



TEACHERS RETIREMENT SYSTEM OF GEORGIA

Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2023

(With Independent Auditors' Report Thereon)



KPMG LLP
Suite 2000
303 Peachtree Street, N.E.
Atlanta, GA 30308-3210

Independent Auditors' Report

The Board of Trustees

Teachers Retirement System of Georgia:

Opinions

We have audited the schedule of employer and nonemployer allocations of the Teachers Retirement System (the System) as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the System as of and for the year ended June 30, 2023, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) for the total of all participating entities for the System as of and for the year ended June 30, 2023, in accordance with U.S. generally accepted accounting principles.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the

schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer and the related disclosures.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matter

We have audited, in accordance with GAAS, the financial statements of the System as of and for the year ended June 30, 2023, and our report thereon, dated September 29, 2023, expressed an unmodified opinion on those financial statements.

Supplementary Information

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

Restriction on Use

Our report is intended solely for the information and use of the System management, the Board of Trustees, the System employers, the State of Georgia, and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Atlanta, Georgia
April 26, 2024

Teachers Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

<u>Employer</u>	<u>Actual employer contributions</u>	<u>Employer allocation percentage</u>
5570 ABRAHAM BALDWIN AGRICULTURE COLLEGE	\$ 3,242,833	0.111350 %
C012 ACADEMY FOR CLASSICAL EDUCATION INC	1,761,047	0.060469 %
5210 ALBANY STATE UNIVERSITY	5,762,873	0.197881 %
8200 ALBANY TECHNICAL INSTITUTE	977,141	0.033552 %
C301 ATLANTA SMART ACADEMY	318,682	0.010943 %
C406 AMANA ACADEMY	1,077,724	0.037006 %
6011 APPLING COUNTY SCHOOLS	4,749,437	0.163082 %
6292 ATHENS REGIONAL LIBRARY	412,005	0.014147 %
8220 ATHENS TECHNICAL COLLEGE	1,838,107	0.063115 %
6021 ATKINSON COUNTY SCHOOLS	2,079,466	0.071403 %
C909 ATLANTA HEIGHTS CHARTER SCHOOL	626,176	0.021501 %
5900 ATLANTA METROPOLITAN STATE COLLEGE	993,299	0.034107 %
C021 ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	1,326,462	0.045547 %
7611 ATLANTA PUBLIC SCHOOLS	77,457,888	2.659687 %
8230 ATLANTA TECHNICAL COLLEGE	942,608	0.032367 %
C921 ATLANTA UNBOUND ACADEMY	501,744	0.017228 %
7212 AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	263,666	0.009054 %
8240 AUGUSTA TECHNICAL INSTITUTE	1,372,416	0.047125 %
5120 AUGUSTA UNIVERSITY	40,735,139	1.398731 %
7042 AZALEA REGIONAL LIBRARY SYSTEM	199,567	0.006853 %
6031 BACON COUNTY SCHOOLS	2,824,472	0.096984 %
C101 BACONTON COMM CS	1,176,744	0.040406 %
6041 BAKER COUNTY SCHOOLS	455,183	0.015630 %
6051 BALDWIN COUNTY SCHOOLS	6,284,593	0.215795 %
6061 BANKS COUNTY SCHOOLS	3,837,175	0.131758 %
T505 BARNESVILLE - LAMAR CO LIBRARY	24,585	0.000844 %
6071 BARROW COUNTY SCHOOLS	18,665,506	0.640921 %
6082 BARTOW COUNTY LIBRARY	164,439	0.005646 %
6081 BARTOW COUNTY SCHOOLS	20,087,341	0.689743 %
7572 BARTRAM TRAIL REGIONAL LIBRARY	62,829	0.002157 %
6091 BEN HILL CO SCHOOLS	4,091,847	0.140503 %
6101 BERRIEN CO SCHOOLS	3,572,297	0.122663 %
6111 BIBB CO SCHOOLS	28,798,379	0.988856 %
6121 BLECKLEY CO SCHOOLS	3,225,117	0.110742 %
4720 BOARD OF REGENTS	6,792,095	0.233222 %
6131 BRANTLEY CO SCHOOLS	4,327,503	0.148594 %
7631 BREMEN CITY SCHOOLS	2,771,877	0.095178 %
C407 BRIGHTEN ACADEMY	825,798	0.028356 %
C307 BROOKHAVEN INNOVATION ACADEMY	546,467	0.018764 %
6141 BROOKS CO SCHOOLS	2,820,395	0.096844 %
6142 BROOKS COUNTY LIBRARY	22,652	0.000778 %
6151 BRYAN CO SCHOOLS	12,696,955	0.435978 %
7641 BUFORD CITY SCHOOLS	8,083,782	0.277574 %
6161 BULLOCH CO SCHOOLS	15,016,072	0.515610 %
6171 BURKE CO SCHOOLS	6,713,911	0.230537 %
6181 BUTTS CO SCHOOLS	4,128,271	0.141753 %

Teachers Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

<u>Employer</u>	<u>Actual employer contributions</u>	<u>Employer allocation percentage</u>
7651 CALHOUN CITY SCHOOLS	\$ 4,303,165	0.147759 %
6191 CALHOUN CO SCHOOLS	714,357	0.024529 %
6201 CAMDEN CO SCHOOLS	11,621,962	0.399066 %
6211 CANDLER CO SCHOOLS	2,477,567	0.085073 %
6221 CARROLL CO SCHOOLS	18,596,380	0.638548 %
7661 CARROLLTON IND SCHOOLS	6,211,952	0.213301 %
7671 CARTERSVILLE CITY SCHOOLS	5,775,202	0.198304 %
6231 CATOOSA CO SCHOOLS	14,321,226	0.491751 %
6232 CATOOSA COUNTY LIBRARY	74,810	0.002569 %
c026 CENTENNIAL ACADEMY	1,333,144	0.045776 %
8350 CENTRAL GEORGIA TECHNICAL COLLEGE	2,588,754	0.088891 %
c201 CHARLES DREW CHARTER SCHOOL	4,095,481	0.140627 %
6241 CHARLTON CO SCHOOLS	2,136,143	0.073349 %
C018 CHARTER CONSERVATORY FOR L & T	215,944	0.007415 %
6251 CHATHAM CO SCHOOLS	56,081,997	1.925699 %
6261 CHATTAHOOCHEE CO SCHOOLS	1,153,685	0.039614 %
8724 CHATTAHOOCHEE FLINT RESA	406,621	0.013962 %
C016 CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	615,534	0.021136 %
8270 CHATTAHOOCHEE TECHNICAL COLLEGE	2,563,534	0.088025 %
6271 CHATTOOGA CO SCHOOLS	3,182,101	0.109264 %
C413 CHEROKEE CHARTER ACADEMY	602,604	0.020692 %
6281 CHEROKEE CO SCHOOLS	57,528,269	1.975360 %
D525 CHEROKEE COUNTY BOARD OF HEALTH	9,027	0.000310 %
7462 CHEROKEE REG LIBRARY	105,478	0.003622 %
6692 CHESTATEE REG LIBRARY	106,108	0.003643 %
7691 CHICKAMAUGA CITY SCHOOLS	1,349,369	0.046334 %
C036 CIRRUS ACADEMY	505,246	0.017349 %
6291 CLARKE COUNTY SCHOOLS	22,688,301	0.779053 %
6301 CLAY CO SCHOOLS	460,995	0.015829 %
D431 CLAYTON CENTER COMMUNITY SERVICE BOARD	33,292	0.001143 %
6311 CLAYTON CO SCHOOLS	70,364,738	2.416128 %
5280 CLAYTON COLLEGE & STATE UNIV	4,283,857	0.147096 %
6312 CLAYTON COUNTY REG LIBRARY	43,152	0.001482 %
6321 CLINCH CO SCHOOLS	1,635,732	0.056166 %
8180 COASTAL PINES TECHNICAL COLLEGE	1,276,721	0.043839 %
7372 COASTAL PLAIN REGIONAL LIBRARY	170,389	0.005851 %
c040 COASTAL PLAINS EDUCATION CENTER INC	123,482	0.004240 %
8864 COASTAL PLAINS RESA	449,417	0.015432 %
6331 COBB CO SCHOOLS	169,761,544	5.829137 %
6332 COBB COUNTY PUBLIC LIBRARY	1,335,465	0.045856 %
6341 COFFEE CO SCHOOLS	9,363,439	0.321514 %
5630 COLLEGE OF COASTAL GEORGIA	1,913,709	0.065711 %
6351 COLQUITT CO SCHOOLS	11,751,107	0.403500 %
6361 COLUMBIA CO SCHOOLS	34,533,686	1.185790 %
5300 COLUMBUS STATE UNIVERSITY	5,699,212	0.195695 %
8280 COLUMBUS TECHNICAL INSTITUTE	1,386,428	0.047606 %
7711 COMMERCE CITY SCHOOLS	2,248,308	0.077201 %

Teachers Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

<u>Employer</u>	<u>Actual employer contributions</u>	<u>Employer allocation percentage</u>
7222 CONYERS-ROCKDALE LIBRARY SYSTEM	\$ 132,583	0.004553 %
6371 COOK CO SCHOOLS	4,076,591	0.139979 %
T302 COOPERATIVE EXTENSION SERVICE	895,235	0.030740 %
C105 COWETA CHARTER ACADEMY	669,282	0.022981 %
6381 COWETA CO SCHOOLS	30,040,352	1.031502 %
T506 COWETA PUBLIC LIBRARY	219,562	0.007539 %
6391 CRAWFORD CO SCHOOLS	2,031,201	0.069746 %
6401 CRISP CO SCHOOLS	4,729,293	0.162391 %
8684 CSRA RESA	286,421	0.009835 %
6411 DADE CO SCHOOLS	2,491,013	0.085534 %
7721 DALTON CITY SCHOOLS	10,918,546	0.374912 %
5690 DALTON STATE COLLEGE	2,247,412	0.077170 %
6421 DAWSON CO SCHOOLS	5,806,244	0.199370 %
7731 DECATUR CITY SCHOOLS	9,630,041	0.330669 %
6431 DECATUR CO SCHOOLS	5,130,489	0.176167 %
c706 DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT	956,104	0.032830 %
C971 DEKALB BRILLIANCE ACADEMY	259,364	0.008906 %
6441 DEKALB CO SCHOOLS	134,653,328	4.623619 %
D427 DEKALB COUNTY DFCS	22,204	0.000762 %
6442 DEKALB COUNTY PUBLIC LIBRARY	2,213,781	0.076015 %
C020 DEKALB PATH ACADEMY	510,333	0.017523 %
C910 DEKALB PREPARATORY ACADEMY	578,994	0.019881 %
C941 DELTA STEAM ACADEMY	264,942	0.009097 %
4010 DEPARTMENT OF ADMIN SERVICE	92,730	0.003184 %
4190 DEPARTMENT OF COMMUNITY HEALTH	64,547	0.002216 %
D540 DEPARTMENT OF COMMUNITY SUPERVISION	16,456	0.000565 %
4670 DEPARTMENT OF CORRECTIONS	317,056	0.010887 %
4270 DEPARTMENT OF HUMAN SERVICES	41,802	0.001435 %
4620 DEPARTMENT OF NATURAL RESOURCE	47,517	0.001632 %
D425 DEPARTMENT OF PUBLIC HEALTH	24,158	0.000830 %
4660 DEPARTMENT OF PUBLIC SAFETY	59,207	0.002033 %
d556 DEPARTMENT OF BANKING AND FINANCE	4,329	0.000149 %
M441 DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENT DISABILITY	73,046	0.002508 %
D426 DEPARTMENT OF FAMILY AND CHILDREN SERVICES REGION IX	7,397	0.000254 %
7012 DESOTO TRAIL REGIONAL LIBRARY	56,694	0.001947 %
c961 DESTINATIONS CAREER ACADEMY OF GEORGIA	152,083	0.005222 %
D401 DFCS FIELD FISCAL SERVICES REGION XI	7,220	0.000248 %
D420 DFCS REGION X	15,145	0.000520 %
D422 DFCS REGION XII	11,266	0.000387 %
D571 DISTRICT IV PUBLIC HEALTH	4,683	0.000161 %
6451 DODGE CO SCHOOLS	3,367,917	0.115645 %
6461 DOOLY CO SCHOOLS	1,600,351	0.054952 %
6471 DOUGHERTY CO SCHOOLS	18,277,961	0.627614 %
6472 DOUGHERTY CO.PUBLIC LIBRARY	287,150	0.009860 %
6481 DOUGLAS CO SCHOOLS	32,965,204	1.131933 %
7741 DUBLIN CITY SCHOOLS	3,577,359	0.122836 %
C028 DUBOIS INTEGRITY ACADEMY	1,230,818	0.042263 %

Teachers Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

<u>Employer</u>	<u>Actual employer contributions</u>	<u>Employer allocation percentage</u>
6491 EARLY CO SCHOOLS	\$ 2,636,945	0.090545 %
c215 EAST CENTRAL HEALTH DISTRICT	9,538	0.000328 %
5710 EAST GEORGIA STATE COLLEGE	1,246,819	0.042812 %
6501 ECHOLS CO SCHOOLS	1,019,280	0.034999 %
6511 EFFINGHAM CO SCHOOLS	17,692,010	0.607494 %
W040 EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	7,571	0.000260 %
6521 ELBERT CO SCHOOLS	4,035,214	0.138558 %
6522 ELBERT COUNTY LIBRARY	20,960	0.000720 %
6531 EMANUEL CO SCHOOLS	5,018,577	0.172324 %
c718 ETHOS CLASSICAL CHARTER SCHOOL	474,117	0.016280 %
6541 EVANS CO SCHOOLS	2,364,756	0.081199 %
6551 FANNIN CO SCHOOLS	4,099,892	0.140779 %
6561 FAYETTE CO SCHOOLS	30,710,821	1.054524 %
8804 FIRST DISTRICT RESA	688,295	0.023634 %
7262 FLINT RIVER REGIONAL LIBRARY	142,354	0.004888 %
6571 FLOYD CO SCHOOLS	12,446,113	0.427365 %
C915 FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	457,822	0.015720 %
6581 FORSYTH CO SCHOOLS	64,552,629	2.216557 %
6582 FORSYTH COUNTY PUBLIC LIBRARY	855,867	0.029388 %
5330 FORT VALLEY STATE UNIVERSITY	4,558,957	0.156542 %
6591 FRANKLIN CO SCHOOLS	4,517,672	0.155124 %
C034 FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	603,632	0.020727 %
6601 FULTON CO SCHOOLS	132,144,043	4.537457 %
C227 FULTON LEADERSHIP ACADEMY	292,229	0.010034 %
C396 FURLOW CHARTER SCHOOL	652,270	0.022397 %
D570 GEORGIA DPH SOUTH HEALTH DISTRICT	6,305	0.000216 %
9770 GEORGIA PUB TELECOMMUNICATIONS COMM	41,466	0.001424 %
5420 GEORGIA SOUTHWESTERN STATE UNIVERSITY	2,240,678	0.076939 %
D100 GEORGIA VOCATIONAL REHABILITATION AGENCY	26,265	0.000902 %
7761 GAINESVILLE CITY SCHOOLS	9,971,638	0.342398 %
c920 GENESIS INNOVATION ACADEMY FOR BOYS	299,987	0.010301 %
c919 GENESIS INNOVATION ACADEMY FOR GIRLS	667,069	0.022905 %
D538 GEORGIA BUILDING AUTHORITY	19,472	0.000669 %
D533 GEORGIA BUREAU OF INVESTIGATION	27,265	0.000936 %
5360 GEORGIA COLLEGE & STATE UNIV	7,549,483	0.259228 %
C412 GEORGIA CONNECTIONS ACADEMY	2,910,476	0.099938 %
C011 GEORGIA CYBER ACADEMY	11,995,791	0.411902 %
4020 GEORGIA DEPARTMENT OF AGRICULTURE	23,356	0.000802 %
D536 GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	8,408	0.000289 %
D539 GEORGIA DEPARTMENT OF DEFENSE	21,795	0.000748 %
4690 GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING	140,662	0.004830 %
4290 GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	14,186	0.000487 %
4610 GEORGIA DEPARTMENT OF JUVENILE JUSTICE	511,374	0.017559 %
4740 GEORGIA DEPARTMENT OF REVENUE	12,693	0.000436 %
D553 GEORGIA DEPARTMENT OF TRANSPORTATION	26,061	0.000895 %
4140 GEORGIA DEPARTMENT OF EDUCATION	6,440,335	0.221143 %
4400 GEORGIA DEPARTMENT OF LABOR	23,334	0.000801 %

Teachers Retirement System of Georgia
 Schedule of Employer and Nonemployer Allocations
 As of and for the year ended June 30, 2023

<u>Employer</u>	<u>Actual employer contributions</u>	<u>Employer allocation percentage</u>
D555 GEORGIA FINANCING AND INVESTMENT COMMISSION	\$ 54,586	0.001874 %
C951 GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC	223,363	0.007670 %
D526 GEORGIA GENERAL ASSEMBLY	35,602	0.001222 %
5400 GEORGIA GWINNETT COLLEGE	7,012,414	0.240787 %
C029 GEORGIA HIGH SCH FOR ACCELERATED LEARNING FULTON CO INC	210,560	0.007230 %
5720 GEORGIA HIGHLANDS COLLEGE	2,785,825	0.095657 %
5030 GEORGIA INST OF TECHNOLOGY	86,587,157	2.973161 %
C605 GEORGIA MAGNET CHARTER SCHOOL	815,902	0.028016 %
6055 GEORGIA MILITARY COLLEGE	4,629,606	0.158968 %
8290 GEORGIA NORTHWESTERN TECHNICAL COLLEGE	1,754,678	0.060251 %
8300 GEORGIA PIEDMONT TECHNICAL COLLEGE	1,498,597	0.051458 %
4920 GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	30,102	0.001034 %
C030 GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	679,640	0.023337 %
5390 GEORGIA SOUTHERN UNIVERSITY	20,213,344	0.694070 %
5090 GEORGIA STATE UNIVERSITY	46,547,425	1.598308 %
4760 GEORGIA STUDENT FINANCE COMM	140,023	0.004808 %
9800 GEORGIA TECHNOLOGY AUTHORITY	19,125	0.000657 %
6611 GILMER CO SCHOOLS	5,376,677	0.184620 %
6621 GLASCOCK CO SCHOOLS	852,623	0.029277 %
6631 GLYNN CO SCHOOLS	17,519,223	0.601561 %
d527 GLYNN COUNTY HEALTH DEPARTMENT COASTAL HEALTH DISTRICT	13,993	0.000480 %
6641 GORDON CO SCHOOLS	8,847,866	0.303811 %
5760 GORDON COLLEGE	1,960,093	0.067304 %
4220 GOVERNORS OFFICE OF PLANNING AND BUDGET	263,497	0.009048 %
6651 GRADY CO SCHOOLS	5,435,605	0.186643 %
6661 GREENE CO SCHOOLS	4,649,110	0.159637 %
8624 GRIFFIN RESA	680,944	0.023382 %
7261 GRIFFIN SPALDING CO SCHOOLS	12,191,529	0.418623 %
6671 GWINNETT CO SCHOOLS	242,818,866	8.337725 %
6672 GWINNETT COUNTY PUBLIC LIBRARY	2,358,034	0.080968 %
8320 GWINNETT TECHNICAL COLLEGE	1,831,765	0.062898 %
6681 HABERSHAM CO SCHOOLS	9,756,590	0.335014 %
6691 HALL CO SCHOOLS	34,637,565	1.189357 %
6693 HALL COUNTY LIBRARY	326,524	0.011212 %
6701 HANCOCK CO SCHOOLS	1,296,981	0.044535 %
6711 HARALSON CO SCHOOLS	4,816,453	0.165384 %
6721 HARRIS CO SCHOOLS	6,975,807	0.239530 %
6731 HART CO SCHOOLS	4,222,077	0.144974 %
6732 HART COUNTY LIBRARY	20,017	0.000687 %
6741 HEARD CO SCHOOLS	2,693,297	0.092480 %
8764 HEART OF GEORGIA RESA	379,701	0.013038 %
6751 HENRY CO SCHOOLS	52,809,470	1.813330 %
6752 HENRY COUNTY LIBRARY	406,087	0.013944 %
6761 HOUSTON CO SCHOOLS	41,563,179	1.427163 %
6762 HOUSTON COUNTY PUBLIC LIBRARY	121,736	0.004180 %
c111 INTERNATIONAL ACADEMY OF SMYRNA CHARTER SCHOOL	425,469	0.014609 %
C041 INTERNATIONAL CHARTER ACADEMY OF GEORGIA	236,829	0.008132 %

