	-	510,540	555,057	961,870	(51,950)	909,920	
COWETA CHARTER ACAD.	3,526,889	52,541	446,166	91,412	991,493	1,581,612	17,440	-	125,545	142,985	376,838	342,962	719,800	
COWETA CO SCHOOLS	212,095,702	3,159,654	26,830,980	5,497,228	-	35,487,862	1,048,815	-	3,337,523	4,386,338	22,661,469	(1,087,384)	21,574,085	
COWETA PUBLIC LIBRARY	1,702,273	25,359	215,345	44,121	17,116	301,941	8,418	-	52,606	61,024	181,875	(5,488)	176,387	
CRAWFORD CO SCHOOLS	15,593,616	232,303	1,972,657	404,165	-	2,609,125	77,111	-	1,031,931	1,109,042	1,666,107	(343,138)	1,322,969	
State's Proport. Share - DOE	261,603	3,897	33,094	6,780	538	44,309	1,294	-	13,254	14,548	27,959	(4,618)	23,341	
CRISP CO SCHOOLS	40,109,157	597,518	5,073,974	1,039,574	139,320	6,850,386	198,340	-	399,428	597,768	4,285,481	(50,118)	4,235,363	
State's Proport. Share - DOE	549,613	8,188	69,528	14,245	8,442	100,403	2,718	-	7,230	9,948	58,723	1,717	60,440	
CSRA RESA	2,687,203	40,032	339,942	69,649	158,218	607,841	13,288	-	462,804	476,092	287,108	(96,898)	190,210	
DADE CO SCHOOLS	21,695,681	323,207	2,744,593	562,322	-	3,630,122	107,285	-	578,553	685,838	2,318,088	(190,161)	2,127,927	
State's Proport. Share - DOE	232,925	3,470	29,466	6,037	20,447	59,420	1,152	-	24,224	25,376	24,892	(3,319)	21,573	
DALTON CITY SCHOOLS	75,023,193	1,117,643	9,490,743	1,944,498	1,812,764	14,365,648	370,990	-	1,188,889	1,559,879	8,015,897	290,754	8,306,651	
State's Proport. Share - DOE	495,147	7,376	62,638	12,834	44,638	127,486	2,449	-	31,210	33,659	52,898	(1,315)	51,583	
DALTON STATE COLLEGE	19,944,924	297,126	2,523,115	516,945	514,815	3,852,001	98,628	-	155,663	254,921	2,131,023	79,209	2,210,232	
DARTON COLLEGE	22,970,271	342,195	2,905,834	595,358	396,127	4,239,514	113,588	-	1,677,827	1,791,415	2,454,263	(285,349)	2,168,914	
DAWSON CO SCHOOLS	40,327,228	600,767	5,101,560	1,045,226	1,305,581	8,053,134	199,418	-	635,350	834,768	4,308,787	93,580	4,402,367	
State's Proport. Share - DOE	1,482,346	22,083	187,523	38,420	202,837	450,863	7,330	-	-	7,330	158,378	59,596	217,974	
DECATUR CITY SCHOOLS	56,291,172	838,587	7,121,065	1,458,989	4,571,671	13,990,312	278,360	-	-	278,360	6,014,454	1,348,319	7,362,773	
State's Proport. Share - DOE	512,271	7,631	64,804	13,277	29,617	115,329	2,533	-	-	2,533	54,730	9,379	64,109	
DECATUR CO SCHOOLS	48,436,288	721,570	6,127,390	1,255,402	-	8,104,362	239,518	-	2,723,292	2,962,810	5,175,202	(759,612)	4,415,590	
State's Proport. Share - DOE	311,117	4,635	39,358	8,064	-	52,057	1,538	-	16,026	17,564	33,246	(4,382)	28,864	
DEKALB ACAD. OF TECH. & ENVIRONMENT	5,022,439	74,821	635,359	130,175	282,780	1,123,135	24,836	-	90,239	115,075	536,631	54,201	590,832	
DEKALB CO SCHOOLS	1,001,496,009	14,919,591	126,693,369	25,957,393	37,157,702	204,728,055	4,952,404	-	24,535	4,976,939	107,005,347	12,075,813	119,081,160	
State's Proport. Share - DOE	7,883,562	117,444	997,303	204,331	588,516	1,907,594	38,984	-	46,105	85,089	842,317	200,960	1,043,277	
DEKALB COUNTY DFACS	57,561	858	7,282	1,492	-	9,632	285	-	56,992	57,277	6,150	(18,243)	(12,093)	
DEKALB COUNTY PUBLIC LIBRARY	13,354,727	198,949	1,689,428	346,136	-	2,234,513	66,039	-	521,555	587,594	1,426,894	(163,032)	1,263,862	
DEKALB PATH ACAD.	3,572,896	53,227	451,986	92,605	263,585	861,403	17,668	-	-	17,668	381,743	84,860	466,423	
DEKALB PREPARATORY ACAD.	3,554,535	52,953	449,663	92,129	706,702	1,301,447	17,577	-	-	17,577	379,793	244,109	623,902	
DEPARTMENT OF ADMIN SERVICE	132,658	1,976	16,782	3,438	71,490	71,490	656	-	943	1,599	14,179	16,117	30,296	
DEPARTMENT OF COMMUNITY HEALTH	459,868	6,851	58,175	11,919	75,663	152,608	2,274	-	57,530	59,804	49,128	14,279	63,407	



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
DEPARTMENT OF CORRECTIONS	1,982,444	29,533	250,787	51,382	1,012,119	1,343,821	9,803	-	-	9,803	211,811	258,805	470,616
DFACS REGION IX	-	-	-	-	-	-	-	-	24,131	24,131	-	(9,913)	(9,913)
DEPARTMENT OF HUMAN SERVICES	551,676	8,218	69,789	14,299	101,110	193,416	2,728	-	8,364	11,092	58,941	23,632	82,573
DEPARTMENT OF NATURAL RESOURCE	205,486	3,061	25,995	5,326	6,040	40,422	1,016	-	40,432	41,448	21,956	(8,359)	13,597
DEPARTMENT OF PUBLIC HEALTH	270,680	4,032	34,242	7,016	82,171	127,461	1,339	-	620	1,959	28,926	23,871	52,797
DEPARTMENT OF PUBLIC SAFETY	568,181	8,464	71,877	14,726	18,600	113,667	2,810	-	119,631	122,441	60,717	(20,832)	39,885
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	248,192	3,697	31,397	6,433	2,246	43,773	1,227	-	19,668	20,895	26,522	(4,870)	21,652
DESOTA TRAIL REG LIB	477,610	7,115	60,420	12,379	11,383	91,297	2,362	-	87,139	89,501	51,034	(21,597)	29,437
DESTINY ACHIEVERS ACAD. OF EXCELLENCE	1,350,513	20,119	170,845	35,003	71,682	297,649	6,678	-	-	6,678	144,304	24,205	168,509
DHS LOWNDES COUNTY DFACS	-	-	-	-	-	-	-	-	20,408	20,408	-	(8,055)	(8,055)
DODGE CO SCHOOLS	29,371,487	437,556	3,715,614	761,268	117,221	5,031,659	145,242	-	647,327	792,569	3,138,206	(152,965)	2,985,241
State's Propert. Share - DOE	451,202	6,722	57,079	11,695	50,563	126,059	2,231	-	4,865	48,203	14,553	62,756	
DOOLY CO SCHOOLS	12,960,260	193,073	1,639,526	335,912	-	2,168,511	64,089	-	1,197,877	1,261,966	1,384,743	(408,413)	976,330
State's Propert. Share - DOE	154,733	2,305	19,574	4,010	67,419	93,308	765	-	18,415	19,180	16,529	16,683	33,212
DOUGHERTY CO SCHOOLS	147,800,483	2,201,829	18,697,370	3,830,784	-	24,729,983	730,874	-	6,954,180	7,685,054	15,791,812	(1,882,592)	13,909,220
State's Propert. Share - DOE	588,606	8,769	74,461	15,256	-	98,486	2,911	-	57,355	60,266	62,884	(21,030)	41,854
DOUGHERTY CO.PUBLIC LIBRARY	2,123,767	31,638	268,665	55,045	399,019	754,367	10,502	-	124,143	134,645	226,909	63,547	290,456
DOUGLAS CO SCHOOLS	244,248,882	3,638,650	30,898,489	6,330,594	7,098,942	47,966,675	1,207,812	-	4,280,901	5,488,713	26,096,888	1,539,435	27,636,323
State's Propert. Share - DOE	618,933	9,220	78,298	16,042	37,836	141,396	3,061	-	100,447	103,508	66,127	(19,296)	46,831
DUBLIN CITY SCHOOLS	25,967,766	386,850	3,285,029	673,049	423,542	4,768,470	128,411	-	1,395,464	1,523,875	2,774,532	(212,111)	2,562,421
State's Propert. Share - DOE	-	-	-	-	-	-	-	-	115,117	115,117	(1)	(41,429)	(41,430)
DUBOIS INTEGRITY ACADEMY	2,813,878	41,919	355,967	72,932	1,833,310	2,304,128	13,915	-	-	13,915	300,654	436,502	737,156
EARLY CO SCHOOLS	23,058,366	343,507	2,916,978	597,641	-	3,858,126	114,024	-	582,946	696,970	2,463,688	(162,863)	2,300,825
State's Propert. Share - DOE	198,678	2,960	25,134	5,149	24,619	57,862	982	-	13,399	14,381	21,228	452	21,680
EAST CENTRAL GA REGIONAL LIB	2,079,204	30,975	263,028	53,890	-	347,893	10,282	-	620,361	630,643	222,156	(184,611)	37,545
EAST GEORGIA STATE COLLEGE	11,574,056	172,422	1,464,166	299,984	403,390	2,339,962	57,234	-	253,735	310,969	1,236,642	46,181	1,282,823
ECHOLS CO SCHOOLS	8,199,424	122,149	1,037,261	212,518	152,453	1,524,381	40,546	-	-	40,546	876,076	52,938	929,014
State's Propert. Share - DOE	248,399	3,700	31,423	6,438	5,646	47,207	1,228	-	4,736	5,964	26,547	(193)	26,354
EFFINGHAM CO SCHOOLS	113,192,406	1,686,262	14,319,305	2,933,791	3,915,323	22,854,681	559,737	-	-	559,737	12,094,105	1,500,545	13,594,650
State's Propert. Share - DOE	1,153,692	17,187	145,947	29,902	86,302	279,338	5,705	-	-	5,705	123,261	30,332	153,593
EFFINGHAM COUNTY TAX COMM. OFFICE	49,102	731	6,212	1,273	389	8,605	243	-	658	901	5,239	(35)	5,204
ELBERT CO SCHOOLS	30,148,661	449,134	3,813,930	781,412	-	5,044,476	149,085	-	1,577,205	1,726,290	3,221,241	(450,485)	2,770,756
ELBERT COUNTY LIBRARY	202,598	3,018	25,629	5,251	-	33,898	1,002	-	48,699	49,701	21,641	(12,069)	9,572
EMANUEL CO SCHOOLS	38,833,329	578,512	4,912,576	1,006,506	-	6,497,594	192,031	-	1,361,516	1,553,547	4,149,172	(416,905)	3,732,267
State's Propert. Share - DOE	581,797	8,667	73,600	15,079	1,154	98,500	2,877	-	14,789	17,666	62,163	(5,705)	56,458
EVANS CO SCHOOLS	17,467,127	260,213	2,209,664	452,724	127,182	3,049,783	86,375	-	406,711	493,086	1,866,280	(81,472)	1,784,808
State's Propert. Share - DOE	198,678	2,960	25,134	5,149	2,324	35,567	982	-	4,772	5,754	21,225	(363)	20,862
FANNIN CO SCHOOLS	32,826,580	489,028	4,152,698	850,820	-	5,492,546	162,328	-	782,362	944,990	3,507,374	(249,652)	3,257,722
State's Propert. Share - DOE	725,390	10,806	91,765	18,801	38,690	160,062	3,587	-	11,105	14,692	77,512	9,336	86,848
FAYETTE CO SCHOOLS	212,552,475	3,166,459	26,888,763	5,509,067	2,776,512	38,340,801	1,051,073	-	6,248,283	7,299,356	22,710,275	(1,888,108)	20,822,167
State's Propert. Share - DOE	3,443,539	51,299	435,622	89,252	134,078	710,251	17,028	-	50,415	67,443	367,922	18,383	386,305
FIRST DISTRICT RESA	8,973,297	133,678	1,135,159	232,575	-	1,501,412	44,373	-	701,973	746,346	958,761	(237,763)	720,998
FITZGERALD-BEN HILL COUNTY LIB	309,260	4,607	39,123	8,016	-	51,746	1,529	-	52,471	54,000	33,035	(18,793)	14,242
FLINT RIVER REGIONAL LIBRARY	1,270,051	18,920	160,667	32,918	2,014	214,519	6,280	-	119,233	125,513	135,702	(32,301)	103,401



