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GASB STATEMENT NO. 68 REPORT
FOR THE
TEACHERS RETIREMENT SYSTEM OF GEORGIA
PREPARED AS OF JUNE 30, 2020





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

March 24, 2021

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

Members of the Board:

Presented in this report is information to assist the Teachers Retirement System of Georgia (TRS) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68. This report has been prepared as of June 30, 2020 (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, 2019. 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. John Garrett and Edward Koebel are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

We note that as we are preparing this report, the world is in the midst of a pandemic. We have considered available information, but do not believe that there is yet sufficient data to warrant the modification of any of our assumptions. We will continue to monitor the situation and advise the Board in the future of any adjustments that we believe would be appropriate.

In order to prepare the results in this report we have utilized appropriate actuarial models that were developed for this purpose. These models use assumptions about future contingent events along with recognized actuarial approaches to develop the needed results.



Board of Trustees
March 24, 2021
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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 that reads 'John J. Garrett' in a cursive style.

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

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

Cathy Turcot
Principal and Managing Director

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

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



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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, 2020

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, 2020 (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, 2021 (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, 2019. The results of that valuation were detailed in a report dated May 13, 2020.

The NPL shown in the GASB Statement No. 67 Report for the Teachers Retirement System of Georgia Prepared as of June 30, 2020 and submitted August 26, 2020 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, 2019 and June 30, 2020 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)

	2020
Valuation Date (VD):	June 30, 2019
Measurement Date (MD):	June 30, 2020
Reporting Date (RD):	June 30, 2021
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.25%
Municipal Bond Index Rate	2.19%
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	7.25%
Net Pension Liability:	
Total Pension Liability (TPL)	\$ 105,385,472
Fiduciary Net Position (FNP)	<u>81,161,558</u>
Net Pension Liability (NPL = TPL – FNP)	\$ 24,223,914
FNP as a percentage of TPL	77.01%
Collective Pension Expense (PE):	\$4,070,309
Deferred Outflows of Resources:	\$4,133,487
Deferred Inflows of Resources:	\$0



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, 2019, using the following key actuarial assumptions:

Inflation	2.50 percent
Salary increases, including inflation	3.00 – 8.75 percent
Investment Rate of Return	7.25 percent, net of pension plan investment expense, including inflation
Post-Retirement Benefit Increases	1.50 percent, semi-annually

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

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2013 – June 30, 2018, with the exception of the long-term assumed rate of return on assets (discount rate) which was changed from 7.50% to 7.25%, and the assumed annual rate of inflation which was changed from 2.75% to 2.50%, effective with the June 30, 2018 valuation.

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



The most recent 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%	-0.10%
US Large Stocks	51.00%	8.90%
US Small Stocks	1.50%	13.20%
Int'l Developed Mkt Stocks	12.40%	8.90%
Int'l Emerging Mkt Stocks	5.10%	10.90%
Total	100.00%	

*Net of inflation

Discount rate. The discount rate used to measure the total pension liability was 7.25 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 7.25 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 (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate (\$ thousands):

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
System's net pension liability	\$38,413,345	\$24,223,914	\$12,592,649

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, 2019 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2020 using standard roll forward techniques. The procedure used to determine the TPL as of June 30, 2020 is shown on page 6 of the GASB 67 report for TRS submitted on August 26, 2020.

Paragraphs 80(d) and (e): On May 13, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, disability, and withdrawal.

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	\$1,054,959	0
Changes of actuarial assumptions	2,495,091	0
Net difference between projected and actual earnings on plan investments	<u>583,437</u>	<u>0</u>
Total	<u>\$4,133,487</u>	<u>\$0</u>

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



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

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2020	\$368,463	\$0	4.7	\$0	\$0	\$368,463	\$0	\$78,396	\$0	\$290,067	\$0
2019	430,272	0	5.0	344,218	0	0	0	86,054	0	258,164	0
2018	894,691	0	5.1	543,831	0	0	0	175,430	0	368,401	0
2017	573,483	0	5.1	236,139	0	0	0	112,448	0	123,691	0
2016	380,526	0	5.2	87,814	0	0	0	73,178	0	14,636	0
2015	0	165,785	5.2	0	6,375	0	0	0	6,375	0	0
Total				<u>\$1,212,002</u>	<u>\$6,375</u>	<u>\$368,463</u>	<u>\$0</u>			<u>\$1,054,959</u>	<u>\$0</u>



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

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2020	\$1,316,780	\$0	4.7	\$0	\$0	\$1,316,780	\$0	\$280,166	\$0	\$1,036,614	\$0
2019	2,388,357	0	5.0	1,910,686	0	0	0	477,671	0	1,433,015	0
2018	0	0	5.1	0	0	0	0	0	0	0	0
2017	0	0	5.1	0	0	0	0	0	0	0	0
2016	662,047	0	5.2	152,779	0	0	0	127,317	0	25,462	0
2015	0	0	5.2	0	0	0	0	0	0	0	0
Total				<u>\$2,063,465</u>	<u>\$0</u>	<u>\$1,316,780</u>	<u>\$0</u>			<u>\$2,495,091</u>	<u>\$0</u>



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

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2020	\$1,529,261	\$0	5.0	\$0	\$0	\$1,529,261	\$0	\$305,852	\$0	\$1,223,409	\$0
2019	628,185	0	5.0	502,548	0	0	0	125,637	0	376,911	0
2018	0	973,652	5.0	0	584,192	0	0	0	194,730	0	389,462
2017	0	3,137,113	5.0	0	1,254,844	0	0	0	627,423	0	627,421
2016	4,122,211	0	5.0	824,443	0	0	0	824,443	0	0	0
2015	2,523,895	0	5.0	0	0	0	0	0	0	0	0
Total				<u>\$1,326,991</u>	<u>\$1,839,036</u>	<u>\$1,529,261</u>	<u>\$0</u>			<u>\$1,600,320</u>	<u>\$1,016,883</u>
Net difference between projected and actual earnings on investments										\$583,437	



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

Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
Deferred Outflows of Resources:					
Difference between expected and actual experience					
2020	4.7	\$0	\$368,463	\$78,396	\$290,067
2019	5.0	344,218	0	86,054	258,164
2018	5.1	543,831	0	175,430	368,401
2017	5.1	236,139	0	112,448	123,691
2016	5.2	87,814	0	73,178	14,636
2015	5.2	0	0	0	0
Difference between expected and actual assumptions					
2020	4.7	\$0	\$1,316,780	\$280,166	\$1,036,614
2019	5.0	1,910,686	0	477,671	1,433,015
2018	5.1	0	0	0	0
2017	5.1	0	0	0	0
2016	5.2	152,779	0	127,317	25,462
2015	5.2	0	0	0	0
Difference between projected and actual earnings					
2020	5.0	\$0	\$1,529,261	\$305,852	\$1,223,409
2019	5.0	0	502,548	125,637	376,911
2018	5.0	0	(584,192)	(194,730)	(389,462)
2017	5.0	0	(1,254,844)	(627,423)	(627,421)
2016	5.0	0	824,443	824,443	0
2015	5.0	0	0	0	0
Subtotal					\$583,437
Total Deferred Outflows of Resources		<u>\$3,275,467</u>	<u>\$2,702,459</u>	<u>\$1,844,439</u>	<u>\$4,133,487</u>
Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
Deferred Inflows of Resources:					
Difference between expected and actual experience					
2020	4.7	\$0	\$0	\$0	\$0
2019	5.0	0	0	0	0
2018	5.1	0	0	0	0
2017	5.1	0	0	0	0
2016	5.2	0	0	0	0
2015	5.2	6,375	0	6,375	0
Difference between expected and actual assumptions					
2020	4.7	\$0	\$0	\$0	\$0
2019	5.0	0	0	0	0
2018	5.1	0	0	0	0
2017	5.1	0	0	0	0
2016	5.2	0	0	0	0
2015	5.2	0	0	0	0
Difference between projected and actual earnings					
2020	5.0	\$0	\$0	\$0	\$0
2019	5.0	(502,548)	0	(502,548)	0
2018	5.0	584,192	0	584,192	0
2017	5.0	1,254,844	0	1,254,844	0
2016	5.0	(824,443)	0	(824,443)	0
2015	5.0	0	0	0	0
Difference between projected and actual earnings					\$0
Total Deferred Inflows of Resources		<u>\$518,420</u>	<u>\$0</u>	<u>\$518,420</u>	<u>\$0</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:

Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date (\$ thousands):	
Year 1	\$859,601
Year 2	1,345,717
Year 3	1,371,321
Year 4	556,848
Year 5	0
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 7.25% rate of return in effect as of the previous measurement date.

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

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

Benefit changes, which are reflected immediately in PE, can be positive, if there is a benefit improvement for existing Plan members, or negative if there is a benefit reduction. For the year ended June 30, 2020, 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, 2020, this number of years for the active members is 9.9. The average expected remaining service life of the inactive members is zero. The number of years to use for the amortization is the weighted average for all active and inactive members, or 4.7 years.

The last item under changes in TPL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, or 4.7 years.

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

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



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

Collective Pension Expense Determined as of the Measurement Date (\$ thousands)	
Service Cost at end of year	\$1,597,714
Interest on the TPL and net cash flow	7,080,133
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	78,396
Expensed portion of current-period changes of assumptions	280,166
Member contributions	(800,864)
Projected earnings on plan investments	(5,648,870)
Expensed portion of current-period differences between projected and actual earnings on plan investments	305,852
Administrative expense	17,411
Other	(13,279)
Recognition of beginning deferred outflows and inflows of resources as pension expense	<u>1,173,650</u>
Collective Pension Expense	<u>\$4,070,309</u>



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, withdrawal and salary increases.
- Effective with the June 30, 2018 valuation, the long-term assumed rate of return on assets (discount rate) was changed from 7.50% to 7.25%, and the assumed annual rate of inflation was changed from 2.75% to 2.50%.
- In 2019 and later, the expectation of retired life mortality was changed to the Pub-2010 Teachers Headcount Weighted Below Median Healthy Retiree mortality table from the RP-2000 Mortality Tables. In 2019, rates of withdrawal, retirement, disability and mortality were adjusted to more closely reflect actual experience.

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, 2020 employer contributions were determined in the June 30, 2017 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	27.1 years
Asset valuation method	5-year smoothed fair
Inflation	2.75 percent
Salary increase	3.25 percent to 9.00 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, 2019**

Employers	2019 Actual Employer Contributions	Employer Allocation Percentage
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 3,105,751.76	0.121763%
ACADEMY FOR CLASSICAL EDUCATION INC	1,191,133.39	0.046699%
ALBANY STATE UNIVERSITY	5,382,209.21	0.211013%
ALBANY Tech. INSTITUTE	1,124,396.55	0.044083%
AMANA ACAD.	796,457.29	0.031226%
State's Proport. Share - DOE	826.07	0.000032%
APPLING COUNTY SCHOOLS	4,248,441.59	0.166563%
State's Proport. Share - DOE	46,648.76	0.001829%
ATHENS REGIONAL LIBRARY	365,303.30	0.014322%
ATHENS Tech. COLLEGE	1,858,266.64	0.072854%
ATKINSON COUNTY SCHOOLS	1,871,425.50	0.073370%
State's Proport. Share - DOE	13,495.03	0.000529%
ATLANTA HEIGHTS CHARTER SCHOOL	573,048.49	0.022467%
ATLANTA METROPOLITAN STATE COLLEGE	1,647,938.47	0.064608%
ATLANTA NEIGHBORHOOD CHARTER SCHOOL	1,219,575.50	0.047814%
ATLANTA PREPARATORY ACAD.	-	0.000000%
ATLANTA PUBLIC SCHOOLS	68,863,589.02	2.699836%
State's Proport. Share - DOE	159,676.67	0.006260%
ATLANTA Tech. COLLEGE	1,047,158.99	0.041054%
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	297,658.06	0.011670%
AUGUSTA Tech. INSTITUTE	1,283,649.03	0.050326%
AUGUSTA UNIVERSITY	43,581,762.81	1.708647%
AZALEA REGIONAL LIBRARY SYSTEM	197,670.49	0.007750%
BACON COUNTY SCHOOLS	2,457,623.67	0.096353%
State's Proport. Share - DOE	5,832.30	0.000229%
BACONTON COMM CS	700,377.14	0.027459%
BAKER COUNTY SCHOOLS	496,699.85	0.019473%
State's Proport. Share - DOE	-	0.000000%
BALDWIN COUNTY BOARD OF HEALTH	11,630.41	0.000456%
BALDWIN COUNTY SCHOOLS	5,617,039.76	0.220219%
State's Proport. Share - DOE	44,660.38	0.001751%
BANKS COUNTY SCHOOLS	3,311,510.97	0.129830%
State's Proport. Share - DOE	19,972.64	0.000783%
BARNESVILLE - LAMAR CO LIBRARY	22,634.75	0.000887%
BARROW COUNTY SCHOOLS	15,300,940.41	0.599882%
State's Proport. Share - DOE	61,663.13	0.002418%
BARTOW COUNTY LIBRARY	168,511.82	0.006607%
BARTOW COUNTY SCHOOLS	14,643,779.74	0.574118%
State's Proport. Share - DOE	71,770.81	0.002814%
BARTRAM TRAIL REGIONAL LIBRARY	57,965.74	0.002273%



SCHEDULE A (continued)

Employers		2019 Actual Employer Contributions	Employer Allocation Percentage
BEN HILL CO SCHOOLS	\$	3,322,544.00	0.130262%
State's Proport. Share - DOE		12,790.80	0.000501%
BERRIEN CO SCHOOLS		3,242,502.57	0.127124%
State's Proport. Share - DOE		12,398.28	0.000486%
BIBB CO SCHOOLS		26,192,587.27	1.026895%
State's Proport. Share - DOE		-	0.000000%
BLECKLEY CO SCHOOLS		2,756,887.82	0.108085%
State's Proport. Share - DOE		26,348.21	0.001033%
BOARD OF REGENTS		6,770,361.76	0.265436%
BRANTLEY CO SCHOOLS		3,897,569.33	0.152806%
State's Proport. Share - DOE		6,049.80	0.000237%
BREMEN CITY SCHOOLS		2,539,245.76	0.099553%
State's Proport. Share - DOE		13,005.24	0.000510%
BRIGHTEN ACAD.		603,625.11	0.023665%
BROOKHAVEN INNOVATION ACADEMY		405,169.83	0.015885%
BROOKS CO SCHOOLS		2,560,136.30	0.100372%
State's Proport. Share - DOE		19,245.22	0.000755%
BROOKS COUNTY LIBRARY		20,712.21	0.000812%
BRYAN CO SCHOOLS		9,866,782.64	0.386833%
BUFORD CITY SCHOOLS		6,043,035.43	0.236921%
State's Proport. Share - DOE		-	0.000000%
BULLOCH CO SCHOOLS		11,850,745.70	0.464615%
State's Proport. Share - DOE		54,827.64	0.002150%
BURKE CO SCHOOLS		6,262,533.59	0.245526%
BUTTS CO SCHOOLS		3,836,800.23	0.150424%
State's Proport. Share - DOE		35,727.32	0.001401%
CALHOUN CITY SCHOOLS		3,813,338.97	0.149504%
State's Proport. Share - DOE		39,691.06	0.001556%
CALHOUN CO SCHOOLS		723,662.47	0.028372%
State's Proport. Share - DOE		-	0.000000%
CAMDEN CO SCHOOLS		10,414,882.59	0.408321%
State's Proport. Share - DOE		-	0.000000%
CANDLER CO SCHOOLS		2,133,713.27	0.083653%
State's Proport. Share - DOE		21,142.44	0.000829%
CARROLL CO SCHOOLS		16,119,440.37	0.631972%
State's Proport. Share - DOE		30,754.05	0.001206%
CARROLLTON IND SCHOOLS		5,328,383.34	0.208902%
State's Proport. Share - DOE		46,793.94	0.001835%
CARTERSVILLE CITY SCHOOLS		4,858,391.63	0.190476%
State's Proport. Share - DOE		31,630.27	0.001240%
CATOOSA CO SCHOOLS		12,741,656.16	0.499544%
State's Proport. Share - DOE		24,091.53	0.000945%
CATOOSA COUNTY LIBRARY		56,889.23	0.002230%
CENTENNIAL ACADEMY		1,275,292.25	0.049999%
CENTRAL GEORGIA Tech. COLLEGE		2,578,458.14	0.101090%



SCHEDULE A (continued)

Employers		2019 Actual Employer Contributions	Employer Allocation Percentage
CHARLES DREW CHARTER SCHOOL	\$	3,166,003.17	0.124125%
CHARLTON CO SCHOOLS		1,868,505.20	0.073256%
State's Proport. Share - DOE		26,591.88	0.001043%
CHARTER CONSERVATORY FOR L & T		183,425.27	0.007191%
CHATHAM CO SCHOOLS		46,357,435.80	1.817469%
State's Proport. Share - DOE		77,335.77	0.003032%
CHATTAHOOCHEE CO SCHOOLS		1,048,855.95	0.041121%
State's Proport. Share - DOE		13,342.90	0.000523%
CHATTAHOOCHEE FLINT RESA		331,951.25	0.013014%
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC		408,805.74	0.016027%
CHATTAHOOCHEE Tech. COLLEGE		2,644,643.91	0.103685%
CHATTOOGA CO SCHOOLS		2,961,716.69	0.116116%
State's Proport. Share - DOE		28,521.42	0.001118%
CHATTOOGA COUNTY LIBRARY SYST		29,626.36	0.001162%
CHEROKEE CHARTER ACAD.		639,379.37	0.025067%
CHEROKEE CO SCHOOLS		49,750,957.12	1.950514%
State's Proport. Share - DOE		160,765.48	0.006303%
CHEROKEE COUNTY BOARD OF HEALTH		6,188.28	0.000243%
CHEROKEE REG LIBRARY		92,373.82	0.003622%
CHESTATEE REG LIBRARY		105,666.93	0.004143%
CHICKAMAUGA CITY SCHOOLS		1,296,390.21	0.050826%
State's Proport. Share - DOE		15,728.19	0.000617%
CIRRUS ACADEMY		270,176.63	0.010592%
CLARKE COUNTY HEALTH DEPT		-	0.000000%
CLARKE COUNTY DFCS		-	0.000000%
CLARKE COUNTY SCHOOLS		18,471,233.58	0.724175%
State's Proport. Share - DOE		53,673.26	0.002104%
CLAY CO SCHOOLS		326,381.92	0.012796%
CLAYTON CENTER COMMUNITY SERVICE BOARD		45,140.52	0.001770%
CLAYTON CO SCHOOLS		55,443,134.65	2.173679%
State's Proport. Share - DOE		49,283.54	0.001932%
CLAYTON COLLEGE & STATE UNIV		4,451,578.18	0.174527%
CLAYTON COUNTY REG LIB		45,977.19	0.001803%
CLINCH CO SCHOOLS		1,550,028.34	0.060770%
State's Proport. Share - DOE		13,899.92	0.000545%
COASTAL PINES TECHNICAL COLLEGE		1,281,802.66	0.050254%
COASTAL PLAIN REGIONAL LIBRARY		183,072.31	0.007177%
COASTAL PLAINS EDUCATION CENTER INC		60,198.04	0.002360%
COASTAL PLAINS RESA		480,225.87	0.018828%
COBB CO SCHOOLS		137,423,253.12	5.387756%
State's Proport. Share - DOE		26,124.38	0.001024%
COBB COUNTY PUBLIC LIB		1,098,770.16	0.043078%
COFFEE CO SCHOOLS		8,525,965.27	0.334265%
State's Proport. Share - DOE		38,655.70	0.001516%
COLLEGE OF COASTAL GEORGIA		1,738,140.54	0.068145%



SCHEDULE A (continued)

Employers	\$	2019 Actual Employer Contributions	Employer Allocation Percentage
COLQUITT CO SCHOOLS		10,691,310.14	0.419159%
State's Proport. Share - DOE		26,810.14	0.001051%
COLUMBIA CO SCHOOLS		29,825,518.13	1.169326%
State's Proport. Share - DOE		36,630.27	0.001436%
COLUMBUS STATE UNIVERSITY		6,089,786.64	0.238753%
COLUMBUS Tech. INSTITUTE		1,348,980.89	0.052888%
COMMERCE CITY SCHOOLS		1,807,549.67	0.070866%
State's Proport. Share - DOE		22,978.24	0.000901%
CONYERS-ROCKDALE LIB.SYSTEM		87,876.54	0.003445%
COOK CO SCHOOLS		3,318,306.87	0.130096%
State's Proport. Share - DOE		23,585.04	0.000925%
COOPERATIVE EXTENSION SERVICE		1,118,811.63	0.043864%
COWETA CHARTER ACAD.		571,645.57	0.022412%
COWETA CO SCHOOLS		26,017,026.58	1.020012%
State's Proport. Share - DOE		52,313.49	0.002051%
COWETA PUBLIC LIBRARY		204,978.51	0.008036%
CRAWFORD CO SCHOOLS		1,897,142.47	0.074379%
State's Proport. Share - DOE		8,660.04	0.000340%
CRISP CO SCHOOLS		4,946,165.08	0.193917%
State's Proport. Share - DOE		31,705.69	0.001243%
CSRA RESA		191,634.01	0.007513%
DADE CO SCHOOLS		2,385,620.44	0.093530%
State's Proport. Share - DOE		22,280.23	0.000874%
DALTON CITY SCHOOLS		9,289,597.93	0.364204%
State's Proport. Share - DOE		39,300.48	0.001541%
DALTON STATE COLLEGE		2,244,981.49	0.088016%
DAWSON CO SCHOOLS		5,286,879.90	0.207275%
State's Proport. Share - DOE		49,709.34	0.001949%
DECATUR CITY SCHOOLS		7,698,413.75	0.301821%
State's Proport. Share - DOE		14,142.00	0.000554%
DECATUR CO SCHOOLS		5,349,290.78	0.209722%
State's Proport. Share - DOE		21,411.48	0.000839%
DEKALB ACAD. OF TECH. & ENVIRONMENT		807,537.69	0.031660%
DEKALB CO SCHOOLS		133,014,219.42	5.214897%
State's Proport. Share - DOE		178,240.31	0.006988%
DEKALB COUNTY DFACS		14,944.68	0.000586%
DEKALB COUNTY PUBLIC LIBRARY		1,915,111.93	0.075083%
DEKALB PATH ACAD.		426,858.71	0.016735%
DEKALB PREPARATORY ACAD.		586,845.66	0.023008%
DEPARTMENT OF ADMIN SERVICE		54,920.25	0.002153%
DEPARTMENT OF COMMUNITY HEALTH		10,166.90	0.000399%
DEPARTMENT OF COMMUNITY SUPERVISION		16,191.44	0.000635%
DEPARTMENT OF CORRECTIONS		540,222.00	0.021180%
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX		-	0.000000%
DEPARTMENT OF HUMAN SERVICES		102,527.59	0.004020%



SCHEDULE A (continued)

Employers		2019 Actual Employer Contributions	Employer Allocation Percentage
DEPARTMENT OF NATURAL RESOURCE	\$	81,639.43	0.003201%
DEPARTMENT OF PUBLIC HEALTH		20,794.21	0.000815%
DEPARTMENT OF PUBLIC SAFETY		56,719.12	0.002224%
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.		23,838.99	0.000935%
DESOTA TRAIL REG LIB		61,349.69	0.002405%
DESTINY ACHIEVERS ACAD. OF EXCELLENCE		-	0.000000%
DFACS FIELD FISCAL SERVICES REGION XI		5,666.51	0.000222%
DHS LOWNDES COUNTY DFACS		-	0.000000%
DODGE CO SCHOOLS		3,424,899.59	0.134275%
State's Proport. Share - DOE		25,568.24	0.001002%
DOOLY CO SCHOOLS		1,376,492.04	0.053966%
State's Proport. Share - DOE		14,748.16	0.000578%
DOUGHERTY CO SCHOOLS		17,062,209.91	0.668933%
State's Proport. Share - DOE		59,287.08	0.002324%
DOUGHERTY CO.PUBLIC LIBRARY		254,502.03	0.009978%
DOUGLAS CO SCHOOLS		30,733,930.77	1.204941%
State's Proport. Share - DOE		30,158.67	0.001182%
DOUGLAS COUNTY DFCS		-	0.000000%
DUBLIN CITY SCHOOLS		2,419,514.04	0.094858%
State's Proport. Share - DOE		-	0.000000%
DUBOIS INTEGRITY ACADEMY		673,843.12	0.026418%
EARLY CO SCHOOLS		2,559,896.86	0.100362%
State's Proport. Share - DOE		23,780.72	0.000932%
EAST CENTRAL HEALTH DISTRICT		609.58	0.000024%
EAST GEORGIA STATE COLLEGE		1,467,779.56	0.057545%
ECHOLS CO SCHOOLS		928,121.77	0.036388%
State's Proport. Share - DOE		19,951.32	0.000782%
EFFINGHAM CO SCHOOLS		14,683,215.30	0.575664%
State's Proport. Share - DOE		46,738.50	0.001832%
EFFINGHAM COUNTY TAX COMM. OFFICE		7,200.57	0.000282%
ELBERT CO SCHOOLS		3,675,155.43	0.144087%
ELBERT COUNTY LIBRARY		19,197.24	0.000753%
EMANUEL CO SCHOOLS		4,699,921.75	0.184263%
State's Proport. Share - DOE		6,003.40	0.000235%
ETHOS CLASSICAL CHARTER SCHOOL		-	0.000000%
EVANS CO SCHOOLS		1,950,877.43	0.076485%
State's Proport. Share - DOE		7,299.58	0.000286%
FANNIN CO SCHOOLS		3,851,163.89	0.150987%
State's Proport. Share - DOE		14,908.71	0.000585%
FAYETTE CO SCHOOLS		27,002,307.43	1.058641%
State's Proport. Share - DOE		63,705.06	0.002498%
FIRST DISTRICT RESA		945,975.48	0.037087%
FLINT RIVER REGIONAL LIBRARY		138,943.34	0.005447%
FLOYD CO SCHOOLS		11,962,718.73	0.469005%
State's Proport. Share - DOE		28,391.86	0.001113%



SCHEDULE A (continued)

Employers		2019 Actual Employer Contributions	Employer Allocation Percentage
FLOYD COUNTY DFCS	\$	7,674.48	0.000301%
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL		316,791.87	0.012420%
FORSYTH CO SCHOOLS		52,858,898.45	2.072363%
State's Proport. Share - DOE		39,956.20	0.001567%
FORSYTH COUNTY PUBLIC LIBRARY		705,026.36	0.027641%
FORT VALLEY STATE UNIVERSITY		4,282,232.82	0.167887%
FRANKLIN CO SCHOOLS		4,377,306.53	0.171615%
State's Proport. Share - DOE		30,036.03	0.001178%
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY		499,043.40	0.019565%
FULTON CO SCHOOLS		120,990,247.85	4.743490%
State's Proport. Share - DOE		80,643.08	0.003162%
FULTON LEADERSHIP ACAD.		326,999.03	0.012820%
FULTON SCIENCE ACAD. HIGH SCHOOL		-	0.000000%
FULTON SUNSHINE ACAD. INC.		-	0.000000%
FURLOW CHARTER SCHOOL		407,792.98	0.015988%
GA PUB TELECOMMUNICATIONS COMM		49,315.52	0.001933%
GA SOIL & WATER CONSERVATION COMM.		-	0.000000%
GA SOUTHWESTERN STATE UNIV		1,892,444.70	0.074194%
GA.REG.TRANS.AUTHORITY		-	0.000000%
GAINESVILLE CITY SCHOOLS		8,631,049.97	0.338385%
State's Proport. Share - DOE		58,179.22	0.002281%
GENESIS INNOVATION ACADEMY FOR BOYS		188,340.55	0.007384%
GENESIS INNOVATION ACADEMY FOR GIRLS		308,120.47	0.012080%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY		15,988.32	0.000627%
GEORGIA BUILDING AUTHORITY		14,372.88	0.000563%
GEORGIA BUREAU OF INVESTIGATION		40,978.90	0.001607%
GEORGIA COLLEGE & STATE UNIV		7,339,020.81	0.287730%
GEORGIA CONNECTIONS ACAD.		1,384,504.39	0.054280%
GEORGIA CYBER ACADEMY		5,580,713.22	0.218795%
GEORGIA DEPARTMENT OF AGRICULTURE		28,998.89	0.001137%
GEORGIA DEPARTMENT OF AUDITS		13,585.80	0.000533%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS		-	0.000000%
GEORGIA DEPARTMENT OF DEFENSE		13,027.76	0.000511%
GEORGIA DEPARTMENT OF DRIVER SERVICES		22,842.48	0.000896%
GEORGIA DEPT OF EARLY CARE & LEARNING		125,912.86	0.004936%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT		49,115.88	0.001926%
GEORGIA DEPARTMENT OF JUVENILE JUSTICE		655,080.18	0.025683%
GEORGIA DEPARTMENT OF REVENUE		15,762.00	0.000618%
GEORGIA DEPARTMENT OF TRANSPORTATION		9,285.62	0.000364%
GEORGIA DEPT OF EDUCATION		5,166,729.49	0.202565%
GEORGIA DEPT OF LABOR		8,568.96	0.000336%
GEORGIA ENVIRONMENTAL FINANCE AUTH.		-	0.000000%
GEORGIA GENERAL ASSEMBLY		39,316.68	0.001541%
GEORGIA GWINNETT COLLEGE		6,333,211.86	0.248297%
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC		132,854.24	0.005209%



SCHEDULE A (continued)

Employers	2019 Actual Employer Contributions	Employer Allocation Percentage
GEORGIA HIGHLANDS COLLEGE	\$ 2,749,054.62	0.107778%
GEORGIA INST OF TECHNOLOGY	63,292,631.50	2.481423%
State's Proport. Share - DOE	-	0.000000%
GEORGIA MAGNET CHARTER SCHOOL	1,026,657.15	0.040251%
GEORGIA MILITARY COLLEGE	4,705,708.10	0.184490%
GEORGIA NORTHWESTERN Tech. COLLEGE	1,669,469.78	0.065452%
GEORGIA PIEDMONT Tech. COLLEGE	1,397,142.37	0.054776%
GEORGIA PUBLIC DEFENDER STD COUNCIL	24,493.71	0.000960%
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	523,386.43	0.020520%
GEORGIA SOUTHERN UNIVERSITY	19,338,782.70	0.758188%
GEORGIA STATE UNIVERSITY	42,311,983.94	1.658865%
GEORGIA STUDENT FINANCE COMM	119,719.82	0.004694%
GEORGIA TECHNOLOGY AUTHORITY	32,687.60	0.001282%
GEORGIA WORLD CONGRESS CENTER AUTHORITY	-	0.000000%
GILMER CO SCHOOLS	4,763,785.39	0.186767%
State's Proport. Share - DOE	36,604.80	0.001435%
GLASCOCK CO SCHOOLS	669,870.80	0.026263%
GLYNN CO SCHOOLS	16,932,786.97	0.663859%
State's Proport. Share - DOE	70,379.87	0.002759%
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	9,245.88	0.000362%
GORDON CO SCHOOLS	7,552,566.49	0.296103%
State's Proport. Share - DOE	40,664.85	0.001594%
GORDON COLLEGE	2,335,375.11	0.091560%
GOVERNORS OFFICE OF PLANNING & BUDGET	172,558.51	0.006765%
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	204,046.62	0.008000%
GRADY CO SCHOOLS	5,003,865.19	0.196179%
GREENE CO SCHOOLS	3,844,787.05	0.150737%
State's Proport. Share - DOE	7,985.44	0.000313%
GRIFFIN RESA	410,767.84	0.016104%
GRIFFIN SPALDING CO SCHOOLS	12,250,540.16	0.480289%
State's Proport. Share - DOE	-	0.000000%
GWINNETT CO SCHOOLS	206,842,579.25	8.109373%
State's Proport. Share - DOE	400,093.18	0.015682%
GWINNETT COUNTY PUBLIC LIB	1,954,165.71	0.076614%
GWINNETT Tech. COLLEGE	1,933,531.89	0.075805%
HABERSHAM CO SCHOOLS	8,234,167.00	0.322825%
State's Proport. Share - DOE	25,493.04	0.000999%
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	0.000000%
HALL CO DFACS	-	0.000000%
HALL CO SCHOOLS	30,011,090.64	1.176602%
State's Proport. Share - DOE	66,583.62	0.002610%
HALL COUNTY LIBRARY	271,484.68	0.010644%
HANCOCK CO SCHOOLS	1,371,229.59	0.053760%
HARALSON CO SCHOOLS	4,277,435.78	0.167699%
State's Proport. Share - DOE	25,815.12	0.001012%



