



TEACHERS RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2018

(With Independent Auditors' Report Thereon)



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

Independent Auditors' Report

The Board of Trustees
Teachers Retirement System of Georgia:

We have audited the accompanying schedule of employer and nonemployer allocations of the Teachers Retirement System of Georgia (the System) as of and for the year ended June 30, 2018, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the System as of and for the year ended June 30, 2018, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

Our responsibility is to express an opinion on the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinions

In our opinion, the schedules referred to above presents fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense of the System as of and for the year ended June 30, 2018, in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2018, and our report thereon, dated September 28, 2018, expressed an unmodified opinion on those financial statements.

Supplementary and Other Information

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

Restriction on Use

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

KPMG LLP

Atlanta, Georgia
May 14, 2019

Teachers Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
5570 ABRAHAM BALDWIN AGRI.COLLEGE	\$ 2,579,209	0.128820%
C012 ACADEMY FOR CLASSICAL EDUCATION INC	805,162	0.040214%
5210 ALBANY STATE UNIVERSITY	4,474,299	0.223471%
8200 ALBANY Tech. INSTITUTE	983,119	0.049102%
C406 AMANA ACAD.	612,202	0.030577%
6011 APPLING COUNTY SCHOOLS	3,355,287	0.167582%
5240 ARMSTRONG ATLANTIC STATE UNIV	2,861,761	0.142932%
6292 ATHENS REGIONAL LIBRARY	295,620	0.014765%
8220 ATHENS Tech. COLLEGE	1,518,138	0.075824%
6021 ATKINSON COUNTY SCHOOLS	1,488,319	0.074335%
C909 ATLANTA HEIGHTS CHARTER SCHOOL	440,139	0.021983%
5900 ATLANTA METROPOLITAN STATE COLLEGE	1,466,789	0.073260%
C021 ATLANTA NEIGHBORHOOD CHARTER SCHOOL	923,982	0.046149%
7611 ATLANTA PUBLIC SCHOOLS	54,605,691	2.727309%
8230 ATLANTA Tech. COLLEGE	880,922	0.043998%
7212 AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	227,517	0.011363%
8240 AUGUSTA Tech. INSTITUTE	1,037,655	0.051826%
5120 AUGUSTA UNIVERSITY	34,277,694	1.712017%
6031 BACON COUNTY SCHOOLS	1,913,352	0.095563%
C101 BACONTON COMM CS	561,513	0.028045%
6041 BAKER COUNTY SCHOOLS	322,696	0.016117%
C128 BALDWIN COUNTY BOARD OF HEALTH	12,670	0.000633%
6051 BALDWIN COUNTY SCHOOLS	4,293,038	0.214418%
6061 BANKS COUNTY SCHOOLS	2,584,308	0.129075%
T505 BARNESVILLE - LAMAR CO LIBRARY	18,457	0.000922%
6071 BARROW COUNTY SCHOOLS	11,907,363	0.594719%
6082 BARTOW COUNTY LIBRARY	139,107	0.006948%
6081 BARTOW COUNTY SCHOOLS	11,437,580	0.571256%
7572 BARTRAM TRAIL REGIONAL LIBRARY	51,535	0.002574%
6091 BEN HILL CO SCHOOLS	2,676,145	0.133661%
D401 BEN HILL COUNTY DFACS	4,539	0.000227%
6101 BERRIEN CO SCHOOLS	2,588,312	0.129275%
6111 BIBB CO SCHOOLS	20,888,729	1.043298%
6121 BLECKLEY CO SCHOOLS	2,313,807	0.115564%
4720 BOARD OF REGENTS	5,431,138	0.271261%
6131 BRANTLEY CO SCHOOLS	3,087,288	0.154196%
7631 BREMEN CITY SCHOOLS	1,980,900	0.098937%
C407 BRIGHTEN ACAD.	452,523	0.022601%
C307 BROOKHAVEN INNOVATION ACADEMY	323,882	0.016176%
6141 BROOKS CO SCHOOLS	1,947,936	0.097291%
6142 BROOKS COUNTY LIBRARY	16,549	0.000827%
6151 BRYAN CO SCHOOLS	7,416,745	0.370433%
7641 BUFORD CITY SCHOOLS	4,665,546	0.233023%
6161 BULLOCH CO SCHOOLS	9,058,772	0.452445%
6171 BURKE CO SCHOOLS	4,908,142	0.245140%
6181 BUTTS CO SCHOOLS	3,010,559	0.150364%

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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
7651 CALHOUN CITY SCHOOLS	\$ 3,021,487	0.150910%
6191 CALHOUN CO SCHOOLS	577,410	0.028839%
6201 CAMDEN CO SCHOOLS	8,020,443	0.400585%
6211 CANDLER CO SCHOOLS	1,674,220	0.083620%
6221 CARROLL CO SCHOOLS	12,755,530	0.637081%
7661 CARROLLTON IND SCHOOLS	4,128,711	0.206211%
7671 CARTERSVILLE CITY SCHOOLS	3,891,234	0.194350%
6231 CATOOSA CO SCHOOLS	10,026,160	0.500762%
6232 CATOOSA COUNTY LIBRARY	49,708	0.002483%
C026 CENTENNIAL ACADEMY	999,890	0.049940%
8350 CENTRAL GEORGIA Tech. COLLEGE	2,114,890	0.105629%
C201 CHARLES DREW CHARTER SCHOOL	2,307,719	0.115260%
6241 CHARLTON CO SCHOOLS	1,488,707	0.074354%
C018 CHARTER CONSERVATORY FOR L & T	144,511	0.007218%
6251 CHATHAM CO SCHOOLS	37,189,110	1.857429%
6261 CHATTAHOOCHEE CO SCHOOLS	828,788	0.041394%
8724 CHATTAHOOCHEE FLINT RESA	257,748	0.012873%
C016 CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	298,377	0.014903%
8270 CHATTAHOOCHEE Tech. COLLEGE	2,220,703	0.110914%
6271 CHATTOOGA CO SCHOOLS	2,342,126	0.116979%
6272 CHATTOOGA COUNTY LIBRARY SYST	23,891	0.001193%
C413 CHEROKEE CHARTER ACAD.	567,934	0.028366%
6281 CHEROKEE CO SCHOOLS	38,801,216	1.937946%
D525 CHEROKEE COUNTY BOARD OF HEALTH	4,812	0.000240%
7462 CHEROKEE REG LIBRARY	74,278	0.003710%
6692 CHESTATEE REG LIBRARY	81,225	0.004057%
7691 CHICKAMAUGA CITY SCHOOLS	1,009,393	0.050415%
C036 CIRRUS ACADEMY	204,279	0.010203%
6291 CLARKE COUNTY SCHOOLS	14,620,713	0.730239%
6301 CLAY CO SCHOOLS	257,324	0.012852%
D431 CLAYTON CENTER COMMUNITY SERVICE BOARD	24,227	0.001210%
6311 CLAYTON CO SCHOOLS	47,124,602	2.353662%
5280 CLAYTON COLLEGE & STATE UNIV	3,353,994	0.167517%
6312 CLAYTON COUNTY REG LIB	35,324	0.001764%
6321 CLINCH CO SCHOOLS	1,231,853	0.061526%
8180 COASTAL PINES TECHNICAL COLLEGE	1,059,192	0.052902%
7372 COASTAL PLAIN REGIONAL LIBRARY	126,026	0.006294%
8864 COASTAL PLAINS RESA	118,883	0.005938%
6331 COBB CO SCHOOLS	107,442,488	5.366269%
6332 COBB COUNTY PUBLIC LIB	917,471	0.045824%
6341 COFFEE CO SCHOOLS	6,705,384	0.334904%
5630 COLLEGE OF COASTAL GEORGIA	1,274,308	0.063646%
6351 COLQUITT CO SCHOOLS	8,593,526	0.429208%
6361 COLUMBIA CO SCHOOLS	23,180,940	1.157784%
5300 COLUMBUS STATE UNIVERSITY	4,827,596	0.241117%
8280 COLUMBUS Tech. INSTITUTE	1,163,070	0.058090%

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7711 COMMERCE CITY SCHOOLS	\$ 1,393,707	0.069609%
7222 CONYERS-ROCKDALE LIB.SYSTEM	75,666	0.003779%
6371 COOK CO SCHOOLS	2,601,421	0.129929%
T302 COOPERATIVE EXTENSION SERVICE	900,248	0.044963%
C105 COWETA CHARTER ACAD.	472,114	0.023580%
6381 COWETA CO SCHOOLS	20,460,916	1.021931%
T506 COWETA PUBLIC LIBRARY	163,458	0.008164%
6391 CRAWFORD CO SCHOOLS	1,489,673	0.074402%
6401 CRISP CO SCHOOLS	3,716,380	0.185616%
8684 CSRA RESA	169,349	0.008458%
6411 DADE CO SCHOOLS	1,944,285	0.097108%
7721 DALTON CITY SCHOOLS	7,256,751	0.362442%
5690 DALTON STATE COLLEGE	1,809,354	0.090369%
6421 DAWSON CO SCHOOLS	4,150,480	0.207298%
7731 DECATUR CITY SCHOOLS	5,779,584	0.288664%
6431 DECATUR CO SCHOOLS	4,358,854	0.217705%
C706 DEKALB ACAD. OF TECH. & ENVIRONMENT	587,000	0.029318%
6441 DEKALB CO SCHOOLS	102,873,458	5.138067%
D427 DEKALB COUNTY DFACS	8,748	0.000437%
6442 DEKALB COUNTY PUBLIC LIBRARY	1,457,079	0.072775%
C020 DEKALB PATH ACAD.	313,811	0.015673%
C910 DEKALB PREPARATORY ACAD.	409,890	0.020472%
4010 DEPARTMENT OF ADMIN SERVICE	48,505	0.002423%
4190 DEPARTMENT OF COMMUNITY HEATLH	5,936	0.000296%
D540 DEPARTMENT OF COMMUNITY SUPERVISION	12,811	0.000640%
4670 DEPARTMENT OF CORRECTIONS	401,454	0.020051%
4270 DEPARTMENT OF HUMAN SERVICES	100,104	0.005000%
4620 DEPARTMENT OF NATURAL RESOURCE	51,442	0.002569%
D425 DEPARTMENT OF PUBLIC HEALTH	25,910	0.001294%
4660 DEPARTMENT OF PUBLIC SAFETY	45,001	0.002248%
M441 DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	14,404	0.000719%
7012 DESOTA TRAIL REG LIB	50,155	0.002505%
C112 DESTINY ACHIEVERS ACAD. OF EXCELLENCE	248,693	0.012421%
6451 DODGE CO SCHOOLS	2,922,905	0.145986%
6461 DOOLY CO SCHOOLS	1,233,326	0.061599%
6471 DOUGHERTY CO SCHOOLS	13,444,896	0.671512%
6472 DOUGHERTY CO.PUBLIC LIBRARY	203,630	0.010170%
6481 DOUGLAS CO SCHOOLS	23,557,083	1.176570%
7741 DUBLIN CITY SCHOOLS	2,026,072	0.101193%
C028 DUBOIS INTEGRITY ACADEMY	452,412	0.022596%
6491 EARLY CO SCHOOLS	2,132,889	0.106528%
5710 EAST GEORGIA STATE COLLEGE	1,181,389	0.059005%
6501 ECHOLS CO SCHOOLS	751,751	0.037547%
6511 EFFINGHAM CO SCHOOLS	11,428,332	0.570794%
W040 EFFINGHAM COUNTY TAX COMM. OFFICE	4,273	0.000213%
6521 ELBERT CO SCHOOLS	3,014,380	0.150555%

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6522 ELBERT COUNTY LIBRARY	\$ 15,048	0.000752%
6531 EMANUEL CO SCHOOLS	3,756,321	0.187611%
6541 EVANS CO SCHOOLS	1,592,046	0.079516%
6551 FANNIN CO SCHOOLS	3,078,511	0.153758%
6561 FAYETTE CO SCHOOLS	22,640,776	1.130805%
8804 FIRST DISTRICT RESA	792,050	0.039559%
6092 FITZGERALD-BEN HILL COUNTY LIB	29,768	0.001487%
7262 FLINT RIVER REGIONAL LIBRARY	115,466	0.005767%
6571 FLOYD CO SCHOOLS	9,653,820	0.482165%
D430 FLOYD COUNTY DFCS	6,173	0.000308%
C915 FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	109,451	0.005467%
6581 FORSYTH CO SCHOOLS	39,732,532	1.984461%
6582 FORSYTH COUNTY PUBLIC LIBRARY	542,098	0.027075%
5330 FORT VALLEY STATE UNIVERSITY	3,335,136	0.166575%
6591 FRANKLIN CO SCHOOLS	3,328,103	0.166224%
C034 FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	390,908	0.019524%
6601 FULTON CO SCHOOLS	96,215,329	4.805523%
C227 FULTON LEADERSHIP ACAD.	279,996	0.013985%
C396 FURLOW CHARTER SCHOOL	307,844	0.015375%
9770 GA PUB TELECOMMUNICATIONS COMM	36,783	0.001837%
5420 GA SOUTHWESTERN STATE UNIV	1,423,716	0.071108%
7761 GAINESVILLE CITY SCHOOLS	6,839,265	0.341591%
C920 GENESIS INNOVATION ACADEMY FOR BOYS	118,989	0.005943%
C919 GENESIS INNOVATION ACADEMY FOR GIRLS	166,205	0.008301%
9775 GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	12,839	0.000641%
D538 GEORGIA BUILDING AUTHORITY	11,560	0.000577%
D533 GEORGIA BUREAU OF INVESTIGATION	26,196	0.001308%
5360 GEORGIA COLLEGE & STATE UNIV	5,701,711	0.284775%
C412 GEORGIA CONNECTIONS ACAD.	1,059,370	0.052911%
C011 GEORGIA CYBER ACADEMY	3,993,123	0.199439%
4020 GEORGIA DEPARTMENT OF AGRICULTURE	10,451	0.000522%
4040 GEORGIA DEPARTMENT OF AUDITS	9,803	0.000490%
D539 GEORGIA DEPARTMENT OF DEFENSE	9,967	0.000498%
4750 GEORGIA DEPARTMENT OF DRIVER SERVICES	17,793	0.000889%
4690 GEORGIA DEPT OF EARLY CARE & LEARNING	116,732	0.005830%
4290 GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	25,264	0.001262%
4610 GEORGIA DEPARTMENT OF JUVENILE JUSTICE	419,373	0.020946%
4740 GEORGIA DEPARTMENT OF REVENUE	12,677	0.000633%
D553 GEORGIA DEPARTMENT OF TRANSPORTATION	4,047	0.000202%
4140 GEORGIA DEPT OF EDUCATION	3,878,505	0.193714%
4400 GEORGIA DEPT OF LABOR	21,786	0.001088%
D526 GEORGIA GENERAL ASSEMBLY	31,623	0.001579%
5400 GEORGIA GWINNETT COLLEGE	4,902,458	0.244856%
C029 GEORGIA HIGH SCH FOR ACCELERATED LEARNING FULTON CO INC	124,243	0.006205%
5720 GEORGIA HIGHLANDS COLLEGE	2,101,184	0.104945%
5030 GEORGIA INST OF TECHNOLOGY	48,453,111	2.420015%

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As of and for the year ended June 30, 2018