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense	
FLOYD CO SCHOOLS	107,745,998	1,605,125	13,630,312	2,792,627	-	18,028,064	532,805	-	6,841,622	7,374,427	11,512,183	(2,467,983)	9,044,200	
State's Proport. Share - DOE	274,188	4,085	34,686	7,107	10,590	56,468	1,356	-	52,671	54,027	29,294	(11,292)	18,002	
FLOYD COUNTY DFCS	51,578	768	6,525	1,337	12,894	21,524	255	-	524	779	5,517	4,801	10,318	
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	446,045	6,645	56,426	11,561	288,747	363,379	2,206	-	-	2,206	47,657	69,240	116,897	
FORSYTH CO SCHOOLS	379,625,926	5,655,403	48,024,243	9,839,380	18,551,478	82,070,504	1,877,253	-	-	1,877,253	40,561,321	5,738,015	46,299,336	
State's Proport. Share - DOE	482,768	7,192	61,072	12,513	-	80,777	2,387	-	9,935	12,322	51,575	(3,106)	48,469	
FORSYTH COUNTY PUBLIC LIBRARY	5,205,643	77,550	658,535	134,923	172,634	1,043,642	25,742	-	-	25,742	556,200	64,491	620,691	
FORT VALLEY STATE UNIVERSITY	33,447,370	498,276	4,231,230	866,910	-	5,596,416	165,397	-	3,667,021	3,832,418	3,573,693	(1,138,320)	2,435,373	
FRANKLIN CO SCHOOLS	34,376,802	512,122	4,348,807	890,999	376,514	6,128,442	169,994	-	590,408	760,402	3,673,011	(83,458)	3,589,553	
State's Proport. Share - DOE	527,744	7,862	66,762	13,678	61,096	149,398	2,610	-	20,969	23,579	56,385	19,448	75,833	
FULTON CO SCHOOLS	966,288,805	14,395,098	122,239,513	25,044,871	15,434,770	177,114,252	4,778,305	-	21,050,332	25,828,637	103,243,609	120,269	103,363,878	
State's Proport. Share - DOE	839,686	12,509	106,224	21,764	238,427	378,924	4,152	-	358,060	362,212	89,718	(56,657)	33,061	
FULTON LEADERSHIP ACAD.	3,206,488	47,768	405,634	83,108	992,124	1,528,634	15,856	-	-	15,856	342,593	275,887	618,480	
FULTON SCIENCE ACAD. HIGH SCHOOL	188,981	2,815	23,907	4,898	171,639	203,259	935	-	1,641,149	1,642,084	20,198	(386,041)	(365,843)	
FULTON SUNSHINE ACAD. INC.	-	-	-	-	357,401	357,401	-	-	3,010,128	3,010,128	-	(594,507)	(594,507)	
FURLOW CHARTER SCHOOL	2,053,827	30,596	259,818	53,232	1,338,118	1,681,764	10,156	-	-	10,156	219,448	318,600	538,048	
GA PUB TELECOMMUNICATIONS COMM	399,831	5,956	50,580	10,363	53,766	120,665	1,977	-	7,125	9,102	42,725	10,543	53,268	
GA SOIL & WATER CONSERVATION COMM.	44,976	670	5,690	1,166	21,429	28,955	222	-	4,705	4,927	4,808	7,077	11,885	
GA SOUTHWESTERN STATE UNIV	13,637,580	203,163	1,725,210	353,467	65,950	2,347,790	67,438	-	611,490	678,928	1,457,123	(140,280)	1,316,843	
GA.REG.TRANS.AUTHORITY	-	-	-	-	-	-	-	-	29,127	29,127	-	(10,127)	(10,127)	
GAINESVILLE CITY SCHOOLS	69,650,025	1,037,598	8,811,015	1,805,232	430,531	12,084,376	344,420	-	593,718	938,138	7,441,788	14,315	7,456,103	
State's Proport. Share - DOE	1,517,006	22,599	191,907	39,319	87,986	341,811	7,502	-	-	7,502	162,090	29,057	191,147	
GA AGRICULTURAL EXPOSITION AUTHORITY	11,553	172	1,462	299	7,527	9,460	57	-	-	57	1,240	1,792	3,032	
GEORGIA BUILDING AUTHORITY	116,566	1,737	14,746	3,021	72,339	91,843	576	-	-	576	12,457	18,175	30,632	
GEORGIA BUREAU OF INVESTIGATION	238,496	3,553	30,171	6,181	137,174	177,079	1,179	-	-	1,179	25,474	37,465	62,939	
GEORGIA COLLEGE & STATE UNIV	56,776,003	845,809	7,182,398	1,471,556	2,934,823	12,434,586	280,758	-	-	280,758	6,066,255	813,093	6,879,348	
GEORGIA CONNECTIONS ACAD.	10,723,847	159,756	1,356,611	277,947	2,765,286	4,559,600	53,029	-	119,899	172,928	1,145,787	986,160	2,131,947	
GEORGIA CYBER ACADEMY	35,530,081	529,302	4,494,702	920,891	18,529,311	24,474,206	175,696	-	-	175,696	3,796,225	5,630,570	9,426,795	
GEORGIA DEPARTMENT OF AGRICULTURE	36,723	547	4,646	952	23,926	30,071	182	-	23,719	23,901	3,917	(3,159)	758	
GEORGIA DEPARTMENT OF AUDITS	311,942	4,647	39,462	8,085	182,571	234,765	1,543	-	-	1,543	33,331	48,922	82,253	
GEORGIA DEPT OF COMMUNITY AFFAIRS	138,228	2,059	17,486	3,583	82,341	105,469	684	-	-	684	14,770	21,642	36,412	
GEORGIA DEPARTMENT OF DRIVER SERVICES	155,146	2,311	19,627	4,021	-	25,959	767	-	19,246	20,013	16,578	(6,202)	10,376	
GEORGIA DEPT OF EARLY CARE & LEARNING	1,034,238	15,407	130,835	26,806	-	173,048	5,114	-	142,056	147,170	110,507	(54,531)	55,976	
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	151,845	2,262	19,209	3,936	98,931	124,338	751	-	-	751	16,226	23,555	39,781	
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	3,496,768	52,092	442,356	90,631	401,894	986,973	17,292	-	71,192	88,484	373,619	105,028	478,647	
GEORGIA DEPARTMENT OF REVENUE	62,100	925	7,856	1,610	2,944	13,335	307	-	2,767	3,074	6,633	482	7,115	
GEORGIA DEPT OF EDUCATION	40,017,967	596,160	5,062,438	1,037,210	1,017,669	7,713,477	197,889	-	215,047	412,936	4,275,733	322,022	4,597,755	
GEORGIA DEPT OF LABOR	90,777	1,352	11,484	2,353	-	15,189	449	-	111,227	111,676	9,693	(37,525)	(27,832)	
GEORGIA ENVIRONMENTAL FINANCE AUTH.	-	-	-	-	-	-	-	-	5,456	5,456	-	(2,043)	(2,043)	
GEORGIA GENERAL ASSEMBLY	312,149	4,650	39,488	8,090	-	52,228	1,544	-	47,614	49,158	33,360	(18,368)	14,992	
GEORGIA GWINNETT COLLEGE	45,252,081	674,134	5,724,575	1,172,871	5,875,489	13,447,069	223,772	-	-	223,772	4,834,973	1,788,962	6,623,935	
GEORGIA HIGHLANDS COLLEGE	21,563,022	321,231	2,727,811	558,884	-	3,607,926	106,629	-	963,090	1,069,719	2,303,915	(353,793)	1,950,122	



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense	
GEORGIA INST OF TECHNOLOGY	472,164,936	7,033,985	59,730,809	12,237,863	17,523,448	96,526,105	2,334,859	-	-	2,334,859	50,448,702	5,329,515	55,778,217	
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	8,520	8,520	-	(3,549)	(3,549)	
GEORGIA MAGNET CHARTER SCHOOL	8,354,157	124,454	1,056,835	216,528	429,570	1,827,387	41,311	-	-	41,311	892,604	138,551	1,031,155	
GEORGIA MILITARY COLLEGE	37,418,653	557,437	4,733,614	969,840	4,698,878	10,959,769	185,035	-	2,895,210	3,080,245	3,998,019	325,270	4,323,289	
GEORGIA NORTHWESTERN Tech. COLLEGE	16,757,004	249,634	2,119,830	434,318	3,329	2,807,111	82,863	-	714,047	796,910	1,790,413	(190,429)	1,599,984	
GEORGIA PERIMETER COLLEGE	71,944,618	1,071,781	9,101,290	1,864,705	-	12,037,776	355,767	-	5,784,845	6,140,612	7,686,959	(1,723,096)	5,963,863	
GEORGIA PIEDMONT Tech. COLLEGE	15,250,108	227,185	1,929,201	395,262	-	2,551,648	75,412	-	1,196,120	1,271,532	1,629,403	(390,237)	1,239,166	
GEORGIA PUBLIC DEFENDER STD COUNCIL	68,083	1,014	8,613	1,765	22,690	34,082	337	-	119,697	120,034	7,275	(24,949)	(17,674)	
GA SCHOOL FOR INNOVATION & THE CLASSICS	2,241,777	33,396	283,594	58,104	1,460,573	1,835,667	11,086	-	-	11,086	239,516	347,755	587,271	
GEORGIA SOUTHERN UNIVERSITY	128,805,002	1,918,847	16,294,363	3,338,448	3,863,028	25,414,686	636,942	-	-	636,942	13,762,230	1,369,148	15,131,378	
GEORGIA STATE UNIVERSITY	262,738,900	3,914,101	33,237,553	6,809,829	5,997,199	49,958,682	1,299,246	-	-	1,299,246	28,072,466	1,765,380	29,837,846	
GEORGIA STUDENT FINANCE COMM	739,213	11,012	93,513	19,159	-	134,232	3,655	-	-	3,655	78,981	41,379	120,360	
GEORGIA TECHNOLOGY AUTHORITY	100,474	1,497	12,710	2,604	65,461	82,272	497	-	-	497	10,743	15,586	26,329	
GEORGIA WORLD CONGRESS CENTER AUTH	187,331	2,791	23,698	4,855	106,203	137,547	926	-	-	926	20,008	29,467	49,475	
GILMER CO SCHOOLS	41,345,786	615,941	5,230,412	1,071,626	427,319	7,345,298	204,455	-	1,120,767	1,325,222	4,417,615	(103,576)	4,314,039	
State's Proport. Share - DOE	434,698	6,476	54,991	11,267	20,131	92,865	2,150	-	49,587	51,737	46,443	(8,586)	37,857	
GLASCOCK CO SCHOOLS	5,880,693	87,606	743,932	152,419	28,624	1,012,581	29,800	-	154,091	183,171	628,322	(40,978)	587,344	
GLYNN CO SCHOOLS	132,272,474	1,970,503	16,733,013	3,428,320	-	22,131,836	654,088	-	3,226,525	3,880,613	14,132,725	(1,058,145)	13,074,580	
State's Proport. Share - DOE	276,251	4,115	34,947	7,160	-	46,222	1,366	-	4,379	5,745	29,517	(1,302)	28,215	
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	73,447	1,094	9,291	1,904	28,809	41,098	363	-	2,093	2,456	7,844	11,491	19,335	
GORDON CO SCHOOLS	62,481,951	930,813	7,904,224	1,619,446	-	10,454,483	308,974	-	2,722,060	3,031,034	6,675,917	(851,761)	5,824,156	
State's Proport. Share - DOE	641,009	9,549	81,090	16,614	43,927	151,180	3,170	-	13,862	17,032	68,494	7,421	75,915	
GORDON COLLEGE	19,162,180	285,465	2,424,095	496,657	13,840	3,220,057	94,757	-	474,636	569,393	2,047,399	(162,908)	1,884,491	
GOVERNORS OFFICE OF PLANNING & BUDGET	2,291,498	34,137	289,884	59,392	624,564	1,007,977	11,331	-	154,338	165,669	244,837	144,147	388,984	
GRAD ACHIEVEMENT CHARTER HIGH SCHOOL	4,403,918	65,607	557,114	114,143	816,642	1,553,506	21,777	-	-	21,777	470,532	261,881	732,413	
GRADY CO SCHOOLS	41,539,718	618,830	5,254,945	1,076,652	-	6,950,427	205,414	-	992,816	1,198,230	4,438,337	(259,751)	4,178,586	
GREENE CO SCHOOLS	28,063,474	418,070	3,550,145	727,366	1,107,020	5,802,601	138,774	-	-	138,774	2,998,461	358,689	3,357,150	
State's Proport. Share - DOE	735,706	10,960	93,070	19,068	1,394	124,492	3,638	-	59,796	63,434	78,615	(14,336)	64,279	
GRIFFIN RESA	3,593,734	53,537	454,622	93,145	335,512	936,816	17,771	-	109,281	127,052	383,968	82,596	466,564	
GRIFFIN SPALDING CO SCHOOLS	100,502,826	1,497,221	12,714,021	2,604,894	-	16,816,136	496,987	-	898,054	1,395,041	10,738,272	(301,931)	10,436,341	
State's Proport. Share - DOE	110,995	1,654	14,041	2,877	-	18,572	549	-	88,053	88,602	11,861	(28,755)	(16,894)	
GWINNETT CO SCHOOLS	1,649,846,127	24,578,282	208,712,330	42,761,729	43,353,919	319,406,260	8,158,498	-	8,158,498	176,278,753	11,599,311	187,878,064		
State's Proport. Share - DOE	6,414,420	95,558	811,451	166,253	91,269	1,164,531	31,719	-	407,612	439,331	685,343	(145,104)	540,239	
GWINNETT COUNTY PUBLIC LIB	16,424,224	244,677	2,077,732	425,693	12,477	2,760,579	81,218	-	728,519	809,737	1,754,861	(192,141)	1,562,720	
GWINNETT Tech. COLLEGE	17,599,373	262,183	2,226,393	456,151	-	2,944,727	87,029	-	1,080,164	1,167,193	1,880,412	(352,600)	1,527,812	
HABERSHAM CO SCHOOLS	69,014,174	1,028,125	8,730,577	1,788,752	-	11,547,454	341,276	-	2,245,172	2,586,448	7,373,853	(718,351)	6,655,502	
State's Proport. Share - DOE	337,319	5,025	42,672	8,743	26,213	82,653	1,668	-	92,852	94,520	36,045	(18,329)	17,716	
HABERSHAM COUNTY BD OF COMMISSIONERS	4,951	74	626	128	-	4,054	24	-	-	24	530	768	1,298	
HALL CO DFACS	-	-	-	-	9,603	9,603	-	-	36,196	36,196	-	(4,820)	(4,820)	
HALL CO SCHOOLS	238,684,051	3,555,749	30,194,515	6,186,361	-	39,936,625	1,180,294	-	2,788,411	3,968,705	25,502,320	(953,297)	24,549,023	
State's Proport. Share - DOE	3,756,513	55,962	475,214	97,364	255,476	884,016	18,576	-	-	18,576	401,369	77,447	478,816	
HALL COUNTY LIBRARY	2,279,532	33,959	288,370	59,082	-	381,411	11,272	-	253,028	264,300	243,555	(68,949)	174,606	
HANCOCK CO SCHOOLS	11,656,786	173,655	1,474,631	302,128	-	1,950,414	57,643	-	1,490,684	1,548,327	1,245,478	(476,110)	769,368	



**SCHEDULE B (continued)**

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
HARALSON CO SCHOOLS	36,203,687	539,337	4,579,915	938,350	-	6,057,602	179,027	-	1,145,080	1,324,107	3,868,201	(365,921)	3,502,280
State's Proport. Share - DOE	215,183	3,206	27,221	5,577	13,107	49,111	1,064	-	12,897	13,961	22,994	999	23,993
HARRIS CO SCHOOLS	48,177,986	717,722	6,094,714	1,248,707	-	8,061,143	238,240	-	1,475,916	1,714,156	5,147,601	(455,372)	4,692,229
State's Proport. Share - DOE	763,970	11,381	96,645	19,801	30,378	158,205	3,778	-	53,878	57,656	81,633	(12,355)	69,278
HART CO SCHOOLS	31,823,701	474,087	4,025,829	824,826	-	5,324,742	157,368	-	1,301,062	1,458,430	3,400,212	(423,409)	2,976,803
State's Proport. Share - DOE	417,161	6,215	52,773	10,812	44,879	114,679	2,063	-	9,679	11,742	44,574	15,423	59,997
HART COUNTY LIBRARY	245,510	3,657	31,058	6,363	24,991	66,069	1,214	-	-	-	26,232	9,750	35,982
HEARD CO SCHOOLS	19,866,113	295,952	2,513,145	514,902	-	3,323,999	98,238	-	689,347	787,585	2,122,603	(224,339)	1,898,264
HEART OF GEORGIA RESA	5,773,618	86,011	730,386	149,644	-	966,041	28,551	-	208,463	237,014	616,893	(58,858)	558,035
HENRY CO SCHOOLS	376,415,518	5,607,577	47,618,113	9,756,170	6,118,270	69,100,130	1,861,377	-	5,172,324	7,033,701	40,218,300	(660,107)	39,558,193
State's Proport. Share - DOE	2,663,064	39,672	336,889	69,023	-	445,584	13,169	-	778,496	791,665	284,533	(265,285)	19,248
HENRY COUNTY LIBRARY	1,940,150	28,903	245,437	50,286	18,233	342,859	9,594	-	27,260	36,854	207,293	(3,970)	203,323
HERITAGE PREPARATORY ACAD.	-	-	-	-	-	-	-	-	596,182	596,182	-	(193,157)	(193,157)
HOUSTON CO SCHOOLS	304,998,438	4,543,655	38,583,558	7,905,138	8,737,084	59,769,435	1,508,219	-	1,067,719	2,575,938	32,587,712	1,682,191	34,269,903
State's Proport. Share - DOE	1,090,354	16,243	137,934	28,260	7,202	189,639	5,392	-	52,586	57,978	116,505	(10,292)	106,213
HOUSTON COUNTY PUBLIC LIBRARY	967,187	14,408	122,353	25,068	-	161,829	4,783	-	89,445	94,228	103,339	(32,034)	71,305
INT'L ACAD. OF SMYRNA CHARTER SCHOOL	5,595,571	83,359	707,863	145,029	325,014	1,261,265	27,670	-	89,960	117,630	597,856	88,948	686,804
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	2,410,952	35,917	304,995	62,489	1,570,794	1,974,195	11,922	-	-	11,922	257,591	373,998	631,589
INTERNATIONAL COMMUNITY SCHOOL	4,537,814	67,601	574,052	117,614	306,737	1,066,004	22,440	-	283,754	306,194	484,843	(40,659)	444,184
INTOWN ACAD. CHARTER SCHOOL	-	-	-	-	661,241	661,241	-	-	2,472,865	2,472,865	-	(339,658)	(339,658)
IRWIN CO SCHOOLS	18,340,855	273,229	2,320,194	475,370	233,750	3,302,543	90,696	-	375,133	465,829	1,959,630	(69,851)	1,889,779
IVY PREP ACAD. FOR GIRLS	3,254,146	48,478	411,663	84,343	760,912	1,305,396	16,092	-	-	16,092	347,692	249,028	596,720
IVY PREP YOUNG MENS ACAD.	2,098,184	31,257	265,429	54,382	394,576	745,644	10,376	-	536,188	546,564	224,183	18,843	243,026
IVY PREPARATORY ACAD.	1,871,448	27,880	236,746	48,505	-	313,131	9,254	-	1,017,212	1,026,466	199,957	(317,591)	(117,634)
JACKSON BUTTS COUNTY LIBRARY	77,779	1,159	9,839	2,016	-	13,014	385	-	1,751	2,136	8,303	(587)	7,716
JACKSON CO SCHOOLS	68,924,429	1,026,788	8,719,224	1,786,426	169,096	11,701,534	340,832	-	4,588,926	4,929,758	7,364,272	(1,675,167)	5,689,105
State's Proport. Share - DOE	160,510	2,391	20,305	4,160	-	26,856	794	-	56,240	57,034	17,154	(20,788)	(3,634)
JASPER CO SCHOOLS	20,534,768	305,913	2,597,733	532,233	929,588	4,365,467	101,545	-	-	101,545	2,194,041	239,847	2,433,888
State's Proport. Share - DOE	284,090	4,232	35,939	7,363	43,759	91,293	1,405	-	-	1,405	30,346	16,001	46,347
JEFF DAVIS CO SCHOOLS	27,003,860	402,285	3,416,099	699,903	675,371	5,193,658	133,534	-	400,695	534,229	2,885,238	159,187	3,044,425
State's Proport. Share - DOE	195,377	2,911	24,716	5,064	612	33,303	966	-	15,178	16,144	20,882	(6,163)	14,719
JEFFERSON CITY SCHOOLS	27,584,007	410,927	3,489,490	714,939	1,016,414	5,631,770	136,403	-	56,765	193,168	2,947,225	239,110	3,186,335
State's Proport. Share - DOE	266,760	3,974	33,746	6,914	46,183	90,817	1,319	-	2,098	2,858	10,354	10,354	38,862
JEFFERSON CO SCHOOLS	26,617,027	396,522	3,367,163	689,877	-	4,453,562	131,621	-	1,725,686	1,857,307	2,843,906	(502,226)	2,341,680
JEFFERSON COUNTY REG.LIB.	301,833	4,497	38,183	7,823	17,205	67,708	1,493	-	74,675	76,168	32,247	(19,633)	12,614
JENKINS CO SCHOOLS	13,726,293	204,485	1,736,433	355,767	-	2,296,685	67,877	-	1,387,761	1,455,638	1,466,594	(404,748)	1,061,846
State's Proport. Share - DOE	173,714	2,588	21,976	4,502	15,779	44,845	859	-	4,705	5,564	18,554	4,351	22,905
JOHNSON CO SCHOOLS	10,549,514	157,159	1,334,557	273,429	-	1,765,145	52,167	-	445,376	497,543	1,127,175	(166,218)	960,957
State's Proport. Share - DOE	197,440	2,941	24,977	5,117	16,043	49,078	976	-	71,067	72,043	21,099	(12,309)	8,790
JONES CO SCHOOLS	50,970,407	759,322	6,447,966	1,321,083	1,895,671	10,424,042	252,409	-	1,020,453	1,272,502	5,445,952	530,610	5,976,562
State's Proport. Share - DOE	737,769	10,991	93,331	19,122	31,520	154,964	3,648	-	54,913	58,561	78,826	(597)	78,229
KENNESAW CHARTER SCIENCE & MATH ACAD.	4,312,728	64,248	545,578	111,780	182,858	904,464	21,326	-	390,870	412,196	460,799	(63,234)	397,565
KENNESAW STATE UNIVERSITY	178,768,405	2,663,167	22,614,939	4,633,430	5,418,682	35,330,218	884,011	-	459,011	1,343,022	19,100,608	1,191,915	20,292,523
KINCHAFOONEE REG LIB	461,312	6,872	58,358	11,957	-	77,187	2,281	-	101,242	103,523	49,294	(36,926)	12,368





SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of 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
KIPP METRO ATLANTA COLLABORATIVE	36,889,053	549,547	4,666,617	956,113	10,134,314	16,306,591	182,417	-	-	182,417	3,941,428	3,151,699	7,093,127
LAKE BLACKSHEAR REG LIB	895,803	13,345	113,323	23,218	11,022	160,908	4,430	-	18,893	23,323	95,714	(4,200)	91,514
LAMAR CO SCHOOLS	24,469,947	364,536	3,095,549	634,227	-	4,094,312	121,004	-	682,927	803,931	2,614,500	(197,128)	2,417,372
State's Proport. Share - DOE	374,661	5,581	47,396	9,711	2,726	65,414	1,853	-	23,769	25,622	40,029	(5,139)	34,890
LANIER CO SCHOOLS	16,711,203	248,952	2,114,036	433,131	284,296	3,080,415	82,637	-	661,265	743,902	1,785,519	(44,572)	1,740,947
LANIER Tech. COLLEGE	14,493,358	215,912	1,833,470	375,648	204,579	2,629,609	71,670	-	385,507	457,177	1,548,547	(14,498)	1,534,049
LATIN ACAD. CHARTER SCHOOL	2,459,435	36,639	311,129	63,745	774,842	1,186,355	12,162	-	-	12,162	262,786	222,574	485,360
LATIN COLLEGE PREP	2,033,815	30,298	257,286	52,714	1,325,081	1,665,379	10,057	-	-	10,057	217,302	315,495	532,797
LATIN GRAMMAR SCHOOL	1,687,625	25,141	213,492	43,741	1,099,529	1,381,903	8,345	-	-	8,345	180,316	261,793	442,109
LAURENS CO SCHOOLS	57,764,234	860,531	7,307,413	1,497,169	483,638	10,148,751	285,645	-	757,544	1,043,189	6,171,850	(15,426)	6,156,424
State's Proport. Share - DOE	451,821	6,731	57,157	11,711	20,373	95,972	2,234	-	-	2,234	48,273	5,629	53,902
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	3,581,149	53,349	453,030	92,818	602,523	1,201,720	17,709	-	-	17,709	382,628	213,555	596,183
LEE CO SCHOOLS	52,914,065	788,277	6,693,847	1,371,459	245,233	9,098,816	261,660	-	1,078,695	1,340,355	5,653,633	(162,941)	5,490,692
State's Proport. Share - DOE	224,879	3,350	28,448	5,829	-	37,627	1,112	-	21,145	22,257	24,030	(6,734)	17,296
LEE COUNTY LIBRARY	650,912	9,697	82,343	16,871	61,526	170,437	3,219	-	73,929	77,148	69,552	4,069	73,621
LIBERTY CO SCHOOLS	97,750,842	1,456,224	12,365,884	2,533,567	-	16,355,675	483,379	-	5,092,724	5,576,103	10,444,232	(1,737,275)	8,706,957
State's Proport. Share - DOE	228,180	3,399	28,866	5,914	315	38,494	1,128	-	129,403	130,531	24,382	(32,744)	(8,362)
LINCOLN CO SCHOOLS	11,750,452	175,050	1,486,481	304,555	-	1,966,086	58,106	-	629,474	687,580	1,255,485	(200,215)	1,055,270
State's Proport. Share - DOE	123,993	1,847	15,686	3,214	9,062	29,809	613	-	2,920	3,533	13,253	2,892	16,145
LINCOLN COUNTY LIBRARY	60,243	897	7,621	1,561	154	10,233	298	-	1,988	2,286	6,441	(487)	5,954
LIVE OAK PUBLIC LIBRARIES	7,965,467	118,664	1,007,664	206,454	80,064	1,412,846	39,389	-	26,526	65,915	851,070	12,253	863,323
LONG CO SCHOOLS	25,561,333	380,795	3,233,614	662,514	763,023	5,039,946	126,401	-	-	126,401	2,731,107	256,665	2,987,772
State's Proport. Share - DOE	233,338	3,476	29,518	6,048	-	39,042	1,154	-	7,538	8,692	24,933	(2,304)	22,629
LOWNDES CO SCHOOLS	91,903,778	1,369,119	11,626,206	2,382,019	2,494,625	17,871,969	454,465	-	3,178,331	3,632,796	9,819,503	148,880	9,968,383
State's Proport. Share - DOE	404,989	6,033	51,233	10,497	-	67,763	2,003	-	57,186	59,189	43,266	(19,356)	23,910
LUMPKIN CO SCHOOLS	35,357,811	526,736	4,472,909	916,426	-	5,916,071	174,845	-	1,226,478	1,401,323	3,777,824	(420,854)	3,356,970
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	12,623	12,623	-	(5,260)	(5,260)
MACON CHARTER ACADEMY INC	2,900,528	43,210	366,929	75,178	1,889,765	2,375,082	14,343	-	-	14,343	309,909	449,944	759,853
MACON CO SCHOOLS	14,882,048	221,702	1,882,640	385,722	-	2,490,064	73,592	-	2,019,706	2,093,298	1,590,087	(612,320)	977,767
State's Proport. Share - DOE	124,612	1,856	15,764	3,230	6,946	27,796	616	-	43,955	44,571	13,309	(7,932)	5,377
MADISON CO SCHOOLS	50,290,200	749,188	6,361,917	1,303,453	483,147	8,897,705	248,685	-	1,403,770	1,652,455	5,373,274	(315,540)	5,057,734
State's Proport. Share - DOE	493,290	7,349	62,403	12,785	-	82,537	2,439	-	29,271	31,710	52,708	(9,791)	42,917
MARIETTA CHARTER SCHOOL	9,078	135	1,148	235	5,915	7,433	45	-	-	45	967	1,408	2,375
MARIETTA CITY SCHOOLS	105,092,218	1,565,591	13,294,598	2,723,845	6,020,041	23,604,075	519,682	-	6,727,892	7,247,574	11,228,623	176,232	11,404,855
State's Proport. Share - DOE	2,342,044	34,890	296,278	60,703	288,433	680,304	11,581	-	-	11,581	250,242	100,139	350,381
MARION CO SCHOOLS	12,910,333	192,329	1,633,210	334,618	32,682	2,192,839	63,842	-	676,991	740,833	1,379,415	(166,988)	1,212,427
MARY VINSON MEMORIAL LIB	520,110	7,748	65,796	13,481	63,982	151,007	2,572	-	59,612	62,184	55,565	(9,551)	46,014
MCDUFFIE CO SCHOOLS	39,362,723	586,398	4,979,547	1,020,227	67,762	6,653,934	194,649	-	2,130,208	2,324,857	4,205,725	(495,917)	3,709,808
State's Proport. Share - DOE	348,047	5,185	44,029	9,021	2,712	60,947	1,721	-	75,569	77,290	37,186	(17,566)	19,620
MCINTOSH CO SCHOOLS	15,288,069	227,751	1,934,004	396,246	53,979	2,611,980	75,600	-	787,389	862,989	1,633,457	(195,454)	1,438,003
MERIWETHER CO SCHOOLS	29,440,188	438,579	3,724,305	763,049	-	4,925,933	145,582	-	2,275,117	2,420,699	3,145,556	(670,154)	2,475,402
State's Proport. Share - DOE	785,839	11,707	99,412	20,368	511,993	643,480	3,886	-	-	3,886	83,970	121,903	205,873
METRO RESA	12,145,537	180,936	1,536,460	314,796	282,465	2,314,657	60,060	-	558,359	618,419	1,297,688	(78,803)	1,218,885
MIDDLE GEORGIA REG LIBRARY	2,884,849	42,976	364,945	74,771	22,851	505,543	14,266	-	250,263	264,529	308,227	(79,221)	229,006



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
MIDDLE GEORGIA RESA	2,179,058	32,462	275,660	56,478	327,686	692,286	10,775	-	-	10,775	232,827	93,778	326,605
MIDDLE GEORGIA STATE COLLEGE	43,449,128	647,275	5,496,494	1,126,141	456,076	7,725,986	214,856	-	2,101,740	2,316,596	4,642,340	(688,715)	3,953,625
MILLER CO SCHOOLS	9,472,983	141,122	1,198,371	245,527	221,066	1,806,086	46,844	-	611,865	658,709	1,012,142	(61,828)	950,314
MITCHELL CO SCHOOLS	19,498,260	290,472	2,466,610	505,368	-	3,262,450	96,419	-	1,541,087	1,637,506	2,083,307	(421,008)	1,662,299
State's Proport. Share - DOE	571,276	8,510	72,269	14,807	-	95,586	-	-	80,619	83,444	61,034	(21,915)	39,119
MONROE CO SCHOOLS	39,727,688	591,835	5,025,716	1,029,687	-	6,647,238	196,454	-	1,004,155	1,200,609	4,244,721	(331,571)	3,913,150
State's Proport. Share - DOE	496,385	7,395	62,795	12,866	65,193	148,249	2,455	-	71,602	74,057	53,033	(21,915)	45,745
MONTGOMERY CO SCHOOLS	10,125,958	150,849	1,280,975	262,451	386,350	2,080,625	50,073	-	320,853	370,926	1,081,918	46,970	1,128,888
MORGAN CO SCHOOLS	33,583,123	500,298	4,248,403	870,428	67,343	5,686,472	166,069	-	945,614	1,111,683	3,588,203	(340,772)	3,247,431
State's Proport. Share - DOE	-	-	-	-	-	12,268	-	-	15,727	-	-	89	89
MOULTRIE-COLQUITT CNTY LIB	456,154	6,795	57,705	11,823	17,192	93,515	2,256	-	28,761	31,017	48,741	(713)	48,028
MOUNTAIN EDUCATION CENTER INC.	2,726,608	40,619	344,927	70,670	483,160	939,376	13,483	-	-	13,483	291,327	157,816	449,143
MOUNTAIN REG LIBRARY	962,854	14,344	121,805	24,956	35,620	196,725	4,761	-	45,354	50,115	102,871	(7,958)	94,913
MURRAY CO SCHOOLS	62,863,007	936,489	7,952,429	1,629,322	-	10,518,240	310,858	-	1,981,182	2,292,040	6,716,631	(575,447)	6,141,184
State's Proport. Share - DOE	268,204	3,996	33,929	6,951	-	44,876	1,326	-	52,733	54,059	28,661	(16,189)	12,472
MUSCOGEE CO SCHOOL DISTRICT	301,830,118	4,496,455	38,182,753	7,823,020	-	50,502,228	1,492,552	-	30,061,550	31,554,102	32,249,193	(8,944,039)	23,305,154
State's Proport. Share - DOE	863,206	12,859	109,199	22,373	-	144,431	4,269	-	366,467	370,736	92,233	(108,968)	(16,735)
N E GA REG LIBRARY	1,458,826	21,733	184,548	37,811	25,809	269,901	7,214	-	103,213	110,427	155,867	(30,604)	125,263
NEW LIFE ACAD. OF EXCELLENCE INC.	3,201,536	47,694	405,008	82,979	123,051	658,732	15,832	-	20,971	36,803	342,067	36,988	379,055
NEWTON CO SCHOOLS	184,424,219	2,747,424	23,330,423	4,780,021	5,946,605	36,804,473	911,979	-	169,601	1,081,580	19,704,894	1,510,282	21,215,176
State's Proport. Share - DOE	189,187	2,818	23,933	4,903	10,087	41,741	936	-	23,310	24,246	20,210	(7,171)	13,039
NEWTON COUNTY LIBRARY	800,487	11,925	101,265	20,748	-	133,938	3,958	-	92,880	96,838	85,520	(28,569)	56,951
NORTH GA Tech. INSTITUTE	8,534,680	127,144	1,079,672	221,207	363,114	1,791,137	42,204	-	452,447	494,651	911,897	11,637	923,534
NORTH GEORGIA RESA	3,613,952	53,838	457,180	93,669	-	604,687	17,871	-	825,472	843,343	386,138	(260,258)	125,880
NORTH METRO ACADEMY OF PERFORMING ARTS	2,409,714	35,898	304,839	62,456	1,311,571	1,714,764	11,916	-	-	11,916	257,462	380,462	637,924
NORTHEAST GEORGIA RESA	9,168,055	136,579	1,159,797	237,623	126,973	1,660,972	45,336	-	180,006	225,342	979,567	(20,369)	959,198
NORTHSIDE EDUC INC DBA ATL CLASSICAL ACAD	4,468,287	66,565	565,257	115,812	2,374,582	3,122,216	22,096	-	-	22,096	477,413	706,963	1,184,376
NORTHWEST GA REGIONAL LIBRARY	1,033,206	15,392	130,705	26,779	86,050	258,926	5,109	-	-	5,109	110,396	26,509	136,905
NORTHWEST GEORGIA RESA	6,863,766	102,252	868,295	177,899	-	1,148,446	33,941	-	623,366	657,307	733,364	(201,658)	531,706
OCMULGEE REGIONAL LIBRARY	818,024	12,186	103,483	21,202	25,117	161,988	4,045	-	66,895	70,940	87,409	(12,407)	75,002
OCONEE CO SCHOOLS	70,903,159	1,056,266	8,969,542	1,837,712	233,616	12,097,136	350,617	-	825,536	1,176,153	7,575,691	(238,667)	7,337,024
State's Proport. Share - DOE	944,492	14,070	119,482	24,480	140,667	298,699	4,671	-	-	4,671	100,909	41,847	142,756
OCONEE FALL LINE Tech. COLLEGE	9,208,079	137,176	1,164,860	238,661	-	1,540,697	45,534	-	1,162,727	1,208,261	983,846	(345,401)	638,445
OCONEE REG LIBRARY	1,078,801	16,071	136,473	27,961	-	180,505	5,335	-	120,113	125,448	115,261	(37,754)	77,507
OCONEE RESA	2,112,007	31,463	267,178	54,740	96,251	449,632	10,444	-	365,176	375,620	225,659	(102,587)	123,072
ODYSSEY CHARTER SCHOOL	3,353,381	49,956	424,217	86,915	1,795,770	2,356,858	16,582	-	13,468,350	13,484,932	358,296	(3,445,050)	(3,086,754)
OGEECHEE TECH	12,269,324	182,780	1,552,120	318,004	432,520	2,485,424	60,672	-	1,137,703	1,198,375	1,310,924	(131,403)	1,179,521
OGLETHORPE CO SCHOOLS	22,529,590	335,630	2,850,086	583,936	188,729	3,958,381	111,409	-	1,461,944	1,573,353	2,407,185	(301,397)	2,105,788
State's Proport. Share - DOE	335,875	5,004	42,940	8,705	-	56,199	1,661	-	109,019	110,680	35,885	(35,715)	170
OHOOPEE REG LIB	600,365	8,944	75,499	15,561	1,075	101,529	2,969	-	51,283	54,252	64,146	(21,013)	43,133
OKEFENOKEE REG LIB	909,420	13,548	115,045	23,571	88,614	240,778	4,497	-	38,566	43,063	97,171	6,651	103,822
OKEFENOKEE RESA	3,098,587	46,161	391,984	80,311	63,968	582,424	15,323	-	259,345	274,668	331,070	(39,620)	291,450
PATAULA CHARTER ACAD.	3,821,089	56,924	483,383	99,037	496,594	1,135,938	18,895	-	-	18,895	408,265	169,103	577,368