SCHEDULE A (continued)

Employers		2019 Actual Employer Contributions	Employer Allocation Percentage
HARRIS CO SCHOOLS	\$	6,062,837.87	0.237697%
State's Proport. Share - DOE		19,206.54	0.000753%
HART CO SCHOOLS		3,786,474.59	0.148451%
State's Proport. Share - DOE		30,258.16	0.001186%
HART COUNTY BOARD OF HEALTH		-	0.000000%
HART COUNTY LIBRARY		23,721.98	0.000930%
HEARD CO SCHOOLS		2,457,377.21	0.096343%
State's Proport. Share - DOE		8,879.24	0.000348%
HEART OF GEORGIA RESA		552,676.71	0.021668%
HENRY CO SCHOOLS		47,226,225.72	1.851531%
State's Proport. Share - DOE		86,574.52	0.003394%
HENRY COUNTY LIBRARY		354,856.19	0.013912%
HERITAGE PREPARATORY ACAD.		-	0.000000%
HOUSTON CO SCHOOLS		34,984,310.24	1.371579%
State's Proport. Share - DOE		109,652.19	0.004299%
HOUSTON COUNTY PUBLIC LIBRARY		108,675.91	0.004261%
INT'L ACAD. OF SMYRNA CHARTER SCHOOL		428,801.27	0.016811%
INTERNATIONAL CHARTER ACADEMY OF GEORGIA		166,151.25	0.006514%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA		640,740.94	0.025121%
INTERNATIONAL COMMUNITY SCHOOL		537,081.97	0.021057%
INTOWN ACAD. CHARTER SCHOOL		-	0.000000%
IRWIN CO SCHOOLS		2,288,061.47	0.089705%
State's Proport. Share - DOE		32,093.36	0.001258%
IVY PREP ACAD. FOR GIRLS		440,261.04	0.017261%
IVY PREP YOUNG MENS ACAD.		-	0.000000%
IVY PREPARATORY ACAD.		2,096.16	0.000082%
JACKSON BUTTS COUNTY LIBRARY		-	0.000000%
JACKSON CO SCHOOLS		8,898,223.96	0.348860%
State's Proport. Share - DOE		-	0.000000%
JASPER CO SCHOOLS		2,573,472.24	0.100894%
State's Proport. Share - DOE		40,364.68	0.001583%
JEFF DAVIS CO SCHOOLS		3,250,675.25	0.127445%
State's Proport. Share - DOE		13,636.20	0.000535%
JEFFERSON CITY SCHOOLS		3,924,011.30	0.153843%
State's Proport. Share - DOE		36,822.23	0.001444%
JEFFERSON CO SCHOOLS		2,893,859.35	0.113455%
JEFFERSON COUNTY REG.LIB.		33,900.19	0.001329%
JEKYLL ISLAND STATE PARK AUTHORITY		-	0.000000%
JENKINS CO SCHOOLS		1,550,207.94	0.060777%
State's Proport. Share - DOE		20,703.59	0.000812%
JOHNSON CO SCHOOLS		1,282,143.52	0.050267%
State's Proport. Share - DOE		22,239.72	0.000872%
JONES CO SCHOOLS		5,755,555.82	0.225650%
State's Proport. Share - DOE		21,459.76	0.000841%
KENNESAW CHARTER SCIENCE & MATH ACAD.		426,782.03	0.016732%



SCHEDULE A (continued)

Employers		2019 Actual Employer Contributions	Employer Allocation Percentage
KENNESAW STATE UNIVERSITY	\$	25,278,441.56	0.991055%
KINCHAFOONEE REG LIB		69,442.58	0.002723%
KIPP METRO ATLANTA COLLABORATIVE		5,957,805.45	0.233579%
LAKE BLACKSHEAR REG LIB		98,273.95	0.003853%
LAMAR CO SCHOOLS		2,787,044.95	0.109268%
State's Proport. Share - DOE		-	0.000000%
LANIER CO SCHOOLS		1,991,989.79	0.078097%
State's Proport. Share - DOE		26,305.03	0.001031%
LANIER Tech. COLLEGE		1,553,226.55	0.060895%
LATIN ACAD. CHARTER SCHOOL		-	0.000000%
LATIN COLLEGE PREP		396,180.75	0.015532%
LATIN GRAMMAR SCHOOL		314,994.37	0.012350%
LAURENS CO SCHOOLS		7,023,719.01	0.275369%
State's Proport. Share - DOE		28,989.86	0.001137%
LEADERSHIP PREP. ACAD. CHARTER SCHOOL		511,345.53	0.020048%
LEE CO SCHOOLS		6,355,607.56	0.249175%
State's Proport. Share - DOE		26,454.49	0.001037%
LEE COUNTY LIBRARY		70,707.31	0.002772%
LIBERTY CO SCHOOLS		11,854,976.81	0.464781%
State's Proport. Share - DOE		29,918.88	0.001173%
LIBERTY TECH CHARTER SCHOOL		416,143.85	0.016315%
LINCOLN CO SCHOOLS		1,408,397.13	0.055217%
State's Proport. Share - DOE		24,561.86	0.000963%
LINCOLN COUNTY LIBRARY		7,499.36	0.000294%
LIVE OAK PUBLIC LIBRARIES		770,138.10	0.030194%
LONG CO SCHOOLS		3,395,904.86	0.133138%
State's Proport. Share - DOE		29,759.64	0.001167%
LOWNDES CO SCHOOLS		11,196,904.45	0.438981%
State's Proport. Share - DOE		35,939.48	0.001409%
LUMPKIN CO SCHOOLS		4,558,317.88	0.178711%
State's Proport. Share - DOE		-	0.000000%
MACON CHARTER ACADEMY INC		-	0.000000%
MACON CO SCHOOLS		1,484,131.05	0.058186%
State's Proport. Share - DOE		8,736.24	0.000343%
MADISON CO SCHOOLS		6,196,311.37	0.242930%
State's Proport. Share - DOE		26,452.16	0.001037%
MARIETTA CHARTER SCHOOL		-	0.000000%
MARIETTA CITY SCHOOLS		13,435,097.38	0.526731%
State's Proport. Share - DOE		79,599.16	0.003121%
MARION CO SCHOOLS		1,567,250.54	0.061445%
TWIN LAKES LIBRARY SYSTEM		55,425.17	0.002173%
MCDUFFIE CO SCHOOLS		4,244,181.83	0.166396%
State's Proport. Share - DOE		6,368.67	0.000250%
MCINTOSH CO SCHOOLS		1,667,563.68	0.065378%
State's Proport. Share - DOE		2,121.44	0.000083%



SCHEDULE A (continued)

Employers		2019 Actual Employer Contributions	Employer Allocation Percentage
MERIWETHER CO SCHOOLS	\$	2,994,226.75	0.117390%
State's Proport. Share - DOE		33,330.24	0.001307%
METRO RESA		1,353,866.31	0.053079%
MIDDLE GEORGIA REG LIBRARY		315,044.10	0.012351%
MIDDLE GEORGIA RESA		231,712.73	0.009084%
MIDDLE GEORGIA STATE COLLEGE		5,391,070.93	0.211360%
MILLER CO SCHOOLS		1,087,886.75	0.042651%
MITCHELL CO SCHOOLS		2,105,555.96	0.082549%
State's Proport. Share - DOE		41,853.36	0.001641%
MONROE CO SCHOOLS		4,889,427.66	0.191693%
State's Proport. Share - DOE		18,884.98	0.000740%
MONTGOMERY CO SCHOOLS		982,456.75	0.038518%
MORGAN CO SCHOOLS		4,057,884.52	0.159092%
State's Proport. Share - DOE		32,914.68	0.001290%
MOULTRIE-COLQUITT CNTY LIB		57,667.55	0.002261%
MOUNTAIN EDUCATION CENTER INC.		559,258.02	0.021926%
MOUNTAIN REG LIBRARY		96,952.60	0.003801%
MURRAY CO SCHOOLS		7,245,608.83	0.284068%
State's Proport. Share - DOE		20,223.64	0.000793%
MUSCOGEE CO SCHOOL DISTRICT		36,383,247.37	1.426426%
State's Proport. Share - DOE		79,760.01	0.003127%
N E GA REG LIBRARY		170,054.11	0.006667%
NEW LIFE ACAD. OF EXCELLENCE INC.		416,659.82	0.016335%
NEWTON CO SCHOOLS		21,813,984.50	0.855229%
State's Proport. Share - DOE		27,558.18	0.001080%
NEWTON COUNTY DFCS		7,457.78	0.000292%
NEWTON COUNTY LIBRARY		93,947.00	0.003683%
NORTH GA Tech. INSTITUTE		1,074,596.29	0.042130%
NORTH GEORGIA RESA		426,545.84	0.016723%
NORTH METRO ACADEMY OF PERFORMING ARTS		270,023.86	0.010586%
NORTHEAST GEORGIA RESA		957,469.14	0.037538%
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY		682,286.46	0.026749%
NORTHWEST GA REGIONAL LIBRARY		156,208.56	0.006124%
NORTHWEST GEORGIA PUBLIC HEALTH		13,356.19	0.000524%
NORTHWEST GEORGIA RESA		941,374.05	0.036907%
OCMULGEE REGIONAL LIBRARY		87,794.47	0.003442%
OCONEE CO SCHOOLS		9,381,518.11	0.367808%
State's Proport. Share - DOE		56,339.24	0.002209%
OCONEE FALL LINE Tech. COLLEGE		1,146,903.52	0.044965%
OCONEE REG LIBRARY		126,153.66	0.004946%
OCONEE RESA		277,462.15	0.010878%
ODYSSEY CHARTER SCHOOL		379,205.38	0.014867%
OGEECHEE TECH		1,434,486.13	0.056240%
OGLETHORPE CO SCHOOLS		2,692,024.17	0.105542%
State's Proport. Share - DOE		16,598.96	0.000651%



SCHEDULE A (continued)

Employers	2019 Actual Employer Contributions	Employer Allocation Percentage
OHOOPPEE REG LIB	\$ 75,819.05	0.002973%
OKEFENOKEE REG LIB	118,607.31	0.004650%
OKEFENOKEE RESA	359,263.06	0.014085%
PATAULA CHARTER ACAD.	585,227.56	0.022944%
PAULDING CO SCHOOLS	33,217,818.65	1.302323%
State's Proport. Share - DOE	76,138.02	0.002985%
PEACH CO SCHOOLS	3,931,415.45	0.154133%
State's Proport. Share - DOE	13,728.75	0.000538%
PEACH PUBLIC LIBRARY	49,752.71	0.001951%
PELHAM CITY SCHOOLS	1,651,934.79	0.064765%
State's Proport. Share - DOE	9,964.56	0.000391%
PICKENS CO SCHOOLS	5,292,829.32	0.207508%
State's Proport. Share - DOE	5,968.26	0.000234%
PIEDMONT REG LIBRARY	102,156.68	0.004005%
PIERCE CO SCHOOLS	4,003,447.40	0.156957%
State's Proport. Share - DOE	31,318.94	0.001228%
PIKE CO SCHOOLS	3,322,352.10	0.130255%
State's Proport. Share - DOE	51,257.74	0.002010%
PINE MOUNTAIN REGIONAL LIBRARY	81,724.21	0.003204%
PIONEER RESA	988,328.88	0.038748%
POLK SCHOOL DISTRICT	8,235,136.93	0.322863%
State's Proport. Share - DOE	38,892.65	0.001525%
PROSECUTING ATTORNEYS COUNCIL OF GA	23,621.54	0.000926%
PULASKI CO SCHOOLS	1,464,520.25	0.057417%
State's Proport. Share - DOE	8,996.65	0.000353%
PURPOSE BUILT SCHOOLS ATLANTA INC	3,657,300.63	0.143387%
PUTNAM CO SCHOOLS	3,772,818.98	0.147915%
State's Proport. Share - DOE	-	0.000000%
QUITMAN CO SCHOOLS	460,481.30	0.018053%
State's Proport. Share - DOE	19,368.43	0.000759%
RABUN CO SCHOOLS	3,077,554.02	0.120657%
State's Proport. Share - DOE	28,333.44	0.001111%
RANDOLPH CO SCHOOLS	1,146,867.76	0.044964%
State's Proport. Share - DOE	10,872.24	0.000426%
REGION IV DFCS	-	0.000000%
RESURGENCE HALL INC	145,861.66	0.005719%
RICHMOND CO SCHOOLS	32,710,317.88	1.282426%
State's Proport. Share - DOE	67,981.64	0.002665%
RICHMOND COUNTY DFCS	940.50	0.000037%
ROCKDALE CO SCHOOLS	20,847,053.94	0.817320%
State's Proport. Share - DOE	66,412.76	0.002604%
RODDENBERY MEMORIAL LIBRARY	59,376.32	0.002328%
ROME CITY SCHOOLS	7,097,923.39	0.278278%
State's Proport. Share - DOE	17,262.28	0.000677%
SARA HIGHTOWER REGIONAL LIB	173,728.10	0.006811%



SCHEDULE A (continued)

Employers	2019 Actual Employer Contributions	Employer Allocation Percentage
SATILLA REG LIBRARY	\$ 39,427.62	0.001546%
SAVANNAH CLASSICAL ACADEMY	417,330.19	0.016362%
SAVANNAH STATE UNIVERSITY	4,449,265.43	0.174436%
SAVANNAH TECH COLLEGE	1,386,497.80	0.054358%
SCHLEY CO SCHOOLS	1,442,934.31	0.056571%
SCHOLARS ACAD. INC	-	0.000000%
SCHOOL FOR ARTS INFUSED LEARNING	477,298.44	0.018713%
SCINTILLA CHARTER ACADEMY	472,071.67	0.018508%
SCREVEN CO SCHOOLS	2,713,547.32	0.106386%
SCREVEN-JENKINS REG LIBRARY	53,097.36	0.002082%
SE HEALTH UNIT	10,485.52	0.000411%
SECRETARY OF STATE	32,290.98	0.001266%
SEMINOLE CO SCHOOLS	1,595,401.00	0.062549%
State's Proport. Share - DOE	21,292.68	0.000835%
SEQUOYAH REG LIB	396,333.57	0.015538%
SEVEN PILLARS CAREER ACADEMY	-	0.000000%
SLAM ACADEMY OF ATLANTA	76,522.40	0.003000%
SOCIAL CIRCLE CITY SCHOOLS	2,151,475.03	0.084350%
State's Proport. Share - DOE	22,154.04	0.000869%
SOUTH GA REG LIBRARY	122,101.12	0.004787%
SOUTH GA Tech. INSTITUTE	746,410.63	0.029263%
SOUTH GEORGIA STATE COLLEGE	1,415,844.12	0.055509%
SOUTHEASTERN Tech. COLLEGE	1,126,372.78	0.044160%
SOUTHERN CRESCENT Tech. COLLEGE	1,856,473.43	0.072784%
SOUTHERN REGIONAL TECHNICAL COLLEGE	1,862,689.96	0.073028%
SOUTHWEST GA REG LIB	109,245.40	0.004283%
SOUTHWEST GEORGIA RESA	138,266.10	0.005421%
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	333,320.80	0.013068%
SPRING CREEK CHARTER ACADEMY	-	0.000000%
STATE ACCOUNTING OFFICE	21,130.44	0.000828%
STATE BOARD OF PARDONS AND PAROLES	-	0.000000%
STATE OF GEORGIA DEPT OF LAW	13,860.70	0.000543%
STATE ROAD TOLL & AUTHORITY	-	0.000000%
STATESBORO REGIONAL LIBRARY	200,815.48	0.007873%
STEPHENS CO SCHOOLS	4,192,745.58	0.164379%
State's Proport. Share - DOE	30,992.98	0.001215%
STEWART CO SCHOOLS	798,142.53	0.031292%
SUMTER CO SCHOOLS	4,176,022.20	0.163723%
State's Proport. Share - DOE	18,261.58	0.000716%
TALBOT CO SCHOOLS	748,319.76	0.029338%
TALIAFERRO CO SCHOOLS	488,198.71	0.019140%
State's Proport. Share - DOE	7,671.66	0.000301%
TAPESTRY PUBLIC CHARTER SCHOOL	588,671.52	0.023079%
TATTNALL CO SCHOOLS	4,159,719.50	0.163084%
State's Proport. Share - DOE	25,047.09	0.000982%



SCHEDULE A (continued)

Employers		2019 Actual Employer Contributions	Employer Allocation Percentage
TAYLOR CO SCHOOLS	\$	1,605,237.21	0.062934%
Tech. COLLEGE SYSTEM OF GEORGIA		1,774,209.53	0.069559%
TELFAIR CO SCHOOLS		1,962,356.71	0.076935%
State's Proport. Share - DOE		16,527.96	0.000648%
TERRELL CO SCHOOLS		1,456,468.41	0.057102%
State's Proport. Share - DOE		-	0.000000%
THE GLOBE ACAD.		1,037,015.48	0.040657%
THE KINDEZI SCHOOL		2,940,858.50	0.115298%
THE MAIN STREET ACAD.		809,945.91	0.031754%
THE MUSEUM SCHOOL OF AVONDALE EST.		807,337.06	0.031652%
THE UNIVERSITY OF GEORGIA		93,965,185.12	3.683958%
THOMAS CO SCHOOLS		6,691,942.32	0.262361%
State's Proport. Share - DOE		31,861.08	0.001249%
THOMAS COUNTY PUBLIC LIBRARY		67,762.39	0.002657%
THOMASTON-UPSON COUNTY SCHOOLS		4,693,945.86	0.184029%
THOMASVILLE CITY SCHOOLS		3,582,264.52	0.140445%
State's Proport. Share - DOE		67,080.72	0.002630%
THREE RIVERS REGIONAL LIBRARY		164,015.60	0.006430%
TIFT CO BOARD OF HEALTH DBA DIVERS ENTERPRISES		13,302.48	0.000522%
TIFT CO SCHOOLS		8,975,892.81	0.351905%
State's Proport. Share - DOE		40,403.52	0.001584%
TOOMBS CO SCHOOLS		3,256,569.64	0.127676%
State's Proport. Share - DOE		37,847.64	0.001484%
TOWNS CO SCHOOLS		1,536,255.90	0.060230%
State's Proport. Share - DOE		28,316.54	0.001110%
TREUTLEN CO SCHOOLS		1,266,525.71	0.049655%
TRION CITY SCHOOLS		1,561,137.02	0.061205%
TROUP CO SCHOOLS		13,429,613.87	0.526516%
State's Proport. Share - DOE		67,864.66	0.002661%
TROUP HARRIS COWETA REG LIB		118,094.16	0.004630%
TURNER CO SCHOOLS		1,577,715.03	0.061855%
State's Proport. Share - DOE		4,735.92	0.000186%
TWIGGS CO SCHOOLS		1,016,611.70	0.039857%
State's Proport. Share - DOE		26,493.70	0.001039%
TWIGGS COUNTY BOARD OF HEALTH		-	0.000000%
UNION CO SCHOOLS		3,750,174.27	0.147028%
State's Proport. Share - DOE		36,525.75	0.001432%
UNIVERSITY OF NORTH GEORGIA		14,176,098.66	0.555782%
UNIVERSITY OF WEST GEORGIA		11,523,315.24	0.451778%
UTOPIAN ACADEMY FOR THE ARTS		238,573.80	0.009353%
VALDOSTA CITY SCHOOLS		8,804,087.41	0.345169%
State's Proport. Share - DOE		32,170.56	0.001261%
VALDOSTA STATE UNIVERSITY		7,665,420.74	0.300527%
VIDALIA CITY SCHOOLS		2,656,999.68	0.104169%
State's Proport. Share - DOE		-	0.000000%



SCHEDULE A (continued)

Employers		2019 Actual Employer Contributions	Employer Allocation Percentage
WALKER CO SCHOOLS	\$	10,859,012.88	0.425734%
State's Proport. Share - DOE		29,773.88	0.001167%
WALTON CO SCHOOLS		15,893,517.93	0.623114%
State's Proport. Share - DOE		43,388.49	0.001701%
WARE CO SCHOOLS		7,359,080.26	0.288517%
State's Proport. Share - DOE		42,424.80	0.001663%
WARREN CO SCHOOLS		841,049.28	0.032974%
State's Proport. Share - DOE		-	0.000000%
WARREN COUNTY PUBLIC LIBRARY		9,664.75	0.000379%
WASHINGTON CO SCHOOLS		3,482,178.20	0.136521%
State's Proport. Share - DOE		23,262.68	0.000912%
WAYNE CO SCHOOLS		5,581,429.09	0.218823%
State's Proport. Share - DOE		40,164.74	0.001575%
WEBSTER CO SCHOOLS		472,913.93	0.018541%
WESLEY INTERNATIONAL ACAD.		1,116,184.11	0.043761%
WEST GA REG LIBRARY		187,899.88	0.007367%
WEST GEORGIA RESA		983,262.83	0.038549%
WEST GEORGIA Tech. COLLEGE		1,883,377.75	0.073839%
WESTSIDE ATLANTA CHARTER SCHOOL		475,635.93	0.018648%
WHEELER CO SCHOOLS		1,230,004.11	0.048223%
WHITE CO SCHOOLS		4,577,892.66	0.179479%
State's Proport. Share - DOE		8,851.56	0.000347%
WHITFIELD CO SCHOOLS		15,073,540.45	0.590967%
State's Proport. Share - DOE		52,241.60	0.002048%
WHITFIELD COUNTY BOARD OF HEALTH		-	0.000000%
WHITFIELD COUNTY DFCS		8,135.76	0.000319%
WILCOX CO SCHOOLS		1,379,237.85	0.054074%
State's Proport. Share - DOE		6,455.43	0.000253%
WILKES CO SCHOOLS		1,844,561.96	0.072317%
State's Proport. Share - DOE		24,275.05	0.000952%
WILKINSON CO SCHOOLS		1,558,656.47	0.061108%
WIREGRASS GEORGIA Tech. COLLEGE		1,819,515.12	0.071335%
WORTH CO SCHOOLS		3,403,737.70	0.133445%
State's Proport. Share - DOE		33,190.79	0.001301%
WORTH COUNTY LIBRARY SYSTEM		<u>30,290.82</u>	<u>0.001188%</u>
Total all Entities	\$	<u>2,550,658,649.51</u>	<u>100.000000%</u>
STATE DEPARTMENT OF EDUCATION	\$	<u>5,414,040.38</u>	<u>0.212260%</u>



SCHEDULE A (continued)

Teachers Retirement System of Georgia
Schedule of Employer Allocations as of June 30, 2020

Employers	2020 Actual Employer Contributions	Employer Allocation Percentage
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 3,268,067.17	0.119905%
ACADEMY FOR CLASSICAL EDUCATION INC	1,407,575.74	0.051644%
ALBANY STATE UNIVERSITY	5,498,917.54	0.201755%
ALBANY Tech. INSTITUTE	1,127,471.83	0.041367%
AMANA ACAD.	848,254.92	0.031122%
State's Proport. Share - DOE	(826.07)	-0.000030%
APPLING COUNTY SCHOOLS	4,448,980.88	0.163233%
State's Proport. Share - DOE	50,168.85	0.001841%
ATHENS REGIONAL LIBRARY	368,920.07	0.013536%
ATHENS Tech. COLLEGE	1,971,276.78	0.072326%
ATKINSON COUNTY SCHOOLS	2,004,328.47	0.073539%
State's Proport. Share - DOE	17,477.72	0.000641%
ATLANTA HEIGHTS CHARTER SCHOOL	598,577.22	0.021962%
ATLANTA METROPOLITAN STATE COLLEGE	1,316,149.67	0.048290%
ATLANTA NEIGHBORHOOD CHARTER SCHOOL	1,312,058.06	0.048139%
ATLANTA PREPARATORY ACAD.	-	0.000000%
ATLANTA PUBLIC SCHOOLS	70,875,680.70	2.600428%
State's Proport. Share - DOE	141,870.10	0.005205%
ATLANTA Tech. COLLEGE	983,107.75	0.036070%
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	308,905.92	0.011334%
AUGUSTA Tech. INSTITUTE	1,356,947.80	0.049786%
AUGUSTA UNIVERSITY	46,950,697.88	1.722620%
AZALEA REGIONAL LIBRARY SYSTEM	202,582.64	0.007433%
BACON COUNTY SCHOOLS	2,657,147.15	0.097491%
State's Proport. Share - DOE	6,108.16	0.000224%
BACONTON COMM CS	874,169.10	0.032073%
BAKER COUNTY SCHOOLS	539,353.42	0.019789%
State's Proport. Share - DOE	-	0.000000%
BALDWIN COUNTY BOARD OF HEALTH	-	0.000000%
BALDWIN COUNTY SCHOOLS	5,922,891.53	0.217311%
State's Proport. Share - DOE	32,558.54	0.001195%
BANKS COUNTY SCHOOLS	3,548,708.77	0.130202%
State's Proport. Share - DOE	21,078.86	0.000773%
BARNESVILLE - LAMAR CO LIBRARY	23,972.69	0.000880%
BARROW COUNTY SCHOOLS	16,480,083.33	0.604654%
State's Proport. Share - DOE	48,702.01	0.001787%
BARTOW COUNTY LIBRARY	168,996.47	0.006200%
BARTOW COUNTY SCHOOLS	16,410,316.17	0.602094%
State's Proport. Share - DOE	76,668.81	0.002813%
BARTRAM TRAIL REGIONAL LIBRARY	63,249.97	0.002321%



SCHEDULE A (continued)

Employers	2020 Actual Employer Contributions	Employer Allocation Percentage
BEN HILL CO SCHOOLS	\$ 3,622,140.75	0.132896%
State's Proport. Share - DOE	13,584.60	0.000498%
BERRIEN CO SCHOOLS	3,474,489.06	0.127479%
State's Proport. Share - DOE	14,438.16	0.000530%
BIBB CO SCHOOLS	27,867,080.49	1.022443%
State's Proport. Share - DOE	-	0.000000%
BLECKLEY CO SCHOOLS	2,927,987.82	0.107428%
State's Proport. Share - DOE	26,595.90	0.000976%
BOARD OF REGENTS	6,996,302.33	0.256694%
BRANTLEY CO SCHOOLS	4,216,851.44	0.154716%
State's Proport. Share - DOE	17,137.40	0.000629%
BREMEN CITY SCHOOLS	2,764,097.08	0.101415%
State's Proport. Share - DOE	14,117.64	0.000518%
BRIGHTEN ACAD.	691,679.91	0.025378%
BROOKHAVEN INNOVATION ACADEMY	486,897.12	0.017864%
BROOKS CO SCHOOLS	2,823,345.31	0.103589%
State's Proport. Share - DOE	21,614.63	0.000793%
BROOKS COUNTY LIBRARY	21,502.41	0.000789%
BRYAN CO SCHOOLS	10,937,917.07	0.401312%
BUFORD CITY SCHOOLS	6,719,939.98	0.246555%
State's Proport. Share - DOE	-	0.000000%
BULLOCH CO SCHOOLS	12,843,016.11	0.471210%
State's Proport. Share - DOE	50,256.57	0.001844%
BURKE CO SCHOOLS	6,617,167.39	0.242784%
BUTTS CO SCHOOLS	4,054,079.84	0.148744%
State's Proport. Share - DOE	38,960.22	0.001429%
CALHOUN CITY SCHOOLS	4,149,835.23	0.152257%
State's Proport. Share - DOE	53,114.40	0.001949%
CALHOUN CO SCHOOLS	705,726.21	0.025893%
State's Proport. Share - DOE	-	0.000000%
CAMDEN CO SCHOOLS	11,157,678.21	0.409375%
State's Proport. Share - DOE	2,946.08	0.000108%
CANDLER CO SCHOOLS	2,342,836.03	0.085959%
State's Proport. Share - DOE	29,682.50	0.001089%
CARROLL CO SCHOOLS	17,218,148.70	0.631734%
State's Proport. Share - DOE	30,501.28	0.001119%
CARROLLTON IND SCHOOLS	5,740,596.58	0.210622%
State's Proport. Share - DOE	49,125.46	0.001802%
CARTERSVILLE CITY SCHOOLS	5,219,135.85	0.191490%
State's Proport. Share - DOE	33,602.52	0.001233%
CATOOSA CO SCHOOLS	13,619,790.18	0.499710%
State's Proport. Share - DOE	24,856.48	0.000912%
CATOOSA COUNTY LIBRARY	59,720.12	0.002191%
CENTENNIAL ACADEMY	1,165,095.58	0.042747%
CENTRAL GEORGIA Tech. COLLEGE	2,615,895.06	0.095977%



SCHEDULE A (continued)

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
CHARLES DREW CHARTER SCHOOL	\$	3,464,504.04	0.127113%
CHARLTON CO SCHOOLS		2,043,684.11	0.074983%
State's Proport. Share - DOE		27,907.69	0.001024%
CHARTER CONSERVATORY FOR L & T		171,338.61	0.006286%
CHATHAM CO SCHOOLS		49,223,916.36	1.806025%
State's Proport. Share - DOE		80,877.52	0.002967%
CHATTAHOOCHEE CO SCHOOLS		1,112,476.30	0.040817%
State's Proport. Share - DOE		15,911.16	0.000584%
CHATTAHOOCHEE FLINT RESA		361,711.78	0.013271%
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC		509,584.42	0.018697%
CHATTAHOOCHEE Tech. COLLEGE		2,658,804.33	0.097551%
CHATTOOGA CO SCHOOLS		3,090,195.29	0.113379%
State's Proport. Share - DOE		30,410.72	0.001116%
CHATTOOGA COUNTY LIBRARY SYST		32,832.36	0.001205%
CHEROKEE CHARTER ACAD.		607,779.80	0.022299%
CHEROKEE CO SCHOOLS		53,413,137.72	1.959727%
State's Proport. Share - DOE		164,563.07	0.006038%
CHEROKEE COUNTY BOARD OF HEALTH		6,993.96	0.000257%
CHEROKEE REG LIBRARY		96,020.45	0.003523%
CHESTATEE REG LIBRARY		101,644.56	0.003729%
CHICKAMAUGA CITY SCHOOLS		1,350,337.10	0.049544%
State's Proport. Share - DOE		16,540.74	0.000607%
CIRRUS ACADEMY		363,100.66	0.013322%
CLARKE COUNTY DFCS		7,044.63	0.000258%
CLARKE COUNTY HEALTH DEPT		-	0.000000%
CLARKE COUNTY SCHOOLS		20,333,910.59	0.746051%
State's Proport. Share - DOE		53,530.99	0.001964%
CLAY CO SCHOOLS		383,806.30	0.014082%
CLAYTON CENTER COMMUNITY SERVICE BOARD		52,529.74	0.001927%
CLAYTON CO SCHOOLS		59,391,912.54	2.179089%
State's Proport. Share - DOE		68,747.42	0.002522%
CLAYTON COLLEGE & STATE UNIV		4,637,428.51	0.170147%
CLAYTON COUNTY REG LIB		42,701.69	0.001567%
CLINCH CO SCHOOLS		1,620,459.31	0.059455%
State's Proport. Share - DOE		14,373.76	0.000527%
COASTAL PINES TECHNICAL COLLEGE		1,305,187.18	0.047887%
COASTAL PLAIN REGIONAL LIBRARY		181,394.05	0.006655%
COASTAL PLAINS EDUCATION CENTER INC		83,329.95	0.003057%
COASTAL PLAINS RESA		560,533.50	0.020566%
COBB CO SCHOOLS		151,993,730.41	5.576648%
State's Proport. Share - DOE		35,184.83	0.001291%
COBB COUNTY PUBLIC LIB		1,188,938.47	0.043622%
COFFEE CO SCHOOLS		9,136,713.15	0.335226%
State's Proport. Share - DOE		44,982.12	0.001650%
COLLEGE OF COASTAL GEORGIA		1,823,093.07	0.066889%