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
C605 GEORGIA MAGNET CHARTER SCHOOL	\$ 801,735	0.040043%
6055 GEORGIA MILITARY COLLEGE	3,729,798	0.186287%
8290 GEORGIA NORTHWESTERN Tech. COLLEGE	1,418,523	0.070849%
8300 GEORGIA PIEDMONT Tech. COLLEGE	1,464,709	0.073156%
4920 GEORGIA PUBLIC DEFENDER STD COUNCIL	21,124	0.001055%
C030 GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	390,211	0.019489%
5390 GEORGIA SOUTHERN UNIVERSITY	12,537,974	0.626215%
5090 GEORGIA STATE UNIVERSITY	33,076,694	1.652032%
4760 GEORGIA STUDENT FINANCE COMM	78,294	0.003910%
9800 GEORGIA TECHNOLOGY AUTHORITY	37,554	0.001876%
6611 GILMER CO SCHOOLS	3,809,302	0.190257%
6621 GLASCOCK CO SCHOOLS	552,324	0.027586%
6631 GLYNN CO SCHOOLS	12,618,326	0.630229%
D527 GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	7,437	0.000371%
6641 GORDON CO SCHOOLS	6,002,211	0.299783%
5760 GORDON COLLEGE	1,828,136	0.091307%
4220 GOVERNORS OFFICE OF PLANNING & BUDGET	207,052	0.010341%
C912 GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	454,758	0.022713%
6651 GRADY CO SCHOOLS	3,905,668	0.195071%
6661 GREENE CO SCHOOLS	2,896,543	0.144669%
8624 GRIFFIN RESA	312,588	0.015612%
7261 GRIFFIN SPALDING CO SCHOOLS	9,775,409	0.488238%
6671 GWINNETT CO SCHOOLS	158,980,725	7.940375%
6672 GWINNETT COUNTY PUBLIC LIB	1,520,285	0.075931%
8320 GWINNETT Tech. COLLEGE	1,623,195	0.081071%
6681 HABERSHAM CO SCHOOLS	6,561,733	0.327729%
6691 HALL CO SCHOOLS	23,347,268	1.166091%
6693 HALL COUNTY LIBRARY	212,633	0.010620%
6701 HANCOCK CO SCHOOLS	1,108,708	0.055375%
6711 HARALSON CO SCHOOLS	3,372,071	0.168420%
6721 HARRIS CO SCHOOLS	4,739,311	0.236707%
6731 HART CO SCHOOLS	3,103,292	0.154995%
6732 HART COUNTY LIBRARY	23,452	0.001171%
6741 HEARD CO SCHOOLS	1,885,726	0.094184%
8764 HEART OF GEORGIA RESA	456,957	0.022823%
6751 HENRY CO SCHOOLS	38,396,316	1.917723%
6752 HENRY COUNTY LIBRARY	274,373	0.013704%
6761 HOUSTON CO SCHOOLS	27,257,411	1.361385%
6762 HOUSTON COUNTY PUBLIC LIBRARY	87,930	0.004392%
C111 INT'L ACAD. OF SMYRNA CHARTER SCHOOL	353,234	0.017642%
C031 INTERNATIONAL CHARTER SCHOOL OF ATLANTA	430,826	0.021518%
C019 INTERNATIONAL COMMUNITY SCHOOL	402,090	0.020083%
6771 IRWIN CO SCHOOLS	1,822,435	0.091022%
C769 IVY PREP ACAD. FOR GIRLS	391,140	0.019536%
C768 IVY PREPARATORY ACAD.	71,583	0.003575%
6781 JACKSON CO SCHOOLS	6,774,301	0.338346%

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6791 JASPER CO SCHOOLS	\$ 2,036,070	0.101693%
6801 JEFF DAVIS CO SCHOOLS	2,597,761	0.129746%
7791 JEFFERSON CITY SCHOOLS	2,953,140	0.147496%
6811 JEFFERSON CO SCHOOLS	2,357,152	0.117729%
6812 JEFFERSON COUNTY REG.LIB.	28,418	0.001419%
6821 JENKINS CO SCHOOLS	1,260,356	0.062949%
6831 JOHNSON CO SCHOOLS	980,909	0.048992%
6841 JONES CO SCHOOLS	4,567,834	0.228143%
C304 KENNESAW CHARTER SCIENCE & MATH ACAD.	377,102	0.018835%
5430 KENNESAW STATE UNIVERSITY	19,635,088	0.980684%
7352 KINCHAFOONEE REG LIB	54,538	0.002724%
C704 KIPP METRO ATLANTA COLLABORATIVE	4,371,848	0.218354%
7292 LAKE BLACKSHEAR REG LIB	82,652	0.004128%
6851 LAMAR CO SCHOOLS	2,234,570	0.111607%
6861 LANIER CO SCHOOLS	1,564,083	0.078119%
8340 LANIER Tech. COLLEGE	1,302,335	0.065046%
C917 LATIN COLLEGE PREP	305,447	0.015256%
C916 LATIN GRAMMAR SCHOOL	237,939	0.011884%
6871 LAURENS CO SCHOOLS	5,763,172	0.287844%
C801 LEADERSHIP PREP. ACAD. CHARTER SCHOOL	393,565	0.019657%
6881 LEE CO SCHOOLS	4,932,178	0.246340%
6882 LEE COUNTY LIBRARY	49,253	0.002460%
6891 LIBERTY CO SCHOOLS	9,128,272	0.455916%
C038 LIBERTY TECH CHARTER SCHOOL	292,535	0.014611%
6901 LINCOLN CO SCHOOLS	1,123,486	0.056113%
6902 LINCOLN COUNTY LIBRARY	5,865	0.000293%
6252 LIVE OAK PUBLIC LIBRARIES	634,761	0.031703%
6911 LONG CO SCHOOLS	2,672,243	0.133467%
6921 LOWNDES CO SCHOOLS	8,724,248	0.435737%
6931 LUMPKIN CO SCHOOLS	3,471,935	0.173408%
6941 MACON CO SCHOOLS	1,177,370	0.058804%
6951 MADISON CO SCHOOLS	4,883,426	0.243905%
7811 MARIETTA CITY SCHOOLS	10,359,828	0.517427%
6961 MARION CO SCHOOLS	1,244,482	0.062156%
T549 MARY VINSON MEMORIAL LIB	43,508	0.002173%
6971 MCDUFFIE CO SCHOOLS	3,449,540	0.172289%
6981 MCINTOSH CO SCHOOLS	1,316,063	0.065731%
6991 MERIWETHER CO SCHOOLS	2,344,649	0.117105%
8564 METRO RESA	1,036,617	0.051774%
6112 MIDDLE GEORGIA REG LIBRARY	263,799	0.013176%
8644 MIDDLE GEORGIA RESA	205,549	0.010266%
5840 MIDDLE GEORGIA STATE COLLEGE	4,170,523	0.208299%
7001 MILLER CO SCHOOLS	875,871	0.043746%
7011 MITCHELL CO SCHOOLS	1,664,942	0.083156%
7021 MONROE CO SCHOOLS	3,848,593	0.192220%
7031 MONTGOMERY CO SCHOOLS	801,319	0.040022%

Teachers Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
7041 MORGAN CO SCHOOLS	\$ 3,250,642	0.162355%
6352 MOULTRIE-COLQUITT CNTY LIB	42,236	0.002109%
C194 MOUNTAIN EDUCATION CENTER INC.	372,274	0.018593%
7392 MOUNTAIN REG LIBRARY	87,846	0.004388%
7051 MURRAY CO SCHOOLS	5,755,976	0.287485%
7061 MUSCOGEE CO SCHOOL DISTRICT	28,467,291	1.421813%
6682 N E GA REG LIBRARY	141,515	0.007068%
C908 NEW LIFE ACAD. OF EXCELLENCE INC.	302,378	0.015102%
7071 NEWTON CO SCHOOLS	17,207,390	0.859432%
D402 NEWTON COUNTY DFCS	6,544	0.000327%
7072 NEWTON COUNTY LIBRARY	73,930	0.003692%
8380 NORTH GA Tech. INSTITUTE	842,452	0.042077%
8524 NORTH GEORGIA RESA	315,833	0.015774%
C024 NORTH METRO ACADEMY OF PERFORMING ARTS	179,489	0.008965%
8584 NORTHEAST GEORGIA RESA	834,515	0.041680%
C013 NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	494,206	0.024683%
7552 NORTHWEST GA REGIONAL LIBRARY	130,292	0.006508%
D554 NORTHWEST GEORGIA PUBLIC HEALTH	2,606	0.000130%
8504 NORTHWEST GEORGIA RESA	722,462	0.036084%
6452 OCMULGEE REGIONAL LIBRARY	77,489	0.003870%
7081 OCONEE CO SCHOOLS	7,125,498	0.355887%
8170 OCONEE FALL LINE Tech. COLLEGE	916,213	0.045761%
6872 OCONEE REG LIBRARY	100,337	0.005011%
8664 OCONEE RESA	247,812	0.012377%
C796 ODYSSEY CHARTER SCHOOL	307,430	0.015355%
8440 OGEECHEE TECH	1,183,868	0.059129%
7091 OGLETHORPE CO SCHOOLS	2,088,269	0.104300%
7382 OHOOPEE REG LIB	60,276	0.003011%
7942 OKEFENOKEE REG LIB	85,898	0.004290%
8884 OKEFENOKEE RESA	297,919	0.014880%
C675 PATAULA CHARTER ACAD.	424,421	0.021198%
7101 PAULDING CO SCHOOLS	25,704,412	1.283820%
7111 PEACH CO SCHOOLS	3,143,052	0.156981%
7112 PEACH PUBLIC LIBRARY	37,840	0.001890%
7841 PELHAM CITY SCHOOLS	1,381,466	0.068998%
7121 PICKENS CO SCHOOLS	4,122,484	0.205900%
6072 PIEDMONT REG LIBRARY	83,417	0.004166%
7131 PIERCE CO SCHOOLS	3,228,153	0.161232%
7141 PIKE CO SCHOOLS	2,616,255	0.130670%
6992 PINE MOUNTAIN REGIONAL LIBRARY	67,584	0.003376%
8544 PIONEER RESA	764,866	0.038202%
7151 POLK SCHOOL DISTRICT	6,554,700	0.327378%
D537 PROSECUTING ATTORNEYS COUNCIL OF GA	8,284	0.000414%
7161 PULASKI CO SCHOOLS	1,287,943	0.064327%
C037 PURPOSE BUILT SCHOOLS ATLANTA INC	2,114,711	0.105620%
7171 PUTNAM CO SCHOOLS	2,935,069	0.146593%

Teachers Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
7181 QUITMAN CO SCHOOLS	\$ 390,561	0.019507%
7191 RABUN CO SCHOOLS	2,446,140	0.122174%
7201 RANDOLPH CO SCHOOLS	926,238	0.046261%
C918 RESURGENCE HALL INC	76,646	0.003828%
7211 RICHMOND CO SCHOOLS	26,870,457	1.342059%
7221 ROCKDALE CO SCHOOLS	16,685,523	0.833367%
6652 RODDENBERY MEMORIAL LIBRARY	49,115	0.002453%
7851 ROME CITY SCHOOLS	5,407,002	0.270055%
6572 SARA HIGHTOWER REGIONAL LIB	138,914	0.006938%
6342 SATILLA REG LIBRARY	38,149	0.001905%
C033 SAVANNAH CLASSICAL ACADEMY	391,751	0.019566%
5480 SAVANNAH STATE UNIVERSITY	3,746,205	0.187106%
8410 SAVANNAH TECH COLLEGE	1,185,417	0.059206%
7231 SCHLEY CO SCHOOLS	1,141,147	0.056995%
C039 SCHOOL FOR ARTS INFUSED LEARNING	279,689	0.013969%
C032 SCINTILLA CHARTER ACADEMY	339,414	0.016952%
7241 SCREVEN CO SCHOOLS	2,109,901	0.105380%
7242 SCREVEN-JENKINS REG LIBRARY	41,749	0.002085%
C017 SE HEALTH UNIT	8,262	0.000413%
4780 SECRETARY OF STATE	18,969	0.000947%
7251 SEMINOLE CO SCHOOLS	1,294,055	0.064632%
6282 SEQUOYAH REG LIB	312,161	0.015591%
7861 SOCIAL CIRCLE CITY SCHOOLS	1,630,219	0.081422%
6922 SOUTH GA REG LIBRARY	96,416	0.004816%
8420 SOUTH GA Tech. INSTITUTE	608,018	0.030368%
5870 SOUTH GEORGIA STATE COLLEGE	1,067,028	0.053293%
8430 SOUTHEASTERN Tech. COLLEGE	924,932	0.046196%
8310 SOUTHERN CRESCENT Tech. COLLEGE	1,599,108	0.079868%
8370 SOUTHERN REGIONAL TECHNICAL COLLEGE	1,314,208	0.065639%
6432 SOUTHWEST GA REG LIB	84,647	0.004228%
8844 SOUTHWEST GEORGIA RESA	111,830	0.005585%
C035 SOUTHWEST GEORGIA STEM CHARTER SCHOOL	152,274	0.007605%
4070 STATE ACCOUNTING OFFICE	16,344	0.000816%
4650 STATE OF GEORGIA DEPT OF LAW	11,011	0.000550%
D424 STATE ROAD TOLL & AUTHORITY	11,491	0.000574%
6162 STATESBORO REGIONAL LIBRARY	155,003	0.007742%
7271 STEPHENS CO SCHOOLS	3,338,998	0.166768%
7281 STEWART CO SCHOOLS	599,847	0.029960%
7291 SUMTER CO SCHOOLS	3,413,214	0.170475%
7301 TALBOT CO SCHOOLS	584,873	0.029212%
7311 TALIAFERRO CO SCHOOLS	363,193	0.018140%
C015 TAPESTRY PUBLIC CHARTER SCHOOL	405,963	0.020276%
7321 TATTNALL CO SCHOOLS	3,203,288	0.159990%
7331 TAYLOR CO SCHOOLS	1,315,203	0.065688%
4150 Tech. COLLEGE SYSTEM OF GEORGIA	1,320,066	0.065931%
7341 TELFAIR CO SCHOOLS	1,540,554	0.076944%

Teachers Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
7351 TERRELL CO SCHOOLS	\$ 1,149,411	0.057408%
C913 THE GLOBE ACAD.	701,738	0.035049%
C260 THE KINDEZI SCHOOL	2,181,879	0.108975%
C070 THE MAIN STREET ACAD.	690,168	0.034471%
C811 THE MUSEUM SCHOOL OF AVONDALE EST.	568,422	0.028390%
5180 THE UNIVERSITY OF GEORGIA	72,807,808	3.636423%
7361 THOMAS CO SCHOOLS	5,372,845	0.268349%
7362 THOMAS COUNTY PUBLIC LIBRARY	60,226	0.003008%
7451 THOMASTON-UPSON COUNTY SCHOOLS	3,526,668	0.176141%
7891 THOMASVILLE CITY SCHOOLS	2,872,073	0.143447%
6632 THREE RIVERS REGIONAL LIBRARY	130,932	0.006539%
D551 TIFT CO BOARD OF HEALTH DBA DIVERSIFIED ENTERPRISES	10,699	0.000534%
7371 TIFT CO SCHOOLS	7,110,494	0.355137%
7381 TOOMBS CO SCHOOLS	2,625,354	0.131125%
7391 TOWNS CO SCHOOLS	1,207,987	0.060334%
7401 TREUTLEN CO SCHOOLS	1,010,760	0.050483%
7911 TRION CITY SCHOOLS	1,228,683	0.061367%
7411 TROUP CO SCHOOLS	10,517,736	0.525314%
7412 TROUP HARRIS COWETA REG LIB	92,919	0.004641%
7421 TURNER CO SCHOOLS	1,229,381	0.061402%
7431 TWIGGS CO SCHOOLS	909,210	0.045411%
7042 UNCLE REMUS REG LIB	166,350	0.008308%
7441 UNION CO SCHOOLS	2,974,078	0.148542%
5450 UNIVERSITY OF NORTH GEORGIA	10,668,087	0.532823%
5540 UNIVERSITY OF WEST GEORGIA	9,049,567	0.451985%
C014 UTOPIAN ACADEMY FOR THE ARTS	145,454	0.007265%
7921 VALDOSTA CITY SCHOOLS	6,805,368	0.339898%
5510 VALDOSTA STATE UNIVERSITY	6,016,468	0.300495%
7931 VIDALIA CITY SCHOOLS	2,115,988	0.105684%
7461 WALKER CO SCHOOLS	8,608,501	0.429956%
7471 WALTON CO SCHOOLS	12,469,805	0.622811%
7481 WARE CO SCHOOLS	5,771,578	0.288264%
7491 WARREN CO SCHOOLS	662,751	0.033101%
7492 WARREN COUNTY PUBLIC LIBRARY	8,432	0.000421%
7501 WASHINGTON CO SCHOOLS	2,803,218	0.140008%
7511 WAYNE CO SCHOOLS	4,482,332	0.223872%
7521 WEBSTER CO SCHOOLS	440,845	0.022018%
C109 WESLEY INTERNATIONAL ACAD.	883,342	0.044119%
6222 WEST GA REG LIBRARY	152,882	0.007636%
8604 WEST GEORGIA RESA	767,679	0.038342%
8260 WEST GEORGIA Tech. COLLEGE	1,624,400	0.081131%
C914 WESTSIDE ATLANTA CHARTER SCHOOL	334,368	0.016700%
7531 WHEELER CO SCHOOLS	965,441	0.048219%
7541 WHITE CO SCHOOLS	3,605,975	0.180102%
7551 WHITFIELD CO SCHOOLS	11,774,279	0.588072%
D410 WHITFIELD COUNTY DFCS	6,544	0.000327%