Teachers Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

<u>Employer</u>	<u>Actual employer contributions</u>	<u>Employer allocation percentage</u>
C031 INTERNATIONAL CHARTER SCHOOL OF ATLANTA	\$ 853,311	0.029300 %
C019 INTERNATIONAL COMMUNITY SCHOOL	624,172	0.021432 %
6771 IRWIN CO SCHOOLS	2,413,839	0.082884 %
c769 IVY PREP ACADEMY FOR GIRLS	649,595	0.022305 %
6781 JACKSON CO SCHOOLS	12,584,693	0.432123 %
6791 JASPER CO SCHOOLS	3,159,868	0.108501 %
6801 JEFF DAVIS CO SCHOOLS	3,533,814	0.121341 %
7791 JEFFERSON CITY SCHOOLS	5,132,245	0.176227 %
6811 JEFFERSON CO SCHOOLS	3,002,164	0.103086 %
6812 JEFFERSON COUNTY REG.LIBRARY	27,265	0.000936 %
D101 JEKYLLE ISLAND STATE PARK AUTHORITY	2,959	0.000102 %
6821 JENKINS CO SCHOOLS	1,594,041	0.054735 %
6831 JOHNSON CO SCHOOLS	1,332,551	0.045756 %
6841 JONES CO SCHOOLS	6,288,225	0.215920 %
5430 KENNESAW STATE UNIVERSITY	30,625,312	1.051588 %
7352 KINCHAFOONEE REG LIBRARY	71,480	0.002454 %
c704 KIPP METRO ATLANTA COLLABORATIVE	9,142,601	0.313931 %
7292 LAKE BLACKSHEAR REG LIBRARY	92,733	0.003184 %
6851 LAMAR CO SCHOOLS	3,031,697	0.104100 %
6861 LANIER CO SCHOOLS	2,063,162	0.070843 %
8340 LANIER TECHNICAL COLLEGE	1,428,914	0.049065 %
6871 LAURENS CO SCHOOLS	7,799,285	0.267806 %
C801 LEADERSHIP PREPARATORY ACADEMY CHARTER SCHOOL	421,273	0.014465 %
6881 LEE CO SCHOOLS	7,094,905	0.243619 %
6882 LEE COUNTY LIBRARY	73,123	0.002511 %
6891 LIBERTY CO SCHOOLS	12,391,134	0.425477 %
C038 LIBERTY TECH CHARTER SCHOOL	660,081	0.022665 %
6901 LINCOLN CO SCHOOLS	1,563,434	0.053684 %
6902 LINCOLN COUNTY LIBRARY	8,028	0.000276 %
6252 LIVE OAK PUBLIC LIBRARIES	952,440	0.032704 %
6911 LONG CO SCHOOLS	4,075,968	0.139957 %
6921 LOWNDES CO SCHOOLS	12,301,093	0.422385 %
6931 LUMPKIN CO SCHOOLS	5,072,458	0.174174 %
6941 MACON CO SCHOOLS	1,493,073	0.051268 %
6951 MADISON CO SCHOOLS	6,764,386	0.232270 %
7811 MARIETTA CITY SCHOOLS	16,496,813	0.566454 %
6961 MARION CO SCHOOLS	1,519,902	0.052189 %
6971 MCDUFFIE CO SCHOOLS	4,293,106	0.147413 %
6981 MCINTOSH CO SCHOOLS	1,789,904	0.061460 %
6991 MERIWETHER CO SCHOOLS	2,898,069	0.099512 %
8564 METRO RESA	1,255,700	0.043117 %
6112 MIDDLE GEORGIA REG LIBRARY	492,728	0.016919 %
8644 MIDDLE GEORGIA RESA	283,201	0.009724 %
5840 MIDDLE GEORGIA STATE COLLEGE	6,230,392	0.213934 %
7001 MILLER CO SCHOOLS	1,039,222	0.035684 %
7011 MITCHELL CO SCHOOLS	2,271,316	0.077991 %
7021 MONROE CO SCHOOLS	5,572,123	0.191331 %

Teachers Retirement System of Georgia
 Schedule of Employer and Nonemployer Allocations
 As of and for the year ended June 30, 2023

<u>Employer</u>	<u>Actual employer contributions</u>	<u>Employer allocation percentage</u>
7031 MONTGOMERY CO SCHOOLS	\$ 1,284,908	0.044120 %
7041 MORGAN CO SCHOOLS	4,414,682	0.151588 %
6352 MOULTRIE-COLQUITT CO LIBRARY	56,758	0.001949 %
C194 MOUNTAIN EDUCATION CENTER INC.	549,499	0.018868 %
7392 MOUNTAIN REG LIBRARY	129,303	0.004440 %
7051 MURRAY CO SCHOOLS	7,931,924	0.272360 %
7061 MUSCOGEE CO SCHOOL DISTRICT	37,546,892	1.289255 %
6682 N E GEORGIA REG LIBRARY	175,935	0.006041 %
C908 NEW LIFE ACADEMY OF EXCELLENCE INC.	473,590	0.016262 %
7071 NEWTON CO SCHOOLS	26,133,744	0.897360 %
7072 NEWTON COUNTY LIBRARY	100,135	0.003438 %
8380 NORTH GEORGIA TECHNICAL INSTITUTE	1,057,787	0.036321 %
8524 NORTH GEORGIA RESA	488,079	0.016759 %
8584 NORTHEAST GEORGIA RESA	1,031,288	0.035412 %
C013 NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	938,185	0.032215 %
C213 NORTHWEST CLASSICAL ACADEMY	664,116	0.022804 %
7552 NORTHWEST GEORGIA REGIONAL LIBRARY	157,473	0.005407 %
D554 NORTHWEST GEORGIA PUBLIC HEALTH	9,667	0.000332 %
8504 NORTHWEST GEORGIA RESA	961,710	0.033022 %
6452 OCMULGEE REGIONAL LIBRARY	77,990	0.002678 %
7081 OCONEE CO SCHOOLS	10,803,697	0.370969 %
8170 OCONEE FALL LINE TECHNICAL COLLEGE	1,080,550	0.037103 %
6872 OCONEE REG LIBRARY	133,541	0.004585 %
8664 OCONEE RESA	318,245	0.010928 %
C796 ODYSSEY CHARTER SCHOOL	402,066	0.013806 %
d408 OFFICE OF COMMISSIONER OF INSURANCE AND SAFETY FIRE	13,179	0.000453 %
8440 OGEECHEE TECH	1,582,061	0.054324 %
7091 OGLETHORPE CO SCHOOLS	2,910,861	0.099951 %
7382 OHOOPEE REG LIBRARY	83,764	0.002876 %
7942 OKEFENOKEE REG LIBRARY	130,501	0.004481 %
8884 OKEFENOKEE RESA	398,305	0.013677 %
C675 PATAULA CHARTER ACADEMY	726,807	0.024957 %
7101 PAULDING CO SCHOOLS	42,640,478	1.464155 %
7111 PEACH CO SCHOOLS	4,894,665	0.168069 %
7112 PEACH PUBLIC LIBRARY	54,990	0.001888 %
7841 PELHAM CITY SCHOOLS	1,757,549	0.060349 %
7121 PICKENS CO SCHOOLS	5,547,240	0.190477 %
6072 PIEDMONT REG LIBRARY	128,852	0.004424 %
7131 PIERCE CO SCHOOLS	4,399,106	0.151053 %
7141 PIKE CO SCHOOLS	3,994,903	0.137174 %
6992 PINE MOUNTAIN REGIONAL LIBRARY	91,915	0.003156 %
8544 PIONEER RESA	1,505,186	0.051684 %
7151 POLK SCHOOL DISTRICT	10,209,462	0.350564 %
D537 PROSECUTING ATTORNEYS COUNCIL OF GEORGIA	43,897	0.001507 %
7161 PULASKI CO SCHOOLS	1,684,287	0.057834 %
C037 PURPOSE BUILT SCHOOLS ATLANTA INC	3,128,650	0.107429 %
7171 PUTNAM CO SCHOOLS	4,385,666	0.150591 %

Teachers Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

<u>Employer</u>	<u>Actual employer contributions</u>	<u>Employer allocation percentage</u>
7181 QUITMAN CO SCHOOLS	\$ 466,458	0.016017 %
7191 RABUN CO SCHOOLS	3,652,047	0.125401 %
7201 RANDOLPH CO SCHOOLS	1,102,412	0.037854 %
C918 RESURGENCE HALL INC	520,418	0.017870 %
7211 RICHMOND CO SCHOOLS	37,251,575	1.279115 %
D403 RICHMOND COUNTY DFCS	6,969	0.000239 %
C917 RISE PREPARATORY CHARTER SCHOOL	1,001,187	0.034378 %
7221 ROCKDALE CO SCHOOLS	24,750,991	0.849880 %
6652 RODDENBERRY MEMORIAL LIBRARY	52,991	0.001820 %
7851 ROME CITY SCHOOLS	8,969,001	0.307970 %
6572 SARA HIGHTOWER REGIONAL LIBRARY	222,905	0.007654 %
6342 SATILLA REG LIBRARY	29,891	0.001026 %
C033 SAVANNAH CLASSICAL ACADEMY	644,187	0.022120 %
5480 SAVANNAH STATE UNIVERSITY	3,229,128	0.110879 %
8410 SAVANNAH TECH COLLEGE	1,232,558	0.042323 %
7231 SCHLEY CO SCHOOLS	1,551,980	0.053291 %
C039 SCHOOL FOR ARTS INFUSED LEARNING	598,998	0.020568 %
C032 SCINTILLA CHARTER ACADEMY	836,433	0.028721 %
7241 SCREVEN CO SCHOOLS	2,796,128	0.096011 %
7242 SCREVEN-JENKINS REG LIBRARY	55,816	0.001917 %
C017 SE HEALTH UNIT	25,652	0.000881 %
4780 SECRETARY OF STATE	40,253	0.001382 %
7251 SEMINOLE CO SCHOOLS	1,761,943	0.060500 %
6282 SEQUOYAH REG LIBRARY	446,458	0.015330 %
c812 SEVEN PILLARS CAREER ACADEMY	239,047	0.008208 %
c042 SLAM ACADEMY OF ATLANTA	163,884	0.005627 %
7861 SOCIAL CIRCLE CITY SCHOOLS	2,689,558	0.092352 %
6922 SOUTH GEORGIA REG LIBRARY	139,915	0.004804 %
8420 SOUTH GEORGIA TECHNICAL INSTITUTE	682,402	0.023432 %
5870 SOUTH GEORGIA STATE COLLEGE	1,552,235	0.053299 %
8430 SOUTHEASTERN TECHNICAL COLLEGE	1,072,812	0.036837 %
8310 SOUTHERN CRESCENT TECHNICAL COLLEGE	1,638,900	0.056275 %
8370 SOUTHERN REGIONAL TECHNICAL COLLEGE	1,939,479	0.066596 %
6432 SOUTHWEST GEORGIA REG LIBRARY	102,134	0.003507 %
8844 SOUTHWEST GEORGIA RESA	188,424	0.006470 %
C035 SOUTHWEST GEORGIA STEM CHARTER SCHOOL	504,695	0.017330 %
c716 SPRING CREEK CHARTER ACADEMY	432,580	0.014854 %
D560 STATE BOARD OF WORKERS COMPENSATION	11,099	0.000381 %
4650 STATE OF GEORGIA DEPARTMENT OF LAW	14,782	0.000508 %
D424 STATE ROAD TOLL AND AUTHORITY	11,072	0.000380 %
6162 STATESBORO REGIONAL LIBRARY	200,547	0.006886 %
7271 STEPHENS CO SCHOOLS	4,616,595	0.158521 %
7281 STEWART CO SCHOOLS	775,466	0.026627 %
7291 SUMTER CO SCHOOLS	4,203,685	0.144343 %
7301 TALBOT CO SCHOOLS	673,990	0.023143 %
7311 TALIAFERRO CO SCHOOLS	476,251	0.016353 %
C015 TAPESTRY PUBLIC CHARTER SCHOOL	603,619	0.020727 %

Teachers Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

<u>Employer</u>	<u>Actual employer contributions</u>	<u>Employer allocation percentage</u>
7321 TATTNALL CO SCHOOLS	\$ 4,610,547	0.158313 %
7331 TAYLOR CO SCHOOLS	1,718,323	0.059002 %
4150 TECHNICAL COLLEGE SYSTEM OF GEORGIA	1,771,729	0.060836 %
7341 TELFAIR CO SCHOOLS	2,139,579	0.073467 %
7351 TERRELL CO SCHOOLS	1,471,799	0.050537 %
C913 THE GLOBE ACADEMY	1,470,585	0.050496 %
C260 THE KINDEZI SCHOOL	2,584,205	0.088734 %
C070 THE MAIN STREET ACADEMY	1,138,792	0.039103 %
C811 THE MUSEUM SCHOOL OF AVONDALE ESTATES	1,101,092	0.037808 %
5180 THE UNIVERSITY OF GEORGIA	105,920,123	3.637001 %
7361 THOMAS CO SCHOOLS	7,628,018	0.261925 %
7362 THOMAS COUNTY PUBLIC LIBRARY	80,835	0.002776 %
7451 THOMASTON-UPSON COUNTY SCHOOLS	5,294,366	0.181794 %
7891 THOMASVILLE CITY SCHOOLS	3,610,793	0.123985 %
6632 THREE RIVERS REGIONAL LIBRARY	163,159	0.005602 %
D551 TIFT CO BOARD OF HEALTH DBA DIVERSIFIED ENTERPRISES	13,970	0.000480 %
7371 TIFT CO SCHOOLS	9,518,408	0.326836 %
7381 TOOMBS CO SCHOOLS	3,461,396	0.118855 %
7391 TOWNS CO SCHOOLS	1,657,226	0.056905 %
7401 TREUTLEN CO SCHOOLS	1,381,938	0.047452 %
7911 TRION CITY SCHOOLS	1,563,747	0.053695 %
7411 TROUP CO SCHOOLS	15,075,248	0.517642 %
7412 TROUP HARRIS COWETA REG LIBRARY	102,342	0.003514 %
7421 TURNER CO SCHOOLS	1,867,619	0.064129 %
7431 TWIGGS CO SCHOOLS	1,297,030	0.044536 %
7441 UNION CO SCHOOLS	4,454,033	0.152939 %
5450 UNIVERSITY OF NORTH GEORGIA	15,743,132	0.540575 %
5540 UNIVERSITY OF WEST GEORGIA	11,153,008	0.382963 %
C014 UTOPIAN ACADEMY FOR THE ARTS	588,865	0.020220 %
c045 UTOPIAN ACADEMY FOR THE ARTS ELEM SCH	221,198	0.007595 %
c145 UTOPIAN ACADEMY FOR THE ARTS HIGH SCHOOL	97,852	0.003360 %
7921 VALDOSTA CITY SCHOOLS	10,133,400	0.347953 %
5510 VALDOSTA STATE UNIVERSITY	7,556,713	0.259476 %
7931 VIDALIA CITY SCHOOLS	2,972,542	0.102069 %
7461 WALKER CO SCHOOLS	11,454,571	0.393318 %
7471 WALTON CO SCHOOLS	17,856,220	0.613133 %
7481 WARE CO SCHOOLS	8,331,261	0.286072 %
7491 WARREN CO SCHOOLS	1,015,625	0.034874 %
7492 WARREN COUNTY PUBLIC LIBRARY	9,911	0.000340 %
7501 WASHINGTON CO SCHOOLS	3,746,937	0.128659 %
7511 WAYNE CO SCHOOLS	5,937,100	0.203863 %
7521 WEBSTER CO SCHOOLS	463,645	0.015920 %
C109 WESLEY INTERNATIONAL ACADEMY	1,322,903	0.045425 %
6222 WEST GEORGIA REG LIBRARY	195,980	0.006729 %
8604 WEST GEORGIA RESA	845,176	0.029021 %
8260 WEST GEORGIA TECHNICAL COLLEGE	1,741,390	0.059794 %
C914 WESTSIDE ATLANTA CHARTER SCHOOL	756,078	0.025962 %

Teachers Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

<u>Employer</u>	<u>Actual employer contributions</u>	<u>Employer allocation percentage</u>
7531 WHEELER CO SCHOOLS	\$ 1,200,437	0.041220 %
7541 WHITE CO SCHOOLS	4,947,671	0.169889 %
7551 WHITFIELD CO SCHOOLS	16,327,457	0.560639 %
D410 WHITFIELD COUNTY DFCS	10,598	0.000364 %
7561 WILCOX CO SCHOOLS	1,434,522	0.049257 %
7571 WILKES CO SCHOOLS	1,762,701	0.060526 %
7581 WILKINSON CO SCHOOLS	1,713,583	0.058840 %
8480 WIREGRASS GEORGIA TECHNICAL COLLEGE	1,548,803	0.053182 %
7591 WORTH CO SCHOOLS	3,406,732	0.116978 %
7592 WORTH COUNTY LIBRARY SYSTEM	30,389	0.001043 %
C931 YI HWANG ACADEMY OF LANGUAGE EXCELLENCE	398,868	0.013696 %
	<hr/>	<hr/>
Total for all Employers	\$ 2,906,774,246	99.810501 %
Nonemployer:		
State of Georgia	5,518,778	0.189499 %
	<hr/>	<hr/>
Total all Entities	\$ 2,912,293,024	100.000000 %

See accompanying notes to schedule of employer and nonemployer allocations and schedule of pension amounts by employer and nonemployer.

