



**Cavanaugh Macdonald**  
CONSULTING, LLC

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**GASB STATEMENT NO. 68 REPORT**  
**FOR THE**  
**TEACHERS RETIREMENT SYSTEM OF GEORGIA**  
**PREPARED AS OF JUNE 30, 2019**





# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

March 16, 2020

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

## Members of the Board:

Presented in this report is information to assist the Teachers Retirement System of Georgia (TRS) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68. This report has been prepared as of June 30, 2019 (the Measurement Date) to assist TRS in meeting the requirements of GASB 68 and to identify the information to be provided by the actuary, Cavanaugh Macdonald Consulting (CMC). GASB Statement Number 68 establishes accounting and financial reporting requirements for governmental employers that provide pension benefits to their employees through a trust.

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2018. The valuation was based upon data, furnished by the TRS staff, for active, inactive and retired members along with pertinent financial information. While not verifying data at the source, the actuary performed tests for consistency and reasonableness.

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



Board of Trustees  
March 16, 2020  
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These results are only for financial reporting and may not be appropriate for funding purposes or other types of analysis. Calculations for purposes other than satisfying the requirements of GASB 67 and GASB 68 may produce significantly different results. Future actuarial results may differ significantly from the current results presented in this report due to such factors as changes in plan experience or changes in economic or demographic assumptions.

Sincerely yours,

A handwritten signature in blue ink, appearing to read 'John J. Garrett', with a stylized, flowing script.

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

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

Cathy Turcot  
Principal and Managing Director

A handwritten signature in blue ink, appearing to read 'Edward J. Koebel', in a cursive script.

Edward J. Koebel, FCA, EA, MAAA  
Principal and Consulting Actuary



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

**PREPARED AS OF JUNE 30, 2019**

**SECTION I – INTRODUCTION**

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

This report, prepared as of June 30, 2019 (the Measurement Date), presents information to assist the employers participating in TRS in meeting the requirements of GASB 68 for the fiscal year ending June 30, 2020 (Reporting Date). Much of the material provided in this report is based on the data, assumptions and results of the annual actuarial valuation of TRS as of June 30, 2018. The results of that valuation were detailed in a report dated May 15, 2019.

The NPL shown in the GASB Statement No. 67 Report for the Teachers Retirement System of Georgia Prepared as of June 30, 2019 and submitted September 3, 2019 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

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

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

These collective amounts have been allocated based on actual contributions made to TRS during the measurement period to determine the proportionate share to each participating employer. In addition, TRS receives contributions directly from the State Department of Education (DOE) for certain employees of certain participating employers. These employers are considered to be in a special funding situation as defined by GASB 68 and the DOE is treated as a non-employer contributing entity in TRS. Schedule A of this report shows the total amount of employer contributions for the years endings June 30, 2018 and June 30, 2019 from each participating employer, the amount of contributions from the DOE associated with each employer in the special funding situation and the total amount of DOE contributions. Schedule A also shows the proportionate share percentages that have been determined based on these contributions.

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



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



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

	2019
<b>Valuation Date (VD):</b>	June 30, 2018
<b>Measurement Date (MD):</b>	June 30, 2019
<b>Reporting Date (RD):</b>	June 30, 2020
 <b>Single Equivalent Interest Rate (SEIR):</b>	
Long-Term Expected Rate of Return	7.25%
Municipal Bond Index Rate	3.50%
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Equivalent Interest Rate	7.25%
 <b>Net Pension Liability:</b>	
Total Pension Liability (TPL)	\$ 100,291,641
Fiduciary Net Position (FNP)	<u>78,788,937</u>
Net Pension Liability (NPL = TPL – FNP)	\$ 21,502,704
FNP as a percentage of TPL	78.56%
 <b>Collective Pension Expense (PE):</b>	\$3,697,328
 <b>Deferred Outflows of Resources:</b>	\$3,275,467
 <b>Deferred Inflows of Resources:</b>	\$518,420



### **SECTION III – NOTES TO FINANCIAL STATEMENTS**

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

**Paragraphs 77 and 78(a)-(f):** These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TPL. The complete set of actuarial assumptions utilized in developing the TPL are outlined in Schedule E. The TPL was determined by an actuarial valuation as of June 30, 2018, using the following key actuarial assumptions:

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

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014, with the exception of the long-term assumed rate of return on assets (discount rate) which was changed from 7.50% to 7.25%, and the assumed annual rate of inflation which was changed from 2.75% to 2.50%, effective with the June 30, 2018 valuation.

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





The most recent target asset allocation and best estimates of arithmetic real rates of return for each major asset class based on the most recent experience study adopted by the Board are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.00%	-0.10%
US Large Stocks	51.00%	8.90%
US Small Stocks	1.50%	13.20%
Int'l Developed Mkt Stocks	12.40%	8.90%
Int'l Emerging Mkt Stocks	5.10%	10.90%
Total	100.00%	

\*Net of inflation

**Discount rate.** The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Paragraph 78(g):** This paragraph requires disclosure of the sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the System, calculated using the discount rate of 7.25 percent, as well as what the System's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate (\$ thousands):

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
System's net pension liability	\$34,905,182	\$21,502,704	\$10,481,105

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

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



**Paragraph 80(c):** June 30, 2018 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2019 using standard roll forward techniques. The procedure used to determine the TPL as of June 30, 2019 is shown on page 6 of the GASB 67 report for TRS submitted on September 3, 2019.

**Paragraphs 80(d) and (e):** The long-term assumed rate of return on assets (discount rate) was changed from 7.50% to 7.25% since the prior measurement date.

**Paragraph 80(f):** Not applicable.

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

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

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

	Collective Deferred Outflows of Resources (\$ thousands)	Collective Deferred Inflows of Resources (\$ thousands)
Differences between expected and actual experience	\$1,212,002	6,375
Changes of actuarial assumptions	2,063,465	0
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>512,045</u>
Total	<u>\$3,275,467</u>	<u>\$518,420</u>

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



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

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2019	\$430,272	\$0	5.0	\$0	\$0	\$430,272	\$0	\$86,054	\$0	\$344,218	\$0
2018	894,691	0	5.1	719,261	0	0	0	175,430	0	543,831	0
2017	573,483	0	5.1	348,587	0	0	0	112,448	0	236,139	0
2016	380,526	0	5.2	160,992	0	0	0	73,178	0	87,814	0
2015	0	165,785	5.2	0	38,257	0	0	0	31,882	0	6,375
<b>Total</b>				<u>\$1,228,840</u>	<u>\$38,257</u>	<u>\$430,272</u>	<u>\$0</u>			<u>\$1,212,002</u>	<u>\$6,375</u>



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

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2019	\$2,388,357	\$0	5.0	\$0	\$0	\$2,388,357	\$0	\$477,671	\$0	\$1,910,686	\$0
2018	0	0	5.1	0	0	0	0	0	0	0	0
2017	0	0	5.1	0	0	0	0	0	0	0	0
2016	662,047	0	5.2	280,096	0	0	0	127,317	0	152,779	0
2015	0	0	5.2	0	0	0	0	0	0	0	0
<b>Total</b>				<u>\$280,096</u>	<u>\$0</u>	<u>\$2,388,357</u>	<u>\$0</u>			<u>\$2,063,465</u>	<u>\$0</u>



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

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2019	\$628,185	\$0	5.0	\$0	\$0	\$628,185	\$0	\$125,637	\$0	\$502,548	\$0
2018	0	973,652	5.0	0	778,922	0	0	0	194,730	0	584,192
2017	0	3,137,113	5.0	0	1,882,267	0	0	0	627,423	0	1,254,844
2016	4,122,211	0	5.0	1,648,885	0	0	0	824,442	0	824,443	0
2015	2,523,895	0	5.0	504,779	0	0	0	504,779	0	0	0
<b>Total</b>				<u>\$2,153,664</u>	<u>\$2,661,189</u>	<u>\$628,185</u>	<u>\$0</u>			<u>\$1,326,991</u>	<u>\$1,839,036</u>
<b>Net difference between projected and actual earnings on investments</b>											\$512,045



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

Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
<b>Deferred Outflows of Resources:</b>					
Difference between expected and actual experience					
2019	5.0	\$0	\$430,272	\$86,054	\$344,218
2018	5.1	719,261	0	175,430	543,831
2017	5.1	348,587	0	112,448	236,139
2016	5.2	160,992	0	73,178	87,814
2015	5.2	0	0	0	0
Difference between expected and actual assumptions					
2019	5.0	\$0	\$2,388,357	\$477,671	\$1,910,686
2018	5.1	0	0	0	0
2017	5.1	0	0	0	0
2016	5.2	280,096	0	127,317	152,779
2015	5.2	0	0	0	0
Difference between projected and actual earnings					
2019	5.0	\$0	\$0	\$0	\$0
2018	5.0	0	0	0	0
2017	5.0	0	0	0	0
2016	5.0	0	0	0	0
2015	5.0	0	0	0	0
Subtotal					\$0
<b>Total Deferred Outflows of Resources</b>		<u>\$1,508,936</u>	<u>\$2,818,629</u>	<u>\$1,052,098</u>	<u>\$3,275,467</u>
Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
<b>Deferred Inflows of Resources:</b>					
Difference between expected and actual experience					
2019	5.0	\$0	\$0	\$0	\$0
2018	5.1	0	0	0	0
2017	5.1	0	0	0	0
2016	5.2	0	0	0	0
2015	5.2	38,257	0	31,882	6,375
Difference between expected and actual assumptions					
2019	5.0	\$0	\$0	\$0	\$0
2018	5.1	0	0	0	0
2017	5.1	0	0	0	0
2016	5.2	0	0	0	0
2015	5.2	0	0	0	0
Difference between projected and actual earnings					
2019	5.0	\$0	(\$628,185)	(\$125,637)	(\$502,548)
2018	5.0	\$778,922	0	194,730	584,192
2017	5.0	\$1,882,267	0	627,423	1,254,844
2016	5.0	(\$1,648,885)	0	(824,442)	(824,443)
2015	5.0	(\$504,779)	0	(504,779)	0
Difference between projected and actual earnings					\$512,045
<b>Total Deferred Inflows of Resources</b>		<u>\$545,782</u>	<u>(\$628,185)</u>	<u>(\$600,823)</u>	<u>\$518,420</u>



**Paragraph 80(i):** Collective amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date (\$ thousands):	
Year 1	\$1,173,650
Year 2	195,187
Year 3	681,303
Year 4	706,907
Year 5	0
Thereafter	0

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



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

As noted earlier, the collective Pension Expense (PE) consists of a number of different items. GASB 68 refers to the first as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. The second item is interest on the beginning Total Pension Liability (TPL) and the cash flow during the year at the 7.50% rate of return in effect as of the previous measurement date.

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

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

Benefit changes, which are reflected immediately in PE, can be positive, if there is a benefit improvement for existing Plan members, or negative if there is a benefit reduction. For the year ended June 30, 2019, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership determined at the beginning of the year. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2019, this number of years for the active members is 10.1. The average expected remaining service life of the inactive members is zero. The number of years to use for the amortization is the weighted average for all active and inactive members, or 5.0 years.

The last item under changes in TPL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, or 5.0 years.

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

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





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

<b>Collective Pension Expense Determined as of the Measurement Date (\$ thousands)</b>	
Service Cost at end of year	\$1,536,336
Interest on the TPL and net cash flow	6,868,617
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	86,054
Expensed portion of current-period changes of assumptions	477,671
Member contributions	(759,474)
Projected earnings on plan investments	(5,600,604)
Expensed portion of current-period differences between projected and actual earnings on plan investments	125,637
Administrative expense	15,276
Other	(15,744)
Recognition of beginning deferred outflows and inflows of resources as pension expense	<u>963,559</u>
<b>Collective Pension Expense</b>	<b><u>\$3,697,328</u></b>



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

### **Paragraph 82:**

#### ***Changes of assumptions.***

- In 2010 and later, the expectation of retired life mortality was changed to the RP-2000 Mortality Tables from the 1994 Group Annuity Mortality Table. In 2010, rates of withdrawal, retirement, disability and mortality were adjusted to more closely reflect actual experience. In 2010, assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.
- On November 18, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, withdrawal and salary increases.
- Effective with the June 30, 2018 valuation, the long-term assumed rate of return on assets (discount rate) was changed from 7.50% to 7.25%, and the assumed annual rate of inflation was changed from 2.75% to 2.50%.

***Method and assumptions used in calculations of actuarially determined contributions.*** The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported (June 30, 2019 employer contributions were determined in the June 30, 2016 valuation). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	28.0 years
Asset valuation method	5-year smoothed market
Inflation	2.75 percent
Salary increase	3.25 percent to 9.00 percent, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation
Post-Retirement Benefit Increases	1.50% semi-annually



## SCHEDULE A

### Teachers Retirement System of Georgia Schedule of Employer Allocations as of June 30, 2018

Employers	2018 Actual Employer Contributions	Employer Allocation Percentage
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 2,579,209.02	0.128820%
ACADEMY FOR CLASSICAL EDUCATION INC	805,162.16	0.040214%
ALBANY STATE UNIVERSITY	4,474,298.98	0.223471%
ALBANY Tech. INSTITUTE	983,118.99	0.049102%
AMANA ACAD.	612,202.19	0.030577%
APPLING COUNTY SCHOOLS	3,355,287.32	0.167582%
State's Proport. Share - DOE	36,438.36	0.001820%
ARMSTRONG ATLANTIC STATE UNIV	2,861,761.06	0.142932%
ATHENS REGIONAL LIBRARY	295,620.31	0.014765%
ATHENS Tech. COLLEGE	1,518,138.22	0.075824%
ATKINSON COUNTY SCHOOLS	1,488,318.60	0.074335%
State's Proport. Share - DOE	8,643.24	0.000432%
ATLANTA HEIGHTS CHARTER SCHOOL	440,138.93	0.021983%
ATLANTA METROPOLITAN STATE COLLEGE	1,466,789.02	0.073260%
ATLANTA NEIGHBORHOOD CHARTER SCHOOL	923,981.76	0.046149%
ATLANTA PREPARATORY ACAD.	-	0.000000%
ATLANTA PUBLIC SCHOOLS	54,605,690.51	2.727309%
State's Proport. Share - DOE	141,654.25	0.007075%
ATLANTA Tech. COLLEGE	880,922.17	0.043998%
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	227,517.21	0.011363%
AUGUSTA Tech. INSTITUTE	1,037,654.66	0.051826%
AUGUSTA UNIVERSITY	34,277,693.54	1.712017%
BACON COUNTY SCHOOLS	1,913,352.36	0.095563%
State's Proport. Share - DOE	4,658.57	0.000233%
BACONTON COMM CS	561,513.23	0.028045%
BAKER COUNTY SCHOOLS	322,695.91	0.016117%
State's Proport. Share - DOE	5,188.83	0.000259%
BALDWIN COUNTY BOARD OF HEALTH	12,670.21	0.000633%
BALDWIN COUNTY SCHOOLS	4,293,037.93	0.214418%
State's Proport. Share - DOE	32,626.98	0.001630%
BANKS COUNTY SCHOOLS	2,584,308.21	0.129075%
State's Proport. Share - DOE	15,127.40	0.000756%
BARNESVILLE - LAMAR CO LIBRARY	18,457.46	0.000922%
BARROW COUNTY SCHOOLS	11,907,363.07	0.594719%
State's Proport. Share - DOE	50,901.36	0.002542%
BARTOW COUNTY LIBRARY	139,106.62	0.006948%
BARTOW COUNTY SCHOOLS	11,437,580.20	0.571256%
State's Proport. Share - DOE	55,384.29	0.002766%
BARTRAM TRAIL REGIONAL LIBRARY	51,535.16	0.002574%
BEN HILL CO SCHOOLS	2,676,144.85	0.133661%
State's Proport. Share - DOE	12,568.51	0.000628%



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2018 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
BEN HILL COUNTY DFACS	\$ 4,538.76	0.000227%
BERRIEN CO SCHOOLS	2,588,311.51	0.129275%
State's Proport. Share - DOE	11,913.50	0.000595%
BIBB CO SCHOOLS	20,888,729.05	1.043298%
State's Proport. Share - DOE	3,973.97	0.000198%
BLECKLEY CO SCHOOLS	2,313,807.16	0.115564%
State's Proport. Share - DOE	21,389.77	0.001068%
BOARD OF REGENTS	5,431,137.98	0.271261%
BRANTLEY CO SCHOOLS	3,087,287.50	0.154196%
State's Proport. Share - DOE	4,796.18	0.000240%
BREMEN CITY SCHOOLS	1,980,899.93	0.098937%
State's Proport. Share - DOE	10,460.16	0.000522%
BRIGHTEN ACAD.	452,522.65	0.022601%
BROOKHAVEN INNOVATION ACADEMY	323,881.71	0.016176%
BROOKS CO SCHOOLS	1,947,936.29	0.097291%
State's Proport. Share - DOE	14,749.10	0.000737%
BROOKS COUNTY LIBRARY	16,548.99	0.000827%
BRYAN CO SCHOOLS	7,416,745.07	0.370433%
BUFORD CITY SCHOOLS	4,665,546.21	0.233023%
State's Proport. Share - DOE	-	0.000000%
BULLOCH CO SCHOOLS	9,058,771.83	0.452445%
State's Proport. Share - DOE	43,499.92	0.002173%
BURKE CO SCHOOLS	4,908,142.43	0.245140%
BUTTS CO SCHOOLS	3,010,559.37	0.150364%
State's Proport. Share - DOE	25,702.34	0.001284%
CALHOUN CITY SCHOOLS	3,021,486.92	0.150910%
State's Proport. Share - DOE	31,781.74	0.001587%
CALHOUN CO SCHOOLS	577,410.40	0.028839%
State's Proport. Share - DOE	1,196.13	0.000060%
CAMDEN CO SCHOOLS	8,020,443.10	0.400585%
State's Proport. Share - DOE	-	0.000000%
CANDLER CO SCHOOLS	1,674,220.09	0.083620%
State's Proport. Share - DOE	18,358.05	0.000917%
CARROLL CO SCHOOLS	12,755,530.00	0.637081%
State's Proport. Share - DOE	24,670.68	0.001232%
CARROLLTON IND SCHOOLS	4,128,710.57	0.206211%
State's Proport. Share - DOE	36,757.82	0.001836%
CARTERSVILLE CITY SCHOOLS	3,891,233.66	0.194350%
State's Proport. Share - DOE	26,068.86	0.001302%
CATOOSA CO SCHOOLS	10,026,159.86	0.500762%
State's Proport. Share - DOE	19,123.48	0.000955%
CATOOSA COUNTY LIBRARY	49,708.44	0.002483%
CENTENNIAL ACADEMY	999,889.89	0.049940%
CENTRAL GEORGIA Tech. COLLEGE	2,114,890.46	0.105629%
CHARLES DREW CHARTER SCHOOL	2,307,718.98	0.115260%



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2018 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
CHARLTON CO SCHOOLS	\$ 1,488,707.03	0.074354%
State's Proport. Share - DOE	21,369.21	0.001067%
CHARTER CONSERVATORY FOR L & T	144,511.10	0.007218%
CHATHAM CO SCHOOLS	37,189,109.55	1.857429%
State's Proport. Share - DOE	57,744.05	0.002884%
CHATTAHOOCHEE CO SCHOOLS	828,788.37	0.041394%
State's Proport. Share - DOE	12,219.73	0.000610%
CHATTAHOOCHEE FLINT RESA	257,748.02	0.012873%
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	298,376.64	0.014903%
CHATTAHOOCHEE Tech. COLLEGE	2,220,702.72	0.110914%
CHATTOOGA CO SCHOOLS	2,342,126.29	0.116979%
State's Proport. Share - DOE	22,396.56	0.001119%
CHATTOOGA COUNTY LIBRARY SYST	23,891.37	0.001193%
CHEROKEE CHARTER ACAD.	567,934.18	0.028366%
CHEROKEE CO SCHOOLS	38,801,215.98	1.937946%
State's Proport. Share - DOE	128,014.20	0.006394%
CHEROKEE COUNTY BOARD OF HEALTH	4,812.24	0.000240%
CHEROKEE REG LIBRARY	74,277.62	0.003710%
CHESTATEE REG LIBRARY	81,224.63	0.004057%
CHICKAMAUGA CITY SCHOOLS	1,009,393.18	0.050415%
State's Proport. Share - DOE	11,837.00	0.000591%
CIRRUS ACADEMY	204,278.70	0.010203%
CLARKE COUNTY HEALTH DEPT	-	0.000000%
CLARKE COUNTY SCHOOLS	14,620,713.20	0.730239%
State's Proport. Share - DOE	38,627.60	0.001929%
CLAY CO SCHOOLS	257,323.54	0.012852%
CLAYTON CENTER COMMUNITY SERVICE BOARD	24,226.69	0.001210%
CLAYTON CO SCHOOLS	47,124,601.53	2.353662%
State's Proport. Share - DOE	53,965.94	0.002695%
CLAYTON COLLEGE & STATE UNIV	3,353,994.25	0.167517%
CLAYTON COUNTY REG LIB	35,323.59	0.001764%
CLINCH CO SCHOOLS	1,231,852.93	0.061526%
State's Proport. Share - DOE	10,957.94	0.000547%
COASTAL PINES TECHNICAL COLLEGE	1,059,191.64	0.052902%
COASTAL PLAIN REGIONAL LIBRARY	126,026.25	0.006294%
COASTAL PLAINS RESA	118,882.71	0.005938%
COBB CO SCHOOLS	107,442,488.12	5.366269%
State's Proport. Share - DOE	26,890.14	0.001343%
COBB COUNTY PUBLIC LIB	917,471.11	0.045824%
COFFEE CO SCHOOLS	6,705,384.15	0.334904%
State's Proport. Share - DOE	19,418.11	0.000970%
COLLEGE OF COASTAL GEORGIA	1,274,308.34	0.063646%
COLQUITT CO SCHOOLS	8,593,525.64	0.429208%
State's Proport. Share - DOE	24,807.32	0.001239%



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2018 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
COLUMBIA CO SCHOOLS	\$ 23,180,940.04	1.157784%
State's Proport. Share - DOE	50,353.21	0.002515%
COLUMBUS STATE UNIVERSITY	4,827,596.14	0.241117%
COLUMBUS Tech. INSTITUTE	1,163,070.22	0.058090%
COMMERCE CITY SCHOOLS	1,393,707.43	0.069609%
State's Proport. Share - DOE	19,139.49	0.000956%
CONYERS-ROCKDALE LIB.SYSTEM	75,666.11	0.003779%
COOK CO SCHOOLS	2,601,421.24	0.129929%
State's Proport. Share - DOE	18,759.70	0.000937%
COOPERATIVE EXTENSION SERVICE	900,248.39	0.044963%
COWETA CHARTER ACAD.	472,113.96	0.023580%
COWETA CO SCHOOLS	20,460,915.72	1.021931%
State's Proport. Share - DOE	44,986.15	0.002247%
COWETA PUBLIC LIBRARY	163,457.85	0.008164%
CRAWFORD CO SCHOOLS	1,489,673.29	0.074402%
State's Proport. Share - DOE	6,965.28	0.000348%
CRISP CO SCHOOLS	3,716,379.71	0.185616%
State's Proport. Share - DOE	25,790.44	0.001288%
CSRA RESA	169,348.60	0.008458%
DADE CO SCHOOLS	1,944,285.35	0.097108%
State's Proport. Share - DOE	25,474.10	0.001272%
DALTON CITY SCHOOLS	7,256,750.53	0.362442%
State's Proport. Share - DOE	30,984.24	0.001548%
DALTON STATE COLLEGE	1,809,353.92	0.090369%
DAWSON CO SCHOOLS	4,150,479.69	0.207298%
State's Proport. Share - DOE	39,175.20	0.001957%
DECATUR CITY SCHOOLS	5,779,583.56	0.288664%
State's Proport. Share - DOE	11,151.36	0.000557%
DECATUR CO SCHOOLS	4,358,853.84	0.217705%
State's Proport. Share - DOE	16,381.63	0.000818%
DEKALB ACAD. OF TECH. & ENVIRONMENT	587,000.16	0.029318%
DEKALB CO SCHOOLS	102,873,457.83	5.138067%
State's Proport. Share - DOE	134,443.35	0.006715%
DEKALB COUNTY DFACS	8,748.24	0.000437%
DEKALB COUNTY PUBLIC LIBRARY	1,457,079.28	0.072775%
DEKALB PATH ACAD.	313,811.16	0.015673%
DEKALB PREPARATORY ACAD.	409,889.75	0.020472%
DEPARTMENT OF ADMIN SERVICE	48,504.80	0.002423%
DEPARTMENT OF COMMUNITY HEALTH	5,935.92	0.000296%
DEPARTMENT OF COMMUNITY SUPERVISION	12,810.96	0.000640%
DEPARTMENT OF CORRECTIONS	401,453.65	0.020051%
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	-	0.000000%
DEPARTMENT OF HUMAN SERVICES	100,104.07	0.005000%
DEPARTMENT OF NATURAL RESOURCE	51,441.93	0.002569%
DEPARTMENT OF PUBLIC HEALTH	25,910.03	0.001294%



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2018 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
DEPARTMENT OF PUBLIC SAFETY	\$ 45,000.66	0.002248%
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	14,404.19	0.000719%
DESOTA TRAIL REG LIB	50,155.12	0.002505%
DESTINY ACHIEVERS ACAD. OF EXCELLENCE	248,692.81	0.012421%
DHS LOWNDES COUNTY DFACS	-	0.000000%
DODGE CO SCHOOLS	2,922,905.02	0.145986%
State's Proport. Share - DOE	20,767.76	0.001037%
DOOLY CO SCHOOLS	1,233,326.23	0.061599%
State's Proport. Share - DOE	11,704.24	0.000585%
DOUGHERTY CO SCHOOLS	13,444,896.11	0.671512%
State's Proport. Share - DOE	44,878.24	0.002241%
DOUGHERTY CO.PUBLIC LIBRARY	203,629.74	0.010170%
DOUGLAS CO SCHOOLS	23,557,082.63	1.176570%
State's Proport. Share - DOE	30,468.21	0.001522%
DUBLIN CITY SCHOOLS	2,026,072.14	0.101193%
State's Proport. Share - DOE	-	0.000000%
DUBOIS INTEGRITY ACADEMY	452,411.97	0.022596%
EARLY CO SCHOOLS	2,132,889.37	0.106528%
State's Proport. Share - DOE	14,122.84	0.000705%
EAST GEORGIA STATE COLLEGE	1,181,389.17	0.059005%
ECHOLS CO SCHOOLS	751,750.77	0.037547%
State's Proport. Share - DOE	16,009.18	0.000800%
EFFINGHAM CO SCHOOLS	11,428,331.96	0.570794%
State's Proport. Share - DOE	37,461.36	0.001871%
EFFINGHAM COUNTY TAX COMM. OFFICE	4,273.34	0.000213%
ELBERT CO SCHOOLS	3,014,379.85	0.150555%
ELBERT COUNTY LIBRARY	15,048.12	0.000752%
EMANUEL CO SCHOOLS	3,756,320.57	0.187611%
State's Proport. Share - DOE	4,783.86	0.000239%
EVANS CO SCHOOLS	1,592,046.36	0.079516%
State's Proport. Share - DOE	11,838.76	0.000591%
FANNIN CO SCHOOLS	3,078,510.95	0.153758%
State's Proport. Share - DOE	16,354.80	0.000817%
FAYETTE CO SCHOOLS	22,640,776.44	1.130805%
State's Proport. Share - DOE	63,461.91	0.003170%
FIRST DISTRICT RESA	792,050.28	0.039559%
FITZGERALD-BEN HILL COUNTY LIB	29,768.24	0.001487%
FLINT RIVER REGIONAL LIBRARY	115,465.92	0.005767%
FLOYD CO SCHOOLS	9,653,820.25	0.482165%
State's Proport. Share - DOE	21,092.17	0.001053%
FLOYD COUNTY DFCS	6,172.68	0.000308%
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	109,451.05	0.005467%
FORSYTH CO SCHOOLS	39,732,532.03	1.984461%
State's Proport. Share - DOE	41,511.05	0.002073%
FORSYTH COUNTY PUBLIC LIBRARY	542,098.21	0.027075%