Teachers Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
7561 WILCOX CO SCHOOLS	\$ 1,073,155	0.053599%
7571 WILKES CO SCHOOLS	1,510,949	0.075465%
7581 WILKINSON CO SCHOOLS	1,373,794	0.068615%
8480 WIREGRASS GEORGIA Tech. COLLEGE	1,590,601	0.079443%
7591 WORTH CO SCHOOLS	2,763,163	0.138008%
7592 WORTH COUNTY LIBRARY SYSTEM	<u>24,802</u>	<u>0.001239%</u>
 Total for all Employers	 <u>\$ 1,997,762,696</u>	 <u>99.779262%</u>
Nonemployer:		
State of Georgia	<u>4,419,572</u>	<u>0.220738%</u>
 Total all Entities	 <u><u>\$ 2,002,182,268</u></u>	 <u><u>100.00000%</u></u>

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

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense		
	Alloc. %	Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense	
5570	ABRAHAM BALDWIN AGRICOLLEGE	0.128820%	\$ 23,911,751	1,582,992	360,820	17,784	1,961,596	49,283	653,794	—	1,912,376	2,615,453	2,473,915	(645,879)	1,828,036
C012	ACADEMY FOR CLASSICAL EDUCATION	0.040214%	7,464,580	494,166	112,638	2,995,762	3,602,566	15,385	204,096	—	219,481	772,291	1,329,351	2,101,642	2,101,642
5210	ALBANY STATE UNIVERSITY	0.223471%	41,481,004	2,746,101	625,933	—	3,372,034	85,493	1,134,171	—	8,600,994	9,820,658	4,291,635	(2,910,135)	1,381,500
8200	ALBANY Tech. INSTITUTE	0.049102%	9,114,383	603,385	137,533	120,676	861,594	18,785	249,205	—	439,882	707,872	942,983	(238,371)	704,612
C406	AMANA ACAD.	0.030577%	5,675,746	375,742	85,645	492,658	954,045	11,698	155,186	—	183,863	350,747	587,209	164,321	751,530
6011	APPLING COUNTY SCHOOLS	0.167582%	31,106,809	2,059,315	469,390	118,868	2,647,573	64,112	850,521	—	1,678,184	2,588,817	3,218,308	(388,489)	2,829,819
5240	ARMSTRONG ATLANTIC STATE UNIV	0.142932%	26,531,241	1,756,406	400,347	652,295	2,809,048	54,681	725,416	—	2,371,428	3,151,525	2,744,929	(334,107)	2,410,822
6292	ATHENS REGIONAL LIBRARY	0.014765%	2,740,700	181,438	41,356	39,182	261,976	5,649	74,936	—	90,454	171,039	283,552	(47,184)	236,368
8220	ATHENS Tech. COLLEGE	0.075824%	14,074,559	931,756	212,380	29,905	1,174,041	29,008	384,826	—	2,286,997	2,700,831	1,456,160	(752,614)	703,546
6021	ATKINSON COUNTY SCHOOLS	0.074335%	13,798,168	913,458	208,209	18,045	1,139,712	28,438	377,269	—	716,843	1,122,550	1,427,558	(193,155)	1,234,403
C909	ATLANTA HEIGHTS CHARTER SCHOOL	0.021983%	4,080,516	270,136	61,574	254,599	586,309	8,410	111,569	—	121,032	241,011	422,171	84,967	507,138
5900	ATLANTA METROPOLITAN STATE	0.073260%	13,598,625	900,248	205,198	232,331	1,337,777	28,027	371,813	—	1,749,279	2,149,119	1,406,906	(379,210)	1,027,696
C021	ATLANTA NEIGHBORHOOD CHARTER	0.046149%	8,566,243	567,097	129,262	252,828	949,187	17,655	234,218	—	94,471	346,344	886,261	166,005	1,052,266
C117	ATLANTA PREPARATORY ACAD.	0.000000%	—	—	—	—	—	—	—	—	229,333	229,333	—	(514,352)	(514,352)
7611	ATLANTA PUBLIC SCHOOLS	2.727309%	506,246,969	33,514,264	7,639,083	2,957,660	44,111,007	1,043,387	13,841,775	—	35,461,109	50,346,271	52,376,417	(4,083,085)	48,293,332
8230	ATLANTA Tech. COLLEGE	0.043998%	8,166,971	540,665	123,237	—	663,902	16,832	223,301	—	1,784,964	2,025,097	844,957	(774,517)	70,440
7212	AUGUSTA RICHMOND COUNTY PUBLIC	0.011363%	2,109,216	139,633	31,827	165,064	336,524	4,347	57,670	—	251,139	313,156	218,228	(140,434)	77,794
8240	AUGUSTA Tech. INSTITUTE	0.051826%	9,620,016	636,859	145,163	—	782,022	19,827	263,030	—	1,565,531	1,848,388	995,291	(586,683)	408,608
5120	AUGUSTA UNIVERSITY	1.712017%	317,787,027	21,037,950	4,795,291	5,526,861	31,360,102	654,966	8,688,914	—	3,744,024	13,087,904	32,878,309	195,557	33,073,866
6031	BACON COUNTY SCHOOLS	0.095563%	17,738,540	1,174,316	267,668	183,581	1,625,565	36,560	485,006	—	581,781	1,103,347	1,835,241	(36,630)	1,798,611
C101	BACONTON COMM CS	0.028045%	5,205,753	344,628	78,553	436,563	859,744	10,729	142,335	—	115,503	268,567	538,590	(4,247)	534,343
6041	BAKER COUNTY SCHOOLS	0.016117%	2,991,660	198,052	45,143	55,243	298,438	6,166	81,798	—	223,010	310,974	309,521	(56,690)	252,831
C128	BALDWIN COUNTY BOARD OF HEALTH	0.000633%	117,498	7,779	1,773	15,976	25,528	242	3,213	—	74,812	78,267	12,152	(11,615)	537
6051	BALDWIN COUNTY SCHOOLS	0.214418%	39,800,574	2,634,854	600,576	—	3,235,430	82,030	1,088,225	—	4,167,684	5,337,939	4,117,775	(1,864,866)	2,252,909
6061	BANKS COUNTY SCHOOLS	0.129075%	23,959,085	1,586,125	361,534	129,980	2,077,639	49,380	655,088	—	477,180	1,181,648	2,478,804	(140,048)	2,338,756
T505	BARNESVILLE - LAMAR CO LIBRARY	0.000922%	171,143	11,330	2,582	4,152	18,064	353	4,679	—	14,824	19,856	17,703	(2,062)	15,641
6071	BARROW COUNTY SCHOOLS	0.594719%	110,392,585	7,308,145	1,665,784	693,400	9,667,329	227,522	3,018,348	—	1,979,785	5,225,655	11,421,246	(257,352)	11,163,894
6082	BARTOW COUNTY LIBRARY	0.006948%	1,289,698	85,380	19,461	—	104,841	2,658	35,263	—	77,758	115,679	133,428	(39,247)	94,181
6081	BARTOW COUNTY SCHOOLS	0.571256%	106,037,350	7,019,822	1,600,065	—	8,619,887	218,545	2,899,267	—	9,879,044	12,996,856	10,970,642	(3,990,460)	6,980,182
7572	BARTRAM TRAIL REGIONAL LIBRARY	0.002574%	477,790	31,630	7,210	12,179	51,019	985	13,064	—	23,485	37,534	49,432	(5,787)	43,645
6091	BEN HILL CO SCHOOLS	0.133681%	24,810,345	1,642,480	374,379	2,386	2,019,245	51,135	678,363	—	1,833,899	2,563,397	2,566,893	(699,474)	1,867,419
D401	BEN HILL COUNTY DFACS	0.000227%	42,136	2,789	636	31,894	35,319	87	1,152	—	—	1,239	4,354	7,862	12,216
6101	BERRIEN CO SCHOOLS	0.129275%	23,996,209	1,588,583	362,094	—	1,950,677	49,457	656,103	—	1,168,567	1,874,127	2,482,645	(510,360)	1,972,285
6111	BIBB CO SCHOOLS	1.043298%	193,658,456	12,820,463	2,922,236	2,192,071	17,934,770	399,135	5,294,998	—	11,310,333	17,004,466	20,035,947	(6,540,763)	13,495,184
6121	BLECKLEY CO SCHOOLS	0.115564%	21,451,154	1,420,097	323,690	571,427	2,315,214	44,211	586,516	—	163,077	793,804	2,219,346	179,186	2,398,532
4720	BOARD OF REGENTS	0.271261%	50,351,852	3,333,364	759,791	3,244,495	7,337,650	103,776	1,376,717	—	1,480,493	5,209,413	5,209,413	1,889,047	7,098,460
6131	BRANTLEY CO SCHOOLS	0.154196%	28,622,080	1,894,822	431,897	—	2,326,719	58,991	782,583	—	1,710,542	2,552,116	2,961,250	(679,996)	2,281,254
7631	BREMEN CITY SCHOOLS	0.098937%	18,364,826	1,215,777	277,119	146,381	1,639,277	37,850	502,130	—	528,145	1,068,125	1,900,029	(175,498)	1,724,531
C407	BRIGHTEN ACAD.	0.022601%	4,195,230	277,730	63,304	586,509	927,543	8,646	114,706	—	123,352	434,051	434,051	277,713	711,764
C307	BROOKHAVEN INNOVATION ACADEMY	0.016176%	3,002,612	198,777	45,308	1,893,402	2,137,487	6,188	82,097	—	—	88,285	310,660	552,219	862,879
6141	BROOKS CO SCHOOLS	0.097291%	18,059,294	1,195,551	272,508	139,581	1,607,640	37,221	493,776	—	776,413	1,307,410	1,868,412	(615,574)	1,252,838
6142	BROOKS COUNTY LIBRARY	0.000827%	153,509	10,163	2,316	—	12,479	316	4,197	—	48,113	52,626	15,873	(28,562)	(12,689)
6151	BRYAN CO SCHOOLS	0.370433%	68,760,299	4,552,029	1,037,568	5,418,862	11,008,459	141,717	1,880,040	—	—	2,021,757	7,113,957	1,732,930	8,846,887
7641	BUFFORD CITY SCHOOLS	0.233023%	43,254,060	2,863,480	652,688	2,382,442	5,898,610	89,148	1,182,650	—	—	1,271,798	4,475,077	1,005,050	5,480,127
6161	BULLOCH CO SCHOOLS	0.452445%	83,983,483	5,559,825	1,267,280	1,754,322	8,581,427	173,092	2,296,271	—	1,993,565	4,462,928	8,688,947	(155,496)	8,533,451
6171	BURKE CO SCHOOLS	0.245140%	45,503,235	3,012,378	686,627	463,515	4,162,520	93,783	1,244,147	—	2,091,528	3,429,458	4,707,768	(1,115,140)	3,592,628
6181	BUTTS CO SCHOOLS	0.150364%	27,910,779	1,847,733	421,164	348,666	2,617,563	57,525	763,135	—	758,297	1,578,957	2,887,655	(483,044)	2,404,611
7651	CALHOUN CITY SCHOOLS	0.150910%	28,012,128	1,854,442	422,693	231,776	2,508,911	57,734	765,906	—	1,284,660	2,108,300	2,898,135	155,909	3,054,044