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
PAULDING CO SCHOOLS	262,616,970	3,912,285	33,222,128	6,806,669	7,791,345	51,732,427	1,298,643	-	-	1,298,643	28,059,441	2,054,516	30,113,957
State's Proport. Share - DOE	2,287,784	34,082	289,414	59,296	30,589	413,381	11,313	-	26,632	37,945	244,438	1,063	245,501
PEACH CO SCHOOLS	33,938,803	505,597	4,293,398	879,647	-	5,678,642	167,828	-	1,349,445	1,517,273	3,626,204	(493,312)	3,132,892
State's Proport. Share - DOE	400,450	5,966	50,659	10,379	30,378	97,382	1,980	-	25,748	27,728	42,792	(2,709)	40,083
PEACH PUBLIC LIBRARY	421,906	6,285	53,373	10,935	32,013	102,606	2,086	-	35,334	37,420	45,083	425	45,508
PELHAM CITY SCHOOLS	15,426,504	229,813	1,951,516	399,834	370,016	2,951,179	76,284	-	130,537	206,821	1,648,246	88,849	1,737,095
State's Proport. Share - DOE	159,891	2,382	20,227	4,144	10,076	36,829	791	-	1,678	2,469	17,086	2,594	19,680
PICKENS CO SCHOOLS	42,883,423	638,847	5,424,930	1,111,479	-	7,175,256	212,059	-	1,889,627	2,101,686	4,581,904	(610,363)	3,971,541
State's Proport. Share - DOE	49,721	741	6,290	1,289	209	8,529	246	-	1,307	1,553	5,319	(287)	5,032
PIEDMONT REG LIBRARY	926,131	13,797	117,159	24,004	9,679	164,639	4,580	-	39,460	44,040	98,951	(12,609)	86,342
PIERCE CO SCHOOLS	34,173,585	509,094	4,323,099	885,732	117,432	5,835,357	168,989	-	341,551	510,540	3,651,301	(45,441)	3,605,860
State's Proport. Share - DOE	694,237	10,342	87,824	17,994	66,162	182,322	3,433	-	22,437	25,870	74,178	9,778	83,956
PIKE CO SCHOOLS	27,965,889	416,616	3,537,800	724,837	-	4,679,253	138,292	-	746,401	884,693	2,988,025	(228,128)	2,759,897
State's Proport. Share - DOE	629,249	9,374	79,603	16,309	27,684	132,970	3,112	-	6,814	9,926	67,236	9,357	76,593
PINE MOUNTAIN REGIONAL LIBRARY	672,574	10,020	85,083	17,432	-	112,535	3,326	-	42,884	46,210	71,855	(13,304)	58,551
PIONEER RESA	7,542,117	112,357	954,109	195,481	43,552	1,305,499	37,296	-	206,266	243,562	805,839	(68,248)	737,591
POLK SCHOOL DISTRICT	70,658,887	1,052,627	8,938,640	1,831,381	-	11,822,648	349,409	-	1,453,303	1,802,712	7,549,584	(519,338)	7,030,246
State's Proport. Share - DOE	944,080	14,064	119,430	24,469	112,505	270,468	4,668	-	51,061	55,729	100,877	15,823	116,700
PROSECUTING ATTORNEYS COUNCIL OF GA	82,112	1,223	10,387	2,128	50,955	64,693	406	-	-	406	8,773	12,803	21,576
PULASKI CO SCHOOLS	13,499,351	201,104	1,707,724	349,885	-	2,258,713	66,754	-	1,178,443	1,245,197	1,442,337	(381,712)	1,060,625
PUTNAM CO SCHOOLS	31,218,384	465,070	3,949,254	809,137	31,560	5,255,021	154,375	-	1,263,036	1,417,411	3,335,548	(452,028)	2,883,520
State's Proport. Share - DOE	-	-	-	-	1,154	1,154	-	-	38,266	38,266	-	(15,319)	(15,319)
QUITMAN CO SCHOOLS	3,963,031	59,038	501,340	102,716	80,141	743,235	19,597	-	42,207	61,804	423,428	21,127	444,555
State's Proport. Share - DOE	102,743	1,531	12,997	2,663	1,008	18,199	508	-	3,495	4,003	10,973	(413)	10,560
RABUN CO SCHOOLS	26,475,085	394,407	3,349,207	686,198	-	4,429,812	130,919	-	1,549,359	1,680,278	2,828,742	(433,855)	2,394,887
State's Proport. Share - DOE	763,764	11,378	96,619	19,796	6,710	134,503	3,777	-	57,845	61,622	81,603	(20,637)	60,966
RANDOLPH CO SCHOOLS	10,362,596	154,375	1,310,911	268,584	2,245	1,736,115	51,243	-	399,910	451,153	1,107,199	(123,215)	983,984
State's Proport. Share - DOE	95,935	1,429	12,136	2,486	1,240	17,291	474	-	6,612	7,086	10,250	(1,371)	8,879
RICHMOND CO SCHOOLS	292,228,603	4,353,418	36,968,122	7,574,162	-	48,895,702	1,445,072	-	13,931,845	15,376,917	31,223,306	(4,609,942)	26,613,364
State's Proport. Share - DOE	3,992,533	59,478	505,072	103,481	132,043	800,074	19,743	-	173,910	193,653	426,583	6,971	433,554
ROCKDALE CO SCHOOLS	170,895,984	2,545,889	21,619,046	4,429,388	6,117,815	34,712,138	845,082	-	3,498,451	4,343,533	18,259,472	111,936	18,371,408
State's Proport. Share - DOE	2,758,586	41,096	348,973	71,499	41,101	502,669	13,641	-	120,899	134,540	294,734	(23,921)	270,813
RODDENBERY MEMORIAL LIBRARY	520,523	7,754	65,848	13,491	1,613	88,706	2,574	-	32,987	35,561	55,623	(11,263)	44,360
ROME CITY SCHOOLS	56,915,676	847,890	7,200,067	1,475,176	1,881,457	11,404,590	281,448	-	301,900	583,348	6,081,184	538,871	6,620,055
State's Proport. Share - DOE	1,012,369	15,082	128,069	26,239	165,054	334,444	5,006	-	-	5,006	108,170	58,780	166,950
SARA HIGHTOWER REGIONAL LIB	1,579,518	23,531	199,816	40,939	-	264,286	7,811	-	141,546	149,357	168,759	(43,568)	125,191
SATILLA REG LIBRARY	415,923	6,196	52,616	10,780	17,340	86,932	2,057	-	5,758	7,815	44,435	2,265	46,700
SAVANNAH STATE UNIVERSITY	39,529,835	588,888	5,000,687	1,024,559	1,513,213	8,127,347	195,475	-	35,547	231,022	4,223,588	422,594	4,646,182
SAVANNAH TECH COLLEGE	13,865,760	206,562	1,754,076	359,381	71,716	2,391,735	68,566	-	533,642	602,208	1,481,497	(148,789)	1,332,708
SCHLEY CO SCHOOLS	12,631,194	188,171	1,597,898	327,383	-	2,304,794	62,461	-	158,219	220,680	1,349,585	112	1,349,697
SCHOLARS ACAD. INC	-	-	-	-	135,914	135,914	-	-	886,923	886,923	-	(220,532)	(220,532)
SCINTILLA CHARTER ACADEMY	2,520,297	37,546	318,828	65,323	1,642,035	2,063,732	12,463	-	-	12,463	269,284	390,961	660,245
SCREVEN CO SCHOOLS	22,281,604	331,936	2,818,715	577,508	685,302	4,413,461	110,183	-	983,637	1,093,820	2,380,694	15,480	2,396,174
SCREVEN-JENKINS REG LIBRARY	482,355	7,186	61,020	12,502	-	80,708	2,385	-	74,300	76,685	51,545	(26,558)	24,987



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense	
SE HEALTH UNIT	92,427	1,377	11,692	2,396	29,567	45,032	457	-	37,984	38,441	9,879	183	10,062	
SECRETARY OF STATE	121,517	1,810	15,372	3,150	54,124	74,456	601	-	601	601	12,979	19,103	32,082	
SEMINOLE CO SCHOOLS	14,336,149	213,570	1,813,582	371,573	-	2,398,725	70,892	-	845,479	916,371	1,531,757	(295,192)	1,236,565	
State's Proport. Share - DOE	179,491	2,674	22,706	4,652	1,782	31,814	888	-	9,751	10,639	19,174	(1,915)	17,259	
SEQUOYAH REG LIB	3,198,854	47,654	404,668	82,910	40,594	575,826	15,818	-	78,860	94,678	341,789	(17,012)	324,777	
SOCIAL CIRCLE CITY SCHOOLS	16,665,815	248,276	2,108,294	431,955	372,350	3,160,875	82,413	-	419,540	501,953	1,780,671	46,892	1,827,563	
State's Proport. Share - DOE	291,518	4,343	36,878	7,556	42,476	91,253	1,442	-	2,354	912	31,145	9,788	40,933	
SOUTH GA REG LIBRARY	1,116,762	16,637	141,275	28,945	49,600	236,457	5,522	-	237,612	243,134	119,322	(66,018)	53,304	
SOUTH GA Tech. INSTITUTE	7,522,930	112,071	951,682	194,984	151,823	1,410,560	37,201	-	96,305	133,506	803,796	21,886	825,682	
SOUTH GEORGIA STATE COLLEGE	11,553,218	172,112	1,461,530	299,443	-	1,933,085	57,131	-	997,701	1,054,832	1,234,403	(332,626)	901,777	
SOUTHEASTERN Tech. COLLEGE	10,150,921	151,221	1,284,133	263,098	-	1,698,452	50,196	-	956,110	1,006,306	1,084,579	(276,176)	808,403	
SOUTHERN CRESCENT Tech. COLLEGE	17,858,087	266,037	2,259,122	462,857	205,924	3,193,940	88,308	-	995,198	1,083,506	1,908,056	(161,300)	1,746,756	
SOUTHERN REGIONAL TECHNICAL COLLEGE	14,940,228	222,569	1,890,000	387,230	181,600	2,681,399	73,880	-	664,214	738,094	1,596,290	(186,474)	1,409,816	
SOUTHWEST GA REG LIB	952,539	14,190	120,500	24,688	43,161	202,539	4,710	-	39,739	44,449	101,770	4,413	106,183	
SOUTHWEST GEORGIA RESA	1,074,056	16,001	135,872	27,838	120,892	300,603	5,311	-	198,962	204,273	114,763	(10,991)	103,772	
STATE ACCOUNTING OFFICE	280,583	4,180	35,495	7,272	68,418	115,365	1,387	-	34,513	35,900	29,980	2,084	32,064	
STATE BOARD OF PARDONS AND PAROLES	66,020	984	8,352	1,711	38,962	50,009	326	-	-	326	7,051	10,346	17,397	
STATE OF GEORGIA DEPT OF LAW	60,037	894	7,595	1,556	39,116	49,161	297	-	-	297	6,412	9,313	15,725	
STATE ROAD TOLL & AUTHORITY	244,479	3,642	30,928	6,337	32,203	73,110	1,209	-	6,318	7,527	26,123	10,252	36,375	
STATESBORO REGIONAL LIBRARY	1,782,322	26,552	225,471	46,195	-	298,218	8,814	-	54,821	63,635	190,440	(20,500)	169,940	
STEPHENS CO SCHOOLS	32,753,546	487,940	4,143,458	848,927	-	5,480,325	161,966	-	7,338,982	7,500,948	3,499,564	(2,121,705)	1,377,859	
State's Proport. Share - DOE	6,808	101	861	176	-	1,138	34	-	52,259	52,293	721	(12,768)	(12,047)	
STEWART CO SCHOOLS	6,480,233	96,538	819,776	167,959	114,792	1,199,065	32,045	-	169,037	201,082	692,382	(42,895)	649,487	
SUMTER CO SCHOOLS	37,944,128	565,265	4,800,088	983,459	-	6,348,812	187,634	-	5,329,376	5,517,010	4,054,152	(1,538,765)	2,515,387	
State's Proport. Share - DOE	410,353	6,113	51,911	10,636	542	69,202	2,029	-	10,602	12,631	43,840	(2,586)	41,254	
TALBOT CO SCHOOLS	5,878,630	87,576	743,671	152,366	-	983,613	29,070	-	402,545	431,615	628,107	(130,847)	497,260	
TALIAFERRO CO SCHOOLS	3,260,541	48,573	412,472	84,509	103,986	649,540	16,123	-	77,828	93,951	348,378	18,571	366,949	
TAPESTRY PUBLIC CHARTER SCHOOL	2,093,646	31,190	264,855	54,264	1,172,170	1,522,479	10,353	-	1,522,479	1,522,479	223,695	329,719	553,414	
TATTNALL CO SCHOOLS	34,195,248	509,417	4,325,840	886,294	206,310	5,927,861	169,096	-	667,975	837,071	3,653,601	(76,503)	3,577,098	
State's Proport. Share - DOE	187,743	2,797	23,750	4,866	5,975	37,388	928	-	13,600	14,528	20,066	(1,854)	18,212	
TAYLOR CO SCHOOLS	14,230,518	211,996	1,800,219	368,835	150,681	2,531,731	70,370	-	789,029	859,399	1,520,475	(285,065)	1,235,410	
Tech. COLLEGE SYSTEM OF GEORGIA	13,421,984	199,951	1,697,936	347,879	187,831	2,433,597	66,372	-	463,065	529,437	1,434,086	(43,361)	1,390,725	
TELFAIR CO SCHOOLS	15,614,040	232,607	1,975,240	404,694	388,096	3,000,637	77,212	-	92,897	170,109	1,668,292	122,715	1,791,007	
State's Proport. Share - DOE	540,123	8,046	68,328	13,999	22,157	112,530	2,671	-	48,793	51,464	57,716	(2,791)	54,925	
TERRELL CO SCHOOLS	13,884,534	206,842	1,756,451	359,868	5,652	2,328,813	68,659	-	506,832	575,491	1,483,507	(119,255)	1,364,252	
State's Proport. Share - DOE	64,782	965	8,195	1,679	1,472	12,311	320	-	3,635	3,955	6,930	(393)	6,537	
THE GLOBE ACAD.	4,803,336	71,557	607,642	124,496	2,182,490	2,986,185	23,753	-	-	23,753	513,207	751,468	1,264,675	
THE KINDEZI SCHOOL	10,229,526	152,392	1,294,077	265,135	4,943,751	6,655,355	50,585	-	50,585	1,092,977	1,228,066	1,228,066	2,321,043	
THE MAIN STREET ACAD.	4,881,528	72,722	617,533	126,522	190,975	1,007,752	24,139	-	899,123	923,262	521,567	(149,787)	371,780	
THE MUSEUM SCHOOL OF AVONDALE EST.	5,240,716	78,073	662,972	135,832	1,291,863	2,168,740	25,915	-	25,915	559,954	388,789	388,789	948,743	
THE UNIVERSITY OF GEORGIA	757,799,216	11,289,166	95,864,721	19,641,109	21,108,529	147,903,525	3,747,322	-	-	3,747,322	80,967,439	5,836,353	86,803,792	
THOMAS CO SCHOOLS	52,683,822	784,847	6,664,720	1,365,492	612,413	9,427,472	260,522	-	235,429	495,951	5,629,036	90,592	5,719,628	
State's Proport. Share - DOE	387,659	5,775	49,040	10,048	9,006	73,869	1,917	-	40,900	42,817	41,413	(11,468)	29,945	
THOMAS COUNTY PUBLIC LIBRARY	668,036	9,952	84,509	17,315	-	111,776	3,303	-	50,939	54,242	71,369	(19,434)	51,935	