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer	Alloc. %	Net pension liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense/(Benefit)			
			Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Change of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	
												of contributions	Total pension expense/ (benefit)
5570 ABRAHAM BALDWIN AGRICULTURE COLLEGE	0.111350 %	\$ 32,875,302	1,669,364	2,312,208	3,382,163	131,143	7,494,878	135,928	823,466	959,394	6,592,306	(696,219)	5,896,087
C012 ACADEMY FOR CLASSICAL EDUCATION INC	0.060469 %	17,853,046	906,554	1,255,653	1,836,695	930,976	4,929,878	73,816	—	73,816	3,579,990	814,698	4,394,688
5210 ALBANY STATE UNIVERSITY	0.197881 %	58,422,970	2,966,640	4,109,044	6,010,469	1,021,417	14,107,570	241,559	1,107,844	1,349,403	11,715,250	(1,026,063)	10,689,187
8200 ALBANY TECHNICAL INSTITUTE	0.033552 %	9,905,991	503,013	696,715	1,019,114	—	2,218,842	40,958	946,461	987,419	1,986,404	(614,949)	1,371,455
C301 ATLANTA SMART ACADEMY	0.010943 %	3,230,844	164,058	227,234	332,384	1,462,994	2,186,670	13,358	—	13,358	647,854	462,673	1,110,527
C406 AMANA ACADEMY	0.037006 %	10,925,761	554,795	768,438	1,124,026	942,926	3,390,185	45,174	65,398	110,572	2,190,887	279,556	2,470,443
6011 APPLING COUNTY SCHOOLS	0.163082 %	48,148,811	2,444,932	3,386,435	4,953,479	540,065	11,324,911	199,079	1,039,421	1,238,500	9,655,039	(183,694)	9,471,345
6292 ATHENS REGIONAL LIBRARY	0.014147 %	4,176,802	212,092	293,766	429,703	111,108	1,046,669	17,270	43,058	60,328	837,556	(20,291)	817,265
8220 ATHENS TECHNICAL COLLEGE	0.063115 %	18,634,259	946,223	1,310,597	1,917,065	—	4,173,885	77,046	948,225	1,025,271	3,736,643	(536,581)	3,200,062
6021 ATKINSON COUNTY SCHOOLS	0.071403 %	21,081,232	1,070,477	1,482,700	2,168,806	129,370	4,851,353	87,164	373,067	460,231	4,227,310	(135,302)	4,092,008
C909 ATLANTA HEIGHTS CHARTER SCHOOL	0.021501 %	6,348,019	322,344	446,473	653,075	190,206	1,612,098	26,247	314,048	340,295	1,272,939	(13,702)	1,259,237
5900 ATLANTA METROPOLITAN STATE COLLEGE	0.034107 %	10,069,851	511,334	708,240	1,035,971	—	2,255,545	41,635	1,754,548	1,796,183	2,019,257	(1,576,956)	442,301
C021 ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	0.045547 %	13,447,431	682,842	945,794	1,383,452	631,258	3,643,346	55,601	1,463,439	1,519,040	2,696,544	(74,115)	2,622,429
7611 ATLANTA PUBLIC SCHOOLS	2.659687 %	785,253,836	39,874,134	55,229,012	80,785,758	11,380,987	187,269,891	3,246,760	13,351,514	16,598,274	157,462,843	(3,347,924)	154,114,919
8220 ATLANTA TECHNICAL COLLEGE	0.032367 %	9,556,129	485,247	672,108	983,120	156,998	2,297,473	39,511	613,654	653,165	1,916,227	(466,326)	1,449,901
C921 ATLANTA UNBOUND ACADEMY	0.017228 %	5,086,446	258,283	357,743	523,286	1,923,917	3,063,229	21,031	—	21,031	1,019,973	721,616	1,741,589
7212 AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	0.009054 %	2,673,130	135,738	188,008	275,008	—	598,754	11,052	330,153	341,205	536,016	(97,915)	438,101
8240 AUGUSTA TECHNICAL INSTITUTE	0.047125 %	13,913,324	706,500	978,561	1,431,382	29,358	3,145,801	57,527	404,195	461,722	2,789,965	(203,680)	2,586,285
5120 AUGUSTA UNIVERSITY	1.398731 %	412,965,467	20,969,831	29,044,971	42,485,279	2,629,662	95,129,743	1,707,473	32,130,560	33,838,033	82,809,794	(12,287,979)	70,521,815
7042 AZALEA REGIONAL LIBRARY SYSTEM	0.006853 %	2,023,300	102,740	142,304	208,154	15,887	469,085	8,366	73,838	82,204	405,710	(55,803)	349,907
6031 BACON COUNTY SCHOOLS	0.096984 %	28,633,842	1,453,988	2,013,895	2,945,808	50,956	6,464,647	118,391	69,687	188,078	5,741,807	41,760	5,783,567
C101 BACONTON COMM CS	0.040406 %	11,929,587	605,768	839,040	1,227,298	829,762	3,501,868	49,325	—	49,325	2,392,182	518,228	2,910,410
6041 BAKER COUNTY SCHOOLS	0.015630 %	4,614,647	234,326	324,561	474,748	8,824	1,042,459	19,080	379,330	398,410	925,342	(47,947)	877,395
C128 BALDWIN COUNTY BOARD OF HEALTH	0.000000 %	—	—	—	—	—	—	—	12,732	12,732	—	(26,140)	(26,140)
6051 BALDWIN COUNTY SCHOOLS	0.215795 %	63,711,952	3,235,207	4,481,033	6,554,592	640,726	14,911,558	263,427	1,341,059	1,604,486	12,775,833	(55,728)	12,720,105
6061 BANKS COUNTY SCHOOLS	0.131758 %	38,900,621	1,975,321	2,735,985	4,002,039	609,838	9,323,183	160,841	258,407	419,248	7,800,534	99,695	7,900,229
T505 BARNESVILLE - LAMAR CO LIBRARY	0.000844 %	249,185	12,653	17,526	25,636	872	56,687	1,030	7,021	8,051	49,972	(3,285)	46,687
6071 BARROW COUNTY SCHOOLS	0.640921 %	189,227,407	9,608,713	13,308,872	19,467,437	6,131,632	48,516,654	782,391	4,597,467	5,379,858	37,944,788	1,669,288	39,614,076
6082 BARTOW COUNTY LIBRARY	0.005646 %	1,666,942	84,645	117,240	171,493	—	373,378	6,892	89,565	96,457	334,275	(53,661)	280,614
6081 BARTOW COUNTY SCHOOLS	0.689743 %	203,641,758	10,340,655	14,322,672	20,950,364	12,081,504	57,695,195	841,990	—	841,990	40,835,217	4,939,428	45,774,645
7572 BARTRAM TRAIL REGIONAL LIBRARY	0.002157 %	636,839	32,338	44,791	65,517	29,152	171,798	2,633	52,350	54,983	127,712	(17,537)	110,175
6091 BEN HILL CO SCHOOLS	0.140503 %	41,482,520	2,106,427	2,917,577	4,267,661	1,215,733	10,507,398	171,516	624,563	796,079	8,318,259	239,944	8,558,203
6101 BERRIEN CO SCHOOLS	0.122663 %	36,215,386	1,838,969	2,547,125	3,725,786	9,911	8,121,791	149,738	521,039	670,777	7,262,072	(277,142)	6,984,930
6111 BIBB CO SCHOOLS	0.988856 %	291,952,763	14,824,969	20,533,822	30,035,670	2,168,473	67,562,934	1,207,126	7,390,628	8,597,754	58,543,751	(2,285,428)	56,258,323
6121 BLECKLEY CO SCHOOLS	0.110742 %	32,695,795	1,660,248	2,299,583	3,363,695	582,501	7,906,027	135,186	557,030	692,216	6,556,302	(123,983)	6,432,319
4720 BOARD OF REGENTS	0.233222 %	68,857,151	3,496,474	4,842,908	7,083,922	—	15,423,304	284,701	2,901,867	3,186,568	13,807,550	(1,515,503)	12,292,047
6131 BRANTLEY CO SCHOOLS	0.148594 %	43,871,331	2,227,727	3,085,589	4,513,418	53,327	9,880,061	181,393	829,314	1,010,707	8,797,297	(251,097)	8,546,200
7631 BREMEN CITY SCHOOLS	0.095178 %	28,100,633	1,426,912	1,976,393	2,890,952	51,987	6,346,244	116,187	731,945	848,132	5,634,888	(160,937)	5,473,951
C407 BRIGHTEN ACADEMY	0.028356 %	8,371,909	425,114	588,819	861,290	348,930	2,224,153	34,615	—	34,615	1,678,764	231,697	1,910,461
C307 BROOKHAVEN INNOVATION ACADEMY	0.018764 %	5,539,939	281,311	389,639	569,941	158,075	1,398,966	22,906	34,512	57,418	1,110,898	126,841	1,237,739
6141 BROOKS CO SCHOOLS	0.096844 %	28,592,508	1,451,889	2,010,988	2,941,555	89,815	6,494,247	118,220	874,580	992,800	5,733,519	(50,924)	5,682,595
6142 BROOKS COUNTY LIBRARY	0.000778 %	229,699	11,664	16,155	23,631	1,222	52,672	950	4,846	5,796	46,055	(2,001)	44,054
6151 BRYAN CO SCHOOLS	0.435978 %	128,719,431	6,536,200	9,053,183	13,242,466	4,863,458	33,695,307	532,211	—	532,211	25,811,430	2,729,985	28,541,415
7641 BUFORD CITY SCHOOLS	0.277574 %	81,951,767	4,161,401	5,763,888	8,431,077	3,861,612	22,217,978	338,843	—	338,843	16,433,372	1,849,606	18,282,978
6161 BULLOCH CO SCHOOLS	0.515610 %	152,230,217	7,730,046	10,706,760	15,661,221	6,435,200	40,533,227	629,421	76,157	705,578	30,525,924	2,547,826	33,073,750
6171 BURKE CO SCHOOLS	0.230537 %	68,064,424	3,456,220	4,787,154	7,002,368	—	15,245,742	281,423	1,651,321	1,932,744	13,648,599	(603,943)	13,044,656

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

		Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense/(Benefit)				
		Net difference between projected and actual pension plan investments		Changes in proportion & diff between employer contributions & proportionate share of contributions		Changes in proportion & diff between employer contributions & proportionate share of resources		Net amortization of changes in proportion & diff between employer contributions & proportionate share of pension expense		Total pension expense/(benefit)				
Employer	Alloc. %	Net pension liability	Differences between expected and actual experience	Change of assumptions	Total of resources	Differences between expected and actual experience	Total of resources	Proportionate share of pension expense	Proportionate share of pension expense	Total pension expense/(benefit)				
6181	BUTTS CO SCHOOLS	0.141753 %	\$ 41,851,574	2,125,167	2,943,534	4,305,628	198,818	9,573,147	173,042	1,286,980	1,460,022	8,392,284	(344,625)	8,047,659
7651	CALHOUN CITY SCHOOLS	0.147759 %	43,624,803	2,215,209	3,068,250	4,488,056	110,362	9,881,877	180,374	628,187	808,561	8,747,843	(145,837)	8,602,006
6191	CALHOUN CO SCHOOLS	0.024529 %	7,242,014	367,740	509,350	745,048	59,178	1,681,316	29,943	297,682	327,625	1,452,203	(181,676)	1,270,527
6201	CAMDEN CO SCHOOLS	0.399066 %	117,821,423	5,982,813	8,286,697	12,121,295	672,458	27,063,263	487,152	2,405,193	2,892,345	23,626,104	(152,734)	23,473,370
6211	CANDLER CO SCHOOLS	0.085073 %	25,117,203	1,275,418	1,766,560	2,584,021	106,965	5,732,964	103,851	215,651	319,502	5,036,612	46,725	5,083,337
6221	CARROLL CO SCHOOLS	0.638548 %	188,526,795	9,573,137	13,259,596	19,395,359	886,978	43,115,070	779,495	602,236	1,381,731	37,804,281	79,503	37,883,784
7661	CARROLLTON IND SCHOOLS	0.213301 %	62,975,616	3,197,817	4,429,244	6,478,839	728,115	14,834,015	260,383	213,132	473,515	12,628,171	283,702	12,911,873
7671	CARTERSVILLE CITY SCHOOLS	0.198304 %	58,547,858	2,972,982	4,117,828	6,023,317	748,744	13,862,871	242,076	206,683	448,759	11,740,304	178,291	11,918,595
6231	CATOOSA CO SCHOOLS	0.491751 %	145,186,016	7,372,351	10,211,323	14,936,524	685,020	33,205,218	600,295	2,279,476	2,879,771	29,113,385	(379,410)	28,733,975
6232	CATOOSA COUNTY LIBRARY	0.002569 %	758,479	38,515	53,346	78,031	53,798	223,690	3,136	4,797	7,933	152,087	5,085	157,172
c026	CENTENNIAL ACADEMY	0.045776 %	13,515,041	686,276	950,549	1,390,408	1,001,711	4,028,944	55,880	883,069	938,949	2,710,112	(119,403)	2,590,709
8350	CENTRAL GEORGIA TECHNICAL COLLEGE	0.088891 %	26,244,441	1,332,657	1,845,842	2,699,989	—	5,878,488	108,512	892,876	1,001,388	5,262,649	(665,236)	4,597,413
c201	CHARLES DREW CHARTER SCHOOL	0.140627 %	41,519,130	2,108,286	2,920,152	4,271,427	1,438,165	10,738,030	171,668	—	171,668	8,325,624	991,804	9,317,428
6241	CHARLTON CO SCHOOLS	0.073349 %	21,655,775	1,099,651	1,523,109	2,227,914	261,787	5,112,461	89,539	313,590	403,129	4,342,525	(50,322)	4,292,203
C018	CHARTER CONSERVATORY FOR L & T	0.007415 %	2,189,226	111,166	153,974	225,224	114,253	604,617	9,052	25,267	34,319	438,992	8,969	447,961
6251	CHATHAM CO SCHOOLS	1.925699 %	568,549,054	28,870,156	39,987,583	58,491,490	14,391,065	141,740,294	2,350,759	319,504	2,670,263	114,008,160	3,097,687	117,105,847
6261	CHATTAHOOCHEE CO SCHOOLS	0.039614 %	11,695,754	593,895	822,594	1,203,242	121,642	48,358	48,358	155,166	203,524	2,345,296	(79,291)	2,266,005
8724	CHATTAHOOCHEE FLINT RESA	0.013962 %	4,122,182	209,319	289,924	424,084	86,893	1,010,220	17,044	46,149	63,193	826,607	55,263	881,870
C016	CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	0.021136 %	6,240,255	316,872	438,894	641,988	405,688	1,803,442	25,801	294,350	320,151	1,251,317	258,860	1,510,177
8270	CHATTAHOOCHEE TECHNICAL COLLEGE	0.088025 %	25,988,761	1,319,674	1,827,859	2,673,685	—	5,821,218	107,455	1,164,591	1,272,046	5,211,380	(924,332)	4,287,048
6271	CHATTOOGA CO SCHOOLS	0.109264 %	32,259,426	1,638,090	2,268,892	3,318,802	2,945	7,228,729	133,382	598,717	732,099	6,468,828	(327,322)	6,141,506
C413	CHEROKEE CHARTER ACADEMY	0.020692 %	6,109,167	310,215	429,674	628,502	263,287	1,631,678	25,259	773,332	798,591	1,225,032	(295,925)	929,107
6281	CHEROKEE CO SCHOOLS	1.975360 %	583,211,114	29,614,676	41,018,805	59,999,901	2,570,948	133,204,330	2,411,381	751,928	3,163,309	116,948,263	1,454,868	118,403,131
D525	CHEROKEE COUNTY BOARD OF HEALTH	0.000310 %	91,525	4,648	6,437	9,416	6,108	26,609	378	—	378	18,351	2,868	21,219
7462	CHEROKEE REG LIBRARY	0.003622 %	1,069,370	54,301	75,212	110,015	14,824	254,352	4,421	18,412	22,833	214,430	(3,826)	210,604
6692	CHESTATEE REG LIBRARY	0.003643 %	1,075,570	54,616	75,648	110,653	12,861	253,778	4,447	43,408	47,855	215,690	(16,984)	198,706
7691	CHICKAMAUGA CITY SCHOOLS	0.046334 %	13,679,787	694,641	962,136	1,407,356	105,006	3,169,139	56,561	619,073	675,634	2,743,124	(176,430)	2,566,694
C036	CIRRUS ACADEMY	0.017349 %	5,122,170	260,097	360,256	526,961	524,024	1,671,338	21,178	182,696	203,874	1,027,114	280,330	1,307,444
D405	CLARKE COUNTY DFCS	0.000000 %	—	—	—	—	7,204	7,204	—	20,191	20,191	—	(553)	(553)
6291	CLARKE COUNTY SCHOOLS	0.779053 %	230,009,906	11,679,594	16,177,215	23,663,080	8,222,031	59,741,920	951,013	7,361,896	8,312,909	46,122,674	1,780,341	47,903,015
6301	CLAY CO SCHOOLS	0.015829 %	4,673,401	237,309	328,693	480,793	200,691	1,247,486	19,323	—	19,323	937,141	113,482	1,050,623
D431	CLAYTON CENTER COMMUNITY SERVICE BOARD	0.001143 %	337,463	17,136	23,735	34,718	12,156	87,745	1,395	123,368	124,763	67,673	(6,560)	61,113
6311	CLAYTON CO SCHOOLS	2.416128 %	713,344,758	36,222,688	50,171,454	73,387,858	28,232,605	188,014,605	2,949,440	—	2,949,440	143,043,294	4,395,579	147,438,873
5280	CLAYTON COLLEGE & STATE UNIV	0.147096 %	43,429,057	2,205,269	3,054,482	4,467,917	—	9,727,668	179,565	2,782,901	2,962,466	8,708,592	(882,121)	7,826,471
6312	CLAYTON COUNTY REG LIBRARY	0.001482 %	437,550	22,218	30,774	45,015	28,663	126,670	1,809	66,242	68,051	87,731	(14,000)	73,731
6321	CLINCH CO SCHOOLS	0.056166 %	16,582,616	842,043	1,166,300	1,705,995	—	3,714,338	68,564	483,285	551,849	3,325,239	(224,531)	3,100,708
8180	COASTAL PINES TECHNICAL COLLEGE	0.043839 %	12,943,156	657,236	910,327	1,331,573	76,374	2,975,510	53,516	673,821	727,337	2,595,425	(359,759)	2,235,666
7372	COASTAL PLAIN REGIONAL LIBRARY	0.005851 %	1,727,467	87,718	121,497	177,719	—	386,934	7,142	113,413	120,555	346,391	(76,681)	269,710
c040	COASTAL PLAINS EDUCATION CENTER INC	0.004240 %	1,251,830	63,566	88,045	128,786	129,300	409,697	5,176	19,469	24,645	251,024	159,317	410,341
8864	COASTAL PLAINS RESA	0.015432 %	4,556,189	231,357	320,449	468,734	48,523	1,069,063	18,838	506,442	525,280	913,620	305,163	1,218,783
6331	COBB CO SCHOOLS	5.829137 %	1,721,011,604	87,390,655	121,043,371	177,055,140	36,490,337	421,979,503	7,115,802	—	7,115,802	345,105,423	18,480,506	363,585,929
6332	COBB COUNTY PUBLIC LIBRARY	0.045856 %	13,538,661	687,475	952,210	1,392,837	717,627	3,750,149	55,978	201,410	257,388	2,714,841	35,821	2,750,662
6341	COFFEE CO SCHOOLS	0.321514 %	94,924,742	4,820,151	6,676,312	9,765,718	242,508	21,504,689	392,482	2,328,820	2,721,302	19,034,769	(591,298)	18,443,471
5630	COLLEGE OF COASTAL GEORGIA	0.065711 %	19,400,709	985,142	1,364,504	1,995,916	364,614	4,710,176	80,215	322,939	403,154	3,890,334	82,799	3,973,133
6351	COLQUITT CO SCHOOLS	0.403500 %	119,130,530	6,049,288	8,378,770	12,255,974	463,037	27,147,069	492,565	3,016,658	3,509,223	23,888,625	(1,053,313)	22,835,312
6361	COLUMBIA CO SCHOOLS	1.185790 %	350,096,138	17,777,411	24,623,202	36,017,375	1,403,155	79,821,143	1,447,529	2,211,285	3,658,814	70,202,949	1,076,157	71,279,106