**SCHEDULE A (continued)**

<b>Employers</b>	<b>2018 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
FORT VALLEY STATE UNIVERSITY	\$ 3,335,135.82	0.166575%
FRANKLIN CO SCHOOLS	3,328,102.65	0.166224%
State's Proport. Share - DOE	25,212.00	0.001259%
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	390,908.23	0.019524%
FULTON CO SCHOOLS	96,215,328.73	4.805523%
State's Proport. Share - DOE	64,150.77	0.003204%
FULTON LEADERSHIP ACAD.	279,995.61	0.013985%
FULTON SCIENCE ACAD. HIGH SCHOOL	-	0.000000%
FULTON SUNSHINE ACAD. INC.	-	0.000000%
FURLOW CHARTER SCHOOL	307,844.27	0.015375%
GA PUB TELECOMMUNICATIONS COMM	36,782.75	0.001837%
GA SOIL & WATER CONSERVATION COMM.	-	0.000000%
GA SOUTHWESTERN STATE UNIV	1,423,716.02	0.071108%
GA.REG.TRANS.AUTHORITY	-	0.000000%
GAINESVILLE CITY SCHOOLS	6,839,264.68	0.341591%
State's Proport. Share - DOE	46,144.38	0.002305%
GENESIS INNOVATION ACADEMY FOR BOYS	118,989.22	0.005943%
GENESIS INNOVATION ACADEMY FOR GIRLS	166,205.31	0.008301%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	12,838.58	0.000641%
GEORGIA BUILDING AUTHORITY	11,560.20	0.000577%
GEORGIA BUREAU OF INVESTIGATION	26,196.03	0.001308%
GEORGIA COLLEGE & STATE UNIV	5,701,710.88	0.284775%
GEORGIA CONNECTIONS ACAD.	1,059,369.89	0.052911%
GEORGIA CYBER ACADEMY	3,993,122.51	0.199439%
GEORGIA DEPARTMENT OF AGRICULTURE	10,450.95	0.000522%
GEORGIA DEPARTMENT OF AUDITS	9,802.55	0.000490%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	-	0.000000%
GEORGIA DEPARTMENT OF DEFENSE	9,966.95	0.000498%
GEORGIA DEPARTMENT OF DRIVER SERVICES	17,792.60	0.000889%
GEORGIA DEPT OF EARLY CARE & LEARNING	116,732.27	0.005830%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	25,263.52	0.001262%
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	419,373.13	0.020946%
GEORGIA DEPARTMENT OF REVENUE	12,677.40	0.000633%
GEORGIA DEPARTMENT OF TRANSPORTATION	4,046.51	0.000202%
GEORGIA DEPT OF EDUCATION	3,878,504.69	0.193714%
GEORGIA DEPT OF LABOR	21,785.86	0.001088%
GEORGIA ENVIRONMENTAL FINANCE AUTH.	-	0.000000%
GEORGIA GENERAL ASSEMBLY	31,622.64	0.001579%
GEORGIA GWINNETT COLLEGE	4,902,457.58	0.244856%
GEORGIA HIGH SCH FOR ACCEL LEARN FULTON CO INC	124,242.64	0.006205%
GEORGIA HIGHLANDS COLLEGE	2,101,184.43	0.104945%
GEORGIA INST OF TECHNOLOGY	48,453,110.96	2.420015%
State's Proport. Share - DOE	-	0.000000%
GEORGIA MAGNET CHARTER SCHOOL	801,734.54	0.040043%
GEORGIA MILITARY COLLEGE	3,729,798.32	0.186287%





**SCHEDULE A (continued)**

<b>Employers</b>	<b>2018 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
GEORGIA NORTHWESTERN Tech. COLLEGE	\$ 1,418,522.90	0.070849%
GEORGIA PIEDMONT Tech. COLLEGE	1,464,709.45	0.073156%
GEORGIA PUBLIC DEFENDER STD COUNCIL	21,123.72	0.001055%
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	390,210.62	0.019489%
GEORGIA SOUTHERN UNIVERSITY	12,537,973.78	0.626215%
GEORGIA STATE UNIVERSITY	33,076,694.09	1.652032%
GEORGIA STUDENT FINANCE COMM	78,293.60	0.003910%
GEORGIA TECHNOLOGY AUTHORITY	37,553.78	0.001876%
GEORGIA WORLD CONGRESS CENTER AUTHORITY	-	0.000000%
GILMER CO SCHOOLS	3,809,301.51	0.190257%
State's Proport. Share - DOE	26,796.29	0.001338%
GLASCOCK CO SCHOOLS	552,324.20	0.027586%
GLYNN CO SCHOOLS	12,618,325.88	0.630229%
State's Proport. Share - DOE	55,969.89	0.002795%
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	7,436.52	0.000371%
GORDON CO SCHOOLS	6,002,211.49	0.299783%
State's Proport. Share - DOE	32,310.60	0.001614%
GORDON COLLEGE	1,828,135.54	0.091307%
GOVERNORS OFFICE OF PLANNING & BUDGET	207,052.11	0.010341%
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	454,758.23	0.022713%
GRADY CO SCHOOLS	3,905,667.85	0.195071%
GREENE CO SCHOOLS	2,896,543.37	0.144669%
State's Proport. Share - DOE	17,872.14	0.000893%
GRIFFIN RESA	312,588.16	0.015612%
GRIFFIN SPALDING CO SCHOOLS	9,775,408.83	0.488238%
State's Proport. Share - DOE	4,877.53	0.000244%
GWINNETT CO SCHOOLS	158,980,725.07	7.940375%
State's Proport. Share - DOE	324,125.25	0.016192%
GWINNETT COUNTY PUBLIC LIB	1,520,285.08	0.075931%
GWINNETT Tech. COLLEGE	1,623,194.61	0.081071%
HABERSHAM CO SCHOOLS	6,561,732.71	0.327729%
State's Proport. Share - DOE	23,566.13	0.001177%
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	0.000000%
HALL CO DFACS	-	0.000000%
HALL CO SCHOOLS	23,347,268.17	1.166091%
State's Proport. Share - DOE	48,159.13	0.002405%
HALL COUNTY LIBRARY	212,633.13	0.010620%
HANCOCK CO SCHOOLS	1,108,708.10	0.055375%
HARALSON CO SCHOOLS	3,372,070.83	0.168420%
State's Proport. Share - DOE	19,855.30	0.000992%
HARRIS CO SCHOOLS	4,739,311.36	0.236707%
State's Proport. Share - DOE	14,897.90	0.000744%
HART CO SCHOOLS	3,103,292.40	0.154995%
State's Proport. Share - DOE	24,220.80	0.001210%
HART COUNTY LIBRARY	23,451.57	0.001171%



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2018 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
HEARD CO SCHOOLS	\$ 1,885,725.89	0.094184%
State's Proport. Share - DOE	12,643.52	0.000631%
HEART OF GEORGIA RESA	456,957.19	0.022823%
HENRY CO SCHOOLS	38,396,316.08	1.917723%
State's Proport. Share - DOE	70,954.34	0.003544%
HENRY COUNTY LIBRARY	274,373.28	0.013704%
HERITAGE PREPARATORY ACAD.	-	0.000000%
HOUSTON CO SCHOOLS	27,257,410.93	1.361385%
State's Proport. Share - DOE	87,323.46	0.004361%
HOUSTON COUNTY PUBLIC LIBRARY	87,929.93	0.004392%
INT'L ACAD. OF SMYRNA CHARTER SCHOOL	353,233.96	0.017642%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	430,826.41	0.021518%
INTERNATIONAL COMMUNITY SCHOOL	402,090.24	0.020083%
INTOWN ACAD. CHARTER SCHOOL	-	0.000000%
IRWIN CO SCHOOLS	1,822,434.72	0.091022%
State's Proport. Share - DOE	21,668.70	0.001082%
IVY PREP ACAD. FOR GIRLS	391,140.30	0.019536%
IVY PREP YOUNG MENS ACAD.	-	0.000000%
IVY PREPARATORY ACAD.	71,582.94	0.003575%
JACKSON BUTTS COUNTY LIBRARY	-	0.000000%
JACKSON CO SCHOOLS	6,774,301.18	0.338346%
State's Proport. Share - DOE	358.60	0.000018%
JASPER CO SCHOOLS	2,036,070.34	0.101693%
State's Proport. Share - DOE	34,384.59	0.001717%
JEFF DAVIS CO SCHOOLS	2,597,761.23	0.129746%
State's Proport. Share - DOE	13,270.96	0.000663%
JEFFERSON CITY SCHOOLS	2,953,140.20	0.147496%
State's Proport. Share - DOE	28,170.62	0.001407%
JEFFERSON CO SCHOOLS	2,357,151.57	0.117729%
JEFFERSON COUNTY REG.LIB.	28,417.87	0.001419%
JENKINS CO SCHOOLS	1,260,355.95	0.062949%
State's Proport. Share - DOE	16,934.68	0.000846%
JOHNSON CO SCHOOLS	980,908.65	0.048992%
State's Proport. Share - DOE	17,570.26	0.000878%
JONES CO SCHOOLS	4,567,833.74	0.228143%
State's Proport. Share - DOE	17,650.32	0.000882%
KENNESAW CHARTER SCIENCE & MATH ACAD.	377,101.64	0.018835%
KENNESAW STATE UNIVERSITY	19,635,087.87	0.980684%
KINCHAFOONEE REG LIB	54,538.05	0.002724%
KIPP METRO ATLANTA COLLABORATIVE	4,371,848.19	0.218354%
LAKE BLACKSHEAR REG LIB	82,652.40	0.004128%
LAMAR CO SCHOOLS	2,234,570.30	0.111607%
State's Proport. Share - DOE	19,404.09	0.000969%
LANIER CO SCHOOLS	1,564,082.74	0.078119%
State's Proport. Share - DOE	20,824.42	0.001040%



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2018 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
LANIER Tech. COLLEGE	\$ 1,302,334.83	0.065046%
LATIN ACAD. CHARTER SCHOOL	-	0.000000%
LATIN COLLEGE PREP	305,446.85	0.015256%
LATIN GRAMMAR SCHOOL	237,938.58	0.011884%
LAURENS CO SCHOOLS	5,763,171.51	0.287844%
State's Proport. Share - DOE	23,311.10	0.001164%
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	393,564.76	0.019657%
LEE CO SCHOOLS	4,932,178.49	0.246340%
State's Proport. Share - DOE	21,389.89	0.001068%
LEE COUNTY LIBRARY	49,253.49	0.002460%
LIBERTY CO SCHOOLS	9,128,271.55	0.455916%
State's Proport. Share - DOE	20,953.95	0.001047%
LIBERTY TECH CHARTER SCHOOL	292,535.49	0.014611%
LINCOLN CO SCHOOLS	1,123,486.15	0.056113%
State's Proport. Share - DOE	19,448.84	0.000971%
LINCOLN COUNTY LIBRARY	5,865.10	0.000293%
LIVE OAK PUBLIC LIBRARIES	634,760.98	0.031703%
LONG CO SCHOOLS	2,672,243.47	0.133467%
State's Proport. Share - DOE	23,656.49	0.001182%
LOWNDES CO SCHOOLS	8,724,247.61	0.435737%
State's Proport. Share - DOE	27,268.40	0.001362%
LUMPKIN CO SCHOOLS	3,471,934.78	0.173408%
State's Proport. Share - DOE	-	0.000000%
MACON CHARTER ACADEMY INC	-	0.000000%
MACON CO SCHOOLS	1,177,369.56	0.058804%
State's Proport. Share - DOE	6,984.57	0.000349%
MADISON CO SCHOOLS	4,883,426.22	0.243905%
State's Proport. Share - DOE	19,042.10	0.000951%
MARIETTA CHARTER SCHOOL	-	0.000000%
MARIETTA CITY SCHOOLS	10,359,827.79	0.517427%
State's Proport. Share - DOE	70,965.24	0.003544%
MARION CO SCHOOLS	1,244,482.34	0.062156%
MARY VINSON MEMORIAL LIB	43,508.23	0.002173%
MCDUFFIE CO SCHOOLS	3,449,539.52	0.172289%
State's Proport. Share - DOE	15,362.83	0.000767%
MCINTOSH CO SCHOOLS	1,316,062.68	0.065731%
MERIWETHER CO SCHOOLS	2,344,649.11	0.117105%
State's Proport. Share - DOE	26,454.72	0.001321%
METRO RESA	1,036,616.94	0.051774%
MIDDLE GEORGIA REG LIBRARY	263,798.81	0.013176%
MIDDLE GEORGIA RESA	205,549.22	0.010266%
MIDDLE GEORGIA STATE COLLEGE	4,170,522.59	0.208299%
MILLER CO SCHOOLS	875,871.41	0.043746%
MITCHELL CO SCHOOLS	1,664,941.51	0.083156%
State's Proport. Share - DOE	32,755.90	0.001636%



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2018 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
MONROE CO SCHOOLS	\$ 3,848,592.72	0.192220%
State's Proport. Share - DOE	15,038.74	0.000751%
MONTGOMERY CO SCHOOLS	801,319.20	0.040022%
MORGAN CO SCHOOLS	3,250,641.93	0.162355%
State's Proport. Share - DOE	846.93	0.000042%
MOULTRIE-COLQUITT CNTY LIB	42,235.62	0.002109%
MOUNTAIN EDUCATION CENTER INC.	372,273.56	0.018593%
MOUNTAIN REG LIBRARY	87,846.18	0.004388%
MURRAY CO SCHOOLS	5,755,975.92	0.287485%
State's Proport. Share - DOE	23,239.66	0.001161%
MUSCOGEE CO SCHOOL DISTRICT	28,467,291.11	1.421813%
State's Proport. Share - DOE	71,717.80	0.003582%
N E GA REG LIBRARY	141,514.72	0.007068%
NEW LIFE ACAD. OF EXCELLENCE INC.	302,377.83	0.015102%
NEWTON CO SCHOOLS	17,207,389.91	0.859432%
State's Proport. Share - DOE	19,301.63	0.000964%
NEWTON COUNTY DFCS	6,543.60	0.000327%
NEWTON COUNTY LIBRARY	73,930.35	0.003692%
NORTH GA Tech. INSTITUTE	842,451.80	0.042077%
NORTH GEORGIA RESA	315,833.45	0.015774%
NORTH METRO ACADEMY OF PERFORMING ARTS	179,488.73	0.008965%
NORTHEAST GEORGIA RESA	834,514.97	0.041680%
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	494,206.48	0.024683%
NORTHWEST GA REGIONAL LIBRARY	130,292.02	0.006508%
NORTHWEST GEORGIA PUBLIC HEALTH	2,605.56	0.000130%
NORTHWEST GEORGIA RESA	722,461.83	0.036084%
OCMULGEE REGIONAL LIBRARY	77,489.16	0.003870%
OCONEE CO SCHOOLS	7,125,497.65	0.355887%
State's Proport. Share - DOE	31,449.39	0.001571%
OCONEE FALL LINE Tech. COLLEGE	916,213.17	0.045761%
OCONEE REG LIBRARY	100,336.95	0.005011%
OCONEE RESA	247,812.14	0.012377%
ODYSSEY CHARTER SCHOOL	307,430.15	0.015355%
OGEECHEE TECH	1,183,867.60	0.059129%
OGLETHORPE CO SCHOOLS	2,088,268.56	0.104300%
State's Proport. Share - DOE	12,981.02	0.000648%
OHOOPEE REG LIB	60,276.21	0.003011%
OKEFENOKEE REG LIB	85,898.15	0.004290%
OKEFENOKEE RESA	297,918.71	0.014880%
PATAULA CHARTER ACAD.	424,421.23	0.021198%
PAULDING CO SCHOOLS	25,704,412.18	1.283820%
State's Proport. Share - DOE	55,003.74	0.002747%
PEACH CO SCHOOLS	3,143,051.92	0.156981%
State's Proport. Share - DOE	10,991.49	0.000549%
PEACH PUBLIC LIBRARY	37,839.76	0.001890%



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2018 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
PELHAM CITY SCHOOLS	\$ 1,381,466.03	0.068998%
State's Proport. Share - DOE	7,706.04	0.000385%
PICKENS CO SCHOOLS	4,122,484.14	0.205900%
State's Proport. Share - DOE	4,744.22	0.000237%
PIEDMONT REG LIBRARY	83,417.26	0.004166%
PIERCE CO SCHOOLS	3,228,153.03	0.161232%
State's Proport. Share - DOE	24,733.68	0.001235%
PIKE CO SCHOOLS	2,616,254.76	0.130670%
State's Proport. Share - DOE	40,308.94	0.002013%
PINE MOUNTAIN REGIONAL LIBRARY	67,584.09	0.003376%
PIONEER RESA	764,865.64	0.038202%
POLK SCHOOL DISTRICT	6,554,700.22	0.327378%
State's Proport. Share - DOE	31,261.89	0.001561%
PROSECUTING ATTORNEYS COUNCIL OF GA	8,283.96	0.000414%
PULASKI CO SCHOOLS	1,287,942.52	0.064327%
State's Proport. Share - DOE	6,206.64	0.000310%
PURPOSE BUILT SCHOOLS ATLANTA INC	2,114,711.03	0.105620%
PUTNAM CO SCHOOLS	2,935,068.58	0.146593%
State's Proport. Share - DOE	-	0.000000%
QUITMAN CO SCHOOLS	390,560.73	0.019507%
State's Proport. Share - DOE	15,599.99	0.000779%
RABUN CO SCHOOLS	2,446,139.82	0.122174%
State's Proport. Share - DOE	23,293.21	0.001163%
RANDOLPH CO SCHOOLS	926,237.77	0.046261%
State's Proport. Share - DOE	8,744.52	0.000437%
REGION IV DFCS	-	0.000000%
RESURGENCE HALL INC	76,646.30	0.003828%
RICHMOND CO SCHOOLS	26,870,457.37	1.342059%
State's Proport. Share - DOE	62,966.44	0.003145%
ROCKDALE CO SCHOOLS	16,685,523.03	0.833367%
State's Proport. Share - DOE	52,323.40	0.002613%
RODDENBERY MEMORIAL LIBRARY	49,114.83	0.002453%
ROME CITY SCHOOLS	5,407,001.50	0.270055%
State's Proport. Share - DOE	18,979.44	0.000948%
SARA HIGHTOWER REGIONAL LIB	138,913.81	0.006938%
SATILLA REG LIBRARY	38,149.36	0.001905%
SAVANNAH CLASSICAL ACADEMY	391,751.21	0.019566%
SAVANNAH STATE UNIVERSITY	3,746,204.59	0.187106%
SAVANNAH TECH COLLEGE	1,185,416.99	0.059206%
SCHLEY CO SCHOOLS	1,141,146.63	0.056995%
SCHOLARS ACAD. INC	-	0.000000%
SCHOOL FOR ARTS INFUSED LEARNING	279,688.57	0.013969%
SCINTILLA CHARTER ACADEMY	339,414.46	0.016952%
SCREVEN CO SCHOOLS	2,109,901.43	0.105380%
SCREVEN-JENKINS REG LIBRARY	41,748.55	0.002085%



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2018 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
SE HEALTH UNIT	\$ 8,261.52	0.000413%
SECRETARY OF STATE	18,968.94	0.000947%
SEMINOLE CO SCHOOLS	1,294,055.08	0.064632%
State's Proport. Share - DOE	14,584.49	0.000728%
SEQUOYAH REG LIB	312,161.01	0.015591%
SOCIAL CIRCLE CITY SCHOOLS	1,630,218.76	0.081422%
State's Proport. Share - DOE	24,759.58	0.001237%
SOUTH GA REG LIBRARY	96,416.20	0.004816%
SOUTH GA Tech. INSTITUTE	608,017.72	0.030368%
SOUTH GEORGIA STATE COLLEGE	1,067,027.99	0.053293%
SOUTHEASTERN Tech. COLLEGE	924,932.01	0.046196%
SOUTHERN CRESCENT Tech. COLLEGE	1,599,107.86	0.079868%
SOUTHERN REGIONAL TECHNICAL COLLEGE	1,314,208.02	0.065639%
SOUTHWEST GA REG LIB	84,647.03	0.004228%
SOUTHWEST GEORGIA RESA	111,830.37	0.005585%
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	152,274.06	0.007605%
STATE ACCOUNTING OFFICE	16,343.88	0.000816%
STATE BOARD OF PARDONS AND PAROLES	-	0.000000%
STATE OF GEORGIA DEPT OF LAW	11,010.60	0.000550%
STATE ROAD TOLL & AUTHORITY	11,491.12	0.000574%
STATESBORO REGIONAL LIBRARY	155,003.21	0.007742%
STEPHENS CO SCHOOLS	3,338,997.61	0.166768%
State's Proport. Share - DOE	25,676.92	0.001282%
STEWART CO SCHOOLS	599,847.07	0.029960%
SUMTER CO SCHOOLS	3,413,214.32	0.170475%
State's Proport. Share - DOE	14,613.00	0.000730%
TALBOT CO SCHOOLS	584,872.83	0.029212%
TALIAFERRO CO SCHOOLS	363,193.40	0.018140%
State's Proport. Share - DOE	5,632.44	0.000281%
TAPESTRY PUBLIC CHARTER SCHOOL	405,962.97	0.020276%
TATTNALL CO SCHOOLS	3,203,287.61	0.159990%
State's Proport. Share - DOE	19,637.50	0.000981%
TAYLOR CO SCHOOLS	1,315,202.69	0.065688%
Tech. COLLEGE SYSTEM OF GEORGIA	1,320,066.02	0.065931%
TELFAIR CO SCHOOLS	1,540,553.57	0.076944%
State's Proport. Share - DOE	13,089.30	0.000654%
TERRELL CO SCHOOLS	1,149,411.43	0.057408%
State's Proport. Share - DOE	2,938.06	0.000147%
THE GLOBE ACAD.	701,737.76	0.035049%
THE KINDEZI SCHOOL	2,181,879.35	0.108975%
THE MAIN STREET ACAD.	690,168.29	0.034471%
THE MUSEUM SCHOOL OF AVONDALE EST.	568,421.65	0.028390%
THE UNIVERSITY OF GEORGIA	72,807,808.26	3.636423%
THOMAS CO SCHOOLS	5,372,845.34	0.268349%
State's Proport. Share - DOE	25,291.16	0.001263%





**SCHEDULE A (continued)**

<b>Employers</b>	<b>2018 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
THOMAS COUNTY PUBLIC LIBRARY	\$ 60,226.01	0.003008%
THOMASTON-UPSON COUNTY SCHOOLS	3,526,667.75	0.176141%
THOMASVILLE CITY SCHOOLS	2,872,073.29	0.143447%
State's Proport. Share - DOE	45,054.87	0.002250%
THREE RIVERS REGIONAL LIBRARY	130,931.90	0.006539%
TIFT CO BOARD OF HEALTH DBA DIVERS ENTERPRISES	10,699.20	0.000534%
TIFT CO SCHOOLS	7,110,493.96	0.355137%
State's Proport. Share - DOE	31,462.36	0.001571%
TOOMBS CO SCHOOLS	2,625,354.17	0.131125%
State's Proport. Share - DOE	29,856.72	0.001491%
TOWNS CO SCHOOLS	1,207,987.20	0.060334%
State's Proport. Share - DOE	15,320.90	0.000765%
TREUTLEN CO SCHOOLS	1,010,759.83	0.050483%
TRION CITY SCHOOLS	1,228,682.53	0.061367%
TROUP CO SCHOOLS	10,517,735.88	0.525314%
State's Proport. Share - DOE	57,272.20	0.002860%
TROUP HARRIS COWETA REG LIB	92,919.03	0.004641%
TURNER CO SCHOOLS	1,229,381.04	0.061402%
State's Proport. Share - DOE	3,809.16	0.000190%
TWIGGS CO SCHOOLS	909,209.77	0.045411%
State's Proport. Share - DOE	21,384.30	0.001068%
TWIGGS COUNTY BOARD OF HEALTH	-	0.000000%
UNCLE REMUS REG LIB	166,349.70	0.008308%
UNION CO SCHOOLS	2,974,077.63	0.148542%
State's Proport. Share - DOE	28,005.89	0.001399%
UNIVERSITY OF NORTH GEORGIA	10,668,086.64	0.532823%
UNIVERSITY OF WEST GEORGIA	9,049,566.54	0.451985%
UTOPIAN ACADEMY FOR THE ARTS	145,453.72	0.007265%
VALDOSTA CITY SCHOOLS	6,805,368.34	0.339898%
State's Proport. Share - DOE	26,278.68	0.001313%
VALDOSTA STATE UNIVERSITY	6,016,467.59	0.300495%
VIDALIA CITY SCHOOLS	2,115,987.99	0.105684%
State's Proport. Share - DOE	-	0.000000%
WALKER CO SCHOOLS	8,608,500.68	0.429956%
State's Proport. Share - DOE	27,431.80	0.001370%
WALTON CO SCHOOLS	12,469,804.55	0.622811%
State's Proport. Share - DOE	33,575.83	0.001677%
WARE CO SCHOOLS	5,771,578.26	0.288264%
State's Proport. Share - DOE	31,913.76	0.001594%
WARREN CO SCHOOLS	662,750.68	0.033101%
State's Proport. Share - DOE	-	0.000000%
WARREN COUNTY PUBLIC LIBRARY	8,432.06	0.000421%
WASHINGTON CO SCHOOLS	2,803,217.60	0.140008%
State's Proport. Share - DOE	17,698.04	0.000884%



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2018 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
WAYNE CO SCHOOLS	\$ 4,482,332.48	0.223872%
State's Proport. Share - DOE	33,070.48	0.001652%
WEBSTER CO SCHOOLS	440,845.26	0.022018%
WESLEY INTERNATIONAL ACAD.	883,342.11	0.044119%
WEST GA REG LIBRARY	152,881.74	0.007636%
WEST GEORGIA RESA	767,679.10	0.038342%
WEST GEORGIA Tech. COLLEGE	1,624,400.44	0.081131%
WESTSIDE ATLANTA CHARTER SCHOOL	334,368.15	0.016700%
WHEELER CO SCHOOLS	965,440.87	0.048219%
WHITE CO SCHOOLS	3,605,975.05	0.180102%
State's Proport. Share - DOE	7,090.22	0.000354%
WHITFIELD CO SCHOOLS	11,774,278.90	0.588072%
State's Proport. Share - DOE	41,104.36	0.002053%
WHITFIELD COUNTY BOARD OF HEALTH	-	0.000000%
WHITFIELD COUNTY DFCS	6,543.60	0.000327%
WILCOX CO SCHOOLS	1,073,154.76	0.053599%
WILKES CO SCHOOLS	1,510,948.73	0.075465%
State's Proport. Share - DOE	22,278.03	0.001113%
WILKINSON CO SCHOOLS	1,373,794.36	0.068615%
WIREGRASS GEORGIA Tech. COLLEGE	1,590,600.64	0.079443%
WORTH CO SCHOOLS	2,763,162.63	0.138008%
State's Proport. Share - DOE	22,452.39	0.001121%
WORTH COUNTY LIBRARY SYSTEM	\$ <u>24,802.07</u>	<u>0.001239%</u>
 Total all Entities	 \$ <u>2,002,182,267.46</u>	 <u>100.000000%</u>
 STATE DEPARTMENT OF EDUCATION	 \$ <u>4,419,571.77</u>	 <u>0.220738%</u>





# **SCHEDULE A (continued)**

## **Teachers Retirement System of Georgia Schedule of Employer Allocations as of June 30, 2019**

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



**SCHEDULE A (continued)**

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



**SCHEDULE A (continued)**

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



**SCHEDULE A (continued)**

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



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2019 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
DEPARTMENT OF NATURAL RESOURCE	\$ 81,639.43	0.003201%
DEPARTMENT OF PUBLIC HEALTH	20,794.21	0.000815%
DEPARTMENT OF PUBLIC SAFETY	56,719.12	0.002224%
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	23,838.99	0.000935%
DESOTA TRAIL REG LIB	61,349.69	0.002405%
DESTINY ACHIEVERS ACAD. OF EXCELLENCE	-	0.000000%
DFACS FIELD FISCAL SERVICES REGION XI	5,666.51	0.000222%
DHS LOWNDES COUNTY DFACS	-	0.000000%
DODGE CO SCHOOLS	3,424,899.59	0.134275%
State's Proport. Share - DOE	25,568.24	0.001002%
DOOLY CO SCHOOLS	1,376,492.04	0.053966%
State's Proport. Share - DOE	14,748.16	0.000578%
DOUGHERTY CO SCHOOLS	17,062,209.91	0.668933%
State's Proport. Share - DOE	59,287.08	0.002324%
DOUGHERTY CO.PUBLIC LIBRARY	254,502.03	0.009978%
DOUGLAS CO SCHOOLS	30,733,930.77	1.204941%
State's Proport. Share - DOE	30,158.67	0.001182%
DUBLIN CITY SCHOOLS	2,419,514.04	0.094858%
State's Proport. Share - DOE	-	0.000000%
DUBOIS INTEGRITY ACADEMY	673,843.12	0.026418%
EARLY CO SCHOOLS	2,559,896.86	0.100362%
State's Proport. Share - DOE	23,780.72	0.000932%
EAST CENTRAL HEALTH DISTRICT	609.58	0.000024%
EAST GEORGIA STATE COLLEGE	1,467,779.56	0.057545%
ECHOLS CO SCHOOLS	928,121.77	0.036388%
State's Proport. Share - DOE	19,951.32	0.000782%
EFFINGHAM CO SCHOOLS	14,683,215.30	0.575664%
State's Proport. Share - DOE	46,738.50	0.001832%
EFFINGHAM COUNTY TAX COMM. OFFICE	7,200.57	0.000282%
ELBERT CO SCHOOLS	3,675,155.43	0.144087%
ELBERT COUNTY LIBRARY	19,197.24	0.000753%
EMANUEL CO SCHOOLS	4,699,921.75	0.184263%
State's Proport. Share - DOE	6,003.40	0.000235%
EVANS CO SCHOOLS	1,950,877.43	0.076485%
State's Proport. Share - DOE	7,299.58	0.000286%
FANNIN CO SCHOOLS	3,851,163.89	0.150987%
State's Proport. Share - DOE	14,908.71	0.000585%
FAYETTE CO SCHOOLS	27,002,307.43	1.058641%
State's Proport. Share - DOE	63,705.06	0.002498%
FIRST DISTRICT RESA	945,975.48	0.037087%
FLINT RIVER REGIONAL LIBRARY	138,943.34	0.005447%
FLOYD CO SCHOOLS	11,962,718.73	0.469005%
State's Proport. Share - DOE	28,391.86	0.001113%
FLOYD COUNTY DFCS	7,674.48	0.000301%
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	316,791.87	0.012420%