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Alloc. %	Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions		Total Employer Pension Expense
Employer														Employer	Employer	
6191	CALHOUN CO SCHOOLS	0.028839%	\$ 5,353,136	354,385	80,777	—	435,162	11,033	146,365	—	565,149	722,547	553,837	(235,030)	318,807	
6201	CAMDEN CO SCHOOLS	0.400585%	74,357,157	4,922,549	1,122,023	—	6,044,572	153,252	2,033,069	—	4,828,343	7,014,664	7,693,008	(1,901,935)	5,791,073	
6211	CANDLER CO SCHOOLS	0.083620%	15,521,663	1,027,556	234,216	—	1,261,772	31,991	424,392	—	932,918	1,389,301	1,605,869	(472,024)	1,133,845	
6221	CARROLL CO SCHOOLS	0.637081%	118,255,880	7,828,706	1,784,438	276,786	9,889,930	243,728	3,233,345	—	1,688,976	5,166,049	12,234,787	(1,206,035)	11,028,752	
7661	CARROLLTON IND SCHOOLS	0.206211%	38,277,179	2,534,003	577,589	747,644	3,859,236	78,890	1,046,572	—	329,710	1,455,172	3,960,157	217,840	4,177,997	
7671	CHARTERSVILLE CITY SCHOOLS	0.194350%	36,075,523	2,388,251	544,367	756,309	3,688,927	74,352	986,375	—	799,352	1,860,079	3,732,372	(259,483)	3,472,889	
6231	CATOOSA CO SCHOOLS	0.500762%	92,952,154	6,153,564	1,402,614	—	7,556,178	191,577	2,541,492	—	2,469,213	5,202,282	9,616,843	(1,522,263)	8,094,580	
6232	CATOOSA COUNTY LIBRARY	0.002483%	460,898	30,512	6,955	20,192	57,659	950	12,602	—	17,123	30,675	47,679	(3,476)	44,203	
C026	CENTENNIAL ACADEMY	0.049940%	9,269,934	613,683	139,880	2,740,893	3,494,456	19,106	253,458	—	—	272,564	959,068	1,636,322	2,595,390	
8350	CENTRAL GEORGIA Tech. COLLEGE	0.105629%	19,607,005	1,298,011	295,863	115,126	1,709,000	40,410	536,094	—	1,807,124	2,383,628	2,028,549	(604,433)	1,424,116	
C201	CHARLES DREW CHARTER SCHOOL	0.115260%	21,394,725	1,416,361	322,839	3,893,757	5,632,957	44,095	584,973	—	—	629,068	2,213,508	1,964,253	4,177,761	
6241	CHARLTON CO SCHOOLS	0.074354%	13,801,695	913,692	208,263	35,466	1,157,421	28,446	377,365	—	209,010	614,821	1,427,932	(66,014)	1,361,918	
C018	CHARTER CONSERVATORY FOR L & T	0.007218%	1,339,815	88,698	20,217	253,872	362,787	2,761	36,633	—	29,015	68,409	138,610	56,585	195,195	
6251	CHATHAM CO SCHOOLS	1.857429%	344,778,609	22,824,831	5,202,584	2,488,174	30,515,589	710,597	9,426,917	—	5,119,398	15,256,912	35,670,867	(519,983)	35,150,884	
6261	CHATTAHOOCHEE CO SCHOOLS	0.041394%	7,683,613	508,666	115,943	—	624,609	15,836	210,085	—	903,848	1,129,769	794,954	(400,542)	394,412	
8724	CHATTAHOOCHEE FLINT RESA	0.012873%	2,389,505	158,189	36,057	389,887	584,133	4,925	65,334	—	131,812	202,071	247,226	(10,662)	236,564	
C016	CHATTAHOOCHEE HILLS CHARTER	0.014903%	2,766,316	183,134	41,743	890,294	1,115,171	5,701	75,636	—	—	81,337	286,196	491,948	778,144	
8270	CHATTAHOOCHEE Tech. COLLEGE	0.110914%	20,588,014	1,362,956	310,666	—	1,673,622	42,432	562,916	—	1,898,706	2,504,054	2,130,041	(967,572)	1,162,469	
6271	CHATTOOGA CO SCHOOLS	0.116979%	21,713,808	1,437,485	327,653	739,708	2,504,846	44,753	593,698	—	546,474	1,184,925	2,246,510	(53,904)	2,192,606	
6272	CHATTOOGA COUNTY LIBRARY SYST	0.001193%	221,446	14,660	3,342	3,619	21,621	456	6,055	—	37,731	44,242	22,914	(8,276)	14,638	
C413	CHEROKEE CHARTER ACAD.	0.028366%	5,265,337	348,573	79,452	625,467	1,053,492	10,852	143,965	—	444,115	598,932	544,749	82,991	627,740	
6281	CHEROKEE CO SCHOOLS	1.937946%	359,724,288	23,814,256	5,428,109	4,769,788	34,012,153	741,400	9,835,560	—	891,988	11,468,948	37,217,157	1,498,189	38,715,346	
D525	CHEROKEE COUNTY BOARD OF HEALTH	0.000240%	44,549	2,949	672	25,307	28,928	92	1,218	—	—	1,310	4,616	8,124	12,740	
7462	CHEROKEE REG LIBRARY	0.003710%	688,655	45,590	10,392	13,450	69,432	1,419	18,829	—	41,407	61,655	71,244	(14,502)	56,742	
6692	CHESTATEE REG LIBRARY	0.004057%	753,066	49,854	11,363	3,944	65,161	1,552	20,590	—	23,203	45,345	77,911	(13,430)	64,481	
7691	CHICKAMAUGA CITY SCHOOLS	0.050415%	9,358,104	619,520	141,210	60,819	821,549	19,287	255,869	—	454,659	729,815	968,184	(131,128)	837,056	
C036	CIRRUS ACADEMY	0.010203%	1,893,895	125,379	28,578	1,173,007	1,326,964	3,903	51,783	—	137,022	192,708	195,940	344,969	540,909	
D550	CLARKE COUNTY HEALTH DEPT	0.000000%	—	—	—	—	15,630	—	—	—	—	23,320	23,320	(417)	(417)	
6291	CLARKE COUNTY SCHOOLS	0.730239%	135,548,000	8,973,469	2,045,370	3,068,898	14,087,737	279,368	3,706,145	—	300,460	4,285,973	14,023,824	1,835,849	15,859,673	
6301	CLAY CO SCHOOLS	0.012852%	2,385,606	157,931	35,998	9,384	203,313	4,917	65,227	—	702,055	772,199	246,818	(202,286)	44,532	
D431	CLAYTON CENTER COMMUNITY	0.001210%	224,602	14,869	3,389	112,932	131,190	463	6,141	—	—	6,604	23,240	40,562	63,802	
6311	CLAYTON CO SCHOOLS	2.353662%	436,890,083	28,922,740	6,592,513	25,195,124	60,710,377	900,440	11,945,423	—	3,196,102	16,041,965	45,200,743	5,293,800	50,494,543	
5280	CLAYTON COLLEGE & STATE UNIV	0.167517%	31,094,743	2,058,516	469,208	283,497	2,811,221	64,087	850,191	—	649,029	1,563,307	3,217,069	(205,741)	3,011,328	
6312	CLAYTON COUNTY REG LIB	0.001764%	327,436	21,677	4,941	28,655	55,273	675	8,953	—	91,877	101,505	33,882	(49,368)	(15,486)	
6321	CLINCH CO SCHOOLS	0.061526%	11,420,543	756,056	172,332	4,516	932,904	23,538	312,260	—	628,350	964,148	1,181,562	(345,361)	836,201	
8180	COASTAL PINES TECHNICAL COLLEGE	0.052902%	9,819,744	650,081	148,176	—	798,257	20,239	268,491	—	1,382,702	1,671,432	1,015,951	(773,296)	242,655	
7372	COASTAL PLAIN REGIONAL LIBRARY	0.006294%	1,168,301	77,343	17,629	53,510	148,482	2,408	31,944	—	41,821	76,173	120,883	1,140	122,023	
8864	COASTAL PLAINS RESA	0.005938%	1,102,220	72,969	16,632	—	89,601	2,272	30,137	—	153,857	186,266	114,030	(101,455)	12,575	
6331	COBB CO SCHOOLS	5.366289%	996,094,472	65,942,860	15,030,705	15,102,559	96,076,124	2,052,974	27,235,157	—	30,341,102	58,629,233	103,056,153	(4,132,215)	98,923,938	
6332	COBB COUNTY PUBLIC LIB	0.045824%	8,505,916	563,104	128,351	200,352	891,807	17,531	232,568	—	88,111	338,210	880,015	(62,717)	817,298	
6341	COFFEE CO SCHOOLS	0.334904%	62,165,356	4,115,434	938,053	—	5,053,487	128,124	1,699,722	—	2,870,470	4,697,893	6,431,636	(1,203,115)	5,228,521	
5630	COLLEGE OF COASTAL GEORGIA	0.063646%	11,814,061	782,108	178,270	875,865	1,836,243	24,349	323,019	—	75,761	423,129	1,222,284	204,017	1,426,301	
6351	COLQUITT CO SCHOOLS	0.429208%	79,670,198	5,274,280	1,202,194	—	6,476,474	164,202	2,178,338	—	2,454,985	4,797,525	8,242,695	(1,165,505)	7,077,190	
6361	COLUMBIA CO SCHOOLS	1.157784%	214,909,510	14,227,313	3,242,907	4,944,125	22,414,345	442,933	5,876,043	—	126,286	6,445,262	22,234,578	1,593,750	23,828,328	
5300	COLUMBUS STATE UNIVERSITY	0.241117%	44,756,480	2,962,942	675,359	1,745,650	5,383,955	92,244	1,223,729	—	503,158	1,819,131	4,630,509	319,805	4,950,314	
8280	COLUMBUS Tech. INSTITUTE	0.058090%	10,782,748	713,833	162,708	13,424	889,965	22,223	294,821	—	1,267,850	1,584,894	1,115,586	(485,170)	630,416	
7711	COMMERCE CITY SCHOOLS	0.069609%	12,920,921	855,383	194,972	901,662	1,952,017	26,630	353,283	—	258,125	638,038	1,336,807	(16,039)	1,320,768	
7222	CONYERS-ROCKDALE LIB.SYSTEM	0.003779%	701,463	46,438	10,585	23,316	80,339	1,446	19,179	—	74,612	95,237	72,576	(25,403)	47,173	

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
Employer		Alloc. %	Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
6371	COOK CO SCHOOLS	0.129929%	\$ 24,117,605	1,596,620	363,926	—	1,960,546	49,707	659,422	—	1,503,181	2,212,310	2,495,219	(783,291)	1,711,928
T302	COOPERATIVE EXTENSION SERVICE	0.044963%	8,346,096	552,523	125,940	213,280	891,743	17,201	228,198	—	263,820	509,219	863,494	(5,996)	857,498
C105	COWETA CHARTER ACAD.	0.023580%	4,376,953	289,760	66,047	1,153,683	1,509,490	9,021	119,674	—	65,761	194,456	452,838	567,492	1,020,330
6381	COWETA CO SCHOOLS	1.021931%	189,692,283	12,557,897	2,862,388	—	15,420,285	390,960	5,186,555	—	1,819,311	7,396,826	19,625,599	(1,294,635)	18,330,964
T506	COWETA PUBLIC LIBRARY	0.008164%	1,515,413	100,322	22,867	9,156	132,345	3,123	41,434	—	48,262	92,819	156,783	(8,551)	148,232
6391	CRAWFORD CO SCHOOLS	0.074402%	13,810,605	914,282	208,397	—	1,122,679	28,464	377,609	—	473,717	879,790	1,428,856	(383,240)	1,045,616
6401	CRISP CO SCHOOLS	0.185616%	34,454,305	2,280,924	519,903	23,218	2,824,045	71,011	942,048	—	1,288,488	2,301,547	3,564,659	(351,967)	3,212,692
8684	CSRA RESA	0.008458%	1,569,986	103,935	23,691	59,332	186,958	3,236	42,926	—	712,692	758,854	162,435	(252,976)	(90,541)
6411	DADE CO SCHOOLS	0.097108%	18,025,325	1,193,302	271,996	—	1,465,298	37,151	492,847	—	1,273,586	1,803,584	1,864,908	(467,848)	1,397,060
7721	DALTON CITY SCHOOLS	0.362442%	67,276,999	4,453,832	1,015,186	545,624	6,014,642	138,659	1,839,484	—	614,215	2,592,358	6,960,495	250,443	7,210,938
5690	DALTON STATE COLLEGE	0.090369%	16,774,422	1,110,490	253,120	226,679	1,590,289	34,572	458,645	—	739,987	1,233,204	1,735,488	(135,526)	1,599,962
6421	DAWSON CO SCHOOLS	0.207298%	38,478,949	2,547,361	580,633	2,137,849	5,265,843	79,306	1,052,089	—	105,892	1,237,287	3,981,036	500,902	4,481,938
7731	DECATUR CITY SCHOOLS	0.288664%	53,582,222	3,547,219	808,536	4,141,158	8,496,913	110,434	1,465,042	—	13,131	1,588,607	5,543,632	1,896,798	7,440,430
6431	DECATUR CO SCHOOLS	0.217705%	40,410,711	2,675,246	609,783	—	3,285,029	83,287	1,104,907	—	3,348,943	4,537,137	4,180,903	(1,345,389)	2,835,514
C706	DEKALB ACAD. OF TECH. &	0.029318%	5,442,049	360,271	82,119	703,310	1,145,700	11,216	148,796	—	21,905	181,917	563,036	224,323	787,359
6441	DEKALB CO SCHOOLS	5.138067%	953,735,293	63,138,623	14,391,520	47,225,067	124,755,210	1,965,670	26,076,975	—	9,201	28,051,846	98,673,653	21,784,668	120,458,321
D427	DEKALB COUNTY DFACS	0.000437%	81,117	5,370	1,224	22,742	29,336	167	2,218	—	20,716	23,101	8,393	(12,764)	(4,371)
6442	DEKALB COUNTY PUBLIC LIBRARY	0.072775%	13,508,599	894,288	203,840	944,268	2,042,396	27,842	369,351	—	195,491	592,684	1,397,594	111,633	1,509,227
C020	DEKALB PATH ACAD.	0.015673%	2,909,245	192,596	43,899	94,225	330,720	5,996	79,544	—	177,802	263,342	301,001	28,834	329,835
C910	DEKALB PREPARATORY ACAD.	0.020472%	3,800,042	251,568	57,341	581,098	890,007	7,832	103,901	—	—	111,733	393,159	354,460	747,619
4010	DEPARTMENT OF ADMIN SERVICE	0.002423%	449,761	29,775	6,787	232,379	268,941	927	12,297	—	353	13,577	46,525	77,043	123,568
4190	DEPARTMENT OF COMMUNITY HEALT	0.000296%	54,944	3,637	829	19,709	24,175	113	1,502	—	244,868	246,483	5,694	(51,466)	(45,772)
D540	DEPARTMENT OF COMMUNITY	0.000640%	118,798	7,865	1,793	79,937	89,595	245	3,248	—	17,199	20,692	12,288	21,591	33,879
4670	DEPARTMENT OF CORRECTIONS	0.020051%	3,721,895	246,395	56,162	1,808,228	2,110,785	7,671	101,764	—	—	109,435	385,065	617,209	1,002,274
D426	DFACS REGION IX	0.000000%	—	—	—	—	—	—	—	—	4,305	4,305	—	(9,913)	(9,913)
4270	DEPARTMENT OF HUMAN SERVICES	0.005000%	928,107	61,442	14,005	310,012	385,459	1,913	25,376	—	1,394	28,683	96,018	102,845	198,863
4620	DEPARTMENT OF NATURAL RESOURCE	0.002569%	476,861	31,569	7,196	210,273	249,038	983	13,038	—	18,680	32,701	49,340	45,871	95,211
D425	DEPARTMENT OF PUBLIC HEALTH	0.001294%	240,194	15,901	3,624	34,754	54,279	495	6,567	—	3,799	10,861	24,852	23,241	48,093
4660	DEPARTMENT OF PUBLIC SAFETY	0.002248%	417,277	27,624	6,297	3,296	37,217	860	11,409	—	117,408	129,677	43,163	(38,012)	5,151
M441	DEPT OF BEHAVIORAL HEALTH & DEV.	0.000719%	133,462	8,835	2,014	374	11,223	275	3,649	—	72,808	76,732	13,818	(21,564)	(7,746)
7012	DESOTA TRAIL REG LIB	0.002505%	464,982	30,782	7,016	31,201	68,999	958	12,714	—	47,108	60,780	48,109	(15,228)	32,881
C112	DESTINY ACHIEVERS ACAD. OF	0.012421%	2,305,604	152,634	34,791	766,263	953,688	4,752	63,040	—	—	67,792	238,541	225,936	464,477
D428	DHS LOWNDES COUNTY DFACS	0.000000%	—	—	—	—	—	—	—	—	4,298	4,298	—	(8,055)	(8,055)
6451	DODGE CO SCHOOLS	0.145986%	27,098,129	1,793,934	408,901	753,942	2,956,777	55,850	740,915	—	412,461	1,209,226	2,803,577	(26,356)	2,777,221
6461	DOOLY CO SCHOOLS	0.061599%	11,434,094	756,953	172,536	235,714	1,165,203	23,566	312,630	—	873,422	1,209,618	1,182,976	(452,466)	730,510
6471	DOUGHERTY CO SCHOOLS	0.671512%	124,647,011	8,251,808	1,880,878	—	10,132,686	256,900	3,408,091	—	8,456,493	12,121,484	12,896,011	(3,415,143)	9,480,867
6472	DOUGHERTY CO.PUBLIC LIBRARY	0.010170%	1,887,770	124,973	28,486	232,024	385,483	3,891	51,615	—	124,311	179,817	195,317	58,774	254,091
6481	DOUGLAS CO SCHOOLS	1.176570%	218,396,594	14,458,163	3,295,526	2,363,930	20,117,619	450,120	5,971,387	—	3,127,187	9,548,694	22,595,365	1,297,154	23,892,519
7741	DUBLIN CITY SCHOOLS	0.101193%	18,783,588	1,243,500	283,438	70,592	1,597,530	38,713	513,580	—	3,635,827	4,188,120	1,943,356	(1,057,171)	886,185
C028	DUBOIS INTEGRITY ACADEMY	0.022596%	4,194,302	277,669	63,290	1,957,741	2,298,700	8,645	114,680	—	—	123,325	433,944	741,201	1,175,145
6491	EARLY CO SCHOOLS	0.106528%	19,773,879	1,309,059	298,381	54,582	1,662,022	40,754	540,656	—	847,663	1,429,073	2,045,812	(340,015)	1,705,797
5710	EAST GEORGIA STATE COLLEGE	0.059005%	10,952,592	725,077	165,271	459,554	1,349,902	22,574	299,465	—	95,149	417,188	1,133,160	144,657	1,277,817
6501	ECHOLS CO SCHOOLS	0.037547%	6,969,527	461,393	105,168	46,577	613,138	14,364	190,560	—	235,161	440,085	721,058	(21,568)	699,490
6511	EFFINGHAM CO SCHOOLS	0.570794%	105,951,593	7,014,145	1,598,771	3,769,211	12,382,127	218,369	2,896,922	—	—	3,115,291	10,961,771	2,262,088	13,223,859
W040	EFFINGHAM COUNTY TAX COMM.	0.000213%	39,537	2,617	597	277	3,491	81	1,081	—	4,104	5,266	4,098	(903)	3,195
6521	ELBERT CO SCHOOLS	0.150555%	27,946,233	1,850,080	421,699	1,080,400	3,352,179	57,598	764,104	—	1,010,060	1,831,762	2,891,317	(294,658)	2,596,659
6522	ELBERT COUNTY LIBRARY	0.000752%	139,587	9,241	2,106	—	11,347	288	3,817	—	49,130	53,235	14,434	(19,871)	(5,437)
6531	EMANUEL CO SCHOOLS	0.187611%	34,824,620	2,305,439	525,491	310,290	3,141,220	71,774	952,173	—	821,720	1,845,667	3,602,970	(436,068)	3,166,902