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense/(Benefit)				
	Alloc. %	Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Change of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	
												Total pension expense/ (benefit)	Total pension expense/ (benefit)
5300 COLUMBUS STATE UNIVERSITY	0.195695 %	\$ 57,777,569	2,933,867	4,063,652	5,944,071	—	12,941,590	238,891	3,796,056	4,034,947	11,585,833	(1,855,804)	9,730,029
8280 COLUMBUS TECHNICAL INSTITUTE	0.047606 %	14,055,336	713,711	988,550	1,445,992	5,088	3,153,341	58,114	439,069	497,183	2,818,444	(412,254)	2,406,190
7711 COMMERCE CITY SCHOOLS	0.077201 %	22,793,051	1,157,400	1,603,097	2,344,916	855,864	5,961,277	94,242	168,807	263,049	4,570,560	299,657	4,870,217
7222 CONYERS-ROCKDALE LIBRARY SYSTEM	0.004553 %	1,344,241	68,259	94,544	138,294	131,151	432,248	5,558	38,877	44,435	269,539	32,967	305,506
6371 COOK CO SCHOOLS	0.139979 %	41,327,813	2,098,571	2,906,696	4,251,745	965,809	10,222,821	170,877	4,141	175,018	8,287,242	420,724	8,707,966
T302 COOPERATIVE EXTENSION SERVICE	0.030740 %	9,075,768	460,855	638,323	933,702	—	2,032,880	37,525	1,146,925	1,184,450	1,819,912	(584,253)	1,235,659
C105 COWETA CHARTER ACADEMY	0.022981 %	6,784,978	344,532	477,206	698,029	185,819	1,705,586	28,054	265,556	293,610	1,360,564	(2,016)	1,358,548
6381 COWETA CO SCHOOLS	1.031502 %	304,543,693	15,464,319	21,419,376	31,331,007	3,543,239	71,757,941	1,259,185	3,857,731	5,116,916	61,068,540	282,438	61,350,978
T506 COWETA PUBLIC LIBRARY	0.007539 %	2,225,837	113,025	156,549	228,991	82,770	581,335	9,203	55,314	64,517	446,339	(24,214)	422,125
6391 CRAWFORD CO SCHOOLS	0.069746 %	20,592,015	1,045,635	1,448,292	2,118,476	43,745	4,656,148	85,141	451,290	536,431	4,129,203	(189,477)	3,939,726
6401 CRISP CO SCHOOLS	0.162391 %	47,944,798	2,434,572	3,372,086	4,932,490	—	10,739,148	198,236	2,350,235	2,548,471	9,614,111	(1,028,322)	8,585,789
8684 CSRA RESA	0.009835 %	2,903,714	147,447	204,226	298,730	145,423	795,826	12,006	15,227	27,233	582,262	57,834	640,096
6411 DADE CO SCHOOLS	0.085534 %	25,253,310	1,282,329	1,776,133	2,598,023	148,967	5,805,452	104,414	1,242,937	1,347,351	5,063,927	(483,393)	4,580,534
7721 DALTON CITY SCHOOLS	0.374912 %	110,690,125	5,620,696	7,785,134	11,387,637	1,490,530	26,283,997	457,666	1,163,884	1,621,550	22,196,120	443,579	22,639,699
5690 DALTON STATE COLLEGE	0.077170 %	22,783,898	1,156,936	1,602,453	2,343,974	—	5,103,363	94,204	1,151,197	1,245,401	4,568,730	(540,873)	4,027,857
6421 DAWSON CO SCHOOLS	0.199370 %	58,862,587	2,988,963	4,139,964	6,055,696	23,816	13,208,439	243,377	1,047,535	1,290,912	11,803,412	(311,772)	11,491,640
7731 DECATUR CITY SCHOOLS	0.330669 %	97,627,691	4,957,403	6,866,418	10,043,793	3,310,952	25,178,566	403,658	4,177,233	4,580,891	19,576,760	1,670,544	21,247,304
6431 DECATUR CO SCHOOLS	0.176167 %	52,012,065	2,641,103	3,658,148	5,350,925	—	11,650,176	215,052	3,441,121	3,656,173	10,429,696	(1,702,119)	8,727,577
c706 DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT	0.032830 %	9,692,826	492,189	681,723	997,184	155,351	2,326,447	40,077	128,032	168,109	1,943,648	130,675	2,074,323
C971 DEKALB BRILLIANCE ACADEMY	0.008906 %	2,629,434	133,519	184,935	270,512	1,387,121	1,976,087	10,872	—	10,872	527,263	396,320	923,583
6441 DEKALB CO SCHOOLS	4.623619 %	1,365,090,913	69,317,481	96,010,512	140,438,543	1,948,192	307,714,728	5,644,190	79,625,195	85,269,385	273,734,515	(21,927,648)	251,806,867
D427 DEKALB COUNTY DFCS	0.000762 %	224,975	11,424	15,823	23,145	57,789	108,181	930	13,828	14,758	45,125	13,933	59,058
6442 DEKALB COUNTY PUBLIC LIBRARY	0.076015 %	22,442,893	1,139,620	1,578,469	2,308,892	278,803	5,305,784	92,794	113,308	206,102	4,500,357	137,748	4,638,105
C020 DEKALB PATH ACADEMY	0.017523 %	5,173,542	262,706	363,869	532,246	111,767	1,270,588	21,391	217,449	238,840	1,037,435	71,088	1,108,523
C910 DEKALB PREPARATORY ACADEMY	0.019881 %	5,869,725	298,057	412,834	603,869	40,445	1,355,205	24,269	607,346	631,615	1,177,024	(44,535)	1,132,489
C941 DELTA STEAM ACADEMY	0.009097 %	2,685,825	136,383	188,901	276,314	944,568	1,546,166	11,105	—	11,105	538,585	385,855	924,440
4010 DEPARTMENT OF ADMIN SERVICE	0.003184 %	940,054	47,735	66,116	96,711	88,009	298,571	3,887	—	3,887	188,508	35,631	224,139
4190 DEPARTMENT OF COMMUNITY HEALTH	0.002216 %	654,258	33,222	46,016	67,309	246,149	392,696	2,705	4,722	7,427	131,205	81,367	212,572
D540 DEPARTMENT OF COMMUNITY SUPERVISION	0.000565 %	166,812	8,471	11,732	17,161	9,436	46,800	690	19,388	20,078	33,452	(2,951)	30,501
4670 DEPARTMENT OF CORRECTIONS	0.010887 %	3,214,310	163,218	226,071	330,683	25,783	745,755	13,290	646,451	659,741	644,544	(368,756)	275,788
4270 DEPARTMENT OF HUMAN SERVICES	0.001435 %	423,674	21,514	29,798	43,587	49,520	144,419	1,752	335,376	337,128	84,969	(131,538)	(46,569)
4620 DEPARTMENT OF NATURAL RESOURCE	0.001632 %	481,836	24,467	33,889	49,571	—	107,927	1,992	159,065	161,057	96,608	(39,479)	57,129
D425 DEPARTMENT OF PUBLIC HEALTH	0.000830 %	245,052	12,443	17,235	25,211	58,641	113,530	1,013	240,387	241,400	49,125	(21,661)	27,464
4660 DEPARTMENT OF PUBLIC SAFETY	0.002033 %	600,229	30,479	42,216	61,751	33,756	168,202	2,482	22,467	24,949	120,361	(7,470)	112,891
d556 DEPARTMENT OF BANKING AND FINANCE	0.000149 %	43,991	2,234	3,094	4,526	23,207	33,061	182	—	182	8,811	6,630	15,441
DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENT DISABILITY	0.002508 %	740,469	37,600	52,079	76,178	220,426	386,283	3,062	9,101	12,163	148,489	72,618	221,107
D426 DEPARTMENT OF FAMILY AND CHILDREN SERVICES REGION IX	0.000254 %	74,992	3,808	5,274	7,715	42,642	59,439	310	22,433	22,743	15,038	11,492	26,530
7012 DESOTO TRAIL REGIONAL LIBRARY	0.001947 %	574,838	29,190	40,430	59,138	21,555	150,313	2,377	48,375	50,752	115,260	(22,561)	92,699
c961 DESTINATIONS CAREER ACADEMY OF GEORGIA	0.005222 %	1,541,759	78,288	108,436	158,614	813,332	1,158,670	6,375	—	6,375	309,166	232,381	541,547
c112 DESTINY ACHIEVERS ACADEMY OF EXCELLENCE	0.000000 %	—	—	—	—	—	—	—	—	—	—	(425,434)	(425,434)
D401 DFCS FIELD FISCAL SERVICES REGION XI	0.000248 %	73,220	3,718	5,150	7,533	2,862	19,263	303	1,080	1,383	14,680	1,559	16,239
D420 DFCS REGION X	0.000520 %	153,526	7,796	10,798	15,795	71,986	106,375	635	—	635	30,786	22,234	53,020
D422 DFCS REGION XII	0.000387 %	114,259	5,802	8,036	11,755	45,846	71,439	472	—	472	22,907	15,769	38,676
D571 DISTRICT IV PUBLIC HEALTH	0.000161 %	47,534	2,414	3,343	4,890	25,076	35,723	197	—	197	9,526	7,165	16,691
6451 DODGE CO SCHOOLS	0.115645 %	34,143,371	1,733,754	2,401,395	3,512,620	—	7,647,769	141,171	1,986,180	2,127,351	6,846,587	(1,165,901)	5,680,686
6461 DOOLY CO SCHOOLS	0.054952 %	16,224,191	823,843	1,141,091	1,669,121	309,124	3,943,179	67,082	90,321	157,403	3,253,339	(242,148)	3,011,191

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense/(Benefit)		
	Alloc. %	Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Change of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	
												Total pension expense/ (benefit)	Total pension expense/ (benefit)
6471 DOUGHERTY CO SCHOOLS	0.627614 %	\$ 185,298,609	9,409,214	13,032,549	19,063,248	255,064	41,760,075	766,147	4,102,425	4,868,572	37,156,961	(1,805,418)	35,351,543
6472 DOUGHERTY CO.PUBLIC LIBRARY	0.009860 %	2,911,095	147,822	204,745	299,489	165,118	817,174	12,036	104,604	116,640	583,743	(10,279)	573,464
6481 DOUGLAS CO SCHOOLS	1.131933 %	334,195,238	16,969,985	23,504,849	34,381,514	—	74,856,348	1,381,785	7,824,588	9,206,373	67,014,418	(2,091,621)	64,922,797
D404 DOUGLAS COUNTY DFCS	0.000000 %	—	—	—	—	12,222	—	—	31,354	31,354	—	361	361
7741 DUBLIN CITY SCHOOLS	0.122836 %	36,266,463	1,841,562	2,550,718	3,731,040	3,032,837	11,156,157	149,950	799	150,749	7,272,339	888,381	8,160,720
C028 DUBOIS INTEGRITY ACADEMY	0.042263 %	12,477,853	633,609	877,601	1,283,703	1,531,926	4,326,839	51,592	—	51,592	2,502,114	788,899	3,291,013
6491 EARLY CO SCHOOLS	0.090545 %	26,732,773	1,357,454	1,880,188	2,750,228	—	5,987,870	110,531	906,760	1,017,291	5,360,592	(627,484)	4,733,108
c215 EAST CENTRAL HEALTH DISTRICT	0.000328 %	96,840	4,917	6,811	9,963	13,164	34,855	400	—	400	19,405	13,095	32,500
5710 EAST GEORGIA STATE COLLEGE	0.042812 %	12,639,941	641,839	889,001	1,300,379	—	2,831,219	52,262	1,407,614	1,459,876	2,534,628	(647,172)	1,887,456
6501 ECHOLS CO SCHOOLS	0.034999 %	10,333,208	524,706	726,762	1,063,065	53,596	2,368,129	42,724	211,643	254,367	2,072,071	(104,032)	1,968,039
6511 EFFINGHAM CO SCHOOLS	0.607494 %	179,358,321	9,107,574	12,614,753	18,452,120	2,479,775	42,654,222	741,586	—	741,586	35,965,787	1,545,945	37,511,732
W040 EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	0.000260 %	76,763	3,898	5,399	7,897	—	17,194	317	1,824	2,141	15,392	1,434	16,826
6521 ELBERT CO SCHOOLS	0.138558 %	40,908,273	2,077,267	2,877,189	4,208,583	86,889	9,249,928	169,142	831,937	1,001,079	8,203,121	(446,918)	7,756,203
6522 ELBERT COUNTY LIBRARY	0.000720 %	212,575	10,794	14,951	21,869	1,826	49,440	879	4,425	5,304	42,619	(1,451)	41,168
6531 EMANUEL CO SCHOOLS	0.172324 %	50,877,446	2,583,488	3,578,347	5,234,197	79,078	11,475,110	210,361	1,808,320	2,018,681	10,202,185	(609,112)	9,593,073
c718 ETHOS CLASSICAL CHARTER SCHOOL	0.016280 %	4,806,555	244,070	338,058	494,941	1,111,390	2,188,009	19,873	—	19,873	963,829	662,799	1,626,628
6541 EVANS CO SCHOOLS	0.081199 %	23,973,432	1,217,339	1,686,116	2,466,351	904,891	6,274,697	99,122	1,147,108	1,246,230	4,807,269	45,731	4,853,000
6551 FANNIN CO SCHOOLS	0.140779 %	41,564,007	2,110,564	2,923,308	4,276,044	23,144	9,333,060	171,853	951,163	1,123,016	8,334,607	(553,944)	7,780,663
6561 FAYETTE CO SCHOOLS	1.054524 %	311,340,777	15,809,466	21,897,433	32,030,281	2,311,832	72,049,012	1,287,289	2,674,684	3,961,973	62,431,525	(2,321,150)	60,110,375
8804 FIRST DISTRICT RESA	0.023634 %	6,977,772	354,322	490,765	717,863	—	1,562,950	28,851	1,176,796	1,205,647	1,399,220	(657,387)	741,833
7262 FLINT RIVER REGIONAL LIBRARY	0.004888 %	1,443,148	73,281	101,500	148,469	437	323,687	5,967	54,234	60,201	289,389	(34,258)	255,131
6571 FLOYD CO SCHOOLS	0.427365 %	126,176,503	6,407,073	8,874,333	12,980,853	—	28,262,259	521,697	2,997,988	3,519,685	25,301,504	(2,253,612)	23,047,892
D430 FLOYD COUNTY DFCS	0.000000 %	—	—	—	—	2,334	—	—	48,935	48,935	—	—	(13,619)
C915 FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	0.015720 %	4,641,219	235,675	326,429	477,482	429,484	1,469,070	19,190	561,766	580,956	930,688	361,581	1,292,269
6581 FORSYTH CO SCHOOLS	2.216557 %	654,422,828	33,230,711	46,027,316	67,326,057	14,082,671	160,666,755	2,705,818	—	2,705,818	131,227,973	9,434,208	140,662,181
6582 FORSYTH COUNTY PUBLIC LIBRARY	0.029388 %	8,676,600	440,586	610,249	892,636	241,459	2,184,930	35,875	21,375	57,250	1,739,875	102,037	1,841,912
5330 FORT VALLEY STATE UNIVERSITY	0.156542 %	46,217,922	2,346,884	3,250,631	4,754,832	1,051,477	11,403,824	191,096	1,187,750	1,378,846	9,267,833	(368,105)	8,899,728
6591 FRANKLIN CO SCHOOLS	0.155124 %	45,799,267	2,325,625	3,221,186	4,711,761	202,009	10,460,581	189,365	1,331,534	1,520,899	9,183,894	(481,386)	8,702,508
C034 FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	0.020727 %	6,119,501	310,740	430,401	629,565	89,575	1,460,281	25,302	136,570	161,872	1,227,112	59,952	1,287,064
6601 FULTON CO SCHOOLS	4.537457 %	1,339,652,190	68,025,737	94,221,338	137,821,445	—	300,068,520	5,539,010	13,479,538	19,018,548	268,633,427	(10,436,017)	258,197,410
C227 FULTON LEADERSHIP ACADEMY	0.010034 %	2,962,468	150,430	208,358	304,774	—	663,562	12,249	194,434	206,683	594,058	(159,844)	434,214
C396 FURLOW CHARTER SCHOOL	0.022397 %	6,612,556	335,777	465,079	680,290	543,235	2,024,381	27,341	—	27,341	1,325,985	302,562	1,628,547
D570 GEORGIA DPH SOUTH HEALTH DISTRICT	0.000216 %	63,772	3,238	4,485	6,561	26,537	40,821	264	—	264	12,803	8,897	21,700
9770 GEORGIA PUB TELECOMMUNICATIONS COMM	0.001424 %	420,426	21,349	29,570	43,253	—	94,172	1,738	31,478	33,216	84,300	(16,267)	68,033
5420 GEORGIA SOUTHWESTERN STATE UNIV	0.076939 %	22,715,697	1,153,473	1,597,656	2,336,957	954,191	6,042,277	93,922	251,151	345,073	4,555,048	254,960	4,810,008
D100 GEORGIA VOCATIONAL REHABILITATION AGENCY	0.000902 %	266,309	13,523	18,730	27,397	94,604	154,254	1,101	4,671	5,772	53,397	35,052	88,449
7761 GAINESVILLE CITY SCHOOLS	0.342398 %	101,090,596	5,133,245	7,109,973	10,400,052	1,743,967	24,387,237	417,976	1,091,392	1,509,368	20,271,172	82,828	20,354,000
c920 GENESIS INNOVATION ACADEMY FOR BOYS	0.010301 %	3,041,298	154,433	213,903	312,884	208,520	889,740	12,575	125,051	137,626	609,848	191,474	801,322
c919 GENESIS INNOVATION ACADEMY FOR GIRLS	0.022905 %	6,762,540	343,393	475,628	695,720	890,836	2,405,577	27,961	83,640	111,601	1,356,065	595,694	1,951,759
9775 GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	0.000000 %	—	—	—	—	—	—	—	61,198	61,198	—	(25,206)	(25,206)
D538 GEORGIA BUILDING AUTHORITY	0.000669 %	197,518	10,030	13,892	20,320	22,638	66,880	817	28,035	28,852	39,597	2,807	42,404
D533 GEORGIA BUREAU OF INVESTIGATION	0.000936 %	276,347	14,033	19,436	28,430	913	62,812	1,143	33,815	34,958	55,421	(16,876)	38,545
5360 GEORGIA COLLEGE & STATE UNIV	0.259228 %	76,535,239	3,886,357	5,382,929	7,873,833	7,344	17,150,463	316,447	2,734,306	3,050,753	15,347,213	(1,062,507)	14,284,706
C412 GEORGIA CONNECTIONS ACADEMY	0.099938 %	29,505,990	1,498,274	2,075,236	3,035,533	4,929,491	11,538,534	121,997	—	121,997	5,916,670	1,981,361	7,898,031
C011 GEORGIA CYBER ACADEMY	0.411902 %	121,611,162	6,175,251	8,553,240	12,511,177	17,795,436	45,035,104	502,821	—	502,821	24,386,047	8,579,689	32,965,736
4020 GEORGIA DEPARTMENT OF AGRICULTURE	0.000802 %	236,785	12,024	16,654	24,360	3,353	56,391	979	60,784	61,763	47,480	7,049	54,529

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer	Alloc. %	Net pension liability	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense/(Benefit)			
			Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Change of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions		
												Total pension expense/ (benefit)	Total pension expense/ (benefit)	
4040	GEORGIA DEPARTMENT OF AUDITS	0.000000 %	\$ —	—	—	—	—	—	14,882	14,882	—	(21,052)	(21,052)	
D536	GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	0.000289 %	85,325	4,333	6,001	8,778	45,012	64,124	353	—	353	17,102	12,860	29,962
D539	GEORGIA DEPARTMENT OF DEFENSE	0.000748 %	220,842	11,214	15,532	22,720	53,129	102,595	913	21,218	22,131	44,296	10,565	54,861
4750	GEORGIA DEPARTMENT OF DRIVER SERVICES	0.000000 %	—	—	—	—	1,218	—	—	136,796	136,796	—	(39,389)	(39,389)
4690	GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING	0.004830 %	1,426,023	72,412	100,296	146,707	83,844	403,259	5,896	82,850	88,746	285,951	(37,327)	248,624
4290	GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	0.000487 %	143,783	7,301	10,113	14,792	—	32,206	594	102,106	102,700	28,835	(33,329)	(4,494)
4610	GEORGIA DEPARTMENT OF JUVENILE JUSTICE	0.017559 %	5,184,171	263,245	364,617	533,340	89,245	1,250,447	21,435	568,791	590,226	1,039,559	(163,492)	876,067
4740	GEORGIA DEPARTMENT OF REVENUE	0.000436 %	128,726	6,537	9,054	13,243	7,473	36,307	532	44,183	44,715	25,807	(7,581)	18,226
D553	GEORGIA DEPARTMENT OF TRANSPORTATION	0.000895 %	264,242	13,418	18,585	27,185	—	86,490	1,093	—	1,093	52,982	28,024	81,006
4140	GEORGIA DEPARTMENT OF EDUCATION	0.221143 %	65,290,912	3,315,385	4,592,085	6,717,033	2,394,719	17,019,222	269,956	468,488	738,444	13,092,447	1,053,750	14,146,197
4400	GEORGIA DEPARTMENT OF LABOR	0.000801 %	236,490	12,009	16,633	24,330	51,179	104,151	978	2,821	3,799	47,428	(7,222)	40,206
D555	GEORGIA FINANCING AND INVESTMENT COMMISSION	0.001874 %	553,285	28,095	38,914	56,921	240,133	364,063	2,288	—	2,288	110,957	80,782	191,739
C951	GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC	0.007670 %	2,264,513	114,989	159,269	232,970	650,648	1,157,876	9,363	—	9,363	454,081	322,896	776,977
D526	GEORGIA GENERAL ASSEMBLY	0.001222 %	360,787	18,320	25,375	37,117	—	80,812	1,492	40,052	41,544	72,362	(15,171)	57,191
5400	GEORGIA GWINNETT COLLEGE	0.240787 %	71,090,664	3,609,888	4,999,997	7,313,703	570,839	16,494,427	293,936	1,475,312	1,769,248	14,255,430	(155,520)	14,099,910
C029	GEORGIA HIGH SCH FOR ACCELERATED LEARNING FULTON CO INC	0.007230 %	2,134,607	108,392	150,133	219,605	281,038	759,168	8,826	95,481	104,307	428,044	53,813	481,857
5720	GEORGIA HIGHLANDS COLLEGE	0.095657 %	28,242,055	1,434,094	1,986,340	2,905,501	38,159	6,364,094	116,771	918,800	1,035,571	5,663,243	(370,529)	5,292,714
5030	GEORGIA INST OF TECHNOLOGY	2.973161 %	877,804,824	44,573,749	61,738,372	90,307,268	60,126,895	256,746,284	3,629,427	—	3,629,427	176,021,593	23,174,874	199,196,467
C605	GEORGIA MAGNET CHARTER SCHOOL	0.028016 %	8,271,526	420,017	581,759	850,962	210,953	2,063,691	34,200	2,141,553	2,175,753	1,658,639	(532,003)	1,126,636
6055	GEORGIA MILITARY COLLEGE	0.158968 %	46,934,181	2,383,255	3,301,007	4,828,519	75,632	10,588,413	194,057	3,765,570	3,959,627	9,411,458	(1,153,245)	8,258,213
8290	GEORGIA NORTHWESTERN TECHNICAL COLLEGE	0.060251 %	17,788,683	903,285	1,251,126	1,830,074	—	3,984,485	73,550	363,013	436,563	3,567,063	(422,884)	3,144,179
8300	GEORGIA PIEDMONT TECHNICAL COLLEGE	0.051458 %	15,192,612	771,460	1,068,537	1,562,994	373,335	3,776,326	62,816	487,231	550,047	3,046,485	(777,666)	2,268,819
4920	GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	0.001034 %	305,281	15,502	21,471	31,407	53,600	121,980	1,262	10,734	12,000	61,204	1,964	63,168
C030	GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	0.023337 %	6,890,085	349,869	484,598	708,842	411,181	1,954,490	28,488	128,013	156,501	1,381,631	162,525	1,544,156
5390	GEORGIA SOUTHERN UNIVERSITY	0.694070 %	204,919,274	10,405,525	14,412,523	21,081,793	—	45,899,841	847,272	4,456,189	5,303,461	41,091,380	(3,059,231)	38,032,149
5090	GEORGIA STATE UNIVERSITY	1.598308 %	471,889,169	23,961,897	33,189,233	48,547,263	11,291,928	116,990,321	1,951,103	12,171,781	14,122,884	94,625,474	(1,843,238)	92,782,236
4760	GEORGIA STUDENT FINANCE COMM	0.004808 %	1,419,528	72,082	99,839	146,039	13,736	331,696	5,869	53,467	59,336	284,649	30,858	315,507
9800	GEORGIA TECHNOLOGY AUTHORITY	0.000657 %	193,975	9,850	13,643	19,956	102,328	145,777	802	35,791	36,593	38,888	(42,917)	(4,029)
D534	GEORGIA WORLD CONGRESS CENTER AUTHORITY	0.000000 %	—	—	—	—	—	—	—	—	—	—	(917)	(917)
6611	GILMER CO SCHOOLS	0.184620 %	54,507,753	2,767,830	3,833,677	5,607,677	393,584	12,602,768	225,371	308,671	534,042	10,930,155	(210,952)	10,719,203
6621	GLASCOCK CO SCHOOLS	0.029277 %	8,643,828	438,922	607,944	889,264	208,528	2,144,658	35,739	2,132	37,871	1,733,292	75,676	1,808,968
6631	GLYNN CO SCHOOLS	0.601561 %	177,606,644	9,018,627	12,491,553	18,271,910	—	39,782,090	734,344	3,055,284	3,789,628	35,614,532	(1,399,311)	34,215,221
d527	GLYNN COUNTY HEALTH DEPARTMENT COASTAL HEALTH DISTRICT	0.000480 %	141,717	7,196	9,967	14,580	13,399	45,142	586	—	586	28,433	4,990	33,423
6641	GORDON CO SCHOOLS	0.303811 %	89,698,056	4,554,747	6,308,705	9,228,004	1,182,617	21,274,073	370,871	78,035	448,906	17,986,680	186,487	18,173,167
5760	GORDON COLLEGE	0.067304 %	19,871,032	1,009,024	1,397,583	2,044,302	—	4,450,909	82,160	1,765,825	1,847,985	3,984,638	(977,774)	3,006,864
4220	GOVERNORS OFFICE OF PLANNING AND BUDGET	0.009048 %	2,671,358	135,648	187,884	274,825	399,989	998,346	11,045	58,102	69,147	535,667	(34,596)	501,071
C912	GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	0.000000 %	—	—	—	—	—	—	—	223,353	223,353	—	(837,560)	(837,560)
6651	GRADY CO SCHOOLS	0.186643 %	55,105,030	2,798,159	3,875,685	5,669,124	36,544	12,379,512	227,841	1,098,242	1,326,083	11,049,938	(352,685)	10,697,253
6661	GREENE CO SCHOOLS	0.159637 %	47,131,699	2,393,284	3,314,899	4,848,840	828,263	11,385,286	194,874	144,381	339,255	9,451,085	571,842	10,022,927
8624	GRIFFIN RESA	0.023382 %	6,903,371	350,544	485,533	710,209	791,307	2,337,593	28,543	62,121	90,664	1,384,288	326,590	1,710,878
7261	GRIFFIN SPALDING CO SCHOOLS	0.418623 %	123,595,489	6,276,013	8,692,803	12,715,322	362,611	28,046,749	511,026	8,419,948	8,930,974	24,783,956	(2,885,714)	21,898,242
6671	GWINNETT CO SCHOOLS	8.337725 %	2,461,654,529	124,999,502	173,134,778	253,251,401	29,883,129	581,268,810	10,178,105	6,820,626	16,998,731	493,622,513	14,648,386	508,270,899
d412	GWINNETT COUNTY DFCS	0.000000 %	—	—	—	—	8,515	8,515	—	13,550	13,550	—	(435)	(435)
6672	GWINNETT COUNTY PUBLIC LIBRARY	0.080968 %	23,905,231	1,213,875	1,681,319	2,459,335	733,523	6,088,052	98,840	28,169	127,009	4,793,600	214,474	5,008,074
8320	GWINNETT TECHNICAL COLLEGE	0.062898 %	18,570,191	942,969	1,306,091	1,910,474	—	4,159,534	76,781	1,123,160	1,199,941	3,723,774	(706,512)	3,017,262
6681	HABERSHAM CO SCHOOLS	0.335014 %	98,910,522	5,022,543	6,956,643	10,175,769	1,060,801	23,215,756	408,962	—	408,962	19,834,009	306,766	20,140,775