SCHEDULE A (continued)

Employers	\$	2020 Actual Employer Contributions	Employer Allocation Percentage
COLQUITT CO SCHOOLS		11,416,620.38	0.418876%
State's Proport. Share - DOE		27,306.56	0.001002%
COLUMBIA CO SCHOOLS		32,420,795.64	1.189519%
State's Proport. Share - DOE		34,620.24	0.001270%
COLUMBUS STATE UNIVERSITY		6,235,173.91	0.228768%
COLUMBUS Tech. INSTITUTE		1,379,199.37	0.050603%
COMMERCE CITY SCHOOLS		1,949,340.66	0.071521%
State's Proport. Share - DOE		23,648.19	0.000868%
CONYERS-ROCKDALE LIB.SYSTEM		109,098.55	0.004003%
COOK CO SCHOOLS		3,664,722.17	0.134459%
State's Proport. Share - DOE		22,105.73	0.000811%
COOPERATIVE EXTENSION SERVICE		1,119,542.35	0.041076%
COWETA CHARTER ACAD.		613,308.77	0.022502%
COWETA CO SCHOOLS		27,749,516.82	1.018129%
State's Proport. Share - DOE		52,024.73	0.001909%
COWETA PUBLIC LIBRARY		206,583.62	0.007580%
CRAWFORD CO SCHOOLS		1,968,707.69	0.072232%
State's Proport. Share - DOE		8,907.12	0.000327%
CRISP CO SCHOOLS		4,884,360.25	0.179207%
State's Proport. Share - DOE		35,173.73	0.001291%
CSRA RESA		234,968.86	0.008621%
DADE CO SCHOOLS		2,519,595.59	0.092444%
State's Proport. Share - DOE		13,211.92	0.000485%
DALTON CITY SCHOOLS		10,101,336.22	0.370618%
State's Proport. Share - DOE		41,438.64	0.001520%
DALTON STATE COLLEGE		2,397,965.27	0.087981%
DAWSON CO SCHOOLS		5,672,613.83	0.208128%
State's Proport. Share - DOE		46,838.04	0.001718%
DECATUR CITY SCHOOLS		8,735,829.69	0.320517%
State's Proport. Share - DOE		10,127.08	0.000372%
DECATUR CO SCHOOLS		5,586,758.18	0.204978%
State's Proport. Share - DOE		23,741.12	0.000871%
DEKALB ACAD. OF TECH. & ENVIRONMENT		897,941.31	0.032945%
DEKALB CO SCHOOLS		144,035,935.34	5.284677%
State's Proport. Share - DOE		196,018.75	0.007192%
DEKALB COUNTY DFACS		15,453.00	0.000567%
DEKALB COUNTY PUBLIC LIBRARY		2,027,362.93	0.074384%
DEKALB PATH ACAD.		529,967.06	0.019444%
DEKALB PREPARATORY ACAD.		663,671.20	0.024350%
DEPARTMENT OF ADMIN SERVICE		63,308.10	0.002323%
DEPARTMENT OF COMMUNITY HEALTH		19,437.60	0.000713%
DEPARTMENT OF COMMUNITY SUPERVISION		18,532.15	0.000680%
DEPARTMENT OF CORRECTIONS		440,278.99	0.016154%
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX		5,076.16	0.000186%
DEPARTMENT OF HUMAN SERVICES		116,494.66	0.004274%



SCHEDULE A (continued)

Employers	2020 Actual Employer Contributions	Employer Allocation Percentage
DEPARTMENT OF NATURAL RESOURCE	\$ 79,874.41	0.002931%
DEPARTMENT OF PUBLIC HEALTH	59,515.35	0.002184%
DEPARTMENT OF PUBLIC SAFETY	53,150.69	0.001950%
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	16,587.64	0.000609%
DESOTA TRAIL REG LIB	51,613.63	0.001894%
DESTINY ACHIEVERS ACAD. OF EXCELLENCE	-	0.000000%
DFACS FIELD FISCAL SERVICES REGION XI	6,278.64	0.000230%
DHS LOWNDES COUNTY DFACS	-	0.000000%
DODGE CO SCHOOLS	3,575,327.51	0.131179%
State's Proport. Share - DOE	26,493.21	0.000972%
DOOLY CO SCHOOLS	1,453,213.47	0.053318%
State's Proport. Share - DOE	9,173.52	0.000337%
DOUGHERTY CO SCHOOLS	17,875,390.90	0.655848%
State's Proport. Share - DOE	61,201.15	0.002245%
DOUGHERTY CO.PUBLIC LIBRARY	272,568.04	0.010001%
DOUGLAS CO SCHOOLS	32,140,706.51	1.179242%
State's Proport. Share - DOE	33,219.82	0.001219%
DOUGLAS COUNTY DFCS	5,610.78	0.000206%
DUBLIN CITY SCHOOLS	2,716,227.20	0.099658%
State's Proport. Share - DOE	-	0.000000%
DUBOIS INTEGRITY ACADEMY	794,632.42	0.029155%
EARLY CO SCHOOLS	2,712,501.56	0.099522%
State's Proport. Share - DOE	21,795.35	0.000800%
EAST CENTRAL HEALTH DISTRICT	7,398.96	0.000271%
EAST GEORGIA STATE COLLEGE	1,508,008.66	0.055329%
ECHOLS CO SCHOOLS	991,190.39	0.036367%
State's Proport. Share - DOE	23,227.95	0.000852%
EFFINGHAM CO SCHOOLS	16,009,330.66	0.587382%
State's Proport. Share - DOE	49,691.50	0.001823%
EFFINGHAM COUNTY TAX COMM. OFFICE	7,401.09	0.000272%
ELBERT CO SCHOOLS	3,903,296.42	0.143212%
ELBERT COUNTY LIBRARY	19,886.55	0.000730%
EMANUEL CO SCHOOLS	5,080,144.65	0.186390%
State's Proport. Share - DOE	4,918.64	0.000180%
ETHOS CLASSICAL CHARTER SCHOOL	189,434.85	0.006950%
EVANS CO SCHOOLS	2,177,946.80	0.079909%
State's Proport. Share - DOE	29,359.18	0.001077%
FANNIN CO SCHOOLS	4,036,914.14	0.148114%
State's Proport. Share - DOE	5,235.57	0.000192%
FAYETTE CO SCHOOLS	29,077,427.41	1.066850%
State's Proport. Share - DOE	67,745.29	0.002486%
FIRST DISTRICT RESA	976,648.60	0.035833%
FLINT RIVER REGIONAL LIBRARY	145,984.06	0.005356%
FLOYD CO SCHOOLS	12,272,226.27	0.450268%
State's Proport. Share - DOE	30,460.84	0.001118%



SCHEDULE A (continued)

Employers	2020 Actual Employer Contributions	Employer Allocation Percentage
FLOYD COUNTY DFCS	\$ 7,917.84	0.000291%
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	586,751.64	0.021528%
FORSYTH CO SCHOOLS	57,923,245.80	2.125203%
State's Proport. Share - DOE	32,395.77	0.001189%
FORSYTH COUNTY PUBLIC LIBRARY	735,859.22	0.026999%
FORT VALLEY STATE UNIVERSITY	4,443,423.32	0.163029%
FRANKLIN CO SCHOOLS	4,598,973.66	0.168736%
State's Proport. Share - DOE	29,512.78	0.001083%
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	572,514.03	0.021006%
FULTON CO SCHOOLS	126,633,341.91	4.646176%
State's Proport. Share - DOE	84,908.70	0.003115%
FULTON LEADERSHIP ACAD.	304,329.71	0.011166%
FULTON SCIENCE ACAD. HIGH SCHOOL	-	0.000000%
FULTON SUNSHINE ACAD. INC.	-	0.000000%
FURLOW CHARTER SCHOOL	442,701.49	0.016243%
GA PUB TELECOMMUNICATIONS COMM	46,148.50	0.001693%
GA SOIL & WATER CONSERVATION COMM.	-	0.000000%
GA SOUTHWESTERN STATE UNIV	1,984,100.49	0.072797%
GA.REG.TRANS.AUTHORITY	-	0.000000%
GAINESVILLE CITY SCHOOLS	9,273,595.23	0.340248%
State's Proport. Share - DOE	57,897.63	0.002124%
GENESIS INNOVATION ACADEMY FOR BOYS	242,778.26	0.008908%
GENESIS INNOVATION ACADEMY FOR GIRLS	390,968.97	0.014345%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	16,720.93	0.000613%
GEORGIA BUILDING AUTHORITY	17,499.20	0.000642%
GEORGIA BUREAU OF INVESTIGATION	29,482.00	0.001082%
GEORGIA COLLEGE & STATE UNIV	7,849,375.68	0.287993%
GEORGIA CONNECTIONS ACAD.	1,738,896.94	0.063800%
GEORGIA CYBER ACADEMY	6,861,062.17	0.251732%
GEORGIA DEPARTMENT OF AGRICULTURE	32,834.40	0.001205%
GEORGIA DEPARTMENT OF AUDITS	-	0.000000%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	-	0.000000%
GEORGIA DEPARTMENT OF DEFENSE	19,930.91	0.000731%
GEORGIA DEPARTMENT OF DRIVER SERVICES	23,566.92	0.000865%
GEORGIA DEPT OF EARLY CARE & LEARNING	126,433.20	0.004639%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	40,135.97	0.001473%
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	640,152.08	0.023487%
GEORGIA DEPARTMENT OF REVENUE	17,128.60	0.000628%
GEORGIA DEPARTMENT OF TRANSPORTATION	19,499.94	0.000715%
GEORGIA DEPT OF EDUCATION	5,737,751.04	0.210518%
GEORGIA DEPT OF LABOR	6,411.88	0.000235%
GEORGIA ENVIRONMENTAL FINANCE AUTH.	-	0.000000%
GEORGIA GENERAL ASSEMBLY	40,610.40	0.001490%
GEORGIA GWINNETT COLLEGE	6,972,551.83	0.255823%
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC	185,072.55	0.006790%



SCHEDULE A (continued)

Employers	2020 Actual Employer Contributions	Employer Allocation Percentage
GEORGIA HIGHLANDS COLLEGE	\$ 2,843,223.42	0.104318%
GEORGIA INST OF TECHNOLOGY	68,640,040.06	2.518402%
State's Proport. Share - DOE	-	0.000000%
GEORGIA MAGNET CHARTER SCHOOL	1,076,581.60	0.039500%
GEORGIA MILITARY COLLEGE	5,102,177.39	0.187199%
GEORGIA NORTHWESTERN Tech. COLLEGE	1,708,631.76	0.062690%
GEORGIA PIEDMONT Tech. COLLEGE	1,480,769.42	0.054329%
GEORGIA PUBLIC DEFENDER STD COUNCIL	19,299.02	0.000708%
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	515,800.26	0.018925%
GEORGIA SOUTHERN UNIVERSITY	20,118,801.28	0.738159%
GEORGIA STATE UNIVERSITY	45,242,768.98	1.659957%
GEORGIA STUDENT FINANCE COMM	141,349.64	0.005186%
GEORGIA TECHNOLOGY AUTHORITY	-	0.000000%
GEORGIA WORLD CONGRESS CENTER AUTHORITY	-	0.000000%
GILMER CO SCHOOLS	5,056,802.66	0.185534%
State's Proport. Share - DOE	38,980.94	0.001430%
GLASCOCK CO SCHOOLS	738,168.50	0.027083%
GLYNN CO SCHOOLS	16,916,591.62	0.620670%
State's Proport. Share - DOE	72,095.40	0.002645%
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	10,086.00	0.000370%
GORDON CO SCHOOLS	7,994,212.57	0.293308%
State's Proport. Share - DOE	43,940.72	0.001612%
GORDON COLLEGE	2,294,290.06	0.084177%
GOVERNORS OFFICE OF PLANNING & BUDGET	183,932.39	0.006748%
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	-	0.000000%
GRADY CO SCHOOLS	5,382,624.85	0.197488%
GREENE CO SCHOOLS	4,166,368.85	0.152864%
State's Proport. Share - DOE	1,197.24	0.000044%
GRIFFIN RESA	498,656.70	0.018296%
GRIFFIN SPALDING CO SCHOOLS	12,932,868.50	0.474507%
State's Proport. Share - DOE	-	0.000000%
GWINNETT CO SCHOOLS	219,508,176.26	8.053753%
State's Proport. Share - DOE	371,320.10	0.013625%
GWINNETT COUNTY PUBLIC LIB	2,060,637.70	0.075605%
GWINNETT Tech. COLLEGE	1,999,423.05	0.073359%
HABERSHAM CO SCHOOLS	8,883,619.96	0.325940%
State's Proport. Share - DOE	32,090.07	0.001177%
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	0.000000%
HALL CO DFACS	-	0.000000%
HALL CO SCHOOLS	32,104,778.35	1.177924%
State's Proport. Share - DOE	66,952.51	0.002456%
HALL COUNTY LIBRARY	290,848.40	0.010671%
HANCOCK CO SCHOOLS	1,353,580.93	0.049663%
HARALSON CO SCHOOLS	4,617,649.60	0.169422%
State's Proport. Share - DOE	26,100.98	0.000958%



SCHEDULE A (continued)

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
HARRIS CO SCHOOLS	\$	6,496,322.94	0.238350%
State's Proport. Share - DOE		18,444.22	0.000677%
HART CO SCHOOLS		4,055,941.78	0.148812%
State's Proport. Share - DOE		31,634.10	0.001161%
HART COUNTY BOARD OF HEALTH		5,278.00	0.000194%
HART COUNTY LIBRARY		20,515.46	0.000753%
HEARD CO SCHOOLS		2,672,837.44	0.098066%
State's Proport. Share - DOE		24,249.12	0.000890%
HEART OF GEORGIA RESA		556,827.25	0.020430%
HENRY CO SCHOOLS		50,147,337.42	1.839905%
State's Proport. Share - DOE		105,580.70	0.003874%
HENRY COUNTY LIBRARY		380,500.79	0.013961%
HERITAGE PREPARATORY ACAD.		-	0.000000%
HOUSTON CO SCHOOLS		37,725,153.92	1.384135%
State's Proport. Share - DOE		115,078.71	0.004222%
HOUSTON COUNTY PUBLIC LIBRARY		111,695.21	0.004098%
INT'L ACAD. OF SMYRNA CHARTER SCHOOL		395,698.51	0.014518%
INTERNATIONAL CHARTER ACADEMY OF GEORGIA		220,954.76	0.008107%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA		739,183.49	0.027121%
INTERNATIONAL COMMUNITY SCHOOL		523,814.78	0.019219%
INTOWN ACAD. CHARTER SCHOOL		-	0.000000%
IRWIN CO SCHOOLS		2,389,004.87	0.087653%
State's Proport. Share - DOE		34,047.96	0.001249%
IVY PREP ACAD. FOR GIRLS		507,791.17	0.018631%
IVY PREP YOUNG MENS ACAD.		-	0.000000%
IVY PREPARATORY ACAD.		-	0.000000%
JACKSON BUTTS COUNTY LIBRARY		-	0.000000%
JACKSON CO SCHOOLS		10,562,385.13	0.387534%
State's Proport. Share - DOE		-	0.000000%
JASPER CO SCHOOLS		2,708,213.55	0.099364%
State's Proport. Share - DOE		46,354.08	0.001701%
JEFF DAVIS CO SCHOOLS		3,411,796.71	0.125179%
State's Proport. Share - DOE		11,647.74	0.000427%
JEFFERSON CITY SCHOOLS		4,359,795.27	0.159961%
State's Proport. Share - DOE		40,160.95	0.001474%
JEFFERSON CO SCHOOLS		3,096,578.50	0.113613%
JEFFERSON COUNTY REG.LIB.		34,122.90	0.001252%
JEKYLL ISLAND STATE PARK AUTHORITY		2,094.48	0.000077%
JENKINS CO SCHOOLS		1,621,078.42	0.059477%
State's Proport. Share - DOE		22,003.76	0.000807%
JOHNSON CO SCHOOLS		1,348,122.93	0.049463%
State's Proport. Share - DOE		23,091.24	0.000847%
JONES CO SCHOOLS		6,097,195.71	0.223706%
State's Proport. Share - DOE		23,540.66	0.000864%
KENNESAW CHARTER SCIENCE & MATH ACAD.		288,655.91	0.010591%



SCHEDULE A (continued)

Employers	2020 Actual Employer Contributions	Employer Allocation Percentage
KENNESAW STATE UNIVERSITY	\$ 26,437,854.45	0.970005%
KINCHAFOONEE REG LIB	70,026.08	0.002569%
KIPP METRO ATLANTA COLLABORATIVE	6,915,027.78	0.253712%
LAKE BLACKSHEAR REG LIB	95,320.61	0.003497%
LAMAR CO SCHOOLS	2,971,454.61	0.109023%
State's Proport. Share - DOE	-	0.000000%
LANIER CO SCHOOLS	2,062,089.22	0.075658%
State's Proport. Share - DOE	26,894.05	0.000987%
LANIER Tech. COLLEGE	1,678,177.77	0.061572%
LATIN ACAD. CHARTER SCHOOL	-	0.000000%
LATIN COLLEGE PREP	459,124.71	0.016845%
LATIN GRAMMAR SCHOOL	436,331.74	0.016009%
LAURENS CO SCHOOLS	7,767,168.76	0.284977%
State's Proport. Share - DOE	31,511.78	0.001156%
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	510,575.00	0.018733%
LEE CO SCHOOLS	6,761,837.58	0.248092%
State's Proport. Share - DOE	37,036.19	0.001359%
LEE COUNTY LIBRARY	74,434.79	0.002731%
LIBERTY CO SCHOOLS	12,388,350.00	0.454528%
State's Proport. Share - DOE	29,169.16	0.001070%
LIBERTY TECH CHARTER SCHOOL	481,732.54	0.017675%
LINCOLN CO SCHOOLS	1,457,327.65	0.053469%
State's Proport. Share - DOE	27,898.68	0.001024%
LINCOLN COUNTY LIBRARY	7,585.50	0.000278%
LIVE OAK PUBLIC LIBRARIES	836,855.83	0.030704%
LONG CO SCHOOLS	3,767,893.67	0.138244%
State's Proport. Share - DOE	30,182.94	0.001107%
LOWNDES CO SCHOOLS	11,747,268.05	0.431007%
State's Proport. Share - DOE	36,335.38	0.001333%
LUMPKIN CO SCHOOLS	4,900,783.44	0.179810%
State's Proport. Share - DOE	-	0.000000%
MACON CHARTER ACADEMY INC	-	0.000000%
MACON CO SCHOOLS	1,539,678.32	0.056491%
State's Proport. Share - DOE	9,140.04	0.000335%
MADISON CO SCHOOLS	6,505,842.84	0.238699%
State's Proport. Share - DOE	27,259.72	0.001000%
MARIETTA CHARTER SCHOOL	-	0.000000%
MARIETTA CITY SCHOOLS	14,438,895.75	0.529763%
State's Proport. Share - DOE	84,332.17	0.003094%
MARION CO SCHOOLS	1,574,379.16	0.057764%
TWIN LAKES LIBRARY SYSTEM	55,118.54	0.002022%
MCDUFFIE CO SCHOOLS	4,352,029.79	0.159676%
State's Proport. Share - DOE	6,691.32	0.000246%
MCINTOSH CO SCHOOLS	1,705,165.16	0.062562%
State's Proport. Share - DOE	29,266.86	0.001074%



SCHEDULE A (continued)

Employers	2020 Actual Employer Contributions	Employer Allocation Percentage
MERIWETHER CO SCHOOLS	\$ 3,007,661.77	0.110351%
State's Proport. Share - DOE	35,166.72	0.001290%
METRO RESA	1,362,447.76	0.049988%
MIDDLE GEORGIA REG LIBRARY	329,960.92	0.012106%
MIDDLE GEORGIA RESA	297,395.46	0.010911%
MIDDLE GEORGIA STATE COLLEGE	5,664,766.52	0.207840%
MILLER CO SCHOOLS	1,084,669.09	0.039796%
MITCHELL CO SCHOOLS	2,240,316.15	0.082197%
State's Proport. Share - DOE	43,354.59	0.001591%
MONROE CO SCHOOLS	5,244,079.74	0.192405%
State's Proport. Share - DOE	16,708.47	0.000613%
MONTGOMERY CO SCHOOLS	1,099,191.63	0.040329%
MORGAN CO SCHOOLS	4,334,782.16	0.159043%
State's Proport. Share - DOE	40,521.77	0.001487%
MOULTRIE-COLQUITT CNTY LIB	64,344.77	0.002361%
MOUNTAIN EDUCATION CENTER INC.	674,885.40	0.024762%
MOUNTAIN REG LIBRARY	105,214.25	0.003860%
MURRAY CO SCHOOLS	7,669,598.39	0.281397%
State's Proport. Share - DOE	19,708.78	0.000723%
MUSCOGEE CO SCHOOL DISTRICT	38,196,497.41	1.401429%
State's Proport. Share - DOE	73,347.74	0.002691%
N E GA REG LIBRARY	168,974.05	0.006200%
NEW LIFE ACAD. OF EXCELLENCE INC.	427,303.60	0.015678%
NEWTON CO SCHOOLS	23,878,976.69	0.876119%
State's Proport. Share - DOE	29,302.32	0.001075%
NEWTON COUNTY DFCS	-	0.000000%
NEWTON COUNTY LIBRARY	115,536.89	0.004239%
NORTH GA Tech. INSTITUTE	1,089,933.64	0.039990%
NORTH GEORGIA RESA	491,053.41	0.018017%
NORTH METRO ACADEMY OF PERFORMING ARTS	287,228.30	0.010538%
NORTHEAST GEORGIA RESA	1,036,897.22	0.038044%
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	794,195.76	0.029139%
NORTHWEST GA REGIONAL LIBRARY	163,895.76	0.006013%
NORTHWEST GEORGIA PUBLIC HEALTH	-	0.000000%
NORTHWEST GEORGIA RESA	1,022,266.75	0.037507%
OCMULGEE REGIONAL LIBRARY	79,370.13	0.002912%
OCONEE CO SCHOOLS	10,350,080.89	0.379744%
State's Proport. Share - DOE	61,294.78	0.002249%
OCONEE FALL LINE Tech. COLLEGE	1,166,371.44	0.042794%
OCONEE REG LIBRARY	131,829.60	0.004837%
OCONEE RESA	316,071.26	0.011597%
ODYSSEY CHARTER SCHOOL	404,261.53	0.014832%
OGEECHEE TECH	1,500,876.33	0.055067%
OGLETHORPE CO SCHOOLS	2,838,425.98	0.104142%
State's Proport. Share - DOE	17,391.88	0.000638%



SCHEDULE A (continued)

Employers	2020 Actual Employer Contributions	Employer Allocation Percentage
OHOOPPEE REG LIB	\$ 84,756.82	0.003110%
OKEFENOKEE REG LIB	120,358.28	0.004416%
OKEFENOKEE RESA	379,516.04	0.013924%
PATAULA CHARTER ACAD.	664,361.11	0.024375%
PAULDING CO SCHOOLS	36,521,779.93	1.339984%
State's Proport. Share - DOE	81,182.88	0.002979%
PEACH CO SCHOOLS	4,279,813.66	0.157026%
State's Proport. Share - DOE	14,047.81	0.000515%
PEACH PUBLIC LIBRARY	49,740.85	0.001825%
PELHAM CITY SCHOOLS	1,802,597.93	0.066137%
State's Proport. Share - DOE	11,161.92	0.000410%
PICKENS CO SCHOOLS	5,667,183.81	0.207929%
State's Proport. Share - DOE	28,273.13	0.001037%
PIEDMONT REG LIBRARY	115,691.95	0.004245%
PIERCE CO SCHOOLS	4,323,659.04	0.158635%
State's Proport. Share - DOE	33,267.60	0.001221%
PIKE CO SCHOOLS	3,495,662.34	0.128256%
State's Proport. Share - DOE	53,517.58	0.001964%
PINE MOUNTAIN REGIONAL LIBRARY	94,448.94	0.003465%
PIONEER RESA	1,188,926.56	0.043622%
POLK SCHOOL DISTRICT	8,930,005.25	0.327642%
State's Proport. Share - DOE	32,288.91	0.001185%
PROSECUTING ATTORNEYS COUNCIL OF GA	34,095.60	0.001251%
PULASKI CO SCHOOLS	1,633,164.94	0.059921%
State's Proport. Share - DOE	11,214.03	0.000411%
PURPOSE BUILT SCHOOLS ATLANTA INC	3,849,703.03	0.141246%
PUTNAM CO SCHOOLS	4,032,664.04	0.147958%
State's Proport. Share - DOE	-	0.000000%
QUITMAN CO SCHOOLS	466,588.73	0.017119%
State's Proport. Share - DOE	19,869.54	0.000729%
RABUN CO SCHOOLS	3,314,036.97	0.121592%
State's Proport. Share - DOE	28,607.23	0.001050%
RANDOLPH CO SCHOOLS	1,186,802.85	0.043544%
State's Proport. Share - DOE	11,539.21	0.000423%
REGION IV DFCS	-	0.000000%
RESURGENCE HALL INC	234,744.10	0.008613%
RICHMOND CO SCHOOLS	35,038,817.70	1.285574%
State's Proport. Share - DOE	72,781.45	0.002670%
RICHMOND COUNTY DFCS	5,707.80	0.000209%
ROCKDALE CO SCHOOLS	22,216,621.68	0.815128%
State's Proport. Share - DOE	69,073.28	0.002534%
RODDENBERY MEMORIAL LIBRARY	52,585.36	0.001929%
ROME CITY SCHOOLS	7,953,313.16	0.291807%
State's Proport. Share - DOE	25,492.03	0.000935%
SARA HIGHTOWER REGIONAL LIB	176,736.59	0.006484%



SCHEDULE A (continued)

Employers	2020 Actual Employer Contributions	Employer Allocation Percentage
SATILLA REG LIBRARY	\$ 27,866.83	0.001022%
SAVANNAH CLASSICAL ACADEMY	482,281.88	0.017695%
SAVANNAH STATE UNIVERSITY	4,062,728.48	0.149061%
SAVANNAH TECH COLLEGE	1,374,914.00	0.050446%
SCHLEY CO SCHOOLS	1,565,760.67	0.057448%
SCHOLARS ACAD. INC	-	0.000000%
SCHOOL FOR ARTS INFUSED LEARNING	490,273.58	0.017988%
SCINTILLA CHARTER ACADEMY	562,836.18	0.020650%
SCREVEN CO SCHOOLS	2,874,997.41	0.105484%
SCREVEN-JENKINS REG LIBRARY	54,449.69	0.001998%
SE HEALTH UNIT	24,903.54	0.000914%
SECRETARY OF STATE	34,717.25	0.001274%
SEMINOLE CO SCHOOLS	1,684,569.08	0.061807%
State's Proport. Share - DOE	23,997.08	0.000880%
SEQUOYAH REG LIB	405,768.17	0.014888%
SEVEN PILLARS CAREER ACADEMY	126,706.82	0.004649%
SLAM ACADEMY OF ATLANTA	105,863.21	0.003884%
SOCIAL CIRCLE CITY SCHOOLS	2,326,600.14	0.085363%
State's Proport. Share - DOE	23,343.14	0.000856%
SOUTH GA REG LIBRARY	127,596.13	0.004682%
SOUTH GA Tech. INSTITUTE	710,198.69	0.026057%
SOUTH GEORGIA STATE COLLEGE	1,600,819.55	0.058734%
SOUTHEASTERN Tech. COLLEGE	1,148,462.98	0.042137%
SOUTHERN CRESCENT Tech. COLLEGE	1,774,431.13	0.065104%
SOUTHERN REGIONAL TECHNICAL COLLEGE	1,972,471.47	0.072370%
SOUTHWEST GA REG LIB	115,977.53	0.004255%
SOUTHWEST GEORGIA RESA	225,666.43	0.008280%
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	402,191.99	0.014756%
SPRING CREEK CHARTER ACADEMY	215,070.05	0.007891%
STATE ACCOUNTING OFFICE	10,491.02	0.000385%
STATE BOARD OF PARDONS AND PAROLES	-	0.000000%
STATE OF GEORGIA DEPT OF LAW	14,583.00	0.000535%
STATE ROAD TOLL & AUTHORITY	-	0.000000%
STATESBORO REGIONAL LIBRARY	208,966.31	0.007667%
STEPHENS CO SCHOOLS	4,391,869.02	0.161138%
State's Proport. Share - DOE	31,991.06	0.001174%
STEWART CO SCHOOLS	837,510.08	0.030728%
SUMTER CO SCHOOLS	4,391,444.98	0.161122%
State's Proport. Share - DOE	19,625.50	0.000720%
TALBOT CO SCHOOLS	766,160.57	0.028110%
TALIAFERRO CO SCHOOLS	532,701.93	0.019545%
State's Proport. Share - DOE	8,028.02	0.000295%
TAPESTRY PUBLIC CHARTER SCHOOL	667,168.34	0.024478%
TATTNALL CO SCHOOLS	4,341,845.91	0.159302%
State's Proport. Share - DOE	26,699.88	0.000980%



SCHEDULE A (continued)