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2019 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
FORSYTH CO SCHOOLS	\$ 52,858,898.45	2.072363%
State's Proport. Share - DOE	39,956.20	0.001567%
FORSYTH COUNTY PUBLIC LIBRARY	705,026.36	0.027641%
FORT VALLEY STATE UNIVERSITY	4,282,232.82	0.167887%
FRANKLIN CO SCHOOLS	4,377,306.53	0.171615%
State's Proport. Share - DOE	30,036.03	0.001178%
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	499,043.40	0.019565%
FULTON CO SCHOOLS	120,990,247.85	4.743490%
State's Proport. Share - DOE	80,643.08	0.003162%
FULTON LEADERSHIP ACAD.	326,999.03	0.012820%
FULTON SCIENCE ACAD. HIGH SCHOOL	-	0.000000%
FULTON SUNSHINE ACAD. INC.	-	0.000000%
FURLOW CHARTER SCHOOL	407,792.98	0.015988%
GA PUB TELECOMMUNICATIONS COMM	49,315.52	0.001933%
GA SOIL & WATER CONSERVATION COMM.	-	0.000000%
GA SOUTHWESTERN STATE UNIV	1,892,444.70	0.074194%
GA.REG.TRANS.AUTHORITY	-	0.000000%
GAINESVILLE CITY SCHOOLS	8,631,049.97	0.338385%
State's Proport. Share - DOE	58,179.22	0.002281%
GENESIS INNOVATION ACADEMY FOR BOYS	188,340.55	0.007384%
GENESIS INNOVATION ACADEMY FOR GIRLS	308,120.47	0.012080%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	15,988.32	0.000627%
GEORGIA BUILDING AUTHORITY	14,372.88	0.000563%
GEORGIA BUREAU OF INVESTIGATION	40,978.90	0.001607%
GEORGIA COLLEGE & STATE UNIV	7,339,020.81	0.287730%
GEORGIA CONNECTIONS ACAD.	1,384,504.39	0.054280%
GEORGIA CYBER ACADEMY	5,580,713.22	0.218795%
GEORGIA DEPARTMENT OF AGRICULTURE	28,998.89	0.001137%
GEORGIA DEPARTMENT OF AUDITS	13,585.80	0.000533%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	-	0.000000%
GEORGIA DEPARTMENT OF DEFENSE	13,027.76	0.000511%
GEORGIA DEPARTMENT OF DRIVER SERVICES	22,842.48	0.000896%
GEORGIA DEPT OF EARLY CARE & LEARNING	125,912.86	0.004936%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	49,115.88	0.001926%
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	655,080.18	0.025683%
GEORGIA DEPARTMENT OF REVENUE	15,762.00	0.000618%
GEORGIA DEPARTMENT OF TRANSPORTATION	9,285.62	0.000364%
GEORGIA DEPT OF EDUCATION	5,166,729.49	0.202565%
GEORGIA DEPT OF LABOR	8,568.96	0.000336%
GEORGIA ENVIRONMENTAL FINANCE AUTH.	-	0.000000%
GEORGIA GENERAL ASSEMBLY	39,316.68	0.001541%
GEORGIA GWINNETT COLLEGE	6,333,211.86	0.248297%
GEORGIA HIGH SCH FOR ACCELERATED LEARNING	132,854.24	0.005209%
FULTON CO INC		
GEORGIA HIGHLANDS COLLEGE	2,749,054.62	0.107778%





**SCHEDULE A (continued)**

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



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2019 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
HARRIS CO SCHOOLS	\$ 6,062,837.87	0.237697%
State's Proport. Share - DOE	19,206.54	0.000753%
HART CO SCHOOLS	3,786,474.59	0.148451%
State's Proport. Share - DOE	30,258.16	0.001186%
HART COUNTY LIBRARY	23,721.98	0.000930%
HEARD CO SCHOOLS	2,457,377.21	0.096343%
State's Proport. Share - DOE	8,879.24	0.000348%
HEART OF GEORGIA RESA	552,676.71	0.021668%
HENRY CO SCHOOLS	47,226,225.72	1.851531%
State's Proport. Share - DOE	86,574.52	0.003394%
HENRY COUNTY LIBRARY	354,856.19	0.013912%
HERITAGE PREPARATORY ACAD.	-	0.000000%
HOUSTON CO SCHOOLS	34,984,310.24	1.371579%
State's Proport. Share - DOE	109,652.19	0.004299%
HOUSTON COUNTY PUBLIC LIBRARY	108,675.91	0.004261%
INT'L ACAD. OF SMYRNA CHARTER SCHOOL	428,801.27	0.016811%
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	166,151.25	0.006514%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	640,740.94	0.025121%
INTERNATIONAL COMMUNITY SCHOOL	537,081.97	0.021057%
INTOWN ACAD. CHARTER SCHOOL	-	0.000000%
IRWIN CO SCHOOLS	2,288,061.47	0.089705%
State's Proport. Share - DOE	32,093.36	0.001258%
IVY PREP ACAD. FOR GIRLS	440,261.04	0.017261%
IVY PREP YOUNG MENS ACAD.	-	0.000000%
IVY PREPARATORY ACAD.	2,096.16	0.000082%
JACKSON BUTTS COUNTY LIBRARY	-	0.000000%
JACKSON CO SCHOOLS	8,898,223.96	0.348860%
State's Proport. Share - DOE	-	0.000000%
JASPER CO SCHOOLS	2,573,472.24	0.100894%
State's Proport. Share - DOE	40,364.68	0.001583%
JEFF DAVIS CO SCHOOLS	3,250,675.25	0.127445%
State's Proport. Share - DOE	13,636.20	0.000535%
JEFFERSON CITY SCHOOLS	3,924,011.30	0.153843%
State's Proport. Share - DOE	36,822.23	0.001444%
JEFFERSON CO SCHOOLS	2,893,859.35	0.113455%
JEFFERSON COUNTY REG.LIB.	33,900.19	0.001329%
JENKINS CO SCHOOLS	1,550,207.94	0.060777%
State's Proport. Share - DOE	20,703.59	0.000812%
JOHNSON CO SCHOOLS	1,282,143.52	0.050267%
State's Proport. Share - DOE	22,239.72	0.000872%
JONES CO SCHOOLS	5,755,555.82	0.225650%
State's Proport. Share - DOE	21,459.76	0.000841%
KENNESAW CHARTER SCIENCE & MATH ACAD.	426,782.03	0.016732%
KENNESAW STATE UNIVERSITY	25,278,441.56	0.991055%
KINCHAFOONEE REG LIB	69,442.58	0.002723%





**SCHEDULE A (continued)**

<b>Employers</b>	<b>2019 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
KIPP METRO ATLANTA COLLABORATIVE	\$ 5,957,805.45	0.233579%
LAKE BLACKSHEAR REG LIB	98,273.95	0.003853%
LAMAR CO SCHOOLS	2,787,044.95	0.109268%
State's Proport. Share - DOE	-	0.000000%
LANIER CO SCHOOLS	1,991,989.79	0.078097%
State's Proport. Share - DOE	26,305.03	0.001031%
LANIER Tech. COLLEGE	1,553,226.55	0.060895%
LATIN ACAD. CHARTER SCHOOL	-	0.000000%
LATIN COLLEGE PREP	396,180.75	0.015532%
LATIN GRAMMAR SCHOOL	314,994.37	0.012350%
LAURENS CO SCHOOLS	7,023,719.01	0.275369%
State's Proport. Share - DOE	28,989.86	0.001137%
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	511,345.53	0.020048%
LEE CO SCHOOLS	6,355,607.56	0.249175%
State's Proport. Share - DOE	26,454.49	0.001037%
LEE COUNTY LIBRARY	70,707.31	0.002772%
LIBERTY CO SCHOOLS	11,854,976.81	0.464781%
State's Proport. Share - DOE	29,918.88	0.001173%
LIBERTY TECH CHARTER SCHOOL	416,143.85	0.016315%
LINCOLN CO SCHOOLS	1,408,397.13	0.055217%
State's Proport. Share - DOE	24,561.86	0.000963%
LINCOLN COUNTY LIBRARY	7,499.36	0.000294%
LIVE OAK PUBLIC LIBRARIES	770,138.10	0.030194%
LONG CO SCHOOLS	3,395,904.86	0.133138%
State's Proport. Share - DOE	29,759.64	0.001167%
LOWNDES CO SCHOOLS	11,196,904.45	0.438981%
State's Proport. Share - DOE	35,939.48	0.001409%
LUMPKIN CO SCHOOLS	4,558,317.88	0.178711%
State's Proport. Share - DOE	-	0.000000%
MACON CHARTER ACADEMY INC	-	0.000000%
MACON CO SCHOOLS	1,484,131.05	0.058186%
State's Proport. Share - DOE	8,736.24	0.000343%
MADISON CO SCHOOLS	6,196,311.37	0.242930%
State's Proport. Share - DOE	26,452.16	0.001037%
MARIETTA CHARTER SCHOOL	-	0.000000%
MARIETTA CITY SCHOOLS	13,435,097.38	0.526731%
State's Proport. Share - DOE	79,599.16	0.003121%
MARION CO SCHOOLS	1,567,250.54	0.061445%
MCDUFFIE CO SCHOOLS	4,244,181.83	0.166396%
State's Proport. Share - DOE	6,368.67	0.000250%
MCINTOSH CO SCHOOLS	1,667,563.68	0.065378%
State's Proport. Share - DOE	2,121.44	0.000083%
MERIWETHER CO SCHOOLS	2,994,226.75	0.117390%
State's Proport. Share - DOE	33,330.24	0.001307%
METRO RESA	1,353,866.31	0.053079%



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2019 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
MIDDLE GEORGIA REG LIBRARY	\$ 315,044.10	0.012351%
MIDDLE GEORGIA RESA	231,712.73	0.009084%
MIDDLE GEORGIA STATE COLLEGE	5,391,070.93	0.211360%
MILLER CO SCHOOLS	1,087,886.75	0.042651%
MITCHELL CO SCHOOLS	2,105,555.96	0.082549%
State's Proport. Share - DOE	41,853.36	0.001641%
MONROE CO SCHOOLS	4,889,427.66	0.191693%
State's Proport. Share - DOE	18,884.98	0.000740%
MONTGOMERY CO SCHOOLS	982,456.75	0.038518%
MORGAN CO SCHOOLS	4,057,884.52	0.159092%
State's Proport. Share - DOE	32,914.68	0.001290%
MOULTRIE-COLQUITT CNTY LIB	57,667.55	0.002261%
MOUNTAIN EDUCATION CENTER INC.	559,258.02	0.021926%
MOUNTAIN REG LIBRARY	96,952.60	0.003801%
MURRAY CO SCHOOLS	7,245,608.83	0.284068%
State's Proport. Share - DOE	20,223.64	0.000793%
MUSCOGEE CO SCHOOL DISTRICT	36,383,247.37	1.426426%
State's Proport. Share - DOE	79,760.01	0.003127%
N E GA REG LIBRARY	170,054.11	0.006667%
NEW LIFE ACAD. OF EXCELLENCE INC.	416,659.82	0.016335%
NEWTON CO SCHOOLS	21,813,984.50	0.855229%
State's Proport. Share - DOE	27,558.18	0.001080%
NEWTON COUNTY DFCS	7,457.78	0.000292%
NEWTON COUNTY LIBRARY	93,947.00	0.003683%
NORTH GA Tech. INSTITUTE	1,074,596.29	0.042130%
NORTH GEORGIA RESA	426,545.84	0.016723%
NORTH METRO ACADEMY OF PERFORMING ARTS	270,023.86	0.010586%
NORTHEAST GEORGIA RESA	957,469.14	0.037538%
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	682,286.46	0.026749%
NORTHWEST GA REGIONAL LIBRARY	156,208.56	0.006124%
NORTHWEST GEORGIA PUBLIC HEALTH	13,356.19	0.000524%
NORTHWEST GEORGIA RESA	941,374.05	0.036907%
OCMULGEE REGIONAL LIBRARY	87,794.47	0.003442%
OCONEE CO SCHOOLS	9,381,518.11	0.367808%
State's Proport. Share - DOE	56,339.24	0.002209%
OCONEE FALL LINE Tech. COLLEGE	1,146,903.52	0.044965%
OCONEE REG LIBRARY	126,153.66	0.004946%
OCONEE RESA	277,462.15	0.010878%
ODYSSEY CHARTER SCHOOL	379,205.38	0.014867%
OGEECHEE TECH	1,434,486.13	0.056240%
OGLETHORPE CO SCHOOLS	2,692,024.17	0.105542%
State's Proport. Share - DOE	16,598.96	0.000651%
OHOOPEE REG LIB	75,819.05	0.002973%
OKEFENOKEE REG LIB	118,607.31	0.004650%
OKEFENOKEE RESA	359,263.06	0.014085%



# SCHEDULE A (continued)

Employers	2019 Actual Employer Contributions	Employer Allocation Percentage
PATAULA CHARTER ACAD.	\$ 585,227.56	0.022944%
PAULDING CO SCHOOLS	33,217,818.65	1.302323%
State's Proport. Share - DOE	76,138.02	0.002985%
PEACH CO SCHOOLS	3,931,415.45	0.154133%
State's Proport. Share - DOE	13,728.75	0.000538%
PEACH PUBLIC LIBRARY	49,752.71	0.001951%
PELHAM CITY SCHOOLS	1,651,934.79	0.064765%
State's Proport. Share - DOE	9,964.56	0.000391%
PICKENS CO SCHOOLS	5,292,829.32	0.207508%
State's Proport. Share - DOE	5,968.26	0.000234%
PIEDMONT REG LIBRARY	102,156.68	0.004005%
PIERCE CO SCHOOLS	4,003,447.40	0.156957%
State's Proport. Share - DOE	31,318.94	0.001228%
PIKE CO SCHOOLS	3,322,352.10	0.130255%
State's Proport. Share - DOE	51,257.74	0.002010%
PINE MOUNTAIN REGIONAL LIBRARY	81,724.21	0.003204%
PIONEER RESA	988,328.88	0.038748%
POLK SCHOOL DISTRICT	8,235,136.93	0.322863%
State's Proport. Share - DOE	38,892.65	0.001525%
PROSECUTING ATTORNEYS COUNCIL OF GA	23,621.54	0.000926%
PULASKI CO SCHOOLS	1,464,520.25	0.057417%
State's Proport. Share - DOE	8,996.65	0.000353%
PURPOSE BUILT SCHOOLS ATLANTA INC	3,657,300.63	0.143387%
PUTNAM CO SCHOOLS	3,772,818.98	0.147915%
State's Proport. Share - DOE	-	0.000000%
QUITMAN CO SCHOOLS	460,481.30	0.018053%
State's Proport. Share - DOE	19,368.43	0.000759%
RABUN CO SCHOOLS	3,077,554.02	0.120657%
State's Proport. Share - DOE	28,333.44	0.001111%
RANDOLPH CO SCHOOLS	1,146,867.76	0.044964%
State's Proport. Share - DOE	10,872.24	0.000426%
REGION IV DFCS	-	0.000000%
RESURGENCE HALL INC	145,861.66	0.005719%
RICHMOND CO SCHOOLS	32,710,317.88	1.282426%
State's Proport. Share - DOE	67,981.64	0.002665%
RICHMOND COUNTY DFCS	940.50	0.000037%
ROCKDALE CO SCHOOLS	20,847,053.94	0.817320%
State's Proport. Share - DOE	66,412.76	0.002604%
RODDENBERY MEMORIAL LIBRARY	59,376.32	0.002328%
ROME CITY SCHOOLS	7,097,923.39	0.278278%
State's Proport. Share - DOE	17,262.28	0.000677%
SARA HIGHTOWER REGIONAL LIB	173,728.10	0.006811%
SATILLA REG LIBRARY	39,427.62	0.001546%
SAVANNAH CLASSICAL ACADEMY	417,330.19	0.016362%
SAVANNAH STATE UNIVERSITY	4,449,265.43	0.174436%



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2019 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
SAVANNAH TECH COLLEGE	\$ 1,386,497.80	0.054358%
SCHLEY CO SCHOOLS	1,442,934.31	0.056571%
SCHOLARS ACAD. INC	-	0.000000%
SCHOOL FOR ARTS INFUSED LEARNING	477,298.44	0.018713%
SCINTILLA CHARTER ACADEMY	472,071.67	0.018508%
SCREVEN CO SCHOOLS	2,713,547.32	0.106386%
SCREVEN-JENKINS REG LIBRARY	53,097.36	0.002082%
SE HEALTH UNIT	10,485.52	0.000411%
SECRETARY OF STATE	32,290.98	0.001266%
SEMINOLE CO SCHOOLS	1,595,401.00	0.062549%
State's Proport. Share - DOE	21,292.68	0.000835%
SEQUOYAH REG LIB	396,333.57	0.015538%
SLAM ACADEMY OF ATLANTA	76,522.40	0.003000%
SOCIAL CIRCLE CITY SCHOOLS	2,151,475.03	0.084350%
State's Proport. Share - DOE	22,154.04	0.000869%
SOUTH GA REG LIBRARY	122,101.12	0.004787%
SOUTH GA Tech. INSTITUTE	746,410.63	0.029263%
SOUTH GEORGIA STATE COLLEGE	1,415,844.12	0.055509%
SOUTHEASTERN Tech. COLLEGE	1,126,372.78	0.044160%
SOUTHERN CRESCENT Tech. COLLEGE	1,856,473.43	0.072784%
SOUTHERN REGIONAL TECHNICAL COLLEGE	1,862,689.96	0.073028%
SOUTHWEST GA REG LIB	109,245.40	0.004283%
SOUTHWEST GEORGIA RESA	138,266.10	0.005421%
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	333,320.80	0.013068%
STATE ACCOUNTING OFFICE	21,130.44	0.000828%
STATE BOARD OF PARDONS AND PAROLES	-	0.000000%
STATE OF GEORGIA DEPT OF LAW	13,860.70	0.000543%
STATE ROAD TOLL & AUTHORITY	-	0.000000%
STATESBORO REGIONAL LIBRARY	200,815.48	0.007873%
STEPHENS CO SCHOOLS	4,192,745.58	0.164379%
State's Proport. Share - DOE	30,992.98	0.001215%
STEWART CO SCHOOLS	798,142.53	0.031292%
SUMTER CO SCHOOLS	4,176,022.20	0.163723%
State's Proport. Share - DOE	18,261.58	0.000716%
TALBOT CO SCHOOLS	748,319.76	0.029338%
TALIAFERRO CO SCHOOLS	488,198.71	0.019140%
State's Proport. Share - DOE	7,671.66	0.000301%
TAPESTRY PUBLIC CHARTER SCHOOL	588,671.52	0.023079%
TATTNALL CO SCHOOLS	4,159,719.50	0.163084%
State's Proport. Share - DOE	25,047.09	0.000982%
TAYLOR CO SCHOOLS	1,605,237.21	0.062934%
Tech. COLLEGE SYSTEM OF GEORGIA	1,774,209.53	0.069559%
TELFAIR CO SCHOOLS	1,962,356.71	0.076935%
State's Proport. Share - DOE	16,527.96	0.000648%



**SCHEDULE A (continued)**

<b>Employers</b>	<b>2019 Actual Employer Contributions</b>	<b>Employer Allocation Percentage</b>
TERRELL CO SCHOOLS	\$ 1,456,468.41	0.057102%
State's Proport. Share - DOE	-	0.000000%
THE GLOBE ACAD.	1,037,015.48	0.040657%
THE KINDEZI SCHOOL	2,940,858.50	0.115298%
THE MAIN STREET ACAD.	809,945.91	0.031754%
THE MUSEUM SCHOOL OF AVONDALE EST.	807,337.06	0.031652%
THE UNIVERSITY OF GEORGIA	93,965,185.12	3.683958%
THOMAS CO SCHOOLS	6,691,942.32	0.262361%
State's Proport. Share - DOE	31,861.08	0.001249%
THOMAS COUNTY PUBLIC LIBRARY	67,762.39	0.002657%
THOMASTON-UPSON COUNTY SCHOOLS	4,693,945.86	0.184029%
THOMASVILLE CITY SCHOOLS	3,582,264.52	0.140445%
State's Proport. Share - DOE	67,080.72	0.002630%
THREE RIVERS REGIONAL LIBRARY	164,015.60	0.006430%
TIFT CO BOARD OF HEALTH DBA DIVERS ENTERPRISES	13,302.48	0.000522%
TIFT CO SCHOOLS	8,975,892.81	0.351905%
State's Proport. Share - DOE	40,403.52	0.001584%
TOOMBS CO SCHOOLS	3,256,569.64	0.127676%
State's Proport. Share - DOE	37,847.64	0.001484%
TOWNS CO SCHOOLS	1,536,255.90	0.060230%
State's Proport. Share - DOE	28,316.54	0.001110%
TREUTLEN CO SCHOOLS	1,266,525.71	0.049655%
TRION CITY SCHOOLS	1,561,137.02	0.061205%
TROUP CO SCHOOLS	13,429,613.87	0.526516%
State's Proport. Share - DOE	67,864.66	0.002661%
TROUP HARRIS COWETA REG LIB	118,094.16	0.004630%
TURNER CO SCHOOLS	1,577,715.03	0.061855%
State's Proport. Share - DOE	4,735.92	0.000186%
TWIGGS CO SCHOOLS	1,016,611.70	0.039857%
State's Proport. Share - DOE	26,493.70	0.001039%
TWIGGS COUNTY BOARD OF HEALTH	-	0.000000%
TWIN LAKES LIBRARY SYSTEM	55,425.17	0.002173%
UNCLE REMUS REG LIB	197,670.49	0.007750%
UNION CO SCHOOLS	3,750,174.27	0.147028%
State's Proport. Share - DOE	36,525.75	0.001432%
UNIVERSITY OF NORTH GEORGIA	14,176,098.66	0.555782%
UNIVERSITY OF WEST GEORGIA	11,523,315.24	0.451778%
UTOPIAN ACADEMY FOR THE ARTS	238,573.80	0.009353%
VALDOSTA CITY SCHOOLS	8,804,087.41	0.345169%
State's Proport. Share - DOE	32,170.56	0.001261%
VALDOSTA STATE UNIVERSITY	7,665,420.74	0.300527%
VIDALIA CITY SCHOOLS	2,656,999.68	0.104169%
State's Proport. Share - DOE	-	0.000000%
WALKER CO SCHOOLS	10,859,012.88	0.425734%
State's Proport. Share - DOE	29,773.88	0.001167%



**SCHEDULE A (continued)**

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





## SCHEDULE B

### Teachers Retirement System of Georgia Schedules of Pension Amounts by Employer As of the Measurement Date June 30, 2019

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 26,182,337	\$ 1,475,770	\$ 2,512,537	\$ -	\$ 3,988,307	\$ 7,762	\$ 623,481	\$ -	\$ 2,215,597	\$ 2,846,840	\$ 4,501,969	\$ (920,953)	\$ 3,581,016
ACADEMY FOR CLASSICAL EDUCATION INC	10,041,548	565,993	963,618	2,579,447	4,109,058	2,977	239,120	-	242,097	1,726,615	1,726,615	1,557,610	3,284,225
ALBANY STATE UNIVERSITY	45,373,501	2,557,482	4,354,179	-	6,911,661	13,452	1,080,482	-	7,457,528	8,551,462	7,801,830	(3,335,947)	4,465,883
ALBANY Tech. INSTITUTE	9,479,037	534,287	909,637	91,243	1,535,167	2,810	225,725	-	929,397	1,157,932	1,629,883	(364,345)	1,265,538
AMANA ACAD.	6,714,434	378,460	644,338	408,096	1,430,894	1,991	159,891	-	106,558	268,440	1,154,515	121,474	1,275,989
State's Proport. Share - DOE	6,881	388	660	4,506	5,554	2	164	-	-	166	1,193	1,126	2,319
APPLING COUNTY SCHOOLS	35,815,549	2,018,747	3,436,969	17,071	5,472,787	10,618	852,878	-	1,302,698	2,166,194	6,158,368	(449,023)	5,709,345
State's Proport. Share - DOE	393,284	22,168	37,741	10,302	70,211	117	9,365	-	133,319	142,801	67,621	(25,782)	41,839
ATHENS REGIONAL LIBRARY	3,079,617	173,583	295,529	18,049	487,161	913	73,335	-	114,418	188,666	529,529	(32,867)	496,662
ATHENS Tech. COLLEGE	15,665,580	882,992	1,503,317	-	2,386,309	4,644	373,045	-	1,877,769	2,255,458	2,693,660	(902,013)	1,791,647
ATKINSON COUNTY SCHOOLS	15,776,534	889,246	1,513,964	-	2,403,210	4,677	375,687	-	614,441	994,805	2,712,736	(254,187)	2,458,549
State's Proport. Share - DOE	113,749	6,411	10,916	13,683	31,010	34	2,709	-	1,438	4,181	19,562	2,976	22,538
ATLANTA HEIGHTS CHARTER SCHOOL	4,831,013	272,300	463,599	215,044	950,943	1,432	115,041	-	69,102	185,575	830,671	72,804	903,475
ATLANTA METROPOLITAN STATE COLLEGE	13,892,467	783,050	1,333,163	152,777	2,268,990	4,119	330,822	-	2,498,446	2,833,387	2,388,778	(693,944)	1,694,834
ATLANTA NEIGHBORHOOD CHARTER SCHOOL	10,281,303	579,507	986,625	332,024	1,898,156	3,048	244,829	-	70,403	318,280	1,767,844	189,760	1,957,604
ATLANTA PREPARATORY ACAD.	-	-	-	-	-	-	-	-	5,897	5,897	-	(223,436)	(223,436)
ATLANTA PUBLIC SCHOOLS	580,537,744	32,722,066	55,710,171	-	88,432,237	172,115	13,824,375	-	27,851,848	41,848,338	99,821,772	(9,486,570)	90,335,202
State's Proport. Share - DOE	1,346,069	75,871	129,173	121,742	326,786	399	32,054	-	1,198,850	1,231,303	231,458	(394,573)	(163,115)
ATLANTA Tech. COLLEGE	8,827,720	497,575	847,135	-	1,344,710	2,617	210,215	-	1,477,525	1,690,357	1,517,913	(825,554)	692,359
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	2,509,366	141,441	240,806	164,110	546,357	744	59,756	-	104,885	165,385	431,475	(91,271)	340,204
AUGUSTA Tech. INSTITUTE	10,821,451	609,952	1,038,459	-	1,648,411	3,208	257,692	-	1,245,987	1,506,887	1,860,722	(583,529)	1,277,193
AUGUSTA UNIVERSITY	367,405,307	20,708,836	35,257,333	3,881,471	59,847,640	108,926	8,749,042	-	2,193,967	11,051,935	63,174,289	(497,753)	62,676,536
BACON COUNTY SCHOOLS	20,718,500	1,167,800	1,988,210	177,017	3,333,027	6,143	493,371	-	392,127	891,641	3,562,475	(44,059)	3,518,416
State's Proport. Share - DOE	49,241	2,775	4,725	1,122	8,622	15	1,173	-	687	1,875	8,460	(35)	8,425
BACONTON COMM CS	5,904,427	332,804	566,607	323,226	1,222,637	1,751	140,602	-	107,760	250,113	1,015,240	2,465	1,017,705
BAKER COUNTY SCHOOLS	4,187,222	236,013	401,819	493,173	1,131,005	1,241	99,711	-	156,224	257,176	719,991	85,905	805,896
State's Proport. Share - DOE	-	-	-	26,739	26,739	-	-	-	52,760	52,760	1	(650)	(649)
BALDWIN COUNTY BOARD OF HEALTH	98,052	5,527	9,409	8,938	23,874	29	2,335	-	79,029	81,393	16,859	(19,895)	(3,036)
BALDWIN COUNTY SCHOOLS	47,353,040	2,669,059	4,544,142	816,733	8,029,934	14,039	1,127,620	-	2,567,656	3,709,315	8,142,223	(1,395,845)	6,746,378
State's Proport. Share - DOE	376,512	21,222	36,131	32,669	90,022	112	8,966	-	3,871	12,949	64,739	6,733	71,472
BANKS COUNTY SCHOOLS	27,916,961	1,573,542	2,678,997	186,902	4,439,441	8,277	664,788	-	252,693	925,758	4,800,232	(148,537)	4,651,695
State's Proport. Share - DOE	168,366	9,490	16,157	3,802	29,449	50	4,009	-	9,984	14,043	28,951	(6,171)	22,780
BARNESVILLE - LAMAR CO LIBRARY	190,729	10,750	18,303	2,152	31,205	57	4,542	-	15,382	19,981	32,807	(3,602)	29,205
BARROW COUNTY SCHOOLS	128,990,851	7,270,582	12,378,355	1,142,752	20,791,689	38,242	3,071,666	-	1,411,577	4,521,485	22,179,600	(108,924)	22,070,676
State's Proport. Share - DOE	519,935	29,306	49,895	40,005	119,206	154	12,381	-	43,141	55,676	89,389	12,697	102,086
BARTOW COUNTY LIBRARY	1,420,684	80,077	136,333	-	216,410	421	33,831	-	96,687	130,939	244,272	(41,083)	203,189
BARTOW COUNTY SCHOOLS	123,450,894	6,958,322	11,846,724	402,946	19,207,992	36,600	2,939,743	-	6,136,346	9,112,689	21,227,013	(3,641,961)	17,585,052
State's Proport. Share - DOE	605,086	34,106	58,066	9,314	101,486	179	14,409	-	114,217	128,805	104,037	(32,875)	71,162
BARTRAM TRAIL REGIONAL LIBRARY	488,756	27,549	46,903	6,670	81,122	145	11,639	-	55,865	67,649	84,029	(15,085)	68,944
BEN HILL CO SCHOOLS	28,009,852	1,578,778	2,687,911	-	4,266,689	8,304	667,000	-	1,607,006	2,282,310	4,816,217	(822,696)	3,993,521
State's Proport. Share - DOE	107,729	6,072	10,338	-	16,410	32	2,565	-	79,035	81,632	18,537	(26,267)	(7,730)
BEN HILL CO DFACS	47,736	2,691	4,581	24,033	31,305	14	1,137	-	704	1,855	8,212	7,686	15,898



# SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
BERRIEN CO SCHOOLS	27,335,097	1,540,745	2,623,159	-	4,163,904	8,104	650,932	-	999,656	1,658,692	4,700,195	(547,465)	4,152,730
State's Proport. Share - DOE	104,503	5,890	10,028	7,613	23,531	31	2,489	-	37,749	40,269	17,972	(17,202)	770
BIBB CO SCHOOLS	220,810,192	12,445,988	21,189,619	1,657,419	35,293,026	65,465	5,258,165	-	7,939,828	13,263,458	37,967,674	(5,722,616)	32,245,058
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	95,932	95,932	-	(67,837)	(67,837)
BLECKLEY CO SCHOOLS	23,241,198	1,309,992	2,230,296	392,119	3,932,407	6,890	553,444	-	1,154,506	1,714,840	3,996,266	(145,491)	3,850,775
State's Proport. Share - DOE	222,123	12,520	21,316	668	34,504	66	5,289	-	147,545	152,900	38,192	(49,194)	(11,002)
BOARD OF REGENTS	57,075,917	3,217,090	5,477,179	1,713,494	10,407,763	16,922	1,359,152	-	820,112	2,196,186	9,814,034	1,325,974	11,140,008
BRANTLEY CO SCHOOLS	32,857,422	1,852,012	3,153,098	-	5,005,110	9,741	782,435	-	1,276,314	2,068,490	5,649,747	(678,852)	4,970,895
State's Proport. Share - DOE	50,961	2,872	4,890	394	8,156	15	1,214	-	1,065	2,294	8,768	(1,276)	7,492
BREMEN CITY SCHOOLS	21,406,587	1,206,584	2,054,241	181,948	3,442,773	6,347	509,756	-	270,818	786,921	3,680,791	(184,484)	3,496,307
State's Proport. Share - DOE	109,664	6,181	10,524	38,525	55,230	33	2,611	-	1,689	4,333	18,853	17,295	36,148
BRIGHTEN ACAD.	5,088,615	286,820	488,319	474,882	1,250,021	1,509	121,175	-	-	122,684	874,985	298,879	1,173,864
BROOKHAVEN INNOVATION ACADEMY	3,415,705	192,527	327,781	1,341,183	1,861,491	1,013	81,338	-	40,970	123,321	587,319	541,976	1,129,295
BROOKS CO SCHOOLS	21,582,694	1,216,511	2,071,141	539,316	3,826,968	6,399	513,950	-	248,845	769,194	3,711,071	(385,079)	3,325,992
State's Proport. Share - DOE	162,345	9,151	15,579	3,725	28,455	48	3,866	-	103,495	107,409	27,903	(39,340)	(11,437)
BROOKS COUNTY LIBRARY	174,602	9,841	16,755	-	26,596	52	4,158	-	23,771	27,981	30,024	(26,981)	3,043
BRYAN CO SCHOOLS	83,179,555	4,688,424	7,982,164	6,003,344	18,673,932	24,661	1,980,759	-	-	2,005,420	14,302,476	2,301,753	16,604,229
BUFORD CITY SCHOOLS	50,944,421	2,871,487	4,888,782	2,020,388	9,780,657	15,104	1,213,142	-	-	1,228,246	8,759,735	1,048,063	9,807,798
State's Proport. Share - DOE	-	-	-	185	185	-	-	-	1,076	1,076	-	21	21
BULLOCH CO SCHOOLS	99,904,788	5,631,143	9,587,168	2,813,478	18,031,789	29,619	2,379,038	-	1,242,623	3,651,280	17,178,342	331,699	17,510,041
State's Proport. Share - DOE	462,308	26,058	44,364	313	70,735	137	11,009	-	304,133	315,279	79,482	(117,286)	(37,804)
BURKE CO SCHOOLS	52,794,729	2,975,780	5,066,343	404,808	8,446,931	15,652	1,257,204	-	955,901	2,228,757	9,077,904	(1,008,988)	8,068,916
BUTTS CO SCHOOLS	32,345,227	1,823,142	3,103,947	272,074	5,199,163	9,590	770,239	-	358,053	1,137,882	5,561,666	(313,091)	5,248,575
State's Proport. Share - DOE	301,253	16,980	28,909	17,243	63,132	89	7,174	-	100,931	108,194	51,790	(22,082)	29,708
CALHOUN CITY SCHOOLS	32,147,403	1,811,991	3,084,963	-	4,896,954	9,531	765,528	-	1,059,081	1,834,140	5,527,656	(241,245)	5,286,411
State's Proport. Share - DOE	334,582	18,859	32,108	346	51,313	99	7,967	-	112,144	120,210	57,532	(50,405)	7,127
CALHOUN CO SCHOOLS	6,100,747	343,869	585,446	-	929,315	1,809	145,277	-	424,777	571,863	1,048,995	(222,559)	826,436
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	30,690	30,690	-	(9,843)	(9,843)
CAMDEN CO SCHOOLS	87,800,056	4,948,859	8,425,561	1,089,166	14,463,586	26,030	2,090,787	-	3,025,573	5,142,390	15,096,972	(1,530,478)	13,566,494
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	423,418	423,418	-	(176,259)	(176,259)
CANDLER CO SCHOOLS	17,987,657	1,013,876	1,726,150	4,646	2,744,672	5,333	428,341	-	544,942	978,616	3,092,936	(386,814)	2,706,122
State's Proport. Share - DOE	178,257	10,047	17,106	9,379	36,532	53	4,245	-	20,134	24,432	30,647	(10,763)	19,884
CARROLL CO SCHOOLS	135,891,069	7,659,513	13,040,521	187,500	20,887,534	40,288	3,235,981	-	1,401,127	4,677,396	23,366,068	(1,097,696)	22,268,372
State's Proport. Share - DOE	259,323	14,617	24,885	-	39,502	77	6,175	-	81,442	87,694	44,584	(62,894)	(18,310)
CARROLLTON IND SCHOOLS	44,919,579	2,531,896	4,310,620	870,661	7,713,177	13,318	1,069,672	-	215,260	1,298,250	7,723,797	236,123	7,959,920
State's Proport. Share - DOE	394,575	22,240	37,865	707	60,812	117	9,396	-	43,833	53,346	67,837	(14,234)	53,603
CARTERSVILLE CITY SCHOOLS	40,957,490	2,308,573	3,930,406	518,197	6,757,176	12,143	975,323	-	920,581	1,908,047	7,042,520	(322,443)	6,720,077
State's Proport. Share - DOE	266,634	15,029	25,587	695	41,311	79	6,349	-	48,739	55,167	45,847	(26,247)	19,600
CATOOSA CO SCHOOLS	107,415,468	6,054,483	10,307,916	-	16,362,399	31,846	2,557,890	-	1,472,511	4,062,247	18,469,772	(1,211,058)	17,258,714
State's Proport. Share - DOE	203,201	11,453	19,500	711	31,664	60	4,839	-	2,274	7,173	34,929	(1,408)	33,521
CATOOSA COUNTY LIBRARY	479,510	27,028	46,015	6,352	79,395	142	11,419	-	43,673	55,234	82,459	(4,135)	78,324
CENTENNIAL ACADEMY	10,751,137	605,989	1,031,712	1,112,876	2,750,577	3,187	256,017	-	-	259,204	1,848,614	1,638,399	3,487,013
CENTRAL GEORGIA Tech. COLLEGE	21,737,083	1,225,213	2,085,957	19,189	3,330,359	6,444	517,626	-	1,787,530	2,311,600	3,737,624	(722,475)	3,015,149
CHARLES DREW CHARTER SCHOOL	26,690,231	1,504,397	2,561,276	3,505,830	7,571,503	7,913	635,576	-	-	643,489	4,589,306	1,948,078	6,537,384
CHARLTON CO SCHOOLS	15,752,021	887,864	1,511,612	11,510	2,410,986	4,670	375,104	-	293,668	673,442	2,708,509	(84,621)	2,623,888
State's Proport. Share - DOE	224,273	12,641	21,522	-	34,163	66	5,341	-	11,648	17,055	38,553	(5,107)	33,446
CHARTER CONSERVATORY FOR L & T	1,546,259	87,155	148,384	175,548	411,087	458	36,821	-	9,276	46,555	265,881	53,834	319,715
CHATHAM CO SCHOOLS	390,804,979	22,027,761	37,502,837	1,357,185	60,887,783	115,864	9,306,259	-	9,187,755	18,609,878	67,197,788	(1,833,210)	65,364,578
State's Proport. Share - DOE	651,962	36,748	62,564	65,770	165,082	193	15,525	-	625,442	641,160	112,103	(206,112)	(94,009)





# SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
CHATTAHOOCHEE CO SCHOOLS	8,842,127	498,387	848,517	-	1,346,904	2,621	210,558	-	599,768	812,947	1,520,379	(352,126)	1,168,253
State's Proport. Share - DOE	112,459	6,339	10,792	543	17,674	33	2,678	-	32,681	35,392	19,340	(9,893)	9,447
CHATTAHOOCHEE FLINT RESA	2,798,362	157,730	268,539	314,643	740,912	830	66,638	-	60,283	127,751	481,180	28,529	509,709
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	3,446,238	194,248	330,712	556,597	1,081,557	1,022	82,065	-	-	83,087	592,582	531,511	1,124,093
CHATTAHOOCHEE Tech. COLLEGE	22,295,079	1,256,664	2,139,504	-	3,396,168	6,610	530,914	-	2,103,299	2,640,823	3,833,568	(1,067,636)	2,765,932
CHATTOOGA CO SCHOOLS	24,968,080	1,407,328	2,396,013	501,093	4,304,434	7,402	594,566	-	433,733	1,035,701	4,293,183	(26,006)	4,267,177
State's Proport. Share - DOE	240,400	13,550	23,070	40,888	77,508	71	5,725	-	526	6,322	41,340	16,371	57,711
CHATTOOGA COUNTY LIBRARY SYST	249,861	14,083	23,977	605	38,665	74	5,950	-	30,977	37,001	42,951	(9,195)	33,756
CHEROKEE CHARTER ACAD.	5,390,083	303,813	517,249	441,275	1,262,337	1,598	128,354	-	744,618	874,570	926,814	(95,896)	830,918
CHEROKEE CO SCHOOLS	419,413,252	23,640,269	40,248,174	4,438,449	68,326,892	124,345	9,987,509	-	506,286	10,618,140	72,116,896	2,157,478	74,274,374
State's Proport. Share - DOE	1,355,315	76,392	130,060	3,584	210,036	402	32,274	-	223,036	255,712	233,040	(95,011)	138,029
CHEROKEE COUNTY BOARD OF HEALTH	52,252	2,945	5,014	17,605	25,564	15	1,244	-	-	1,259	8,229	8,229	17,204
CHEROKEE REG LIBRARY	778,828	43,899	74,739	7,485	126,123	231	18,546	-	40,224	59,001	133,906	(10,704)	123,202
CHESTATEE REG LIBRARY	890,857	50,213	85,489	14,261	149,963	264	21,214	-	13,281	34,759	153,173	(5,101)	148,072
CHICKAMAUGA CITY SCHOOLS	10,928,964	616,012	1,048,777	99,065	1,763,854	3,240	260,252	-	314,445	577,937	1,879,196	(106,130)	1,773,066
State's Proport. Share - DOE	132,672	7,478	12,732	4,947	25,157	39	3,159	-	2,042	5,240	22,802	9,373	32,175
CIRRUS ACADEMY	2,277,566	128,375	218,562	849,386	1,196,323	675	54,236	-	103,600	158,511	391,633	358,661	750,294
CLARKE COUNTY HEALTH DEPT	-	-	-	8,525	8,525	-	-	-	15,798	15,798	-	(417)	(417)
CLARKE COUNTY SCHOOLS	155,717,207	8,777,015	14,943,098	1,800,961	25,521,074	46,166	3,708,102	-	949,631	4,703,899	26,775,124	849,906	27,625,030
State's Proport. Share - DOE	452,417	25,501	43,415	24,638	93,554	134	10,773	-	1,049,875	1,060,782	77,799	(419,925)	(342,126)
CLAY CO SCHOOLS	2,751,486	155,088	264,041	-	419,129	816	65,521	-	484,192	550,529	473,109	(218,332)	254,777
CLAYTON CENTER COMMUNITY SERVICE BOARD	380,598	21,452	36,523	151,214	209,189	113	9,063	-	-	9,176	65,438	60,273	125,711
CLAYTON CO SCHOOLS	467,399,761	26,345,033	44,853,105	18,280,980	89,479,118	138,572	11,130,215	-	27,038,793	38,307,580	80,368,038	(918,351)	79,449,687
State's Proport. Share - DOE	415,432	23,416	39,866	-	63,282	123	9,893	-	261,467	271,483	71,437	(88,588)	(17,151)
CLAYTON COLLEGE & STATE UNIV	37,528,024	2,115,271	3,601,304	1,197,702	6,914,277	11,126	893,657	-	363,397	1,268,180	6,452,824	33,853	6,486,677
CLAYTON COUNTY REG LIB	387,694	21,852	37,204	21,119	80,175	115	9,232	-	40,093	49,440	66,653	(37,385)	29,268
CLINCH CO SCHOOLS	13,067,193	736,534	1,253,968	3,059	1,993,561	3,874	311,170	-	430,971	746,015	2,246,857	(328,969)	1,917,888
State's Proport. Share - DOE	117,190	6,605	11,246	39,634	57,485	35	2,791	-	35,412	38,238	20,151	16,511	36,662
COASTAL PINES TECHNICAL COLLEGE	10,805,969	609,079	1,036,974	-	1,646,053	3,204	257,323	-	1,105,783	1,366,310	1,858,051	(742,940)	1,115,111
COASTAL PLAIN REGIONAL LIBRARY	1,543,249	86,985	148,095	36,318	271,398	458	36,749	-	128,552	165,759	265,368	(29,759)	235,609
COASTAL PLAINS EDUCATION CENTER INC	507,464	28,603	48,698	332,269	409,570	150	12,084	-	-	12,234	87,259	83,067	170,326
COASTAL PLAINS RESA	4,048,529	228,196	388,509	1,814,808	2,431,513	1,200	96,408	-	91,761	189,369	696,120	391,606	1,087,726
COBB CO SCHOOLS	1,158,513,225	65,299,710	111,174,459	10,051,940	186,526,109	343,469	27,587,735	-	21,079,989	49,011,193	199,202,982	(429,002)	198,773,980
State's Proport. Share - DOE	220,188	12,411	21,130	8,307	41,848	65	5,243	-	693,458	698,766	37,865	(226,392)	(188,527)
COBB COUNTY PUBLIC LIB	9,262,935	522,106	888,899	144,569	1,555,574	2,746	220,579	-	407,976	631,301	1,592,732	(107,619)	1,485,113
COFFEE CO SCHOOLS	71,876,014	4,051,298	6,897,441	-	10,948,739	21,309	1,711,587	-	1,869,711	3,602,607	12,358,879	(1,112,794)	11,246,085
State's Proport. Share - DOE	325,981	18,374	31,282	76,872	126,528	97	7,763	-	391,924	399,784	56,041	(139,934)	(83,893)
COLLEGE OF COASTAL GEORGIA	14,653,018	825,919	1,406,148	1,271,031	3,503,098	4,344	348,933	-	41,325	394,602	2,519,538	362,178	2,881,716
COLQUITT CO SCHOOLS	90,130,519	5,080,215	8,649,199	-	13,729,414	26,721	2,146,283	-	2,905,615	5,078,619	15,497,677	(1,317,892)	14,179,785
State's Proport. Share - DOE	225,993	12,738	21,687	-	34,425	67	5,382	-	176,796	182,245	38,861	(65,352)	(26,491)
COLUMBIA CO SCHOOLS	251,436,709	14,172,255	24,128,633	4,659,684	42,960,572	74,545	5,987,475	-	-	6,062,020	43,233,816	2,189,432	45,423,248
State's Proport. Share - DOE	308,779	17,404	29,631	44,485	91,520	92	7,353	-	152,361	159,806	53,098	(21,577)	31,521
COLUMBUS STATE UNIVERSITY	51,338,351	2,893,691	4,926,585	1,228,540	9,048,816	15,221	1,222,523	-	536,494	1,774,238	8,827,494	134,410	8,961,904
COLUMBUS Tech. INSTITUTE	11,372,350	641,004	1,091,325	-	1,732,329	3,372	270,810	-	1,481,520	1,755,702	1,955,431	(688,405)	1,267,026
COMMERCE CITY SCHOOLS	15,238,106	858,897	1,462,295	831,663	3,152,855	4,518	362,866	-	57,648	425,032	2,620,149	90,742	2,710,891
State's Proport. Share - DOE	193,739	10,920	18,592	-	29,512	57	4,614	-	68,551	73,222	33,309	(31,049)	2,280
CONYERS-ROCKDALE LIB.SYSTEM	740,768	41,753	71,086	3,886	116,725	220	17,640	-	91,151	109,011	127,381	(22,811)	104,570
COOK CO SCHOOLS	27,974,158	1,576,766	2,684,485	23,514	4,284,765	8,294	666,150	-	806,994	1,481,438	4,810,078	(690,308)	4,119,770
State's Proport. Share - DOE	198,900	11,211	19,087	28,184	58,482	59	4,736	-	19,825	24,620	34,190	(7,322)	26,868
COOPERATIVE EXTENSION SERVICE	9,431,946	531,633	905,118	138,762	1,575,513	2,796	224,603	-	295,190	522,589	1,621,786	(87,525)	1,534,261



# SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
COWETA CHARTER ACAD.	4,819,186	271,634	462,464	707,529	1,441,627	1,429	114,760	-	200,314	316,503	828,638	375,150	1,203,788
COWETA CO SCHOOLS	219,330,161	12,362,566	21,047,591	-	33,410,157	65,026	5,222,920	-	1,047,324	6,335,270	37,713,187	(1,109,710)	36,603,477
State's Proport. Share - DOE	441,020	24,858	42,322	200,743	267,923	131	10,502	-	27,594	38,227	75,830	70,122	145,952
COWETA PUBLIC LIBRARY	1,727,957	97,396	165,820	4,269	267,485	512	41,148	-	48,569	90,229	297,125	(17,333)	279,792
CRAWFORD CO SCHOOLS	15,993,496	901,475	1,534,785	-	2,436,260	4,742	380,854	-	180,742	566,338	2,750,023	(297,024)	2,452,999
State's Proport. Share - DOE	73,109	4,121	7,016	154	11,291	22	1,741	-	89,211	90,974	12,559	(35,100)	(22,541)
CRISP CO SCHOOLS	41,697,399	2,350,278	4,001,409	1,168,714	7,520,401	12,362	992,942	-	878,470	1,883,774	7,169,751	(94,621)	7,075,130
State's Proport. Share - DOE	267,279	15,065	25,649	-	40,714	79	6,365	-	126,851	133,295	45,960	(49,049)	(3,089)
CSRA RESA	1,615,498	91,058	155,028	9,889	255,975	479	38,470	-	593,928	632,877	277,782	(235,630)	42,152
DADE CO SCHOOLS	20,111,479	1,133,585	1,929,959	-	3,063,544	5,963	478,916	-	1,371,759	1,856,638	3,458,101	(531,520)	2,926,581
State's Proport. Share - DOE	187,934	10,593	18,035	66,623	95,251	56	4,475	-	89,737	94,268	32,301	(6,491)	25,810
DALTON CITY SCHOOLS	78,313,708	4,414,160	7,515,222	440,352	12,369,734	23,218	1,864,888	-	188,370	2,076,476	13,465,811	(10,478)	13,455,333
State's Proport. Share - DOE	331,357	18,677	31,798	9,571	60,046	98	7,891	-	81,040	89,029	56,970	(23,047)	33,923
DALTON STATE COLLEGE	18,925,820	1,066,756	1,816,179	82,611	2,965,546	5,611	450,682	-	830,589	1,286,882	3,254,234	(179,433)	3,074,801
DAWSON CO SCHOOLS	44,569,730	2,512,177	4,277,047	1,372,218	8,161,442	13,214	1,061,341	-	3,238	1,077,793	7,663,638	658,930	8,322,568
State's Proport. Share - DOE	419,088	23,622	40,217	31,656	95,495	124	9,980	-	455,678	465,782	72,057	(127,223)	(55,166)
DECATUR CITY SCHOOLS	64,899,676	3,658,077	6,227,971	4,244,780	14,130,828	19,241	1,545,459	-	8,896	1,573,596	11,159,300	2,207,642	13,366,942
State's Proport. Share - DOE	119,125	6,714	11,432	2,641	20,787	35	2,837	-	184,315	187,187	20,495	(58,161)	(37,666)
DECATUR CO SCHOOLS	45,095,901	2,541,835	4,327,540	-	6,869,375	13,370	1,073,871	-	3,171,600	4,258,841	7,754,109	(1,582,271)	6,171,838
State's Proport. Share - DOE	180,408	10,169	17,312	2,957	30,438	53	4,296	-	68,908	73,257	31,031	(26,935)	4,096
DEKALB ACAD. OF TECH. & ENVIRONMENT	6,807,756	383,720	653,293	774,555	1,811,568	2,018	162,113	-	5,491	169,622	1,170,572	324,510	1,495,082
DEKALB CO SCHOOLS	1,121,343,866	63,204,656	107,607,574	40,780,743	211,592,973	332,450	26,702,619	-	1,534	27,036,603	192,811,827	19,957,958	212,769,785
State's Proport. Share - DOE	1,502,609	84,695	144,195	58,401	287,291	445	35,782	-	3,014,139	3,050,366	258,369	(940,346)	(681,977)
DEKALB COUNTY DFACS	126,006	7,102	12,092	38,175	57,369	37	3,001	-	3,685	6,723	21,665	(6,240)	15,425
DEKALB COUNTY PUBLIC LIBRARY	16,144,875	910,007	1,549,311	994,550	3,453,868	4,787	384,459	-	62,932	452,178	2,776,067	223,343	2,999,410
DEKALB PATH ACAD.	3,598,478	202,829	345,321	181,292	729,442	1,067	85,691	-	121,956	208,714	618,754	43,988	662,742
DEKALB PREPARATORY ACAD.	4,947,342	278,857	474,762	685,795	1,439,414	1,467	117,811	-	-	119,278	850,671	341,613	1,192,284
DEPARTMENT OF ADMIN SERVICE	462,953	26,094	44,426	161,588	232,108	137	11,024	-	38,071	49,232	79,607	60,994	140,601
DEPARTMENT OF COMMUNITY HEALTH	85,796	4,836	8,233	16,631	29,700	25	2,043	-	165,425	167,493	14,742	(58,238)	(43,496)
DEPARTMENT OF COMMUNITY SUPERVISION	136,542	7,696	13,103	54,151	74,950	40	3,251	-	13,707	16,998	23,471	21,415	44,886
DEPARTMENT OF CORRECTIONS	4,554,273	256,702	437,042	1,357,236	2,050,980	1,350	108,451	-	-	109,801	783,086	649,685	1,432,771
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	-	-	-	-	-	-	-	-	-	85	-	(4,220)	(4,220)
DEPARTMENT OF HUMAN SERVICES	864,409	48,722	82,951	203,683	335,356	256	20,584	-	137,976	158,816	148,625	70,442	219,067
DEPARTMENT OF NATURAL RESOURCE	688,302	38,796	66,052	244,018	348,866	204	16,391	-	7,804	24,399	118,345	66,605	184,950
DEPARTMENT OF PUBLIC HEALTH	175,247	9,878	16,817	10,354	37,049	52	4,173	-	70,234	74,459	30,140	6,535	36,675
DEPARTMENT OF PUBLIC SAFETY	478,220	26,955	45,891	58	72,904	142	11,388	-	75,123	86,653	82,222	(43,271)	38,951
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	201,050	11,332	19,293	30,410	61,035	60	4,788	-	50,309	55,157	34,562	(14,522)	20,040
DESOTA TRAIL REG LIB	517,140	29,149	49,626	19,852	98,627	153	12,315	-	31,762	44,230	88,927	(21,597)	67,330
DESTINY ACHIEVERS ACAD. OF EXCELLENCE	-	-	-	546,292	546,292	-	-	-	1,748,777	1,748,777	-	(217,223)	(217,223)
DHS LOWNDES COUNTY DFACS	-	-	-	-	-	-	-	-	271	271	-	(4,027)	(4,027)
DODGE CO SCHOOLS	28,872,756	1,627,416	2,770,718	544,142	4,942,276	8,560	687,548	-	1,874,780	2,570,888	4,964,589	(388,900)	4,575,689
State's Proport. Share - DOE	215,457	12,144	20,676	3,613	36,433	64	5,131	-	114,937	120,132	37,058	(25,598)	11,460
DOOLY CO SCHOOLS	11,604,149	654,069	1,113,570	159,677	1,927,316	3,440	276,330	-	1,817,995	1,817,765	1,995,301	(602,720)	1,392,581
State's Proport. Share - DOE	124,286	7,005	11,927	9,158	28,090	37	2,960	-	21,261	24,258	21,377	10,883	32,260
DOUGHERTY CO SCHOOLS	143,838,683	8,107,481	13,803,198	-	21,910,679	42,644	3,425,238	-	5,415,387	8,883,269	24,732,658	(3,494,983)	21,237,675
State's Proport. Share - DOE	499,723	28,167	47,955	11,686	87,808	148	11,900	-	59,549	71,597	85,935	(29,760)	56,175
DOUGHERTY CO PUBLIC LIBRARY	2,145,540	120,934	205,893	96,251	423,078	636	51,092	-	105,379	157,107	368,916	83,051	451,967
DOUGLAS CO SCHOOLS	259,094,897	14,603,909	24,863,536	4,894,269	44,361,714	76,815	6,169,840	-	1,298,485	7,545,140	44,550,617	633,967	45,184,584
State's Proport. Share - DOE	254,162	14,326	24,390	5,875	44,591	75	6,052	-	178,275	184,402	43,712	(86,072)	(42,360)



# SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
DUBLIN CITY SCHOOLS	20,397,035	1,149,681	1,957,362	-	3,107,043	6,047	485,716	-	3,294,097	3,785,860	3,507,221	(1,386,033)	2,121,188
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	4,112	4,112	-	(28,147)	(28,147)
DUBOIS INTEGRITY ACADEMY	5,680,584	320,187	545,126	1,754,646	2,619,959	1,684	135,272	-	-	136,956	976,769	875,728	1,852,497
EARLY CO SCHOOLS	21,580,544	1,216,389	2,070,935	41,268	3,328,592	6,398	513,899	-	1,394,754	1,915,051	3,710,717	(524,748)	3,185,969
State's Proport. Share - DOE	200,405	11,296	19,231	38,763	69,290	59	4,772	-	28,158	32,989	34,467	2,841	37,308
EAST CENTRAL HEALTH DISTRICT	5,161	291	495	3,379	4,165	2	123	-	-	125	886	845	1,731
EAST GEORGIA STATE COLLEGE	12,373,731	697,447	1,187,421	276,806	2,161,674	3,668	294,656	-	221,412	519,736	2,127,629	52,067	2,179,696
ECHOLS CO SCHOOLS	7,824,404	441,023	750,854	11,701	1,203,578	2,320	186,323	-	323,832	512,475	1,345,373	(80,424)	1,264,949
State's Proport. Share - DOE	168,151	9,478	16,136	1,614	27,228	50	4,004	-	37,716	41,770	28,918	(14,513)	14,405
EFFINGHAM CO SCHOOLS	123,783,326	6,977,059	11,878,625	2,944,607	21,800,291	36,699	2,947,659	-	-	2,984,358	21,284,177	1,681,674	22,965,851
State's Proport. Share - DOE	393,930	22,204	37,803	6,188	66,195	117	9,381	-	327,719	337,217	67,748	(109,247)	(41,499)
EFFINGHAM COUNTY TAX COMM. OFFICE	60,638	3,418	5,819	9,857	19,094	18	1,444	-	2,972	4,434	10,435	1,432	11,867
ELBERT CO SCHOOLS	30,982,601	1,746,337	2,973,185	816,887	5,536,409	9,186	737,790	-	1,388,633	2,135,609	5,327,356	(496,217)	4,831,139
ELBERT COUNTY LIBRARY	161,915	9,126	15,538	141	24,805	48	3,856	-	29,431	33,335	27,831	(19,664)	8,167
EMANUEL CO SCHOOLS	39,621,527	2,233,271	3,802,203	234,610	6,270,084	11,747	943,509	-	837,371	1,792,627	6,812,808	(497,883)	6,314,925
State's Proport. Share - DOE	50,531	2,848	4,849	74	7,771	15	1,203	-	246,216	247,434	8,698	(91,077)	(82,379)
EVANS CO SCHOOLS	16,446,343	927,000	1,578,241	7,947	2,513,188	4,876	391,638	-	903,700	1,300,214	2,827,908	(329,182)	2,498,726
State's Proport. Share - DOE	61,498	3,466	5,902	-	9,368	18	1,464	-	78,472	79,954	10,579	(24,462)	(13,883)
FANNIN CO SCHOOLS	32,466,288	1,829,965	3,115,564	42,909	4,988,438	9,625	773,121	-	1,152,010	1,934,756	5,582,485	(445,005)	5,137,480
State's Proport. Share - DOE	125,791	7,090	12,071	2,420	21,581	37	2,995	-	270,963	273,995	21,616	(91,064)	(69,448)
FAYETTE CO SCHOOLS	227,636,441	12,830,750	21,844,687	11,072,596	45,748,033	67,488	5,420,718	-	10,192,667	15,680,873	39,141,414	478,294	39,619,708
State's Proport. Share - DOE	537,138	30,276	51,545	15,908	97,729	159	12,791	-	1,288,996	1,301,946	92,349	(455,829)	(363,480)
FIRST DISTRICT RESA	7,974,708	449,495	765,277	-	1,214,772	2,364	189,902	-	753,788	946,054	1,371,240	(373,466)	997,774
FLINT RIVER REGIONAL LIBRARY	1,171,252	66,018	112,397	-	178,415	347	27,891	-	100,463	128,701	201,401	(57,419)	143,982
FLOYD CO SCHOOLS	100,848,757	5,684,350	9,677,754	-	15,362,104	29,899	2,401,517	-	6,137,789	8,569,205	17,340,654	(3,251,947)	14,088,707
State's Proport. Share - DOE	239,325	13,490	22,966	11,530	47,986	71	5,699	-	45,070	50,840	41,154	(15,890)	25,264
FLOYD COUNTY DFCS	64,723	3,648	6,211	5,799	15,658	19	1,541	-	1,017	2,577	11,125	3,888	15,013
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	2,670,636	150,531	256,282	1,384,678	1,791,491	792	63,596	-	-	64,388	459,209	427,893	887,102
FORSYTH CO SCHOOLS	445,614,082	25,117,081	42,762,485	27,510,562	95,390,128	132,113	10,611,431	-	-	10,743,544	76,622,042	12,758,588	89,380,630
State's Proport. Share - DOE	336,947	18,992	32,334	-	51,326	100	8,024	-	100,394	108,518	57,925	(29,479)	28,446
FORSYTH COUNTY PUBLIC LIBRARY	5,943,562	335,009	570,362	262,660	1,168,031	1,762	141,534	-	-	143,296	1,021,976	117,971	1,139,947
FORT VALLEY STATE UNIVERSITY	36,100,245	2,034,794	3,464,289	1,218,161	6,717,244	10,703	859,657	-	886,402	1,756,762	6,207,342	(666,659)	5,540,683
FRANKLIN CO SCHOOLS	36,901,865	2,079,977	3,541,215	835,632	6,456,824	10,940	878,746	-	135,572	1,025,258	6,345,163	177,823	6,522,986
State's Proport. Share - DOE	253,302	14,277	24,308	610	39,195	75	6,032	-	133,177	139,284	43,543	(40,760)	2,783
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	4,207,004	237,128	403,717	1,535,115	2,175,960	1,247	100,182	-	-	101,429	723,389	666,028	1,389,417
FULTON CO SCHOOLS	1,019,978,614	57,491,194	97,880,256	9,618,684	164,990,134	302,397	24,288,803	-	14,748,123	39,339,323	175,382,375	1,328,789	176,711,164
State's Proport. Share - DOE	679,916	38,324	65,247	14,900	118,471	202	16,191	-	103,461	119,854	116,900	(23,351)	93,549
FULTON LEADERSHIP ACAD.	2,756,647	155,379	264,536	187,056	606,971	817	65,644	-	314,904	381,365	474,002	158,664	632,666
FULTON SCIENCE ACAD. HIGH SCHOOL	-	-	-	10,728	10,728	-	-	-	455,795	455,795	-	(348,581)	(348,581)
FULTON SUNSHINE ACAD. INC.	-	-	-	16,037	16,037	-	-	-	860,037	860,037	-	(619,713)	(619,713)
FURLOW CHARTER SCHOOL	3,437,852	193,775	329,907	944,139	1,467,821	1,019	81,866	-	-	82,885	591,122	525,768	1,116,890
GA PUB TELECOMMUNICATIONS COMM	415,647	23,428	39,887	73,798	137,113	123	9,898	-	37,355	47,376	71,481	10,904	82,385
GA SOIL & WATER CONSERVATION COMM.	-	-	-	440	440	-	-	-	-	16,857	-	(3,912)	(3,912)
GA SOUTHWESTERN STATE UNIV	15,953,716	899,233	1,530,967	864,726	3,294,926	4,730	379,907	-	150,238	534,875	2,743,205	160,890	2,904,095
GA.REG.TRANS.AUTHORITY	-	-	-	-	-	-	-	-	1,205	1,205	-	(7,668)	(7,668)
GAINESVILLE CITY SCHOOLS	72,761,925	4,101,233	6,982,456	838,374	11,922,063	21,572	1,732,683	-	1,436,500	3,190,755	12,511,206	(19,867)	12,491,339
State's Proport. Share - DOE	490,477	27,646	47,068	12,124	86,838	145	11,680	-	508,926	520,751	84,335	(157,304)	(72,969)
GENESIS INNOVATION ACADEMY FOR BOYS	1,587,760	89,494	152,366	841,583	1,083,443	471	37,809	-	-	38,280	273,011	256,752	529,763
GENESIS INNOVATION ACADEMY FOR GIRLS	2,597,527	146,410	249,267	1,424,170	1,819,847	770	61,855	-	-	62,625	446,637	420,793	867,430
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	134,822	7,599	12,938	44,632	65,169	40	3,211	-	3,260	6,511	23,178	21,112	44,290



# SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
GEORGIA BUILDING AUTHORITY	121,060	6,824	11,617	18,703	37,144	36	2,883	-	1,971	4,890	20,828	18,090	38,918
GEORGIA BUREAU OF INVESTIGATION	345,548	19,477	33,160	78,120	130,757	102	8,229	-	646	8,977	59,405	53,135	112,540
GEORGIA COLLEGE & STATE UNIV	61,869,730	3,487,293	5,937,208	1,839,787	11,264,288	18,343	1,473,307	-	255,459	1,747,109	10,638,332	1,162,378	11,800,710
GEORGIA CONNECTIONS ACAD.	11,671,668	657,875	1,120,049	491,795	2,269,719	3,460	277,938	-	111,317	392,715	2,006,915	706,172	2,713,087
GEORGIA CYBER ACADEMY	47,046,841	2,651,800	4,514,758	6,697,890	13,864,448	13,948	1,120,329	-	-	1,134,277	8,089,567	7,242,889	15,332,456
GEORGIA DEPARTMENT OF AGRICULTURE	244,486	13,780	23,462	119,427	156,669	72	5,822	-	616	6,510	42,036	33,642	75,678
GEORGIA DEPARTMENT OF AUDITS	114,609	6,460	10,998	41,859	59,317	34	2,729	-	86,448	89,211	19,698	15,508	35,206
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	-	-	-	17,415	17,415	-	-	-	47,675	47,675	-	(1,061)	(1,061)
GEORGIA DEPARTMENT OF DEFENSE	109,879	6,193	10,544	39,155	55,892	33	2,617	-	-	2,650	18,889	17,374	36,263
GEORGIA DEPARTMENT OF DRIVER SERVICES	192,664	10,860	18,489	12,224	41,573	57	4,588	-	1,860	6,505	33,115	(62)	33,053
GEORGIA DEPT OF EARLY CARE & LEARNING	1,061,373	59,824	101,853	73,642	235,319	315	25,275	-	131,901	157,491	182,513	(30,410)	152,103
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	414,142	23,343	39,742	172,437	235,522	123	9,862	-	9,985	71,201	65,036	65,036	136,237
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	5,522,539	311,278	529,960	1,070,581	1,911,819	1,637	131,509	-	4,448	137,594	949,579	364,161	1,313,740
GEORGIA DEPARTMENT OF REVENUE	132,887	7,490	12,752	35,680	55,922	39	3,164	-	2,646	5,849	22,848	10,730	33,578
GEORGIA DEPARTMENT OF TRANSPORTATION	78,270	4,412	7,511	44,517	56,440	23	1,864	-	-	1,887	13,460	12,705	26,165
GEORGIA DEPT OF EDUCATION	43,556,952	2,455,092	4,179,858	1,492,536	8,127,486	12,914	1,037,224	-	328,867	1,379,005	7,489,479	416,930	7,906,409
GEORGIA DEPT OF LABOR	72,249	4,072	6,933	48,290	59,295	21	1,720	-	117,169	118,910	12,421	(29,348)	(16,927)
GEORGIA ENVIRONMENTAL FINANCE AUTH.	-	-	-	-	-	-	-	-	138	138	-	(1,232)	(1,232)
GEORGIA GENERAL ASSEMBLY	331,357	18,677	31,798	6,618	57,093	98	7,891	-	10,192	18,181	56,987	(8,059)	48,928
GEORGIA GWINNETT COLLEGE	53,390,569	3,009,365	5,123,522	3,372,223	11,505,110	15,829	1,271,392	-	1,287,221	9,180,356	2,578,398	11,758,754	11,758,754
GEORGIA HIGH SCH FOR ACCE LEARN FULTON CO INC	1,120,076	63,133	107,486	464,156	634,775	332	26,672	-	140,228	167,232	192,583	175,685	368,268
GEORGIA HIGHLANDS COLLEGE	23,175,184	1,306,272	2,223,961	865,717	4,395,950	6,871	551,872	-	308,805	867,548	3,984,912	(107,730)	3,877,182
GEORGIA INST OF TECHNOLOGY	533,573,043	30,074,896	51,203,295	22,833,990	104,112,181	158,191	12,706,002	-	-	12,864,193	91,746,341	11,181,691	102,928,032
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	(1,422)	(1,422)
GEORGIA MAGNET CHARTER SCHOOL	8,655,053	487,843	830,565	161,978	1,480,386	2,566	206,103	-	165,291	373,960	1,488,202	88,064	1,576,266
GEORGIA MILITARY COLLEGE	39,670,339	2,236,022	3,806,887	1,535,601	7,578,510	11,761	944,672	-	433,954	1,390,387	6,821,198	273,348	7,094,546
GEORGIA NORTHWESTERN Tech. COLLEGE	14,073,950	793,280	1,350,579	-	2,143,859	4,173	335,144	-	1,814,795	2,154,112	2,419,989	(736,558)	1,683,431
GEORGIA PIEDMONT Tech. COLLEGE	11,778,321	663,886	1,130,284	72,936	1,867,106	3,492	280,478	-	2,876,111	3,160,081	2,025,241	(993,499)	1,031,742
GEORGIA PUBLIC DEFENDER STD COUNCIL	206,426	11,635	19,809	59,323	90,767	61	4,916	-	29,860	34,837	35,502	(9,235)	26,267
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	4,412,355	248,703	423,423	1,268,581	1,940,707	1,308	105,072	-	-	106,380	758,683	678,228	1,436,911
GEORGIA SOUTHERN UNIVERSITY	163,030,921	9,189,254	15,644,944	846,120	25,680,318	48,334	3,882,264	-	3,350,279	7,280,877	28,032,689	91,169	28,123,858
GEORGIA STATE UNIVERSITY	356,700,831	20,105,477	34,230,099	3,941,869	58,277,445	105,753	8,494,135	-	320,758	8,920,646	61,333,674	1,566,320	62,899,994
GEORGIA STUDENT FINANCE COMM	1,009,337	56,891	157,743	-	311,493	299	24,035	-	-	24,334	173,544	68,803	242,347
GEORGIA TECHNOLOGY AUTHORITY	275,665	15,538	26,454	119,888	161,880	82	6,564	-	87,178	93,824	47,388	41,718	89,106
GEORGIA WORLD CONGRESS CENTER AUTHORITY	-	-	-	17,802	17,802	-	-	-	74,198	74,198	-	(1,507)	(1,507)
GILMER CO SCHOOLS	40,159,955	2,263,620	3,853,872	8,865	6,126,357	11,906	956,331	-	1,611,259	2,579,496	6,905,382	(643,316)	6,262,066
State's Proport. Share - DOE	308,564	17,392	29,611	50,424	97,427	91	7,348	-	145,530	152,969	53,060	(27,923)	25,137
GLASCOCK CO SCHOOLS	5,647,255	318,308	541,928	35,873	896,109	1,674	134,478	-	359,258	495,410	971,020	(101,215)	869,805
GLYNN CO SCHOOLS	142,747,636	8,045,984	13,698,498	5,811,661	27,556,143	42,321	3,399,257	-	3,157,939	6,599,517	24,545,053	43,594	24,588,647
State's Proport. Share - DOE	593,260	33,439	56,931	128,626	218,996	176	14,127	-	5,601	19,904	102,018	47,365	149,383
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	77,840	4,387	7,470	5,911	17,768	23	1,854	-	4,669	6,546	13,397	4,522	17,919
GORDON CO SCHOOLS	63,670,152	3,588,774	6,109,982	55,562	9,754,318	18,877	1,516,181	-	1,116,452	2,651,510	10,947,889	(908,592)	10,039,297
State's Proport. Share - DOE	342,753	19,319	32,892	4,336	56,547	102	8,162	-	135,489	143,753	58,943	(40,977)	17,966
GORDON COLLEGE	19,687,876	1,109,709	1,889,309	36,485	3,035,503	5,837	468,828	-	165,611	640,276	3,385,265	(131,494)	3,253,771
GOVERNORS OFFICE OF PLANNING & BUDGET	1,454,658	81,992	139,593	127,286	348,871	431	623,704	-	623,704	658,775	250,132	(69,624)	180,508
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	1,720,216	96,960	165,077	164,871	426,908	510	40,964	-	2,090,602	2,132,076	295,781	(233,739)	62,042
GRADY CO SCHOOLS	42,183,790	2,377,693	4,048,085	226,285	6,652,063	12,506	1,004,525	-	730,553	1,747,584	7,253,389	(408,822)	6,844,567
GREENE CO SCHOOLS	32,412,531	1,826,935	3,110,405	1,756,936	6,694,276	9,609	771,841	-	-	781,450	5,573,242	741,591	6,314,833
State's Proport. Share - DOE	67,303	3,794	6,459	-	10,253	20	1,603	-	347,917	349,540	11,573	(126,989)	(115,416)
GRIFFIN RESA	3,462,795	195,181	332,300	87,977	615,458	1,027	82,460	-	206,977	290,464	595,428	28,626	624,054



# SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
GRIFFIN SPALDING CO SCHOOLS	103,275,122	5,821,112	9,910,595	134,629	15,866,336	30,618	2,459,296	-	1,298,297	3,788,211	17,757,866	(443,872)	17,313,994
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	71,848	71,848	-	(42,795)	(42,795)
GWINNETT CO SCHOOLS	1,743,734,468	98,285,778	167,334,084	39,966,154	305,586,016	516,980	41,523,637	-	8,556,557	50,597,174	299,830,567	14,916,430	314,746,997
State's Proport. Share - DOE	3,372,054	190,066	323,593	26,076	539,735	1,000	80,299	-	1,451,994	1,533,293	579,913	(580,075)	(162)
GWINNETT COUNTY PUBLIC LIB	16,474,082	928,563	1,580,903	96,941	2,606,407	4,884	392,298	-	471,464	868,646	2,832,676	(261,927)	2,570,749
GWINNETT Tech. COLLEGE	16,300,125	918,758	1,564,210	-	2,482,968	4,833	388,156	-	1,190,825	1,583,814	2,802,765	(577,647)	2,225,118
HABERSHAM CO SCHOOLS	69,416,104	3,912,645	6,661,381	-	10,574,026	20,580	1,653,009	-	1,540,219	3,213,808	11,935,901	(934,527)	11,001,374
State's Proport. Share - DOE	214,812	12,108	20,614	7,901	40,623	64	5,115	-	103,210	108,389	36,947	(34,362)	2,585
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	-	-	3,770	3,770	-	-	-	6,878	6,878	-	(96)	(96)
HALL CO DFACS	-	-	-	-	-	-	-	-	9,733	9,733	-	(7,220)	(7,220)
HALL CO SCHOOLS	253,001,245	14,260,440	24,278,770	3,169,097	41,708,307	75,008	6,024,732	-	775,630	6,875,370	43,502,821	121,717	43,624,538
State's Proport. Share - DOE	561,221	31,633	53,856	60,978	146,467	166	13,364	-	1,493,230	1,506,760	96,512	(467,752)	(371,240)
HALL COUNTY LIBRARY	2,288,748	129,005	219,635	3,379	352,019	679	54,502	-	84,226	139,407	393,538	(79,202)	314,336
HANCOCK CO SCHOOLS	11,559,854	651,572	1,109,319	-	1,760,891	3,427	275,275	-	535,372	814,074	1,987,679	(443,468)	1,544,211
HARALSON CO SCHOOLS	36,059,820	2,032,515	3,460,410	-	5,492,925	10,691	858,694	-	816,893	1,686,278	6,200,389	(539,132)	5,661,257
State's Proport. Share - DOE	217,607	12,265	20,882	3,507	36,654	65	5,182	-	6,036	11,283	37,420	(2,730)	34,690
HARRIS CO SCHOOLS	51,111,282	2,880,892	4,904,794	428,260	8,213,946	15,153	1,217,116	-	191,697	1,423,966	8,788,437	(229,331)	8,559,106
State's Proport. Share - DOE	161,915	9,126	15,538	9,946	34,610	48	3,856	-	267,143	271,047	27,842	(106,881)	(79,039)
HART CO SCHOOLS	31,920,979	1,799,229	3,063,234	136,622	4,999,085	9,464	760,136	-	1,192,544	1,962,144	5,488,718	(515,474)	4,973,244
State's Proport. Share - DOE	255,022	14,374	24,473	584	39,431	76	6,073	-	76,090	82,239	43,858	(22,085)	21,773
HART COUNTY LIBRARY	199,975	11,272	19,190	830	31,292	59	4,762	-	35,316	40,137	34,385	(4,467)	29,918
HEARD CO SCHOOLS	20,716,350	1,167,679	1,988,004	303,970	3,459,653	6,142	493,320	-	313,658	813,120	3,562,113	(146,605)	3,415,508
State's Proport. Share - DOE	74,829	4,218	7,181	65,488	76,887	22	1,782	-	39,845	41,649	12,870	11,865	24,735
HEART OF GEORGIA RESA	4,659,206	262,617	447,112	-	709,729	1,381	110,950	-	623,760	736,091	801,136	(270,502)	530,634
HENRY CO SCHOOLS	398,129,230	22,440,593	38,205,694	9,484,784	70,131,071	118,035	9,480,672	-	9,319,298	18,918,005	68,457,158	1,488,123	69,945,281
State's Proport. Share - DOE	729,802	41,135	70,034	-	111,169	216	17,379	-	965,476	983,071	125,494	(498,205)	(372,711)
HENRY COUNTY LIBRARY	2,991,456	168,614	287,069	391,849	847,532	887	71,236	-	1,703	73,826	514,381	149,880	664,261
HERITAGE PREPARATORY ACAD.	-	-	-	-	-	-	-	-	33,150	33,150	-	(176,718)	(176,718)
HOUSTON CO SCHOOLS	294,926,572	16,623,565	28,302,053	3,791,095	48,716,713	87,438	7,023,102	-	9,232,251	16,342,791	50,711,780	(1,674,742)	49,037,038
State's Proport. Share - DOE	924,401	52,104	88,708	-	140,812	274	22,013	-	99,823	122,110	158,948	(45,857)	113,091
HOUSTON COUNTY PUBLIC LIBRARY	916,230	51,643	87,924	-	139,567	272	21,818	-	49,887	71,977	157,536	(33,159)	124,377
INTL ACAD. OF SMYRNA CHARTER SCHOOL	3,614,820	203,750	346,889	114,127	664,766	1,072	86,080	-	1,269,443	1,356,595	621,568	(325,435)	296,133
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	1,400,686	78,950	134,414	917,118	1,130,482	415	33,355	-	33,770	240,845	229,280	(470,125)	470,125
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	5,401,694	304,467	518,363	1,866,570	2,689,400	1,601	128,631	-	-	130,232	928,795	838,519	1,767,314
INTERNATIONAL COMMUNITY SCHOOL	4,527,824	255,211	434,504	211,152	900,867	1,342	107,821	-	147,021	256,184	778,536	(461)	778,075
INTOWN ACAD. CHARTER SCHOOL	-	-	-	15,840	15,840	-	-	-	706,534	706,534	-	(441,614)	(441,614)
IRWIN CO SCHOOLS	19,289,001	1,087,226	1,851,031	241,857	3,180,114	5,719	459,330	-	203,900	668,949	3,316,682	(23,890)	3,292,792
State's Proport. Share - DOE	270,504	15,247	25,958	141,064	182,269	80	6,442	-	-	6,522	46,519	43,706	90,225
IVY PREP ACAD. FOR GIRLS	3,711,582	209,204	356,175	374,613	939,992	1,100	88,384	-	320,302	409,786	638,187	228,038	866,225
IVY PREP YOUNG MENS ACAD.	-	-	-	10,739	10,739	-	-	-	892,558	892,558	-	(381,786)	(381,786)
IVY PREPARATORY ACAD.	17,632	994	1,692	-	2,686	5	420	-	1,135,811	1,136,236	3,035	(550,669)	(547,634)
JACKSON BUTTS COUNTY LIBRARY	-	-	-	-	-	-	-	-	28,945	28,945	-	(13,311)	(13,311)
JACKSON CO SCHOOLS	75,014,333	4,228,190	7,198,604	2,046,287	13,473,081	22,240	1,786,320	-	157,184	1,965,744	12,898,493	(481,436)	12,417,057
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	68,709	68,709	-	(37,043)	(37,043)
JASPER CO SCHOOLS	21,694,938	1,222,837	2,081,912	453,316	3,758,065	6,432	516,623	-	112,493	635,548	3,730,393	271,579	4,001,972
State's Proport. Share - DOE	340,388	19,186	32,665	34,940	86,791	101	8,106	-	18,866	27,073	58,516	17,277	75,793
JEFF DAVIS CO SCHOOLS	27,404,121	1,544,636	2,629,783	126,033	4,300,452	8,125	652,573	-	592,573	1,253,274	4,712,047	(64,223)	4,647,824
State's Proport. Share - DOE	115,039	6,484	11,040	13,990	31,514	34	2,739	-	47,411	50,184	19,770	(16,394)	3,376
JEFFERSON CITY SCHOOLS	33,080,405	1,864,580	3,174,496	2,333,762	7,372,838	9,807	787,745	-	-	797,552	5,688,081	949,114	6,637,195
State's Proport. Share - DOE	310,499	17,501	29,796	28,063	75,360	92	7,394	-	2,497	9,983	53,381	15,483	68,864





# SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
JEFFERSON CO SCHOOLS	24,395,893	1,375,077	2,341,104	-	3,716,181	7,233	580,941	-	1,936,951	2,525,125	4,194,813	(986,404)	3,208,409
JEFFERSON COUNTY REG.LIB.	285,771	16,108	27,423	4,914	48,445	85	6,805	-	21,324	28,214	49,140	(23,368)	25,772
JENKINS CO SCHOOLS	13,068,698	736,618	1,254,112	-	1,990,730	3,875	311,206	-	827,969	1,143,050	2,247,120	(573,202)	1,673,918
State's Proport. Share - DOE	174,602	9,841	16,755	3,154	29,750	52	4,158	-	9,462	13,672	30,016	1,968	31,984
JOHNSON CO SCHOOLS	10,808,764	609,237	1,037,242	179,509	1,825,988	3,205	257,390	-	185,046	445,641	1,858,541	(112,468)	1,746,073
State's Proport. Share - DOE	187,504	10,569	17,993	1,004	29,566	56	4,465	-	26,640	31,161	32,239	(14,645)	17,594
JONES CO SCHOOLS	48,520,852	2,734,883	4,656,209	-	7,391,092	14,385	1,155,430	-	2,176,000	3,345,815	8,343,015	(677,022)	7,665,993
State's Proport. Share - DOE	180,838	10,193	17,354	-	27,547	54	4,306	-	278,991	283,351	31,103	(102,667)	(71,564)
KENNESAW CHARTER SCIENCE & MATH ACAD.	3,597,832	202,792	345,259	11,429	559,480	1,067	85,675	-	572,656	659,398	618,642	(170,448)	448,194
KENNESAW STATE UNIVERSITY	213,103,623	12,011,606	20,450,073	13,825,992	46,287,671	63,180	5,074,648	-	-	5,137,828	36,642,564	5,604,930	42,247,494
KINCHAFONNEE REG LIB	585,519	33,003	56,188	61,797	150,988	174	13,943	-	11,236	25,353	100,667	(5,533)	95,134
KIPP METRO ATLANTA COLLABORATIVE	50,225,801	2,830,982	4,819,821	7,051,442	14,702,245	14,891	1,196,030	-	-	1,210,921	8,636,184	4,288,643	12,924,827
LAKE BLACKSHEAR REG LIB	828,499	46,698	79,505	3,150	129,353	246	19,729	-	61,294	81,269	142,456	(19,065)	123,391
LAMAR CO SCHOOLS	23,495,575	1,324,330	2,254,707	-	3,579,037	6,966	559,501	-	997,095	1,563,562	4,039,988	(476,463)	3,563,525
State's Proport. Share - DOE	-	-	-	170	170	-	-	-	221,585	221,585	-	(67,887)	(67,887)
LANIER CO SCHOOLS	16,792,967	946,537	1,611,504	89,200	2,647,241	4,979	399,892	-	439,342	844,213	2,887,506	(213,392)	2,674,114
State's Proport. Share - DOE	221,693	12,496	21,274	94,559	128,329	66	5,279	-	1,266	6,611	38,127	35,366	73,493
LANIER Tech. COLLEGE	13,094,072	738,049	1,256,547	4,772	1,999,368	3,882	311,810	-	1,106,203	1,421,895	2,251,492	(369,893)	1,881,599
LATIN ACAD. CHARTER SCHOOL	-	-	-	136,568	136,568	-	-	-	881,279	881,279	-	(211,525)	(211,525)
LATIN COLLEGE PREP	3,339,800	188,248	320,497	930,296	1,439,041	990	79,531	-	-	80,521	574,282	510,897	1,085,179
LATIN GRAMMAR SCHOOL	2,655,584	149,682	254,838	699,871	1,104,391	787	63,238	-	-	64,025	456,608	404,923	861,531
LAURENS CO SCHOOLS	59,211,781	3,337,478	5,682,143	1,603,254	10,622,875	17,555	1,410,013	-	2,365,473	3,793,041	10,181,290	(297,475)	9,883,815
State's Proport. Share - DOE	244,486	13,780	23,462	3,759	41,001	72	5,822	-	93,222	99,116	42,027	(30,714)	11,313
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	4,310,862	242,982	413,683	326,023	982,688	1,278	102,655	-	-	103,933	741,231	227,283	968,514
LEE CO SCHOOLS	53,579,363	3,020,006	5,141,639	404,118	8,565,763	15,885	1,275,888	-	1,136,467	2,428,240	9,212,821	(450,365)	8,762,456
State's Proport. Share - DOE	222,983	12,568	21,398	4,084	38,050	66	5,310	-	10,023	15,399	38,345	(8,096)	30,249
LEE COUNTY LIBRARY	596,055	33,597	57,199	46,304	137,100	177	14,194	-	85,319	99,690	102,493	(14,682)	87,811
LIBERTY CO SCHOOLS	99,940,483	5,633,155	9,590,593	1,261,661	16,485,409	29,630	2,379,888	-	1,812,374	4,221,892	17,184,478	(1,381,527)	15,802,951
State's Proport. Share - DOE	252,227	14,217	24,204	17,761	56,182	75	6,006	-	40,063	46,144	43,369	(27,510)	15,859
LIBERTY TECH CHARTER SCHOOL	3,508,166	197,738	336,654	1,537,490	2,071,882	1,040	83,540	-	-	84,580	603,224	560,629	1,163,853
LINCOLN CO SCHOOLS	11,873,148	669,231	1,139,383	75,925	1,884,539	3,520	282,736	-	402,153	688,409	2,041,554	(219,767)	1,821,787
State's Proport. Share - DOE	207,071	11,672	19,871	32,648	64,191	61	4,931	-	1,397	6,389	35,605	13,020	48,625
LINCOLN COUNTY LIBRARY	63,218	3,563	6,067	1,539	11,169	19	1,505	-	1,185	2,709	10,869	(448)	10,421
LIVE OAK PUBLIC LIBRARIES	6,492,526	365,952	623,043	20,508	1,009,503	1,925	154,607	-	782,149	938,681	1,116,363	(278,593)	837,770
LONG CO SCHOOLS	28,628,270	1,613,635	2,747,256	859,435	5,220,326	8,488	681,726	-	46,319	736,533	4,922,557	480,680	5,403,237
State's Proport. Share - DOE	250,937	14,144	24,081	4,247	42,472	74	5,976	-	3,071	9,121	43,143	(759)	42,384
LOWNDES CO SCHOOLS	94,392,785	5,320,458	9,058,219	581,468	14,960,145	27,985	2,247,780	-	1,740,242	4,016,012	16,230,563	(699,111)	15,531,452
State's Proport. Share - DOE	302,973	17,077	29,074	6,618	52,769	90	7,215	-	56,010	63,315	52,096	(30,951)	21,145
LUMPKIN CO SCHOOLS	38,427,697	2,165,981	3,687,639	970,480	6,824,100	11,393	915,081	-	89,991	1,016,465	6,607,542	(41,792)	6,565,750
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	(2,103)	(2,103)
MACON CHARTER ACADEMY INC	-	-	-	539,933	539,933	-	-	-	1,000,405	1,000,405	-	(26,439)	(26,439)
MACON CO SCHOOLS	12,511,563	705,215	1,200,648	-	1,905,863	3,709	297,939	-	1,514,569	1,816,217	2,151,332	(968,946)	1,182,386
State's Proport. Share - DOE	73,754	4,157	7,078	12,670	23,905	22	1,756	-	59,619	61,397	12,669	(17,991)	(5,322)
MADISON CO SCHOOLS	52,236,519	2,944,316	5,012,776	296,834	8,253,926	15,487	1,243,911	-	492,835	1,752,233	8,981,914	(157,757)	8,824,157
State's Proport. Share - DOE	222,983	12,568	21,398	12,107	46,073	66	5,310	-	138,446	143,822	38,344	(53,607)	(15,263)
MARIETTA CHARTER SCHOOL	-	-	-	1,691	1,691	-	-	-	3,131	3,131	-	(83)	(83)
MARIETTA CITY SCHOOLS	113,261,408	6,383,990	10,868,910	2,302,445	19,555,345	33,579	2,697,100	-	1,757,211	4,487,890	19,474,959	921,511	20,396,470
State's Proport. Share - DOE	671,099	37,827	64,401	21,124	123,352	199	15,981	-	746,027	762,207	115,386	(215,253)	(99,867)
MARION CO SCHOOLS	13,212,336	744,715	1,267,896	29,816	2,042,427	3,917	314,626	-	325,556	644,099	2,271,821	(215,107)	2,056,714



# SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
MCDUFFIE CO SCHOOLS	35,779,639	2,016,723	3,433,523	-	5,450,246	10,608	852,022	-	2,931,389	3,794,019	6,152,193	(1,352,186)	4,800,007
State's Proport. Share - DOE	53,757	3,030	5,159	-	8,189	16	1,280	-	174,951	176,247	9,236	(67,985)	(58,749)
MCINTOSH CO SCHOOLS	14,058,038	792,383	1,349,052	-	2,141,435	4,168	334,765	-	927,799	1,266,732	2,417,234	(508,233)	1,909,001
State's Proport. Share - DOE	17,847	1,006	1,713	11,686	14,405	5	425	-	-	430	3,071	2,922	5,993
MERIWETHER CO SCHOOLS	25,242,024	1,422,769	2,422,302	40,125	3,885,196	7,484	601,090	-	2,883,831	3,492,405	4,340,303	(1,382,383)	2,957,920
State's Proport. Share - DOE	281,040	15,841	26,969	146,284	189,094	83	6,692	-	202,942	209,717	48,317	36,589	84,906
METRO RESA	11,413,420	643,319	1,095,267	201,389	1,939,975	3,384	271,788	-	706,922	982,094	1,962,505	(227,627)	1,734,878
MIDDLE GEORGIA REG LIBRARY	2,655,799	149,694	254,859	6,528	411,081	787	63,243	-	195,587	259,617	456,669	(120,334)	336,335
MIDDLE GEORGIA RESA	1,953,306	110,098	187,445	107,774	405,317	579	46,514	-	216,865	263,958	335,877	25,431	361,308
MIDDLE GEORGIA STATE COLLEGE	45,448,115	2,561,687	4,361,340	561,270	7,484,297	13,474	1,082,258	-	273,755	1,369,487	7,814,670	(323,072)	7,491,598
MILLER CO SCHOOLS	9,171,118	516,931	880,088	4,953	1,401,972	2,719	218,392	-	497,125	718,236	1,576,953	(209,645)	1,367,308
MITCHELL CO SCHOOLS	17,750,267	1,000,496	1,703,370	-	2,703,866	5,262	422,688	-	1,560,317	1,988,267	3,052,118	(786,426)	2,265,692
State's Proport. Share - DOE	352,859	19,889	33,861	704	54,454	105	8,403	-	118,372	126,880	60,670	(59,735)	935
MONROE CO SCHOOLS	41,219,178	2,323,323	3,955,518	62,978	6,341,819	12,220	981,554	-	1,223,214	7,087,511	(281,484)	6,806,027	
State's Proport. Share - DOE	159,120	8,969	15,270	18,627	42,866	47	3,789	-	145,391	149,227	27,370	(63,182)	(35,812)
MONTGOMERY CO SCHOOLS	8,282,412	466,839	794,805	22,570	1,284,214	2,456	197,229	-	1,067,549	1,267,234	1,424,132	(321,816)	1,102,316
MORGAN CO SCHOOLS	34,209,082	1,928,198	3,282,808	423,700	5,634,706	10,142	814,623	-	1,138,157	1,962,922	5,882,144	(327,651)	5,554,493
State's Proport. Share - DOE	277,385	15,635	26,619	180,991	223,245	82	6,605	-	4,495	11,182	47,707	45,472	93,179
MOULTRIE-COLQUITT CNTY LIB	486,176	27,403	46,655	23,107	97,165	144	11,577	-	18,672	30,393	83,594	(3,218)	80,376
MOUNTAIN EDUCATION CENTER INC.	4,714,683	265,744	452,435	1,049,912	1,768,091	1,398	112,271	-	-	113,669	810,677	416,870	1,227,547
MOUNTAIN REG LIBRARY	817,318	46,068	78,432	10,177	134,677	242	19,463	-	106,916	126,621	140,539	(32,698)	107,841
MURRAY CO SCHOOLS	61,082,301	3,442,910	5,861,644	-	9,304,554	18,109	1,454,556	-	2,161,875	3,634,540	10,502,927	(1,201,788)	9,301,139
State's Proport. Share - DOE	170,516	9,611	16,363	40,133	66,107	51	4,061	-	136,231	140,343	29,318	(29,700)	(382)
MUSCOGEE CO SCHOOL DISTRICT	306,720,161	17,288,312	29,433,801	649,474	47,371,587	90,935	7,303,943	-	7,389,629	14,784,507	52,739,632	(9,338,905)	43,400,727
State's Proport. Share - DOE	672,390	37,899	64,525	28,480	130,904	199	16,012	-	180,962	197,173	115,616	(129,529)	(13,913)
N E GA REG LIBRARY	1,433,585	80,804	137,571	34,671	253,046	425	34,138	-	78,499	113,062	246,503	(33,834)	212,669
NEW LIFE ACAD. OF EXCELLENCE INC.	3,512,467	197,981	337,067	219,974	755,022	1,041	83,643	-	97,391	182,075	603,969	45,652	649,621
NEWTON CO SCHOOLS	183,897,360	10,365,393	17,647,351	1,203,755	29,216,499	54,521	4,379,157	-	3,648,538	8,082,216	31,620,630	223,359	31,843,989
State's Proport. Share - DOE	232,229	13,090	22,285	25,134	60,509	69	5,530	-	855	6,454	39,941	4,380	44,321
NEWTON COUNTY DFCS	62,788	3,539	6,025	35,144	44,708	19	1,495	-	4,928	6,442	10,807	10,104	20,911
NEWTON COUNTY LIBRARY	791,945	44,638	75,997	-	120,635	235	18,859	-	33,897	52,991	136,180	(28,516)	107,664
NORTH GA Tech. INSTITUTE	9,059,089	510,616	869,338	90,985	1,470,939	2,686	215,725	-	129,272	347,683	1,557,689	23,692	1,581,381
NORTH GEORGIA RESA	3,595,897	202,683	345,073	133,611	681,367	1,066	85,629	-	234,443	321,138	618,303	(231,774)	386,529
NORTH METRO ACADEMY OF PERFORMING ARTS	2,276,276	128,303	218,438	527,703	874,444	675	54,205	-	487,058	541,938	391,411	341,970	733,381
NORTHEAST GEORGIA RESA	8,071,685	454,961	774,583	7,936	1,237,480	2,393	192,211	-	878,724	1,073,328	1,387,905	(237,176)	1,150,729
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACAD	5,751,758	324,198	551,956	760,041	1,636,195	1,705	136,967	-	-	138,672	989,009	882,187	1,871,196
NORTHWEST GA REGIONAL LIBRARY	1,316,826	74,223	126,367	161,690	362,280	390	31,358	-	54,063	85,811	226,430	56,678	283,108
NORTHWEST GEORGIA PUBLIC HEALTH	112,674	6,351	10,813	69,442	86,606	33	2,683	-	-	2,716	19,363	18,375	37,738
NORTHWEST GEORGIA RESA	7,936,003	447,314	761,563	346,321	1,555,198	2,353	188,980	-	65,380	256,713	1,364,574	(29,666)	1,334,908
OCMULGEE REGIONAL LIBRARY	740,123	41,717	71,024	3,151	115,892	219	17,625	-	73,163	91,007	127,263	(34,258)	93,005
OCONEE CO SCHOOLS	79,088,666	4,457,840	7,589,589	2,932,641	14,980,070	23,448	1,883,342	-	29,812	1,936,602	13,599,059	688,874	14,287,933
State's Proport. Share - DOE	474,995	26,773	45,582	113,470	185,825	141	11,311	-	260,124	271,576	81,669	(47,102)	34,567
OCONEE FALL LINE Tech. COLLEGE	9,668,691	544,977	927,837	109,315	1,582,129	2,867	230,241	-	321,167	554,275	1,662,504	(251,966)	1,410,538
OCONEE REG LIBRARY	1,063,524	59,946	102,059	1,281	163,286	315	25,326	-	42,081	67,722	182,868	(46,897)	135,971
OCONEE RESA	2,339,064	131,842	224,464	192,571	548,877	693	55,700	-	242,232	298,625	402,195	(18,088)	384,107
ODYSSEY CHARTER SCHOOL	3,196,807	180,188	306,775	11,177	498,140	948	76,126	-	1,028,566	1,105,640	549,682	(3,941,548)	(3,391,866)
OGEECHIE TECH	12,093,121	681,630	1,160,493	329,710	2,171,833	3,585	287,974	-	1,229,502	1,521,061	2,079,372	(258,634)	1,820,738
OGLETHORPE CO SCHOOLS	22,694,384	1,279,171	2,177,822	254,902	3,711,895	6,728	540,423	-	792,028	1,339,179	3,902,242	(406,077)	3,496,165
State's Proport. Share - DOE	139,983	7,890	13,433	422	21,745	42	3,333	-	96,574	99,949	24,064	(62,473)	(38,409)
OHOOPEE REG LIB	639,275	36,033	61,347	12,189	109,569	190	15,223	-	12,502	27,915	109,910	(6,398)	103,512



# SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
OKEFENOKEE REG LIB	999,876	56,358	95,951	71,136	223,445	296	23,810	-	11,810	35,916	171,927	24,894	196,821
OKEFENOKEE RESA	3,028,656	170,710	290,639	35,035	496,384	898	72,122	-	205,544	278,564	520,773	(88,051)	432,722
PATAULA CHARTER ACAD.	4,933,580	278,082	473,441	542,933	1,294,456	1,463	117,484	-	-	118,947	848,320	258,316	1,106,636
PAULDING CO SCHOOLS	280,034,660	15,784,181	26,872,979	5,138,763	47,795,923	83,023	6,668,480	-	-	6,751,503	48,151,153	3,039,763	51,190,916
State's Proport. Share - DOE	641,856	36,178	61,594	38,887	136,659	190	15,285	-	738,084	753,559	110,366	(279,251)	(168,885)
PEACH CO SCHOOLS	33,142,763	1,868,095	3,180,481	-	5,048,576	9,826	789,230	-	1,070,071	1,869,127	5,698,810	(642,154)	5,056,656
State's Proport. Share - DOE	115,685	6,521	11,101	8,679	26,301	34	2,755	-	121,154	123,943	19,899	(46,147)	(26,248)
PEACH PUBLIC LIBRARY	419,518	23,646	40,258	11,586	75,490	124	9,990	-	14,726	24,840	72,125	(8,097)	64,028
PELHAM CITY SCHOOLS	13,926,226	784,953	1,336,403	83,853	2,205,209	4,129	331,626	-	1,044,597	1,380,352	2,394,575	(313,663)	2,080,912
State's Proport. Share - DOE	84,076	4,739	8,068	2,574	15,381	25	2,002	-	35,411	37,438	14,449	(11,580)	2,869
PICKENS CO SCHOOLS	44,619,831	2,515,001	4,281,855	258,202	7,055,058	13,229	1,062,534	-	530,443	1,606,206	7,672,259	(408,557)	7,263,702
State's Proport. Share - DOE	50,316	2,836	4,829	509	8,174	15	1,198	-	1,911	3,124	8,650	(479)	8,171
PIEDMONT REG LIBRARY	861,183	48,541	82,642	2,767	133,950	255	20,507	-	54,994	75,756	148,079	(23,206)	124,873
PIERCE CO SCHOOLS	33,749,999	1,902,322	3,238,753	42,352	5,183,427	10,006	803,690	-	1,224,885	2,038,581	5,803,224	(348,006)	5,455,218
State's Proport. Share - DOE	264,053	14,883	25,339	17,243	57,465	78	6,288	-	191,646	198,012	45,400	(64,906)	(19,506)
PIKE CO SCHOOLS	28,008,347	1,578,693	2,687,766	-	4,266,459	8,304	666,964	-	532,553	1,207,821	4,815,947	(357,282)	4,458,665
State's Proport. Share - DOE	432,204	24,361	41,476	76	65,913	128	10,292	-	89,744	100,164	74,306	(33,066)	41,240
PINE MOUNTAIN REGIONAL LIBRARY	688,947	38,833	66,113	15,084	120,030	204	16,406	-	40,798	57,408	118,463	(12,209)	106,254
PIONEER RESA	8,331,868	469,627	799,551	303,185	1,572,363	2,470	198,407	-	28,946	229,823	1,432,640	42,249	1,474,889
POLK SCHOOL DISTRICT	69,424,275	3,913,106	6,662,165	-	10,575,271	20,583	1,653,204	-	2,033,950	3,707,737	11,937,307	(959,041)	10,978,266
State's Proport. Share - DOE	327,916	18,483	31,468	24,155	74,106	97	7,809	-	312,276	320,182	56,379	(96,526)	(40,147)
PROSECUTING ATTORNEYS COUNCIL OF GA	199,115	11,223	19,108	96,443	126,774	59	4,742	-	16,121	20,922	34,241	31,249	65,490
PULASKI CO SCHOOLS	12,346,208	695,895	1,184,780	44,170	1,924,845	3,660	294,001	-	1,193,067	1,490,728	2,122,903	(583,038)	1,539,865
State's Proport. Share - DOE	75,905	4,278	7,284	29,602	41,164	23	1,808	-	-	1,831	13,046	12,049	25,095
PURPOSE BUILT SCHOOLS ATLANTA INC	30,832,082	1,737,853	2,958,741	15,270,607	19,967,201	9,141	734,206	-	-	743,347	5,301,475	4,960,807	10,262,282
PUTNAM CO SCHOOLS	31,805,725	1,792,733	3,052,174	188,100	5,033,007	9,430	757,391	-	573,763	1,340,584	5,468,916	(342,838)	5,126,078
State's Proport. Share - DOE	-	-	-	74	74	-	-	-	423	423	-	(6,125)	(6,125)
QUITMAN CO SCHOOLS	3,881,883	218,803	372,517	24,603	615,923	1,151	92,439	-	216,772	310,362	667,489	(34,624)	632,865
State's Proport. Share - DOE	163,206	9,199	15,662	45,676	70,537	48	3,886	-	14,062	17,996	28,070	8,489	36,559
RABUN CO SCHOOLS	25,944,518	1,462,365	2,489,715	-	3,952,080	7,692	617,818	-	1,096,008	1,721,518	4,461,091	(674,975)	3,786,116
State's Proport. Share - DOE	238,895	13,465	22,925	419	36,809	71	5,689	-	257,469	263,229	41,073	(97,406)	(56,333)
RANDOLPH CO SCHOOLS	9,668,476	544,965	927,816	-	1,472,781	2,866	230,236	-	587,668	820,770	1,662,456	(305,907)	1,356,549
State's Proport. Share - DOE	91,602	5,163	8,790	-	13,953	27	2,181	-	4,745	6,953	15,757	(3,021)	12,736
REGION IV DFCS	-	-	-	6,902	6,902	-	-	-	10,425	10,425	-	(76)	(76)
RESURGENCE HALL INC	1,229,740	69,314	118,010	677,637	864,961	365	29,284	-	-	29,649	211,441	199,269	410,710
RICHMOND CO SCHOOLS	275,756,267	15,543,029	26,462,412	-	42,005,441	81,755	6,566,598	-	16,893,161	23,541,514	47,415,500	(8,009,309)	39,406,191
State's Proport. Share - DOE	573,047	32,300	54,991	-	87,291	170	13,646	-	1,695,080	1,708,896	98,541	(601,690)	(503,149)
RICHMOND COUNTY DFCS	7,956	448	763	5,210	6,421	2	189	-	-	191	1,365	1,302	2,667
ROCKDALE CO SCHOOLS	175,745,900	9,905,935	16,865,112	2,295,853	29,066,900	52,104	4,185,046	-	3,058,659	7,295,809	30,219,009	586,203	30,805,212
State's Proport. Share - DOE	559,930	31,561	53,733	2,569	87,863	166	13,334	-	1,011,993	1,025,493	96,271	(382,417)	(286,146)
RODDENBERRY MEMORIAL LIBRARY	500,583	28,215	48,037	461	76,713	148	11,920	-	26,234	38,302	86,070	(14,875)	71,195
ROME CITY SCHOOLS	59,837,295	3,372,735	5,742,169	1,287,334	10,402,238	17,740	1,424,909	-	750,321	2,192,970	10,288,851	571,609	10,860,460
State's Proport. Share - DOE	145,573	8,205	13,970	14,850	37,025	43	3,467	-	376,551	380,061	25,024	(112,267)	(87,243)
SARA HIGHTOWER REGIONAL LIB	1,464,549	82,549	140,543	-	223,092	434	34,875	-	92,614	127,923	251,828	(64,613)	187,215
SATILLA REG LIBRARY	332,432	18,738	31,901	4,956	55,595	99	7,916	-	59,673	67,688	57,155	(13,998)	43,157
SAVANNAH CLASSICAL ACADEMY	3,518,272	198,308	337,624	1,464,316	2,000,248	1,043	83,781	-	451,096	535,920	604,947	551,766	1,156,713
SAVANNAH STATE UNIVERSITY	37,508,457	2,114,168	3,599,426	200,998	5,914,592	11,120	893,191	-	2,141,523	3,045,834	6,449,469	(167,671)	6,281,798
SAVANNAH TECH COLLEGE	11,688,440	658,820	1,121,658	4,480	1,784,958	3,465	278,337	-	1,526,629	1,808,431	2,009,804	(532,931)	1,476,873
SCHLEY CO SCHOOLS	12,164,295	685,642	1,167,323	48,275	1,901,240	3,606	289,669	-	436,023	729,298	2,091,616	(165,121)	1,926,495
SCHOLARS ACAD. INC	-	-	-	-	-	-	-	-	55,434	55,434	-	(254,511)	(254,511)





# SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
SCHOOL FOR ARTS INFUSED LEARNING	4,023,801	226,802	386,136	2,169,181	2,782,119	1,193	95,819	-	-	97,012	691,874	651,258	1,343,132
SCINTILLA CHARTER ACADEMY	3,979,720	224,317	381,906	1,047,558	1,653,781	1,180	94,769	-	-	95,949	684,298	606,688	1,290,986
SCREVEN CO SCHOOLS	22,875,867	1,289,400	2,195,238	141,637	3,626,275	6,782	544,744	-	378,729	930,255	3,933,443	(209,620)	3,723,823
SCREVEN-JENKINS REG LIBRARY	447,686	25,234	42,961	-	68,195	133	10,661	-	26,463	37,257	76,971	(25,498)	51,473
SE HEALTH UNIT	88,376	4,981	8,481	1,847	15,309	26	2,105	-	13,855	15,986	15,200	(1,063)	14,137
SECRETARY OF STATE	272,224	15,344	26,123	87,586	129,053	81	6,482	-	711	7,274	46,807	36,442	83,249
SEMINOLE CO SCHOOLS	13,449,726	758,095	1,290,677	-	2,048,772	3,987	320,279	-	723,803	1,048,069	2,312,630	(443,760)	1,868,870
State's Proport. Share - DOE	179,548	10,120	17,230	15,065	42,415	53	4,276	-	15,771	20,100	30,868	(3,488)	27,380
SEQUOYAH REG LIB	3,341,090	188,321	320,621	35,293	544,235	991	79,562	-	37,717	118,270	574,503	(11,275)	563,228
SLAM ACADEMY OF ATLANTA	645,081	36,360	61,904	422,375	520,639	191	15,361	-	-	15,552	110,922	105,594	216,516
SOCIAL CIRCLE CITY SCHOOLS	18,137,531	1,022,324	1,740,533	547,329	3,310,186	5,377	431,910	-	138,541	575,828	3,118,690	79,603	3,198,293
State's Proport. Share - DOE	186,858	10,532	17,932	12,137	40,601	55	4,450	-	66,983	71,488	32,118	(9,090)	23,028
SOUTH GA REG LIBRARY	1,029,334	58,019	98,778	14,173	170,970	305	24,512	-	70,420	95,237	176,991	(78,931)	98,060
SOUTH GA Tech. INSTITUTE	6,292,336	354,668	603,832	9,491	967,991	1,866	149,840	-	707,838	859,544	1,081,961	(221,943)	860,018
SOUTH GEORGIA STATE COLLEGE	11,935,936	672,770	1,145,409	355,092	2,173,271	3,539	284,231	-	326,913	614,683	2,052,349	(240,002)	1,812,347
SOUTHEASTERN Tech. COLLEGE	9,495,594	535,220	911,226	-	1,446,446	2,815	226,119	-	705,650	934,584	1,632,742	(414,283)	1,218,459
SOUTHERN CRESCENT Tech. COLLEGE	15,650,528	882,144	1,501,872	-	2,384,016	4,640	372,687	-	1,863,300	2,240,627	2,691,065	(691,777)	1,999,288
SOUTHERN REGIONAL TECHNICAL COLLEGE	15,702,995	885,101	1,506,907	1,051,661	3,443,669	4,656	373,936	-	590,105	968,697	2,700,080	(38,090)	2,661,990
SOUTHWEST GA REG LIB	920,961	51,910	88,378	9,587	149,875	273	21,931	-	30,275	52,479	158,357	(16,010)	142,347
SOUTHWEST GEORGIA RESA	1,165,662	65,703	111,860	43,641	221,204	346	27,758	-	77,700	105,804	200,427	(1,769)	198,658
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	2,809,973	158,384	269,654	1,492,522	1,920,560	833	66,914	-	-	67,747	483,167	453,911	937,078
STATE ACCOUNTING OFFICE	178,042	10,035	17,085	21,238	48,358	53	4,240	-	58,495	62,788	30,625	(8,140)	22,485
STATE BOARD OF PARDONS AND PAROLES	-	-	-	7,924	7,924	-	-	-	22,771	22,771	-	(497)	(497)
STATE OF GEORGIA DEPT OF LAW	116,760	6,581	11,205	30,104	47,890	35	2,780	-	1,737	4,552	20,088	17,837	37,925
STATE ROAD TOLL & AUTHORITY	-	-	-	998	998	-	-	-	-	-	-	(35,054)	(35,054)
STATESBORO REGIONAL LIBRARY	1,692,908	95,421	162,457	18,442	276,320	502	40,313	-	92,530	133,345	291,093	(37,613)	253,480
STEPHENS CO SCHOOLS	35,345,930	1,992,277	3,391,903	663,698	6,047,878	10,479	841,694	-	1,492,674	2,344,847	6,077,629	(1,749,901)	4,327,728
State's Proport. Share - DOE	261,258	14,726	25,071	121,750	161,547	77	6,221	-	73,058	79,356	44,926	26,852	71,778
STEWART CO SCHOOLS	6,728,626	379,260	645,699	220,333	1,245,282	1,995	160,229	-	116,374	278,598	1,156,959	(3,662)	1,153,297
SUMTER CO SCHOOLS	35,204,872	1,984,326	3,378,367	-	5,362,693	10,437	838,335	-	2,992,747	3,841,519	6,053,381	(2,013,312)	4,040,069
State's Proport. Share - DOE	153,959	8,678	14,774	-	23,452	46	3,666	-	121,684	125,396	26,473	(46,480)	(20,007)
TALBOT CO SCHOOLS	6,308,463	355,577	605,379	71,301	1,032,257	1,870	150,224	-	51,845	203,939	1,084,730	(60,189)	1,024,541
TALIAFERRO CO SCHOOLS	4,115,618	231,977	394,947	546,902	1,173,826	1,220	98,005	-	122,429	221,654	707,671	124,803	832,474
State's Proport. Share - DOE	64,723	3,648	6,211	24,518	34,377	19	1,541	-	-	1,560	11,123	10,262	21,385
TAPESTRY PUBLIC CHARTER SCHOOL	4,962,609	279,718	476,227	1,400,777	2,156,722	1,471	118,175	-	119,646	853,311	773,772	1,627,083	1,627,083
TATTNALL CO SCHOOLS	35,067,470	1,976,581	3,365,181	435,611	5,777,373	10,397	835,063	-	797,077	1,642,537	6,029,754	(218,683)	5,811,071
State's Proport. Share - DOE	211,157	11,902	20,263	7,200	39,365	63	5,028	-	-	10,672	36,309	1,244	37,553
TAYLOR CO SCHOOLS	13,532,512	762,761	1,298,621	43,053	2,104,435	4,012	322,250	-	709,884	1,036,146	2,326,883	(316,729)	2,010,154
Tech. COLLEGE SYSTEM OF GEORGIA	14,957,066	843,056	1,435,326	707,729	2,986,111	4,434	356,173	-	195,988	556,595	2,571,821	95,670	2,667,491
TELFAIR CO SCHOOLS	16,543,105	932,454	1,587,527	134,571	2,654,552	4,905	393,942	-	7,074	405,921	2,844,547	82,707	2,927,254
State's Proport. Share - DOE	139,338	7,854	13,371	244	21,469	41	3,318	-	170,985	174,344	23,959	(74,475)	(50,516)
TERRELL CO SCHOOLS	12,278,474	692,077	1,178,280	-	1,870,357	3,640	292,388	-	1,026,821	1,322,849	2,111,240	(469,570)	1,641,670
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	38,752	38,752	-	(11,713)	(11,713)
THE GLOBE ACAD.	8,742,354	492,764	838,943	2,024,628	3,356,335	2,592	208,182	-	-	210,774	1,503,215	1,061,131	2,564,346
THE KINDEZI SCHOOL	24,792,188	1,397,414	2,379,134	7,964,026	11,740,574	7,350	590,378	-	-	597,728	4,262,946	3,470,993	7,733,939
THE MAIN STREET ACAD.	6,827,969	384,859	655,233	1,012,516	2,052,608	2,024	162,595	-	593,572	758,191	1,174,059	78,374	1,252,433
THE MUSEUM SCHOOL OF AVONDALE EST.	6,806,036	383,623	653,128	912,854	1,949,605	2,018	162,072	-	-	164,090	1,170,280	539,977	1,710,257
THE UNIVERSITY OF GEORGIA	792,150,584	44,649,645	76,017,184	13,162,389	133,829,218	234,852	18,863,523	-	7,240,650	26,339,025	136,207,988	5,528,951	141,736,939
THOMAS CO SCHOOLS	56,414,709	3,179,821	5,413,727	1,152,729	9,746,277	16,726	1,343,406	-	843,062	2,203,194	9,700,355	382,710	10,083,065
State's Proport. Share - DOE	268,569	15,138	25,773	2,574	43,485	80	6,395	-	61,118	67,593	46,183	(31,124)	15,059



# SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
THOMAS COUNTY PUBLIC LIBRARY	571,327	32,203	54,826	-	87,029	169	13,605	-	68,305	82,079	98,229	(30,440)	67,789
THOMASTON-UPSON COUNTY SCHOOLS	39,571,211	2,230,435	3,797,374	1,110,566	7,138,375	11,732	942,311	-	1,760,700	2,714,743	6,804,150	(723,387)	6,080,763
THOMASVILLE CITY SCHOOLS	30,199,473	1,702,196	2,898,033	357,987	4,958,216	8,953	719,142	-	1,072,798	1,800,893	5,192,705	(675,519)	4,517,186
State's Proport. Share - DOE	565,521	31,876	54,269	74,261	160,406	168	13,467	-	4,164	17,799	97,239	6,532	103,771
THREE RIVERS REGIONAL LIBRARY	1,382,624	77,932	132,681	55,259	265,872	410	32,924	-	78,307	111,641	237,746	(28,176)	209,570
TIFT CO BRD OF HLTH DBA DIVERSIFIED ENTERPRISES	112,244	6,327	10,771	40,940	58,038	33	2,673	-	1,690	4,396	19,288	17,736	37,024
TIFT CO SCHOOLS	75,669,091	4,265,096	7,261,437	-	11,526,533	22,434	1,801,912	-	1,985,758	3,810,104	13,011,078	(1,152,518)	11,858,560
State's Proport. Share - DOE	340,603	19,198	32,685	2,639	54,522	101	8,111	-	517,748	525,960	58,568	(182,793)	(124,225)
TOOMBS CO SCHOOLS	27,453,792	1,547,436	2,634,550	-	4,181,986	8,139	653,759	-	1,213,506	1,875,404	4,720,590	(536,693)	4,183,897
State's Proport. Share - DOE	319,100	17,986	30,622	150,943	199,551	95	7,599	-	986	8,680	54,865	51,244	106,109
TOWNS CO SCHOOLS	12,951,079	729,989	1,242,825	122,725	2,095,539	3,840	308,405	-	118,990	431,235	2,226,896	(147,223)	2,079,673
State's Proport. Share - DOE	238,680	13,453	22,904	48,980	85,337	71	5,684	-	20,856	26,611	4,766	4,766	45,812
TREUTLEN CO SCHOOLS	10,677,168	601,820	1,024,614	237,992	1,864,426	3,166	254,256	-	147,146	404,568	1,835,904	112,238	1,948,142
TRION CITY SCHOOLS	13,160,730	741,806	1,262,944	-	2,004,750	3,902	313,397	-	303,602	620,901	2,262,955	(223,517)	2,039,438
TROUP CO SCHOOLS	113,215,177	6,381,384	10,864,473	169,234	17,415,091	33,565	2,695,999	-	2,277,434	5,006,998	19,467,009	(2,485,992)	16,981,017
State's Proport. Share - DOE	572,187	32,251	54,909	-	87,160	170	13,626	-	299,831	313,627	98,379	(133,293)	(34,914)
TROUP HARRIS COWETA REG LIB	995,575	56,116	95,538	1,953	153,607	295	23,708	-	46,762	70,765	171,185	(12,149)	159,036
TURNER CO SCHOOLS	13,300,498	749,684	1,276,356	63,778	2,089,818	3,943	316,725	-	1,289,407	1,610,075	2,286,987	(678,969)	1,608,018
State's Proport. Share - DOE	39,995	2,254	3,838	20,419	26,511	12	952	-	28,566	29,530	6,869	(9,016)	(2,147)
TWIGGS CO SCHOOLS	8,570,333	483,068	822,435	263,245	1,568,748	2,541	204,086	-	1,394,053	1,600,680	1,473,641	(311,164)	1,162,477
State's Proport. Share - DOE	223,413	12,593	21,439	42,666	76,698	66	5,320	-	29,596	34,982	38,406	24,918	63,324
TWIGGS COUNTY BOARD OF HEALTH	-	-	-	14,446	14,446	-	-	-	21,816	21,816	-	(160)	(160)
TWIN LAKES LIBRARY SYSTEM	467,254	26,337	44,839	18,280	89,456	139	11,127	-	29,660	40,926	80,343	(6,674)	73,669
UNCLE REMUS REG LIB	1,666,460	93,930	159,919	39,878	293,727	494	39,683	-	113,193	153,370	286,537	18,203	304,740
UNION CO SCHOOLS	31,614,996	1,781,982	3,033,871	396,831	5,212,684	9,373	752,850	-	792,710	1,554,933	5,436,100	94,310	5,530,410
State's Proport. Share - DOE	307,919	17,356	29,549	14,555	61,460	91	7,332	-	57,251	64,674	52,946	(14,707)	38,239
UNIVERSITY OF NORTH GEORGIA	119,508,158	6,736,089	11,468,367	10,545,779	28,750,235	35,431	2,845,854	-	-	2,881,285	20,549,079	5,351,549	25,900,628
UNIVERSITY OF WEST GEORGIA	97,144,486	5,475,558	9,322,281	6,115,976	20,913,815	28,801	2,313,307	-	29,145	2,371,253	16,703,714	3,706,248	20,409,962
UTOPIAN ACADEMY FOR THE ARTS	2,011,148	113,359	192,996	357,157	663,512	596	47,892	-	214,186	262,674	345,822	308,494	654,316
VALDOSTA CITY SCHOOLS	74,220,668	4,183,455	7,122,442	742,115	12,048,012	22,005	1,767,421	-	1,888,834	3,678,260	12,762,033	(1,305,958)	11,456,075
State's Proport. Share - DOE	271,149	15,283	26,020	-	41,303	80	6,457	-	100,057	106,594	46,631	(49,577)	(2,946)
VALDOSTA STATE UNIVERSITY	64,621,431	3,642,393	6,201,269	4,505	9,848,167	19,159	1,538,833	-	3,112,464	4,670,456	11,111,472	(1,849,634)	9,261,838
VIDALIA CITY SCHOOLS	22,399,152	1,262,530	2,149,491	16,859	3,428,880	6,641	533,392	-	691,806	1,231,839	3,851,474	(135,100)	3,716,374
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	6,127	6,127	-	(7,769)	(7,769)
WALKER CO SCHOOLS	91,544,322	5,159,905	8,784,872	-	13,944,777	27,141	2,179,950	-	769,439	2,976,530	15,740,773	(480,065)	15,260,708
State's Proport. Share - DOE	250,937	14,144	24,081	32,372	70,597	74	5,976	-	40,368	46,418	43,156	(17,129)	26,027
WALTON CO SCHOOLS	133,986,359	7,552,154	12,857,739	767,333	21,177,226	39,724	3,190,624	-	58,905	3,289,253	23,038,573	(20,121)	23,018,452
State's Proport. Share - DOE	365,761	20,616	35,100	18,635	74,351	108	8,710	-	505,163	513,981	62,892	(172,752)	(109,860)
WARE CO SCHOOLS	62,038,956	3,496,832	5,953,447	36,888	9,487,167	18,393	1,477,337	-	960,304	2,456,034	10,667,415	(483,913)	10,183,502
State's Proport. Share - DOE	357,590	20,156	34,315	33,677	88,148	106	8,515	-	194,659	203,280	61,494	(59,762)	1,732
WARREN CO SCHOOLS	7,090,302	399,646	680,407	56,163	1,136,216	2,102	168,842	-	19,754	190,698	1,219,152	35,899	1,255,051
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	15,677	15,677	-	(8,191)	(8,191)
WARREN COUNTY PUBLIC LIBRARY	81,495	4,593	7,821	17,886	30,300	24	1,941	-	6,721	8,686	14,010	4,173	18,183
WASHINGTON CO SCHOOLS	29,355,707	1,654,637	2,817,063	-	4,471,700	8,703	699,049	-	1,520,639	2,228,391	5,047,623	(692,160)	4,355,463
State's Proport. Share - DOE	196,105	11,053	18,819	98,946	128,818	58	4,670	-	1,352	6,080	33,721	26,920	60,641
WAYNE CO SCHOOLS	47,052,862	2,652,139	4,515,336	-	7,167,475	13,950	1,120,472	-	1,134,184	2,268,606	8,090,604	(453,649)	7,636,955
State's Proport. Share - DOE	338,668	19,089	32,500	1,709	53,298	100	8,065	-	186,754	194,919	58,224	(70,453)	(12,229)
WEBSTER CO SCHOOLS	3,986,816	224,717	382,587	6,681	613,985	1,182	94,938	-	687,057	783,177	685,518	(244,667)	440,851
WESLEY INTERNATIONAL ACAD.	9,409,798	530,384	902,993	475,714	1,909,091	2,790	224,076	-	50,402	277,268	1,617,977	463,818	2,081,795
WEST GA REG LIBRARY	1,584,104	89,288	152,015	55,264	296,567	470	37,722	-	100,631	138,823	272,375	18,452	290,827



# SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
WEST GEORGIA RESA	8,289,077	467,215	795,445	29,145	1,291,805	2,457	197,388	-	485,847	685,692	1,425,291	(277,782)	1,147,509
WEST GEORGIA Tech. COLLEGE	15,877,382	894,930	1,523,642	271,876	2,690,448	4,707	378,089	-	1,642,663	2,025,459	2,730,067	(504,772)	2,225,295
WESTSIDE ATLANTA CHARTER SCHOOL	4,009,824	226,014	384,795	761,632	1,372,441	1,189	95,486	-	-	96,675	689,467	495,258	1,184,725
WHEELER CO SCHOOLS	10,369,249	584,464	995,065	563	1,580,092	3,074	246,923	-	149,355	399,352	1,782,961	(72,659)	1,710,302
WHITE CO SCHOOLS	38,592,838	2,175,289	3,703,486	2,774	5,881,549	11,442	919,013	-	869,682	1,800,137	6,635,923	(531,077)	6,104,846
State's Proport. Share - DOE	74,614	4,206	7,160	24,386	35,752	22	1,777	-	216,768	218,567	12,830	(71,840)	(59,010)
WHITFIELD CO SCHOOLS	127,073,885	7,162,532	12,194,397	407,593	19,764,522	37,674	3,026,017	-	1,503,302	4,566,993	21,849,975	(1,670,425)	20,179,550
State's Proport. Share - DOE	440,375	24,822	42,260	3,727	70,809	131	10,487	-	137,499	148,117	75,726	(48,093)	27,633
WHITFIELD COUNTY BOARD OF HEALTH	-	-	-	1,406	-	-	-	-	13,875	13,875	-	(222)	(222)
WHITFIELD COUNTY DFCS	68,594	3,866	6,582	24,540	34,988	20	1,633	-	1,127	2,780	11,795	10,826	22,621
WILCOX CO SCHOOLS	11,627,372	655,378	1,115,798	131,576	1,902,752	3,447	276,883	-	230,353	510,683	1,999,287	(275,834)	1,723,453
State's Proport. Share - DOE	54,402	3,066	5,221	35,620	43,907	16	1,295	-	-	1,311	9,356	8,905	18,261
WILKES CO SCHOOLS	15,550,110	876,483	1,492,236	-	2,368,719	4,610	370,296	-	1,357,375	1,732,281	2,673,799	(599,573)	2,074,226
State's Proport. Share - DOE	204,706	11,538	19,644	33,686	64,868	61	4,875	-	25,166	30,102	35,192	4,414	39,606
WILKINSON CO SCHOOLS	13,139,872	740,630	1,260,942	-	2,001,572	3,896	312,900	-	2,076,352	2,393,148	2,259,363	(776,911)	1,482,452
WIREGRASS GEORGIA Tech. COLLEGE	15,338,954	864,582	1,471,973	217,529	2,554,084	4,548	365,267	-	1,719,893	2,089,708	2,637,490	(633,321)	2,004,169
WORTH CO SCHOOLS	28,694,283	1,617,356	2,753,591	-	4,370,947	8,507	683,298	-	1,909,165	2,600,970	4,933,910	(1,086,818)	3,847,092
State's Proport. Share - DOE	279,750	15,768	26,846	74,605	117,219	83	6,662	-	37,948	44,693	48,110	18,615	66,725
WORTH COUNTY LIBRARY SYSTEM	255,452	14,399	24,514	-	38,913	76	6,083	-	28,600	34,759	43,913	(15,324)	28,589
Total for all entities	<u>\$ 21,502,704,000</u>	<u>\$ 1,212,002,000</u>	<u>\$ 2,063,465,000</u>	<u>\$ 473,087,487</u>	<u>\$ 3,748,554,487</u>	<u>\$ 6,375,000</u>	<u>\$ 512,045,000</u>	<u>\$ -</u>	<u>\$ 473,087,487</u>	<u>\$ 991,507,487</u>	<u>\$ 3,697,328,000</u>	<u>\$ -</u>	<u>\$ 3,697,328,000</u>
STATE DEPARTMENT OF EDUCATION (Non-employer Contributing Entity)	<u>\$ 45,641,642</u>	<u>\$ 2,572,588</u>	<u>\$ 4,379,912</u>	<u>\$ 3,625,835</u>	<u>\$ 10,578,335</u>	<u>\$ 13,528</u>	<u>\$ 1,086,871</u>	<u>\$ -</u>	<u>\$ 30,807,961</u>	<u>\$ 31,908,360</u>	<u>\$ 7,847,971</u>	<u>\$ (10,150,223)</u>	<u>\$ (2,302,252)</u>



**SCHEDULE C**

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

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 545,092	\$ (359,946)	\$ 364,872	\$ 591,449	\$ -	\$ -
ACADEMY FOR CLASSICAL EDUCATION INC	1,661,629	828,637	795,556	581,139	-	-
ALBANY STATE UNIVERSITY	(649,475)	(2,090,945)	123,408	977,211	-	-
ALBANY TECHNICAL INSTITUTE	236,844	(143,381)	145,859	137,913	-	-
AMANA ACADEMY	467,649	128,864	314,032	251,909	-	-
APPLING COUNTY SCHOOLS	1,421,118	(127,192)	889,953	1,122,714	-	-
ATHENS REGIONAL LIBRARY	149,320	(3,338)	68,189	84,324	-	-
ATHENS TECHNICAL COLLEGE	(24,965)	(444,815)	206,200	394,431	-	-
ATKINSON COUNTY SCHOOLS	602,560	(36,951)	367,609	475,187	-	-
ATLANTA HEIGHTS CHARTER SCHOOL	342,372	94,752	154,414	173,830	-	-
ATLANTA METROPOLITAN STATE COLLEGE	99,542	(513,211)	(262,385)	111,657	-	-
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	679,072	142,106	364,079	394,619	-	-
ATLANTA PREPARATORY ACADEMY	(5,897)	-	-	-	-	-
ATLANTA PUBLIC SCHOOLS	20,391,389	(3,125,021)	11,754,238	17,563,293	-	-
ATLANTA TECHNICAL COLLEGE	(104,739)	(331,994)	(71,124)	162,210	-	-
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	103,213	61,611	120,036	96,112	-	-
AUGUSTA TECHNICAL INSTITUTE	72,292	(300,949)	86,323	283,858	-	-
AUGUSTA UNIVERSITY	19,740,601	4,215,786	12,756,319	12,082,999	-	-
BACON COUNTY SCHOOLS	1,007,619	133,365	600,131	700,271	-	-
BACONTON COMM CS	391,901	144,136	254,480	182,007	-	-
BAKER COUNTY SCHOOLS	314,122	108,413	200,536	250,758	-	-
BALDWIN COUNTY BOARD OF HEALTH	(13,136)	(19,537)	(20,116)	(4,730)	-	-
BALDWIN COUNTY SCHOOLS	1,532,315	(167,540)	1,238,897	1,716,947	-	-
BANKS COUNTY SCHOOLS	1,419,230	217,892	929,607	946,954	-	-
BARNESVILLE - LAMAR CO LIBRARY	6,968	(3,052)	2,486	4,822	-	-
BARROW COUNTY SCHOOLS	7,005,906	1,053,385	3,833,333	4,377,580	-	-
BARTOW COUNTY LIBRARY	44,808	(14,196)	21,306	33,553	-	-
BARTOW COUNTY SCHOOLS	3,709,189	(881,710)	3,180,228	4,087,596	-	-
BARTRAM TRAIL REGIONAL LIBRARY	16,549	(9,025)	875	5,074	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
BEN HILL CO DFACS	10,292	8,119	8,892	2,147	-	-
BEN HILL CO SCHOOLS	906,413	(206,574)	508,662	775,878	-	-
BERRIEN CO SCHOOLS	1,090,184	(36,847)	643,207	808,668	-	-
BIBB CO SCHOOLS	8,183,203	278,062	6,832,999	6,735,304	-	-
BLECKLEY CO SCHOOLS	1,071,950	36,498	595,737	513,382	-	-
BOARD OF REGENTS	3,843,830	849,686	1,826,972	1,691,089	-	-
BRANTLEY CO SCHOOLS	1,217,998	(92,754)	798,306	1,013,070	-	-
BREMEN CITY SCHOOLS	1,020,960	179,500	726,893	728,499	-	-
BRIGHTEN ACADEMY	474,577	181,794	260,356	210,610	-	-
BROOKHAVEN INNOVATION ACADEMY	728,410	572,981	316,575	120,204	-	-
BROOKS CO SCHOOLS	1,105,656	304,695	826,037	821,386	-	-
BROOKS COUNTY LIBRARY	(6,659)	(4,322)	4,414	5,182	-	-
BRYAN CO SCHOOLS	6,710,834	2,645,248	3,934,352	3,378,078	-	-
BUFORD CITY SCHOOLS	3,602,009	1,080,073	2,032,018	1,838,311	-	-
BULLOCH CO SCHOOLS	6,089,729	1,366,589	3,249,377	3,674,814	-	-
BURKE CO SCHOOLS	2,347,153	331,431	1,779,059	1,760,531	-	-
BUTTS CO SCHOOLS	1,610,594	272,492	1,104,222	1,073,973	-	-
CALHOUN CITY SCHOOLS	1,302,705	800	771,633	987,676	-	-
CALHOUN CO SCHOOLS	146,237	(96,409)	127,560	180,064	-	-
CAMDEN CO SCHOOLS	3,562,599	136,430	2,514,450	3,107,717	-	-
CANDLER CO SCHOOLS	724,846	(30,732)	486,756	585,186	-	-
CARROLL CO SCHOOLS	6,765,294	1,034,594	4,123,720	4,286,530	-	-
CARROLLTON IND SCHOOLS	2,597,388	565,768	1,664,768	1,587,003	-	-
CARTERSVILLE CITY SCHOOLS	2,022,143	413,516	1,201,521	1,211,949	-	-
CATOOSA CO SCHOOLS	5,135,750	500,507	3,190,121	3,473,774	-	-
CATOOSA COUNTY LIBRARY	19,330	(7,403)	5,430	6,804	-	-
CENTENNIAL ACADEMY	1,340,203	361,203	427,217	362,750	-	-
CENTRAL GEORGIA TECHNICAL COLLEGE	415,036	(392,681)	446,493	549,911	-	-
CHARLES DREW CHARTER SCHOOL	2,888,841	1,343,502	1,478,595	1,217,076	-	-
CHARLTON CO SCHOOLS	774,716	49,111	436,540	477,177	-	-
CHARTER CONSERVATORY FOR L & T	155,249	90,057	67,983	51,243	-	-
CHATHAM CO SCHOOLS	19,745,782	1,104,248	10,072,883	11,354,992	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
CHATTAHOOCHEE CO SCHOOLS	198,767	(120,913)	182,852	273,251	-	-
CHATTAHOOCHEE FLINT RESA	209,332	109,575	187,790	106,464	-	-
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	433,791	167,447	235,683	161,549	-	-
CHATTAHOOCHEE TECHNICAL COLLEGE	456,778	(405,564)	244,972	459,159	-	-
CHATTOOGA CO SCHOOLS	1,421,461	350,401	713,519	783,352	-	-
CHATTOOGA COUNTY LIBRARY SYST	2,152	(7,183)	220	6,475	-	-
CHEROKEE CHARTER ACADEMY	172,970	(45,970)	185,451	75,316	-	-
CHEROKEE CO SCHOOLS	24,307,375	4,735,980	14,368,568	14,296,829	-	-
CHEROKEE COUNTY BOARD OF HEALTH	11,081	8,473	2,886	1,865	-	-
CHEROKEE REG LIBRARY	35,563	(2,801)	12,752	21,608	-	-
CHESTATEE REG LIBRARY	48,294	6,633	28,242	32,035	-	-
CHICKAMAUGA CITY SCHOOLS	505,194	39,403	276,210	365,110	-	-
CIRRUS ACADEMY	482,974	379,335	90,276	85,227	-	-
CLARKE COUNTY HEALTH DEPT	(417)	(6,102)	(754)	-	-	-
CLARKE COUNTY SCHOOLS	8,953,895	1,942,001	4,993,495	4,927,784	-	-
CLAY CO SCHOOLS	(63,043)	(146,523)	(2,366)	80,532	-	-
CLAYTON CENTER COMMUNITY SERVICE BOARD	73,731	49,797	43,270	33,215	-	-
CLAYTON CO SCHOOLS	24,655,979	4,515,016	12,589,060	9,411,483	-	-
CLAYTON COLLEGE & STATE UNIV	2,114,857	547,671	1,496,289	1,487,280	-	-
CLAYTON COUNTY REG LIB	16,668	(4,942)	5,645	13,364	-	-
CLINCH CO SCHOOLS	493,111	18,654	337,780	398,001	-	-
COASTAL PINES TECHNICAL COLLEGE	85,103	(209,759)	151,285	253,114	-	-
COASTAL PLAIN REGIONAL LIBRARY	73,847	(11,447)	15,065	28,174	-	-
COASTAL PLAINS EDUCATION CENTER INC	110,765	87,673	99,146	99,752	-	-
COASTAL PLAINS RESA	642,652	460,175	555,166	584,151	-	-
COBB CO SCHOOLS	62,637,625	5,058,310	31,551,993	38,266,988	-	-
COBB COUNTY PUBLIC LIB	446,335	40,231	227,098	210,609	-	-
COFFEE CO SCHOOLS	2,979,176	14,412	2,030,917	2,321,627	-	-
COLLEGE OF COASTAL GEORGIA	1,149,618	507,339	794,808	656,731	-	-
COLQUITT CO SCHOOLS	3,952,501	(52,494)	2,172,429	2,578,359	-	-
COLUMBIA CO SCHOOLS	15,899,487	3,551,727	8,741,274	8,706,064	-	-
COLUMBUS STATE UNIVERSITY	2,992,995	803,045	1,845,418	1,633,120	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
COLUMBUS TECHNICAL INSTITUTE	81,463	(304,291)	23,522	175,933	-	-
COMMERCE CITY SCHOOLS	1,070,469	424,361	674,187	558,806	-	-
CONYERS-ROCKDALE LIB.SYSTEM	11,640	(21,932)	5,881	12,125	-	-
COOK CO SCHOOLS	1,046,249	(13,412)	847,387	923,103	-	-
COOPERATIVE EXTENSION SERVICE	404,778	69,733	302,792	275,621	-	-
COWETA CHARTER ACADEMY	440,727	221,187	324,706	138,504	-	-
COWETA CO SCHOOLS	11,407,639	1,677,230	6,848,433	7,141,585	-	-
COWETA PUBLIC LIBRARY	74,441	5,674	45,352	51,789	-	-
CRAWFORD CO SCHOOLS	752,479	94,278	498,554	524,611	-	-
CRISP CO SCHOOLS	2,201,972	358,175	1,430,459	1,646,021	-	-
CSRA RESA	(153,267)	(187,073)	(50,541)	13,979	-	-
DADE CO SCHOOLS	634,365	(231,678)	290,444	513,775	-	-
DALTON CITY SCHOOLS	4,345,930	757,398	2,551,927	2,638,003	-	-
DALTON STATE COLLEGE	807,296	(115,001)	451,835	534,534	-	-
DAWSON CO SCHOOLS	3,038,052	842,885	1,709,663	1,493,049	-	-
DECATUR CITY SCHOOLS	5,140,856	1,692,706	3,071,703	2,651,967	-	-
DECATUR CO SCHOOLS	1,176,347	(527,678)	793,208	1,168,657	-	-
DEKALB ACADEMY OF TECH AND ENVIRONMENT	637,233	313,438	378,047	313,228	-	-
DEKALB CO SCHOOLS	78,148,080	23,498,288	42,927,582	39,982,420	-	-
DEKALB COUNTY DFACS	14,122	11,803	14,777	9,944	-	-
DEKALB COUNTY PUBLIC LIBRARY	1,182,280	494,356	703,770	621,284	-	-
DEKALB PATH ACADEMY	205,267	18,647	141,601	155,213	-	-
DEKALB PREPARATORY ACADEMY	533,793	256,862	275,524	253,957	-	-
DEPARTMENT OF ADMIN SERVICE	82,139	56,724	35,592	8,421	-	-
DEPARTMENT OF COMMUNITY HEALTH	(69,006)	(64,079)	(10,062)	5,354	-	-
DEPARTMENT OF COMMUNITY SUPERVISION	28,868	22,654	2,534	3,896	-	-
DEPARTMENT OF CORRECTIONS	850,963	478,210	402,281	209,725	-	-
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	(85)	-	-	-	-	-
DEPARTMENT OF HUMAN SERVICES	108,792	55,433	16,635	(4,320)	-	-
DEPARTMENT OF NATURAL RESOURCE	107,365	81,598	86,515	48,989	-	-
DEPARTMENT OF PUBLIC HEALTH	869	(14,909)	(12,180)	(11,190)	-	-
DEPARTMENT OF PUBLIC SAFETY	(20,349)	(19,379)	11,249	14,730	-	-