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

	Employer	Deferred Outflows of Resources							Deferred Inflows of Resources			Pension Expense/(Benefit)			
		Alloc. %	Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Change of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions		
													of contributions	Total pension expense/ (benefit)	
W041	HABERSHAM COUNTY BOARD OF COMMISSIONERS	0.000000 %	\$ —	—	—	—	—	—	—	—	—	—	—	(221)	(221)
6691	HALL CO SCHOOLS	1.189357 %	351,149,269	17,830,888	24,697,272	36,125,720	1,861,846	80,515,726	1,451,884	1,130,287	2,582,171	70,414,124	893,197	71,307,321	
6693	HALL COUNTY LIBRARY	0.011212 %	3,310,264	168,091	232,820	340,555	145,106	886,572	13,687	36,260	49,947	663,787	24,718	688,505	
6701	HANCOCK CO SCHOOLS	0.044535 %	13,148,645	667,671	924,780	1,352,713	—	2,945,164	54,365	747,636	802,001	2,636,620	(437,200)	2,199,420	
6711	HARALSON CO SCHOOLS	0.165384 %	48,828,460	2,479,444	3,434,237	5,023,400	448,696	11,385,777	201,889	629,516	831,405	9,791,300	(112,519)	9,678,781	
c717	HARRIET TUBMAN SCHOOL OF SCIENCE AND TECHNOLOGY	0.000000 %	—	—	—	—	239,367	239,367	—	345,048	345,048	—	11,127	11,127	
6721	HARRIS CO SCHOOLS	0.239530 %	70,719,544	3,591,043	4,973,896	7,275,523	421,141	16,261,603	292,401	458,688	751,089	14,181,010	98,842	14,279,852	
6731	HART CO SCHOOLS	0.144974 %	42,802,551	2,173,456	3,010,418	4,403,463	10,079	9,597,416	176,974	374,860	551,834	8,582,981	(385,478)	8,197,503	
D432	HART COUNTY BOARD OF HEALTH	0.000000 %	—	—	—	—	15,225	15,225	—	50,591	50,591	—	(1,066)	(1,066)	
6732	HART COUNTY LIBRARY	0.000687 %	202,832	10,300	14,266	20,867	24,304	69,737	839	56,497	57,336	40,682	(19,593)	21,089	
6741	HEARD CO SCHOOLS	0.092480 %	27,304,068	1,386,464	1,920,368	2,809,002	48,104	6,163,938	112,893	539,312	652,205	5,475,151	(91,228)	5,383,923	
8764	HEART OF GEORGIA RESA	0.013038 %	3,849,378	195,466	270,737	396,018	—	862,221	15,916	899,540	915,456	771,893	(399,462)	372,431	
6751	HENRY CO SCHOOLS	1.813330 %	535,372,899	27,185,516	37,654,215	55,078,376	1,637,708	121,555,815	2,213,586	7,232,526	9,446,112	107,355,505	(3,824,736)	103,530,769	
6752	HENRY COUNTY LIBRARY	0.013944 %	4,116,868	209,049	289,550	423,537	106,327	1,028,463	17,022	91,162	108,184	825,532	9,343	834,875	
6761	HOUSTON CO SCHOOLS	1.427163 %	421,359,814	21,396,085	29,635,368	43,348,877	6,560,087	100,940,417	1,742,181	4,718,797	6,460,978	84,493,084	2,445,624	86,938,708	
6762	HOUSTON COUNTY PUBLIC LIBRARY	0.004180 %	1,234,116	62,667	86,799	126,964	7,242	283,672	5,103	4,552	9,655	247,473	(8,051)	239,422	
c111	INTERNATIONAL ACADEMY OF SMYRNA CHARTER SCHOOL	0.014609 %	4,313,204	219,019	303,359	443,736	42,261	1,008,375	17,834	120,088	137,922	864,916	(155,662)	709,254	
C041	INTERNATIONAL CHARTER ACADEMY OF GEORGIA	0.008132 %	2,400,916	121,915	168,863	247,003	156,580	694,361	9,927	112,976	122,903	481,444	298,627	780,071	
C031	INTERNATIONAL CHARTER SCHOOL OF ATLANTA	0.029300 %	8,650,618	439,267	608,421	889,963	527,243	2,464,894	35,767	453,860	489,627	1,734,672	301,734	2,036,406	
C019	INTERNATIONAL COMMUNITY SCHOOL	0.021432 %	6,327,647	321,309	445,040	650,979	632,507	2,049,835	26,163	192,727	218,890	1,268,860	62,566	1,331,426	
6771	IRWIN CO SCHOOLS	0.082884 %	24,470,917	1,242,600	1,721,105	2,517,532	115,311	5,596,548	101,179	761,899	863,078	4,907,039	(339,783)	4,567,256	
c769	IVY PREP ACADEMY FOR GIRLS	0.022305 %	6,585,394	334,397	463,168	677,496	382,980	1,858,041	27,228	19,780	47,008	1,320,542	124,887	1,445,429	
c767	IVY PREP YOUNG MENS ACADEMY	0.000000 %	—	—	—	—	—	—	—	—	—	—	—	(1,497)	(1,497)
C768	IVY PREPARATORY ACADEMY	0.000000 %	—	—	—	—	—	—	—	2,291	2,291	—	(136,717)	(136,717)	
6182	JACKSON BUTTS COUNTY LIBRARY	0.000000 %	—	—	—	—	—	—	—	—	—	—	—	(192)	(192)
6781	JACKSON CO SCHOOLS	0.432123 %	127,581,269	6,478,405	8,973,133	13,125,373	7,348,996	35,925,907	527,506	455,697	983,203	25,583,209	3,758,196	29,341,405	
6791	JASPER CO SCHOOLS	0.108501 %	32,034,155	1,626,651	2,253,048	3,295,627	1,181,400	8,356,726	132,450	108,391	240,841	6,423,641	320,876	6,744,517	
6801	JEFF DAVIS CO SCHOOLS	0.121341 %	35,825,075	1,819,149	2,519,674	3,685,631	15,769	8,040,223	148,125	629,365	777,490	7,183,824	(332,404)	6,851,420	
7791	JEFFERSON CITY SCHOOLS	0.176227 %	52,029,779	2,642,002	3,659,394	5,352,747	2,155,992	13,810,135	215,126	—	215,126	10,433,258	1,195,078	11,628,336	
6811	JEFFERSON CO SCHOOLS	0.103086 %	30,435,415	1,545,469	2,140,604	3,131,151	21,341	6,838,565	125,840	1,446,860	1,572,700	6,103,052	(614,671)	5,488,381	
6812	JEFFERSON COUNTY REG. LIBRARY	0.000936 %	276,347	14,033	19,436	28,430	—	61,899	1,143	28,375	29,518	55,421	(19,518)	35,903	
D101	JEKYLL ISLAND STATE PARK AUTHORITY	0.000102 %	30,115	1,529	2,118	3,098	26,247	32,992	125	19,286	19,411	6,029	5,022	11,051	
6821	JENKINS CO SCHOOLS	0.054735 %	16,160,123	820,589	1,136,585	1,662,530	91,487	3,711,191	66,817	814,352	881,169	3,240,502	(331,775)	2,908,727	
6831	JOHNSON CO SCHOOLS	0.045756 %	13,509,136	685,976	950,134	1,389,800	—	3,025,910	55,856	589,368	645,224	2,708,917	(151,960)	2,556,957	
6841	JONES CO SCHOOLS	0.215920 %	63,748,858	3,237,081	4,483,628	6,558,389	447,122	14,726,220	263,580	1,819,319	2,082,899	12,783,226	(504,281)	12,278,945	
c304	KENNESAW CHARTER SCIENCE AND MATH ACADEMY	0.000000 %	—	—	—	—	—	—	—	—	—	—	—	(777,417)	(777,417)
5430	KENNESAW STATE UNIVERSITY	1.051588 %	310,473,943	15,765,449	21,836,467	31,941,102	12,933,922	82,476,940	1,283,705	1,353,250	2,636,955	62,257,699	3,315,852	65,573,551	
7352	KINCHAFOONEE REG LIBRARY	0.002454 %	724,526	36,790	50,958	74,538	—	162,286	2,996	20,496	23,492	145,299	(9,148)	136,151	
c704	KIPP METRO ATLANTA COLLABORATIVE	0.313931 %	92,685,915	4,706,466	6,518,849	9,535,390	6,385,044	27,145,749	383,225	—	383,225	18,585,832	3,949,517	22,535,349	
7292	LAKE BLACKSHEAR REG LIBRARY	0.003184 %	940,054	47,735	66,116	96,711	—	210,562	3,887	36,714	40,601	188,511	(37,931)	150,580	
6851	LAMAR CO SCHOOLS	0.104100 %	30,734,791	1,560,671	2,161,660	3,161,950	—	6,884,281	127,078	551,879	678,957	6,163,087	(307,747)	5,855,340	
6861	LANIER CO SCHOOLS	0.070843 %	20,915,896	1,062,081	1,471,071	2,151,797	—	4,684,949	86,480	493,571	580,051	4,194,161	(293,402)	3,900,759	
8340	LANIER TECHNICAL COLLEGE	0.049065 %	14,486,095	735,584	1,018,846	1,490,308	18,900	3,263,638	59,895	1,393,339	1,453,234	2,904,818	(642,531)	2,262,287	
C911	LATIN ACADEMY CHARTER SCHOOL	0.000000 %	—	—	—	—	—	—	—	—	—	—	(3,149)	(3,149)	
6871	LAURENS CO SCHOOLS	0.267806 %	79,067,833	4,014,958	5,561,053	8,134,382	321,221	18,031,614	326,919	2,411,594	2,738,513	15,855,048	(731,680)	15,123,368	
C801	LEADERSHIP PREPARATORY ACADEMY CHARTER SCHOOL	0.014465 %	4,270,689	216,860	300,369	439,362	12,927	969,518	17,658	366,328	383,986	856,389	(212,933)	643,456	

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

	Employer	Alloc. %	Net pension liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense/(Benefit)				
				Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Change of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total pension expense/(benefit)
6881	LEE CO SCHOOLS	0.243619 %	\$ 71,926,792	3,652,346	5,058,805	7,399,722	199,909	16,310,782	297,393	1,018,685	1,316,078	14,423,108	(143,737)	14,279,371
6882	LEE COUNTY LIBRARY	0.002511 %	741,355	37,645	52,141	76,270	582	166,638	3,065	35,355	38,420	148,656	(1,736)	146,920
6891	LIBERTY CO SCHOOLS	0.425477 %	125,619,085	6,378,768	8,835,128	12,923,506	—	28,137,402	519,393	4,137,416	4,656,809	25,189,735	(1,329,933)	23,859,802
C038	LIBERTY TECH CHARTER SCHOOL	0.022665 %	6,691,681	339,795	470,644	688,430	604,629	2,103,498	27,668	—	27,668	1,341,857	353,120	1,694,977
6901	LINCOLN CO SCHOOLS	0.053684 %	15,849,823	804,833	1,114,761	1,630,606	87,014	3,637,214	65,534	175,116	240,650	3,178,280	(101,706)	3,076,574
6902	LINCOLN COUNTY LIBRARY	0.000276 %	81,487	4,138	5,731	8,383	9,846	28,098	337	7,971	8,308	16,330	(1,012)	15,318
6252	LIVE OAK PUBLIC LIBRARIES	0.032704 %	9,655,625	490,300	679,106	993,357	384,380	2,547,143	39,923	107,089	147,012	1,936,194	52,438	1,988,632
6911	LONG CO SCHOOLS	0.139957 %	41,321,318	2,098,241	2,906,239	4,251,076	493,151	9,748,707	170,850	191,439	362,289	8,285,959	283,201	8,569,160
6921	LOWNDES CO SCHOOLS	0.422385 %	124,706,193	6,332,413	8,770,922	12,829,590	275,701	28,208,626	515,618	2,141,172	2,656,790	25,006,682	(634,731)	24,371,951
6931	LUMPKIN CO SCHOOLS	0.174174 %	51,423,646	2,611,224	3,616,763	5,290,389	30,683	11,549,059	12,619	506,136	718,755	10,311,714	(2,073)	10,309,641
6941	MACON CO SCHOOLS	0.051268 %	15,136,516	768,612	1,064,592	1,557,222	71,256	3,461,682	62,584	631,833	694,417	3,035,245	(335,243)	2,700,002
6951	MADISON CO SCHOOLS	0.232270 %	68,576,080	3,482,201	4,823,140	7,055,006	32,685	15,393,032	283,539	839,180	1,122,719	13,751,205	(475,341)	13,275,864
7811	MARIETTA CITY SCHOOLS	0.566454 %	167,241,550	8,492,301	11,762,548	17,205,564	3,830,589	41,291,002	691,487	—	691,487	33,536,084	1,960,808	35,496,892
6961	MARION CO SCHOOLS	0.052189 %	15,408,434	782,420	1,083,717	1,585,197	—	3,451,334	63,709	753,332	817,041	3,089,777	(407,765)	2,682,012
6971	MCDUFFIE CO SCHOOLS	0.147413 %	43,522,649	2,210,022	3,061,065	4,477,546	260,803	10,009,436	179,951	2,128,887	2,308,838	8,727,375	(996,034)	7,731,341
6981	MCINTOSH CO SCHOOLS	0.061460 %	18,145,632	921,411	1,276,231	1,866,796	108,813	4,173,251	75,026	328,991	404,017	3,638,657	(191,981)	3,446,676
6991	MERIWETHER CO SCHOOLS	0.099512 %	29,380,216	1,491,888	2,066,390	3,022,593	—	6,580,871	121,477	1,456,826	1,578,303	5,891,448	(804,538)	5,086,910
8564	METRO RESA	0.043117 %	12,729,990	646,412	895,334	1,309,643	48,470	2,899,859	52,634	1,120,724	1,173,358	2,552,685	(379,497)	2,173,188
6112	MIDDLE GEORGIA REG LIBRARY	0.016919 %	4,995,215	253,650	351,327	513,900	461,175	1,580,052	20,654	36,995	57,649	1,001,663	75,616	1,077,279
8644	MIDDLE GEORGIA RESA	0.009724 %	2,870,942	145,783	201,921	295,358	79,327	722,389	11,870	126,638	138,508	575,704	(19,500)	556,204
5840	MIDDLE GEORGIA STATE COLLEGE	0.213934 %	63,162,505	3,207,307	4,442,389	6,498,066	716,136	14,863,898	261,156	118,331	379,487	12,665,652	205,227	12,870,879
7001	MILLER CO SCHOOLS	0.035684 %	10,535,449	534,976	740,986	1,083,872	—	2,359,834	43,561	484,485	528,046	2,112,617	(322,301)	1,790,316
7011	MITCHELL CO SCHOOLS	0.077991 %	23,026,293	1,169,244	1,619,501	2,368,911	193,072	5,350,728	95,206	438,347	533,553	4,617,332	(251,848)	4,365,484
7021	MONROE CO SCHOOLS	0.191331 %	56,489,129	2,868,442	3,973,032	5,811,518	616,696	13,269,688	233,563	1,300,325	1,533,888	11,327,473	(35,620)	11,291,853
7031	MONTGOMERY CO SCHOOLS	0.044120 %	13,026,119	661,449	916,162	1,340,108	634,636	3,552,355	53,859	21,800	75,659	2,612,064	171,768	2,783,832
7041	MORGAN CO SCHOOLS	0.151588 %	44,755,288	2,272,613	3,147,760	4,604,358	—	10,024,731	185,048	925,035	1,110,083	8,974,538	(446,768)	8,527,770
6352	MOULTRIE-COLQUITT CO LIBRARY	0.001949 %	575,429	29,219	40,471	59,199	2,790	131,679	2,379	47,503	49,882	115,387	(8,543)	106,844
C194	MOUNTAIN EDUCATION CENTER INC.	0.018868 %	5,570,644	282,870	391,798	573,100	146,990	1,394,758	23,033	1,043,067	1,066,100	1,117,060	(20,664)	1,096,396
7392	MOUNTAIN REG LIBRARY	0.004440 %	1,310,879	66,565	92,198	134,861	56,192	349,816	5,420	—	5,420	262,860	4,932	267,792
7051	MURRAY CO SCHOOLS	0.272360 %	80,412,370	4,083,232	5,655,618	8,272,706	46,693	18,058,249	332,478	1,407,763	1,740,241	16,124,673	(639,942)	15,484,731
7061	MUSCOGEE CO SCHOOL DISTRICT	1.289255 %	380,643,450	19,328,563	26,771,677	39,160,038	—	85,260,278	1,573,832	15,137,522	16,711,354	76,328,442	(5,686,064)	70,642,378
6882	N E GEORGIA REG LIBRARY	0.006041 %	1,783,563	90,567	125,443	183,490	26,899	426,399	7,374	57,975	65,349	357,652	(39,936)	317,716
C908	NEW LIFE ACADEMY OF EXCELLENCE INC.	0.016262 %	4,801,241	243,801	337,684	493,945	61,622	1,137,052	19,852	52,463	72,315	962,760	39,299	1,002,059
7071	NEWTON CO SCHOOLS	0.897360 %	264,939,214	13,453,257	18,633,887	27,256,556	5,303,577	64,647,277	1,095,434	1,380,177	2,475,611	53,126,862	1,632,223	54,759,085
D402	NEWTON COUNTY DFCS	0.000000 %	—	—	—	—	—	—	—	8,154	8,154	—	(11,742)	(11,742)
7072	NEWTON COUNTY LIBRARY	0.003438 %	1,015,045	51,543	71,391	104,426	16,768	244,128	4,197	70,352	74,549	203,552	(11,378)	192,174
8380	NORTH GEORGIA TECHNICAL INSTITUTE	0.036321 %	10,723,519	544,526	754,214	1,103,220	—	2,401,960	44,338	362,681	407,019	2,150,343	(237,114)	1,913,229
8524	NORTH GEORGIA RESA	0.016759 %	4,947,977	251,252	348,004	509,041	70,084	1,178,381	20,458	131,998	152,456	992,199	33,718	1,025,917
8584	NORTHEAST GEORGIA RESA	0.035412 %	10,455,143	530,898	735,338	1,075,610	14,129	2,355,975	43,228	291,626	334,854	2,096,501	(242,733)	1,853,768
C013	NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	0.032215 %	9,511,252	482,969	668,952	978,504	730,575	2,861,000	39,326	724,400	763,726	1,907,231	278,241	2,185,472
C213	NORTHWEST CLASSICAL ACADEMY	0.022804 %	6,732,720	341,878	473,530	692,652	2,646,562	4,154,622	27,838	—	27,838	1,350,075	923,683	2,273,758
7552	NORTHWEST GEORGIA REGIONAL LIBRARY	0.005407 %	1,596,379	81,062	112,278	164,233	—	357,573	6,600	49,313	55,913	320,119	(39,971)	280,148
D554	NORTHWEST GEORGIA PUBLIC HEALTH	0.000332 %	98,021	4,977	6,894	10,084	45,038	66,993	405	14,630	15,035	19,654	7,521	27,175
8504	NORTHWEST GEORGIA RESA	0.033022 %	9,749,513	495,067	685,709	1,003,016	16,751	2,200,543	40,311	550,125	590,436	1,955,032	(136,825)	1,818,207
6452	OCMULGEE REGIONAL LIBRARY	0.002678 %	790,661	40,149	55,609	81,342	18,093	195,193	3,269	80,857	84,126	1,955,032	(46,317)	1,122,330
7081	OCONEE CO SCHOOLS	0.370969 %	109,525,982	5,561,582	7,703,257	11,267,872	1,010,502	25,543,213	452,853	2,341,342	2,794,195	21,962,663	567,200	22,529,863