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense				
		Alloc. %	Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions		Total Employer Pension Expense
Employer						Employer	Total Deferred Outflows of Resources				Differences Between Expected and Actual Experience	Proportionate Share of Contributions			Proportionate Share of Contributions	Employer	
6541	EVANS CO SCHOOLS	0.079516%	\$ 14,759,873	977,124	222,721	47,692	1,247,537	30,420	403,564	—	739,200	1,173,184	1,527,051	(256,631)	1,270,420		
6551	FANNIN CO SCHOOLS	0.153758%	28,540,778	1,889,440	430,670	63,341	2,383,451	58,823	780,360	—	1,129,781	1,968,964	2,952,830	(435,738)	2,517,092		
6561	FAYETTE CO SCHOOLS	1.130805%	209,901,630	13,895,784	3,167,340	15,208,275	32,271,399	432,612	5,739,118	—	1,149,919	7,321,649	21,716,467	1,586,497	23,302,964		
8804	FIRST DISTRICT RESA	0.039559%	7,342,998	486,117	110,803	—	596,920	15,134	200,772	—	692,207	908,113	759,716	(372,206)	387,510		
6092	FITZGERALD-BEN HILL COUNTY LIB	0.001487%	276,019	18,273	4,165	30,568	53,006	569	7,547	—	57,953	66,609	28,553	(19,437)	9,116		
7262	FLINT RIVER REGIONAL LIBRARY	0.005767%	1,070,479	70,867	16,153	—	87,356	2,206	29,269	—	101,901	133,376	110,752	(45,653)	65,099		
6571	FLOYD CO SCHOOLS	0.482165%	89,500,152	5,925,036	1,350,525	—	7,275,561	184,462	2,447,108	—	7,073,708	9,705,278	9,259,703	(3,846,468)	5,413,235		
D430	FLOYD COUNTY DFCS	0.000308%	57,171	3,785	863	10,095	14,743	118	1,563	—	196	1,877	5,922	6,788	12,710		
C915	FOOTHILLS EDUCATION CHARTER HIGH	0.005467%	1,014,792	67,181	15,313	588,914	671,408	2,092	27,746	—	—	29,838	104,980	183,161	288,141		
6581	FORSYTH CO SCHOOLS	1.984461%	368,358,469	24,385,851	5,558,396	24,799,287	54,743,534	759,195	10,071,636	—	—	10,830,831	38,110,453	10,684,801	48,795,254		
6582	FORSYTH COUNTY PUBLIC LIBRARY	0.027075%	5,025,700	332,708	75,836	281,019	689,563	10,358	137,412	—	—	147,770	519,968	127,864	647,832		
5330	FORT VALLEY STATE UNIVERSITY	0.166575%	30,919,888	2,046,940	466,570	1,366,810	3,880,320	63,727	848,410	—	1,932,609	2,841,746	3,198,981	(979,864)	2,219,117		
6591	FRANKLIN CO SCHOOLS	0.166224%	30,854,735	2,042,627	465,587	211,408	2,719,622	63,592	843,628	—	282,288	1,189,508	3,192,234	(96,693)	3,095,541		
C034	FULTON ACADEMY OF SCIENCE AND	0.019524%	3,624,073	239,919	54,686	2,193,928	2,488,533	7,469	99,089	—	—	106,558	374,947	664,585	1,039,532		
6601	FULTON CO SCHOOLS	4.805523%	892,008,003	59,052,189	13,460,078	18,142,893	90,655,160	1,838,449	24,389,231	—	11,026,364	37,254,044	92,287,342	4,253,556	96,540,898		
C227	FULTON LEADERSHIP ACAD.	0.013985%	2,595,916	171,853	39,171	440,350	651,374	5,350	70,977	—	—	204,505	280,832	268,566	490,829		
C506	FULTON SCIENCE ACAD. HIGH SCHOOL	0.000000%	—	—	—	64,365	64,365	—	—	—	—	858,013	858,013	—	(417,079)		
C321	FULTON SUNSHINE ACAD. INC.	0.000000%	—	—	—	113,021	113,021	—	—	—	—	1,576,734	1,576,734	—	(594,507)		
C396	FURLOW CHARTER SCHOOL	0.015375%	2,853,929	188,934	43,065	1,362,025	1,594,024	5,882	78,032	—	—	83,914	295,276	504,193	799,469		
9770	GA PUB TELECOMMUNICATIONS COMM	0.001837%	340,987	22,574	5,145	87,576	115,295	703	9,323	—	—	57,123	67,149	35,282	7,448		
D531	GA SOIL & WATER CONSERVATION	0.000000%	—	—	—	5,035	5,035	—	—	—	—	25,364	25,364	—	(310)		
5420	GA SOUTHWESTERN STATE UNIV	0.071108%	13,199,168	873,804	199,171	621,984	1,694,959	27,204	360,891	—	—	289,712	677,807	1,365,594	30,854		
9760	GA.REG.TRANS.AUTHORITY	0.000000%	—	—	—	—	—	—	—	—	—	8,873	8,873	—	(10,127)		
7761	GAINESVILLE CITY SCHOOLS	0.341591%	63,406,606	4,197,607	956,783	1,335,776	6,490,166	130,682	1,733,660	—	—	1,389,546	3,253,888	6,560,051	143,704		
C920	GENESIS INNOVATION ACADEMY FOR	0.005943%	1,103,148	73,030	16,646	844,733	934,409	2,274	30,162	—	—	32,436	114,132	206,032	320,164		
C919	GENESIS INNOVATION ACADEMY FOR	0.008301%	1,540,843	102,006	23,251	1,179,897	1,305,154	3,176	42,130	—	—	45,306	159,420	287,780	447,200		
9775	GEORGIA AGRICULTURAL EXPOSITION	0.000641%	118,983	7,877	1,795	66,653	76,325	245	3,253	—	1,706	5,204	12,315	21,605	33,920		
D538	GEORGIA BUILDING AUTHORITY	0.000577%	107,104	7,090	1,616	37,286	45,992	221	2,928	—	—	3,149	11,089	18,583	29,672		
D533	GEORGIA BUREAU OF INVESTIGATION	0.001308%	242,793	16,073	3,664	78,841	98,578	500	6,638	—	—	853	7,991	25,125	67,736		
5360	GEORGIA COLLEGE & STATE UNIV	0.284775%	52,860,340	3,499,429	797,643	2,564,521	6,861,593	108,946	1,445,304	—	337,864	1,892,114	5,468,937	1,135,811	6,604,748		
C412	GEORGIA CONNECTIONS ACAD.	0.052911%	9,821,415	650,192	148,202	1,022,280	1,820,674	20,242	268,537	—	—	176,562	465,341	1,016,122	1,019,319		
C011	GEORGIA CYBER ACADEMY	0.199439%	37,020,150	2,450,786	558,621	10,534,318	13,543,725	76,299	1,012,203	—	—	1,088,502	3,830,103	6,561,597	10,391,700		
4020	GEORGIA DEPARTMENT OF	0.000522%	96,894	6,415	1,462	50,225	58,102	200	2,649	—	—	6,007	10,024	8,530	18,554		
4040	GEORGIA DEPARTMENT OF AUDITS	0.000490%	90,954	6,021	1,372	84,727	92,120	187	2,487	—	—	121,374	124,048	9,402	13,995		
D536	GEORGIA DEPARTMENT OF COMMUNITY	0.000000%	—	—	—	39,057	39,057	—	—	—	—	70,378	70,378	—	(1,061)		
D539	GEORGIA DEPARTMENT OF DEFENSE	0.000498%	92,439	6,120	1,395	54,240	61,755	191	2,527	—	—	2,718	9,559	16,916	26,475		
4750	GEORGIA DEPARTMENT OF DRIVER	0.000889%	165,017	10,924	2,490	15,912	29,326	340	4,512	—	—	6,842	11,694	17,065	(1,527)		
4690	GEORGIA DEPT OF EARLY CARE &	0.005830%	1,082,173	71,641	16,330	101,659	189,630	2,230	29,589	—	—	32,994	64,813	111,968	(26,513)		
4290	GEORGIA DEPARTMENT OF ECONOMIC	0.001262%	234,254	15,508	3,535	120,615	139,658	483	6,405	—	—	6,888	24,232	41,664	65,896		
4610	GEORGIA DEPARTMENT OF JUVENILE	0.020946%	3,888,026	257,393	58,669	623,324	939,386	8,013	106,306	—	—	26,696	141,015	402,251	241,650		
4740	GEORGIA DEPARTMENT OF REVENUE	0.000633%	117,498	7,779	1,773	47,682	57,234	242	3,213	—	—	1,279	4,734	12,159	11,992		
D553	GEORGIA DEPARTMENT OF	0.000202%	37,496	2,482	566	28,712	31,760	77	1,025	—	—	1,102	3,882	7,003	10,885		
4140	GEORGIA DEPT OF EDUCATION	0.193714%	35,957,468	2,380,435	542,585	520,733	3,443,753	74,109	983,147	—	—	497,821	1,555,077	3,720,166	311,082		
4400	GEORGIA DEPT OF LABOR	0.001088%	201,956	13,370	3,047	70,294	86,711	416	5,522	—	—	36,177	42,115	20,896	(15,521)		
D423	GEORGIA ENVIRONMENTAL FINANCE	0.000000%	—	—	—	—	—	—	—	—	—	1,370	1,370	—	(2,043)		
D526	GEORGIA GENERAL ASSEMBLY	0.001579%	293,096	19,403	4,423	9,769	33,595	604	8,014	—	—	14,715	23,333	30,332	(16,153)		
5400	GEORGIA GWINNETT COLLEGE	0.244856%	45,450,518	3,008,888	685,832	5,345,039	9,039,759	93,675	1,242,705	—	—	1,336,380	4,702,316	2,661,348	7,363,664		
C029	GEORGIA HIGH SCH FOR ACCELERATED	0.006205%	1,151,781	76,250	17,380	674,898	768,528	2,374	31,492	—	—	33,866	119,171	210,742	329,913		

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Alloc. %	Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
5720	GEORGIA HIGHLANDS COLLEGE	0.104945%	\$ 19,480,040	1,289,606	293,947	617,453	2,201,006	40,149	532,622	—	666,849	1,239,620	2,015,402	(335,887)	1,679,515
5030	GEORGIA INST OF TECHNOLOGY	2.420015%	449,206,621	29,738,112	6,778,365	23,208,496	59,724,973	925,825	12,282,181	—	—	13,208,006	46,475,015	9,835,912	56,310,927
C605	GEORGIA MAGNET CHARTER SCHOOL	0.040043%	7,432,839	492,064	112,159	266,755	870,978	15,319	203,228	—	218,610	437,157	769,004	122,098	891,102
6055	GEORGIA MILITARY COLLEGE	0.186287%	34,578,857	2,289,169	521,782	2,776,953	5,587,904	71,268	945,453	—	1,085,704	2,102,425	3,577,528	492,338	4,069,866
8290	GEORGIA NORTHWESTERN Tech.	0.070849%	13,151,092	870,621	198,445	553	1,069,619	27,105	359,576	—	1,602,088	1,988,769	1,360,612	(545,759)	814,853
8300	GEORGIA PIEDMONT Tech. COLLEGE	0.073156%	13,579,321	898,970	204,907	107,668	1,211,545	27,987	371,285	—	669,648	1,068,920	1,404,912	(417,457)	987,455
4920	GEORGIA PUBLIC DEFENDER STD	0.001055%	195,831	12,964	2,955	87,837	103,756	404	5,354	—	50,889	56,647	20,262	(216)	20,046
C030	GEORGIA SCHOOL FOR INNOVATION	0.019489%	3,617,576	239,489	54,588	1,765,364	2,059,441	7,456	98,912	—	—	106,368	374,281	641,939	1,016,220
5390	GEORGIA SOUTHERN UNIVERSITY	0.626215%	116,238,918	7,695,180	1,754,003	1,574,103	11,023,286	239,571	3,178,198	—	339,287	3,757,506	12,026,115	1,431,353	13,457,468
5090	GEORGIA STATE UNIVERSITY	1.652032%	306,652,526	20,300,830	4,627,276	4,745,116	29,673,222	632,018	8,384,475	—	760,225	9,776,718	31,726,339	1,067,555	32,793,894
4760	GEORGIA STUDENT FINANCE COMM	0.003910%	725,780	48,048	10,952	88,569	147,569	1,496	19,844	—	—	21,340	75,097	52,517	127,614
9800	GEORGIA TECHNOLOGY AUTHORITY	0.001876%	348,226	23,053	5,255	183,658	211,966	718	9,521	—	4,692	14,931	36,021	62,626	98,647
D534	GEORGIA WORLD CONGRESS CENTER	0.000000%	—	—	—	47,269	47,269	—	—	—	105,172	105,172	—	(1,507)	(1,507)
6611	GILMER CO SCHOOLS	0.190257%	35,315,775	2,337,954	532,902	100,773	2,971,629	72,787	965,602	—	1,732,277	2,770,666	3,653,789	(449,110)	3,204,679
6621	GLASCOCK CO SCHOOLS	0.027586%	5,120,552	338,988	77,267	61,049	477,304	10,554	140,006	—	252,814	403,374	529,776	(73,178)	456,598
6631	GLYNN CO SCHOOLS	0.630229%	116,984,002	7,744,506	1,765,246	1,589,605	11,099,357	241,107	3,198,570	—	4,810,828	8,250,505	12,103,183	(1,447,954)	10,655,229
D527	GLYNN CTY HEALTH DEPT COASTAL	0.000371%	68,866	4,559	1,039	12,618	18,216	142	1,883	—	5,270	7,295	7,135	12,042	19,177
6641	GORDON CO SCHOOLS	0.299783%	55,646,146	3,683,853	839,680	73,486	4,597,019	114,688	1,521,474	—	1,395,324	3,031,486	5,757,127	(955,381)	4,801,791
5760	GORDON COLLEGE	0.091307%	16,948,535	1,122,017	255,747	5,190	1,382,954	34,931	463,406	—	310,334	808,671	1,753,501	(216,313)	1,537,188
4220	GOVERNORS OFFICE OF PLANNING &	0.010341%	1,919,511	127,074	28,965	267,435	423,474	3,956	52,483	—	204,137	260,576	198,599	117,385	315,984
C912	GRADUATION ACHIEVEMENT CHARTER	0.022713%	4,216,019	279,106	63,618	455,171	797,895	8,689	115,274	—	25,302	149,265	308,062	744,255	3,466,007
6651	GRADY CO SCHOOLS	0.195071%	36,209,356	2,397,110	546,386	92,959	3,036,455	74,628	990,034	—	1,201,047	2,265,709	3,746,220	(471,830)	3,274,390
6661	GREENE CO SCHOOLS	0.144669%	26,853,665	1,777,751	405,212	1,430,620	3,613,583	55,346	734,231	—	—	789,577	2,778,291	654,396	3,432,687
8624	GRIFFIN RESA	0.015612%	2,897,922	191,847	43,729	118,282	353,858	5,973	79,235	—	295,243	380,451	299,827	20,349	320,176
7261	GRIFFIN SPALDING CO SCHOOLS	0.488238%	90,627,431	5,999,664	1,367,535	198,739	7,565,938	186,785	2,477,930	—	407,334	3,072,049	9,376,327	(265,417)	9,110,910
6671	GWINNETT CO SCHOOLS	7.940375%	1,473,903,687	97,574,510	22,240,665	29,215,232	149,030,407	3,037,754	40,299,410	—	12,631,088	55,968,252	152,490,083	9,734,497	162,224,580
6672	GWINNETT COUNTY PUBLIC LIB	0.075931%	14,094,420	933,071	212,680	4,679	1,150,430	29,049	385,369	—	761,330	1,175,748	1,458,220	(317,582)	1,140,638
8320	GWINNETT Tech. COLLEGE	0.081071%	15,048,514	996,233	227,077	—	1,223,310	31,015	411,456	—	841,710	1,284,181	1,556,927	(496,532)	1,060,395
6681	HABERSHAM CO SCHOOLS	0.327729%	60,833,522	4,027,265	917,956	—	4,945,221	125,379	1,663,307	—	1,611,692	3,400,378	6,293,850	(950,201)	5,343,649
W041	HABERSHAM COUNTY BOARD OF	0.000000%	—	—	—	5,893	5,893	—	—	—	—	9,097	—	(96)	(96)
D429	HALL CO DFACS	0.000000%	—	—	—	1,601	1,601	—	—	—	18,554	18,554	—	(4,820)	(4,820)
6691	HALL CO SCHOOLS	1.166091%	216,451,467	14,329,393	3,266,174	2,234,145	19,829,712	446,111	5,918,203	—	1,568,792	7,933,106	22,394,115	(629,989)	21,764,126
6693	HALL COUNTY LIBRARY	0.010620%	1,971,299	130,503	29,746	—	160,249	4,063	53,899	—	164,273	222,235	203,950	(83,571)	120,379
6701	HANCOCK CO SCHOOLS	0.055375%	10,278,786	680,470	155,103	—	835,573	21,185	281,042	—	694,617	996,844	1,063,447	(515,064)	548,383
6711	HARALSON CO SCHOOLS	0.168420%	31,262,360	2,069,612	471,738	—	2,541,350	64,432	854,774	—	1,229,135	2,148,341	3,234,405	(606,747)	2,627,658
6721	HARRIS CO SCHOOLS	0.236707%	43,937,889	2,908,750	663,007	398,174	3,969,931	50,557	1,201,347	—	565,172	1,857,076	4,545,829	(346,074)	4,199,755
6731	HART CO SCHOOLS	0.154995%	28,770,392	1,904,641	434,135	201,681	2,540,457	59,296	786,638	—	621,399	1,467,333	2,976,599	(399,120)	2,577,479
6732	HART COUNTY LIBRARY	0.001171%	217,363	14,390	3,280	5,491	23,161	448	5,943	—	2,031	8,422	22,495	9,105	31,600
6741	HEARD CO SCHOOLS	0.094184%	17,482,568	1,157,371	263,806	—	1,421,177	36,032	478,007	—	536,256	1,050,295	1,808,741	(297,334)	1,511,407
8764	HEART OF GEORGIA RESA	0.022823%	4,236,438	280,458	63,926	—	344,384	8,731	115,832	—	690,995	815,558	438,303	(234,996)	203,307
6751	HENRY CO SCHOOLS	1.917723%	355,970,466	23,565,747	5,371,465	14,164,785	43,101,997	733,663	9,732,924	—	862,054	11,328,641	36,828,790	2,524,867	39,353,657
6752	HENRY COUNTY LIBRARY	0.013704%	2,543,756	168,400	38,384	513,643	720,427	5,243	69,551	—	10,222	85,016	263,172	142,849	406,021
C113	HERITAGE PREPARATORY ACAD.	0.000000%	—	—	—	—	—	—	—	—	209,868	209,868	—	(193,157)	(193,157)
6761	HOUSTON CO SCHOOLS	1.361385%	252,702,217	16,729,243	3,813,185	4,482,936	25,025,364	520,825	6,909,369	—	13,392,875	20,823,069	26,144,629	(2,300,480)	23,844,149
6762	HOUSTON COUNTY PUBLIC LIBRARY	0.004392%	815,249	53,971	12,302	—	66,273	1,680	22,290	—	59,993	83,963	84,339	(42,139)	42,200
C111	INT'L ACAD. OF SMYRNA CHARTER	0.017642%	3,274,733	216,792	49,415	215,997	482,204	6,749	89,538	—	1,550,501	1,646,788	338,813	(240,638)	98,175
C031	INTERNATIONAL CHARTER SCHOOL OF	0.021518%	3,994,202	264,422	60,271	2,070,996	2,395,689	8,232	109,209	—	—	117,441	413,237	711,701	1,124,938
C019	INTERNATIONAL COMMUNITY SCHOOL	0.020083%	3,727,835	246,788	56,252	151,593	454,633	7,683	101,926	—	259,337	368,946	385,674	(105,683)	279,991