Employers	\$	2020 Actual Employer Contributions	Employer Allocation Percentage
TAYLOR CO SCHOOLS		1,717,718.27	0.063023%
Tech. COLLEGE SYSTEM OF GEORGIA		1,831,255.93	0.067189%
TELFAIR CO SCHOOLS		2,057,075.80	0.075474%
State's Proport. Share - DOE		16,705.43	0.000613%
TERRELL CO SCHOOLS		1,543,766.16	0.056641%
State's Proport. Share - DOE		-	0.000000%
THE GLOBE ACAD.		1,244,189.16	0.045649%
THE KINDEZI SCHOOL		2,970,013.24	0.108970%
THE MAIN STREET ACAD.		918,104.87	0.033685%
THE MUSEUM SCHOOL OF AVONDALE EST.		978,463.47	0.035900%
THE UNIVERSITY OF GEORGIA		98,153,105.68	3.601236%
THOMAS CO SCHOOLS		7,231,819.87	0.265335%
State's Proport. Share - DOE		29,675.41	0.001089%
THOMAS COUNTY PUBLIC LIBRARY		74,994.26	0.002752%
THOMASTON-UPSON COUNTY SCHOOLS		4,822,552.55	0.176939%
State's Proport. Share - DOE		833.39	0.000031%
THOMASVILLE CITY SCHOOLS		3,722,460.51	0.136577%
State's Proport. Share - DOE		78,289.52	0.002872%
THREE RIVERS REGIONAL LIBRARY		170,868.34	0.006269%
TIFT CO BOARD OF HEALTH DBA DIVERS ENTERPRISES		13,724.28	0.000504%
TIFT CO SCHOOLS		9,577,570.72	0.351401%
State's Proport. Share - DOE		42,308.58	0.001552%
TOOMBS CO SCHOOLS		3,388,296.63	0.124317%
State's Proport. Share - DOE		37,697.63	0.001383%
TOWNS CO SCHOOLS		1,624,090.12	0.059588%
State's Proport. Share - DOE		29,816.31	0.001094%
TREUTLEN CO SCHOOLS		1,377,382.41	0.050536%
TRION CITY SCHOOLS		1,595,832.76	0.058551%
State's Proport. Share - DOE		747.34	0.000027%
TROUP CO SCHOOLS		14,218,180.54	0.521665%
State's Proport. Share - DOE		55,679.79	0.002043%
TROUP HARRIS COWETA REG LIB		132,063.44	0.004845%
TURNER CO SCHOOLS		1,694,841.81	0.062184%
State's Proport. Share - DOE		10,010.49	0.000367%
TWIGGS CO SCHOOLS		1,038,928.63	0.038118%
State's Proport. Share - DOE		29,201.15	0.001071%
TWIGGS COUNTY BOARD OF HEALTH		-	0.000000%
UNION CO SCHOOLS		4,036,628.03	0.148104%
State's Proport. Share - DOE		31,918.66	0.001171%
UNIVERSITY OF NORTH GEORGIA		15,367,019.56	0.563816%
UNIVERSITY OF WEST GEORGIA		11,917,025.20	0.437236%
UTOPIAN ACADEMY FOR THE ARTS		269,884.42	0.009902%
VALDOSTA CITY SCHOOLS		9,441,852.31	0.346421%
State's Proport. Share - DOE		31,853.19	0.001169%
VALDOSTA STATE UNIVERSITY		7,839,515.68	0.287632%



SCHEDULE A (continued)

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
VIDALIA CITY SCHOOLS	\$	2,831,565.38	0.103890%
State's Proport. Share - DOE		4,566.42	0.000168%
WALKER CO SCHOOLS		11,461,853.76	0.420535%
State's Proport. Share - DOE		29,796.40	0.001093%
WALTON CO SCHOOLS		16,963,672.52	0.622397%
State's Proport. Share - DOE		44,824.82	0.001645%
WARE CO SCHOOLS		8,036,448.44	0.294857%
State's Proport. Share - DOE		45,025.92	0.001652%
WARREN CO SCHOOLS		871,025.71	0.031958%
State's Proport. Share - DOE		-	0.000000%
WARREN COUNTY PUBLIC LIBRARY		10,648.00	0.000391%
WASHINGTON CO SCHOOLS		3,716,517.04	0.136359%
State's Proport. Share - DOE		24,182.00	0.000887%
WAYNE CO SCHOOLS		5,887,450.13	0.216010%
State's Proport. Share - DOE		44,401.43	0.001629%
WEBSTER CO SCHOOLS		504,427.26	0.018507%
WESLEY INTERNATIONAL ACAD.		1,255,563.93	0.046067%
WEST GA REG LIBRARY		198,760.76	0.007293%
WEST GEORGIA RESA		1,064,255.20	0.039048%
WEST GEORGIA Tech. COLLEGE		1,971,265.52	0.072326%
WESTSIDE ATLANTA CHARTER SCHOOL		572,953.04	0.021022%
WHEELER CO SCHOOLS		1,265,681.56	0.046438%
WHITE CO SCHOOLS		4,896,143.63	0.179639%
State's Proport. Share - DOE		9,107.42	0.000334%
WHITFIELD CO SCHOOLS		16,081,877.55	0.590044%
State's Proport. Share - DOE		53,519.84	0.001964%
WHITFIELD COUNTY BOARD OF HEALTH		-	0.000000%
WHITFIELD COUNTY DFCS		8,393.76	0.000308%
WILCOX CO SCHOOLS		1,459,476.21	0.053548%
State's Proport. Share - DOE		10,772.40	0.000395%
WILKES CO SCHOOLS		1,830,836.90	0.067173%
State's Proport. Share - DOE		27,849.09	0.001022%
WILKINSON CO SCHOOLS		1,561,564.64	0.057294%
WIREGRASS GEORGIA Tech. COLLEGE		1,802,050.35	0.066117%
WORTH CO SCHOOLS		3,456,863.07	0.126832%
State's Proport. Share - DOE		83,087.71	0.003048%
WORTH COUNTY LIBRARY SYSTEM		<u>32,952.08</u>	<u>0.001209%</u>
Total all Entities	\$	<u>2,725,539,252.74</u>	<u>100.000000%</u>
STATE DEPARTMENT OF EDUCATION	\$	<u>5,728,667.75</u>	<u>0.210185%</u>



SCHEDULE B

**Teachers Retirement System of Georgia
Schedules of Pension Amounts by Employer
As of the Measurement Date June 30, 2020**

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 AGRIC. COLLEGE	\$ 29,045,684	\$ 1,264,949	\$ 699,570	\$ 2,991,739	\$ -	\$ 4,956,258	\$ -	\$ -	\$ 1,605,806	\$ 1,605,806	\$ 4,880,513	\$ (958,084)	\$ 3,922,429
ACADEMY FOR CLASSICAL EDUCATION INC	12,510,198	544,823	301,310	1,288,565	-	4,330,344	-	-	-	-	2,102,069	1,310,774	3,412,843
ALBANY STATE UNIVERSITY	48,872,958	2,128,433	1,177,113	5,033,971	-	8,339,517	-	-	5,697,723	5,697,723	8,212,059	(3,495,279)	4,716,780
ALBANY Tech. INSTITUTE	10,020,707	436,405	241,350	1,032,144	61,810	1,771,709	-	-	1,020,233	1,020,233	1,683,763	(388,862)	1,294,901
AMANA ACAD.	7,538,967	328,324	181,577	776,522	253,113	1,539,536	-	-	68,086	68,086	1,266,775	97,017	1,363,792
State's Proport. Share - DOE	(7,267)	(316)	(175)	(749)	3,380	2,140	-	-	9,149	9,149	(1,230)	(1,347)	(2,577)
APPLING COUNTY SCHOOLS	39,541,422	1,722,041	952,362	4,072,812	-	6,747,215	-	-	1,243,293	1,243,293	6,644,089	(666,564)	5,977,525
State's Proport. Share - DOE	445,962	19,422	10,741	45,935	2,721	78,819	-	-	67,470	67,470	74,926	(56,018)	18,908
ATHENS REGIONAL LIBRARY	3,278,949	142,799	78,974	337,736	2,763	562,272	-	-	196,354	196,354	550,948	(50,119)	500,829
ATHENS Tech. COLLEGE	17,520,188	763,010	421,977	1,804,600	-	2,989,587	-	-	1,075,670	1,075,670	2,943,894	(901,075)	2,042,819
ATKINSON COUNTY SCHOOLS	17,814,024	775,806	429,054	1,834,865	24,940	3,064,665	-	-	355,894	355,894	2,993,259	(251,807)	2,741,452
State's Proport. Share - DOE	155,275	6,762	3,740	15,994	26,771	53,267	-	-	765	765	26,097	7,234	33,331
ATLANTA HEIGHTS CHARTER SCHOOL	5,320,056	231,690	128,134	547,972	-	1,017,568	-	-	117,042	117,042	893,916	58,546	952,462
ATLANTA METROPOLITAN STATE COLLEGE	11,697,728	509,440	281,742	1,204,879	80,027	2,076,088	-	-	4,175,050	4,175,050	1,965,539	(1,309,563)	655,976
ATLANTA NEIGHBORHOOD CHARTER SCHOOL	11,661,150	507,847	280,861	1,201,112	238,015	2,227,835	-	-	46,336	46,336	1,959,416	130,866	2,090,282
ATLANTA PREPARATORY ACAD.	-	-	-	-	-	-	-	-	-	-	-	(5,897)	(5,897)
ATLANTA PUBLIC SCHOOLS	629,925,442	27,433,449	15,171,859	64,883,045	-	107,488,353	-	-	31,226,469	31,226,469	105,845,456	(15,260,062)	90,585,394
State's Proport. Share - DOE	1,260,855	54,911	30,368	129,869	20,289	235,437	-	-	872,223	872,223	211,865	(422,940)	(211,075)
ATLANTA Tech. COLLEGE	8,737,566	380,524	210,446	899,979	-	1,490,949	-	-	1,626,456	1,626,456	1,468,167	(785,353)	682,814
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	2,745,538	119,569	66,127	282,794	109,127	577,617	-	-	65,735	65,735	461,321	(47,153)	414,168
AUGUSTA Tech. INSTITUTE	12,060,118	525,222	290,470	1,242,206	-	2,057,898	-	-	807,317	807,317	2,026,455	(539,897)	1,486,558
AUGUSTA UNIVERSITY	417,285,987	18,172,935	10,050,402	42,980,937	4,681,235	75,885,509	-	-	618,769	618,769	70,115,974	244,369	70,360,343
AZALEA REGIONAL LIBRARY SYSTEM	1,800,564	78,415	43,367	185,460	5,958	313,200	-	-	128,069	128,069	302,540	(10,627)	291,913
BACON COUNTY SCHOOLS	23,616,136	1,028,490	568,799	2,432,489	278,527	4,308,305	-	-	202,473	202,473	3,968,177	(77,840)	3,890,337
State's Proport. Share - DOE	54,262	2,363	1,307	5,589	682	9,941	-	-	1,197	1,197	9,119	13	9,132
BACONTON COMM CS	7,769,336	338,357	187,126	800,251	890,786	2,216,520	-	-	64,050	64,050	1,305,477	253,655	1,559,132
BAKER COUNTY SCHOOLS	4,793,670	208,766	115,456	493,754	-	1,221,734	-	-	105,753	105,753	805,469	98,180	903,649
State's Proport. Share - DOE	-	-	-	-	14,445	14,445	-	-	35,884	35,884	-	(4,582)	(4,582)
BALDWIN COUNTY BOARD OF HEALTH	-	-	-	-	3,270	3,270	-	-	122,166	122,166	-	(36,675)	(36,675)
BALDWIN COUNTY SCHOOLS	52,641,230	2,292,542	1,267,873	5,422,107	612,550	9,595,072	-	-	1,740,327	1,740,327	8,845,225	(1,168,269)	7,676,956
State's Proport. Share - DOE	289,476	12,607	6,972	29,816	20,033	69,428	-	-	84,014	84,014	48,628	(11,446)	37,182
BANKS COUNTY SCHOOLS	31,540,021	1,373,578	759,647	3,248,658	189,223	5,571,106	-	-	95,598	95,598	5,299,627	(89,683)	5,209,944
State's Proport. Share - DOE	187,251	8,155	4,510	19,287	2,852	34,804	-	-	6,917	6,917	31,474	(3,991)	27,483
BARNESVILLE - LAMAR CO LIBRARY	213,170	9,284	5,134	21,957	360	36,735	-	-	11,182	11,182	35,806	(3,721)	32,085
BARROW COUNTY SCHOOLS	146,470,865	6,378,852	3,527,775	15,086,668	1,409,885	26,403,180	-	-	939,886	939,886	24,611,288	155,719	24,767,007
State's Proport. Share - DOE	432,881	18,852	10,426	44,587	23,734	97,599	-	-	119,334	119,334	72,734	(25,821)	46,913
BARTOW COUNTY LIBRARY	1,501,883	65,407	36,173	154,696	-	256,276	-	-	124,014	124,014	252,372	(48,988)	203,404
BARTOW COUNTY SCHOOLS	145,850,733	6,351,845	3,512,839	15,022,793	4,430,689	29,318,166	-	-	3,006,662	3,006,662	24,507,095	(1,913,141)	22,593,954
State's Proport. Share - DOE	681,419	29,676	16,412	70,187	5,164	121,439	-	-	68,196	68,196	114,498	(42,058)	72,440
BARTRAM TRAIL REGIONAL LIBRARY	562,237	24,486	13,542	57,911	8,245	104,184	-	-	40,228	40,228	94,461	(6,213)	86,248



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	Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
BEN HILL CO SCHOOLS	32,192,613	1,401,998	775,364	3,315,876	388,705	5,881,943	-	-	984,599	984,599	5,409,288	(517,351)	4,891,937
State's Proport. Share - DOE	120,635	5,254	2,906	12,426	-	20,586	-	-	53,544	53,544	20,282	(26,055)	(5,773)
BERRIEN CO SCHOOLS	30,880,403	1,344,851	743,760	3,180,717	52,388	5,321,716	-	-	597,849	597,849	5,188,788	(387,648)	4,801,140
State's Proport. Share - DOE	128,387	5,591	3,092	13,224	10,480	32,387	-	-	19,117	19,117	21,565	(13,251)	8,314
BIBB CO SCHOOLS	247,675,713	10,786,354	5,965,311	25,510,883	1,122,768	43,385,316	-	-	4,193,219	4,193,219	41,616,587	(4,046,515)	37,570,072
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	52,468	52,468	-	(43,464)	(43,464)
BLECKLEY CO SCHOOLS	26,023,266	1,133,321	626,775	2,680,426	263,910	4,704,432	-	-	926,663	926,663	4,372,648	(222,794)	4,149,854
State's Proport. Share - DOE	236,425	10,296	5,694	24,352	-	40,342	-	-	98,592	98,592	39,722	(58,970)	(19,248)
BOARD OF REGENTS	62,181,334	2,708,016	1,497,648	6,404,749	779,926	11,390,339	-	-	1,905,160	1,905,160	10,448,246	379,871	10,828,117
BRANTLEY CO SCHOOLS	37,478,271	1,632,190	902,670	3,860,305	281,864	6,677,029	-	-	700,904	700,904	6,297,426	(499,231)	5,798,195
State's Proport. Share - DOE	152,368	6,636	3,670	15,694	58,104	84,104	-	-	374	374	25,594	15,082	40,676
BREMEN CITY SCHOOLS	24,566,682	1,069,887	591,693	2,530,397	404,329	4,596,306	-	-	70,976	70,976	4,127,894	(73,180)	4,054,714
State's Proport. Share - DOE	125,480	5,465	3,022	12,925	21,988	43,400	-	-	1,267	1,267	21,084	17,614	38,698
BRIGHTEN ACAD.	6,147,545	267,727	148,065	633,204	530,840	1,579,836	-	-	-	-	1,032,956	265,155	1,298,111
BROOKHAVEN INNOVATION ACADEMY	4,327,360	188,458	104,225	445,723	1,081,010	1,819,416	-	-	30,727	30,727	727,126	620,907	1,348,033
BROOKS CO SCHOOLS	25,093,310	1,092,821	604,377	2,584,640	871,566	5,153,404	-	-	33,996	33,996	4,216,379	55,948	4,272,327
State's Proport. Share - DOE	192,096	8,366	4,627	19,786	7,707	40,486	-	-	64,673	64,673	32,280	(35,681)	(3,401)
BROOKS COUNTY LIBRARY	191,127	8,324	4,603	19,686	-	32,613	-	-	10,977	10,977	32,113	(17,107)	15,006
BRYAN CO SCHOOLS	97,213,474	4,233,677	2,341,403	10,013,100	5,969,274	22,557,454	-	-	-	-	16,334,640	2,748,254	19,082,894
BUFORD CITY SCHOOLS	59,725,271	2,601,054	1,438,493	6,151,772	2,620,712	12,812,031	-	-	-	-	10,035,538	1,205,632	11,241,170
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	180	180	-	(711)	(711)
BULLOCH CO SCHOOLS	114,145,505	4,971,072	2,749,213	11,757,118	2,704,076	22,181,479	-	-	796,757	796,757	19,179,707	899,813	20,079,520
State's Proport. Share - DOE	446,689	19,453	10,759	46,009	-	76,221	-	-	231,140	231,140	75,054	(130,041)	(54,987)
BURKE CO SCHOOLS	58,811,787	2,561,272	1,416,492	6,057,682	278,169	10,313,615	-	-	699,442	699,442	9,882,052	(643,826)	9,238,226
BUTTS CO SCHOOLS	36,031,619	1,569,188	867,828	3,711,298	184,921	6,333,235	-	-	363,964	363,964	6,054,345	(221,863)	5,832,482
State's Proport. Share - DOE	346,160	15,075	8,337	35,655	16,488	75,555	-	-	62,081	62,081	58,177	(32,846)	25,331
CALHOUN CITY SCHOOLS	36,882,605	1,606,249	888,324	3,798,951	406,266	6,699,790	-	-	607,132	607,132	6,197,341	(342,148)	5,855,193
State's Proport. Share - DOE	472,124	20,561	11,371	48,629	58,054	138,615	-	-	66,533	66,533	79,326	(29,649)	49,677
CALHOUN CO SCHOOLS	6,272,298	273,161	151,069	646,054	-	1,070,284	-	-	603,858	603,858	1,053,928	(285,625)	768,303
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	21,042	21,042	1	(9,649)	(9,649)
CAMDEN CO SCHOOLS	99,166,648	4,318,738	2,388,445	10,214,279	972,416	17,893,878	-	-	1,523,621	1,523,621	16,662,830	(1,187,621)	15,475,209
State's Proport. Share - DOE	26,162	1,139	630	2,695	15,938	20,402	-	-	255,753	255,753	4,399,599	(163,358)	(158,959)
CANDLER CO SCHOOLS	20,822,634	906,832	501,517	2,144,755	343,785	3,896,889	-	-	286,833	286,833	3,498,787	(164,974)	3,333,813
State's Proport. Share - DOE	263,798	11,489	6,354	27,172	44,570	89,585	-	-	10,489	10,489	44,325	3,903	48,228
CARROLL CO SCHOOLS	153,030,701	6,664,535	3,685,770	15,762,338	98,214	26,210,857	-	-	695,119	695,119	25,713,519	(661,338)	25,052,181
State's Proport. Share - DOE	271,066	11,805	6,529	27,920	-	46,254	-	-	60,822	60,822	45,549	(36,929)	8,620
CARROLLTON IND SCHOOLS	51,020,892	2,221,976	1,228,847	5,255,211	864,425	9,570,459	-	-	100,810	100,810	8,572,977	214,211	8,787,188
State's Proport. Share - DOE	436,515	19,010	10,514	44,962	-	74,486	-	-	30,476	30,476	73,357	(18,836)	54,521
CARTERSVILLE CITY SCHOOLS	46,386,373	2,020,141	1,117,224	4,777,850	429,724	8,344,939	-	-	469,091	469,091	7,794,236	(172,936)	7,621,300
State's Proport. Share - DOE	298,681	13,008	7,194	30,764	-	50,968	-	-	20,426	20,426	50,185	(28,931)	21,254
CATOOSA CO SCHOOLS	121,049,321	5,271,736	2,915,493	12,468,219	24,497	20,679,945	-	-	745,363	745,363	20,339,740	(720,527)	19,619,213
State's Proport. Share - DOE	220,922	9,621	5,321	22,755	372	38,069	-	-	6,041	6,041	37,120	(2,080)	35,040
CATOOSA COUNTY LIBRARY	530,746	23,114	12,783	54,667	719	91,283	-	-	36,953	36,953	89,184	(8,397)	80,787
CENTENNIAL ACADEMY	10,354,997	450,963	249,402	1,066,577	359,486	2,126,428	-	-	1,070,193	1,070,193	1,739,945	464,149	2,204,094
CENTRAL GEORGIA Tech. COLLEGE	23,249,386	1,012,518	559,965	2,394,713	-	3,967,196	-	-	1,751,469	1,751,469	3,906,566	(975,336)	2,931,230
CHARLES DREW CHARTER SCHOOL	30,791,744	1,340,990	741,624	3,171,585	2,514,728	7,768,927	-	-	-	-	5,173,882	1,551,222	6,725,104
CHARLTON CO SCHOOLS	18,163,817	791,040	437,479	1,870,894	256,202	3,355,615	-	-	198,449	198,449	3,052,031	(16,173)	3,035,858
State's Proport. Share - DOE	248,053	10,803	5,974	25,550	-	42,327	-	-	9,720	9,720	41,678	(5,489)	36,189
CHARTER CONSERVATORY FOR L & T	1,522,715	66,315	36,675	156,841	98,424	358,255	-	-	136,556	136,556	255,871	34,757	290,628



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
CHATHAM CO SCHOOLS	437,489,943	19,052,823	10,537,018	45,061,967	226,196	74,878,004	-	-	8,160,638	8,160,638	73,510,799	(2,041,380)	71,469,419
State's Proport. Share - DOE	718,724	31,301	17,311	74,029	23,116	145,757	-	-	391,901	391,901	120,778	(203,072)	(82,294)
CHATTAHOOCHEE CO SCHOOLS	9,887,475	430,603	238,141	1,018,421	-	1,687,165	-	-	360,780	360,780	1,661,371	(295,975)	1,365,396
State's Proport. Share - DOE	141,468	6,161	3,407	14,571	9,060	33,199	-	-	21,673	21,673	23,766	(8,090)	15,676
CHATTAHOOCHEE FLINT RESA	3,214,756	140,004	77,428	331,124	252,511	801,067	-	-	16,818	16,818	540,175	66,843	607,018
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	4,529,145	197,246	109,085	466,507	704,926	1,477,764	-	-	-	-	761,015	352,182	1,113,197
CHATTAHOOCHEE Tech. COLLEGE	23,630,670	1,029,123	569,149	2,433,986	-	4,032,258	-	-	2,248,386	2,248,386	3,970,640	(1,004,772)	2,965,868
CHATTOOGA CO SCHOOLS	27,464,831	1,196,102	661,495	2,828,909	262,478	4,948,984	-	-	657,689	657,689	4,614,882	(50,498)	4,564,384
State's Proport. Share - DOE	270,339	11,773	6,511	27,845	23,961	70,090	-	-	449	449	45,419	16,476	61,895
CHATTOOGA COUNTY LIBRARY SYST	291,898	12,712	7,030	30,066	6,346	56,154	-	-	18,886	18,886	49,036	(9,771)	39,265
CHEROKEE CHARTER ACAD.	5,401,691	235,245	130,101	556,380	298,928	1,220,654	-	-	889,521	889,521	907,651	(231,629)	676,022
CHEROKEE CO SCHOOLS	474,722,583	20,674,316	11,433,772	48,896,972	4,141,777	85,146,837	-	-	265,197	265,197	79,766,959	1,782,622	81,549,581
State's Proport. Share - DOE	1,462,640	63,698	35,228	150,654	-	249,580	-	-	173,344	173,344	245,760	(95,784)	149,976
CHEROKEE COUNTY BOARD OF HEALTH	62,255	2,711	1,499	6,412	11,442	22,064	-	-	-	-	10,451	8,787	19,238
CHEROKEE REG LIBRARY	853,408	37,166	20,554	87,902	2,356	147,978	-	-	42,757	42,757	143,397	(10,896)	132,501
CHESTATEE REG LIBRARY	903,310	39,339	21,756	93,042	9,442	163,579	-	-	69,227	69,227	151,792	(16,842)	134,950
CHICKAMAUGA CITY SCHOOLS	12,001,496	522,669	289,058	1,236,168	64,980	2,112,875	-	-	378,222	378,222	2,016,589	(142,456)	1,874,133
State's Proport. Share - DOE	147,039	6,404	3,541	15,145	2,746	27,836	-	-	2,393	2,393	24,705	677	25,382
CIRRUS ACADEMY	3,227,110	140,542	77,725	332,396	860,177	1,410,840	-	-	70,180	70,180	542,252	467,545	1,009,797
CLARKE COUNTY DFCS	62,498	2,722	1,505	6,437	38,074	48,738	-	-	-	-	10,515	10,290	20,805
CLARKE COUNTY HEALTH DEPT	-	-	-	-	1,420	1,420	-	-	8,276	8,276	-	(417)	(417)
CLARKE COUNTY SCHOOLS	180,722,753	7,870,532	4,352,738	18,614,651	4,276,315	35,114,236	-	-	651,311	651,311	30,366,581	1,327,126	31,693,707
State's Proport. Share - DOE	475,758	20,719	11,459	49,004	18,479	99,661	-	-	637,184	637,184	79,943	(432,776)	(352,833)
CLAY CO SCHOOLS	3,411,212	148,559	82,160	351,359	189,779	771,857	-	-	270,969	270,969	573,176	(161,932)	411,244
CLAYTON CENTER COMMUNITY SERVICE BOARD	466,795	20,329	11,243	48,080	121,425	201,077	-	-	-	-	78,444	59,219	137,663
CLAYTON CO SCHOOLS	527,860,645	22,988,496	12,713,611	54,370,254	12,184,178	102,256,539	-	-	19,288,220	19,288,220	88,695,647	(639,631)	88,056,016
State's Proport. Share - DOE	610,927	26,606	14,714	62,926	87,068	191,314	-	-	173,009	173,009	102,662	(64,926)	37,736
CLAYTON COLLEGE & STATE UNIV	41,216,263	1,794,981	992,701	4,245,322	882,980	7,915,984	-	-	761,562	761,562	6,925,515	(108,172)	6,817,343
CLAYTON COUNTY REG LIB	379,589	16,531	9,142	39,098	6,720	71,491	-	-	56,029	56,029	63,776	(13,906)	49,870
CLINCH CO SCHOOLS	14,402,328	627,226	346,882	1,483,456	1,602	2,459,166	-	-	403,454	403,454	2,419,992	(272,564)	2,147,428
State's Proport. Share - DOE	127,660	5,560	3,075	13,149	6,606	28,390	-	-	21,551	21,551	21,459	15,793	37,252
COASTAL PINES TECHNICAL COLLEGE	11,600,106	505,188	279,390	1,194,824	-	1,979,402	-	-	950,384	950,384	1,949,158	(599,109)	1,350,049
COASTAL PLAIN REGIONAL LIBRARY	1,612,101	70,208	38,828	166,048	9,232	284,316	-	-	168,112	168,112	270,887	(31,206)	239,681
COASTAL PLAINS EDUCATION CENTER INC	740,525	32,250	17,836	76,275	352,060	478,421	-	-	-	-	124,439	110,867	235,306
COASTAL PLAINS RESA	4,981,890	216,963	119,990	513,140	1,617,586	2,467,679	-	-	59,736	59,736	837,100	490,966	1,328,096
COBB CO SCHOOLS	1,350,882,416	58,831,350	32,536,228	139,142,442	31,226,417	261,736,437	-	-	13,783,486	13,783,486	226,986,819	6,938,067	233,924,886
State's Proport. Share - DOE	312,731	13,620	7,532	32,212	39,402	92,766	-	-	395,019	395,019	52,546	(279,483)	(226,937)
COBB COUNTY PUBLIC LIB	10,566,956	460,194	254,507	1,088,409	169,065	1,972,175	-	-	292,943	292,943	1,775,553	(37,553)	1,738,000
COFFEE CO SCHOOLS	81,204,858	3,536,497	1,955,833	8,364,194	141,817	13,998,341	-	-	925,786	925,786	13,644,730	(905,596)	12,739,134
State's Proport. Share - DOE	399,695	17,407	9,627	41,169	77,429	145,632	-	-	241,044	241,044	67,169	(126,317)	(59,148)
COLLEGE OF COASTAL GEORGIA	16,203,134	705,652	390,255	1,668,941	886,761	3,651,609	-	-	192,239	192,239	2,722,596	299,739	3,022,335
COLQUITT CO SCHOOLS	101,468,162	4,418,970	2,443,878	10,451,337	-	17,314,185	-	-	1,980,420	1,980,420	17,049,539	(978,246)	16,071,293
State's Proport. Share - DOE	242,724	10,571	5,846	25,001	-	41,418	-	-	119,831	119,831	40,781	(66,150)	(25,369)
COLUMBIA CO SCHOOLS	288,148,060	12,548,938	6,940,094	29,679,582	5,463,918	54,632,532	-	-	-	-	48,417,090	2,981,077	51,398,167
State's Proport. Share - DOE	307,644	13,398	7,410	31,688	25,482	77,978	-	-	138,434	138,434	51,698	(26,043)	25,655
COLUMBUS STATE UNIVERSITY	55,416,564	2,413,409	1,334,717	5,707,970	779,551	10,235,647	-	-	1,751,883	1,751,883	9,311,577	(207,376)	9,104,201
COLUMBUS Tech. INSTITUTE	12,258,027	533,841	295,237	1,262,591	-	2,091,669	-	-	1,279,466	1,279,466	2,059,693	(630,393)	1,429,300
COMMERCE CITY SCHOOLS	17,325,186	754,517	417,280	1,784,514	637,103	3,593,414	-	-	5,179	5,179	2,911,135	264,874	3,176,009
State's Proport. Share - DOE	210,264	9,157	5,064	21,657	-	35,878	-	-	44,972	44,972	35,322	(29,765)	5,557