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
THOMASTON-UPSON COUNTY SCHOOLS	39,497,238	588,402	4,996,563	1,023,714	-	6,608,679	195,314	-	1,862,397	2,057,711	4,220,105	(530,310)	3,689,795
THOMASVILLE CITY SCHOOLS	30,344,450	452,051	3,838,698	786,486	-	5,077,235	150,504	-	1,633,821	1,783,875	3,242,168	(514,983)	2,727,185
State's Proport. Share - DOE	438,411	6,531	55,461	11,363	15,861	89,216	2,168	-	57,457	59,625	46,848	(16,309)	30,539
THREE RIVERS REGIONAL LIBRARY	1,131,410	16,855	143,128	29,325	186,571	375,879	5,595	-	241,650	247,245	120,890	(53,602)	67,288
TIFT CO SCHOOLS	76,454,786	1,138,970	9,671,845	1,981,602	-	12,792,417	378,069	-	2,270,981	2,649,050	8,168,852	(766,466)	7,402,386
State's Proport. Share - DOE	1,442,115	21,484	182,433	37,378	17,132	258,427	7,131	-	-	7,131	154,080	6,551	160,631
TOOMBS CO SCHOOLS	28,203,353	420,154	3,567,840	730,992	-	4,718,986	139,466	-	969,128	1,108,594	3,013,397	(296,179)	2,717,218
TOWNS CO SCHOOLS	12,200,829	181,759	1,543,455	316,229	-	2,041,443	60,333	-	696,497	756,830	1,303,605	(203,625)	1,099,980
State's Proport. Share - DOE	207,343	3,089	26,230	5,374	3,142	37,835	1,025	-	464	1,489	22,155	718	22,873
TREUTLEN CO SCHOOLS	9,871,163	147,054	1,248,743	255,847	332,806	1,984,450	48,813	-	106,996	155,809	1,054,689	98,091	1,152,780
TRION CITY SCHOOLS	13,102,409	195,191	1,657,509	339,596	27,879	2,220,175	64,791	-	537,471	602,262	1,399,936	(137,471)	1,262,465
TROUP CO SCHOOLS	111,071,528	1,654,666	14,051,006	2,878,821	-	18,584,493	549,249	-	8,449,214	8,998,463	11,867,486	(2,679,570)	9,187,916
State's Proport. Share - DOE	1,175,767	17,516	148,739	30,474	-	196,729	5,814	-	110,938	116,752	125,630	(30,231)	95,399
TROUP HARRIS COWETA REG LIB	1,049,505	15,635	132,767	27,202	33,800	209,404	5,190	-	28,228	33,418	112,139	4,108	116,247
TURNER CO SCHOOLS	15,486,953	230,714	1,959,163	401,400	-	2,591,277	76,583	-	968,847	1,045,430	1,654,707	(266,280)	1,388,427
State's Proport. Share - DOE	68,083	1,014	8,613	1,765	-	11,392	337	-	17,599	17,936	7,271	(4,399)	2,872
TWIGGS CO SCHOOLS	9,440,592	140,639	1,194,274	244,687	278,790	1,858,390	46,684	-	621,946	668,630	1,008,692	(32,566)	976,126
State's Proport. Share - DOE	269,442	4,014	34,086	6,984	149,337	194,421	1,332	-	6,129	7,461	28,788	33,255	62,043
UNCLE REMUS REG LIB	1,787,480	26,629	226,124	46,329	191,093	490,175	8,839	-	1,782	10,621	190,980	49,663	240,643
UNION CO SCHOOLS	30,608,322	455,981	3,872,079	793,325	651,010	5,772,395	151,358	-	257,551	408,909	3,270,354	134,389	3,404,743
State's Proport. Share - DOE	421,906	6,285	53,373	10,935	35,454	106,047	2,086	-	6,815	8,901	45,074	6,450	51,524
UNIVERSITY OF NORTH GEORGIA	97,472,734	1,452,081	12,330,702	2,526,359	9,524,937	25,834,079	482,003	-	-	482,003	10,414,518	2,712,225	13,126,743
UNIVERSITY OF WEST GEORGIA	80,000,243	1,191,788	10,120,360	2,073,496	5,967,054	19,352,698	395,602	-	395,602	8,547,660	1,917,557	1,917,557	10,465,217
UTOPIAN ACADEMY FOR THE ARTS	1,885,271	28,085	238,495	48,864	1,010,959	1,326,403	9,323	-	67,746	77,069	201,435	299,795	501,230
VALDOSTA CITY SCHOOLS	72,617,399	1,081,803	9,186,400	1,882,143	-	12,150,346	359,904	-	4,276,922	4,636,016	7,758,851	(1,228,930)	6,529,921
State's Proport. Share - DOE	465,232	6,931	58,854	12,058	-	77,843	2,301	-	76,197	78,498	49,713	(25,437)	24,276
VALDOSTA STATE UNIVERSITY	66,324,909	988,062	8,390,374	1,719,050	1,368,821	12,466,307	327,977	-	5,593,838	5,921,815	7,086,513	(794,875)	6,291,638
VIDALIA CITY SCHOOLS	22,792,018	339,540	2,883,284	590,738	339,400	4,152,962	112,707	-	53,498	166,205	2,435,229	100,577	2,535,806
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	29,470	29,470	1	(7,787)	(7,786)
WALKER CO SCHOOLS	88,987,157	1,325,669	11,257,242	2,306,424	-	14,889,335	440,402	-	1,529,266	1,969,308	9,507,884	(600,194)	8,907,690
State's Proport. Share - DOE	301,214	4,487	38,105	7,807	98,259	148,658	1,490	-	146,674	148,164	32,184	(33,493)	(1,309)
WALTON CO SCHOOLS	126,779,646	1,888,675	16,038,147	3,285,953	-	21,212,775	626,926	-	1,651,795	2,278,721	13,545,833	(638,920)	12,906,913
State's Proport. Share - DOE	1,512,880	22,538	191,386	39,212	99,100	352,236	7,481	-	46,079	53,560	161,645	8,748	170,393
WARE CO SCHOOLS	61,707,871	919,281	7,806,300	1,599,383	4,436	10,329,400	305,146	-	554,543	859,689	6,593,200	(208,258)	6,384,942
State's Proport. Share - DOE	774,286	11,535	97,950	20,068	83,876	213,429	3,829	-	38,717	42,546	82,733	5,041	87,774
WARREN CO SCHOOLS	6,736,678	100,358	852,218	174,605	185,331	1,312,512	33,313	-	29,986	63,299	719,786	59,233	779,019
State's Proport. Share - DOE	38,168	569	4,828	989	2,324	8,710	189	-	9,443	9,632	4,073	(1,342)	2,731
WARREN COUNTY PUBLIC LIBRARY	51,578	768	6,525	1,337	1,467	10,097	255	-	3,133	3,388	5,517	(342)	5,175
WASHINGTON CO SCHOOLS	30,857,959	459,700	3,903,659	799,796	85,962	5,249,117	152,593	-	995,714	1,148,307	3,297,035	(221,236)	3,075,799
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	20,833	20,833	-	(7,384)	(7,384)
WAYNE CO SCHOOLS	46,943,420	699,330	5,938,536	1,216,709	165,653	8,020,228	232,136	-	692,948	925,084	5,015,693	(110,180)	4,905,513
State's Proport. Share - DOE	782,126	11,652	98,942	20,272	33,173	164,039	3,868	-	18,415	22,283	83,562	6,587	90,149
WEBSTER CO SCHOOLS	4,999,538	74,480	632,462	129,581	23,388	859,911	24,723	-	209,821	234,544	534,171	(69,625)	464,546
WESLEY INTERNATIONAL ACAD.	8,132,579	121,154	1,028,805	210,785	1,431,406	2,792,150	40,216	-	-	40,216	868,922	495,408	1,364,330



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of 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
WEST GA REG LIBRARY	1,737,346	25,882	219,781	45,030	227,005	517,698	8,591	-	15,487	24,078	185,627	50,793	236,420
WEST GEORGIA RESA	8,759,559	130,494	1,108,120	227,036	-	1,465,650	43,316	-	639,643	682,959	935,925	(190,883)	745,042
WEST GEORGIA Tech. COLLEGE	17,136,204	255,283	2,167,800	444,147	90,597	2,957,827	84,739	-	680,206	764,945	1,830,924	(199,899)	1,631,025
WESTSIDE ATLANTA CHARTER SCHOOL	2,769,108	41,252	350,304	71,771	1,389,653	1,852,980	13,693	-	-	13,693	295,874	432,885	728,759
WHEELER CO SCHOOLS	10,183,312	151,704	1,288,231	263,937	36,941	1,740,813	50,357	-	158,791	209,148	1,088,048	(24,319)	1,063,729
WHITE CO SCHOOLS	38,315,694	570,801	4,847,093	993,090	-	6,410,984	189,471	-	1,489,647	1,679,118	4,093,864	(500,503)	3,593,361
State's Proport. Share - DOE	578,290	8,615	73,156	14,988	85,355	182,114	2,860	-	27,418	30,278	61,795	11,400	73,195
WHITFIELD CO SCHOOLS	123,991,763	1,847,143	15,685,469	3,213,695	3,253,187	23,999,494	613,140	-	6,002,577	6,615,717	13,247,961	(516,891)	12,731,070
State's Proport. Share - DOE	753,861	11,230	95,367	19,539	59,042	185,178	3,728	-	12,686	16,414	80,542	18,306	98,848
WHITFIELD COUNTY BOARD OF HEALTH	40,231	599	5,089	1,043	20,564	27,295	199	-	-	199	4,294	6,386	10,680
WILCOX CO SCHOOLS	11,235,293	167,376	1,421,311	291,203	-	1,879,890	55,559	-	1,007,938	1,063,497	1,200,434	(308,815)	891,619
WILKES CO SCHOOLS	17,219,760	256,528	2,178,371	446,312	294,363	3,175,574	85,152	-	1,017,993	1,103,145	1,839,848	(141,524)	1,698,324
State's Proport. Share - DOE	165,049	2,459	20,879	4,278	5,451	33,067	816	-	11,062	11,878	17,640	(1,344)	16,296
WILKINSON CO SCHOOLS	16,066,274	239,344	2,032,450	416,416	77,135	2,765,345	79,448	-	821,644	901,092	1,716,616	(176,128)	1,540,488
WIREGRASS GEORGIA Tech. COLLEGE	16,606,810	247,397	2,100,830	430,426	-	2,778,653	82,121	-	1,422,938	1,505,059	1,774,362	(488,486)	1,285,876
WORTH CO SCHOOLS	30,412,739	453,068	3,847,337	788,256	-	5,088,661	150,391	-	2,345,586	2,495,977	3,249,463	(692,799)	2,556,664
State's Proport. Share - DOE	160,097	2,385	20,253	4,150	6,081	32,869	792	-	4,478	5,270	17,110	780	17,890
WORTH COUNTY LIBRARY SYSTEM	305,547	4,552	38,653	7,919	-	51,124	1,511	-	20,693	22,204	32,653	(5,953)	26,700
Total for all Entities	\$20,631,115,000	\$ 307,348,000	\$ 2,609,921,000	\$ 534,730,000	\$ 481,210,143	\$ 3,933,209,143	\$ 102,021,000	\$ -	\$ 481,210,143	\$ 583,231,143	\$ 2,204,342,000	\$ -	\$ 2,204,342,000
STATE DEPARTMENT OF EDUCATION (Non-employer Contributing Entity)	\$ 104,700,228	\$ 1,559,751	\$ 13,245,009	\$ 2,713,685	\$ 6,802,958	\$ 24,321,403	\$ 517,744	\$ -	\$ 7,139,133	\$ 7,656,877	\$ 11,186,778	\$ (177,647)	\$ 11,009,131



**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	\$ 472,911	\$ 472,910	\$ 1,395,324	\$ 874,076	\$ 27,724	\$ -
ACADEMY FOR CLASSICAL EDUCATION INC	994,668	994,668	1,295,189	720,317	77,205	-
ALBANY STATE UNIVERSITY	(35,875)	(35,877)	1,929,218	1,227,354	(28,409)	-
ALBANY TECHNICAL INSTITUTE	4,677	4,677	610,246	452,532	10,556	-
AMANA ACADEMY	246,430	246,430	506,564	344,434	21,646	-
APPLING COUNTY SCHOOLS	713,557	713,555	2,660,053	1,717,341	47,150	-
ARMSTRONG ATLANTIC STATE UNIV	573,356	573,355	2,168,245	1,404,120	33,359	-
ATHENS REGIONAL LIBRARY	31,984	31,984	230,373	171,136	8,899	-
ATHENS TECHNICAL COLLEGE	8,559	8,558	931,447	532,213	(34,761)	-
ATKINSON COUNTY SCHOOLS	243,889	243,888	1,076,038	697,688	12,550	-
ATLANTA HEIGHTS CHARTER SCHOOL	143,835	143,834	348,309	252,482	17,043	-
ATLANTA METROPOLITAN STATE COLLEGE	281,863	281,862	1,183,410	821,769	30,975	-
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	375,930	375,929	856,897	560,521	33,026	-
ATLANTA PREPARATORY ACADEMY	(514,352)	(514,352)	(223,436)	(5,897)	-	-
ATLANTA PUBLIC SCHOOLS	14,290,246	14,290,217	42,044,554	26,224,238	518,966	-
ATLANTA TECHNICAL COLLEGE	(290,458)	(290,459)	335,015	324,640	(10,002)	-
AUGUSTA TECHNICAL INSTITUTE	(25,976)	(25,977)	702,665	475,034	(3,561)	-
AUGUSTA UNIVERSITY	5,581,047	5,581,031	23,456,098	15,610,318	408,959	-
BACON COUNTY SCHOOLS	411,426	411,425	1,447,906	902,253	18,416	-
BACONTON COMM CS	(19,364)	(19,364)	280,572	229,082	7,755	-
BAINBRIDGE COLLEGE	(294,297)	(294,298)	264,828	166,569	(40,964)	-
BAKER COUNTY SCHOOLS	63,500	63,500	281,466	196,916	9,798	-
BALDWIN COUNTY BOARD OF HEALTH	7,448	7,448	17,070	13,397	1,087	-
BALDWIN COUNTY SCHOOLS	(235,315)	(235,317)	2,614,139	1,832,696	(9,168)	-
BANKS COUNTY SCHOOLS	426,913	426,912	1,829,216	1,247,592	39,305	-
BARNESVILLE - LAMAR CO LIBRARY	5,959	5,959	17,059	12,253	776	-
BARROW COUNTY SCHOOLS	2,465,119	2,465,113	9,082,867	6,262,189	268,962	-
BARTOW COUNTY LIBRARY	3,681	3,681	94,744	67,880	1,635	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
BARTOW COUNTY SCHOOLS	367,905	367,899	7,509,548	5,121,870	22,382	-
BARTRAM TRAIL REGIONAL LIBRARY	8,831	8,831	39,726	31,800	2,167	-
BEN HILL CO SCHOOLS	180,307	180,306	1,748,455	1,264,618	29,509	-
BERRIEN CO SCHOOLS	211,668	211,667	1,733,610	1,233,618	32,309	-
BIBB CO SCHOOLS	(1,650,586)	(1,650,597)	11,454,553	8,211,378	(51,531)	-
BLECKLEY CO SCHOOLS	531,954	531,953	1,713,062	1,121,125	39,085	-
BOARD OF REGENTS	2,452,138	2,452,136	4,932,962	3,099,857	180,197	-
BRANTLEY CO SCHOOLS	266,817	266,816	2,110,995	1,433,517	23,616	-
BREMEN CITY SCHOOLS	224,849	224,848	1,286,046	847,831	10,196	-
BRIGHTEN ACADEMY	268,623	268,622	472,854	274,825	17,637	-
BROOKS CO SCHOOLS	(264,303)	(264,303)	919,134	769,865	7,825	-
BROOKS COUNTY LIBRARY	(21,490)	(21,490)	(9,174)	(2,825)	(1,614)	-
BRYAN CO SCHOOLS	1,807,264	1,807,261	5,476,113	3,744,526	196,219	-
BUFORD CITY SCHOOLS	1,439,025	1,439,023	3,769,672	2,487,540	129,002	-
BULLOCH CO SCHOOLS	1,671,510	1,671,506	6,718,987	4,852,663	242,546	-
BURKE CO SCHOOLS	(41,142)	(41,145)	2,780,888	2,067,362	28,534	-
BUTTS CO SCHOOLS	105,572	105,571	1,927,309	1,365,654	29,690	-
CALHOUN CITY SCHOOLS	980,440	980,438	2,358,824	1,396,824	23,939	-
CALHOUN CO SCHOOLS	21,870	21,869	409,502	289,169	5,359	-
CAMDEN CO SCHOOLS	585,531	585,527	5,353,425	3,622,091	42,410	-
CAMDEN COUNTY LIBRARY	1,586	1,585	18,649	16,475	961	-
CANDLER CO SCHOOLS	65,144	65,143	1,129,197	832,499	24,571	-
CARROLL CO SCHOOLS	1,234,079	1,234,073	8,511,581	5,915,192	157,161	-
CARROLLTON IND SCHOOLS	959,435	959,433	3,132,333	2,062,756	76,337	-
CARTERSVILLE CITY SCHOOLS	245,643	245,641	2,381,770	1,592,992	15,095	-
CATOOSA CO SCHOOLS	893,052	893,047	6,884,686	4,914,743	157,643	-
CATOOSA COUNTY LIBRARY	10,362	10,362	47,104	31,993	1,757	-
CENTENNIAL ACADEMY	1,617,481	1,617,481	2,104,726	1,007,634	84,875	-
CENTRAL GEORGIA TECHNICAL COLLEGE	239,094	239,093	1,567,035	958,252	(3,312)	-
CHARLES DREW CHARTER SCHOOL	1,612,308	1,612,307	2,319,635	1,352,870	101,840	-
CHARLTON CO SCHOOLS	292,122	292,121	1,149,102	784,376	31,821	-
CHARTER CONSERVATORY FOR L & T	(896)	(896)	51,818	45,107	1,831	-