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources			Pension Expense/(Benefit)			
		Alloc. %	Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Change of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total pension expense/(benefit)
8170	OCONEE FALL LINE TECHNICAL COLLEGE	0.037103 %	\$ 10,954,399	556,250	770,452	1,126,972	—	2,453,674	45,293	686,759	732,052	2,196,631	(357,670)	1,838,961
6872	OCONEE REG LIBRARY	0.004585 %	1,353,689	68,739	95,209	139,266	18,846	322,060	5,597	37,589	43,186	271,459	(17,053)	254,406
8664	OCONEE RESA	0.010928 %	3,226,415	163,833	226,922	331,929	20,075	742,759	13,340	72,039	85,379	646,966	(49,393)	597,573
C796	ODYSSEY CHARTER SCHOOL	0.013806 %	4,076,124	206,980	286,685	419,346	21,727	934,738	16,853	202,955	219,808	817,358	(63,951)	753,407
d408	OFFICE OF COMMISSIONER OF INSURANCE AND SAFETY FIRE	0.000453 %	133,745	6,791	9,407	13,759	39,582	69,539	553	—	553	26,806	18,718	45,524
8440	OGEECHEE TECH	0.054324 %	16,038,778	814,428	1,128,050	1,650,046	206,443	3,798,967	66,315	479,132	545,447	3,216,158	(208,015)	3,008,143
7091	OGLETHORPE CO SCHOOLS	0.099951 %	29,509,828	1,498,469	2,075,506	3,035,928	—	6,609,903	122,013	527,743	649,756	5,917,445	(182,964)	5,734,481
7382	OHOOPPEE REG LIBRARY	0.002876 %	849,119	43,117	59,721	87,356	5,146	195,340	3,511	28,584	32,095	170,276	(6,378)	163,898
7942	OKEFENOKEE REG LIBRARY	0.004481 %	1,322,984	67,179	93,049	136,107	45,187	341,522	5,470	32,840	38,310	265,293	4,397	269,690
8884	OKEFENOKEE RESA	0.013677 %	4,038,038	205,046	284,006	415,427	96,912	1,001,391	16,696	110,977	127,673	809,719	(39,129)	770,590
C675	PATAULA CHARTER ACADEMY	0.024957 %	7,368,378	374,156	518,238	758,048	173,666	1,824,108	30,466	185,500	215,966	1,477,529	145,771	1,623,300
7101	PAULDING CO SCHOOLS	1.464155 %	432,281,441	21,950,670	30,403,515	44,472,478	16,289,995	113,116,658	1,787,338	—	1,787,338	86,683,125	7,453,007	94,136,132
7111	PEACH CO SCHOOLS	0.168069 %	49,621,187	2,519,697	3,489,991	5,104,955	1,166,910	12,281,553	205,167	—	205,167	9,950,280	465,722	10,416,002
7112	PEACH PUBLIC LIBRARY	0.001888 %	557,419	28,305	39,205	57,346	25,447	150,303	2,305	14,124	16,429	111,783	(678)	111,105
7841	PELHAM CITY SCHOOLS	0.060349 %	17,817,617	904,755	1,253,161	1,833,050	38,305	4,029,271	73,670	712,446	786,116	3,572,883	(338,892)	3,233,991
7121	PICKENS CO SCHOOLS	0.190477 %	56,236,991	2,855,639	3,955,299	5,785,579	11,755	12,608,272	232,521	2,263,767	2,496,288	11,276,899	(666,528)	10,610,371
6072	PIEDMONT REG LIBRARY	0.004424 %	1,306,155	66,325	91,865	134,375	30,785	323,350	5,401	21,338	26,739	261,930	10,370	272,300
7131	PIERCE CO SCHOOLS	0.151053 %	44,597,333	2,264,593	3,136,650	4,588,108	130,896	10,120,247	184,395	1,193,799	1,378,194	8,942,869	(440,009)	8,502,860
7141	PIKE CO SCHOOLS	0.137174 %	40,499,656	2,056,518	2,848,450	4,166,545	1,168,657	10,240,170	167,452	55,810	223,262	8,121,177	295,921	8,417,098
6992	PINE MOUNTAIN REGIONAL LIBRARY	0.003156 %	931,787	47,315	65,535	95,861	38,124	246,835	3,853	45,121	48,974	186,850	(7,775)	179,075
8544	PIONEER RESA	0.051684 %	15,259,337	774,849	1,073,230	1,569,858	901,365	4,319,302	63,092	—	63,092	3,059,871	548,405	3,608,276
7151	POLK SCHOOL DISTRICT	0.350564 %	103,501,550	5,255,670	7,279,542	10,648,087	3,140,530	26,323,829	427,944	1,555,332	1,983,276	20,754,635	896,495	21,651,130
D537	PROSECUTING ATTORNEYS COUNCIL OF GEORGIA	0.001507 %	444,931	22,593	31,293	45,778	43,772	143,432	1,840	798	2,638	89,229	41,182	130,411
7161	PULASKI CO SCHOOLS	0.057834 %	17,075,081	867,050	1,200,936	1,756,659	215,095	4,039,740	70,600	591,544	662,144	3,423,969	(240,481)	3,183,488
C037	PURPOSE BUILT SCHOOLS ATLANTA INC	0.107429 %	31,717,655	1,610,580	2,230,788	3,263,066	—	7,104,434	131,142	3,609,417	3,740,559	6,360,177	28,612	6,388,789
7171	PUTNAM CO SCHOOLS	0.150591 %	44,460,931	2,257,666	3,127,057	4,574,075	419,620	10,378,418	183,831	186,874	370,705	8,915,532	156,738	9,072,270
7181	QUITMAN CO SCHOOLS	0.016017 %	4,728,906	240,128	332,597	486,503	82,861	1,142,089	19,552	190,004	209,556	948,256	(128,599)	819,657
7191	RABUN CO SCHOOLS	0.125401 %	37,023,761	1,880,017	2,603,981	3,808,950	503,907	8,796,855	153,081	198,739	351,820	7,424,182	114,100	7,538,282
7201	RANDOLPH CO SCHOOLS	0.037854 %	11,176,127	567,509	786,047	1,149,783	71,866	2,575,205	46,210	805,585	851,795	2,241,084	(363,589)	1,877,495
D411	REGION IV DFCS	0.000000 %	—	—	—	—	—	—	—	—	—	—	(336)	(336)
C918	RESURGENCE HALL INC	0.017870 %	5,275,992	267,908	371,075	542,786	1,029,054	2,210,823	21,814	—	21,814	1,057,958	570,302	1,628,260
7211	RICHMOND CO SCHOOLS	1.279115 %	377,649,686	19,176,543	26,561,117	38,852,044	4,339,667	88,929,371	1,561,454	6,684,633	8,246,087	75,728,109	(2,193,720)	73,534,389
D403	RICHMOND COUNTY DFCS	0.000239 %	70,563	3,583	4,963	7,259	8,222	24,027	292	72	364	14,159	9,358	23,517
C917	RISE PREPARATORY CHARTER SCHOOL	0.034378 %	10,149,862	515,396	713,867	1,044,203	801,812	3,075,278	41,966	856,010	897,976	2,035,298	277,972	2,313,270
7221	ROCKDALE CO SCHOOLS	0.849880 %	250,921,078	12,741,435	17,647,954	25,814,391	3,771,239	59,975,019	1,037,474	61,200	1,098,674	50,315,883	717,845	51,033,728
6652	RODENBERRY MEMORIAL LIBRARY	0.001820 %	537,342	27,286	37,793	55,281	4,669	125,029	29,964	32,186	107,737	107,737	(25,531)	82,206
7851	ROME CITY SCHOOLS	0.307970 %	90,925,971	4,617,099	6,395,068	9,354,330	2,771,087	23,137,584	375,948	107,547	483,495	18,232,920	1,493,778	19,726,698
6572	SARA HIGHTOWER REGIONAL LIBRARY	0.007654 %	2,259,790	114,749	158,937	232,484	21,384	527,554	9,343	46,868	56,211	453,142	(20,688)	432,454
6342	SATILLA REG LIBRARY	0.001026 %	302,919	15,382	21,305	31,164	5,171	73,022	1,252	10,753	12,005	60,753	(33,255)	27,498
C033	SAVANNAH CLASSICAL ACADEMY	0.022120 %	6,530,774	331,624	459,327	671,876	557,749	2,020,576	27,003	—	27,003	1,309,570	132,907	1,442,477
5480	SAVANNAH STATE UNIVERSITY	0.110879 %	32,736,243	1,662,302	2,302,428	3,367,856	—	7,332,586	135,353	4,801,530	4,936,883	6,564,434	(3,077,793)	3,486,641
8410	SAVANNAH TECH COLLEGE	0.042323 %	12,495,567	634,508	878,847	1,285,526	—	2,798,881	51,665	859,281	910,946	2,505,658	(680,158)	1,825,500
7231	SCHLEY CO SCHOOLS	0.053291 %	15,733,792	798,941	1,106,600	1,618,669	24,484	3,548,694	65,054	544,266	609,320	3,155,004	(163,168)	2,991,836
C039	SCHOOL FOR ARTS INFUSED LEARNING	0.020568 %	6,072,557	308,356	427,099	624,736	248,654	1,608,845	25,108	20,243	45,351	1,217,696	293,912	1,511,608
C032	SCINTILLA CHARTER ACADEMY	0.028721 %	8,479,673	430,586	596,398	872,376	1,096,237	2,995,597	35,061	—	35,061	1,700,379	487,295	2,187,674
7241	SCREVEN CO SCHOOLS	0.096011 %	28,346,571	1,439,401	1,993,690	2,916,253	—	6,349,344	117,204	1,165,630	1,282,834	5,684,196	(403,230)	5,280,966

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer	Alloc. %	Net pension liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense/(Benefit)			
			Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Change of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share	
												of contributions	of contributions
7242 SCREVEN-JENKINS REG LIBRARY	0.001917 %	\$ 565,981	28,740	39,807	58,227	14,413	141,187	2,340	36,248	38,588	113,481	(8,161)	105,320
C017 SE HEALTH UNIT	0.000881 %	260,109	13,208	18,294	26,760	52,202	110,464	1,075	26,143	27,218	52,152	19,753	71,905
4780 SECRETARY OF STATE	0.001382 %	408,026	20,719	28,698	41,977	11,997	103,391	1,687	6,512	8,199	81,824	17,531	99,355
7251 SEMINOLE CO SCHOOLS	0.060500 %	17,862,198	907,018	1,256,296	1,837,637	282,050	4,283,001	73,854	264,369	338,223	3,581,819	(162,219)	3,419,600
6282 SEQUOYAH REG LIBRARY	0.015330 %	4,526,074	229,828	318,331	465,636	48,614	1,062,409	18,714	18,148	36,862	907,594	(9,675)	897,919
c812 SEVEN PILLARS CAREER ACADEMY	0.008208 %	2,423,354	123,055	170,441	249,311	553,084	1,095,891	10,020	—	10,020	485,949	338,957	824,906
c042 SLAM ACADEMY OF ATLANTA	0.005627 %	1,661,332	84,360	116,846	170,915	216,156	588,277	6,869	—	6,869	333,148	211,666	544,814
7861 SOCIAL CIRCLE CITY SCHOOLS	0.092352 %	27,266,277	1,384,545	1,917,711	2,805,114	845,665	6,953,035	112,737	—	112,737	5,467,560	434,333	5,901,893
6922 SOUTH GEORGIA REG LIBRARY	0.004804 %	1,418,347	72,022	99,756	145,917	57,204	374,899	5,864	24,804	30,668	284,422	(1,187)	283,235
8420 SOUTH GEORGIA TECHNICAL INSTITUTE	0.023432 %	6,918,133	351,293	486,571	711,727	90,239	1,639,830	28,604	349,931	378,535	1,387,251	(291,456)	1,095,795
5870 SOUTH GEORGIA STATE COLLEGE	0.053299 %	15,736,154	799,061	1,106,766	1,618,912	118,541	3,643,280	65,064	445,215	510,279	3,155,500	(19,235)	3,136,265
8430 SOUTHEASTERN TECHNICAL COLLEGE	0.036837 %	10,875,865	552,262	764,929	1,118,893	—	2,436,084	44,968	680,147	725,115	2,180,891	(376,092)	1,804,799
8310 SOUTHERN CRESCENT TECHNICAL COLLEGE	0.056275 %	16,614,797	843,677	1,168,563	1,709,306	—	3,721,546	68,697	966,778	1,035,475	3,331,686	(945,444)	2,386,242
8370 SOUTHERN REGIONAL TECHNICAL COLLEGE	0.066596 %	19,661,999	998,410	1,382,881	2,022,798	—	4,404,089	81,296	522,213	603,509	3,942,725	(14,343)	3,928,382
6432 SOUTHWEST GEORGIA REG LIBRARY	0.003507 %	1,035,417	52,577	72,824	106,522	15,225	247,148	4,281	99,519	103,800	207,626	(32,429)	175,197
8844 SOUTHWEST GEORGIA RESA	0.006470 %	1,910,222	96,998	134,351	196,521	79,821	507,691	7,898	203,970	211,868	383,046	32,808	415,854
C035 SOUTHWEST GEORGIA STEM CHARTER SCHOOL	0.017330 %	5,116,560	259,812	359,861	526,384	421,322	1,567,379	21,155	40,839	61,994	1,025,992	381,037	1,407,029
c716 SPRING CREEK CHARTER ACADEMY	0.014854 %	4,385,539	222,692	308,447	451,178	889,268	1,871,585	18,133	—	18,133	879,397	609,462	1,488,859
4070 STATE ACCOUNTING OFFICE	0.000000 %	—	—	—	—	—	—	—	40,346	40,346	—	(35,583)	(35,583)
D580 STATE BOARD OF WORKERS COMPENSATION	0.000381 %	112,488	5,712	7,912	11,573	47,138	72,335	465	—	465	22,559	15,726	38,285
4650 STATE OF GEORGIA DEPARTMENT OF LAW	0.000508 %	149,983	7,616	10,549	15,430	—	33,595	620	3,471	4,091	30,062	(1,727)	28,335
D424 STATE ROAD TOLL AND AUTHORITY	0.000380 %	112,192	5,697	7,891	11,542	41,284	66,414	464	—	464	22,503	(6,578)	15,925
6162 STATESBORO REGIONAL LIBRARY	0.006886 %	2,033,043	103,235	142,989	209,156	12,135	467,515	8,406	147,655	156,061	407,683	(40,572)	367,111
7271 STEPHENS CO SCHOOLS	0.158521 %	46,802,208	2,376,553	3,291,725	4,814,942	161,016	10,644,236	193,511	798,997	992,508	9,385,000	(326,902)	9,058,098
7281 STEWART CO SCHOOLS	0.026627 %	7,861,434	399,193	552,916	808,773	—	1,760,882	32,504	398,756	431,260	1,576,421	(145,257)	1,431,164
7291 SUMTER CO SCHOOLS	0.144343 %	42,616,253	2,163,996	2,997,316	4,384,297	—	9,545,609	176,204	1,998,099	2,174,303	8,545,608	(1,057,082)	7,488,526
7301 TALBOT CO SCHOOLS	0.023143 %	6,832,808	346,961	480,570	702,949	—	1,530,480	28,251	625,014	653,265	1,370,146	(253,525)	1,116,621
7311 TALIAFERRO CO SCHOOLS	0.016353 %	4,828,108	245,165	339,574	496,709	14,733	1,096,181	19,963	282,347	302,310	968,159	(65,804)	902,355
C015 TAPESTRY PUBLIC CHARTER SCHOOL	0.020727 %	6,119,501	310,740	430,401	629,565	196,058	1,566,764	25,302	377,923	403,225	1,227,099	9,795	1,236,894
7321 TATTNALL CO SCHOOLS	0.158313 %	46,740,797	2,373,435	3,287,406	4,808,624	498,412	10,967,877	193,257	1,316,398	1,509,655	9,372,695	(118,302)	9,254,393
7331 TAYLOR CO SCHOOLS	0.059002 %	17,419,925	884,560	1,225,190	1,792,136	53,060	3,954,946	72,026	587,186	659,212	3,493,139	(266,666)	3,226,473
4150 TECHNICAL COLLEGE SYSTEM OF GEORGIA	0.060836 %	17,961,400	912,056	1,263,274	1,847,842	348,571	4,371,743	74,264	833,291	907,555	3,601,712	(209,981)	3,391,731
7341 TELFAIR CO SCHOOLS	0.073467 %	21,690,614	1,101,420	1,525,559	2,231,498	84,584	4,943,061	89,683	521,713	611,396	4,349,510	(145,886)	4,203,624
7351 TERRELL CO SCHOOLS	0.050537 %	14,920,693	757,653	1,049,412	1,535,019	—	3,342,084	61,692	763,100	824,792	2,991,981	(309,273)	2,682,708
C913 THE GLOBE ACADEMY	0.050496 %	14,908,588	757,038	1,048,561	1,533,774	737,179	4,076,552	61,642	—	61,642	2,989,535	622,362	3,611,897
C260 THE KINDEZI SCHOOL	0.088734 %	26,198,088	1,330,304	1,842,582	2,695,221	—	5,868,107	108,320	2,166,401	2,274,721	5,253,375	(706,485)	4,546,890
C070 THE MAIN STREET ACADEMY	0.039103 %	11,544,885	586,234	811,983	1,187,721	735,695	3,321,633	47,734	—	47,734	2,315,033	236,784	2,551,817
C811 THE MUSEUM SCHOOL OF AVONDALE ESTATES	0.037808 %	11,162,545	566,819	785,092	1,148,386	377,297	2,877,594	46,153	13,152	59,305	2,238,378	367,489	2,605,867
5180 THE UNIVERSITY OF GEORGIA	3.637001 %	1,073,798,904	54,526,064	75,523,162	110,470,850	28,378,198	268,898,274	4,439,796	14,371,724	18,811,520	215,323,259	171,319	215,494,578
7361 THOMAS CO SCHOOLS	0.261925 %	77,331,510	3,926,790	5,438,933	7,955,752	255,765	17,577,240	319,740	819,206	1,138,946	15,506,877	(222,410)	15,284,467
7362 THOMAS COUNTY PUBLIC LIBRARY	0.002776 %	819,594	41,618	57,644	84,319	39,305	222,886	3,389	58,875	62,264	164,338	(9,228)	155,110
7451 THOMASTON-UPSON COUNTY SCHOOLS	0.181794 %	53,673,397	2,725,463	3,774,994	5,521,840	814,742	12,837,039	221,921	746,037	967,958	10,762,837	136,792	10,899,629
7891 THOMASVILLE CITY SCHOOLS	0.123985 %	36,605,697	1,858,788	2,574,577	3,765,940	—	8,199,305	151,352	1,285,782	1,437,134	7,340,335	(782,813)	6,557,522
6632 THREE RIVERS REGIONAL LIBRARY	0.005602 %	1,653,951	83,985	116,327	170,156	4,578	375,046	6,839	82,066	88,905	331,671	(38,343)	293,328
D551 TIFT CO BOARD OF HEALTH DBA DIVERSIFIED ENTERPRISES	0.000480 %	141,717	7,196	9,967	14,580	—	31,743	586	3,334	3,920	28,410	(1,869)	26,541
7371 TIFT CO SCHOOLS	0.326836 %	96,496,025	4,899,938	6,786,825	9,927,369	—	21,614,132	398,979	3,345,949	3,744,928	19,349,829	(1,203,538)	18,146,291