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	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
CONYERS-ROCKDALE LIB.SYSTEM	969,683	42,230	23,355	99,878	82,344	247,807	-	-	58,473	58,473	162,931	(6,537)	156,394
COOK CO SCHOOLS	32,571,233	1,418,487	784,484	3,354,874	661,493	6,219,338	-	-	320,493	320,493	5,472,887	(306,608)	5,166,279
State's Proport. Share - DOE	196,456	8,556	4,732	20,235	15,640	49,163	-	-	20,995	20,995	33,012	(7,656)	25,356
COOPERATIVE EXTENSION SERVICE	9,950,215	433,335	239,653	1,024,884	92,808	1,790,680	-	-	550,635	550,635	1,671,919	(221,229)	1,450,690
COWETA CHARTER ACAD.	5,450,865	237,387	131,285	561,445	472,118	1,402,235	-	-	129,311	129,311	915,910	181,278	1,097,188
COWETA CO SCHOOLS	246,630,693	10,740,844	5,940,141	25,403,245	123,722	42,084,230	-	-	761,470	761,470	41,441,010	(638,834)	40,802,176
State's Proport. Share - DOE	462,435	20,139	11,138	47,631	123,722	202,630	-	-	41,650	41,650	77,697	64,459	142,156
COWETA PUBLIC LIBRARY	1,836,173	79,966	44,225	189,128	2,236	315,555	-	-	93,955	93,955	308,517	(38,061)	270,456
CRAWFORD CO SCHOOLS	17,497,418	762,018	421,428	1,802,254	-	2,985,700	-	-	377,109	377,109	2,940,063	(206,102)	2,733,961
State's Proport. Share - DOE	79,212	3,450	1,908	8,159	26	13,543	-	-	58,729	58,729	13,303	(32,790)	(19,487)
CRISP CO SCHOOLS	43,410,950	1,890,560	1,045,560	4,471,378	876,535	8,284,033	-	-	2,683,143	2,683,143	7,294,282	(660,634)	6,633,648
State's Proport. Share - DOE	312,731	13,620	7,532	32,212	7,084	60,448	-	-	76,659	76,659	52,534	(48,278)	4,256
CSRA RESA	2,088,344	90,948	50,298	215,102	163,510	519,858	-	-	342,596	342,596	350,902	(197,251)	153,651
DADE CO SCHOOLS	22,393,555	975,246	539,353	2,306,562	-	3,821,161	-	-	1,068,673	1,068,673	3,762,755	(506,665)	3,256,090
State's Proport. Share - DOE	117,486	5,117	2,830	12,101	44,265	64,313	-	-	116,866	116,866	19,734	(23,434)	(3,700)
DALTON CITY SCHOOLS	89,778,186	3,909,868	2,162,323	9,247,256	1,186,809	16,506,256	-	-	59,748	59,748	15,085,295	327,269	15,412,564
State's Proport. Share - DOE	368,203	16,035	8,868	37,925	1,446	64,274	-	-	54,605	54,605	61,880	(22,247)	39,633
DALTON STATE COLLEGE	21,312,442	928,163	513,314	2,195,206	10,759	3,647,442	-	-	538,199	538,199	3,581,108	(227,100)	3,354,008
DAWSON CO SCHOOLS	50,416,748	2,195,665	1,214,296	5,192,983	891,919	9,494,863	-	-	2,429	2,429	8,471,457	639,390	9,110,847
State's Proport. Share - DOE	416,167	18,124	10,023	42,866	4,454	75,467	-	-	310,556	310,556	69,943	(161,224)	(91,281)
DECATUR CITY SCHOOLS	77,641,762	3,381,323	1,870,015	7,997,191	5,401,021	18,649,550	-	-	4,661	4,661	13,046,046	2,344,213	15,390,259
State's Proport. Share - DOE	90,113	3,924	2,170	9,282	232	15,608	-	-	144,795	144,795	15,131	(71,229)	(56,098)
DECATUR CO SCHOOLS	49,653,694	2,162,434	1,195,917	5,114,388	-	8,472,739	-	-	2,586,628	2,586,628	8,343,240	(1,474,266)	6,868,974
State's Proport. Share - DOE	210,990	9,189	5,082	21,732	6,941	42,944	-	-	42,368	42,368	35,453	(24,525)	10,928
DEKALB ACAD. OF TECH. & ENVIRONMENT	7,980,568	347,556	192,213	822,008	693,954	2,055,731	-	-	914	914	1,340,976	316,906	1,657,882
DEKALB CO SCHOOLS	1,280,155,612	55,751,176	30,832,761	131,857,500	34,133,356	252,574,793	-	-	-	-	215,102,685	19,726,573	234,829,258
State's Proport. Share - DOE	1,742,184	75,873	41,961	179,447	58,932	356,213	-	-	1,919,507	1,919,507	292,735	(1,056,922)	(764,187)
DEKALB COUNTY DFACS	137,350	5,982	3,308	14,147	27,384	50,821	-	-	2,943	2,943	23,079	6,486	29,565
DEKALB COUNTY PUBLIC LIBRARY	18,018,716	784,721	433,984	1,855,948	638,648	3,713,301	-	-	111,252	111,252	3,027,656	273,189	3,300,845
DEKALB PATH ACAD.	4,710,098	205,126	113,443	485,145	516,362	1,320,076	-	-	66,110	66,110	791,445	116,994	908,349
DEKALB PREPARATORY ACAD.	5,898,523	256,883	142,067	607,555	620,076	1,626,581	-	-	-	-	991,122	317,285	1,308,407
DEPARTMENT OF ADMIN SERVICE	562,722	24,507	13,553	57,961	120,245	216,266	-	-	28,510	28,510	94,547	63,650	158,197
DEPARTMENT OF COMMUNITY HEALTH	172,717	7,522	4,160	17,790	57,214	86,686	-	-	85,982	85,982	29,027	(61,165)	(32,138)
DEPARTMENT OF COMMUNITY SUPERVISION	164,723	7,174	3,967	16,967	35,006	63,114	-	-	9,336	9,336	27,677	23,210	50,887
DEPARTMENT OF CORRECTIONS	3,913,131	170,418	94,248	403,057	754,852	1,422,575	-	-	741,697	741,697	657,513	401,925	1,059,438
DEPT OF FAMILY & CHILDREN SERVICES REGION IX	45,056	1,962	1,085	4,641	27,448	35,136	-	-	-	-	7,577	7,334	14,911
DEPARTMENT OF HUMAN SERVICES	1,035,330	45,089	24,936	106,640	145,061	321,726	-	-	103,482	103,482	173,970	71,742	245,712
DEPARTMENT OF NATURAL RESOURCE	710,003	30,921	17,101	73,131	167,543	288,696	-	-	40,970	40,970	119,289	59,027	178,316
DEPARTMENT OF PUBLIC HEALTH	529,050	23,040	12,742	54,493	203,315	293,590	-	-	52,473	52,473	88,885	45,906	134,791
DEPARTMENT OF PUBLIC SAFETY	472,366	20,572	11,377	48,654	-	80,603	-	-	69,049	69,049	79,374	(57,380)	21,994
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	147,524	6,425	3,553	15,195	22,807	47,980	-	-	79,694	79,694	24,779	(24,125)	654
DESOTA TRAIL REG LIB	458,801	19,981	11,050	47,257	10,398	88,686	-	-	93,021	93,021	77,084	(25,077)	52,007
DESTINY ACHIEVERS ACAD. OF EXCELLENCE	-	-	-	-	339,965	339,965	-	-	1,311,583	1,311,583	-	(230,867)	(230,867)
DFACS FIELD FISCAL SERVICES REGION XI	55,715	2,426	1,342	5,739	17,351	26,858	-	-	528	528	9,373	8,005	17,378
DHS LOWNDES COUNTY DFACS	-	-	-	-	-	-	-	-	-	-	-	(271)	(271)
DODGE CO SCHOOLS	31,776,688	1,383,885	765,347	3,273,035	363,650	5,785,917	-	-	1,766,072	1,766,072	5,339,384	(508,581)	4,830,803
State's Proport. Share - DOE	235,456	10,254	5,671	24,252	97	40,274	-	-	78,556	78,556	39,564	(38,489)	1,075
DOOLY CO SCHOOLS	12,915,706	562,483	311,077	1,330,333	83,640	2,287,533	-	-	1,163,582	1,163,582	2,170,216	(419,846)	1,750,370
State's Proport. Share - DOE	81,635	3,555	1,966	8,408	3,348	17,277	-	-	45,046	45,046	13,706	(15,582)	(1,876)



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	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
DOUGHERTY CO SCHOOLS	158,872,055	6,918,928	3,826,460	16,364,004	-	27,109,392	-	-	4,594,595	4,594,595	26,695,038	(3,273,662)	23,421,376
State's Proport. Share - DOE	543,827	23,684	13,098	56,015	8,765	101,562	-	-	47,090	47,090	91,391	(24,347)	67,044
DOUGHERTY CO PUBLIC LIBRARY	2,422,634	105,506	58,350	249,534	31,974	445,364	-	-	73,348	73,348	407,059	36,558	443,617
DOUGLAS COUNTY DFCS	49,901	2,173	1,202	5,140	30,401	38,916	-	-	-	-	8,380	8,216	16,596
DOUGLAS CO SCHOOLS	285,658,568	12,440,520	6,880,134	29,423,161	3,539,463	52,283,278	-	-	4,332,468	4,332,468	47,998,800	(428,658)	47,570,142
State's Proport. Share - DOE	295,290	12,860	7,112	30,415	6,438	56,825	-	-	109,537	109,537	49,614	(62,365)	(12,751)
DUBLIN CITY SCHOOLS	24,141,068	1,051,351	581,442	2,486,558	708,347	4,827,698	-	-	2,026,749	2,026,749	4,056,397	(1,075,903)	2,980,494
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	51	51	-	(4,061)	(4,061)
DUBOIS INTEGRITY ACADEMY	7,062,482	307,573	170,101	727,444	1,282,823	2,487,941	-	-	-	-	1,186,700	984,892	2,171,592
EARLY CO SCHOOLS	24,108,124	1,049,916	580,648	2,483,164	27,955	4,141,683	-	-	1,005,536	1,005,536	4,050,845	(533,369)	3,517,476
State's Proport. Share - DOE	193,791	8,440	4,667	19,961	25,182	58,250	-	-	38,554	38,554	32,552	(766)	31,786
EAST CENTRAL HEALTH DISTRICT	65,647	2,859	1,581	6,762	38,983	50,185	-	-	-	-	11,044	10,696	21,740
EAST GEORGIA STATE COLLEGE	13,402,849	583,698	322,810	1,380,509	121,523	2,408,540	-	-	481,186	481,186	2,252,056	(345)	2,251,711
ECHOLS CO SCHOOLS	8,809,511	383,657	212,179	907,390	1,426	1,504,652	-	-	211,631	211,631	1,480,242	(105,863)	1,374,379
State's Proport. Share - DOE	206,388	8,988	4,971	21,258	10,600	45,817	-	-	22,999	22,999	34,686	(10,581)	24,105
EFFINGHAM CO SCHOOLS	142,286,911	6,196,639	3,427,004	14,655,715	3,598,589	27,877,947	-	-	-	-	23,908,269	1,542,633	25,450,902
State's Proport. Share - DOE	441,602	19,232	10,636	45,486	751	76,105	-	-	200,351	200,351	74,207	(123,619)	(49,412)
EFFINGHAM COUNTY TAX COMM. OFFICE	65,889	2,869	1,587	6,787	7,360	18,603	-	-	3,448	3,448	11,059	1,098	12,157
ELBERT CO SCHOOLS	34,691,552	1,510,828	835,552	3,573,270	553,375	6,473,025	-	-	964,655	964,655	5,829,168	(324,491)	5,504,677
ELBERT COUNTY LIBRARY	176,835	7,701	4,259	18,214	106	30,280	-	-	14,422	14,422	29,705	(19,286)	10,419
EMANUEL CO SCHOOLS	45,150,953	1,966,338	1,087,468	4,650,600	472,817	8,177,223	-	-	478,279	478,279	7,586,662	(198,578)	7,388,084
State's Proport. Share - DOE	43,603	1,899	1,050	4,491	-	7,440	-	-	165,272	165,272	7,339	(91,179)	(83,840)
ETHOS CLASSICAL CHARTER SCHOOL	1,683,562	73,320	40,549	173,409	1,025,627	1,312,905	-	-	-	-	282,896	277,196	560,092
EVANS CO SCHOOLS	19,357,087	843,007	466,219	1,993,802	505,287	3,808,315	-	-	557,528	557,528	3,252,539	(201,661)	3,050,878
State's Proport. Share - DOE	260,892	11,362	6,284	26,872	116,729	161,247	-	-	54,277	54,277	43,843	7,354	51,197
FANNIN CO SCHOOLS	35,879,008	1,562,542	864,152	3,695,579	22,477	6,144,750	-	-	1,170,492	1,170,492	6,028,706	(499,648)	5,529,058
State's Proport. Share - DOE	46,510	2,026	1,120	4,791	-	7,937	-	-	225,909	225,909	7,817	(116,304)	(108,487)
FAYETTE CO SCHOOLS	258,432,827	11,254,830	6,224,398	26,618,878	8,148,338	52,246,444	-	-	7,620,079	7,620,079	43,424,106	1,890,502	45,314,608
State's Proport. Share - DOE	602,207	26,226	14,504	62,028	1,606	104,364	-	-	803,949	803,949	101,177	(472,995)	(371,818)
FIRST DISTRICT RESA	8,680,155	378,023	209,063	894,066	-	1,481,152	-	-	654,051	654,051	1,458,521	(334,808)	1,123,713
FLINT RIVER REGIONAL LIBRARY	1,297,433	56,504	31,249	133,637	-	221,390	-	-	72,098	72,098	218,009	(45,422)	172,587
FLOYD CO SCHOOLS	109,072,533	4,750,143	2,627,030	11,234,596	-	18,611,769	-	-	6,636,637	6,636,637	18,327,296	(3,013,527)	15,313,769
State's Proport. Share - DOE	270,823	11,794	6,523	27,895	8,341	54,553	-	-	24,530	24,530	45,496	(16,414)	29,082
FLOYD COUNTY DFCS	70,492	3,070	1,698	7,261	3,268	15,297	-	-	2,214	2,214	11,831	1,854	13,685
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	5,214,924	227,112	125,602	537,143	2,302,521	3,192,778	-	-	-	-	876,255	789,510	1,665,765
FORSYTH CO SCHOOLS	514,807,347	22,420,020	12,399,221	53,025,749	25,219,913	113,064,903	-	-	-	-	86,502,339	12,195,853	98,698,192
State's Proport. Share - DOE	288,022	12,543	6,937	29,667	-	49,147	-	-	128,016	128,016	48,385	(43,237)	5,148
FORSYTH COUNTY PUBLIC LIBRARY	6,540,215	284,828	157,522	673,650	171,591	1,287,591	-	-	94,741	94,741	1,098,934	65,463	1,164,397
FORT VALLEY STATE UNIVERSITY	39,492,005	1,719,889	951,172	4,067,722	838,613	7,577,396	-	-	985,398	985,398	6,635,788	(432,121)	6,203,667
FRANKLIN CO SCHOOLS	40,874,464	1,780,096	984,468	4,210,117	605,223	7,579,904	-	-	470,223	470,223	6,868,085	25,373	6,893,458
State's Proport. Share - DOE	262,345	11,425	6,319	27,022	-	44,766	-	-	94,832	94,832	44,076	(55,543)	(11,467)
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	5,088,475	221,605	122,557	524,119	1,081,738	1,950,019	-	-	-	-	854,996	723,501	1,578,497
FULTON CO SCHOOLS	1,125,485,679	49,015,252	27,107,510	115,926,319	4,706,055	196,755,136	-	-	21,913,542	21,913,542	189,113,723	(6,164,099)	182,949,624
State's Proport. Share - DOE	754,575	32,862	18,174	77,722	-	128,758	-	-	55,389	55,389	126,800	(41,984)	84,816
FULTON LEADERSHIP ACAD.	2,704,842	117,797	65,147	278,602	27,884	489,430	-	-	464,358	464,358	454,486	(1,427)	453,059
FULTON SCIENCE ACAD. HIGH SCHOOL	-	-	-	-	-	-	-	-	99,244	99,244	-	(345,823)	(345,823)
FULTON SUNSHINE ACAD. INC.	-	-	-	-	-	-	-	-	143,340	143,340	-	(700,660)	(700,660)
FURLOW CHARTER SCHOOL	3,934,690	171,357	94,768	405,278	456,002	1,127,405	-	-	-	-	661,131	535,939	1,197,070
GA PUB TELECOMMUNICATIONS COMM	410,111	17,860	9,878	42,242	43,126	113,106	-	-	54,761	54,761	68,916	3,089	72,005



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
GA SOIL & WATER CONSERVATION COMM.	-	-	-	-	-	-	-	-	8,350	8,350	-	(8,067)	(8,067)
GA SOUTHWESTERN STATE UNIV	17,634,283	767,979	424,725	1,816,351	580,848	3,589,903	-	-	231,197	231,197	2,963,053	102,959	3,066,012
GA.REG.TRANS.AUTHORITY	-	-	-	-	-	-	-	-	-	-	-	(1,205)	(1,205)
GAINESVILLE CITY SCHOOLS	82,421,383	3,589,477	1,985,133	8,489,497	706,624	14,770,731	-	-	919,231	919,231	13,849,148	(36,287)	13,812,861
State's Proport. Share - DOE	514,516	22,407	12,392	52,996	2,017	89,812	-	-	357,044	357,044	86,463	(171,207)	(84,744)
GENESIS INNOVATION ACADEMY FOR BOYS	2,157,866	93,976	51,973	222,263	809,730	1,177,942	-	-	-	-	362,569	317,536	680,105
GENESIS INNOVATION ACADEMY FOR GIRLS	3,474,920	151,334	83,694	357,921	1,337,628	1,930,577	-	-	-	-	583,876	511,131	1,095,007
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	148,493	6,467	3,576	15,295	22,611	47,949	-	-	-	-	4,417	24,965	45,518
GEORGIA BUILDING AUTHORITY	155,518	6,773	3,746	16,018	14,974	41,511	-	-	-	-	1,478	26,133	44,178
GEORGIA BUREAU OF INVESTIGATION	262,103	11,415	6,313	26,997	40,921	85,646	-	-	-	-	77,914	44,033	60,085
GEORGIA COLLEGE & STATE UNIV	69,763,177	3,038,208	1,680,258	7,185,687	883,715	12,787,868	-	-	-	-	173,053	11,722,221	922,966
GEORGIA CONNECTIONS ACAD.	15,454,857	673,064	372,233	1,591,868	1,696,146	4,333,311	-	-	-	-	46,072	2,596,860	3,111,851
GEORGIA CYBER ACADEMY	60,979,343	2,655,669	1,468,698	6,280,942	8,410,851	18,816,160	-	-	-	-	10,246,279	4,461,296	14,707,575
GEORGIA DEPARTMENT OF AGRICULTURE	291,898	12,712	7,030	30,066	90,430	140,238	-	-	-	-	-	49,038	90,167
GEORGIA DEPARTMENT OF AUDITS	-	-	-	-	-	9,746	-	-	-	-	130,177	130,177	(24,072)
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	-	-	-	-	-	2,616	-	-	-	-	24,972	24,972	(7,904)
GEORGIA DEPARTMENT OF DEFENSE	177,077	7,712	4,265	18,239	54,246	84,462	-	-	-	-	29,761	26,148	55,909
GEORGIA DEPARTMENT OF DRIVER SERVICES	209,537	9,125	5,047	21,583	7,304	43,059	-	-	-	-	4,780	35,200	37,229
GEORGIA DEPT OF EARLY CARE & LEARNING	1,123,747	48,940	27,066	115,747	45,624	237,377	-	-	-	-	139,092	188,816	168,350
GEORGIA DEPT OF ECONOMIC DEVELOPMENT	356,818	15,540	8,594	36,753	107,401	168,288	-	-	-	-	66,851	59,944	106,912
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	5,689,471	247,778	137,032	586,022	713,651	1,684,483	-	-	-	-	324,069	955,999	1,220,895
GEORGIA DEPARTMENT OF REVENUE	152,126	6,625	3,664	15,669	25,646	51,604	-	-	-	-	1,660	25,574	36,497
GEORGIA DEPARTMENT OF TRANSPORTATION	173,201	7,543	4,172	17,840	83,610	113,165	-	-	-	-	-	29,115	55,819
GEORGIA DEPT OF EDUCATION	50,995,699	2,220,879	1,228,240	5,252,616	2,217,423	10,919,158	-	-	-	-	213,675	8,568,734	9,219,496
GEORGIA DEPT OF LABOR	56,926	2,479	1,371	5,863	26,286	35,999	-	-	-	-	95,911	95,911	(8,614)
GEORGIA ENVIRONMENTAL FINANCE AUTH.	-	-	-	-	-	-	-	-	-	-	-	-	(138)
GEORGIA GENERAL ASSEMBLY	360,936	15,719	8,693	37,177	3,467	65,056	-	-	-	-	13,788	13,788	57,833
GEORGIA GWINNETT COLLEGE	61,970,344	2,698,828	1,492,566	6,383,017	2,861,260	13,435,671	-	-	-	-	10,412,783	1,921,762	12,334,545
GEORGIA HIGH SCH FOR ACCEL LRN FULTON CO INC	1,644,804	71,632	39,615	169,417	486,727	767,391	-	-	-	-	105,171	276,382	515,124
GEORGIA HIGHLANDS COLLEGE	25,269,903	1,100,512	608,630	2,602,829	615,403	4,927,374	-	-	-	-	657,004	4,246,061	4,195,974
GEORGIA INST OF TECHNOLOGY	610,055,535	26,568,109	14,693,289	62,836,422	19,583,976	123,681,796	-	-	-	-	-	102,506,753	112,688,724
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	-	-
GEORGIA MAGNET CHARTER SCHOOL	9,568,446	416,709	230,458	985,561	70,789	1,703,517	-	-	-	-	222,798	222,798	1,615,682
GEORGIA MILITARY COLLEGE	45,346,925	1,974,873	1,092,188	4,670,785	797,850	8,535,696	-	-	-	-	189,752	7,619,573	8,620,942
GEORGIA NORTHWESTERN Tech. COLLEGE	15,185,972	661,354	365,757	1,564,173	-	2,591,284	-	-	-	-	1,558,545	2,551,668	1,777,662
GEORGIA PIEDMONT Tech. COLLEGE	13,160,610	573,149	316,975	1,355,558	38,204	2,283,886	-	-	-	-	2,145,259	2,211,369	1,431,456
GEORGIA PUBLIC DEFENDER STD COUNCIL	171,505	7,469	4,131	17,665	34,590	63,855	-	-	-	-	49,141	28,820	25,594
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	4,584,376	199,651	110,415	472,196	590,353	1,372,615	-	-	-	-	235,377	770,298	1,384,910
GEORGIA SOUTHERN UNIVERSITY	178,811,001	7,787,275	4,306,693	18,417,739	387,681	30,899,388	-	-	-	-	5,337,252	30,045,340	28,736,186
GEORGIA STATE UNIVERSITY	402,106,556	17,511,866	9,684,803	41,417,438	2,689,235	71,303,342	-	-	-	-	53,461	67,565,373	68,755,412
GEORGIA STUDENT FINANCE COMM	1,256,252	54,710	30,257	129,395	173,591	387,953	-	-	-	-	-	211,091	287,471
GEORGIA TECHNOLOGY AUTHORITY	-	-	-	-	-	56,118	-	-	-	-	-	254,313	(9,414)
GEORGIA WORLD CONGRESS CENTER AUTHORITY	-	-	-	-	-	2,383	-	-	-	-	-	43,224	(15,555)
GILMER CO SCHOOLS	44,943,597	1,957,308	1,082,474	4,629,242	-	7,669,024	-	-	-	-	1,057,991	1,057,991	6,776,273
State's Proport. Share - DOE	346,402	15,086	8,343	35,680	28,844	87,953	-	-	-	-	94,596	58,211	27,920
GLASCOCK CO SCHOOLS	6,560,563	285,715	158,012	675,745	138,863	1,258,335	-	-	-	-	245,218	1,102,374	1,039,059
GLYNN CO SCHOOLS	150,350,567	6,547,814	3,621,218	15,486,281	4,115,178	29,770,491	-	-	-	-	8,319,104	8,319,104	24,024,762
State's Proport. Share - DOE	640,723	27,904	15,432	65,995	78,751	188,082	-	-	-	-	20,684	20,684	151,252



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	Differences Between Employer Contribs & Proport. Share of Contribs	Changes in Proportion & Differences Between Employer Contribs & Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense	
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	89,628	3,903	2,159	9,232	5,185	20,479	-	-	2,534	2,534	15,061	90	15,151
GORDON CO SCHOOLS	71,050,678	3,094,279	1,711,267	7,318,302	37,638	12,161,486	-	-	981,053	981,053	11,938,532	(641,418)	11,297,114
State's Proport. Share - DOE	390,489	17,006	9,405	40,221	2,997	69,629	-	-	83,625	83,625	65,618	(47,151)	18,467
GORDON COLLEGE	20,390,964	888,033	491,120	2,100,293	26,715	3,506,161	-	-	1,161,023	1,161,023	3,426,277	(378,810)	3,047,467
GOVERNORS OFFICE OF PLANNING & BUDGET	1,634,630	71,189	39,370	168,369	27,899	306,827	-	-	455,027	455,027	274,678	(72,478)	202,200
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	-	-	-	-	59,694	59,694	-	-	2,747,141	2,747,141	-	(737,937)	(737,937)
GRADY CO SCHOOLS	47,839,323	2,083,417	1,152,218	4,927,505	357,784	8,520,924	-	-	296,954	296,954	8,038,385	(319,718)	7,718,667
GREENE CO SCHOOLS	37,029,644	1,612,653	891,865	3,814,096	1,429,741	7,748,355	-	-	-	-	6,222,038	725,915	6,947,953
State's Proport. Share - DOE	10,659	464	257	1,098	-	1,819	-	-	262,676	262,676	1,790	(135,667)	(133,877)
GRIFFIN RESA	4,432,007	193,015	106,746	456,502	375,431	1,131,694	-	-	118,711	118,711	744,695	35,185	779,880
GRIFFIN SPALDING CO SCHOOLS	114,944,168	5,005,854	2,768,449	11,839,381	70,519	19,684,203	-	-	1,763,979	1,763,979	19,313,898	(554,082)	18,759,816
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	47,035	47,035	-	(24,813)	(24,813)
GWINNETT CO SCHOOLS	1,950,934,177	84,963,785	46,988,559	200,948,463	23,937,193	356,838,000	-	-	12,689,975	12,689,975	327,812,378	9,736,055	337,548,433
State's Proport. Share - DOE	3,300,508	143,738	79,493	339,956	4,345	567,532	-	-	1,224,087	1,224,087	554,546	(591,775)	(37,229)
GWINNETT COUNTY PUBLIC LIB	18,314,490	797,602	441,108	1,886,414	72,121	3,197,245	-	-	351,578	351,578	3,077,351	(284,211)	2,793,140
GWINNETT Tech. COLLEGE	17,770,421	773,907	428,004	1,830,374	-	3,032,285	-	-	1,114,069	1,114,069	2,985,932	(535,275)	2,450,657
HABERSHAM CO SCHOOLS	78,955,425	3,438,533	1,901,655	8,132,500	459,687	13,932,375	-	-	896,851	896,851	13,266,763	(519,128)	12,747,635
State's Proport. Share - DOE	285,115	12,417	6,867	29,367	29,547	78,198	-	-	61,790	61,790	47,917	(29,698)	18,219
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	-	-	-	1,647	1,647	-	-	4,659	4,659	-	(96)	(96)
HALL CO DFACS	-	-	-	-	-	-	-	-	1,594	1,594	-	(8,139)	(8,139)
HALL CO SCHOOLS	285,339,297	12,426,615	6,872,444	29,390,276	2,449,309	51,138,644	-	-	293,133	293,133	47,945,147	485,109	48,430,256
State's Proport. Share - DOE	594,939	25,910	14,329	61,279	25,572	127,090	-	-	972,523	972,523	99,981	(514,170)	(414,189)
HALL COUNTY LIBRARY	2,584,934	112,575	62,259	266,251	6,518	447,603	-	-	27,313	27,313	434,347	(54,991)	379,356
HANCOCK CO SCHOOLS	12,030,322	523,924	289,752	1,239,137	-	2,052,813	-	-	881,059	881,059	2,021,434	(422,322)	1,599,112
HARALSON CO SCHOOLS	41,040,640	1,787,333	988,471	4,227,233	254,266	7,257,303	-	-	430,005	430,005	6,895,986	(318,167)	6,577,819
State's Proport. Share - DOE	232,065	10,107	5,589	23,903	2,227	41,826	-	-	11,435	11,435	38,982	(3,443)	35,539
HARRIS CO SCHOOLS	57,737,699	2,514,495	1,390,622	5,947,049	380,480	10,232,646	-	-	25,584	25,584	9,701,583	4,075	9,705,658
State's Proport. Share - DOE	163,996	7,142	3,950	16,892	2,396	30,380	-	-	175,192	175,192	27,548	(98,648)	(71,100)
HART CO SCHOOLS	36,048,091	1,569,906	868,224	3,712,995	124,836	6,275,961	-	-	796,249	796,249	6,057,121	(316,838)	5,740,283
State's Proport. Share - DOE	281,240	7,142	6,774	28,968	-	47,990	-	-	48,854	48,854	47,247	(31,339)	15,908
HART COUNTY BOARD OF HEALTH	46,994	2,047	1,132	4,840	28,629	36,648	-	-	-	-	7,886	7,738	15,624
HART COUNTY LIBRARY	182,406	7,944	4,393	18,788	116	31,241	-	-	52,308	52,308	30,641	(15,473)	15,168
HEARD CO SCHOOLS	23,755,424	1,034,556	572,153	2,446,836	482,244	4,535,789	-	-	163,818	163,818	3,991,599	(5,126)	3,986,473
State's Proport. Share - DOE	215,593	9,389	5,193	22,206	123,647	160,435	-	-	29,884	29,884	36,218	33,482	69,700
HEART OF GEORGIA RESA	4,948,946	215,528	119,196	509,747	-	844,471	-	-	558,023	558,023	831,565	(297,808)	533,757
HENRY CO SCHOOLS	445,697,005	19,410,243	10,734,687	45,907,304	4,933,461	80,985,695	-	-	8,705,146	8,705,146	74,889,827	1,757,802	76,647,629
State's Proport. Share - DOE	938,434	40,869	22,602	96,660	70,835	230,966	-	-	572,898	572,898	157,677	(373,434)	(215,757)
HENRY COUNTY LIBRARY	3,381,901	147,283	81,454	348,340	240,876	817,953	-	-	-	-	568,243	158,456	726,699
HERITAGE PREPARATORY ACAD.	-	-	-	-	-	-	-	-	-	-	-	(33,150)	(33,150)
HOUSTON CO SCHOOLS	335,291,672	14,602,057	8,075,556	34,535,428	3,315,433	60,528,474	-	-	5,249,580	5,249,580	56,338,585	(1,153,303)	55,185,282
State's Proport. Share - DOE	1,022,734	44,540	24,633	105,343	-	174,516	-	-	66,726	66,726	171,855	(47,531)	124,324
HOUSTON COUNTY PUBLIC LIBRARY	992,696	43,232	23,909	102,249	-	169,390	-	-	53,304	53,304	166,804	(27,139)	139,665
INT'L ACAD. OF SMYRNA CHARTER SCHOOL	3,516,828	153,159	84,703	362,237	49,287	649,386	-	-	1,203,013	1,203,013	590,933	(431,428)	159,505
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	1,963,833	85,526	47,299	202,777	922,920	1,258,022	-	-	-	-	329,976	292,816	622,792
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	6,569,768	286,115	158,234	676,694	1,323,196	2,444,239	-	-	-	-	1,103,898	918,288	2,022,186
INTERNATIONAL COMMUNITY SCHOOL	4,655,594	202,753	112,131	479,532	114,550	908,966	-	-	353,234	353,234	782,265	(41,729)	740,536
INTOWN ACAD. CHARTER SCHOOL	-	-	-	-	-	-	-	-	117,757	117,757	-	(572,937)	(572,937)
IRWIN CO SCHOOLS	21,232,987	924,703	511,400	2,187,022	113,748	3,736,873	-	-	441,885	441,885	3,567,736	(18,568)	3,549,168
State's Proport. Share - DOE	302,557	13,176	7,287	31,164	97,358	148,985	-	-	1,328	1,328	50,844	43,347	94,191