**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
CHATHAM CO SCHOOLS	8,257,703	8,257,684	29,207,034	20,377,314	985,703	-
CHATTAHOOCHEE CO SCHOOLS	(43,545)	(43,545)	525,827	371,530	(197)	-
CHATTAHOOCHEE FLINT RESA	(55,158)	(55,158)	93,639	71,834	(2,394)	-
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	454,025	454,025	590,462	245,254	14,486	-
CHATTAHOOCHEE TECHNICAL COLLEGE	(161,367)	(161,368)	1,319,523	1,049,650	23,050	-
CHATTOOGA CO SCHOOLS	222,850	222,849	1,514,204	1,062,155	31,495	-
CHATTOOGA COUNTY LIBRARY SYST	5,045	5,045	20,808	11,731	(90)	-
CHEROKEE CHARTER ACADEMY	166,006	166,006	407,921	249,969	5,548	-
CHEROKEE CO SCHOOLS	8,719,063	8,719,044	30,142,829	20,169,840	838,435	-
CHEROKEE COUNTY BOARD OF HEALTH	324	324	423	380	61	-
CHEROKEE REG LIBRARY	8,520	8,520	58,622	43,572	2,254	-
CHESTATEE REG LIBRARY	8,066	8,066	59,592	44,243	2,043	-
CHICKAMAUGA CITY SCHOOLS	143,369	143,369	730,114	494,111	13,592	-
CLARKE COUNTY HEALTH DEPT	7,986	7,986	10,430	9,366	1,509	-
CLARKE COUNTY SCHOOLS	3,892,502	3,892,495	10,917,547	7,128,227	272,971	-
CLAY CO SCHOOLS	27,231	27,231	206,078	127,214	(2,498)	-
CLAYTON CENTER COMMUNITY SERVICE BOARD	16,976	16,976	22,107	12,558	1,382	-
CLAYTON CO SCHOOLS	6,944,643	6,944,622	30,772,398	20,517,354	580,141	-
CLAYTON COLLEGE & STATE UNIV	466,796	466,794	2,306,921	1,535,531	34,485	-
CLAYTON COUNTY REG LIB	(28,496)	(28,496)	5,523	28,226	3,454	-
CLINCH CO SCHOOLS	(47,408)	(47,409)	688,389	495,690	204	-
COASTAL PINES TECHNICAL COLLEGE	(367,970)	(367,971)	394,355	354,558	(16,213)	-
COASTAL PLAIN REGIONAL LIBRARY	35,176	35,176	110,044	88,823	7,483	-
COASTAL PLAINS RESA	(44,367)	(44,367)	69,954	67,396	2,528	-
COBB CO SCHOOLS	25,293,616	25,293,561	89,656,833	62,757,461	3,318,886	-
COBB COUNTY PUBLIC LIB	56,844	56,844	595,234	431,784	14,740	-
COFFEE CO SCHOOLS	733,811	733,807	4,709,916	3,197,215	70,069	-
COLLEGE OF COASTAL GEORGIA	208,013	208,013	837,421	551,030	16,040	-
COLQUITT CO SCHOOLS	1,102,211	1,102,207	6,191,782	4,415,011	167,475	-
COLUMBIA CO SCHOOLS	5,467,236	5,467,225	18,197,727	12,725,253	674,533	-
COLUMBUS STATE UNIVERSITY	775,614	775,612	3,184,544	2,147,993	62,696	-
COLUMBUS TECHNICAL INSTITUTE	(29,838)	(29,839)	654,087	496,780	2,864	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
COMMERCE CITY SCHOOLS	(15,404)	(15,405)	734,336	583,226	19,847	-
CONYERS-ROCKDALE LIB.SYSTEM	7,336	7,336	68,425	42,099	698	-
COOK CO SCHOOLS	(11,643)	(11,644)	1,580,456	1,135,064	10,960	-
COOPERATIVE EXTENSION SERVICE	121,168	121,168	558,783	327,146	(5,660)	-
COWETA CHARTER ACADEMY	410,785	410,785	447,786	168,393	878	-
COWETA CO SCHOOLS	2,991,275	2,991,264	14,563,389	10,182,279	373,317	-
COWETA PUBLIC LIBRARY	27,247	27,247	113,821	71,736	866	-
CRAWFORD CO SCHOOLS	(43,268)	(43,269)	875,997	690,303	20,320	-
CRISP CO SCHOOLS	721,192	721,190	2,827,003	1,915,934	67,299	-
CSRA RESA	(45,222)	(45,222)	148,803	80,565	(7,175)	-
DADE CO SCHOOLS	227,053	227,052	1,447,227	1,011,396	31,556	-
DALTON CITY SCHOOLS	1,733,471	1,733,467	5,414,553	3,753,655	170,623	-
DALTON STATE COLLEGE	462,755	462,754	1,566,139	1,056,538	49,524	-
DARTON COLLEGE	156,376	156,374	1,283,280	854,734	(2,665)	-
DAWSON CO SCHOOLS	869,084	869,082	3,180,203	2,189,821	110,176	-
DECATUR CITY SCHOOLS	2,430,814	2,430,811	5,282,844	3,366,064	201,419	-
DECATUR CO SCHOOLS	171,831	171,829	2,801,001	1,973,018	23,873	-
DEKALB ACAD. OF TECH. AND ENVIRONMENT	150,784	150,784	436,587	261,058	8,847	-
DEKALB CO SCHOOLS	31,334,856	31,334,807	80,254,184	53,974,420	2,852,849	-
DEKALB COUNTY DFACS	(17,136)	(17,136)	(12,784)	(637)	48	-
DEKALB COUNTY PUBLIC LIBRARY	93,783	93,782	837,004	604,492	17,858	-
DEKALB PATH ACADEMY	153,388	153,388	321,849	203,718	11,392	-
DEKALB PREPARATORY ACADEMY	312,464	312,464	400,061	239,634	19,247	-
DEPARTMENT OF ADMIN SERVICE	18,668	18,668	19,202	11,996	1,357	-
DEPARTMENT OF COMMUNITY HEALTH	23,122	23,122	37,269	11,135	(1,844)	-
DEPARTMENT OF CORRECTIONS	296,928	296,928	395,469	302,115	42,578	-
DFACS REGION IX	(9,913)	(9,913)	(4,220)	(85)	-	-
DEPARTMENT OF HUMAN SERVICES	34,241	34,241	65,775	44,128	3,939	-
DEPARTMENT OF NATURAL RESOURCE	(4,407)	(4,407)	5,048	3,466	(726)	-
DEPARTMENT OF PUBLIC HEALTH	29,076	29,076	43,677	22,158	1,515	-
DEPARTMENT OF PUBLIC SAFETY	(9,906)	(9,906)	16,004	(375)	(4,591)	-
DEPT OF BEHAVIORAL HEALTH AND DEV. DISAB.	(97)	(97)	12,587	10,221	264	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DESOTA TRAIL REG LIB	(12,412)	(12,412)	10,229	16,035	356	-
DESTINY ACHIEVERS ACADEMY OF EXCELLENCE	50,176	50,176	116,288	71,271	3,060	-
DHS LOWNDES COUNTY DFACS	(8,055)	(8,055)	(4,027)	(271)	-	-
DODGE CO SCHOOLS	411,857	411,855	2,029,086	1,350,573	35,719	-
DOOLY CO SCHOOLS	(159,184)	(159,184)	650,923	558,569	15,421	-
DOUGHERTY CO SCHOOLS	959,652	959,645	8,858,767	6,168,497	98,368	-
DOUGHERTY CO.PUBLIC LIBRARY	104,388	104,388	248,769	152,023	10,154	-
DOUGLAS CO SCHOOLS	6,236,408	6,236,396	17,610,293	11,898,635	496,230	-
DUBLIN CITY SCHOOLS	287,256	287,255	1,567,285	1,082,726	20,073	-
DUBOIS INTEGRITY ACADEMY	490,614	490,614	640,792	575,424	92,769	-
EARLY CO SCHOOLS	280,556	280,555	1,543,488	1,032,713	23,844	-
EAST CENTRAL GA REGIONAL LIB	(144,627)	(144,627)	4,698	13,916	(12,110)	-
EAST GEORGIA STATE COLLEGE	268,753	268,753	845,265	612,365	33,857	-
ECHOLS CO SCHOOLS	210,615	210,615	630,160	415,082	17,363	-
EFFINGHAM CO SCHOOLS	3,677,266	3,677,261	8,966,568	5,730,647	243,202	-
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	909	909	3,436	2,360	90	-
ELBERT CO SCHOOLS	129,282	129,281	1,764,431	1,270,687	24,505	-
ELBERT COUNTY LIBRARY	(8,173)	(8,173)	2,812	(600)	(1,669)	-
EMANUEL CO SCHOOLS	329,871	329,869	2,458,451	1,770,805	55,051	-
EVANS CO SCHOOLS	254,426	254,425	1,220,788	805,975	21,083	-
FANNIN CO SCHOOLS	381,612	381,611	2,221,848	1,519,215	43,570	-
FAYETTE CO SCHOOLS	2,199,334	2,199,324	14,975,181	11,122,279	545,327	-
FIRST DISTRICT RESA	(65,204)	(65,204)	499,454	379,673	6,347	-
FITZGERALD-BEN HILL COUNTY LIB	(12,846)	(12,846)	10,514	12,617	307	-
FLINT RIVER REGIONAL LIBRARY	(7,878)	(7,878)	59,403	45,525	(166)	-
FLOYD CO SCHOOLS	(395,998)	(396,003)	6,412,181	4,894,922	138,535	-
FLOYD COUNTY DFCS	5,793	5,793	5,892	3,058	209	-
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	77,818	77,818	101,623	89,611	14,303	-
FORSYTH CO SCHOOLS	13,038,326	13,038,307	32,278,948	20,789,825	1,047,845	-
FORSYTH COUNTY PUBLIC LIBRARY	164,597	164,597	412,609	264,778	11,319	-
FORT VALLEY STATE UNIVERSITY	(495,118)	(495,120)	1,557,008	1,208,307	(11,079)	-
FRANKLIN CO SCHOOLS	577,617	577,616	2,497,087	1,660,874	54,846	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
FULTON CO SCHOOLS	18,702,268	18,702,221	69,532,210	43,473,264	875,652	-
FULTON LEADERSHIP ACADEMY	337,549	337,548	486,087	317,477	34,117	-
FULTON SCIENCE ACADEMY HIGH SCHOOL	(382,407)	(382,407)	(303,823)	(305,455)	(64,733)	-
FULTON SUNSHINE ACADEMY INC.	(594,507)	(594,507)	(619,713)	(700,660)	(143,340)	-
FURLOW CHARTER SCHOOL	358,096	358,096	467,709	419,998	67,709	-
GA PUB TELECOMMUNICATIONS COMM	18,232	18,232	39,648	32,117	3,334	-
GA SOIL AND WATER CONSERVATION COMMISSION	7,942	7,942	6,740	1,540	(136)	-
GA SOUTHWESTERN STATE UNIV	121,974	121,974	871,233	552,214	1,467	-
GA.REG.TRANS.AUTHORITY	(10,127)	(10,127)	(7,668)	(1,205)	-	-
GAINESVILLE CITY SCHOOLS	1,353,704	1,353,701	5,020,232	3,311,502	107,099	-
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	2,014	2,014	2,631	2,362	382	-
GEORGIA BUILDING AUTHORITY	20,417	20,417	26,638	20,734	3,061	-
GEORGIA BUREAU OF INVESTIGATION	42,051	42,051	54,780	33,096	3,922	-
GEORGIA COLLEGE & STATE UNIV	1,904,911	1,904,908	4,857,629	3,288,794	197,586	-
GEORGIA CONNECTIONS ACADEMY	1,192,383	1,192,382	1,403,386	583,386	15,135	-
GEORGIA CYBER ACADEMY	6,313,823	6,313,821	8,210,080	3,289,433	171,353	-
GEORGIA DEPARTMENT OF AGRICULTURE	(2,453)	(2,453)	2,972	6,894	1,210	-
GEORGIA DEPARTMENT OF AUDITS	54,921	54,921	71,569	46,001	5,810	-
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	24,300	24,300	31,677	21,623	2,885	-
GEORGIA DEPARTMENT OF DRIVER SERVICES	(3,219)	(3,219)	6,282	6,005	97	-
GEORGIA DEPT OF EARLY CARE AND LEARNING	(34,642)	(34,642)	48,125	45,890	1,147	-
GEORGIA DEPT OF ECONOMIC DEVELOPMENT	26,475	26,475	34,579	31,052	5,006	-
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	172,272	172,272	314,674	221,763	17,508	-
GEORGIA DEPARTMENT OF REVENUE	1,676	1,676	4,256	2,608	45	-
GEORGIA DEPT OF EDUCATION	1,091,578	1,091,577	3,021,667	2,008,661	87,058	-
GEORGIA DEPT OF LABOR	(35,779)	(35,779)	(18,293)	(5,212)	(1,424)	-
GEORGIA ENVIRONMENTAL FINANCE AUTHORITY	(2,043)	(2,043)	(1,232)	(138)	-	-
GEORGIA GENERAL ASSEMBLY	(12,365)	(12,365)	13,725	13,753	322	-
GEORGIA GWINNETT COLLEGE	2,659,172	2,659,170	4,870,230	2,862,196	172,529	-
GEORGIA HIGHLANDS COLLEGE	60,870	60,869	1,340,139	1,034,862	41,467	-
GEORGIA INST OF TECHNOLOGY	14,409,376	14,409,353	38,793,376	25,350,147	1,228,994	-
GEORGIA MAGNET CHARTER SCHOOL	299,204	299,203	703,714	459,449	24,506	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
GEORGIA MILITARY COLLEGE	1,044,841	1,044,839	2,886,154	2,636,874	266,816	-
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	131,813	131,812	1,025,307	708,746	12,523	-
GEORGIA PERIMETER COLLEGE	(339,581)	(339,585)	3,850,320	2,733,752	(7,742)	-
GEORGIA PIEDMONT TECHNICAL COLLEGE	(96,973)	(96,974)	787,829	664,975	21,259	-
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	(23,640)	(23,640)	(25,681)	(11,203)	(1,788)	-
GEORGIA SCHOOL FOR INNOVATION & THE CLASSICS	390,865	390,865	510,510	458,432	73,909	-
GEORGIA SOUTHERN UNIVERSITY	3,846,104	3,846,097	10,174,796	6,618,538	292,209	-
GEORGIA STATE UNIVERSITY	6,817,921	6,817,908	20,748,489	13,670,358	604,760	-
GEORGIA STUDENT FINANCE COMM	55,594	55,594	83,737	54,519	4,817	-
GEORGIA TECHNOLOGY AUTHORITY	17,518	17,518	22,880	20,546	3,313	-
GEORGIA WORLD CONGRESS CENTER AUTHORITY	33,069	33,069	43,067	24,668	2,748	-
GILMER CO SCHOOLS	691,515	691,513	2,826,793	1,783,267	26,988	-
GLASCOCK CO SCHOOLS	72,109	72,109	404,495	273,078	7,619	-
GLYNN CO SCHOOLS	1,485,491	1,485,485	8,852,773	6,220,576	206,898	-
GLYNN CTY HEALTH DEPT COASTAL HEALTH DISTRICT	12,903	12,903	9,620	3,163	53	-
GORDON CO SCHOOLS	349,784	349,781	3,860,792	2,787,957	75,135	-
GORDON COLLEGE	205,586	205,585	1,304,194	906,197	29,102	-
GOVERNORS OFFICE OF PLANNING AND BUDGET	188,213	188,213	249,370	193,962	22,550	-
GRADUATION ACHIEVEMENT CHARTER HIGH SCHL	346,570	346,569	557,676	270,247	10,667	-
GRADY CO SCHOOLS	539,069	539,067	2,780,072	1,851,979	42,010	-
GREENE CO SCHOOLS	898,357	898,356	2,269,732	1,517,293	80,089	-
GRIFFIN RESA	151,704	151,704	334,464	170,111	1,781	-
GRIFFIN SPALDING CO SCHOOLS	1,630,766	1,630,761	7,095,982	4,881,652	181,934	-
GWINNETT CO SCHOOLS	43,326,309	43,326,215	130,612,885	89,324,133	4,658,220	-
GWINNETT COUNTY PUBLIC LIB	123,701	123,701	1,031,885	668,302	3,253	-
GWINNETT TECHNICAL COLLEGE	(14,159)	(14,160)	1,029,364	760,451	16,038	-
HABERSHAM CO SCHOOLS	608,811	608,807	4,480,413	3,168,339	94,636	-
HABERSHAM COUNTY BOARD OF COMMISSIONERS	863	863	1,127	1,012	165	-
HALL CO DEPT OF FAMILY AND CHILDREN SERVICES	(4,820)	(4,820)	(7,220)	(8,139)	(1,594)	-
HALL CO SCHOOLS	3,636,663	3,636,651	16,757,079	11,522,996	414,531	-
HALL COUNTY LIBRARY	(25,113)	(25,113)	100,072	70,251	(2,986)	-
HANCOCK CO SCHOOLS	(251,947)	(251,947)	498,622	412,381	(5,022)	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HARALSON CO SCHOOLS	330,286	330,284	2,355,486	1,666,701	50,738	-
HARRIS CO SCHOOLS	471,104	471,102	3,124,282	2,212,446	68,053	-
HART CO SCHOOLS	188,570	188,568	2,000,996	1,445,954	42,224	-
HART COUNTY LIBRARY	14,471	14,471	22,485	12,835	593	-
HEARD CO SCHOOLS	157,692	157,691	1,292,691	903,950	24,390	-
HEART OF GEORGIA RESA	52,170	52,170	365,459	253,406	5,822	-
HENRY CO SCHOOLS	6,578,467	6,578,448	27,961,015	19,950,072	998,427	-
HENRY COUNTY LIBRARY	33,340	33,340	136,596	98,148	4,581	-
HERITAGE PREPARATORY ACADEMY	(193,157)	(193,157)	(176,718)	(33,150)	-	-
HOUSTON CO SCHOOLS	7,547,395	7,547,380	24,092,230	17,027,616	978,876	-
HOUSTON COUNTY PUBLIC LIBRARY	(13,435)	(13,435)	51,774	41,827	870	-
INT'L ACADEMY OF SMYRNA CHARTER SCHOOL	196,552	196,552	439,643	295,117	15,771	-
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	420,361	420,361	549,035	493,027	79,489	-
INTERNATIONAL COMMUNITY SCHOOL	46,604	46,604	359,729	286,352	20,521	-
INTOWN ACADEMY CHARTER SCHOOL	(339,658)	(339,658)	(441,614)	(572,937)	(117,757)	-
IRWIN CO SCHOOLS	282,849	282,848	1,281,571	942,669	46,777	-
IVY PREP ACADEMY FOR GIRLS	311,606	311,606	416,339	232,239	17,514	-
IVY PREP YOUNG MENS ACADEMY	59,192	59,192	115,489	(13,337)	(21,456)	-
IVY PREPARATORY ACADEMY	(281,603)	(281,603)	(103,249)	(29,408)	(17,472)	-
JACKSON BUTTS COUNTY LIBRARY	909	909	5,155	3,755	150	-
JACKSON CO SCHOOLS	(349,731)	(349,735)	4,004,130	3,325,101	142,011	-
JASPER CO SCHOOLS	634,736	634,735	1,715,740	1,202,400	76,311	-
JEFF DAVIS CO SCHOOLS	678,479	678,477	2,015,196	1,253,872	33,405	-
JEFFERSON CITY SCHOOLS	769,558	769,557	2,255,923	1,554,840	88,724	-
JEFFERSON CO SCHOOLS	9,627	9,625	1,484,423	1,079,021	13,559	-
JEFFERSON COUNTY REG. LIB.	(13,829)	(13,829)	3,227	14,567	1,404	-
JENKINS CO SCHOOLS	(140,788)	(140,788)	622,553	500,106	(36)	-
JOHNSON CO SCHOOLS	36,652	36,652	681,232	497,002	16,064	-
JONES CO SCHOOLS	1,510,785	1,510,782	3,757,178	2,311,896	60,899	-
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	19,701	19,701	288,111	167,702	(2,947)	-
KENNESAW STATE UNIVERSITY	4,629,680	4,629,672	14,285,383	9,896,503	545,958	-
KINCHAFOONEE REG LIB	(28,055)	(28,055)	11,008	18,337	429	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
KIPP METRO ATLANTA COLLABORATIVE	3,861,086	3,861,084	5,076,496	3,043,137	282,371	-
LAKE BLACKSHEAR REG LIB	13,027	13,026	63,046	46,219	2,267	-
LAMAR CO SCHOOLS	273,436	273,435	1,620,395	1,096,912	26,203	-
LANIER CO SCHOOLS	276,789	276,788	1,097,599	680,774	4,563	-
LANIER TECHNICAL COLLEGE	264,213	264,213	1,005,670	628,526	9,810	-
LATIN ACADEMY CHARTER SCHOOL	269,870	269,869	371,683	237,619	25,152	-
LATIN COLLEGE PREP	354,606	354,606	463,151	415,905	67,054	-
LATIN GRAMMAR SCHOOL	294,246	294,246	384,316	345,111	55,639	-
LAURENS CO SCHOOLS	1,095,396	1,095,393	4,057,393	2,757,779	99,601	-
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	282,421	282,421	394,187	213,029	11,953	-
LEE CO SCHOOLS	854,611	854,608	3,637,245	2,360,522	51,475	-
LEE COUNTY LIBRARY	16,586	16,586	45,461	16,912	(2,256)	-
LIBERTY CO SCHOOLS	142,500	142,496	6,009,220	4,375,314	110,042	-
LINCOLN CO SCHOOLS	25,749	25,749	694,888	518,241	13,879	-
LINCOLN COUNTY LIBRARY	671	671	3,846	2,687	72	-
LIVE OAK PUBLIC LIBRARIES	165,431	165,431	588,479	408,691	18,899	-
LONG CO SCHOOLS	748,216	748,215	2,021,711	1,333,190	62,213	-
LOWNDES CO SCHOOLS	1,916,215	1,916,210	6,197,508	4,096,335	112,905	-
LUMPKIN CO SCHOOLS	259,086	259,085	2,268,240	1,668,124	60,213	-
MACON CHARTER ACADEMY INC	505,722	505,722	660,524	593,144	95,627	-
MACON CO SCHOOLS	(326,134)	(326,135)	588,726	475,601	(15,292)	-
MADISON CO SCHOOLS	651,554	651,552	3,520,775	2,355,193	66,176	-
MARIETTA CHARTER SCHOOL	1,583	1,583	2,067	1,856	299	-
MARIETTA CITY SCHOOLS	2,197,184	2,197,179	7,950,416	4,100,338	(88,616)	-
MARION CO SCHOOLS	81,281	81,281	762,143	522,022	5,279	-
MARY VINSON MEMORIAL LIB	451	451	42,983	40,881	4,057	-
MCDUFFIE CO SCHOOLS	261,039	261,037	2,344,902	1,476,180	(14,081)	-
MCINTOSH CO SCHOOLS	98,540	98,539	900,977	639,216	11,719	-
MERIWETHER CO SCHOOLS	(104,011)	(104,013)	1,625,967	1,098,526	(11,235)	-
METRO RESA	154,759	154,758	850,754	529,848	6,119	-
MIDDLE GEORGIA REG LIBRARY	(23,745)	(23,745)	145,712	136,099	6,693	-
MIDDLE GEORGIA RESA	135,682	135,682	234,942	160,906	14,299	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
MIDDLE GEORGIA STATE COLLEGE	146,824	146,822	2,802,951	2,206,631	106,162	-
MILLER CO SCHOOLS	120,340	120,340	590,468	326,954	(10,725)	-
MITCHELL CO SCHOOLS	(46,051)	(46,052)	1,042,575	688,147	(13,675)	-
MONROE CO SCHOOLS	432,403	432,401	2,632,453	1,882,055	67,317	-
MONTGOMERY CO SCHOOLS	241,695	241,694	775,813	446,098	4,399	-
MORGAN CO SCHOOLS	305,041	305,039	2,244,512	1,651,720	68,477	-
MOULTRIE-COLQUITT CNTY LIB	8,059	8,059	28,104	18,102	174	-
MOUNTAIN EDUCATION CENTER INC.	210,249	210,249	312,188	180,657	12,550	-
MOUNTAIN REG LIBRARY	10,558	10,558	67,384	54,542	3,568	-
MURRAY CO SCHOOLS	633,426	633,423	4,068,319	2,818,100	72,932	-
MUSCOGEE CO SCHOOL DISTRICT	(3,139,763)	(3,139,778)	13,815,203	11,339,600	72,864	-
N E GA REG LIBRARY	(2,550)	(2,550)	86,095	74,415	4,064	-
NEW LIFE ACADEMY OF EXCELLENCE INC.	98,554	98,554	249,483	167,054	8,284	-
NEWTON CO SCHOOLS	5,056,810	5,056,801	14,942,018	10,131,311	535,953	-
NEWTON COUNTY LIBRARY	(13,175)	(13,175)	36,400	27,615	(565)	-
NORTH GA TECHNICAL INSTITUTE	175,761	175,761	617,126	332,797	(4,959)	-
NORTH GEORGIA RESA	(190,761)	(190,761)	56,505	92,370	(6,009)	-
NORTH METRO ACADEMY OF PERFORMING ARTS	426,801	426,801	555,409	270,336	23,501	-
NORTHEAST GEORGIA RESA	155,935	155,935	669,301	440,626	13,833	-
NORTHSIDE EDUC INC DBA ATL CLASSICAL ACAD	792,889	792,889	1,031,364	451,833	31,145	-
NORTHWEST GA REGIONAL LIBRARY	46,378	46,378	93,506	63,165	4,390	-
NORTHWEST GEORGIA RESA	(69,666)	(69,666)	343,644	281,628	5,199	-
OCMULGEE REGIONAL LIBRARY	3,324	3,324	43,457	38,827	2,116	-
OCONEE CO SCHOOLS	1,124,820	1,124,817	4,996,100	3,526,317	148,929	-
OCONEE FALL LINE TECHNICAL COLLEGE	(168,327)	(168,328)	405,684	279,017	(15,610)	-
OCONEE REG LIBRARY	(17,008)	(17,008)	41,285	45,744	2,044	-
OCONEE RESA	(61,973)	(61,973)	114,754	84,297	(1,093)	-
ODYSSEY CHARTER SCHOOL	(3,380,564)	(3,380,564)	(3,650,533)	(712,965)	(3,448)	-
OGEECHEE TECH	104,539	104,539	748,998	359,301	(30,328)	-
OGLETHORPE CO SCHOOLS	131,853	131,852	1,351,477	792,397	(22,551)	-
OHOOPEE REG LIB	(9,468)	(9,468)	35,156	29,838	1,219	-
OKEFENOKEE REG LIB	24,139	24,139	82,320	62,168	4,949	-