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Alloc. %	Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
C124	INTOWN ACAD. CHARTER SCHOOL	0.000000%	\$ —	—	—	163,003	163,003	—	—	—	1,295,311	1,295,311	—	(339,658)	(339,658)
6771	IRWIN CO SCHOOLS	0.091022%	16,895,633	1,118,515	254,949	369,966	1,743,430	34,822	461,959	—	124,121	620,902	1,748,033	2,604	1,750,637
C769	IVY PREP ACAD. FOR GIRLS	0.019536%	3,626,300	240,066	54,720	682,725	977,511	7,474	99,150	—	—	106,624	375,171	377,055	752,226
C767	IVY PREP YOUNG MENS ACAD.	0.000000%	—	—	—	101,562	101,562	—	—	—	1,365,167	1,365,167	—	(326,102)	(326,102)
C768	IVY PREPARATORY ACAD.	0.003575%	663,597	43,931	10,013	—	53,944	1,368	18,144	—	1,071,747	1,091,259	68,661	(506,194)	(437,533)
6182	JACKSON BUTTS COUNTY LIBRARY	0.000000%	—	—	—	—	—	—	—	—	42,256	42,256	—	(13,406)	(13,406)
6781	JACKSON CO SCHOOLS	0.338346%	62,804,265	4,157,731	947,694	773,258	5,878,683	129,441	1,717,191	—	1,215,949	3,062,581	6,497,741	(1,526,841)	4,970,900
6791	JASPER CO SCHOOLS	0.101693%	18,876,399	1,249,644	284,838	753,019	2,287,501	38,905	516,117	—	—	555,022	1,952,946	314,648	2,267,594
6801	JEFF DAVIS CO SCHOOLS	0.129746%	24,083,637	1,594,371	363,413	311,598	2,269,382	49,637	658,493	—	437,409	1,145,539	2,491,708	121,258	2,612,966
7791	JEFFERSON CITY SCHOOLS	0.147496%	27,378,417	1,812,490	413,130	2,175,327	4,400,947	56,428	748,579	—	9,459	814,466	2,832,579	711,519	3,544,098
6811	JEFFERSON CO SCHOOLS	0.117729%	21,853,024	1,446,701	329,754	—	1,776,455	45,040	597,504	—	2,171,174	2,813,718	2,260,922	(890,201)	1,370,721
6812	JEFFERSON COUNTY REG.LIB.	0.001419%	263,397	17,437	3,975	9,011	30,423	87,281	7,202	—	32,950	40,695	27,259	(21,147)	6,112
6821	JENKINS CO SCHOOLS	0.062949%	11,684,683	773,542	176,318	—	949,860	24,082	319,482	—	1,018,921	1,362,485	1,208,902	(527,514)	681,388
6831	JOHNSON CO SCHOOLS	0.048992%	9,093,965	602,033	137,225	—	739,258	18,743	248,647	—	342,391	609,781	940,865	(238,893)	701,972
6841	JONES CO SCHOOLS	0.228143%	42,348,228	2,803,512	639,019	315,943	3,758,474	87,281	1,157,883	—	2,730,221	3,975,385	4,381,355	(115,352)	4,266,003
C304	KENNESAW CHARTER SCIENCE & MATH	0.018835%	3,496,179	231,452	52,756	68,572	352,780	7,206	95,592	—	430,142	532,940	361,707	(134,665)	227,042
5430	KENNESAW STATE UNIVERSITY	0.980684%	182,035,957	12,051,037	2,746,857	17,682,234	32,480,128	375,180	4,977,216	—	76,503	5,428,899	18,833,486	5,125,141	23,958,627
7352	KINCHAFONNEE REG LIB	0.002724%	505,633	33,474	7,630	81,731	122,835	1,042	128,825	—	36,528	51,395	52,310	(19,940)	32,370
C704	KIPP METRO ATLANTA COLLABORATIVE	0.218354%	40,531,180	2,683,221	611,601	8,660,640	11,955,462	83,536	1,108,201	—	—	1,191,737	4,193,369	4,506,129	8,699,498
7292	LAKE BLACKSHEAR REG LIB	0.004128%	766,245	50,727	11,562	5,774	68,063	1,579	20,951	—	34,586	57,116	79,277	(11,596)	67,681
6851	LAMAR CO SCHOOLS	0.111607%	20,716,650	1,371,471	312,607	—	1,684,078	42,697	566,433	—	1,061,917	1,671,047	2,143,341	(435,121)	1,708,220
6861	LANIER CO SCHOOLS	0.078119%	14,500,560	959,958	218,808	165,357	1,344,123	29,886	396,473	—	725,019	1,151,378	1,500,228	(141,543)	1,358,685
8340	LANIER Tech. COLLEGE	0.065046%	12,073,931	799,311	182,191	50,001	1,031,503	24,885	330,125	—	790,789	1,145,799	1,249,168	(191,725)	1,057,443
C911	LATIN ACAD. CHARTER SCHOOL	0.000000%	—	—	—	329,694	329,694	—	—	—	1,285,929	1,285,929	(2)	(182,076)	(182,076)
C917	LATIN COLLEGE PREP	0.015256%	2,831,840	187,472	42,731	1,392,620	1,622,823	5,836	77,428	—	—	83,264	292,974	501,182	794,156
C916	LATIN GRAMMAR SCHOOL	0.011884%	2,205,925	146,035	33,287	1,022,781	1,202,103	4,546	60,314	—	—	64,860	228,225	388,521	616,746
6871	LAURENS CO SCHOOLS	0.287844%	53,430,012	3,537,142	806,240	2,201,040	6,544,422	110,120	1,460,880	—	1,065,261	2,636,261	5,527,889	262,528	5,790,417
C801	LEADERSHIP PREP. ACAD. CHARTER	0.019657%	3,648,760	241,553	55,058	484,494	781,105	7,520	99,764	—	—	107,284	377,498	292,883	670,381
6881	LEE CO SCHOOLS	0.246340%	45,725,981	3,027,124	689,988	57,451	3,774,563	94,242	1,250,237	—	1,739,095	3,083,574	4,730,823	(508,737)	4,222,086
6882	LEE COUNTY LIBRARY	0.002460%	456,629	30,229	6,890	18,184	55,303	941	12,485	—	126,789	140,215	47,242	(19,799)	27,443
6891	LIBERTY CO SCHOOLS	0.455916%	84,627,775	5,602,478	1,277,002	17,910	6,897,390	174,420	2,313,888	—	3,510,299	5,998,607	8,755,612	(2,343,270)	6,412,342
C038	LIBERTY TECH CHARTER SCHOOL	0.014611%	2,712,115	179,546	40,925	1,798,233	2,018,704	5,590	74,154	—	—	79,744	280,593	500,652	781,245
6901	LINCOLN CO SCHOOLS	0.056113%	10,415,775	689,539	157,170	112,080	958,789	21,467	284,788	—	500,387	806,642	1,077,620	(230,241)	847,379
6902	LINCOLN COUNTY LIBRARY	0.000293%	54,387	3,601	821	1,871	6,293	112	1,487	—	2,144	3,743	5,627	(444)	5,183
6252	LIVE OAK PUBLIC LIBRARIES	0.031703%	5,884,756	389,579	88,799	38,978	517,356	12,129	160,901	—	813,642	986,672	608,849	(223,407)	385,442
6911	LONG CO SCHOOLS	0.133467%	24,774,334	1,640,096	373,836	1,351,695	3,365,627	1,351,695	51,060	—	728,438	2,563,147	582,985	3,146,132	—
6921	LOWNDES CO SCHOOLS	0.435737%	80,882,121	5,354,511	1,220,482	599,911	7,174,904	166,700	2,211,474	—	3,028,713	5,406,887	8,368,081	(189,640)	8,178,441
6931	LUMPKIN CO SCHOOLS	0.173408%	32,188,239	2,130,907	485,709	296,075	2,912,691	66,341	880,089	—	390,652	1,337,082	3,330,193	(350,538)	2,979,655
C027	MACON CHARTER ACADEMY INC	0.000000%	—	—	—	989,877	989,877	—	—	—	1,476,788	1,476,788	—	(26,439)	(26,439)
6941	MACON CO SCHOOLS	0.058804%	10,915,282	722,607	164,708	—	887,315	22,497	298,445	—	2,374,753	2,695,695	1,129,303	(1,067,792)	61,511
6951	MADISON CO SCHOOLS	0.243905%	45,273,992	2,997,202	683,168	533,828	4,214,198	93,311	1,237,879	—	715,997	2,047,187	4,684,063	(308,650)	4,375,413
C107	MARIETTA CHARTER SCHOOL	0.000000%	—	—	—	3,099	3,099	—	—	—	4,622	4,622	—	(83)	(83)
7811	MARIETTA CITY SCHOOLS	0.517427%	96,045,534	6,358,350	1,449,292	3,147,165	10,954,807	197,952	2,626,071	—	3,317,830	6,141,853	9,936,888	449,616	10,386,504
6961	MARION CO SCHOOLS	0.062156%	11,537,485	763,798	174,096	49,461	987,355	23,779	315,457	—	435,178	774,414	1,193,675	(181,912)	1,011,763
T549	MARY VINSON MEMORIAL LIB	0.002173%	403,355	26,703	6,086	33,514	66,303	831	11,029	—	51,568	63,428	41,732	(21,448)	20,284
6971	MCDUFFIE CO SCHOOLS	0.172289%	31,980,529	2,117,156	482,575	11,292	2,611,023	65,913	874,410	—	3,257,759	4,198,082	3,308,715	(1,127,821)	2,180,894
6981	MCINTOSH CO SCHOOLS	0.065731%	12,201,082	807,729	184,110	8,997	1,000,836	25,147	333,601	—	1,382,905	1,741,653	1,262,336	(482,314)	780,022
6991	MERIWETHER CO SCHOOLS	0.117105%	21,737,196	1,439,033	328,006	—	1,767,039	44,801	594,337	—	4,276,246	4,915,384	2,248,930	(1,551,156)	697,774