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
IVY PREP ACAD. FOR GIRLS	4,513,157	196,549	108,700	464,860	377,180	1,147,289	-	-	240,227	240,227	758,335	174,175	932,510
IVY PREP YOUNG MENS ACAD.	-	-	-	-	-	-	-	-	419,949	419,949	-	(461,870)	(461,870)
IVY PREPARATORY ACAD.	-	-	-	-	-	-	-	-	714,559	714,559	-	(436,623)	(436,623)
JACKSON BUTTS COUNTY LIBRARY	-	-	-	-	-	-	-	-	16,041	16,041	-	(12,904)	(12,904)
JACKSON CO SCHOOLS	93,875,903	4,088,325	2,261,017	9,669,326	7,176,165	23,194,833	-	-	20,539	20,539	15,773,825	1,983,173	17,756,998
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	38,663	38,663	1	(30,047)	(30,046)
JASPER CO SCHOOLS	24,069,850	1,048,249	579,726	2,479,222	189,921	4,297,118	-	-	310,156	310,156	4,044,432	174,249	4,218,681
State's Proport. Share - DOE	412,049	17,945	9,924	42,441	39,189	109,499	-	-	14,150	14,150	69,229	13,155	82,384
JEFF DAVIS CO SCHOOLS	30,323,253	1,320,587	730,341	3,123,330	74,479	5,248,737	-	-	677,184	677,184	5,095,166	(288,612)	4,806,554
State's Proport. Share - DOE	103,436	4,505	2,491	10,654	9,411	27,061	-	-	44,848	44,848	17,390	(18,228)	(838)
JEFFERSON CITY SCHOOLS	38,748,815	1,687,523	933,272	3,991,173	2,347,787	8,959,755	-	-	-	-	6,510,902	1,132,834	7,643,736
State's Proport. Share - DOE	357,060	15,550	8,600	36,778	15,603	76,531	-	-	1,601	1,601	59,981	17,188	77,169
JEFFERSON CO SCHOOLS	27,521,515	1,198,571	662,860	2,834,748	23,316	4,719,495	-	-	1,163,472	1,163,472	4,624,411	(767,177)	3,857,234
JEFFERSON COUNTY REG.LIB.	303,283	13,208	7,305	31,239	817	52,569	-	-	23,573	23,573	50,958	(8,088)	42,870
JEKYLL ISLAND STATE PARK AUTHORITY	18,652	812	449	1,921	11,363	14,545	-	-	-	-	3,130	3,071	6,201
JENKINS CO SCHOOLS	14,407,657	627,458	347,011	1,484,005	-	2,458,474	-	-	643,034	643,034	2,420,907	(428,630)	1,992,277
State's Proport. Share - DOE	195,487	8,514	4,708	20,135	1,305	34,662	-	-	6,808	6,808	32,855	(1,742)	31,113
JOHNSON CO SCHOOLS	11,981,875	521,814	288,585	1,234,147	134,632	2,179,178	-	-	207,190	207,190	2,013,288	(83,695)	1,929,593
State's Proport. Share - DOE	205,177	8,936	4,942	21,133	-	35,011	-	-	11,046	11,046	34,481	(19,277)	15,204
JONES CO SCHOOLS	54,190,349	2,360,007	1,305,184	5,581,668	-	9,246,859	-	-	1,524,644	1,524,644	9,105,526	(1,015,771)	8,089,755
State's Proport. Share - DOE	209,295	9,115	5,041	21,558	3,394	39,108	-	-	173,270	173,270	35,160	(104,804)	(69,644)
KENNESAW CHARTER SCIENCE & MATH ACAD.	2,565,555	111,731	61,792	264,255	-	437,778	-	-	1,276,798	1,276,798	431,081	(435,600)	(4,519)
KENNESAW STATE UNIVERSITY	234,973,177	10,233,155	5,659,368	24,202,507	8,457,063	48,552,093	-	-	3,106,396	3,106,396	39,482,191	4,529,363	44,011,554
KINCHAFOONEE REG LIB	622,312	27,102	14,988	64,099	41,863	148,052	-	-	26,542	26,542	104,574	6,370	110,944
KIPP METRO ATLANTA COLLABORATIVE	61,458,977	2,676,558	1,480,250	6,330,345	6,910,277	17,397,430	-	-	-	-	10,326,871	3,915,227	14,242,098
LAKE BLACKSHEAR REG LIB	847,110	36,892	20,403	87,253	526	145,074	-	-	96,124	96,124	142,347	(29,281)	113,066
LAMAR CO SCHOOLS	26,409,638	1,150,148	636,081	2,720,223	-	4,506,452	-	-	601,753	601,753	4,437,563	(441,269)	3,996,294
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	153,158	153,158	1	(68,258)	(68,257)
LANIER CO SCHOOLS	18,327,329	798,161	441,417	1,887,736	60,425	3,187,739	-	-	528,490	528,490	3,079,515	(339,285)	2,740,230
State's Proport. Share - DOE	239,090	10,412	5,759	24,627	58,876	99,674	-	-	7,442	7,442	40,166	33,611	73,777
LANIER Tech. COLLEGE	14,915,148	649,559	359,234	1,536,277	99,906	2,644,976	-	-	691,081	691,081	2,506,180	(383,348)	2,122,832
LATIN ACAD. CHARTER SCHOOL	-	-	-	-	-	20,372	-	-	476,628	476,628	-	(288,455)	(288,455)
LATIN COLLEGE PREP	4,080,518	177,708	98,280	420,298	613,161	1,309,447	-	-	-	-	685,651	563,265	1,248,916
LATIN GRAMMAR SCHOOL	3,878,006	168,888	93,402	399,439	834,914	1,496,643	-	-	-	-	651,617	550,860	1,202,477
LAURENS CO SCHOOLS	69,032,583	3,006,391	1,662,661	7,110,435	2,503,950	14,283,437	-	-	1,593,098	1,593,098	11,599,454	128,012	11,727,466
State's Proport. Share - DOE	280,028	12,195	6,745	28,843	3,349	51,132	-	-	57,152	57,152	47,058	(32,099)	14,959
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	4,537,866	197,625	109,295	467,405	196,706	971,031	-	-	194,057	194,057	762,491	76,869	839,360
LEE CO SCHOOLS	60,097,593	2,617,269	1,447,461	6,190,121	299,358	10,554,209	-	-	693,660	693,660	10,098,105	(541,063)	9,557,042
State's Proport. Share - DOE	329,203	14,337	7,929	33,908	50,285	106,459	-	-	5,549	5,549	55,311	9,686	64,997
LEE COUNTY LIBRARY	661,555	28,811	15,934	68,141	32,944	145,830	-	-	49,900	49,900	111,160	(29,745)	81,415
LIBERTY CO SCHOOLS	110,104,472	4,795,084	2,651,885	11,340,887	945,263	19,733,119	-	-	2,264,402	2,264,402	18,500,707	(1,153,568)	17,347,139
State's Proport. Share - DOE	259,196	11,288	6,243	26,697	13,305	57,533	-	-	25,119	25,119	43,558	(29,796)	13,762
LIBERTY TECH CHARTER SCHOOL	4,281,577	186,464	103,122	441,007	1,177,559	1,908,152	-	-	-	-	719,422	614,872	1,334,294
LINCOLN CO SCHOOLS	12,952,285	564,070	311,958	1,334,100	39,770	2,249,904	-	-	500,508	500,508	2,176,363	(193,164)	1,983,199
State's Proport. Share - DOE	248,053	10,803	5,974	25,550	71,304	137,304	-	-	864	864	14,670	14,573	56,243
LINCOLN COUNTY LIBRARY	67,342	2,933	1,622	6,936	1,052	12,543	-	-	2,852	2,852	11,324	(845)	10,479
LIVE OAK PUBLIC LIBRARIES	7,437,711	323,915	179,138	766,093	78,681	1,347,827	-	-	491,720	491,720	1,249,754	(252,998)	996,756
LONG CO SCHOOLS	33,488,108	1,458,418	806,567	3,449,314	1,215,397	6,929,696	-	-	34,739	34,739	5,626,957	589,611	6,216,568
State's Proport. Share - DOE	268,159	11,678	6,459	27,621	2,506	48,264	-	-	10,561	10,561	45,070	(2,017)	43,053



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	Differences Between Employer Contribs & Proport. Share of Contribs	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Resources	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Resources	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
LOWNDES CO SCHOOLS	104,406,765	4,546,947	2,514,654	10,754,017	407,886	18,223,504	-	-	2,078,093	2,078,093	17,543,322	(983,352)	16,559,970
State's Proport. Share - DOE	322,905	14,063	7,777	33,260	4,963	60,063	-	-	41,318	41,318	54,260	(27,284)	26,976
LUMPKIN CO SCHOOLS	43,557,020	1,896,922	1,049,078	4,486,423	873,793	8,306,216	-	-	10,594	10,594	7,318,814	223,305	7,542,119
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	-	-
MACON CHARTER ACADEMY INC	-	-	-	-	89,989	89,989	-	-	-	-	-	-	-
MACON CO SCHOOLS	13,684,331	595,957	329,589	1,409,502	-	2,335,048	-	-	524,022	524,022	2,299,351	(26,439)	(26,439)
State's Proport. Share - DOE	81,150	3,534	1,955	8,359	6,522	20,370	-	-	1,028,350	1,028,350	13,644	(803,957)	1,495,394
MADISON CO SCHOOLS	57,822,240	2,518,177	1,392,658	5,955,757	180,624	10,047,216	-	-	35,216	35,216	9,715,796	(323,824)	9,391,972
State's Proport. Share - DOE	242,239	10,550	5,834	24,951	9,080	50,415	-	-	845,931	845,931	40,707	(50,233)	(9,526)
MARIETTA CHARTER SCHOOL	-	-	-	-	283	283	-	-	92,122	92,122	-	(83)	(83)
MARIETTA CITY SCHOOLS	128,329,334	5,588,782	3,090,833	13,218,069	1,772,765	23,670,449	-	-	1,640	1,640	21,562,991	(366,294)	21,196,697
State's Proport. Share - DOE	749,488	32,640	18,052	77,198	2,428	130,318	-	-	292,869	292,869	125,940	(264,665)	(138,725)
MARION CO SCHOOLS	13,992,702	609,387	337,017	1,441,264	15,619	2,403,287	-	-	467,727	467,727	2,351,172	(302,128)	2,049,044
TWIN LAKES LIBRARY SYSTEM	489,808	21,331	11,797	50,451	3,046	86,625	-	-	699,258	699,258	82,311	(2,717)	79,594
MCDUFFIE CO SCHOOLS	38,679,777	1,684,516	931,609	3,984,062	-	6,600,187	-	-	40,016	40,016	6,499,305	(1,574,516)	4,924,789
State's Proport. Share - DOE	59,591	2,595	1,435	6,138	-	10,168	-	-	2,616,581	2,616,581	10,000	(66,239)	(56,239)
MCINTOSH CO SCHOOLS	15,154,965	660,003	365,010	1,560,979	-	2,585,992	-	-	109,462	109,462	2,546,480	(527,159)	2,019,321
State's Proport. Share - DOE	260,165	11,330	6,266	26,797	155,008	199,401	-	-	928,518	928,518	43,711	42,448	86,159
MERIWETHER CO SCHOOLS	26,731,331	1,164,158	643,829	2,753,358	30,094	4,591,439	-	-	-	-	4,491,628	(1,506,660)	2,984,968
State's Proport. Share - DOE	312,488	13,609	7,526	32,187	24,381	77,703	-	-	2,686,647	2,686,647	52,514	(389,668)	1,645,003
METRO RESA	12,109,050	527,353	291,648	1,247,246	137,800	2,204,047	-	-	120,136	120,136	2,034,671	(72,703)	420,056
MIDDLE GEORGIA REG LIBRARY	2,932,547	127,713	70,631	302,056	1,087	501,487	-	-	833,091	833,091	492,759	74,884	519,006
MIDDLE GEORGIA RESA	2,643,071	115,107	63,659	272,239	309,745	760,750	-	-	163,370	163,370	444,122	(50,441)	8,409,297
MIDDLE GEORGIA STATE COLLEGE	50,346,983	2,192,627	1,212,615	5,185,797	344,939	8,935,978	-	-	666,830	666,830	1,619,835	(366,967)	1,252,868
MILLER CO SCHOOLS	9,640,149	419,831	232,185	992,946	-	1,644,962	-	-	660,394	660,394	3,345,676	(701,939)	2,643,737
MITCHELL CO SCHOOLS	19,911,331	867,145	479,568	2,050,890	-	3,397,603	-	-	924,361	924,361	64,749	(54,096)	10,653
State's Proport. Share - DOE	385,402	16,784	9,282	39,697	528	66,291	-	-	73,472	73,472	7,831,484	(80,590)	7,750,894
MONROE CO SCHOOLS	46,608,022	2,029,794	1,122,562	4,800,680	147,735	8,100,771	-	-	100,136	100,136	2,952	(60,695)	(25,743)
State's Proport. Share - DOE	148,493	6,467	3,576	15,295	3,105	28,443	-	-	102,980	102,980	1,641,525	(344,070)	1,297,455
MONTGOMERY CO SCHOOLS	9,769,262	425,454	235,294	1,006,245	267,253	1,934,246	-	-	628,679	628,679	6,473,544	(142,245)	6,331,299
MORGAN CO SCHOOLS	38,526,440	1,677,838	927,916	3,968,268	215,066	6,789,088	-	-	796,463	796,463	60,521	50,265	110,786
State's Proport. Share - DOE	360,210	8,676	37,102	163,910	751	129,293	-	-	9,886	9,886	96,095	1,366	97,461
MOULTRIE-COLQUITT CNTY LIB	571,927	24,908	13,775	58,909	31,701	129,293	-	-	-	-	1,007,877	461,792	1,469,669
MOUNTAIN EDUCATION CENTER INC.	5,998,326	261,229	144,471	617,834	1,119,747	2,143,281	-	-	-	-	157,122	(20,819)	136,303
MOUNTAIN REG LIBRARY	935,043	40,721	22,521	96,311	10,402	169,955	-	-	75,263	75,263	11,453,741	(1,098,199)	10,355,542
MURRAY CO SCHOOLS	68,165,367	2,968,623	1,641,774	7,021,111	-	11,631,508	-	-	1,564,372	1,564,372	29,430	(28,435)	995
State's Proport. Share - DOE	175,139	7,627	4,218	18,040	21,022	50,907	-	-	101,806	101,806	57,042,494	(5,799,835)	51,242,659
MUSCOGEE CO SCHOOL DISTRICT	339,480,956	14,784,501	8,176,455	34,966,929	487,106	58,414,991	-	-	6,113,278	6,113,278	152,427	(101,079)	8,457
State's Proport. Share - DOE	651,866	28,389	15,700	67,143	19,293	130,525	-	-	152,427	152,427	252,350	(30,251)	222,099
N E GA REG LIBRARY	1,501,883	65,407	36,173	154,696	19,720	275,996	-	-	120,839	120,839	638,138	11,392	649,530
NEW LIFE ACAD. OF EXCELLENCE INC.	3,797,825	165,396	91,471	391,180	150,073	798,120	-	-	162,041	162,041	35,660,764	530,103	36,190,867
NEWTON CO SCHOOLS	212,230,313	9,242,696	5,111,602	21,859,966	3,260,294	39,474,558	-	-	2,319,212	2,319,212	7,592	(1,542)	51,350
State's Proport. Share - DOE	260,407	11,341	6,272	26,822	16,937	61,372	-	-	1,187	1,187	43,758	-	-
NEWTON COUNTY DFCS	-	-	-	-	23,808	23,808	-	-	46,788	46,788	-	-	-
NEWTON COUNTY LIBRARY	1,026,852	44,720	24,732	105,767	82,049	257,268	-	-	15,192	15,192	172,541	3,471	176,012
NORTH GA Tech. INSTITUTE	9,687,143	421,878	233,316	997,787	45,632	1,698,613	-	-	337,352	337,352	1,627,708	(147,725)	1,479,983
NORTH GEORGIA RESA	4,364,423	190,072	105,118	449,541	291,167	1,035,898	-	-	89,085	89,085	733,340	(60,345)	672,995
NORTH METRO ACADEMY OF PERFORMING ARTS	2,552,716	111,172	61,483	262,933	257,711	693,299	-	-	337,026	337,026	428,939	110,962	539,901
NORTHEAST GEORGIA RESA	9,215,746	401,349	221,963	949,232	74,672	1,647,216	-	-	617,915	617,915	1,548,501	(232,692)	1,315,809



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	Differences Between Employer Contribs & Proport. Share of Contribs	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Resources	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Resources	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
NORTHSIDE EDUC INC DBA ATL CLASSICAL ACADEMY	7,058,606	307,405	170,008	727,045	706,281	1,910,739	-	-	-	-	1,186,047	501,781	1,687,828
NORTHWEST GA REGIONAL LIBRARY	1,456,584	63,435	35,082	150,030	97,835	346,382	-	-	56,927	56,927	244,756	45,912	290,668
NORTHWEST GEORGIA PUBLIC HEALTH	-	-	-	-	51,067	51,067	-	-	77,327	77,327	-	(2,524)	(2,524)
NORTHWEST GEORGIA RESA	9,085,663	395,683	218,830	935,834	309,861	1,860,208	-	-	8,142	8,142	1,526,649	91,697	1,618,346
OCMULGEE REGIONAL LIBRARY	705,400	30,720	16,990	72,657	527	120,894	-	-	128,868	128,868	118,530	(41,024)	77,506
OCONEE CO SCHOOLS	91,988,860	4,006,144	2,215,567	9,474,958	3,798,044	19,494,713	-	-	-	-	15,456,764	1,342,266	16,799,030
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	157,237	157,237	91,539	(58,816)	32,723
OCONEE FALL LINE Tech. COLLEGE	10,366,382	451,459	249,676	1,067,749	70,434	1,839,318	-	-	437,940	437,940	1,741,852	(251,314)	1,490,538
OCONEE REG LIBRARY	1,171,711	51,028	28,221	120,688	671	200,608	-	-	40,179	40,179	196,876	(21,724)	175,152
OCONEE RESA	2,809,247	122,344	67,661	289,356	219,410	698,771	-	-	163,483	163,483	472,023	29,195	501,218
ODYSSEY CHARTER SCHOOL	3,592,891	156,472	86,535	370,072	7,571	620,650	-	-	104,047	104,047	603,718	(927,475)	(323,757)
OGEECHIE TECH	13,339,383	580,934	321,281	1,373,972	159,901	2,436,088	-	-	869,487	869,487	2,241,401	(410,092)	1,831,309
OGLETHORPE CO SCHOOLS	25,227,269	1,098,655	607,603	2,598,438	177,377	4,482,073	-	-	479,322	479,322	4,238,897	(497,621)	3,741,276
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	57,022	57,022	25,971	(41,883)	(15,912)
OHOOPEE REG LIB	753,364	32,809	18,145	77,597	26,492	155,043	-	-	8,818	8,818	126,580	7,695	134,275
OKEFENOKEE REG LIB	1,069,728	46,587	25,765	110,183	41,195	223,730	-	-	42,271	42,271	179,744	16,536	196,280
OKEFENOKEE RESA	3,372,938	146,892	81,238	347,416	23,733	599,279	-	-	134,495	134,495	566,762	(89,928)	476,834
PATAULA CHARTER ACAD.	5,904,579	257,146	142,213	608,178	555,594	1,563,131	-	-	-	-	992,149	255,589	1,247,738
PAULDING CO SCHOOLS	324,596,572	14,136,282	7,817,962	33,433,820	8,261,876	63,649,940	-	-	-	-	54,541,484	3,936,688	58,478,172
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	451,556	451,556	121,241	(274,795)	(153,554)
PEACH CO SCHOOLS	38,037,843	1,656,560	916,148	3,917,942	426,926	6,917,576	-	-	646,209	646,209	6,391,452	(308,476)	6,082,976
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	76,089	76,089	20,973	(42,144)	(21,171)
PEACH PUBLIC LIBRARY	442,086	19,253	10,648	45,535	6,943	82,379	-	-	25,828	25,828	74,283	(7,875)	66,408
PELHAM CITY SCHOOLS	16,020,970	697,718	385,868	1,650,178	239,226	2,972,990	-	-	677,701	677,701	2,691,990	(265,080)	2,426,910
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	21,927	21,927	16,676	(11,075)	5,601
PICKENS CO SCHOOLS	50,368,542	2,193,566	1,213,135	5,188,018	248,585	8,843,304	-	-	219,299	219,299	8,463,350	(222,608)	8,240,742
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	1,167	1,167	42,219	31,531	73,750
PIEDMONT REG LIBRARY	1,028,305	44,783	24,767	105,917	35,881	211,348	-	-	37,282	37,282	172,777	(5,835)	166,942
PIERCE CO SCHOOLS	38,427,606	1,673,534	925,535	3,958,088	265,967	6,823,124	-	-	824,271	824,271	6,456,935	(309,676)	6,147,259
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	118,045	118,045	49,687	(60,543)	(10,856)
PIKE CO SCHOOLS	31,068,623	1,353,048	748,293	3,200,104	12	5,301,445	-	-	550,961	550,961	5,220,410	(356,318)	4,864,092
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	60,538	60,538	79,929	(37,764)	42,165
PINE MOUNTAIN REGIONAL LIBRARY	839,359	36,554	20,216	86,455	46,416	189,641	-	-	26,090	26,090	141,046	2,886	143,932
PIONEER RESA	10,566,956	460,194	254,507	1,088,409	923,876	2,726,986	-	-	12,861	12,861	1,775,542	276,888	2,052,430
POLK SCHOOL DISTRICT	79,367,716	3,456,489	1,911,585	8,174,966	705,247	14,248,287	-	-	1,249,334	1,249,334	13,336,036	(594,009)	12,742,027
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	53,006	53,006	48,224	(101,979)	(53,755)
PROSECUTING ATTORNEYS COUNCIL OF GA	303,041	13,198	7,299	31,214	110,210	161,921	-	-	10,921	10,921	50,918	41,956	92,874
PULASKI CO SCHOOLS	14,515,212	632,142	349,601	1,495,083	399,441	2,876,267	-	-	798,623	798,623	2,438,967	(280,325)	2,158,642
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	16,739	14,362	31,101
PURPOSE BUILT SCHOOLS ATLANTA INC	34,215,310	1,490,087	824,081	3,524,216	10,309,800	16,148,184	-	-	315,952	315,952	5,749,138	4,875,415	10,624,553
PUTNAM CO SCHOOLS	35,841,219	1,560,896	863,242	3,691,687	145,941	6,261,766	-	-	324,953	324,953	6,022,358	(198,590)	5,823,768
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	71	71	-	(278)	(278)
QUITMAN CO SCHOOLS	4,146,892	180,598	99,879	427,135	13,133	720,745	-	-	293,377	293,377	696,800	(87,009)	609,791
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	12,074	12,074	29,674	7,122	36,796
RABUN CO SCHOOLS	29,454,342	1,282,746	709,413	3,033,831	137,979	5,163,969	-	-	596,914	596,914	4,949,170	(461,802)	4,487,368
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	175,332	175,332	42,727	(93,153)	(50,426)
RANDOLPH CO SCHOOLS	10,548,061	459,371	254,052	1,086,462	-	1,799,885	-	-	588,161	588,161	1,772,370	(265,695)	1,506,675
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	3,011	3,011	17,229	(2,298)	14,931
REGION IV DFCS	-	-	-	-	3,615	3,615	-	-	7,062	7,062	-	(76)	(76)



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	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
RESURGENCE HALL INC	2,086,406	90,864	50,251	214,902	905,442	1,261,459	-	-	-	-	350,569	314,694	665,263
RICHMOND CO SCHOOLS	311,416,340	13,562,279	7,500,514	32,076,241	464,558	53,603,592	-	-	11,043,933	11,043,933	52,326,831	(5,723,672)	46,603,159
State's Proport. Share - DOE	646,779	28,167	15,578	66,619	738	111,102	-	-	1,093,685	1,093,685	108,687	(601,196)	(492,509)
RICHMOND COUNTY DFCS	50,628	2,205	1,219	5,215	29,290	37,929	-	-	-	-	8,519	8,162	16,681
ROCKDALE CO SCHOOLS	197,455,906	8,599,266	4,755,758	20,338,185	683,578	34,376,787	-	-	2,559,454	2,559,454	33,178,220	702,166	33,880,386
State's Proport. Share - DOE	613,834	26,733	14,784	63,226	77	104,743	-	-	634,508	634,508	103,149	(388,037)	(284,888)
RODDENBERY MEMORIAL LIBRARY	467,279	20,350	11,254	48,130	77	79,811	-	-	77,036	77,036	78,527	(23,610)	54,917
ROME CITY SCHOOLS	70,687,077	3,078,444	1,702,510	7,280,850	2,878,258	14,940,062	-	-	464,226	464,226	11,877,447	659,080	12,536,527
State's Proport. Share - DOE	226,494	9,864	5,455	23,329	40,434	79,082	-	-	231,640	231,640	38,066	(122,131)	(84,065)
SARA HIGHTOWER REGIONAL LIB	1,570,679	68,404	37,830	161,782	-	268,016	-	-	95,781	95,781	263,932	(58,131)	205,801
SATILLA REG LIBRARY	247,568	10,782	5,963	25,500	828	43,073	-	-	120,261	120,261	41,609	(33,511)	8,098
SAVANNAH CLASSICAL ACADEMY	4,286,422	186,675	103,239	441,506	996,489	1,727,909	-	-	338,322	338,322	720,241	604,932	1,325,173
SAVANNAH STATE UNIVERSITY	36,108,408	1,572,532	869,677	3,719,208	22,704	6,184,121	-	-	5,287,016	5,287,016	6,067,255	(1,432,923)	4,634,332
SAVANNAH TECH COLLEGE	12,219,996	532,185	294,321	1,258,674	-	2,085,180	-	-	1,589,786	1,589,786	2,053,296	(665,693)	1,387,603
SCHLEY CO SCHOOLS	13,916,154	606,053	335,173	1,433,380	137,467	2,512,073	-	-	266,498	266,498	2,338,304	(94,317)	2,243,987
SCHOLARS ACAD. INC	-	-	-	-	-	-	-	-	-	-	-	(55,434)	(55,434)
SCHOOL FOR ARTS INFUSED LEARNING	4,357,398	189,766	104,949	448,817	1,517,923	2,261,455	-	-	106,991	106,991	732,172	622,342	1,354,514
SCINTILLA CHARTER ACADEMY	5,002,238	217,849	120,480	515,236	756,970	1,610,535	-	-	-	-	840,531	692,120	1,532,651
SCREVEN CO SCHOOLS	25,552,353	1,112,813	615,433	2,631,922	106,228	4,466,396	-	-	273,091	273,091	4,293,514	(239,316)	4,054,198
SCREVEN-JENKINS REG LIBRARY	483,994	21,078	11,657	49,852	-	82,587	-	-	26,144	26,144	81,319	(16,066)	65,253
SE HEALTH UNIT	221,407	9,642	5,333	22,805	74,228	112,008	-	-	3,567	3,567	37,196	11,621	48,817
SECRETARY OF STATE	308,613	13,440	7,433	31,787	61,938	114,598	-	-	372	372	51,850	26,809	78,659
SEMINOLE CO SCHOOLS	14,972,075	652,039	360,605	1,542,141	-	2,554,785	-	-	548,916	548,916	2,515,731	(313,979)	2,201,752
State's Proport. Share - DOE	213,170	9,284	5,134	21,957	17,939	54,314	-	-	9,346	9,346	35,830	(864)	34,966
SEQUOYAH REG LIB	3,606,456	157,062	86,862	371,469	14,344	629,737	-	-	119,502	119,502	605,978	(19,114)	586,864
SEVEN PILLARS CAREER ACADEMY	1,126,170	49,045	27,124	115,997	686,063	878,229	-	-	-	-	189,225	185,423	374,648
SLAM ACADEMY OF ATLANTA	940,857	40,975	22,661	96,909	447,235	607,780	-	-	-	-	158,094	140,852	298,946
SOCIAL CIRCLE CITY SCHOOLS	20,678,260	900,545	498,039	2,129,885	550,182	4,078,651	-	-	37,550	37,550	3,474,536	86,050	3,560,586
State's Proport. Share - DOE	207,357	9,030	4,994	21,358	2,024	37,406	-	-	49,896	49,896	34,855	(9,410)	25,445
SOUTH GA REG LIBRARY	1,134,164	49,393	27,317	116,820	2,364	195,894	-	-	51,716	51,716	190,558	(26,577)	163,981
SOUTH GA Tech. INSTITUTE	6,312,025	274,891	152,026	650,146	-	1,077,063	-	-	914,019	914,019	1,060,604	(385,313)	675,291
SOUTH GEORGIA STATE COLLEGE	14,227,674	619,620	342,676	1,465,467	739,111	3,166,874	-	-	130,737	130,737	2,390,657	24,352	2,415,009
SOUTHEASTERN Tech. COLLEGE	10,207,231	444,528	245,843	1,051,356	-	1,741,727	-	-	690,047	690,047	1,715,110	(394,828)	1,320,282
SOUTHERN CRESCENT Tech. COLLEGE	15,770,737	686,821	379,841	1,624,404	-	2,691,066	-	-	2,304,659	2,304,659	2,649,930	(998,308)	1,651,622
SOUTHERN REGIONAL TECHNICAL COLLEGE	17,530,847	763,474	422,233	1,805,697	780,233	3,771,637	-	-	411,693	411,693	2,945,681	(30,330)	2,915,351
SOUTHWEST GA REG LIB	1,030,728	44,889	24,825	106,166	6,115	181,995	-	-	18,739	18,739	173,198	(13,313)	159,885
SOUTHWEST GEORGIA RESA	2,005,740	87,351	48,309	206,594	444,952	787,206	-	-	26,418	26,418	337,012	83,344	420,356
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	3,574,481	155,670	86,092	368,176	1,287,713	1,897,651	-	-	-	-	600,626	521,236	1,121,862
SPRING CREEK CHARTER ACADEMY	1,911,509	83,247	46,039	196,888	1,164,492	1,490,666	-	-	-	-	321,185	314,728	635,913
STATE ACCOUNTING OFFICE	93,262	4,062	2,246	9,606	4,525	20,439	-	-	104,907	104,907	15,669	(19,920)	(4,251)
STATE BOARD OF PARDONS AND PAROLES	-	-	-	-	1,170	1,170	-	-	11,928	11,928	-	(4,089)	(4,089)
STATE OF GEORGIA DEPT OF LAW	129,598	5,644	3,121	13,349	11,778	33,892	-	-	2,429	2,429	21,778	17,518	39,296
STATE ROAD TOLL & AUTHORITY	-	-	-	-	-	-	-	-	98,893	98,893	-	(41,749)	(41,749)
STATESBORO REGIONAL LIBRARY	1,857,247	80,884	44,732	191,299	13,831	330,746	-	-	89,723	89,723	312,069	(36,812)	275,257
STEPHENS CO SCHOOLS	39,033,931	1,699,940	940,139	4,020,540	390,261	7,050,880	-	-	889,104	889,104	6,558,804	(937,679)	5,621,125
State's Proport. Share - DOE	284,389	12,385	6,850	29,292	63,773	112,300	-	-	49,048	49,048	47,780	26,281	74,061
STEWART CO SCHOOLS	7,443,524	324,168	179,279	766,692	146,118	1,416,257	-	-	150,068	150,068	1,250,729	2,184	1,252,913
SUMTER CO SCHOOLS	39,030,055	1,699,771	940,045	4,020,141	590	6,659,957	-	-	1,885,502	1,885,502	6,558,165	(1,594,818)	4,963,347
State's Proport. Share - DOE	174,412	7,596	4,201	17,965	590	30,352	-	-	76,082	76,082	29,307	(45,442)	(16,135)