**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
OKEFENOKEE RESA	19,967	19,967	169,346	101,908	(3,432)	-
PATAULA CHARTER ACADEMY	242,584	242,583	382,415	233,848	15,613	-
PAULDING CO SCHOOLS	7,104,712	7,104,700	21,083,237	14,377,355	763,780	-
PEACH CO SCHOOLS	159,340	159,339	2,178,178	1,608,055	56,457	-
PEACH PUBLIC LIBRARY	8,538	8,538	25,671	21,118	1,321	-
PELHAM CITY SCHOOLS	385,505	385,504	1,150,663	786,160	36,526	-
PICKENS CO SCHOOLS	214,297	214,295	2,716,443	1,889,398	39,137	-
PIEDMONT REG LIBRARY	5,201	5,201	60,826	47,109	2,262	-
PIERCE CO SCHOOLS	611,726	611,725	2,436,730	1,614,265	50,371	-
PIKE CO SCHOOLS	309,664	309,662	1,853,386	1,284,418	37,430	-
PINE MOUNTAIN REGIONAL LIBRARY	(370)	(370)	38,818	27,879	368	-
PIONEER RESA	76,789	76,789	513,295	378,330	16,734	-
POLK SCHOOL DISTRICT	839,452	839,448	4,845,881	3,378,865	116,290	-
PROSECUTING ATTORNEYS COUNCIL OF GA	14,382	14,382	18,764	14,602	2,157	-
PULASKI CO SCHOOLS	(122,116)	(122,116)	677,363	566,609	13,776	-
PUTNAM CO SCHOOLS	148,310	148,309	2,040,083	1,457,398	43,510	-
QUITMAN CO SCHOOLS	97,337	97,337	294,131	186,935	5,691	-
RABUN CO SCHOOLS	75,268	75,267	1,512,708	1,073,560	12,731	-
RANDOLPH CO SCHOOLS	76,061	76,060	628,554	484,674	19,613	-
RICHMOND CO SCHOOLS	1,009,694	1,009,680	17,865,981	13,237,447	395,983	-
ROCKDALE CO SCHOOLS	3,398,313	3,398,304	13,393,722	9,627,113	551,153	-
RODDENBERY MEMORIAL LIBRARY	(1,253)	(1,253)	29,738	24,825	1,088	-
ROME CITY SCHOOLS	1,633,375	1,633,372	4,616,278	2,841,973	96,244	-
SARA HIGHTOWER REGIONAL LIB	(13,193)	(13,194)	78,967	61,798	551	-
SATILLA REG LIBRARY	10,263	10,263	32,615	24,339	1,637	-
SAVANNAH STATE UNIVERSITY	1,182,764	1,182,762	3,301,375	2,129,891	99,533	-
SAVANNAH TECH COLLEGE	117,853	117,853	919,678	620,836	13,307	-
SCHLEY CO SCHOOLS	243,013	243,013	911,548	653,944	32,596	-
SCHOLARS ACADEMY INC	(220,532)	(220,532)	(254,511)	(55,434)	-	-
SCINTILLA CHARTER ACADEMY	439,427	439,427	573,936	515,389	83,090	-
SCREVEN CO SCHOOLS	443,961	443,960	1,461,817	950,484	19,419	-
SCREVEN-JENKINS REG LIBRARY	(17,282)	(17,282)	18,277	19,854	456	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
SE HEALTH UNIT	1,960	1,960	6,910	(2,615)	(1,624)	-
SECRETARY OF STATE	21,440	21,440	21,616	8,841	518	-
SEMINOLE CO SCHOOLS	(19,504)	(19,505)	835,672	662,011	23,680	-
SEQUOYAH REG LIB	44,503	44,503	220,108	163,883	8,151	-
SOCIAL CIRCLE CITY SCHOOLS	367,380	367,379	1,163,754	742,643	17,766	-
SOUTH GA REG LIBRARY	(44,542)	(44,542)	23,637	54,236	4,534	-
SOUTH GA TECHNICAL INSTITUTE	166,554	166,554	571,735	361,473	10,738	-
SOUTH GEORGIA STATE COLLEGE	(110,454)	(110,455)	612,148	479,488	7,526	-
SOUTHEASTERN TECHNICAL COLLEGE	(80,971)	(80,971)	497,090	361,420	(4,422)	-
SOUTHERN CRESCENT TECHNICAL COLLEGE	182,116	182,115	1,083,731	668,660	(6,188)	-
SOUTHERN REGIONAL TECHNICAL COLLEGE	100,831	100,830	1,017,308	704,244	20,092	-
SOUTHWEST GA REG LIB	22,731	22,731	64,392	46,078	2,158	-
SOUTHWEST GEORGIA RESA	9,663	9,663	68,941	15,074	(7,011)	-
STATE ACCOUNTING OFFICE	7,480	7,480	30,666	30,036	3,803	-
STATE BOARD OF PARDONS AND PAROLES	11,616	11,616	15,139	10,013	1,299	-
STATE OF GEORGIA DEPT OF LAW	10,468	10,468	13,672	12,277	1,979	-
STATE ROAD TOLL AND AUTHORITY	14,953	14,953	23,938	11,564	175	-
STATESBORO REGIONAL LIBRARY	13,775	13,774	118,133	85,746	3,155	-
STEPHENS CO SCHOOLS	(1,491,845)	(1,491,847)	438,681	619,287	(94,899)	-
STEWART CO SCHOOLS	81,722	81,721	469,338	347,140	18,062	-
SUMTER CO SCHOOLS	(809,089)	(809,091)	1,437,843	1,078,616	(66,477)	-
TALBOT CO SCHOOLS	(17,799)	(17,800)	337,787	246,308	3,502	-
TALIAFERRO CO SCHOOLS	81,272	81,272	244,235	146,181	2,629	-
TAPESTRY PUBLIC CHARTER SCHOOL	369,980	369,980	481,719	262,965	27,482	-
TATTNALL CO SCHOOLS	581,081	581,079	2,354,518	1,537,268	36,844	-
TAYLOR CO SCHOOLS	(11,408)	(11,409)	926,567	733,748	34,834	-
TECHNICAL COLLEGE SYSTEM OF GEORGIA	214,747	214,747	911,417	559,213	4,036	-
TELFAIR CO SCHOOLS	422,977	422,977	1,173,230	778,344	33,000	-
TERRELL CO SCHOOLS	147,748	147,748	887,356	567,018	3,452	-
THE GLOBE ACADEMY	843,837	843,837	809,877	422,570	42,311	-
THE KINDEZI SCHOOL	1,424,783	1,424,782	1,944,926	1,580,725	229,554	-
THE MAIN STREET ACADEMY	(55,914)	(55,914)	156,869	62,994	(23,545)	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
THE MUSEUM SCHOOL OF AVONDALE ESTATES	489,569	489,569	703,325	423,043	37,319	-
THE UNIVERSITY OF GEORGIA	20,409,040	20,409,003	60,167,790	41,028,336	2,142,034	-
THOMAS CO SCHOOLS	1,103,716	1,103,714	3,974,335	2,645,639	104,117	-
THOMAS COUNTY PUBLIC LIBRARY	(6,587)	(6,588)	38,224	31,379	1,106	-
THOMASTON-UPSON COUNTY SCHOOLS	229,233	229,231	2,392,512	1,671,053	28,939	-
THOMASVILLE CITY SCHOOLS	68,549	68,548	1,753,701	1,358,269	44,293	-
THREE RIVERS REGIONAL LIBRARY	(31,845)	(31,845)	82,559	98,682	11,083	-
TIFT CO SCHOOLS	703,781	703,777	5,039,615	3,579,367	116,827	-
TOOMBS CO SCHOOLS	246,179	246,178	1,825,110	1,262,036	30,889	-
TOWNS CO SCHOOLS	31,000	31,000	700,889	511,982	9,742	-
TREUTLEN CO SCHOOLS	287,916	287,916	767,792	470,928	14,089	-
TRION CITY SCHOOLS	114,492	114,491	806,801	568,738	13,391	-
TROUP CO SCHOOLS	(543,634)	(543,639)	5,985,210	4,607,377	80,716	-
TROUP HARRIS COWETA REG LIB	24,290	24,290	79,663	47,046	697	-
TURNER CO SCHOOLS	31,538	31,538	894,830	590,990	(3,049)	-
TWIGGS CO SCHOOLS	148,979	148,979	584,679	318,389	(11,266)	-
UNCLE REMUS REG LIB	84,037	84,037	179,879	122,168	9,433	-
UNION CO SCHOOLS	722,995	722,994	2,367,399	1,500,813	49,285	-
UNIVERSITY OF NORTH GEORGIA	4,586,652	4,586,648	9,544,599	6,210,445	423,732	-
UNIVERSITY OF WEST GEORGIA	3,455,984	3,455,980	7,325,440	4,491,313	228,379	-
UTOPIAN ACADEMY FOR THE ARTS	336,049	336,049	436,667	140,130	439	-
VALDOSTA CITY SCHOOLS	167,522	167,519	4,196,154	2,951,670	31,465	-
VALDOSTA STATE UNIVERSITY	480,571	480,568	3,678,157	2,021,320	(116,124)	-
VIDALIA CITY SCHOOLS	538,874	538,873	1,737,890	1,129,368	41,752	-
WALKER CO SCHOOLS	1,111,053	1,111,049	6,176,176	4,354,747	167,002	-
WALTON CO SCHOOLS	1,799,087	1,799,081	8,889,245	6,208,051	238,590	-
WARE CO SCHOOLS	978,401	978,398	4,358,225	3,034,540	120,147	-
WARREN CO SCHOOLS	188,781	188,781	514,051	342,207	15,393	-
WARREN COUNTY PUBLIC LIBRARY	650	650	3,480	1,964	(35)	-
WASHINGTON CO SCHOOLS	372,171	372,170	1,997,582	1,333,539	25,348	-
WAYNE CO SCHOOLS	792,555	792,553	3,256,534	2,186,166	67,336	-
WEBSTER CO SCHOOLS	26,517	26,517	316,443	245,060	10,830	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
WESLEY INTERNATIONAL ACADEMY	651,800	651,799	907,216	508,461	32,658	-
WEST GA REG LIBRARY	84,203	84,203	180,801	132,272	12,141	-
WEST GEORGIA RESA	(22,434)	(22,435)	492,055	336,774	(1,269)	-
WEST GEORGIA TECHNICAL COLLEGE	129,635	129,634	1,065,575	830,420	37,618	-
WESTSIDE ATLANTA CHARTER SCHOOL	486,136	486,136	515,689	313,531	37,795	-
WHEELER CO SCHOOLS	171,509	171,508	705,762	469,438	13,448	-
WHITE CO SCHOOLS	236,318	236,316	2,467,325	1,744,665	47,242	-
WHITFIELD CO SCHOOLS	1,867,505	1,867,499	7,671,706	5,738,272	238,795	-
WHITFIELD COUNTY BOARD OF HEALTH	7,160	7,160	9,307	3,366	103	-
WILCOX CO SCHOOLS	(92,757)	(92,758)	551,772	444,217	5,919	-
WILKES CO SCHOOLS	189,617	189,616	1,035,050	659,207	(1,061)	-
WILKINSON CO SCHOOLS	132,831	132,830	971,013	627,392	187	-
WIREGRASS GEORGIA TECHNICAL COLLEGE	(169,132)	(169,133)	896,561	702,814	12,484	-
WORTH CO SCHOOLS	(107,954)	(107,955)	1,605,605	1,193,714	9,274	-
WORTH COUNTY LIBRARY SYSTEM	(77)	(77)	16,870	12,111	93	-
STATE DEPARTMENT OF EDUCATION	<u>\$ 1,835,767</u>	<u>\$ 1,835,762</u>	<u>\$ 7,587,076</u>	<u>\$ 5,199,546</u>	<u>\$ 206,375</u>	<u>\$ -</u>
<b>TOTAL</b>	<u><b>\$ 396,742,000</b></u>	<u><b>\$ 396,741,000</b></u>	<u><b>\$ 1,497,834,000</b></u>	<u><b>\$ 1,018,563,000</b></u>	<u><b>\$ 40,098,000</b></u>	<u><b>\$ -</b></u>