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources			Pension Expense/(Benefit)			
	Alloc. %	Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Change of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	
												of contributions	Total pension expense/ (benefit)
7381 TOOMBS CO SCHOOLS	0.118855 %	\$ 35,091,101	1,781,879	2,468,051	3,610,121	—	7,860,051	145,090	722,219	867,309	7,036,625	(505,177)	6,531,448
7391 TOWNS CO SCHOOLS	0.056905 %	16,800,800	853,122	1,181,645	1,728,442	—	3,763,209	69,466	296,339	365,805	3,368,963	(139,918)	3,229,045
7401 TREUTLEN CO SCHOOLS	0.047452 %	14,009,868	711,402	985,352	1,441,315	24,597	3,162,666	57,926	430,516	488,442	2,809,321	(123,833)	2,685,488
7911 TRION CITY SCHOOLS	0.053695 %	15,853,070	804,998	1,114,989	1,630,941	—	3,550,928	65,547	582,159	647,706	3,178,924	(320,464)	2,858,460
7411 TROUP CO SCHOOLS	0.517642 %	152,830,151	7,760,510	10,748,955	15,722,941	209,797	34,442,203	631,901	536,447	1,168,348	30,646,225	(351,565)	30,294,660
7412 TROUP HARRIS COWETA REG LIBRARY	0.003514 %	1,037,484	52,682	72,969	106,735	6,003	238,389	4,290	123,067	127,357	208,045	(49,008)	159,037
7421 TURNER CO SCHOOLS	0.064129 %	18,933,635	961,425	1,331,653	1,947,865	412,821	4,653,764	78,284	93,892	172,176	3,796,657	109,215	3,905,872
7431 TWIGGS CO SCHOOLS	0.044536 %	13,148,940	667,685	924,800	1,352,744	963,088	3,908,317	54,366	88,229	142,595	2,636,699	(4,535)	2,632,164
D552 TWIGGS COUNTY BOARD OF HEALTH	0.000000 %	—	—	—	—	—	—	—	—	—	—	(702)	(702)
7441 UNION CO SCHOOLS	0.152939 %	45,154,162	2,292,868	3,175,814	4,645,394	1,411,186	11,525,262	186,697	556,125	742,822	9,054,527	144,744	9,199,271
5450 UNIVERSITY OF NORTH GEORGIA	0.540575 %	159,600,958	8,104,322	11,225,164	16,419,512	362,143	36,111,141	659,896	2,225,293	2,885,189	32,003,947	329,541	32,333,488
5540 UNIVERSITY OF WEST GEORGIA	0.382963 %	113,067,126	5,741,397	7,952,315	11,632,179	927,499	26,253,390	467,494	5,499,367	5,966,861	22,672,761	(2,715,746)	19,957,015
C014 UTOPIAN ACADEMY FOR THE ARTS	0.020220 %	5,969,812	303,139	419,873	614,166	1,127,369	2,464,547	24,683	—	24,683	1,197,093	505,678	1,702,771
c045 UTOPIAN ACADEMY FOR THE ARTS ELEM SCH	0.007595 %	2,242,370	113,865	157,712	230,692	708,023	1,210,292	9,271	—	9,271	449,659	317,610	767,269
c145 UTOPIAN ACADEMY FOR THE ARTS HIGH SCHOOL	0.003360 %	992,016	50,373	69,771	102,057	523,324	745,525	4,102	—	4,102	198,924	149,521	348,445
7921 VALDOSTA CITY SCHOOLS	0.347953 %	102,730,670	5,216,525	7,225,324	10,568,780	1,180,576	24,191,205	424,757	1,623,707	2,048,464	20,600,032	219,805	20,819,837
5510 VALDOSTA STATE UNIVERSITY	0.259476 %	76,608,460	3,890,075	5,388,079	7,881,366	—	17,159,520	316,750	3,271,515	3,588,265	15,361,903	(1,724,141)	13,637,762
7931 VIDALIA CITY SCHOOLS	0.102069 %	30,135,153	1,530,223	2,119,486	3,100,260	100,770	6,850,739	124,599	256,027	380,626	6,042,839	(143,989)	5,898,850
7461 WALKER CO SCHOOLS	0.393318 %	116,124,367	5,896,639	8,167,339	11,946,704	361,210	26,371,892	480,135	2,317,763	2,797,898	23,285,809	(1,523,494)	21,762,315
7471 WALTON CO SCHOOLS	0.613133 %	181,023,196	9,192,114	12,731,848	18,623,400	2,166,510	42,713,872	748,470	4,856,407	5,604,877	36,299,623	(530,568)	35,769,055
7481 WARE CO SCHOOLS	0.286072 %	84,460,741	4,288,803	5,940,351	8,689,197	177,007	19,095,358	349,217	1,217,197	1,566,414	16,936,476	(139,153)	16,797,323
7491 WARREN CO SCHOOLS	0.034874 %	10,296,303	522,832	724,167	1,059,268	490,461	2,796,728	42,572	96,089	138,661	2,064,657	76,449	2,141,106
7492 WARREN COUNTY PUBLIC LIBRARY	0.000340 %	100,383	5,097	7,060	10,327	4,090	26,574	415	11,132	11,547	20,139	(2,883)	17,256
7501 WASHINGTON CO SCHOOLS	0.128659 %	37,985,663	1,928,861	2,671,634	3,907,909	172,950	8,681,354	157,058	1,443,007	1,600,065	7,617,076	(474,698)	7,142,378
7511 WAYNE CO SCHOOLS	0.203863 %	60,189,114	3,056,322	4,233,262	6,192,167	91,343	13,573,094	248,862	1,691,147	1,940,009	12,069,421	(785,536)	11,283,885
7521 WEBSTER CO SCHOOLS	0.015920 %	4,700,268	238,673	330,582	483,557	—	1,052,812	19,434	281,187	300,621	942,528	(234,916)	707,612
C109 WESLEY INTERNATIONAL ACADEMY	0.045425 %	13,411,411	681,013	943,261	1,379,746	228,319	3,232,339	55,452	403,793	459,245	2,689,314	53,305	2,742,619
6222 WEST GEORGIA REG LIBRARY	0.006729 %	1,986,690	100,881	139,729	204,388	18,749	463,747	8,214	113,061	121,275	398,393	(36,916)	361,477
8604 WEST GEORGIA RESA	0.029021 %	8,568,246	435,084	602,628	881,488	13,931	1,933,131	35,427	1,099,061	1,134,488	1,718,146	(403,070)	1,315,076
8260 WEST GEORGIA TECHNICAL COLLEGE	0.059794 %	17,653,757	896,434	1,241,636	1,816,193	—	3,954,263	72,992	1,369,665	1,442,657	3,540,028	(870,441)	2,669,587
C914 WESTSIDE ATLANTA CHARTER SCHOOL	0.025962 %	7,665,097	389,223	539,107	788,574	548,849	2,265,753	31,693	—	31,693	1,537,031	369,657	1,906,688
7531 WHEELER CO SCHOOLS	0.041220 %	12,169,914	617,972	855,943	1,252,023	—	2,725,938	50,318	592,730	643,048	2,440,357	(290,633)	2,149,724
7541 WHITE CO SCHOOLS	0.169889 %	50,158,530	2,546,983	3,527,784	5,160,236	4,469	11,239,472	207,389	1,206,511	1,413,900	10,058,033	(445,313)	9,612,720
7551 WHITFIELD CO SCHOOLS	0.560639 %	165,524,712	8,405,122	11,641,798	17,028,939	—	37,075,859	684,389	3,728,803	4,413,192	33,191,810	(1,187,252)	32,004,558
D410 WHITFIELD COUNTY DFCS	0.000364 %	107,468	5,457	7,559	11,056	5,701	29,773	444	306	750	21,546	1,621	23,167
7561 WILCOX CO SCHOOLS	0.049257 %	14,542,782	738,463	1,022,833	1,496,140	10,027	3,267,463	60,129	582,400	642,529	2,916,201	(181,074)	2,735,127
7571 WILKES CO SCHOOLS	0.060526 %	17,869,875	907,408	1,256,836	1,838,426	—	4,002,670	73,886	994,387	1,068,273	3,583,361	(616,794)	2,966,567
7581 WILKINSON CO SCHOOLS	0.058840 %	17,372,095	882,132	1,221,826	1,787,216	502,765	4,393,939	71,828	245,898	317,726	3,483,524	(358,027)	3,125,497
8480 WIREGRASS GEORGIA TECHNICAL COLLEGE	0.053182 %	15,701,611	797,307	1,104,336	1,615,359	778	3,517,780	64,921	1,232,239	1,297,160	3,148,550	(1,041,865)	2,106,685
7591 WORTH CO SCHOOLS	0.116978 %	34,536,930	1,753,739	2,429,075	3,553,108	—	7,735,922	142,799	1,457,167	1,599,966	6,925,500	(866,224)	6,059,276
7592 WORTH COUNTY LIBRARY SYSTEM	0.001043 %	307,938	15,637	21,658	31,680	4,443	73,418	1,273	25,627	26,900	61,763	(8,492)	53,271
C931 YI HWANG ACADEMY OF LANGUAGE EXCELLENCE	0.013696 %	4,043,647	205,331	284,401	416,004	1,713,603	2,619,339	16,719	—	16,719	810,851	591,716	1,402,567

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense/(Benefit)				
		Alloc. %	Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan	Change of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total pension expense/(benefit)
Total for all Employers			\$29,468,346,762	1,496,363,028	2,072,588,009	3,031,660,131	505,336,563	7,105,947,731	121,841,670	502,627,544	624,469,214	5,909,132,990	1,804,331	5,910,937,321
Nonemployer:														
State of Georgia			\$ 55,948,238	2,840,972	3,934,991	5,755,869	2,661,862	15,193,694	231,330	5,370,881	5,602,211	11,219,010	(1,804,331)	9,414,679
Total all Entities			\$29,524,295,000	1,499,204,000	2,076,523,000	3,037,416,000	507,998,425	7,121,141,425	122,073,000	507,998,425	630,071,425	5,920,352,000	—	5,920,352,000

See accompanying notes to schedule of employer and nonemployer allocations and schedule of pension amounts by employer and nonemployer.

TEACHERS RETIREMENT SYSTEM OF GEORGIA

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2023

(1) Plan Description

The Teachers Retirement System of Georgia (the System) was created in 1943 by an act of the Georgia Legislature (the Act) to provide retirement benefits for teachers who qualify under the Act. The System administers a cost-sharing, multiple-employer defined benefit pension plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*.

The System provides service retirement, disability retirement, and survivor's benefits. Title 47 of the *Official Code of Georgia Annotated (O.C.G.A.)* assigns the authority to establish and amend the provisions of the System to the State Legislature. A member is eligible for normal service retirement after 30 years of creditable service, regardless of age, or after 10 years of service and attainment of age 60. A member is eligible for early retirement after 25 years of creditable service.

Normal retirement (pension) benefits paid to members are equal to 2% of the average of the member's two highest paid consecutive years of service, multiplied by the number of years of creditable service up to 40 years. Early retirement benefits are reduced by the lesser of one-twelfth of 7% for each month the member is below age 60, or by 7% for each year or fraction thereof by which the member has less than 30 years of service. It is also assumed that certain cost-of-living adjustments, based on the Consumer Price Index, may be made in future years. Retirement benefits are payable monthly for life. A member may elect to receive a partial lump-sum distribution in addition to a reduced monthly retirement benefit. Options are available for distribution of the member's monthly pension, at a reduced rate, to a designated beneficiary upon the member's death.

(2) Basis of Presentation

The Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer (collectively, the Schedules) present amounts that are elements of the financial statements of the System, its participating employers, or the State of Georgia as a nonemployer entity. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the System, its participating employers, or the State of Georgia. The amounts presented in the Schedules are prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the System to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

(3) Allocation Methodology

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, (GASB Statement No. 68) requires participating employers and nonemployers in the System to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective pension expense (benefit). The employer allocation percentages presented in the Schedule of Employer and Nonemployer Allocations and applied to amounts presented in the Schedule of Pension Amounts by Employer and Nonemployer are based on the ratio of each employer's and nonemployer's contribution to the System's total employer and nonemployer contributions during the measurement period July 1, 2022 through June 30, 2023. Contributions from the employers and nonemployer contributing entities are recognized when due, based on statutory requirements.

TEACHERS RETIREMENT SYSTEM OF GEORGIA

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2023

A reconciliation of total contributions presented in the schedule of employer and nonemployer allocations to those reported in the System's statement of changes in fiduciary net position for the year ended June 30, 2023 is as follows (amounts in thousands):

Total current year employer and nonemployer contributions	
per schedule of employer and nonemployer allocations	\$ 2,912,293
GSEPS Transfers to TRS	1,018
Prior year contribution adjustments	3,279
Prior service purchases	10,737
State revenue appropriations	77
Transfers from other retirement systems, net	2,513
Miscellaneous	(821)
Total employer and nonemployer contributions per audited financial statements	\$ 2,929,096

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployer at June 30, 2023 were as follows (amounts in thousands):

Total pension liability	\$ 124,515,490
Plan fiduciary net position	94,991,195
Employers' and nonemployer's net pension liability	\$ 29,524,295

Actuarial Assumptions

The collective total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of June 30, 2022, with update procedures used to roll forward the total pension liability to June 30, 2023. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. This actuarial valuation used the following key actuarial assumptions:

Inflation	2.50%
Salary increases	3.00 - 8.75%, including inflation
Investment rate of return	6.90%, net of pension plan investment expense, including inflation
Post-retirement benefit increases	1.50% 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

TEACHERS RETIREMENT SYSTEM OF GEORGIA

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2023

one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. The Pub-2010 Teachers Headcount Weighted Below Median Employee mortality table with ages set forward one year and adjusted 106% was used for death prior to retirement. Future improvement in mortality rates was assumed using the MP-2019 projection scale generationally. These rates of improvement were reduced by 20% for all years prior to the ultimate rate.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2013 – June 30, 2018.

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00 %	0.90 %
Domestic large cap equities	46.30	9.40
Domestic small cap equities	1.20	13.40
International developed market equities	12.30	9.40
International emerging market equities	5.20	11.40
Alternatives	5.00	10.50
Total	100.00 %	

*Net of inflation

Discount Rate

The discount rate used to measure the collective total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and nonemployer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the System'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.

TEACHERS RETIREMENT SYSTEM OF GEORGIA

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2023

Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the collective net pension liability calculated using a discount rate of 6.90%, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate at June 30, 2023 (amounts in thousands):

	1% Decrease (5.90%)	Current discount rate (6.90%)	1% Increase (7.90%)
Collective net pension liability	\$ 46,681,345	29,524,295	15,513,254

(5) Special Funding Situation

Pursuant to O.C.G.A. §47-3-63, the employer contributions for certain full-time public school support personnel are funded on behalf of the employers by the State of Georgia. These employers are considered to be in a special funding situation as defined by GASB Statement No. 68. Since the employers do not contribute directly to the System, there is no net pension liability, deferred outflows of resources, or deferred inflows of resources to report in the financial statements of the employers. However, the notes to the financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the employer. In addition, each employer must recognize the pension expense (benefit) associated with the employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense (benefit) associated with the employer.

TEACHERS RETIREMENT SYSTEM OF GEORGIA

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2023

(6) Collective Deferred Outflows of Resources and Deferred Inflows of Resources

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer and nonemployer specific amounts) for the year ended June 30, 2023 (amounts in thousands):

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred outflows of resources:						
Difference between expected and actual experience	2018	5.1 years	\$ 17,541	—	17,541	—
	2019	5.0 years	86,056	—	86,056	—
	2020	4.7 years	133,275	—	78,396	54,879
	2021	4.7 years	1,111,046	—	411,498	699,548
	2023	4.5 years	—	957,570	212,793	744,777
Subtotal			<u>1,347,918</u>	<u>957,570</u>	<u>806,284</u>	<u>1,499,204</u>
Change of assumptions	2019	5.0 years	477,673	—	477,673	—
	2020	4.7 years	476,282	—	280,166	196,116
	2022	4.6 years	3,934,107	—	1,092,807	2,841,300
Subtotal			<u>4,888,062</u>	<u>—</u>	<u>1,850,646</u>	<u>3,037,416</u>
Net difference between projected and actual investment earnings on pension plan investments	2019	5.0 years	125,637	—	125,637	—
	2020	5.0 years	611,705	—	305,852	305,853
	2021	5.0 years	(10,433,145)	—	(3,477,715)	(6,955,430)
	2022	5.0 years	16,075,614	—	4,018,904	12,056,710
	2023	5.0 years	—	(4,163,263)	(832,653)	(3,330,610)
Subtotal			<u>6,379,811</u>	<u>(4,163,263)</u>	<u>140,025</u>	<u>2,076,523</u>
Total deferred outflows of resources			<u>\$ 12,615,791</u>	<u>(3,205,693)</u>	<u>2,796,955</u>	<u>6,613,143</u>
Deferred inflows of resources:						
Difference between expected and actual experience	2022	4.6 years	\$ 169,024	—	46,951	122,073
Total deferred inflows of resources			<u>\$ 169,024</u>	<u>—</u>	<u>46,951</u>	<u>122,073</u>

TEACHERS RETIREMENT SYSTEM OF GEORGIA

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2023

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows (amounts in thousands):

Year ended June 30:	
2024	\$ 1,935,531
2025	1,255,235
2026	4,026,557
2027	<u>(726,253)</u>
Total	<u>\$ 6,491,070</u>

Changes in Proportion

The previous amounts do not include employer and nonemployer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer and nonemployer over the average of the expected remaining service lives of all plan members which is 5.1 years, 5.0 years, 4.7 years, 4.7 years, 4.6 years, and 4.5 years for 2018, 2019, 2020, 2021, 2022, and 2023, respectively.

7) Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2023 are as follows (amounts in thousands):

Service cost	\$ 1,966,543
Interest on the total pension liability and net cash flow	8,043,425
Member contributions	(911,542)
Projected earnings on plan investments	(5,934,560)
Administrative expense	23,285
Other	(16,803)
Recognition (amortization) of deferred inflows and outflows of resources:	
Difference between expected and actual experience	759,333
Changes of assumptions	1,850,646
Difference between projected and actual earnings on plan investments	<u>140,025</u>
Collective pension expense	<u>\$ 5,920,352</u>

SUPPLEMENTARY INFORMATION

(See Accompanying Independent Auditors' Report)

Teachers Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	<u>State pension support provided</u>	<u>Employer allocation percentage</u>
Special Funding through the State of Georgia:		
ACADEMY FOR CLASSICAL EDUCATION INC	\$ 6,242	0.000214 %
APPLING COUNTY SCHOOLS	27,466	0.000943 %
ATKINSON COUNTY SCHOOLS	17,925	0.000615 %
ATLANTA PUBLIC SCHOOLS	95,605	0.003283 %
BACON COUNTY SCHOOLS	5,498	0.000189 %
BALDWIN COUNTY SCHOOLS	42,446	0.001457 %
BANKS COUNTY SCHOOLS	21,515	0.000739 %
BARROW COUNTY SCHOOLS	61,158	0.002100 %
BARTOW COUNTY SCHOOLS	79,923	0.002744 %
BEN HILL CO SCHOOLS	56,253	0.001932 %
BERRIEN CO SCHOOLS	17,413	0.000598 %
BLECKLEY CO SCHOOLS	29,697	0.001020 %
BRANTLEY CO SCHOOLS	30,831	0.001059 %
BREMEN CITY SCHOOLS	16,298	0.000560 %
BROOKS CO SCHOOLS	25,186	0.000865 %
BULLOCH CO SCHOOLS	55,436	0.001904 %
BUTTS CO SCHOOLS	40,079	0.001376 %
CALHOUN CITY SCHOOLS	50,839	0.001746 %
CAMDEN CO SCHOOLS	8,520	0.000293 %
CANDLER CO SCHOOLS	29,055	0.000998 %
CARROLL CO SCHOOLS	31,046	0.001066 %
CARROLLTON IND SCHOOLS	55,804	0.001916 %
CARTERSVILLE CITY SCHOOLS	33,681	0.001157 %
CATOOSA CO SCHOOLS	25,840	0.000887 %
CHARLTON CO SCHOOLS	8,405	0.000289 %
CHATHAM CO SCHOOLS	92,550	0.003178 %
CHATTAHOOCHEE CO SCHOOLS	7,938	0.000273 %
CHATTOOGA CO SCHOOLS	26,164	0.000898 %
CHEROKEE CO SCHOOLS	117,366	0.004030 %
CHICKAMAUGA CITY SCHOOLS	14,956	0.000514 %
CLARKE COUNTY SCHOOLS	48,898	0.001679 %
CLAYTON CO SCHOOLS	42,342	0.001454 %
CLINCH CO SCHOOLS	18,281	0.000628 %
COBB CO SCHOOLS	32,778	0.001126 %
COFFEE CO SCHOOLS	50,521	0.001735 %
COLQUITT CO SCHOOLS	25,401	0.000872 %
COMMERCE CITY SCHOOLS	27,515	0.000945 %
COOK CO SCHOOLS	27,674	0.000950 %
COWETA CO SCHOOLS	57,920	0.001989 %
CRAWFORD CO SCHOOLS	8,945	0.000307 %
CRISP CO SCHOOLS	42,573	0.001462 %
DADE CO SCHOOLS	13,348	0.000458 %
DALTON CITY SCHOOLS	43,373	0.001489 %
DAWSON CO SCHOOLS	65,099	0.002235 %
DECATUR CITY SCHOOLS	9,723	0.000334 %
DECATUR CO SCHOOLS	30,343	0.001042 %

Teachers Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	<u>State pension support provided</u>	<u>Employer allocation percentage</u>
DEKALB CO SCHOOLS	\$ 163,908	0.005628 %
DODGE CO SCHOOLS	18,548	0.000637 %
DOOLY CO SCHOOLS	25,100	0.000862 %
DOUGHERTY CO SCHOOLS	62,848	0.002158 %
DOUGLAS CO SCHOOLS	19,494	0.000669 %
EARLY CO SCHOOLS	29,983	0.001030 %
ECHOLS CO SCHOOLS	23,640	0.000812 %
EFFINGHAM CO SCHOOLS	41,428	0.001423 %
EMANUEL CO SCHOOLS	6,648	0.000228 %
EVANS CO SCHOOLS	19,578	0.000672 %
FANNIN CO SCHOOLS	6,553	0.000225 %
FAYETTE CO SCHOOLS	63,839	0.002192 %
FLOYD CO SCHOOLS	4,468	0.000153 %
FORSYTH CO SCHOOLS	86,970	0.002986 %
FRANKLIN CO SCHOOLS	40,195	0.001380 %
FULTON CO SCHOOLS	49,707	0.001707 %
GAINESVILLE CITY SCHOOLS	54,332	0.001866 %
GILMER CO SCHOOLS	49,913	0.001714 %
GLYNN CO SCHOOLS	73,525	0.002525 %
GORDON CO SCHOOLS	51,813	0.001779 %
GREENE CO SCHOOLS	7,662	0.000263 %
GWINNETT CO SCHOOLS	323,529	0.011105 %
HABERSHAM CO SCHOOLS	48,030	0.001649 %
HALL CO SCHOOLS	63,772	0.002190 %
HARALSON CO SCHOOLS	32,030	0.001100 %
HARRIS CO SCHOOLS	20,366	0.000699 %
HART CO SCHOOLS	33,422	0.001148 %
HEARD CO SCHOOLS	22,444	0.000771 %
HENRY CO SCHOOLS	89,798	0.003083 %
HOUSTON CO SCHOOLS	123,121	0.004228 %
IRWIN CO SCHOOLS	31,947	0.001097 %
JASPER CO SCHOOLS	46,949	0.001612 %
JEFFERSON CITY SCHOOLS	45,145	0.001550 %
JENKINS CO SCHOOLS	25,659	0.000881 %
JOHNSON CO SCHOOLS	25,286	0.000868 %
JONES CO SCHOOLS	25,834	0.000887 %
LANIER CO SCHOOLS	19,321	0.000663 %
LAURENS CO SCHOOLS	31,804	0.001092 %
LEE CO SCHOOLS	40,777	0.001400 %
LIBERTY CO SCHOOLS	22,039	0.000757 %
LINCOLN CO SCHOOLS	15,901	0.000546 %
LONG CO SCHOOLS	32,411	0.001113 %
LOWNDES CO SCHOOLS	13,091	0.000449 %
LUMPKIN CO SCHOOLS	431	0.000015 %
MACON CO SCHOOLS	9,512	0.000327 %
MADISON CO SCHOOLS	31,651	0.001087 %
MARIETTA CITY SCHOOLS	53,993	0.001854 %

Teachers Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	<u>State pension support provided</u>	<u>Employer allocation percentage</u>
MCDUFFIE CO SCHOOLS	\$ 8,005	0.000275 %
MCINTOSH CO SCHOOLS	38,755	0.001331 %
MERIWETHER CO SCHOOLS	35,653	0.001224 %
MITCHELL CO SCHOOLS	37,435	0.001285 %
MONROE CO SCHOOLS	20,177	0.000693 %
MORGAN CO SCHOOLS	42,086	0.001445 %
MURRAY CO SCHOOLS	7,168	0.000246 %
MUSCOGEE CO SCHOOL DISTRICT	39,663	0.001362 %
NEWTON CO SCHOOLS	30,737	0.001055 %
OCONEE CO SCHOOLS	46,668	0.001602 %
OGLETHORPE CO SCHOOLS	17,383	0.000597 %
PAULDING CO SCHOOLS	91,064	0.003127 %
PEACH CO SCHOOLS	12,968	0.000445 %
PELHAM CITY SCHOOLS	9,381	0.000322 %
PICKENS CO SCHOOLS	29,526	0.001014 %
PIERCE CO SCHOOLS	32,568	0.001118 %
PIKE CO SCHOOLS	27,571	0.000947 %
POLK SCHOOL DISTRICT	37,921	0.001302 %
PULASKI CO SCHOOLS	12,115	0.000416 %
QUITMAN CO SCHOOLS	20,408	0.000701 %
RABUN CO SCHOOLS	39,229	0.001347 %
RANDOLPH CO SCHOOLS	11,425	0.000392 %
RICHMOND CO SCHOOLS	63,114	0.002167 %
ROCKDALE CO SCHOOLS	76,177	0.002616 %
ROME CITY SCHOOLS	30,222	0.001038 %
SEMINOLE CO SCHOOLS	29,161	0.001001 %
SOCIAL CIRCLE CITY SCHOOLS	31,089	0.001068 %
STEPHENS CO SCHOOLS	33,065	0.001135 %
SUMTER CO SCHOOLS	15,141	0.000520 %
TALIAFERRO CO SCHOOLS	9,178	0.000315 %
TATTNALL CO SCHOOLS	24,231	0.000832 %
TELFAIR CO SCHOOLS	19,042	0.000654 %
TERRELL CO SCHOOLS	4,928	0.000169 %
THOMAS CO SCHOOLS	31,140	0.001069 %
THOMASVILLE CITY SCHOOLS	87,370	0.003000 %
TIFT CO SCHOOLS	31,501	0.001082 %
TOOMBS CO SCHOOLS	50,968	0.001750 %
TOWNS CO SCHOOLS	31,936	0.001097 %
TRION CITY SCHOOLS	26,318	0.000904 %
TROUP CO SCHOOLS	22,007	0.000756 %
TURNER CO SCHOOLS	6,994	0.000240 %
TWIGGS CO SCHOOLS	34,263	0.001177 %
UNION CO SCHOOLS	41,683	0.001431 %
VALDOSTA CITY SCHOOLS	31,184	0.001071 %
WALKER CO SCHOOLS	28,219	0.000969 %
WALTON CO SCHOOLS	40,972	0.001407 %
WARE CO SCHOOLS	44,055	0.001513 %
WASHINGTON CO SCHOOLS	29,389	0.001009 %

Teachers Retirement System of Georgia
 Schedule of Employer Allocations of Special Funding Amounts
 As of and for the year ended June 30, 2023
 (Unaudited)

<u>Employer</u>	<u>State pension support provided</u>	<u>Employer allocation percentage</u>
WAYNE CO SCHOOLS	\$ 43,540	0.001495 %
WHITE CO SCHOOLS	8,363	0.000287 %
WHITFIELD CO SCHOOLS	52,880	0.001816 %
WILCOX CO SCHOOLS	19,563	0.000672 %
WILKES CO SCHOOLS	31,725	0.001089 %
WORTH CO SCHOOLS	37,172	0.001276 %
	<hr/>	<hr/>
Total State Support Provided	<u>\$ 5,518,778</u>	<u>0.189499 %</u>

See accompanying independent auditors' report.

Teachers Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	State proportionate share of net pension liability attributable to employer	Employer pension expense/(benefit) and related revenue
Special Funding through the State of Georgia:		
ACADEMY FOR CLASSICAL EDUCATION INC	\$ 63,182	22,202
AMANA ACADEMY	—	(63)
APPLING COUNTY SCHOOLS	278,414	17,632
ATKINSON COUNTY SCHOOLS	181,574	43,199
ATLANTA PUBLIC SCHOOLS	969,283	28,341
BACON COUNTY SCHOOLS	55,801	9,465
BAKER COUNTY SCHOOLS	—	(8,479)
BALDWIN COUNTY SCHOOLS	430,169	81,918
BANKS COUNTY SCHOOLS	218,185	42,671
BARROW COUNTY SCHOOLS	620,010	108,369
BARTOW COUNTY SCHOOLS	810,147	159,359
BEN HILL CO SCHOOLS	570,409	168,924
BERRIEN CO SCHOOLS	176,555	36,099
BIBB CO SCHOOLS	—	(8,079)
BLECKLEY CO SCHOOLS	301,148	56,546
BRANTLEY CO SCHOOLS	312,662	96,630
BREMEN CITY SCHOOLS	165,336	34,684
BROOKS CO SCHOOLS	255,385	53,901
BULLOCH CO SCHOOLS	562,143	96,425
BUTTS CO SCHOOLS	406,254	82,368
CALHOUN CITY SCHOOLS	515,494	108,754
CALHOUN CO SCHOOLS	—	(2,784)
CAMDEN CO SCHOOLS	86,506	21,243
CANDLER CO SCHOOLS	294,652	62,391
CARROLL CO SCHOOLS	314,729	54,834
CARROLLTON IND SCHOOLS	565,685	115,631
CARTERSVILLE CITY SCHOOLS	341,596	62,492
CATOOSA CO SCHOOLS	261,880	49,900
CHARLTON CO SCHOOLS	85,325	(16,025)
CHATHAM CO SCHOOLS	938,282	187,446
CHATTAHOOCHEE CO SCHOOLS	80,601	2,505
CHATTOOGA CO SCHOOLS	265,128	44,346
CHEROKEE CO SCHOOLS	1,189,829	133,173
CHICKAMAUGA CITY SCHOOLS	151,755	26,949
CLARKE COUNTY SCHOOLS	495,713	71,721
CLAYTON CO SCHOOLS	429,283	37,485
CLINCH CO SCHOOLS	185,413	40,621
COBB CO SCHOOLS	332,444	50,533
COFFEE CO SCHOOLS	512,247	122,157
COLQUITT CO SCHOOLS	257,452	34,709
COLUMBIA CO SCHOOLS	—	(96,162)
COMMERCE CITY SCHOOLS	279,005	55,023
COOK CO SCHOOLS	280,481	56,791

Teachers Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	State proportionate share of net pension liability attributable to employer	Employer pension expense/(benefit) and related revenue
COWETA CO SCHOOLS	\$ 587,238	113,722
CRAWFORD CO SCHOOLS	90,640	14,424
CRISP CO SCHOOLS	431,645	92,036
DADE CO SCHOOLS	135,221	(1,927)
DALTON CITY SCHOOLS	439,617	83,804
DAWSON CO SCHOOLS	659,868	137,128
DECATUR CITY SCHOOLS	98,611	6,282
DECATUR CO SCHOOLS	307,643	69,544
DEKALB CO SCHOOLS	1,661,627	211,798
DODGE CO SCHOOLS	188,070	17,872
DOOLY CO SCHOOLS	254,499	62,033
DOUGHERTY CO SCHOOLS	637,134	124,117
DOUGLAS CO SCHOOLS	197,518	5,514
EARLY CO SCHOOLS	304,100	71,416
ECHOLS CO SCHOOLS	239,737	48,643
EFFINGHAM CO SCHOOLS	420,131	59,737
EMANUEL CO SCHOOLS	67,315	7,419
EVANS CO SCHOOLS	198,403	44,647
FANNIN CO SCHOOLS	66,430	(13,347)
FAYETTE CO SCHOOLS	647,173	70,825
FLOYD CO SCHOOLS	45,172	(31,058)
FORSYTH CO SCHOOLS	881,595	218,605
FRANKLIN CO SCHOOLS	407,435	85,368
FULTON CO SCHOOLS	503,980	35,582
GAINESVILLE CITY SCHOOLS	550,923	77,598
GILMER CO SCHOOLS	506,046	111,314
GLYNN CO SCHOOLS	745,488	140,297
GORDON CO SCHOOLS	525,237	109,257
GREENE CO SCHOOLS	77,649	(12,246)
GRIFFIN SPALDING CO SCHOOLS	—	(9,551)
GWINNETT CO SCHOOLS	3,278,673	416,595
HABERSHAM CO SCHOOLS	486,856	114,993
HALL CO SCHOOLS	646,582	84,097
HARALSON CO SCHOOLS	324,767	69,485
HARRIS CO SCHOOLS	206,375	34,339
HART CO SCHOOLS	338,939	64,219
HEARD CO SCHOOLS	227,632	54,108
HENRY CO SCHOOLS	910,234	142,284
HOUSTON CO SCHOOLS	1,248,287	242,552
IRWIN CO SCHOOLS	323,882	67,697
JACKSON CO SCHOOLS	—	(1,384)
JASPER CO SCHOOLS	475,932	91,966
JEFF DAVIS CO SCHOOLS	—	(26,508)
JEFFERSON CITY SCHOOLS	457,627	97,127

Teachers Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	State proportionate share of net pension liability attributable to employer	Employer pension expense/(benefit) and related revenue
JENKINS CO SCHOOLS	\$ 260,109	54,380
JOHNSON CO SCHOOLS	256,271	51,127
JONES CO SCHOOLS	261,880	46,522
LAMAR CO SCHOOLS	—	(35,878)
LANIER CO SCHOOLS	195,746	23,577
LAURENS CO SCHOOLS	322,405	60,144
LEE CO SCHOOLS	413,340	97,504
LIBERTY CO SCHOOLS	223,499	31,233
LINCOLN CO SCHOOLS	161,203	13,939
LONG CO SCHOOLS	328,605	62,987
LOWNDES CO SCHOOLS	132,564	(11,195)
LUMPKIN CO SCHOOLS	4,429	1,550
MACON CO SCHOOLS	96,544	16,952
MADISON CO SCHOOLS	320,929	66,532
MARIETTA CITY SCHOOLS	547,380	28,980
MCDUFFIE CO SCHOOLS	81,192	(2,444)
MCINTOSH CO SCHOOLS	392,968	132,086
MERIWETHER CO SCHOOLS	361,377	66,170
MITCHELL CO SCHOOLS	379,387	58,916
MONROE CO SCHOOLS	204,603	36,822
MORGAN CO SCHOOLS	426,626	135,319
MURRAY CO SCHOOLS	72,630	(23,988)
MUSCOGEE CO SCHOOL DISTRICT	402,121	(7,479)
NEWTON CO SCHOOLS	311,481	65,819
OCONEE CO SCHOOLS	472,979	86,642
OGLETHORPE CO SCHOOLS	176,260	31,458
PAULDING CO SCHOOLS	923,225	186,018
PEACH CO SCHOOLS	131,383	20,252
PELHAM CITY SCHOOLS	95,068	15,513
PICKENS CO SCHOOLS	299,376	90,152
PIERCE CO SCHOOLS	330,082	59,671
PIKE CO SCHOOLS	279,595	6,253
POLK SCHOOL DISTRICT	384,406	57,902
PULASKI CO SCHOOLS	122,821	28,612
QUITMAN CO SCHOOLS	206,965	39,844
RABUN CO SCHOOLS	397,692	81,744
RANDOLPH CO SCHOOLS	115,735	21,293
RICHMOND CO SCHOOLS	639,791	48,738
ROCKDALE CO SCHOOLS	772,356	133,409
ROME CITY SCHOOLS	306,462	61,260
SEMINOLE CO SCHOOLS	295,538	69,568
SOCIAL CIRCLE CITY SCHOOLS	315,319	58,079
STEPHENS CO SCHOOLS	335,101	60,008
SUMTER CO SCHOOLS	153,526	19,972

Teachers Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	State proportionate share of net pension liability attributable to employer	Employer pension expense/(benefit) and related revenue
TALIAFERRO CO SCHOOLS	\$ 93,002	20,057
TATTNALL CO SCHOOLS	245,642	43,176
TELFAIR CO SCHOOLS	193,089	37,340
TERRELL CO SCHOOLS	49,896	11,826
THOMAS CO SCHOOLS	315,615	54,101
THOMASTON-UPSON COUNTY SCHOOLS	—	(88)
THOMASVILLE CITY SCHOOLS	885,729	207,238
TIFT CO SCHOOLS	319,453	29,964
TOOMBS CO SCHOOLS	516,675	119,977
TOWNS CO SCHOOLS	323,882	76,327
TRION CITY SCHOOLS	266,900	90,579
TROUP CO SCHOOLS	223,204	(45,731)
TURNER CO SCHOOLS	70,858	16,596
TWIGGS CO SCHOOLS	347,501	73,308
UNION CO SCHOOLS	422,493	84,511
VALDOSTA CITY SCHOOLS	316,205	52,192
VIDALIA CITY SCHOOLS	—	(480)
WALKER CO SCHOOLS	286,090	42,873
WALTON CO SCHOOLS	415,407	63,657
WARE CO SCHOOLS	446,703	81,883
WASHINGTON CO SCHOOLS	297,900	69,776
WAYNE CO SCHOOLS	441,388	80,534
WHITE CO SCHOOLS	84,735	10,234
WHITFIELD CO SCHOOLS	536,161	95,970
WILCOX CO SCHOOLS	198,403	67,471
WILKES CO SCHOOLS	321,520	65,233
WORTH CO SCHOOLS	376,730	71,924
	<u>376,730</u>	<u>71,924</u>
Total for Nonemployers	<u>\$ 55,948,238</u>	<u>9,414,679</u>

See accompanying independent auditors' report.

Teachers Retirement System of Georgia

Notes to Supplementary Information Schedules

June 30, 2023

(1) Schedule of Employer Allocations of Special Funding Amounts

The schedule of employer allocations of special funding amounts shows the total State support provided during the measurement period July 1, 2022 through June 30, 2023. The schedule of employer allocations of special funding amounts is included to provide employers with their calculated proportionate share that will be used to recognize pension expense and revenue and to disclose the proportionate share of the collective net pension liability in their respective financial statements.

(2) Components of Schedule of Special Funding Amounts by Employer

(a) State's Proportionate Share of the Net Pension Liability Attributable to Employer

The State's proportionate share of the net pension liability attributable to the employer is equal to the collective net pension liability multiplied by the employer's proportionate share percentage for the fiscal year ending June 30, 2023, as shown in the schedule of employer allocations of special funding amounts.

(b) Employer Pension Expense (Benefit) and Related Revenue

Employers in a special funding situation are required to recognize pension expense (benefit) and revenue for the support provided by the nonemployer contributing entity. Certain employers in the System that have full-time public school support personnel are considered special funding situations, as contributions for those employees are paid by the State. The amounts reported in the column Employer Pension Expense (Benefit) and Related Revenue are calculated for each participating employer by multiplying the collective pension expense (benefit) by the allocation percentage as shown in the schedule of employer allocations of special funding amounts and adjusting for the amortization of changes in proportion and difference between employer contributions and proportionate share of contributions.