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
TALBOT CO SCHOOLS	6,809,342	296,549	164,004	701,370	42,484	1,204,407	-	-	189,143	189,143	1,144,176	(64,082)	1,080,094
TALIAFERRO CO SCHOOLS	4,734,564	206,192	114,033	487,666	437,936	1,245,827	-	-	56,190	56,190	795,537	118,646	914,183
State's Proport. Share - DOE	71,461	3,112	1,721	7,361	14,256	26,450	-	-	885	885	11,995	10,023	22,018
TAPESTRY PUBLIC CHARTER SCHOOL	5,929,530	258,233	142,814	610,748	1,003,577	2,015,372	-	-	-	-	996,341	659,452	1,655,793
TATTNALL CO SCHOOLS	38,589,179	1,680,571	929,427	3,974,730	326,708	6,911,436	-	-	1,004,732	1,004,732	6,484,090	(392,403)	6,091,687
State's Proport. Share - DOE	237,394	10,339	5,718	24,452	3,609	44,118	-	-	2,486	2,486	39,877	121	39,998
TAYLOR CO SCHOOLS	15,266,637	664,867	367,700	1,572,481	20,310	2,625,358	-	-	495,042	495,042	2,565,232	(175,416)	2,389,816
Tech. COLLEGE SYSTEM OF GEORGIA	16,275,806	708,816	392,005	1,676,427	511,883	3,289,131	-	-	405,153	405,153	2,734,795	(39,261)	2,695,534
TELFAIR CO SCHOOLS	18,282,757	796,220	440,343	1,883,145	77,904	3,197,612	-	-	216,553	216,553	3,072,028	(7,728)	3,064,300
State's Proport. Share - DOE	148,493	6,467	3,576	15,295	-	25,338	-	-	97,416	97,416	24,949	(79,886)	(54,937)
TERRELL CO SCHOOLS	13,720,667	597,539	330,465	1,413,244	-	2,341,248	-	-	627,487	627,487	2,305,457	(485,751)	1,819,706
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	27,266	27,266	-	(11,486)	(11,486)
THE GLOBE ACAD.	11,057,975	481,578	266,333	1,138,984	1,975,901	3,862,796	-	-	-	-	1,858,064	984,511	2,842,575
THE KINDEZI SCHOOL	26,396,799	1,149,589	635,771	2,718,901	4,619,597	9,123,858	-	-	933,837	933,837	4,435,408	3,092,041	7,527,449
THE MAIN STREET ACAD.	8,159,825	355,363	196,531	840,471	925,937	2,318,302	-	-	319,931	319,931	1,371,090	174,917	1,546,007
THE MUSEUM SCHOOL OF AVONDALE EST.	8,696,385	378,730	209,454	895,738	1,158,301	2,642,223	-	-	-	-	1,461,235	550,869	2,012,104
THE UNIVERSITY OF GEORGIA	872,360,312	37,991,563	21,010,943	89,854,115	6,833,149	155,689,770	-	-	17,112,424	17,112,424	146,581,449	694,232	147,275,681
THOMAS CO SCHOOLS	64,274,522	2,799,175	1,548,063	6,620,350	1,102,960	12,070,548	-	-	632,297	632,297	10,799,964	396,501	11,196,465
State's Proport. Share - DOE	263,798	11,489	6,354	27,172	430	45,445	-	-	61,018	61,018	44,318	(27,949)	16,369
THOMAS COUNTY PUBLIC LIBRARY	666,642	29,032	16,056	68,665	14,019	127,772	-	-	46,539	46,539	112,003	(17,977)	94,026
THOMASTON-UPSON COUNTY SCHOOLS	42,861,551	1,866,634	1,032,328	4,414,789	832,925	8,146,676	-	-	2,002,041	2,002,041	7,201,976	(810,086)	6,391,890
State's Proport. Share - DOE	7,509	327	181	773	4,575	5,856	-	-	-	-	1,249	1,237	2,486
THOMASVILLE CITY SCHOOLS	33,084,295	1,440,831	796,841	3,407,720	242,508	5,887,900	-	-	1,162,095	1,162,095	5,559,109	(520,308)	5,038,801
State's Proport. Share - DOE	695,711	30,298	16,756	71,659	87,588	206,301	-	-	969	969	116,912	28,843	145,755
THREE RIVERS REGIONAL LIBRARY	1,518,597	66,135	36,576	156,417	9,235	268,363	-	-	75,818	75,818	255,171	13,356	268,527
TIFT CO BD OF HEALTH DBA DIVERS ENTERPRISES	122,089	5,317	2,941	12,575	22,782	43,615	-	-	3,923	3,923	20,501	17,018	37,519
TIFT CO SCHOOLS	85,123,076	3,707,136	2,050,203	8,767,775	-	14,525,114	-	-	1,223,450	1,223,450	14,303,107	(856,786)	13,446,321
State's Proport. Share - DOE	375,955	16,373	9,055	38,724	1,493	65,645	-	-	335,999	335,999	63,179	(186,602)	(123,423)
TOOMBS CO SCHOOLS	30,114,443	1,311,493	725,311	3,101,822	-	5,138,626	-	-	1,264,611	1,264,611	5,060,075	(578,560)	4,481,515
State's Proport. Share - DOE	335,017	14,590	8,069	34,507	99,453	156,619	-	-	15,645	15,645	56,297	47,215	103,512
TOWNS CO SCHOOLS	14,434,546	628,629	347,658	1,486,775	81,387	2,544,449	-	-	119,695	119,695	2,425,412	(78,305)	2,347,107
State's Proport. Share - DOE	265,010	11,541	6,383	27,296	36,475	81,695	-	-	15,004	15,004	44,527	3,654	48,181
TREUTLEN CO SCHOOLS	12,241,797	533,134	294,846	1,260,919	268,698	2,357,597	-	-	92,527	92,527	2,056,975	79,824	2,136,799
TRION CITY SCHOOLS	14,183,344	617,689	341,608	1,460,901	-	2,420,198	-	-	538,054	538,054	2,383,210	(263,058)	2,120,152
State's Proport. Share - DOE	6,540	285	158	674	3,985	5,102	-	-	-	-	1,108	1,077	2,185
TROUP CO SCHOOLS	126,367,681	5,503,352	3,043,587	13,016,016	126,926	21,689,881	-	-	1,667,421	1,667,421	21,233,375	(1,477,057)	19,756,318
State's Proport. Share - DOE	494,895	21,553	11,920	50,975	-	84,448	-	-	268,512	268,512	83,153	(147,168)	(64,015)
TROUP HARRIS COWETA REG LIB	1,173,649	51,113	28,268	120,887	31,728	231,996	-	-	24,424	24,424	197,217	(11,810)	185,407
TURNER CO SCHOOLS	15,063,399	656,016	362,804	1,551,547	96,384	2,666,751	-	-	650,422	650,422	2,531,075	(609,918)	1,921,157
State's Proport. Share - DOE	88,902	3,872	2,141	9,157	40,542	55,712	-	-	13,456	13,456	14,946	(1,304)	13,642
TWIGGS CO SCHOOLS	9,233,672	402,129	222,395	951,079	137,688	1,713,291	-	-	1,166,981	1,166,981	1,551,529	(427,503)	1,124,026
State's Proport. Share - DOE	259,438	11,299	6,249	26,722	11,832	56,102	-	-	20,176	20,176	43,603	27,413	71,016
TWIGGS COUNTY BOARD OF HEALTH	-	-	-	-	-	-	-	-	14,778	14,778	-	(160)	(160)
UNION CO SCHOOLS	35,876,586	1,562,436	864,094	3,695,330	345,338	6,467,198	-	-	521,201	521,201	6,028,286	(18,314)	6,009,972
State's Proport. Share - DOE	283,662	12,354	6,832	29,218	5,136	53,540	-	-	73,218	73,218	47,666	(23,540)	24,126
UNIVERSITY OF NORTH GEORGIA	136,578,303	5,948,028	3,289,511	14,067,722	7,449,640	30,754,901	-	-	-	-	22,949,048	4,602,166	27,551,214
UNIVERSITY OF WEST GEORGIA	105,915,673	4,612,661	2,550,997	10,909,436	3,378,124	21,451,218	-	-	2,167,854	2,167,854	17,796,843	2,150,567	19,947,410
UTOPIAN ACADEMY FOR THE ARTS	2,398,652	104,462	57,772	247,064	301,497	710,795	-	-	133,262	133,262	403,043	77,650	480,693



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
VALDOSTA CITY SCHOOLS	83,916,725	3,654,600	2,021,148	8,643,519	741,346	15,060,613	-	-	839,801	839,801	14,100,418	(813,569)	13,286,849
State's Proport. Share - DOE	283,178	12,332	6,820	29,168	-	48,320	-	-	71,318	71,318	47,574	(45,985)	1,589
VALDOSTA STATE UNIVERSITY	69,675,728	3,034,400	1,678,152	7,176,680	3,379	11,892,611	-	-	3,048,571	3,048,571	11,707,503	(2,480,019)	9,227,484
VIDALIA CITY SCHOOLS	25,166,224	1,095,997	606,133	2,592,150	-	4,294,280	-	-	501,968	501,968	4,228,646	(225,280)	4,003,366
State's Proport. Share - DOE	40,696	1,772	980	4,192	24,792	31,736	-	-	913	913	6,825	(1,487)	8,312
WALKER CO SCHOOLS	101,870,037	4,436,472	2,453,557	10,492,731	-	17,382,760	-	-	1,302,389	1,302,389	17,117,082	(441,637)	16,675,445
State's Proport. Share - DOE	264,767	11,531	6,377	27,271	7,590	52,769	-	-	37,202	37,202	44,494	(7,744)	52,238
WALTON CO SCHOOLS	150,768,914	6,566,033	3,631,294	15,529,372	472,404	26,199,103	-	-	113,624	113,624	25,333,480	215,242	25,548,722
State's Proport. Share - DOE	398,483	17,354	9,598	41,044	4,468	72,464	-	-	319,561	319,561	66,947	(181,933)	(114,986)
WARE CO SCHOOLS	71,425,906	3,110,620	1,720,305	7,356,950	962,535	13,150,410	-	-	576,249	576,249	12,001,597	(121,227)	11,880,370
State's Proport. Share - DOE	400,179	17,428	9,638	41,219	11,277	79,562	-	-	121,533	121,533	67,242	(52,788)	14,454
WARREN CO SCHOOLS	7,741,478	337,144	186,455	797,381	29,268	1,350,248	-	-	163,344	163,344	1,300,787	(19,971)	1,280,816
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	7,307	7,307	(8,370)	(8,370)	(8,370)
WARREN COUNTY PUBLIC LIBRARY	94,716	4,125	2,281	9,756	13,651	29,813	-	-	4,571	4,571	15,906	4,335	20,241
WASHINGTON CO SCHOOLS	33,031,487	1,438,532	795,569	3,402,281	-	5,636,382	-	-	905,189	905,189	5,550,232	(645,819)	4,904,413
State's Proport. Share - DOE	214,866	9,357	5,175	22,131	67,313	103,976	-	-	3,844	3,844	36,111	29,438	65,549
WAYNE CO SCHOOLS	52,326,077	2,278,817	1,260,282	5,389,646	-	8,928,745	-	-	1,115,806	1,115,806	8,792,288	(545,693)	8,246,595
State's Proport. Share - DOE	394,608	17,185	9,504	40,645	7,968	75,302	-	-	106,781	106,781	66,309	(76,110)	(9,801)
WEBSTER CO SCHOOLS	4,483,120	195,241	107,977	461,766	1,112	766,096	-	-	486,598	486,598	753,305	(201,264)	552,041
WESLEY INTERNATIONAL ACAD.	11,159,230	485,988	268,772	1,149,414	549,428	2,453,602	-	-	37,801	37,801	1,875,057	345,961	2,221,018
WEST GA REG LIBRARY	1,766,650	76,938	42,550	181,967	8,765	310,220	-	-	75,336	75,336	296,836	7,331	304,167
WEST GEORGIA RESA	9,458,954	411,940	227,820	974,283	95,499	1,709,542	-	-	248,987	248,987	1,589,361	(209,671)	1,379,690
WEST GEORGIA Tech. COLLEGE	17,520,188	763,010	421,977	1,804,600	133,166	3,122,753	-	-	1,385,386	1,385,386	2,943,883	(402,189)	2,541,694
WESTSIDE ATLANTA CHARTER SCHOOL	5,092,351	221,773	122,650	524,518	754,541	1,623,482	-	-	-	-	855,652	452,112	1,307,764
WHEELER CO SCHOOLS	11,249,101	489,902	270,936	1,158,670	422	1,919,930	-	-	340,209	340,209	1,890,166	(143,613)	1,746,553
WHITE CO SCHOOLS	43,515,597	1,895,118	1,048,080	4,482,157	25,064	7,450,419	-	-	504,715	504,715	7,311,875	(357,264)	6,954,611
State's Proport. Share - DOE	80,908	3,524	1,949	8,334	4,063	17,870	-	-	133,091	133,091	13,597	(65,790)	(52,193)
WHITFIELD CO SCHOOLS	142,931,751	6,224,722	3,442,535	14,722,135	305,695	24,695,087	-	-	814,144	814,144	24,016,613	(760,283)	23,256,330
State's Proport. Share - DOE	475,758	20,719	11,459	49,004	623	81,805	-	-	94,203	94,203	79,931	(55,938)	23,993
WHITFIELD COUNTY BOARD OF HEALTH	-	-	-	-	26	26	-	-	7,267	7,267	(5,228)	(5,228)	(5,228)
WHITFIELD COUNTY DFCS	74,610	3,249	1,797	7,685	13,432	26,163	-	-	2,468	2,468	12,536	10,387	22,923
WILCOX CO SCHOOLS	12,971,421	564,909	312,419	1,336,071	93,987	2,307,386	-	-	147,998	147,998	2,179,573	(143,367)	2,036,206
State's Proport. Share - DOE	95,684	4,167	2,305	9,856	47,670	63,998	-	-	-	-	16,083	14,569	30,652
WILKES CO SCHOOLS	16,271,930	708,648	391,912	1,676,027	-	2,776,587	-	-	1,541,094	1,541,094	2,734,160	(780,558)	1,953,602
State's Proport. Share - DOE	247,568	10,782	5,963	25,500	32,832	75,077	-	-	17,419	17,419	41,590	6,229	47,819
WILKINSON CO SCHOOLS	13,878,849	604,428	334,274	1,429,537	-	2,368,239	-	-	1,891,887	1,891,887	2,332,038	(899,424)	1,432,614
WIREGRASS GEORGIA Tech. COLLEGE	16,016,125	697,507	385,751	1,649,679	113,944	2,846,881	-	-	1,945,055	1,945,055	2,691,172	(649,401)	2,041,771
WORTH CO SCHOOLS	30,723,675	1,338,026	739,985	3,164,574	-	5,242,585	-	-	2,092,853	2,092,853	5,162,461	(1,055,961)	4,106,500
State's Proport. Share - DOE	738,345	32,155	17,783	76,050	302,422	428,410	-	-	25,100	25,100	124,077	86,822	210,899
WORTH COUNTY LIBRARY SYSTEM	292,867	12,754	7,054	30,166	3,100	53,074	-	-	15,615	15,615	49,209	(12,147)	37,062
Total for all Entities	\$24,223,914,000	\$1,054,959,000	\$ 583,437,000	\$2,495,091,000	\$ 430,792,753	\$4,564,279,753	\$ -	\$ -	\$ 430,792,753	\$ 430,792,753	\$ 4,070,309,000	\$ -	\$ 4,070,309,000
STATE DEPARTMENT OF EDUCATION (Non-employer Contributing Entity)	\$ 50,915,040	\$ 2,217,366	\$ 1,226,299	\$ 5,244,312	\$ 3,470,663	\$ 12,158,640	\$ -	\$ -	\$ 20,853,488	\$ 20,853,488	\$ 8,555,167	\$ (10,188,273)	\$ (1,633,106)