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
Employer		Alloc. %	Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense	
8564	METRO RESA	0.051774%	\$ 9,610,363	636,220	145,017	105,925	887,162	19,807	262,766	—	1,068,752	1,351,325	994,295	(321,343)	672,952	
6112	MIDDLE GEORGIA REG LIBRARY	0.013176%	2,445,748	161,912	36,905	11,969	210,786	5,041	66,871	—	176,170	248,082	253,031	(106,788)	146,243	
8644	MIDDLE GEORGIA RESA	0.010266%	1,905,589	126,153	28,755	198,833	353,741	3,927	52,103	—	74,474	130,504	197,157	84,072	281,229	
5840	MIDDLE GEORGIA STATE COLLEGE	0.208299%	38,664,756	2,559,661	583,437	238,896	3,381,994	79,689	1,057,169	—	813,158	1,950,016	4,000,261	(768,041)	3,232,220	
7001	MILLER CO SCHOOLS	0.043746%	8,120,195	537,568	122,531	53,358	713,457	16,736	222,022	—	562,465	801,223	840,114	(135,654)	704,460	
7011	MITCHELL CO SCHOOLS	0.083156%	15,435,535	1,021,854	232,917	—	1,254,771	31,813	422,037	—	2,239,918	2,693,768	1,596,969	(813,055)	783,914	
7021	MONROE CO SCHOOLS	0.192220%	35,680,149	2,362,076	538,401	83,294	2,983,771	73,538	975,565	—	438,493	1,487,596	3,691,474	(342,700)	3,348,774	
7031	MONTGOMERY CO SCHOOLS	0.040022%	7,428,940	491,806	112,100	139,624	743,530	15,311	203,122	—	1,241,731	1,460,164	768,607	(262,569)	506,038	
7041	MORGAN CO SCHOOLS	0.162355%	30,136,566	1,995,083	454,750	632,334	3,082,167	62,112	823,992	—	1,100,187	1,986,291	3,117,934	(359,925)	2,758,009	
6352	MOULTRIE-COLQUITT CNTY LIB	0.002109%	391,476	25,916	5,907	5,385	37,208	807	10,704	—	30,916	42,427	40,512	(4,268)	36,244	
C194	MOUNTAIN EDUCATION CENTER INC.	0.018593%	3,451,259	228,478	52,078	880,207	1,160,763	7,113	94,364	—	—	101,477	357,078	343,137	700,215	
7392	MOUNTAIN REG LIBRARY	0.004388%	814,507	53,921	12,291	18,658	84,870	1,679	22,270	—	44,787	68,736	84,259	(17,475)	66,784	
7051	MURRAY CO SCHOOLS	0.287485%	53,363,374	3,532,731	805,234	—	4,337,965	109,983	1,459,058	—	2,762,306	4,331,347	5,520,986	(1,161,383)	4,359,603	
7061	MUSCOGEE CO SCHOOL DISTRICT	1.421813%	263,918,948	17,471,807	3,982,441	—	21,454,248	543,943	7,216,056	—	16,890,903	24,650,902	27,305,116	(10,347,428)	16,957,688	
6682	N E GA REG LIBRARY	0.007068%	1,311,972	86,854	19,797	49,622	156,273	2,704	35,872	—	56,711	95,287	135,738	(30,506)	105,232	
C908	NEW LIFE ACAD. OF EXCELLENCE INC.	0.015102%	2,803,255	185,579	42,300	86,178	314,057	5,778	76,646	—	134,937	217,361	290,034	22,192	312,226	
7071	NEWTON CO SCHOOLS	0.859432%	159,528,988	10,561,044	2,407,235	2,784,705	15,752,984	328,793	4,361,832	—	4,266,444	8,957,069	16,504,899	328,893	16,833,792	
D402	NEWTON COUNTY DFCS	0.000327%	60,698	4,018	916	46,480	51,414	125	1,660	—	—	1,785	12,336	11,336	17,613	
7072	NEWTON COUNTY LIBRARY	0.003692%	685,314	45,369	10,341	—	55,710	1,412	18,738	—	60,830	80,980	70,911	(35,052)	35,859	
8380	NORTH GA Tech. INSTITUTE	0.042077%	7,810,392	517,059	117,856	213,074	847,989	16,097	213,551	—	236,997	466,645	808,558	35,961	844,019	
8524	NORTH GEORGIA RESA	0.015774%	2,927,992	193,837	44,182	—	238,019	6,035	80,057	—	499,619	585,711	302,940	(319,564)	(16,624)	
C024	NORTH METRO ACADEMY OF	0.008965%	1,664,096	110,166	25,111	741,510	876,787	3,430	45,500	—	644,175	693,105	172,162	284,914	457,076	
8584	NORTHEAST GEORGIA RESA	0.041680%	7,736,701	512,181	116,744	47,615	676,540	15,946	211,536	—	426,630	654,112	800,446	(115,449)	684,997	
C013	NORTHSIDE EDUC INC DBAATLANTA	0.024683%	4,581,694	303,315	69,136	1,278,632	1,651,083	9,443	125,272	—	134,715	474,031	404,431	809,468	1,283,499	
7552	NORTHWEST GA REGIONAL LIBRARY	0.006508%	1,208,024	79,973	18,229	231,884	330,086	2,490	33,030	—	—	35,520	124,972	78,209	203,181	
D554	NORTHWEST GEORGIA PUBLIC HEALTH	0.000130%	24,131	1,597	364	18,478	20,439	50	660	—	—	710	2,501	4,507	7,008	
8504	NORTHWEST GEORGIA RESA	0.036084%	6,697,963	443,415	101,070	326,484	870,969	13,805	183,135	—	220,050	416,990	692,966	(105,622)	587,344	
6452	OCMULGEE REGIONAL LIBRARY	0.003870%	718,355	47,556	10,840	8,123	66,519	1,481	19,641	—	37,069	58,191	74,326	(15,668)	58,658	
7081	OCONEE CO SCHOOLS	0.355887%	66,060,250	4,373,282	996,825	1,730,684	7,100,791	136,152	1,806,215	—	236,956	2,179,323	6,834,598	182,133	7,016,731	
8170	OCONEE FALL LINE Tech. COLLEGE	0.045761%	8,494,222	562,329	128,175	148,197	838,701	17,507	232,249	—	471,925	721,681	878,808	(306,520)	572,288	
6872	OCONEE REG LIBRARY	0.005011%	930,149	61,577	14,036	1,891	77,504	1,917	25,432	—	78,149	105,498	96,240	(45,326)	50,914	
8664	OCONEE RESA	0.012377%	2,297,436	152,094	34,667	295,902	482,663	4,735	62,816	—	99,844	167,395	237,695	(29,334)	208,361	
C796	ODYSSEY CHARTER SCHOOL	0.015355%	2,850,217	188,688	43,009	314,079	545,776	5,874	77,930	—	5,187,133	5,270,937	294,879	(3,475,431)	(3,180,552)	
8440	OGEECHEE TECH	0.059129%	10,975,609	726,601	165,618	604,193	1,496,412	22,621	300,094	—	1,254,185	1,576,900	1,135,536	(146,586)	988,950	
7091	OGLETHORPE CO SCHOOLS	0.104300%	19,360,314	1,281,680	292,140	161,031	1,734,851	39,902	529,349	—	1,322,813	1,892,064	2,003,016	(467,002)	1,536,014	
7382	OHOOPEE REG LIB	0.003011%	558,906	37,000	8,434	18,104	63,538	1,152	15,282	—	18,126	34,560	57,815	(17,642)	40,173	
7942	OKEFENOKEE REG LIB	0.004290%	796,316	52,717	12,016	43,172	107,905	1,641	21,773	—	22,308	45,722	82,391	2,579	84,970	
8884	OKEFENOKEE RESA	0.014880%	2,762,047	182,851	41,678	56,997	281,526	5,693	75,520	—	175,643	256,856	285,758	(44,074)	241,684	
C675	PATAULA CHARTER ACAD.	0.021198%	3,934,803	260,490	59,375	493,970	813,835	8,110	107,585	—	—	115,695	407,093	260,962	668,055	
7101	PAULDING CO SCHOOLS	1.283820%	238,304,491	15,776,094	3,595,928	4,922,184	24,294,206	491,151	6,515,707	—	—	7,006,858	24,655,029	2,425,958	27,080,987	
7111	PEACH CO SCHOOLS	0.156981%	29,139,036	1,929,045	439,698	—	2,368,743	60,056	796,718	—	1,211,006	2,067,780	3,014,738	(749,418)	2,265,320	
7112	PEACH PUBLIC LIBRARY	0.001890%	350,824	23,225	5,294	9,079	37,598	723	37,598	—	31,051	41,366	72,393	(4,859)	31,434	
7841	PELHAM CITY SCHOOLS	0.068998%	12,807,507	847,875	193,261	169,721	1,210,857	26,397	350,182	—	699,163	1,075,742	1,325,067	(106,509)	1,218,558	
7121	PICKENS CO SCHOOLS	0.205900%	38,219,450	2,530,182	576,718	46,954	3,153,854	78,771	1,044,994	—	1,010,746	2,134,511	3,954,183	(678,594)	3,275,589	
6072	PIEDMONT REG LIBRARY	0.004166%	773,299	51,193	11,669	5,071	67,933	1,594	21,143	—	52,170	74,907	80,012	(23,736)	56,276	
7131	PIERCE CO SCHOOLS	0.161232%	29,928,113	1,981,283	451,604	95,720	2,528,607	61,683	818,293	—	873,900	1,753,876	3,096,365	(198,678)	2,897,687	
7141	PIKE CO SCHOOLS	0.130670%	24,255,151	1,605,725	366,001	—	1,971,726	49,990	663,183	—	816,798	1,529,971	2,509,447	(393,845)	2,115,602	
6992	PINE MOUNTAIN REGIONAL LIBRARY	0.003376%	626,658	41,486	9,456	22,268	73,210	1,292	17,134	—	29,921	48,347	64,824	(9,448)	55,376	

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
		Alloc. %	Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense	
8544	PIONEER RESA	0.038202%	\$ 7,091,109	469,441	107,002	305,671	882,114	14,615	193,885	—	85,273	293,773	733,641	(10,949)	722,692	
7151	POLK SCHOOL DISTRICT	0.327378%	60,768,369	4,022,952	916,973	—	4,939,925	125,245	1,661,525	—	2,198,398	3,985,168	6,287,103	(1,035,454)	5,251,649	
D537	PROSECUTING ATTORNEYS COUNCIL	0.000414%	76,847	5,087	1,160	42,785	49,032	158	2,101	—	21,321	23,580	7,945	13,228	21,173	
7161	PULASKI CO SCHOOLS	0.064327%	11,940,469	790,476	180,177	58,419	1,029,072	24,610	326,476	—	574,263	925,349	1,235,364	(418,832)	816,532	
C037	PURPOSE BUILT SCHOOLS ATLANTA INC	0.105620%	19,605,334	1,297,901	295,837	13,584,805	15,178,543	40,407	536,048	—	—	576,455	2,028,377	3,631,485	5,659,862	
7171	PUTNAM CO SCHOOLS	0.146593%	27,210,801	1,801,393	410,601	11,836	2,223,830	56,082	743,996	—	972,994	1,773,072	2,815,246	(615,003)	2,200,243	
7181	QUITMAN CO SCHOOLS	0.019507%	3,620,917	239,710	54,638	51,206	345,554	7,463	99,003	—	22,109	128,575	374,617	31,269	405,886	
7191	RABUN CO SCHOOLS	0.122174%	22,678,111	1,501,323	342,204	—	1,843,527	46,740	620,064	—	1,504,006	2,170,810	2,346,277	(646,033)	1,700,244	
7201	RANDOLPH CO SCHOOLS	0.046261%	8,587,033	568,474	129,575	373	698,422	17,698	234,786	—	665,689	918,173	888,425	(259,692)	628,733	
D411	REGION IV DFCS	0.000000%	—	—	—	—	10,189	—	—	—	—	13,787	13,787	(1)	(76)	(77)
C918	RESURGENCE HALL INC	0.003828%	710,559	47,040	10,722	544,109	601,871	1,464	19,428	—	—	20,892	73,516	132,710	206,226	
7211	RICHMOND CO SCHOOLS	1.342059%	249,114,897	16,491,758	3,759,054	—	20,250,812	513,432	6,811,285	—	14,407,666	21,732,383	25,773,472	(7,170,261)	18,603,211	
7221	ROCKDALE CO SCHOOLS	0.833367%	154,890,766	10,240,747	2,334,228	4,287,814	16,862,789	318,821	4,229,546	—	1,640,307	6,188,674	16,004,337	276,412	16,280,749	
6652	RODDENBERRY MEMORIAL LIBRARY	0.002453%	455,329	30,143	6,871	845	37,859	938	12,450	—	19,495	32,883	47,109	(13,686)	33,423	
7851	ROME CITY SCHOOLS	0.270055%	50,127,993	3,318,544	756,413	697,874	4,772,831	103,315	1,370,597	—	1,036,416	2,510,328	5,186,262	336,889	5,523,151	
6572	SARA HIGHTOWER REGIONAL LIB	0.006938%	1,287,841	85,257	19,433	—	104,690	2,654	35,212	—	134,875	172,741	133,241	(68,004)	65,237	
6342	SATILLA REG LIBRARY	0.001905%	353,609	23,409	5,336	9,084	37,829	729	9,668	—	14,619	25,016	36,591	(1,515)	35,076	
C033	SAVANNAH CLASSICAL ACADEMY	0.019566%	3,631,869	240,435	54,804	2,128,856	2,424,095	7,485	99,302	—	106,787	375,577	664,540	1,040,297	1,040,297	
5480	SAVANNAH STATE UNIVERSITY	0.187106%	34,730,881	2,299,233	524,076	638,403	3,461,712	71,581	949,610	—	516,806	1,537,997	3,593,267	269,402	3,862,669	
8410	SAVANNAH TECH COLLEGE	0.059206%	10,989,902	727,547	165,834	26,892	920,273	22,650	300,485	—	1,228,774	1,551,909	1,137,022	(424,094)	712,928	
7231	SCHLEY CO SCHOOLS	0.056995%	10,579,493	700,377	159,641	—	952,250	21,805	289,264	—	570,481	881,550	1,094,562	(144,599)	949,963	
C770	SCHOLARS ACAD. INC	0.000000%	—	—	—	—	22,652	—	—	—	—	332,597	332,597	—	(220,532)	(220,532)
C039	SCHOOL FOR ARTS INFUSED LEARNING	0.013969%	2,592,946	171,657	39,127	1,985,542	2,196,326	5,344	70,896	—	—	76,240	268,270	484,279	752,549	
C032	SCINTILLA CHARTER ACADEMY	0.016952%	3,146,654	208,313	47,482	1,380,407	1,636,202	6,485	86,036	—	—	92,521	325,557	551,920	877,477	
7241	SCREVEN CO SCHOOLS	0.105380%	19,560,785	1,294,952	295,165	114,218	1,704,335	40,315	534,830	—	737,976	1,313,121	2,023,764	(73,705)	1,950,059	
7242	SCREVEN-JENKINS REG LIBRARY	0.002085%	387,021	25,621	5,840	—	31,461	798	10,582	—	51,432	62,812	40,046	(35,208)	4,838	
C017	SE HEALTH UNIT	0.000413%	76,662	5,075	1,157	11,087	17,319	158	2,096	—	23,805	26,059	7,925	(1,009)	6,916	
4780	SECRETARY OF STATE	0.000947%	175,783	11,637	2,653	68,224	82,514	362	4,806	—	1,050	6,218	18,194	31,522	49,716	
7251	SEMINOLE CO SCHOOLS	0.064632%	11,997,084	794,224	181,032	—	975,256	24,726	328,024	—	800,977	1,153,727	1,241,227	(460,492)	780,735	
6282	SEQUOYAH REG LIB	0.015591%	2,894,024	191,588	43,670	56,242	291,500	5,965	79,128	—	60,614	145,707	299,418	(14,291)	285,127	
7861	SOCIAL CIRCLE CITY SCHOOLS	0.081422%	15,113,667	1,000,546	228,060	240,727	1,469,333	31,150	413,237	—	267,634	712,021	1,563,666	69,631	1,633,297	
6922	SOUTH GA REG LIBRARY	0.004816%	893,953	59,181	13,489	25,982	98,652	1,842	24,442	—	156,057	182,341	92,480	(86,487)	5,993	
8420	SOUTH GA Tech. INSTITUTE	0.030368%	5,636,951	373,174	85,060	56,935	515,169	11,618	154,125	—	782,756	948,499	583,194	(186,728)	396,466	
5870	SOUTH GEORGIA STATE COLLEGE	0.053293%	9,892,322	654,886	149,272	56,998	861,156	20,388	270,475	—	658,816	949,679	1,023,465	(424,003)	599,462	
8430	SOUTHEASTERN Tech. COLLEGE	0.046196%	8,574,967	567,675	129,393	—	697,068	17,673	234,456	—	761,619	1,013,748	887,172	(378,922)	508,250	
8310	SOUTHERN CRESCENT Tech. COLLEGE	0.079868%	14,825,212	981,450	223,707	34,322	1,239,479	30,555	405,350	—	1,342,686	1,778,591	1,533,825	(390,955)	1,142,870	
8370	SOUTHERN REGIONAL TECHNICAL	0.065639%	12,184,004	806,598	183,852	68,100	1,058,550	25,112	333,134	—	945,022	1,303,268	1,260,554	(417,279)	843,275	
6432	SOUTHWEST GA REG LIB	0.004428%	784,807	51,955	11,842	9,499	73,296	1,618	21,458	—	55,876	78,952	81,192	(8,770)	72,422	
8844	SOUTHWEST GEORGIA RESA	0.005585%	1,036,696	68,631	15,643	94,459	178,733	2,137	28,345	—	101,424	131,906	107,265	2,048	109,313	
C035	SOUTHWEST GEORGIA STEM CHARTER	0.007605%	1,411,651	93,453	21,301	985,000	1,099,754	2,909	38,597	—	—	41,506	146,057	261,624	407,681	
4070	STATE ACCOUNTING OFFICE	0.000816%	151,467	10,027	2,286	35,838	48,151	312	4,141	—	83,348	87,801	15,676	(16,774)	(1,098)	
D535	STATE BOARD OF PARDONS AND	0.000000%	—	—	—	—	18,270	—	—	—	—	33,614	33,614	(497)	—	
4650	STATE OF GEORGIA DEPT OF LAW	0.000550%	102,092	6,759	1,541	48,430	56,730	210	2,791	—	994	3,995	10,559	18,083	28,642	
D424	STATE ROAD TOLL & AUTHORITY	0.000574%	106,547	7,054	1,608	8,691	17,353	220	2,913	—	83,368	86,501	11,020	(10,787)	233	
6162	STATESBORO REGIONAL LIBRARY	0.007742%	1,437,081	95,137	21,685	—	116,822	2,962	39,293	—	134,753	177,008	148,674	(51,459)	97,215	
7271	STEPHENS CO SCHOOLS	0.166768%	30,955,713	2,049,312	467,110	937,135	3,453,557	63,800	846,389	—	3,095,572	4,005,761	3,202,684	(1,848,268)	1,354,416	
7281	STEWART CO SCHOOLS	0.029960%	5,561,218	368,160	83,917	60,130	512,207	11,462	152,054	—	194,251	357,767	575,358	(92,309)	483,049	
7291	SUMTER CO SCHOOLS	0.170475%	31,643,812	2,094,865	477,494	—	2,572,359	65,219	865,203	—	3,817,776	4,748,198	3,273,869	(1,997,492)	1,276,377	