**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DEPT OF BEHAVIORAL HEALTH AND DEV DISABILITY	(148)	(7,483)	602	12,907	-	-
DESOTO TRAIL REGIONAL LIBRARY	23,530	6,972	10,724	13,171	-	-
DESTINY ACHIEVERS ACADEMY OF EXCELLENCE	(230,867)	(235,027)	(311,157)	(425,434)	-	-
DHS LOWNDES COUNTY DFACS	(271)	-	-	-	-	-
DODGE CO SCHOOLS	1,190,820	(44,875)	671,129	554,314	-	-
DOOLY CO SCHOOLS	239,371	(217,152)	(13,481)	100,813	-	-
DOUGHERTY CO SCHOOLS	5,099,157	(506,549)	3,848,502	4,586,300	-	-
DOUGHERTY CO.PUBLIC LIBRARY	152,748	13,973	38,000	61,250	-	-
DOUGLAS CO SCHOOLS	14,738,121	3,129,724	9,407,450	9,541,279	-	-
DUBLIN CITY SCHOOLS	(154,047)	(913,286)	(19,280)	407,796	-	-
DUBOIS INTEGRITY ACADEMY	1,185,783	578,093	392,566	326,561	-	-
EARLY CO SCHOOLS	678,033	(219,258)	461,004	493,762	-	-
EAST CENTRAL HEALTH DISTRICT	1,127	892	1,009	1,012	-	-
EAST GEORGIA STATE COLLEGE	763,415	170,769	352,166	355,588	-	-
ECHOLS CO SCHOOLS	322,043	(42,849)	195,895	216,014	-	-
EFFINGHAM CO SCHOOLS	7,831,549	2,079,783	4,614,361	4,290,240	-	-
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	4,807	2,105	3,420	4,328	-	-
ELBERT CO SCHOOLS	1,401,485	175,314	1,006,751	817,250	-	-
ELBERT COUNTY LIBRARY	(9,531)	(8,359)	4,042	5,318	-	-
EMANUEL CO SCHOOLS	1,879,191	202,228	1,203,741	1,192,297	-	-
EVANS CO SCHOOLS	559,441	(145,421)	368,158	430,796	-	-
FANNIN CO SCHOOLS	1,386,999	(9,143)	726,673	949,153	-	-
FAYETTE CO SCHOOLS	13,987,831	3,133,124	7,704,360	5,241,845	-	-
FIRST DISTRICT RESA	150,479	(160,155)	108,134	170,260	-	-
FLINT RIVER REGIONAL LIBRARY	22,136	(16,618)	17,710	26,486	-	-
FLOYD CO SCHOOLS	3,238,264	(997,129)	1,789,016	2,762,748	-	-
FLOYD COUNTY DFCS	5,786	2,438	2,880	1,977	-	-
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	572,010	396,332	417,686	341,075	-	-
FORSYTH CO SCHOOLS	34,410,651	12,395,757	19,857,646	17,982,530	-	-
FORSYTH COUNTY PUBLIC LIBRARY	415,478	138,449	251,397	219,411	-	-
FORT VALLEY STATE UNIVERSITY	1,732,044	456,242	1,505,875	1,266,321	-	-
FRANKLIN CO SCHOOLS	2,154,359	499,520	1,373,061	1,404,626	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	895,653	704,216	321,541	153,121	-	-
FULTON CO SCHOOLS	53,389,179	10,206,131	30,690,930	31,364,571	-	-
FULTON LEADERSHIP ACADEMY	215,004	(41,723)	6,530	45,795	-	-
FULTON SCIENCE ACADEMY HIGH SCHOOL	(345,823)	(96,138)	(3,106)	-	-	-
FULTON SUNSHINE ACADEMY INC.	(700,660)	(143,340)	-	-	-	-
FURLOW CHARTER SCHOOL	713,411	302,092	226,255	143,178	-	-
GA PUB TELECOMMUNICATIONS COMM	35,348	6,615	29,282	18,492	-	-
GA SOIL AND WATER CONSERVATION COMMISSION	(8,067)	(7,612)	(738)	-	-	-
GA SOUTHWESTERN STATE UNIV	1,029,456	399,534	691,284	639,777	-	-
GA.REG.TRANS.AUTHORITY	(1,205)	-	-	-	-	-
GAINESVILLE CITY SCHOOLS	3,860,864	648,758	1,968,766	2,252,920	-	-
GENESIS INNOVATION ACADEMY FOR BOYS	343,414	271,165	307,059	123,525	-	-
GENESIS INNOVATION ACADEMY FOR GIRLS	562,570	444,372	503,094	247,186	-	-
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	28,471	20,903	5,386	3,898	-	-
GEORGIA BUILDING AUTHORITY	21,502	3,849	3,414	3,489	-	-
GEORGIA BUREAU OF INVESTIGATION	55,852	22,265	21,800	21,863	-	-
GEORGIA COLLEGE & STATE UNIV	4,289,420	1,075,578	2,022,429	2,129,752	-	-
GEORGIA CONNECTIONS ACADEMY	772,349	181,586	484,185	438,884	-	-
GEORGIA CYBER ACADEMY	5,715,512	2,141,674	2,607,018	2,265,967	-	-
GEORGIA DEPARTMENT OF AGRICULTURE	51,761	36,693	31,873	29,832	-	-
GEORGIA DEPARTMENT OF AUDITS	3,442	(27,169)	(10,141)	3,974	-	-
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	(7,904)	(20,087)	(2,269)	-	-	-
GEORGIA DEPARTMENT OF DEFENSE	23,371	18,371	7,251	4,249	-	-
GEORGIA DEPARTMENT OF DRIVER SERVICES	13,781	6,464	8,096	6,727	-	-
GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING	49,311	5,323	18,286	4,908	-	-
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	87,640	49,951	49,696	38,250	-	-
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	653,911	364,198	402,583	353,533	-	-
GEORGIA DEPARTMENT OF REVENUE	17,777	12,111	15,192	4,993	-	-
GEORGIA DEPARTMENT OF TRANSPORTATION	16,977	13,415	15,185	8,976	-	-
GEORGIA DEPT OF EDUCATION	2,710,966	705,258	1,598,946	1,733,311	-	-
GEORGIA DEPT OF LABOR	(10,216)	(5,409)	(20,107)	(23,883)	-	-
GEORGIA ENVIRONMENTAL FINANCE AUTHORITY	(138)	-	-	-	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
GEORGIA GENERAL ASSEMBLY	17,306	3,603	8,542	9,461	-	-
GEORGIA GWINNETT COLLEGE	4,535,730	1,562,724	2,208,778	1,910,657	-	-
GEORGIA HIGH SCH FOR ACCEL LEARN FULTON CO INC	236,820	185,852	40,943	3,928	-	-
GEORGIA HIGHLANDS COLLEGE	1,352,849	327,548	971,340	876,665	-	-
GEORGIA INST OF TECHNOLOGY	37,830,308	11,822,557	21,654,907	19,940,216	-	-
GEORGIA MAGNET CHARTER SCHOOL	510,276	77,703	231,922	286,525	-	-
GEORGIA MILITARY COLLEGE	3,058,589	658,006	1,228,582	1,242,946	-	-
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	104,332	(437,585)	67,293	255,707	-	-
GEORGIA PIEDMONT TECHNICAL COLLEGE	(119,206)	(575,623)	(332,228)	(265,918)	-	-
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	18,092	21,342	12,315	4,181	-	-
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	919,061	440,078	285,010	190,178	-	-
GEORGIA SOUTHERN UNIVERSITY	8,388,163	864,883	4,230,742	4,915,653	-	-
GEORGIA STATE UNIVERSITY	20,615,754	4,450,207	12,255,822	12,035,016	-	-
GEORGIA STUDENT FINANCE COMM	111,848	51,275	62,997	61,039	-	-
GEORGIA TECHNOLOGY AUTHORITY	56,764	31,751	(8,501)	(11,958)	-	-
GEORGIA WORLD CONGRESS CENTER AUTHORITY	(15,555)	(28,591)	(11,333)	(917)	-	-
GILMER CO SCHOOLS	1,465,632	(157,201)	1,048,408	1,190,022	-	-
GLASCOCK CO SCHOOLS	212,216	(31,315)	85,555	134,243	-	-
GLYNN CO SCHOOLS	8,275,533	2,039,482	4,855,295	5,786,316	-	-
GLYNN CO HEALTH DEPT COASTAL HEALTH DISTRICT	4,020	850	3,917	2,435	-	-
GORDON CO SCHOOLS	2,945,272	298,503	1,893,600	1,965,433	-	-
GORDON COLLEGE	990,250	126,071	623,217	655,689	-	-
GOVERNORS OFFICE OF PLANNING AND BUDGET	7,597	(121,330)	(114,561)	(81,610)	-	-
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	(324,970)	(453,965)	(464,300)	(461,933)	-	-
GRADY CO SCHOOLS	1,930,528	171,111	1,374,768	1,428,072	-	-
GREENE CO SCHOOLS	2,410,206	829,053	1,381,985	1,291,582	-	-
GRIFFIN RESA	136,763	(18,702)	80,277	126,656	-	-
GRIFFIN SPALDING CO SCHOOLS	5,313,441	680,788	2,971,247	3,112,649	-	-
GWINNETT CO SCHOOLS	107,130,074	21,363,607	63,000,103	63,495,058	-	-
GWINNETT COUNTY PUBLIC LIB	655,213	19,472	501,049	562,027	-	-
GWINNETT TECHNICAL COLLEGE	451,967	(199,489)	298,216	348,460	-	-
HABERSHAM CO SCHOOLS	3,145,468	186,154	1,927,582	2,101,014	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HABERSHAM COUNTY BOARD OF COMMISSIONERS	(96)	(710)	(2,081)	(221)	-	-
HALL CO DEPT OF FAMILY AND CHILDREN SERVICES	(8,139)	(1,594)	-	-	-	-
HALL CO SCHOOLS	14,241,571	2,940,480	8,908,944	8,741,942	-	-
HALL COUNTY LIBRARY	68,855	(418)	68,468	75,707	-	-
HANCOCK CO SCHOOLS	372,038	(18,544)	273,673	319,650	-	-
HARALSON CO SCHOOLS	1,581,311	41,497	1,030,675	1,153,164	-	-
HARRIS CO SCHOOLS	2,767,762	582,514	1,718,630	1,721,074	-	-
HART CO SCHOOLS	1,411,059	64,085	746,800	814,997	-	-
HART COUNTY LIBRARY	2,501	(7,197)	(2,241)	(1,908)	-	-
HEARD CO SCHOOLS	1,056,883	176,826	662,708	750,116	-	-
HEART OF GEORGIA RESA	5,875	(179,897)	40,559	107,101	-	-
HENRY CO SCHOOLS	23,951,992	4,735,934	11,650,044	10,875,096	-	-
HENRY COUNTY LIBRARY	319,780	182,105	161,217	110,604	-	-
HERITAGE PREPARATORY ACADEMY	(33,150)	-	-	-	-	-
HOUSTON CO SCHOOLS	14,443,445	(560,628)	8,523,371	9,967,734	-	-
HOUSTON COUNTY PUBLIC LIBRARY	29,371	(7,408)	20,446	25,181	-	-
INT'L ACADEMY OF SMYRNA CHARTER SCHOOL	(142,671)	(321,126)	(280,624)	52,592	-	-
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	305,732	241,994	273,660	275,326	-	-
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	1,133,352	588,356	512,927	324,533	-	-
INTERNATIONAL COMMUNITY SCHOOL	278,713	22,062	161,818	182,090	-	-
INTOWN ACADEMY CHARTER SCHOOL	(572,937)	(117,757)	-	-	-	-
IRWIN CO SCHOOLS	1,116,098	212,320	592,677	590,070	-	-
IVY PREP ACADEMY FOR GIRLS	322,117	92,832	71,014	44,243	-	-
IVY PREP YOUNG MENS ACADEMY	(461,870)	(370,477)	(47,975)	(1,497)	-	-
IVY PREPARATORY ACADEMY	(432,391)	(332,501)	(235,791)	(132,867)	-	-
JACKSON BUTTS COUNTY LIBRARY	(12,904)	(12,819)	(3,030)	(192)	-	-
JACKSON CO SCHOOLS	4,535,079	1,207,379	2,911,993	2,852,886	-	-
JASPER CO SCHOOLS	1,419,414	280,009	730,868	692,226	-	-
JEFF DAVIS CO SCHOOLS	1,297,524	110,758	815,422	823,474	-	-
JEFFERSON CITY SCHOOLS	2,694,399	1,031,206	1,516,752	1,332,929	-	-
JEFFERSON CO SCHOOLS	558,086	(355,135)	361,244	626,861	-	-
JEFFERSON COUNTY REG.LIB.	10,581	(1,271)	4,798	6,123	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
JENKINS CO SCHOOLS	336,529	(107,302)	271,275	347,178	-	-
JOHNSON CO SCHOOLS	538,331	65,877	376,339	399,800	-	-
JONES CO SCHOOLS	1,710,105	(331,438)	1,181,802	1,484,808	-	-
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	5,705	(124,123)	(19,899)	38,399	-	-
KENNESAW STATE UNIVERSITY	17,000,446	6,431,185	10,063,647	7,654,565	-	-
KINCHAFOONEE REG LIB	44,471	21,798	38,157	21,209	-	-
KIPP METRO ATLANTA COLLABORATIVE	5,853,635	2,556,911	2,830,606	2,250,172	-	-
LAKE BLACKSHEAR REG LIB	30,139	(9,028)	10,062	16,911	-	-
LAMAR CO SCHOOLS	850,927	(128,400)	606,398	686,550	-	-
LANIER CO SCHOOLS	674,578	26,774	547,504	554,172	-	-
LANIER TECHNICAL COLLEGE	304,344	(222,835)	215,543	280,421	-	-
LATIN ACADEMY CHARTER SCHOOL	(288,455)	(384,279)	(68,828)	(3,149)	-	-
LATIN COLLEGE PREP	693,188	288,819	244,714	131,799	-	-
LATIN GRAMMAR SCHOOL	549,869	219,593	161,798	109,106	-	-
LAURENS CO SCHOOLS	2,976,671	363,676	1,930,256	1,559,231	-	-
LEADERSHIP PREP ACADEMY CHARTER SCHOOL	364,610	137,214	215,130	161,801	-	-
LEE CO SCHOOLS	2,426,574	188,980	1,670,955	1,851,014	-	-
LEE COUNTY LIBRARY	4,424	(10,996)	14,816	29,166	-	-
LIBERTY CO SCHOOLS	4,710,269	533,283	3,421,929	3,598,036	-	-
LIBERTY TECH CHARTER SCHOOL	752,110	592,474	442,790	199,928	-	-
LINCOLN CO SCHOOLS	524,608	37,253	282,091	352,178	-	-
LINCOLN COUNTY LIBRARY	3,244	609	2,451	2,156	-	-
LIVE OAK PUBLIC LIBRARIES	81,033	(226,420)	63,197	153,012	-	-
LONG CO SCHOOLS	1,948,535	587,140	1,009,496	938,622	-	-
LOWNDES CO SCHOOLS	4,486,787	566,779	2,712,991	3,177,576	-	-
LUMPKIN CO SCHOOLS	2,276,914	597,284	1,476,244	1,457,193	-	-
MACON CHARTER ACADEMY INC	(26,439)	(386,394)	(47,639)	-	-	-
MACON CO SCHOOLS	(53,453)	(407,867)	178,173	372,793	-	-
MADISON CO SCHOOLS	2,696,075	415,174	1,698,873	1,691,571	-	-
MARIETTA CHARTER SCHOOL	(83)	(1,208)	(149)	-	-	-
MARIETTA CITY SCHOOLS	5,694,755	1,336,108	3,981,397	4,055,195	-	-
MARION CO SCHOOLS	565,835	60,171	365,902	406,420	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
MCDUFFIE CO SCHOOLS	646,414	(605,128)	667,792	947,149	-	-
MCINTOSH CO SCHOOLS	352,464	(189,670)	276,385	435,524	-	-
MERIWETHER CO SCHOOLS	151,834	(710,295)	172,414	778,838	-	-
METRO RESA	356,576	(110,490)	299,910	411,885	-	-
MIDDLE GEORGIA REG LIBRARY	82,027	(31,409)	43,557	57,289	-	-
MIDDLE GEORGIA RESA	108,629	(23,515)	32,202	24,043	-	-
MIDDLE GEORGIA STATE COLLEGE	2,570,579	462,678	1,485,706	1,595,847	-	-
MILLER CO SCHOOLS	247,476	(58,256)	232,863	261,653	-	-
MITCHELL CO SCHOOLS	280,936	(303,859)	208,889	529,633	-	-
MONROE CO SCHOOLS	2,140,817	334,585	1,304,632	1,338,571	-	-
MONTGOMERY CO SCHOOLS	35,767	(302,576)	75,847	207,942	-	-
MORGAN CO SCHOOLS	1,726,892	179,730	776,554	988,608	-	-
MOULTRIE-COLQUITT CNTY LIB	23,913	5,496	16,468	20,895	-	-
MOUNTAIN EDUCATION CENTER INC.	606,014	352,683	409,595	286,130	-	-
MOUNTAIN REG LIBRARY	21,438	(21,063)	1,756	5,925	-	-
MURRAY CO SCHOOLS	2,342,296	(200,989)	1,652,444	1,876,263	-	-
MUSCOGEE CO SCHOOL DISTRICT	11,938,404	1,029,413	9,410,080	10,209,183	-	-
N E GA REG LIBRARY	66,622	225	39,241	33,896	-	-
NEW LIFE ACADEMY OF EXCELLENCE INC.	229,312	62,549	125,315	155,771	-	-
NEWTON CO SCHOOLS	9,734,313	517,481	5,042,338	5,840,151	-	-
NEWTON COUNTY DFCS	13,531	10,674	12,093	1,968	-	-
NEWTON COUNTY LIBRARY	24,521	(1,732)	19,636	25,219	-	-
NORTH GA TECHNICAL INSTITUTE	432,087	86,875	303,284	301,010	-	-
NORTH GEORGIA RESA	84,314	(6,295)	131,672	150,538	-	-
NORTH METRO ACADEMY OF PERFORMING ARTS	237,119	987	(21,778)	116,178	-	-
NORTHEAST GEORGIA RESA	187,692	(171,587)	35,674	112,373	-	-
NORTHSIDE EDUC INC DBA ATL CLASSICAL ACADEMY	720,397	249,895	265,401	261,830	-	-
NORTHWEST GA REGIONAL LIBRARY	122,213	52,520	68,102	33,634	-	-
NORTHWEST GEORGIA PUBLIC HEALTH	24,525	19,398	21,945	18,022	-	-
NORTHWEST GEORGIA RESA	500,925	188,900	315,916	292,744	-	-
OCMULGEE REGIONAL LIBRARY	20,512	(11,081)	6,373	9,081	-	-
OCONEE CO SCHOOLS	5,182,985	1,569,432	3,241,012	3,050,039	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
OCONEE FALL LINE TECHNICAL COLLEGE	363,007	65,121	307,116	292,610	-	-
OCONEE REG LIBRARY	40,672	(257)	23,288	31,861	-	-
OCONEE RESA	128,188	36,524	58,129	27,411	-	-
ODYSSEY CHARTER SCHOOL	(751,592)	(28,506)	84,319	88,279	-	-
OGEECHEE TECH	296,753	(61,272)	135,466	279,825	-	-
OGLETHORPE CO SCHOOLS	796,911	17,776	766,029	792,000	-	-
OHOOPEE REG LIB	37,124	7,887	17,193	19,450	-	-
OKEFENOKEE REG LIB	80,444	20,856	41,010	45,219	-	-
OKEFENOKEE RESA	81,802	(14,398)	77,703	72,713	-	-
PATAULA CHARTER ACADEMY	467,797	206,286	272,699	228,727	-	-
PAULDING CO SCHOOLS	17,719,317	3,818,042	9,640,740	9,866,321	-	-
PEACH CO SCHOOLS	1,385,120	(65,007)	875,426	983,910	-	-
PEACH PUBLIC LIBRARY	20,049	1,172	13,633	15,796	-	-
PELHAM CITY SCHOOLS	440,313	(211,395)	285,663	310,276	-	-
PICKENS CO SCHOOLS	2,196,019	349,188	1,388,496	1,515,149	-	-
PIEDMONT REG LIBRARY	31,597	(8,514)	13,269	21,842	-	-
PIERCE CO SCHOOLS	1,465,524	(13,396)	750,642	942,076	-	-
PIKE CO SCHOOLS	1,252,149	56,995	844,616	904,878	-	-
PINE MOUNTAIN REGIONAL LIBRARY	30,080	3,117	13,163	16,262	-	-
PIONEER RESA	537,257	154,224	351,027	300,032	-	-
POLK SCHOOL DISTRICT	3,004,666	(65,888)	1,823,714	2,105,042	-	-
PROSECUTING ATTORNEYS COUNCIL OF GA	39,862	22,251	19,691	24,048	-	-
PULASKI CO SCHOOLS	293,680	(180,729)	157,078	164,088	-	-
PURPOSE BUILT SCHOOLS ATLANTA INC	6,643,669	5,240,680	4,763,853	2,575,652	-	-
PUTNAM CO SCHOOLS	1,535,699	155,102	922,317	1,079,305	-	-
QUITMAN CO SCHOOLS	162,122	(7,810)	74,611	76,638	-	-
RABUN CO SCHOOLS	916,997	(68,792)	599,284	783,073	-	-
RANDOLPH CO SCHOOLS	318,661	(94,892)	165,138	263,104	-	-
REGION IV DFCS	(76)	(76)	(3,035)	(336)	-	-
RESURGENCE HALL INC	266,390	210,432	238,233	120,257	-	-
RICHMOND CO SCHOOLS	9,201,965	(2,328,135)	4,799,371	6,790,726	-	-
RICHMOND COUNTY DFCS	1,736	1,374	1,554	1,566	-	-





**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
ROCKDALE CO SCHOOLS	10,382,068	1,413,961	4,787,979	5,187,083	-	-
RODDENBERY MEMORIAL LIBRARY	19,627	(2,202)	9,157	11,829	-	-
ROME CITY SCHOOLS	3,385,494	616,237	1,972,360	2,235,177	-	-
SARA HIGHTOWER REGIONAL LIB	34,848	(18,132)	35,248	43,205	-	-
SATILLA REG LIBRARY	5,533	(12,571)	(3,262)	(1,793)	-	-
SAVANNAH CLASSICAL ACADEMY	743,799	583,702	127,057	9,770	-	-
SAVANNAH STATE UNIVERSITY	1,626,411	(235,971)	694,775	783,543	-	-
SAVANNAH TECH COLLEGE	128,308	(353,487)	6,491	195,215	-	-
SCHLEY CO SCHOOLS	534,650	(41,170)	299,737	378,725	-	-
SCHOLARS ACADEMY INC	(55,434)	-	-	-	-	-
SCHOOL FOR ARTS INFUSED LEARNING	870,883	687,783	778,750	347,691	-	-
SCINTILLA CHARTER ACADEMY	823,907	330,043	216,150	187,732	-	-
SCREVEN CO SCHOOLS	1,045,259	129,989	735,110	785,662	-	-
SCREVEN-JENKINS REG LIBRARY	11,719	(5,174)	10,125	14,268	-	-
SE HEALTH UNIT	(3,617)	(2,266)	2,393	2,813	-	-
SECRETARY OF STATE	41,348	26,401	32,579	21,451	-	-
SEMINOLE CO SCHOOLS	449,721	(120,713)	306,193	365,502	-	-
SEQUOYAH REG LIB	189,173	33,118	96,559	107,115	-	-
SLAM ACADEMY OF ATLANTA	140,804	111,450	126,033	126,800	-	-
SOCIAL CIRCLE CITY SCHOOLS	1,035,621	275,813	719,232	703,692	-	-
SOUTH GA REG LIBRARY	33,794	(9,782)	19,966	31,755	-	-
SOUTH GA TECHNICAL INSTITUTE	86,001	(194,273)	57,837	158,882	-	-
SOUTH GEORGIA STATE COLLEGE	547,206	80,040	459,555	471,787	-	-
SOUTHEASTERN TECHNICAL COLLEGE	204,142	(112,365)	183,513	236,572	-	-
SOUTHERN CRESCENT TECHNICAL COLLEGE	162,233	(377,830)	106,787	252,199	-	-
SOUTHERN REGIONAL TECHNICAL COLLEGE	853,007	162,870	687,956	771,139	-	-
SOUTHWEST GA REG LIB	38,071	(2,579)	29,702	32,202	-	-
SOUTHWEST GEORGIA RESA	32,939	8,748	40,298	33,415	-	-
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	607,284	479,418	464,053	302,058	-	-
STATE ACCOUNTING OFFICE	7,467	(13,561)	(12,731)	4,395	-	-
STATE BOARD OF PARDONS AND PAROLES	(4,089)	(9,673)	(1,085)	-	-	-
STATE OF GEORGIA DEPT OF LAW	24,210	11,448	4,111	3,569	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
STATE ROAD TOLL AND AUTHORITY	(41,749)	(41,545)	(35,662)	(21,686)	-	-
STATESBORO REGIONAL LIBRARY	63,805	(11,289)	32,691	57,768	-	-
STEPHENS CO SCHOOLS	1,120,820	351,636	1,143,707	1,086,868	-	-
STEWART CO SCHOOLS	391,938	64,016	243,903	266,837	-	-
SUMTER CO SCHOOLS	430,456	(517,041)	702,433	905,326	-	-
TALBOT CO SCHOOLS	329,221	78,157	208,875	212,065	-	-
TALIAFERRO CO SCHOOLS	327,130	150,937	290,623	183,482	-	-
TAPESTRY PUBLIC CHARTER SCHOOL	874,521	512,512	378,454	271,589	-	-
TATTNALL CO SCHOOLS	1,672,475	198,100	1,022,262	1,241,999	-	-
TAYLOR CO SCHOOLS	559,659	(80,134)	248,782	339,982	-	-
TECHNICAL COLLEGE SYSTEM OF GEORGIA	871,644	272,420	659,903	625,549	-	-
TELFAIR CO SCHOOLS	953,491	195,890	552,956	546,294	-	-
TERRELL CO SCHOOLS	202,814	(260,977)	225,953	379,718	-	-
THE GLOBE ACADEMY	1,262,579	712,312	668,749	501,921	-	-
THE KINDEZI SCHOOL	4,697,624	2,703,458	2,555,013	1,186,751	-	-
THE MAIN STREET ACADEMY	470,581	304,856	366,913	152,067	-	-
THE MUSEUM SCHOOL OF AVONDALE ESTATES	752,924	306,045	383,250	343,296	-	-
THE UNIVERSITY OF GEORGIA	47,230,320	8,237,743	24,540,408	27,481,722	-	-
THOMAS CO SCHOOLS	3,357,085	747,077	1,777,647	1,661,274	-	-
THOMAS COUNTY PUBLIC LIBRARY	9,418	(15,171)	4,343	6,360	-	-
THOMASTON-UPSON COUNTY SCHOOLS	1,632,550	63,004	1,182,454	1,545,624	-	-
THOMASVILLE CITY SCHOOLS	1,282,298	33,256	943,070	898,699	-	-
THREE RIVERS REGIONAL LIBRARY	95,243	(1,364)	20,664	39,688	-	-
TIFT CO BOARD OF HEALTH DBA DIVERS ENTERPRISES	23,862	18,755	7,475	3,550	-	-
TIFT CO SCHOOLS	3,293,449	13,646	2,055,004	2,354,330	-	-
TOOMBS CO SCHOOLS	1,053,880	(88,938)	577,355	764,285	-	-
TOWNS CO SCHOOLS	654,190	141,267	443,144	425,703	-	-
TREUTLEN CO SCHOOLS	627,462	152,924	353,656	325,816	-	-
TRION CITY SCHOOLS	561,127	28,314	371,096	423,312	-	-
TROUP CO SCHOOLS	4,895,877	485,203	3,294,905	3,732,108	-	-
TROUP HARRIS COWETA REG LIB	33,955	(7,924)	24,985	31,826	-	-
TURNER CO SCHOOLS	102,921	(361,850)	296,008	442,664	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TWIGGS CO SCHOOLS	109,638	(162,267)	(51,552)	72,249	-	-
TWIGGS COUNTY BOARD OF HEALTH	(160)	(160)	(6,348)	(702)	-	-
TWIN LAKES LIBRARY SYSTEM	28,809	(4,610)	9,433	14,898	-	-
UNCLE REMUS REG LIB	92,974	(10,819)	23,944	34,258	-	-
UNION CO SCHOOLS	1,664,365	225,874	798,169	969,343	-	-
UNIVERSITY OF NORTH GEORGIA	10,804,670	4,202,643	5,992,418	4,869,219	-	-
UNIVERSITY OF WEST GEORGIA	8,032,858	3,143,590	4,090,808	3,275,306	-	-
UTOPIAN ACADEMY FOR THE ARTS	165,524	23,729	77,847	133,738	-	-
VALDOSTA CITY SCHOOLS	3,187,572	334,017	2,249,911	2,598,252	-	-
VALDOSTA STATE UNIVERSITY	1,561,425	(370,995)	1,873,263	2,114,018	-	-
VIDALIA CITY SCHOOLS	1,008,427	(17,495)	534,737	671,372	-	-
WALKER CO SCHOOLS	4,762,349	629,318	2,718,797	2,857,783	-	-
WALTON CO SCHOOLS	7,557,016	1,503,352	4,399,329	4,428,276	-	-
WARE CO SCHOOLS	3,012,086	201,258	1,786,154	2,031,635	-	-
WARREN CO SCHOOLS	407,551	77,597	230,743	229,627	-	-
WARREN COUNTY PUBLIC LIBRARY	8,304	5,043	6,533	1,734	-	-
WASHINGTON CO SCHOOLS	962,921	(217,587)	667,540	830,435	-	-
WAYNE CO SCHOOLS	2,134,718	101,158	1,294,522	1,368,471	-	-
WEBSTER CO SCHOOLS	17,698	(160,838)	(31,626)	5,574	-	-
WESLEY INTERNATIONAL ACADEMY	767,588	249,300	316,515	298,420	-	-
WEST GA REG LIBRARY	96,746	(13,072)	32,120	41,950	-	-
WEST GEORGIA RESA	222,856	(76,939)	187,942	272,254	-	-
WEST GEORGIA TECHNICAL COLLEGE	524,767	(177,809)	71,396	246,635	-	-
WESTSIDE ATLANTA CHARTER SCHOOL	576,289	249,420	245,381	204,676	-	-
WHEELER CO SCHOOLS	493,549	48,677	300,208	338,306	-	-
WHITE CO SCHOOLS	1,742,810	106,436	1,004,949	1,227,217	-	-
WHITFIELD CO SCHOOLS	6,212,414	811,061	3,913,507	4,260,547	-	-
WHITFIELD COUNTY BOARD OF HEALTH	(5,228)	(6,582)	(659)	-	-	-
WHITFIELD COUNTY DFCS	14,570	11,449	4,096	2,093	-	-
WILCOX CO SCHOOLS	512,252	77,711	401,044	401,062	-	-
WILKES CO SCHOOLS	273,355	(277,831)	251,908	389,006	-	-
WILKINSON CO SCHOOLS	(30,111)	(493,265)	(20,311)	152,111	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
WIREGRASS GEORGIA TECHNICAL COLLEGE	395,939	(204,772)	68,565	204,644	-	-
WORTH CO SCHOOLS	773,971	(273,805)	509,995	759,816	-	-
WORTH COUNTY LIBRARY SYSTEM	958	(8,192)	4,856	6,532	-	-
STATE DEPARTMENT OF EDUCATION	<u>(7,614,322)</u>	<u>(9,718,793)</u>	<u>(4,662,676)</u>	<u>665,766</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$ 1,173,650,000</u>	<u>\$ 195,187,000</u>	<u>\$ 681,303,000</u>	<u>\$ 706,907,000</u>	<u>\$ -</u>	<u>\$ -</u>



## **SCHEDULE D**

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

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

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

#### **1 - DEFINITIONS**

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

#### **2 - BENEFITS**

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

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

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

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

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

The service retirement allowance consists of:

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



## **SCHEDULE D (continued)**

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

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

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

### **Disability Retirement Benefit**

#### **Condition for Allowance**

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

#### **Amount of Allowance**

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

### **Death Benefit**

#### **Condition for Allowance**

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

#### **Amount of Allowance**

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

### **Vesting Benefit**

#### **Condition for Allowance**

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

#### **Amount of Allowance**

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



#### **SCHEDULE D (continued)**

##### **Return of Contributions Prior to Retirement**

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

##### **Return of Contributions After Retirement Under Maximum Plan**

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

##### **Optional Allowances**

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

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

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

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

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

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

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





## **SCHEDULE D (continued)**

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

### **Cost-of-Living Adjustment**

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

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

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

### **3 - CONTRIBUTIONS**

#### **By Members**

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

#### **By Employers**

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



## SCHEDULE E

### STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

All assumptions, with the exception of the discount rate, payroll growth and the inflation component of the rates of salary increases, were adopted by the Board on November 18, 2015.

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

#### SALARY INCREASES\*:

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

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

#### SERVICE RETIREMENT:

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



# **SCHEDULE E (continued)**

## SEPARATION BEFORE SERVICE RETIREMENT:

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

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



### SCHEDULE E (continued)

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

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

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

PAYROLL GROWTH ASSUMPTION: 3.00%

ADMINISTRATIVE EXPENSES: 0.25% of active members' payroll included in normal contribution.

ASSET METHOD: Market value.

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

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

TERMINATING VESTED MEMBERS: Prior to age 50, 40% of active vested members who terminate are assumed to elect a refund in lieu of a benefit; on or after age 50, 20% of active vested members who terminate are assumed to elect a refund in lieu of a benefit. Benefits are assumed to begin at age 60.



## **SCHEDULE F**

### **FUNDING POLICY OF THE TRS BOARD OF TRUSTEES**

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

#### **I. Funding Objectives**

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

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

#### **II. Measures of Funding Progress**

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

##### **Funded ratio**

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

##### **Unfunded Actuarial Accrued Liability (UAAL)**

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

##### **UAAL Amortization Period**

- The Transitional UAAL will be amortized over a closed period equal to the amortization period determined in the valuation preceding the adoption of the funding policy not to exceed 30 years.
- Each New Incremental UAAL shall be amortized over a closed 30-year period.



## **SCHEDULE F (continued)**

### **Employer Contribution Rates**

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

### **Stability of Employer Contribution Rates**

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

## **III. Methods and Assumptions**

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

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

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

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

## **IV. Funding Policy Progress**

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