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	\$ 358,988	\$ 1,074,774	\$ 1,300,874	\$ 615,816	\$ -	\$ -
ACADEMY FOR CLASSICAL EDUCATION INC	1,378,647	1,369,604	1,156,453	425,640	-	-
ALBANY STATE UNIVERSITY	(1,137,777)	1,031,571	1,883,005	864,995	-	-
ALBANY TECHNICAL INSTITUTE	17,840	293,877	285,235	154,524	-	-
AMANA ACADEMY	331,292	515,954	453,805	170,399	-	-
APPLING COUNTY SCHOOLS	818,037	1,818,993	2,050,902	815,990	-	-
ATHENS REGIONAL LIBRARY	53,714	121,420	137,354	53,430	-	-
ATHENS TECHNICAL COLLEGE	13,639	662,088	850,183	388,007	-	-
ATKINSON COUNTY SCHOOLS	458,722	864,104	971,725	414,220	-	-
ATLANTA HEIGHTS CHARTER SCHOOL	219,543	276,750	296,037	108,196	-	-
ATLANTA METROPOLITAN STATE COLLEGE	(875,049)	(703,547)	(333,683)	(186,683)	-	-
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	475,545	699,099	729,721	277,134	-	-
ATLANTA PREPARATORY ACADEMY	-	-	-	-	-	-
ATLANTA PUBLIC SCHOOLS	9,993,729	24,389,750	30,173,353	11,705,052	-	-
ATLANTA TECHNICAL COLLEGE	(300,852)	(64,210)	167,847	61,708	-	-
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	122,859	179,651	155,641	53,731	-	-
AUGUSTA TECHNICAL INSTITUTE	7,244	391,891	589,289	262,157	-	-
AUGUSTA UNIVERSITY	16,245,692	24,854,150	24,184,408	9,982,490	-	-
AZALEA REGIONAL LIBRARY SYSTEM	25,305	58,527	68,759	32,540	-	-
BACON COUNTY SCHOOLS	828,718	1,301,016	1,401,450	574,648	-	-
BACONTON COMM CS	550,267	683,040	611,748	307,415	-	-
BAKER COUNTY SCHOOLS	253,113	346,773	397,076	119,019	-	-
BALDWIN COUNTY BOARD OF HEALTH	(38,614)	(41,410)	(26,140)	(12,732)	-	-
BALDWIN COUNTY SCHOOLS	1,154,645	2,546,945	3,024,250	1,128,905	-	-
BANKS COUNTY SCHOOLS	1,098,536	1,812,058	1,829,501	735,413	-	-
BARNESVILLE - LAMAR CO LIBRARY	2,502	8,006	10,341	4,704	-	-
BARROW COUNTY SCHOOLS	5,270,433	8,073,579	8,619,047	3,500,235	-	-
BARTOW COUNTY LIBRARY	9,970	43,493	55,637	23,162	-	-
BARTOW COUNTY SCHOOLS	4,289,098	8,487,032	9,401,563	4,133,811	-	-
BARTRAM TRAIL REGIONAL LIBRARY	8,404	18,538	22,749	14,265	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
BEN HILL CO SCHOOLS	786,603	1,514,643	1,782,533	813,565	-	-
BERRIEN CO SCHOOLS	824,993	1,506,773	1,672,326	719,775	-	-
BIBB CO SCHOOLS	6,885,061	13,418,357	13,319,523	5,569,156	-	-
BLECKLEY CO SCHOOLS	722,778	1,278,824	1,196,301	579,866	-	-
BOARD OF REGENTS	2,189,464	3,124,255	2,986,134	1,185,326	-	-
BRANTLEY CO SCHOOLS	1,015,108	1,915,453	2,130,705	914,859	-	-
BREMEN CITY SCHOOLS	931,213	1,487,658	1,489,743	616,716	-	-
BRIGHTEN ACADEMY	422,075	508,964	459,656	189,141	-	-
BROOKHAVEN INNOVATION ACADEMY	774,466	527,680	331,815	154,728	-	-
BROOKS CO SCHOOLS	1,127,542	1,664,523	1,660,695	666,648	-	-
BROOKS COUNTY LIBRARY	(43)	8,582	9,345	3,752	-	-
BRYAN CO SCHOOLS	5,917,368	7,276,857	6,724,291	2,638,938	-	-
BUFORD CITY SCHOOLS	3,121,269	4,120,047	3,928,806	1,641,909	-	-
BULLOCH CO SCHOOLS	4,773,285	6,688,132	7,115,258	2,808,047	-	-
BURKE CO SCHOOLS	1,829,807	3,264,106	3,244,876	1,275,384	-	-
BUTTS CO SCHOOLS	1,190,483	2,014,046	1,983,367	781,375	-	-
CALHOUN CITY SCHOOLS	1,127,592	1,911,807	2,128,555	924,704	-	-
CALHOUN CO SCHOOLS	(28,085)	183,834	235,702	74,975	-	-
CAMDEN CO SCHOOLS	2,900,471	5,283,615	5,877,150	2,309,021	-	-
CANDLER CO SCHOOLS	636,865	1,165,564	1,264,584	543,043	-	-
CARROLL CO SCHOOLS	5,221,966	8,309,935	8,472,683	3,511,154	-	-
CARROLLTON IND SCHOOLS	2,037,128	3,144,489	3,067,166	1,220,866	-	-
CARTERSVILLE CITY SCHOOLS	1,728,225	2,521,158	2,531,847	1,094,618	-	-
CATOOSA CO SCHOOLS	3,827,595	6,518,016	6,801,711	2,787,260	-	-
CATOOSA COUNTY LIBRARY	5,523	18,167	19,531	11,109	-	-
CENTENNIAL ACADEMY	341,824	372,585	306,261	35,565	-	-
CENTRAL GEORGIA TECHNICAL COLLEGE	31,094	845,414	947,522	391,697	-	-
CHARLES DREW CHARTER SCHOOL	2,313,065	2,462,683	2,201,929	791,250	-	-
CHARLTON CO SCHOOLS	619,560	1,015,384	1,056,463	465,759	-	-
CHARTER CONSERVATORY FOR L & T	93,961	67,488	50,514	9,736	-	-
CHATHAM CO SCHOOLS	12,624,957	21,537,960	22,817,139	9,737,310	-	-
CHATTAHOOCHEE CO SCHOOLS	137,562	439,849	530,172	218,802	-	-
CHATTAHOOCHEE FLINT RESA	208,501	287,965	206,707	81,076	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	403,376	484,592	411,140	178,656	-	-
CHATTAHOOCHEE TECHNICAL COLLEGE	(14,046)	606,672	819,289	371,957	-	-
CHATTOOGA CO SCHOOLS	989,201	1,339,013	1,408,145	554,936	-	-
CHATTOOGA COUNTY LIBRARY SYST	2,622	10,234	16,501	7,911	-	-
CHEROKEE CHARTER ACADEMY	(13,616)	204,350	93,506	46,893	-	-
CHEROKEE CO SCHOOLS	18,142,118	27,819,492	27,750,111	11,169,919	-	-
CHEROKEE COUNTY BOARD OF HEALTH	10,766	5,246	4,229	1,823	-	-
CHEROKEE REG LIBRARY	16,464	31,536	40,367	16,854	-	-
CHESTATEE REG LIBRARY	14,089	33,686	37,373	9,204	-	-
CHICKAMAUGA CITY SCHOOLS	314,947	545,522	634,093	240,091	-	-
CIRRUS ACADEMY	582,061	306,272	301,923	150,404	-	-
CLARKE COUNTY DFCS	12,508	13,762	13,828	8,640	-	-
CLARKE COUNTY HEALTH DEPT	(6,102)	(754)	-	-	-	-
CLARKE COUNTY SCHOOLS	7,814,079	10,971,915	10,911,805	4,765,126	-	-
CLAY CO SCHOOLS	841	151,249	234,476	114,322	-	-
CLAYTON CENTER COMMUNITY SERVICE BOARD	69,169	63,405	53,391	15,112	-	-
CLAYTON CO SCHOOLS	19,219,522	27,319,865	24,143,674	12,285,258	-	-
CLAYTON COLLEGE & STATE UNIV	1,494,909	2,422,235	2,412,105	825,173	-	-
CLAYTON COUNTY REG LIB	(4,404)	5,035	12,695	2,136	-	-
CLINCH CO SCHOOLS	358,667	671,400	731,284	294,361	-	-
COASTAL PINES TECHNICAL COLLEGE	9,383	358,920	460,143	200,572	-	-
COASTAL PLAIN REGIONAL LIBRARY	10,930	34,905	47,881	22,488	-	-
COASTAL PLAINS EDUCATION CENTER INC	137,145	152,006	152,789	36,481	-	-
COASTAL PLAINS RESA	669,530	772,969	802,400	163,044	-	-
COBB CO SCHOOLS	50,012,873	77,424,790	84,188,148	36,327,140	-	-
COBB COUNTY PUBLIC LIB	352,820	542,332	525,984	258,096	-	-
COFFEE CO SCHOOLS	2,281,905	4,303,082	4,594,038	1,893,530	-	-
COLLEGE OF COASTAL GEORGIA	899,213	1,180,576	1,042,177	337,404	-	-
COLQUITT CO SCHOOLS	2,718,737	4,942,285	5,348,144	2,324,599	-	-
COLUMBIA CO SCHOOLS	12,299,857	17,587,565	17,557,525	7,187,585	-	-
COLUMBUS STATE UNIVERSITY	1,905,276	2,899,111	2,684,257	995,120	-	-
COLUMBUS TECHNICAL INSTITUTE	(63,674)	253,031	404,859	217,987	-	-
COMMERCE CITY SCHOOLS	926,959	1,179,969	1,064,756	416,551	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
CONYERS-ROCKDALE LIB.SYSTEM	28,009	58,534	64,922	37,869	-	-
COOK CO SCHOOLS	1,062,484	1,944,492	2,021,326	870,543	-	-
COOPERATIVE EXTENSION SERVICE	226,009	445,515	417,630	150,891	-	-
COWETA CHARTER ACADEMY	374,458	478,414	292,236	127,816	-	-
COWETA CO SCHOOLS	8,363,044	13,525,094	13,817,763	5,616,859	-	-
COWETA PUBLIC LIBRARY	36,960	74,420	80,742	29,478	-	-
CRAWFORD CO SCHOOLS	484,375	878,214	903,721	342,281	-	-
CRISP CO SCHOOLS	933,440	1,934,217	2,146,012	587,221	-	-
CSRA RESA	(83,439)	58,479	123,282	78,940	-	-
DADE CO SCHOOLS	337,099	853,941	1,076,995	484,453	-	-
DALTON CITY SCHOOLS	3,488,174	5,313,882	5,401,600	2,242,852	-	-
DALTON STATE COLLEGE	468,093	1,034,758	1,117,450	488,942	-	-
DAWSON CO SCHOOLS	2,261,402	3,132,327	2,915,932	1,182,773	-	-
DECATUR CITY SCHOOLS	4,604,437	6,074,318	5,659,368	2,306,766	-	-
DECATUR CO SCHOOLS	635,754	1,933,579	2,307,812	1,008,966	-	-
DEKALB ACADEMY OF TECHNOLOGY AND ENVIRONMENT	586,089	656,943	592,454	219,331	-	-
DEKALB CO SCHOOLS	61,529,755	81,298,261	78,370,966	31,375,811	-	-
DEKALB COUNTY DFACS	14,775	17,657	12,819	2,627	-	-
DEKALB COUNTY PUBLIC LIBRARY	959,331	1,165,346	1,082,683	394,689	-	-
DEKALB PATH ACADEMY	261,170	397,293	411,599	183,904	-	-
DEKALB PREPARATORY ACADEMY	474,791	499,977	478,754	173,059	-	-
DEPARTMENT OF ADMIN SERVICE	79,271	58,965	31,837	17,683	-	-
DEPARTMENT OF COMMUNITY HEALTH	(46,205)	9,339	24,835	12,735	-	-
DEPARTMENT OF COMMUNITY SUPERVISION	29,055	9,154	10,526	5,043	-	-
DEPARTMENT OF CORRECTIONS	375,270	274,909	81,066	(50,367)	-	-
DEPARTMENT OF FAMILY AND CHILDREN SERVICES REGION IX	9,018	9,922	9,970	6,226	-	-
DEPARTMENT OF HUMAN SERVICES	94,456	56,894	36,004	30,890	-	-
DEPARTMENT OF NATURAL RESOURCE	89,776	93,380	55,786	8,784	-	-
DEPARTMENT OF PUBLIC HEALTH	56,876	66,259	67,601	50,381	-	-
DEPARTMENT OF PUBLIC SAFETY	(17,887)	11,409	14,821	3,211	-	-
DEPT OF BEHAVIORAL HEALTH AND DEVELOPMENT DISABILITY	(17,076)	(10,576)	1,647	(5,709)	-	-
DESOTO TRAIL REGIONAL LIBRARY	(1,822)	(554)	1,761	(3,720)	-	-
DESTINY ACHIEVERS ACADEMY OF EXCELLENCE	(235,027)	(311,157)	(425,434)	-	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DFCS FIELD FISCAL SERVICES REGION XI	9,982	10,794	4,050	1,504	-	-
DHS LOWNDES COUNTY DFACS	-	-	-	-	-	-
DODGE CO SCHOOLS	697,172	1,398,125	1,280,517	644,031	-	-
DOOLY CO SCHOOLS	109,990	310,511	424,639	278,811	-	-
DOUGHERTY CO SCHOOLS	3,303,570	7,595,012	8,329,460	3,286,755	-	-
DOUGHERTY CO.PUBLIC LIBRARY	81,383	105,522	128,777	56,334	-	-
DOUGLAS CO SCHOOLS	9,889,623	16,042,422	16,169,670	5,849,095	-	-
DOUGLAS COUNTY DFCS	9,987	10,988	11,041	6,900	-	-
DUBLIN CITY SCHOOLS	(50,330)	867,010	1,295,313	688,956	-	-
DUBOIS INTEGRITY ACADEMY	886,309	714,087	648,784	238,761	-	-
EARLY CO SCHOOLS	406,837	1,083,016	1,115,560	530,734	-	-
EAST CENTRAL HEALTH DISTRICT	13,026	14,343	14,411	8,405	-	-
EAST GEORGIA STATE COLLEGE	445,675	616,299	619,152	246,228	-	-
ECHOLS CO SCHOOLS	197,899	436,541	456,656	201,925	-	-
EFFINGHAM CO SCHOOLS	6,472,669	9,064,209	8,743,090	3,597,979	-	-
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	3,494	4,760	5,665	1,236	-	-
ELBERT CO SCHOOLS	1,090,228	1,917,411	1,727,686	773,045	-	-
ELBERT COUNTY LIBRARY	(4,471)	7,819	9,090	3,420	-	-
EMANUEL CO SCHOOLS	1,529,615	2,541,468	2,530,567	1,097,294	-	-
ETHOS CLASSICAL CHARTER SCHOOL	336,938	370,723	372,503	232,741	-	-
EVANS CO SCHOOLS	528,753	1,058,976	1,122,492	540,566	-	-
FANNIN CO SCHOOLS	854,751	1,576,601	1,798,345	744,561	-	-
FAYETTE CO SCHOOLS	10,564,858	15,176,000	12,715,586	6,169,921	-	-
FIRST DISTRICT RESA	25,462	287,655	349,460	164,524	-	-
FLINT RIVER REGIONAL LIBRARY	15,161	49,047	57,800	27,284	-	-
FLOYD CO SCHOOLS	1,210,628	3,905,690	4,874,625	1,984,189	-	-
FLOYD COUNTY DFCS	3,952	4,346	3,442	1,343	-	-
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	920,412	986,041	911,762	374,163	-	-
FORSYTH CO SCHOOLS	28,726,530	36,445,283	34,583,695	13,309,395	-	-
FORSYTH COUNTY PUBLIC LIBRARY	290,975	400,802	368,653	132,420	-	-
FORT VALLEY STATE UNIVERSITY	1,336,188	2,362,206	2,121,409	772,195	-	-
FRANKLIN CO SCHOOLS	1,500,179	2,359,725	2,390,552	859,225	-	-
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	904,069	528,398	360,348	157,204	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
FULTON CO SCHOOLS	37,004,722	57,016,462	57,665,186	23,155,224	-	-
FULTON LEADERSHIP ACADEMY	(36,732)	3,481	42,322	16,001	-	-
FULTON SCIENCE ACADEMY HIGH SCHOOL	(96,138)	(3,106)	-	-	-	-
FULTON SUNSHINE ACADEMY INC.	(143,340)	-	-	-	-	-
FURLOW CHARTER SCHOOL	420,682	346,084	263,072	97,567	-	-
GA PUB TELECOMMUNICATIONS COMM	7,823	29,323	18,472	2,727	-	-
GA SOIL AND WATER CONSERVATION COMMISSION	(7,612)	(738)	-	-	-	-
GA SOUTHWESTERN STATE UNIV	824,762	1,109,721	1,057,857	366,366	-	-
GA.REG.TRANS.AUTHORITY	-	-	-	-	-	-
GAINESVILLE CITY SCHOOLS	2,987,354	4,316,419	4,601,050	1,946,677	-	-
GENESIS INNOVATION ACADEMY FOR BOYS	394,109	437,412	254,268	92,153	-	-
GENESIS INNOVATION ACADEMY FOR GIRLS	634,441	704,174	448,845	143,117	-	-
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	24,389	8,804	7,314	3,025	-	-
GEORGIA BUILDING AUTHORITY	11,420	11,369	11,465	5,779	-	-
GEORGIA BUREAU OF INVESTIGATION	7,490	4,473	4,403	(8,634)	-	-
GEORGIA COLLEGE & STATE UNIV	3,000,046	3,948,176	4,055,566	1,611,027	-	-
GEORGIA CONNECTIONS ACADEMY	1,003,762	1,352,640	1,309,776	621,061	-	-
GEORGIA CYBER ACADEMY	5,192,178	5,817,633	5,485,016	2,321,333	-	-
GEORGIA DEPARTMENT OF AGRICULTURE	47,544	43,055	41,029	8,610	-	-
GEORGIA DEPARTMENT OF AUDITS	(49,467)	(35,030)	(21,052)	(14,882)	-	-
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	(20,087)	(2,269)	-	-	-	-
GEORGIA DEPARTMENT OF DEFENSE	32,432	22,381	19,435	10,214	-	-
GEORGIA DEPARTMENT OF DRIVER SERVICES	10,915	12,396	11,018	3,950	-	-
GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING	23,720	35,239	21,785	17,541	-	-
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	40,786	38,328	26,767	(4,444)	-	-
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	428,376	456,087	406,475	69,476	-	-
GEORGIA DEPARTMENT OF REVENUE	16,702	19,832	9,634	3,776	-	-
GEORGIA DEPARTMENT OF TRANSPORTATION	32,850	36,326	30,206	13,783	-	-
GEORGIA DEPT OF EDUCATION	2,436,692	3,369,042	3,505,443	1,394,306	-	-
GEORGIA DEPT OF LABOR	(8,073)	(23,262)	(27,064)	(1,513)	-	-
GEORGIA ENVIRONMENTAL FINANCE AUTHORITY	-	-	-	-	-	-
GEORGIA GENERAL ASSEMBLY	11,369	16,060	16,967	6,872	-	-
GEORGIA GWINNETT COLLEGE	3,577,308	4,259,947	3,963,752	1,634,664	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC	297,109	159,885	123,274	81,952	-	-
GEORGIA HIGHLANDS COLLEGE	875,898	1,502,870	1,407,310	484,292	-	-
GEORGIA INST OF TECHNOLOGY	30,102,235	40,114,346	38,409,122	15,056,093	-	-
GEORGIA MAGNET CHARTER SCHOOL	308,727	459,296	513,707	198,989	-	-
GEORGIA MILITARY COLLEGE	2,015,117	2,598,862	2,613,919	1,118,046	-	-
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	(136,616)	354,836	542,542	271,977	-	-
GEORGIA PIEDMONT TECHNICAL COLLEGE	(233,354)	7,868	74,065	290,048	-	-
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	15,503	5,251	(2,946)	(3,094)	-	-
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	499,089	336,268	241,026	60,855	-	-
GEORGIA SOUTHERN UNIVERSITY	4,931,377	8,199,871	8,879,653	3,551,235	-	-
GEORGIA STATE UNIVERSITY	15,524,879	23,335,803	23,115,276	9,273,923	-	-
GEORGIA STUDENT FINANCE COMM	106,315	120,429	118,596	42,613	-	-
GEORGIA TECHNOLOGY AUTHORITY	(21,883)	(68,367)	(72,154)	(35,791)	-	-
GEORGIA WORLD CONGRESS CENTER AUTHORITY	(28,591)	(11,333)	(917)	-	-	-
GILMER CO SCHOOLS	1,023,929	2,223,545	2,364,842	998,717	-	-
GLASCOCK CO SCHOOLS	182,934	303,790	352,688	173,705	-	-
GLYNN CO SCHOOLS	4,356,435	6,962,299	7,882,261	2,250,392	-	-
GLYNN COUNTY HEALTH DEPT COASTAL HEALTH DISTRICT	3,643	6,749	5,270	2,283	-	-
GORDON CO SCHOOLS	2,130,350	3,711,860	3,782,979	1,555,244	-	-
GORDON COLLEGE	376,478	837,734	868,315	262,611	-	-
GOVERNORS OFFICE OF PLANNING AND BUDGET	(77,206)	(70,520)	(37,574)	37,100	-	-
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	(788,655)	(837,879)	(837,560)	(223,353)	-	-
GRADY CO SCHOOLS	1,538,013	2,748,034	2,801,672	1,136,251	-	-
GREENE CO SCHOOLS	1,933,688	2,496,960	2,407,102	910,605	-	-
GRIFFIN RESA	194,565	304,199	351,141	163,078	-	-
GRIFFIN SPALDING CO SCHOOLS	3,591,582	5,853,934	5,993,856	2,480,852	-	-
GWINNETT CO SCHOOLS	72,546,946	113,913,063	114,393,731	43,294,285	-	-
GWINNETT COUNTY PUBLIC LIB	479,588	956,261	1,016,980	392,838	-	-
GWINNETT TECHNICAL COLLEGE	185,587	671,402	721,020	340,207	-	-
HABERSHAM CO SCHOOLS	2,482,065	4,238,636	4,412,865	1,901,958	-	-
HABERSHAM COUNTY BOARD OF COMMISSIONERS	(710)	(2,081)	(221)	-	-	-
HALL CO DEPT OF FAMILY AND CHILDREN SERVICES	(1,594)	-	-	-	-	-
HALL CO SCHOOLS	10,822,079	16,796,970	16,630,306	6,596,156	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HALL COUNTY LIBRARY	71,611	140,628	147,876	60,175	-	-
HANCOCK CO SCHOOLS	140,021	412,322	457,249	162,162	-	-
HARALSON CO SCHOOLS	1,239,244	2,236,799	2,359,728	991,527	-	-
HARRIS CO SCHOOLS	2,193,463	3,332,753	3,335,367	1,345,479	-	-
HART CO SCHOOLS	1,067,915	1,752,385	1,820,675	838,737	-	-
HART COUNTY BOARD OF HEALTH	9,406	10,349	10,398	6,495	-	-
HART COUNTY LIBRARY	(9,598)	(5,503)	(5,216)	(750)	-	-
HEARD CO SCHOOLS	900,474	1,394,732	1,482,583	594,182	-	-
HEART OF GEORGIA RESA	(95,951)	118,487	184,711	79,201	-	-
HENRY CO SCHOOLS	16,474,132	23,331,726	22,553,802	9,920,889	-	-
HENRY COUNTY LIBRARY	276,914	256,264	205,663	79,112	-	-
HERITAGE PREPARATORY ACADEMY	-	-	-	-	-	-
HOUSTON CO SCHOOLS	9,161,055	18,306,091	19,753,669	8,058,079	-	-
HOUSTON COUNTY PUBLIC LIBRARY	13,000	40,062	44,756	18,268	-	-
INTERNATIONAL ACADEMY OF SMYRNA CHARTER SCHOOL	(320,597)	(291,242)	41,387	16,825	-	-
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	362,504	401,913	403,987	89,618	-	-
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	852,224	786,518	598,636	206,861	-	-
INTERNATIONAL COMMUNITY SCHOOL	72,861	203,682	223,483	55,706	-	-
INTOWN ACADEMY CHARTER SCHOOL	(117,757)	-	-	-	-	-
IRWIN CO SCHOOLS	708,851	1,079,232	1,076,101	430,804	-	-
IVY PREP ACADEMY FOR GIRLS	273,935	258,777	232,356	141,994	-	-
IVY PREP YOUNG MENS ACADEMY	(370,477)	(47,975)	(1,497)	-	-	-
IVY PREPARATORY ACADEMY	(335,931)	(239,620)	(136,717)	(2,291)	-	-
JACKSON BUTTS COUNTY LIBRARY	(12,819)	(3,030)	(192)	-	-	-
JACKSON CO SCHOOLS	5,400,185	7,292,799	7,243,594	3,237,716	-	-
JASPER CO SCHOOLS	876,188	1,319,609	1,280,576	510,589	-	-
JEFF DAVIS CO SCHOOLS	847,664	1,541,312	1,548,785	633,792	-	-
JEFFERSON CITY SCHOOLS	2,349,963	2,865,250	2,682,994	1,061,548	-	-
JEFFERSON CO SCHOOLS	406,336	1,123,483	1,389,141	637,063	-	-
JEFFERSON COUNTY REG.LIB.	3,826	9,520	10,827	4,823	-	-
JEKYLL ISLAND STATE PARK AUTHORITY	3,733	4,107	4,127	2,578	-	-
JENKINS CO SCHOOLS	233,484	605,741	681,314	294,901	-	-
JOHNSON CO SCHOOLS	360,879	667,433	690,691	252,985	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
JONES CO SCHOOLS	1,073,567	2,577,357	2,879,863	1,191,428	-	-
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	(310,672)	(236,300)	(179,573)	(112,475)	-	-
KENNESAW STATE UNIVERSITY	11,995,381	15,525,516	13,111,045	4,813,755	-	-
KINCHAFOONEE REG LIB	32,423	48,033	31,046	10,008	-	-
KIPP METRO ATLANTA COLLABORATIVE	5,084,898	5,456,463	4,881,185	1,974,884	-	-
LAKE BLACKSHEAR REG LIB	(688)	16,672	23,432	9,534	-	-
LAMAR CO SCHOOLS	585,714	1,319,321	1,399,410	600,254	-	-
LANIER CO SCHOOLS	427,418	936,292	942,335	353,204	-	-
LANIER TECHNICAL COLLEGE	214,582	656,251	721,301	361,761	-	-
LATIN ACADEMY CHARTER SCHOOL	(384,279)	(68,828)	(3,149)	-	-	-
LATIN COLLEGE PREP	455,671	417,948	305,369	130,459	-	-
LATIN GRAMMAR SCHOOL	479,038	439,030	387,276	191,299	-	-
LAURENS CO SCHOOLS	2,659,066	4,272,352	3,903,785	1,855,136	-	-
LEADERSHIP PREPARATORY ACADEMY CHARTER SCHOOL	206,664	278,187	224,523	67,600	-	-
LEE CO SCHOOLS	1,792,029	3,268,739	3,448,521	1,351,260	-	-
LEE COUNTY LIBRARY	5,434	31,047	45,388	14,061	-	-
LIBERTY CO SCHOOLS	3,124,283	5,963,088	6,136,570	2,244,776	-	-
LIBERTY TECH CHARTER SCHOOL	766,806	623,733	381,221	136,392	-	-
LINCOLN CO SCHOOLS	319,379	555,719	625,359	248,939	-	-
LINCOLN COUNTY LIBRARY	1,787	3,551	3,252	1,101	-	-
LIVE OAK PUBLIC LIBRARIES	(1,082)	291,014	380,960	185,215	-	-
LONG CO SCHOOLS	1,719,269	2,166,446	2,096,879	912,363	-	-
LOWNDES CO SCHOOLS	3,096,847	5,204,296	5,666,842	2,177,426	-	-
LUMPKIN CO SCHOOLS	1,837,945	2,722,248	2,703,478	1,031,951	-	-
MACON CHARTER ACADEMY INC	(386,394)	(47,639)	-	-	-	-
MACON CO SCHOOLS	(103,446)	474,355	668,542	267,247	-	-
MADISON CO SCHOOLS	1,824,114	3,087,246	3,078,861	1,211,064	-	-
MARIETTA CHARTER SCHOOL	(1,208)	(149)	-	-	-	-
MARIETTA CITY SCHOOLS	4,982,775	7,642,803	7,717,376	3,034,626	-	-
MARION CO SCHOOLS	289,964	577,801	617,377	218,887	-	-
MCDUFFIE CO SCHOOLS	174,642	1,414,895	1,692,532	701,537	-	-
MCINTOSH CO SCHOOLS	108,191	560,556	718,974	269,753	-	-
MERIWETHER CO SCHOOLS	(271,593)	576,898	1,181,521	417,966	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
METRO RESA	92,322	487,696	598,879	192,059	-	-
MIDDLE GEORGIA REG LIBRARY	38,774	112,550	126,220	60,573	-	-
MIDDLE GEORGIA RESA	125,414	190,012	182,322	111,765	-	-
MIDDLE GEORGIA STATE COLLEGE	1,696,333	2,702,249	2,811,489	1,059,077	-	-
MILLER CO SCHOOLS	86,712	363,952	392,011	141,893	-	-
MITCHELL CO SCHOOLS	227,543	738,580	1,059,233	447,886	-	-
MONROE CO SCHOOLS	1,642,738	2,616,247	2,650,367	1,091,283	-	-
MONTGOMERY CO SCHOOLS	41,140	428,367	560,926	275,134	-	-
MORGAN CO SCHOOLS	1,234,384	1,830,970	2,043,012	884,259	-	-
MOULTRIE-COLQUITT CNTY LIB	25,367	36,825	41,277	15,938	-	-
MOUNTAIN EDUCATION CENTER INC.	635,852	706,551	583,812	217,066	-	-
MOUNTAIN REG LIBRARY	7,052	30,158	34,341	23,141	-	-
MURRAY CO SCHOOLS	1,556,907	3,397,356	3,620,491	1,492,382	-	-
MUSCOGEE CO SCHOOL DISTRICT	9,294,923	17,554,075	18,346,778	7,105,937	-	-
N E GA REG LIBRARY	21,881	58,627	53,162	21,487	-	-
NEW LIFE ACADEMY OF EXCELLENCE INC.	139,229	198,802	229,090	68,958	-	-
NEWTON CO SCHOOLS	7,212,498	11,838,904	12,642,066	5,461,878	-	-
NEWTON COUNTY DFCS	(1,542)	(1,542)	(11,742)	(8,154)	-	-
NEWTON COUNTY LIBRARY	49,693	73,765	79,491	39,127	-	-
NORTH GA TECHNICAL INSTITUTE	263,044	469,050	466,229	162,938	-	-
NORTH GEORGIA RESA	167,548	311,806	331,002	136,457	-	-
NORTH METRO ACADEMY OF PERFORMING ARTS	68,996	45,997	183,941	57,339	-	-
NORTHEAST GEORGIA RESA	102,352	312,072	388,901	225,976	-	-
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	543,487	570,611	567,654	228,987	-	-
NORTHWEST GA REGIONAL LIBRARY	87,828	102,870	68,373	30,384	-	-
NORTHWEST GEORGIA PUBLIC HEALTH	(2,524)	(2,524)	(6,582)	(14,630)	-	-
NORTHWEST GEORGIA RESA	463,204	593,137	570,117	225,608	-	-
OCMULGEE REGIONAL LIBRARY	(13,906)	971	3,543	1,418	-	-
OCONEE CO SCHOOLS	4,591,862	6,321,465	6,133,548	2,447,838	-	-
OCONEE FALL LINE TECHNICAL COLLEGE	258,624	490,065	475,004	177,685	-	-
OCONEE REG LIBRARY	27,321	50,336	58,881	23,891	-	-
OCONEE RESA	143,657	168,757	138,221	84,653	-	-
ODYSSEY CHARTER SCHOOL	68,576	181,231	185,182	81,614	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
OGEECHEE TECH	255,527	446,563	590,621	273,890	-	-
OGLETHORPE CO SCHOOLS	651,140	1,392,587	1,418,200	540,824	-	-
OHOOPPEE REG LIB	34,282	44,254	46,546	21,143	-	-
OKEFENOKEE REG LIB	40,407	59,423	63,573	18,056	-	-
OKEFENOKEE RESA	71,380	162,698	157,669	73,037	-	-
PATAULA CHARTER ACADEMY	428,104	501,474	457,868	175,685	-	-
PAULDING CO SCHOOLS	14,296,678	20,302,451	20,537,676	8,513,135	-	-
PEACH CO SCHOOLS	1,099,328	2,053,825	2,163,050	955,164	-	-
PEACH PUBLIC LIBRARY	8,026	19,874	22,005	6,646	-	-
PELHAM CITY SCHOOLS	285,427	789,155	814,120	406,587	-	-
PICKENS CO SCHOOLS	1,748,310	2,789,665	2,916,426	1,169,604	-	-
PIEDMONT REG LIBRARY	29,732	52,682	61,315	30,337	-	-
PIERCE CO SCHOOLS	1,110,798	1,882,993	2,074,857	930,205	-	-
PIKE CO SCHOOLS	825,515	1,603,419	1,663,169	658,381	-	-
PINE MOUNTAIN REGIONAL LIBRARY	37,058	48,373	51,539	26,581	-	-
PIONEER RESA	647,965	868,462	818,714	378,984	-	-
POLK SCHOOL DISTRICT	2,310,946	4,223,780	4,506,333	1,957,894	-	-
PROSECUTING ATTORNEYS COUNCIL OF GA	44,160	43,179	47,619	16,042	-	-
PULASKI CO SCHOOLS	322,152	672,131	679,783	403,578	-	-
PURPOSE BUILT SCHOOLS ATLANTA INC	6,089,567	5,602,332	3,413,584	726,749	-	-
PUTNAM CO SCHOOLS	1,139,954	1,907,379	2,064,377	825,103	-	-
QUITMAN CO SCHOOLS	66,856	144,736	146,524	69,252	-	-
RABUN CO SCHOOLS	778,199	1,450,820	1,634,850	703,186	-	-
RANDOLPH CO SCHOOLS	135,013	388,140	485,742	202,829	-	-
REGION IV DFCS	(76)	(3,035)	(336)	-	-	-
RESURGENCE HALL INC	388,731	430,601	313,367	128,760	-	-
RICHMOND CO SCHOOLS	6,345,099	13,487,908	15,480,069	7,246,583	-	-
RICHMOND COUNTY DFCS	9,959	10,975	11,030	5,965	-	-
ROCKDALE CO SCHOOLS	6,738,081	10,101,443	10,499,985	4,477,824	-	-
RODDENBERY MEMORIAL LIBRARY	(6,078)	3,341	5,912	(400)	-	-
ROME CITY SCHOOLS	3,121,047	4,542,936	4,809,217	2,002,636	-	-
SARA HIGHTOWER REGIONAL LIB	11,269	63,058	70,931	26,977	-	-
SATILLA REG LIBRARY	(27,703)	(20,941)	(19,605)	(8,939)	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
SAVANNAH CLASSICAL ACADEMY	757,038	306,873	189,927	135,749	-	-
SAVANNAH STATE UNIVERSITY	(307,183)	500,210	582,481	121,597	-	-
SAVANNAH TECH COLLEGE	(181,981)	158,980	346,704	171,691	-	-
SCHLEY CO SCHOOLS	377,214	722,384	801,595	344,382	-	-
SCHOLARS ACADEMY INC	-	-	-	-	-	-
SCHOOL FOR ARTS INFUSED LEARNING	776,967	864,410	433,164	79,923	-	-
SCINTILLA CHARTER ACADEMY	556,858	453,377	425,508	174,792	-	-
SCREVEN CO SCHOOLS	793,103	1,393,839	1,444,160	562,203	-	-
SCREVEN-JENKINS REG LIBRARY	4,587	19,477	23,600	8,779	-	-
SE HEALTH UNIT	24,851	31,955	32,504	19,131	-	-
SECRETARY OF STATE	35,200	41,417	30,291	7,318	-	-
SEMINOLE CO SCHOOLS	258,899	682,198	741,316	323,456	-	-
SEQUOYAH REG LIB	104,842	165,123	175,514	64,756	-	-
SEVEN PILLARS CAREER ACADEMY	225,386	247,985	249,176	155,682	-	-
SLAM ACADEMY OF ATLANTA	174,239	193,120	194,113	46,308	-	-
SOCIAL CIRCLE CITY SCHOOLS	885,357	1,333,700	1,318,419	503,625	-	-
SOUTH GA REG LIBRARY	16,933	46,170	57,933	23,142	-	-
SOUTH GA TECHNICAL INSTITUTE	(155,274)	81,251	181,477	55,590	-	-
SOUTH GEORGIA STATE COLLEGE	605,199	1,000,391	1,013,448	417,099	-	-
SOUTHEASTERN TECHNICAL COLLEGE	82,964	369,009	421,550	178,157	-	-
SOUTHERN CRESCENT TECHNICAL COLLEGE	(266,572)	180,711	324,157	148,111	-	-
SOUTHERN REGIONAL TECHNICAL COLLEGE	616,178	1,138,065	1,221,080	384,621	-	-
SOUTHWEST GA REG LIB	24,520	56,665	59,158	22,913	-	-
SOUTHWEST GEORGIA RESA	183,371	228,819	222,668	125,930	-	-
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	648,079	640,919	479,357	129,296	-	-
SPRING CREEK CHARTER ACADEMY	382,559	420,919	422,939	264,249	-	-
STATE ACCOUNTING OFFICE	(29,537)	(30,860)	(13,846)	(10,225)	-	-
STATE BOARD OF PARDONS AND PAROLES	(9,673)	(1,085)	-	-	-	-
STATE OF GEORGIA DEPT OF LAW	14,668	7,293	6,748	2,754	-	-
STATE ROAD TOLL AND AUTHORITY	(41,545)	(35,662)	(21,686)	-	-	-
STATESBORO REGIONAL LIBRARY	31,034	74,012	99,035	36,942	-	-
STEPHENS CO SCHOOLS	1,286,669	2,062,984	2,005,314	806,809	-	-
STEWART CO SCHOOLS	244,581	421,727	444,517	155,364	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
SUMTER CO SCHOOLS	444,660	1,651,490	1,853,717	824,588	-	-
TALBOT CO SCHOOLS	213,549	338,297	341,173	122,245	-	-
TALIAFERRO CO SCHOOLS	297,740	439,395	332,358	120,144	-	-
TAPESTRY PUBLIC CHARTER SCHOOL	733,676	606,419	499,912	175,365	-	-
TATTNALL CO SCHOOLS	1,098,300	1,904,077	2,122,846	781,481	-	-
TAYLOR CO SCHOOLS	342,323	671,672	762,895	353,426	-	-
TECHNICAL COLLEGE SYSTEM OF GEORGIA	619,681	995,643	960,682	307,972	-	-
TELFAIR CO SCHOOLS	636,227	986,191	979,155	379,486	-	-
TERRELL CO SCHOOLS	96,067	580,756	734,404	302,534	-	-
THE GLOBE ACADEMY	1,224,457	1,205,161	1,039,610	393,568	-	-
THE KINDEZI SCHOOL	3,162,730	2,983,524	1,613,642	430,125	-	-
THE MAIN STREET ACADEMY	609,450	680,894	466,542	241,485	-	-
THE MUSEUM SCHOOL OF AVONDALE ESTATES	722,290	820,145	781,279	318,509	-	-
THE UNIVERSITY OF GEORGIA	28,704,082	44,604,622	47,524,755	17,743,887	-	-
THOMAS CO SCHOOLS	2,634,420	3,679,448	3,563,837	1,560,546	-	-
THOMAS COUNTY PUBLIC LIBRARY	7,088	27,064	29,105	17,976	-	-
THOMASTON-UPSON COUNTY SCHOOLS	941,992	2,026,977	2,388,332	787,334	-	-
THOMASVILLE CITY SCHOOLS	778,870	1,669,881	1,624,520	652,534	-	-
THREE RIVERS REGIONAL LIBRARY	33,552	54,798	73,781	30,414	-	-
TIFT CO BOARD OF HEALTH DBA DIVERSIFIED ENTERPRISES	21,350	9,983	6,052	2,307	-	-
TIFT CO SCHOOLS	2,327,318	4,366,226	4,665,422	1,942,698	-	-
TOOMBS CO SCHOOLS	596,514	1,246,479	1,432,547	598,475	-	-
TOWNS CO SCHOOLS	510,319	809,075	791,470	313,890	-	-
TREUTLEN CO SCHOOLS	525,550	730,565	702,950	306,005	-	-
TRION CITY SCHOOLS	306,302	636,182	687,718	251,942	-	-
TROUP CO SCHOOLS	3,748,271	6,534,392	6,970,353	2,769,444	-	-
TROUP HARRIS COWETA REG LIB	33,262	67,216	74,112	32,982	-	-
TURNER CO SCHOOLS	65,073	724,531	871,270	355,455	-	-
TWIGGS CO SCHOOLS	18,241	120,502	243,859	163,708	-	-
TWIGGS COUNTY BOARD OF HEALTH	(160)	(6,348)	(702)	-	-	-
TWIN LAKES LIBRARY SYSTEM	2,507	15,815	21,242	7,045	-	-
UNION CO SCHOOLS	1,254,912	1,832,439	2,003,889	854,757	-	-
UNIVERSITY OF NORTH GEORGIA	8,284,828	10,113,658	8,992,514	3,363,901	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
UNIVERSITY OF WEST GEORGIA	5,440,264	6,316,791	5,497,566	2,028,743	-	-
UTOPIAN ACADEMY FOR THE ARTS	112,488	169,275	225,305	70,465	-	-
VALDOSTA CITY SCHOOLS	2,688,065	4,610,045	4,958,708	1,963,994	-	-
VALDOSTA STATE UNIVERSITY	1,000,594	3,182,168	3,419,621	1,241,657	-	-
VIDALIA CITY SCHOOLS	661,092	1,211,967	1,348,531	570,722	-	-
WALKER CO SCHOOLS	3,205,905	5,270,110	5,407,766	2,196,590	-	-
WALTON CO SCHOOLS	5,608,648	8,501,140	8,529,904	3,445,787	-	-
WARE CO SCHOOLS	2,425,571	4,041,287	4,288,392	1,818,911	-	-
WARREN CO SCHOOLS	247,424	395,631	394,255	149,594	-	-
WARREN COUNTY PUBLIC LIBRARY	8,143	9,692	4,896	2,511	-	-
WASHINGTON CO SCHOOLS	681,624	1,565,963	1,728,818	754,788	-	-
WAYNE CO SCHOOLS	1,418,673	2,598,362	2,671,591	1,124,313	-	-
WEBSTER CO SCHOOLS	(39,298)	89,750	126,940	102,106	-	-
WESLEY INTERNATIONAL ACADEMY	651,850	730,275	712,771	320,905	-	-
WEST GA REG LIBRARY	32,288	77,119	86,931	38,546	-	-
WEST GEORGIA RESA	203,378	470,686	555,123	231,368	-	-
WEST GEORGIA TECHNICAL COLLEGE	239,437	481,287	656,138	360,505	-	-
WESTSIDE ATLANTA CHARTER SCHOOL	488,412	495,914	455,815	183,341	-	-
WHEELER CO SCHOOLS	282,541	525,394	563,034	208,752	-	-
WHITE CO SCHOOLS	1,306,676	2,205,967	2,428,276	1,004,785	-	-
WHITFIELD CO SCHOOLS	4,692,781	7,790,740	8,137,544	3,259,878	-	-
WHITFIELD COUNTY BOARD OF HEALTH	(6,582)	(659)	-	-	-	-
WHITFIELD COUNTY DFCS	13,035	5,629	3,623	1,408	-	-
WILCOX CO SCHOOLS	411,486	732,262	732,145	283,495	-	-
WILKES CO SCHOOLS	(46,729)	458,003	593,784	230,435	-	-
WILKINSON CO SCHOOLS	(272,159)	182,254	353,701	212,556	-	-
WIREGRASS GEORGIA TECHNICAL COLLEGE	16,216	264,189	398,930	222,491	-	-
WORTH CO SCHOOLS	292,222	1,043,875	1,292,002	521,633	-	-
WORTH COUNTY LIBRARY SYSTEM	<u>720</u>	<u>13,870</u>	<u>15,551</u>	<u>7,318</u>	-	-
STATE DEPARTMENT OF EDUCATION	<u>(8,409,107)</u>	<u>(3,363,077)</u>	<u>1,964,838</u>	<u>1,112,498</u>	-	-
TOTAL	<u>\$ 859,601,000</u>	<u>\$ 1,345,717,000</u>	<u>\$ 1,371,321,000</u>	<u>\$ 556,848,000</u>	<u>\$ -</u>	<u>\$ -</u>



SCHEDULE D

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

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

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

1 - DEFINITIONS

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

2 - BENEFITS

MEMBERS OF THE RETIREMENT SYSTEM

Service Retirement Benefit

Condition for Allowance

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

Amount of Allowance

The service retirement allowance consists of:

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



SCHEDULE D (continued)

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

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

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

Disability Retirement Benefit

Condition for Allowance

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

Amount of Allowance

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

Death Benefit

Condition for Allowance

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

Amount of Allowance

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

Vesting Benefit

Condition for Allowance

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

Amount of Allowance

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



SCHEDULE D (continued)

Return of Contributions
Prior to Retirement

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

Return of Contributions
After Retirement Under
Maximum Plan

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

Optional Allowances

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

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

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

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

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

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

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



SCHEDULE D (continued)

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

Cost-of-Living Adjustment

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

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

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

3 - CONTRIBUTIONS

By Members

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

By Employers

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



SCHEDULE E

STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

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

INVESTMENT RATE OF RETURN (Discount Rate): 7.25% per annum, net of investment expenses, compounded annually (including inflation of 2.50%).

SALARY INCREASES*:

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

*includes price inflation component of 2.50% and a real rate of salary increase component of 0.50%



SCHEDULE E (continued)

SERVICE RETIREMENT:

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

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

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



SCHEDULE E (continued)

SEPARATION BEFORE SERVICE RETIREMENT:

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

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



SCHEDULE E (continued)

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

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

*Rates as of 2015

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

PAYROLL GROWTH ASSUMPTION: 3.00%

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

ASSET METHOD: Market Value.

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

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

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



SCHEDULE F

FUNDING POLICY OF THE TRS BOARD OF TRUSTEES

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

I. Funding Objectives

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

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

II. Measures of Funding Progress

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

Funded ratio

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

Unfunded Actuarial Accrued Liability (UAAL)

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

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.



SCHEDULE F (continued)

Employer Contribution Rates

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

Stability of Employer Contribution Rates

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

III. Methods and Assumptions

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

- The actuarial cost method used to develop the benchmarks will be the Entry Age Normal actuarial cost method.
- The long-term investment rate of return assumption will be based on the discount rate adopted by the Board of Trustees.
- The actuarial value of assets 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.

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.