## **SCHEDULE D**

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

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

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

#### **1 - DEFINITIONS**

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

#### **2 - BENEFITS**

##### **MEMBERS OF THE RETIREMENT SYSTEM**

###### **Service Retirement Benefit**

###### **Condition for Allowance**

Any member may retire on a service retirement allowance upon the attainment of age 60 and the completion of 10 years of creditable service or upon the completion of 25 years of creditable service.

###### **Amount of Allowance**

The service retirement allowance consists of:

- (a) An annuity which is the actuarial equivalent of the member's accumulated contributions at the time of his retirement; and
- (b) A pension which, together with the annuity, will provide a total annual allowance equal to 2.00% of the member's average annual compensation during the two consecutive years of his creditable service as a contributing member producing the highest such average, multiplied by the number of years of his creditable service limited to 40 years.



## SCHEDULE D (continued)

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

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

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

### Disability Retirement Benefit

#### Condition for Allowance

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

#### Amount of Allowance

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

### Death Benefit

#### Condition for Allowance

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

#### Amount of Allowance

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

### Vesting Benefit

#### Condition for Allowance

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

#### Amount of Allowance

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



## SCHEDULE D (continued)

### Return of Contributions Prior to Retirement

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

### Return of Contributions After Retirement Under Maximum Plan

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

### Optional Allowances

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

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

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

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

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

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

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



## SCHEDULE D (continued)

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

### Cost-of-Living Adjustment

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

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

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

### 3 - CONTRIBUTIONS

#### By Members

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

#### By Employers

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





**SCHEDULE E**

**STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS**

Adopted by the Board on November 18, 2015.

ULTIMATE INVESTMENT RATE OF RETURN (Discount Rate): 7.50% per annum, net of investment expenses, compounded annually (including inflation of 2.75%).

SALARY INCREASES\*:

<u>Service</u>	<u>Annual Rate</u>	<u>Service</u>	<u>Annual Rate</u>	<u>Service</u>	<u>Annual Rate</u>
0	9.00 %	7	4.50 %	14	3.50 %
1	7.50	8	4.00	15	3.50
2	6.00	9	4.00	16	3.25
3	5.50	10	3.75	17	3.25
4	5.25	11	3.75	18	3.25
5	5.25	12	3.75	19	3.25
6	5.25	13	3.75	20 or more	3.25

\*includes price inflation component of 2.75% and a real rate of salary increase component of 0.50%

SERVICE RETIREMENT:

<u>AGE</u>	<u>Annual Rate</u>			
	<u>Male</u>		<u>Female</u>	
	<u>Less than 30</u> <u>years of</u> <u>service</u>	<u>30 or more</u> <u>years of</u> <u>service</u>	<u>Less than 30</u> <u>years of</u> <u>service</u>	<u>30 or more</u> <u>years of</u> <u>service</u>
50	3.5 %	60.0 %	3.0 %	55.0 %
55	5.0	40.0	5.5	37.0
60	20.0	36.0	25.0	43.0
61	18.0	32.0	25.0	43.0
62	26.0	36.0	25.0	43.0
63	22.0	33.0	25.0	43.0
64	22.0	32.0	25.0	43.0
65	30.0	30.0	31.0	31.0
66	32.0	32.0	33.0	33.0
67	30.0	30.0	30.0	30.0
68	30.0	30.0	30.0	30.0
69	28.0	28.0	30.0	30.0
70	30.0	30.0	30.0	30.0



**SCHEDULE E (continued)**

SEPARATION BEFORE SERVICE RETIREMENT:

Age	Death*	Disability	Annual Rate of		
			Withdrawal		
			Years of Service		
			0-4	5-9	10+
<b>Male</b>					
20	0.0320%	0.0135%	25.00%	-	-
25	0.0349	0.0135	17.00	12.00%	-
30	0.0412	0.0210	13.50	7.00	8.00%
35	0.0717	0.0330	13.50	6.00	3.00
40	0.1001	0.0550	13.00	6.00	2.50
45	0.1399	0.0900	12.00	6.00	2.30
50	0.1983	0.1700	11.00	5.50	2.50
55	0.2810	0.3000	11.00	5.50	3.00
60	0.4092	-	12.00	5.50	-
64	0.5330	-	13.00	6.50	-
<b>Female</b>					
20	0.0177%	0.0100%	28.00%	-	-
25	0.0192	0.0130	13.50	16.00%	-
30	0.0245	0.0140	13.50	8.00	6.00%
35	0.0441	0.0190	13.00	7.00	3.50
40	0.0655	0.0390	11.00	6.50	3.00
45	0.1043	0.0650	10.50	6.00	2.30
50	0.1555	0.1400	10.00	5.00	2.40
55	0.2228	0.3400	10.00	5.00	2.75
60	0.3058	-	10.50	5.50	-
64	0.4015	-	13.00	6.50	-

\* The RP-2000 Employee Mortality Table projected to 2025 with projection scale BB is used for death prior to service retirement.



**SCHEDULE E (continued)**

DEATHS AFTER RETIREMENT: The RP-2000 White Collar Mortality Table projected to 2025 with projection scale BB (set forward 1 year for males) is used for death after service retirement and beneficiaries. The RP-2000 Disabled Mortality Table projected to 2025 with projection scale BB (set forward two years for males and four years for females) is used for death after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study adopted by the Board on November 18, 2015, the numbers of expected future deaths are 8-11% less than the actual number of deaths that occurred during the study period for healthy retirees and 9-11% less than expected under the selected table for disabled retirees. Representative values of the assumed annual rates of death after service retirement and after disability retirement are shown below:

Age	Annual Rate of Death After			
	Service Retirement		Disability Retirement	
	Men	Women	Men	Women
40	0.0889%	0.0598%	2.0938%	0.6911%
45	0.1352	0.0942	2.3306	0.9865
50	0.2136	0.1474	2.9279	1.4019
55	0.3478	0.2281	3.4400	1.6567
60	0.5197	0.3638	3.5881	1.9670
65	0.9071	0.6397	3.8275	2.6129
70	1.4666	1.1229	4.7566	3.6157
75	2.5894	1.9017	6.3153	5.0131
80	4.5768	3.1857	8.3527	6.9358
85	8.0034	5.4864	10.9122	9.6851
90	15.1656	9.5675	17.2787	15.3358
95	25.0467	16.0813	27.1263	21.4644

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

PAYROLL GROWTH ASSUMPTION: 3.25%

ADMINISTRATIVE EXPENSES: 0.25% 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: 1.25% load on liabilities for members who retire on early retirement and for members who retire with unreduced retirement before 30 years of service and a 1.75% load for members who retire with 30 or more years of service.

TERMINATING VESTED MEMBERS: Prior to age 50, 40% 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.

##### **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 30 years.
- Each New Incremental UAAL shall be amortized over a closed 30-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.



## SCHEDULE F (continued)

### 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 7.50% net of expenses.
- The actuarial value of assets will be set equal to the market value of assets as of the valuation date immediately preceding the adoption of this funding policy. 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.
- The discount rate used in measuring the System's liabilities and required contributions will be based on the smoothed interest rate methodology. This method determines the expected rate for the next 23 years beginning at the valuation date as the annual rate required to average the long-term investment rate of return over the 30-year period beginning 7 years prior to the valuation date and using the historical returns for the prior 7 years. The long-term investment rate of return will be used as the discount rate for periods beyond the 23-year period following valuation date. There will be corridors around the annual expected investment rate of return to limit the extent that the calculated smoothed rate can vary from the long-term investment rate of return.

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.

### 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.

Adopted by the Board of Trustees November 20, 2013.