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
		Alloc. %	Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Diff Between Employer Contributions & Proportionate Share		Total Employer Pension Expense
Employer														of Contributions	Resources	
7301	TALBOT CO SCHOOLS	0.029212%	\$ 5,422,373	358,969	81,822	77,943	518,734	11,176	148,258	—	140,851	300,285	560,995	(106,465)	454,530	
7311	TALIAFERRO CO SCHOOLS	0.018140%	3,367,173	222,912	50,809	561,954	835,675	6,940	92,065	—	188,668	287,673	348,366	100,659	449,025	
C015	TAPESTRY PUBLIC CHARTER SCHOOL	0.020276%	3,763,660	249,160	56,792	1,681,249	1,987,201	7,757	102,906	—	—	110,663	389,389	675,113	1,064,502	
7321	TATTNALL CO SCHOOLS	0.159990%	29,697,571	1,966,021	448,126	34,384	2,448,531	61,207	811,989	—	1,159,046	2,032,242	3,072,513	(276,007)	2,796,506	
7331	TAYLOR CO SCHOOLS	0.065688%	12,193,100	807,200	183,989	78,929	1,070,118	25,130	333,383	—	577,811	936,324	1,261,511	(398,279)	863,232	
4150	Tech. COLLEGE SYSTEM OF GEORGIA	0.065931%	12,238,206	810,187	164,670	305,490	1,300,347	25,223	334,616	—	336,569	696,408	1,266,172	(12,360)	1,253,812	
7341	TELFAIR CO SCHOOLS	0.076944%	14,282,455	945,519	215,517	246,625	1,407,661	29,436	390,510	—	34,837	454,783	1,477,660	166,100	1,643,760	
7351	TERRELL CO SCHOOLS	0.057408%	10,656,154	705,452	160,798	940	867,190	21,963	291,360	—	1,443,477	1,756,800	1,102,487	(457,384)	645,103	
C913	THE GLOBE ACAD.	0.035049%	6,505,845	430,696	98,171	2,098,807	2,627,674	13,409	177,882	—	—	191,291	673,089	1,154,058	1,827,147	
C260	THE KINDEZI SCHOOL	0.108975%	20,228,094	1,339,128	305,235	10,322,235	11,966,598	41,691	553,075	—	—	594,766	2,092,804	3,274,247	5,367,051	
C070	THE MAIN STREET ACAD.	0.034471%	6,398,556	423,593	96,552	1,415,884	1,936,029	13,188	174,949	—	440,401	628,538	661,992	221,754	883,746	
C811	THE MUSEUM SCHOOL OF AVONDALE	0.028390%	5,269,792	348,868	79,519	878,752	1,307,139	10,861	144,086	—	—	154,947	545,213	491,106	1,036,319	
5180	THE UNIVERSITY OF GEORGIA	3.636423%	674,998,001	44,685,820	10,185,475	12,661,354	67,532,649	1,391,186	18,455,756	—	9,576,343	29,423,285	69,835,433	4,541,154	74,376,587	
7361	THOMAS CO SCHOOLS	0.268349%	49,811,322	3,297,580	751,635	1,785,440	5,834,655	102,662	1,361,938	—	39,237	1,503,837	5,153,499	534,616	5,688,115	
7362	THOMAS COUNTY PUBLIC LIBRARY	0.003008%	558,349	36,964	8,425	—	45,389	1,151	15,266	—	—	53,390	57,767	(27,244)	30,523	
7451	THOMASTON-UPSON COUNTY	0.176141%	32,695,543	2,164,491	493,364	—	2,657,855	67,386	893,960	—	2,761,728	3,723,074	3,382,693	(1,056,322)	2,326,371	
7891	THOMASVILLE CITY SCHOOLS	0.143447%	26,626,836	1,762,734	401,789	473,466	2,637,989	54,879	728,029	—	1,335,474	2,118,382	2,754,821	(635,510)	2,119,311	
6632	THREE RIVERS REGIONAL LIBRARY	0.006539%	1,213,778	80,354	18,315	101,283	199,952	2,502	33,187	—	—	133,324	169,013	125,587	47,903	
D551	TIFT CO BOARD OF HEALTH DBA	0.000534%	99,122	6,562	1,496	59,098	67,156	204	2,710	—	—	2,914	10,261	18,158	28,419	
7371	TIFT CO SCHOOLS	0.355137%	65,921,034	4,364,066	994,725	—	5,358,791	135,865	1,802,409	—	2,569,478	4,507,752	6,820,207	(1,294,166)	5,526,041	
7381	TOOMBS CO SCHOOLS	0.131125%	24,339,609	1,611,316	367,276	—	1,978,592	50,164	665,492	—	1,143,209	1,858,865	2,518,173	(489,000)	2,029,173	
7391	TOWNS CO SCHOOLS	0.060334%	11,199,283	741,408	168,993	164,062	1,074,463	23,082	306,210	—	289,247	618,539	1,158,672	(162,287)	996,385	
7401	TREUTLEN CO SCHOOLS	0.050483%	9,370,726	620,355	141,401	404,849	1,166,605	19,313	256,214	—	56,046	331,573	969,495	188,336	1,157,831	
7911	TRION CITY SCHOOLS	0.061367%	11,391,030	754,102	171,887	4,645	930,634	23,477	311,453	—	—	503,254	838,184	(210,843)	967,680	
7411	TROUP CO SCHOOLS	0.525314%	97,509,531	6,455,269	1,471,384	—	7,926,653	200,969	2,666,100	—	4,805,734	7,672,803	10,088,349	(3,129,206)	6,959,143	
7412	TROUP HARRIS COWETA REG LIB	0.004641%	861,469	57,030	12,999	12,142	82,171	1,776	23,554	—	67,163	92,493	89,127	(11,122)	78,005	
7421	TURNER CO SCHOOLS	0.061402%	11,397,526	754,532	171,985	—	926,517	23,491	311,631	—	1,984,321	2,319,443	1,179,192	(731,660)	447,532	
7431	TWIGGS CO SCHOOLS	0.045411%	8,429,254	558,029	127,194	435,782	1,121,005	17,373	230,472	—	—	900,306	1,148,151	872,091	(47,525)	824,566
D552	TWIGGS COUNTY BOARD OF HEALTH	0.000000%	—	—	—	21,324	21,324	—	—	—	—	28,854	28,854	(160)	(160)	
7042	UNCLE REMUS REG LIB	0.008308%	1,542,143	102,092	23,270	90,283	215,645	3,178	42,165	—	47,192	92,535	159,560	37,400	196,960	
7441	UNION CO SCHOOLS	0.148542%	27,572,577	1,825,344	416,060	769,865	3,011,269	56,828	753,888	—	804,985	1,615,701	2,852,661	136,778	2,989,439	
5450	UNIVERSITY OF NORTH GEORGIA	0.532823%	98,903,362	6,547,542	1,492,416	11,856,779	19,896,737	203,842	2,704,210	—	—	2,908,052	10,232,560	4,787,657	15,020,217	
5540	UNIVERSITY OF WEST GEORGIA	0.451985%	83,898,098	5,554,172	1,265,992	9,829,509	16,649,673	172,916	2,293,937	—	—	2,466,853	8,680,121	4,113,727	12,793,848	
C014	UTOPIAN ACADEMY FOR THE ARTS	0.007265%	1,348,540	89,275	20,349	379,109	488,733	2,779	36,872	—	295,110	334,761	139,515	235,002	374,517	
7921	VALDOSTA CITY SCHOOLS	0.339898%	63,092,349	4,176,803	952,041	—	5,128,844	130,035	1,725,067	—	3,380,320	5,235,422	6,527,536	(1,644,494)	4,883,042	
5510	VALDOSTA STATE UNIVERSITY	0.300495%	55,778,309	3,692,603	841,674	228,137	4,762,414	114,960	1,525,087	—	5,191,361	6,831,408	5,770,847	(1,508,555)	4,262,292	
7931	VIDALIA CITY SCHOOLS	0.105684%	19,617,214	1,298,687	296,017	112,770	1,707,474	40,432	536,373	—	656,192	1,232,997	2,029,604	(64,371)	1,965,233	
7461	WALKER CO SCHOOLS	0.429956%	79,809,043	5,283,471	1,204,290	—	6,487,761	164,488	2,182,134	—	506,476	2,853,098	8,257,058	(647,296)	7,609,762	
7471	WALTON CO SCHOOLS	0.622811%	115,607,062	7,653,351	1,744,469	1,008,935	10,406,755	238,269	3,160,922	—	—	373,955	3,773,146	(11,960,726)	11,606,070	
7481	WARE CO SCHOOLS	0.288264%	53,507,973	3,542,303	807,416	2,324	4,352,043	110,281	1,463,012	—	1,454,178	3,027,471	5,535,955	(579,265)	4,956,690	
7491	WARREN CO SCHOOLS	0.033101%	6,144,255	406,758	92,715	105,903	605,376	12,663	167,996	—	11,244	191,903	635,695	74,639	710,334	
7492	WARREN COUNTY PUBLIC LIBRARY	0.000421%	78,147	5,173	1,179	24,261	30,613	161	2,137	—	—	3,829	8,089	5,574	13,663	
7501	WASHINGTON CO SCHOOLS	0.140008%	25,988,484	1,720,474	392,157	14,326	2,126,957	53,563	710,576	—	1,613,447	2,377,586	2,688,777	(547,932)	2,140,845	
7511	WAYNE CO SCHOOLS	0.223872%	41,555,439	2,751,029	627,057	27,609	3,405,695	85,647	1,136,206	—	726,870	1,948,723	4,299,342	(234,523)	4,064,819	
7521	WEBSTER CO SCHOOLS	0.022018%	4,087,012	270,566	61,672	12,250	344,488	8,423	111,747	—	—	422,846	445,547	(145,382)	277,464	
C109	WESLEY INTERNATIONAL ACAD.	0.044119%	8,189,431	542,152	123,576	952,132	1,617,860	16,879	223,915	—	—	240,794	847,280	655,042	1,502,322	
6222	WEST GA REG LIBRARY	0.007636%	1,417,405	93,834	21,388	112,511	227,733	2,921	38,755	—	—	92,085	133,761	24,045	170,686	
8604	WEST GEORGIA RESA	0.038342%	7,117,096	471,162	107,394	—	578,556	14,668	194,595	—	—	770,916	980,179	736,339	(332,056)	404,283

Teachers Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense		
	Alloc. %	Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Employer Pension Expense	
8260 WEST GEORGIA Tech. COLLEGE	0.081131%	\$ 15,059,651	996,970	227,245	410,586	1,634,801	31,038	411,760	—	1,002,828	1,445,626	1,558,085	(269,483)	1,288,602	
C914 WESTSIDE ATLANTA CHARTER SCHOOL	0.016700%	3,099,878	205,216	46,776	914,063	1,166,055	6,389	84,757	—	91,146	320,719	320,719	544,928	865,647	
7531 WHEELER CO SCHOOLS	0.048219%	8,950,479	592,534	135,059	6,157	733,750	18,447	244,723	—	228,312	491,482	926,027	(63,565)	862,462	
7541 WHITE CO SCHOOLS	0.180102%	33,430,789	2,213,165	504,458	4,096	2,721,719	68,902	914,063	—	1,292,439	2,275,404	3,458,764	(695,229)	2,763,535	
7551 WHITFIELD CO SCHOOLS	0.588072%	109,158,760	7,226,464	1,647,166	542,199	9,415,829	224,979	2,984,612	—	3,817,824	7,027,415	11,293,596	(959,028)	10,334,568	
D532 WHITFIELD COUNTY BOARD OF HEALTH	0.000000%	—	—	—	7,792	7,792	—	—	—	20,483	20,483	—	(222)	(222)	
D410 WHITFIELD COUNTY DFCS	0.000327%	60,698	4,018	916	35,648	40,582	125	1,660	—	1,785	6,277	6,277	11,108	17,385	
7561 WILCOX CO SCHOOLS	0.053599%	9,949,122	658,646	150,129	85,567	894,342	20,505	272,028	—	543,776	836,309	1,029,343	(337,450)	691,893	
7571 WILKES CO SCHOOLS	0.075465%	14,007,920	927,344	211,374	49,059	1,187,777	28,871	383,004	—	1,451,990	1,863,865	1,449,265	(415,177)	1,034,088	
7581 WILKINSON CO SCHOOLS	0.068615%	12,736,414	843,169	192,188	12,857	1,048,214	26,250	348,238	—	1,544,965	1,919,453	1,317,710	(493,399)	824,311	
8480 WIREGRASS GEORGIA Tech. COLLEGE	0.079443%	14,746,322	976,227	222,517	321,114	1,519,858	30,393	403,193	—	1,029,874	1,463,460	1,525,666	(527,318)	998,348	
7591 WORTH CO SCHOOLS	0.138008%	25,617,241	1,695,898	386,555	—	2,082,453	52,798	700,425	—	2,192,941	2,946,164	2,650,356	(1,016,627)	1,633,729	
7592 WORTH COUNTY LIBRARY SYSTEM	0.001239%	229,985	15,225	3,470	—	18,695	474	6,288	—	34,948	41,710	23,789	(14,169)	9,620	
Total for all Employers		\$18,521,168,301	1,226,127,484	279,477,723	519,723,777	2,025,328,984	38,172,554	506,404,704	—	483,883,464	1,028,460,722	1,916,203,860	10,015,222	1,926,219,082	
Nonemployer:															
State of Georgia		40,973,699	2,712,516	618,277	5,000,476	8,331,269	84,446	1,120,296	—	40,840,789	42,045,531	4,239,140	(10,015,222)	(5,776,082)	
Total all Entities		\$18,562,142,000	1,228,840,000	280,096,000	524,724,253	2,033,660,253	38,257,000	507,525,000	—	524,724,253	1,070,506,253	1,920,443,000	—	1,920,443,000	

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

TEACHERS RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2018

(1) Plan Description

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

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

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

(2) Basis of Presentation

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

(3) Allocation Methodology

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, (GASB Statement No. 68) requires participating employers and nonemployers in the System to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective pension expense. The employer allocation percentages presented in the Schedule of Employer and Nonemployer Allocations and applied to amounts presented in the Schedule of Pension Amounts by Employer and Nonemployer are based on the ratio of each employer's and nonemployer's contribution to the System's total employer and nonemployer contributions during the measurement period July 1, 2017 through June 30, 2018. Contributions from the employers and nonemployer contributing entities are recognized when due, based on statutory requirements.

TEACHERS RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2018

A reconciliation of total contributions presented in the schedule of employer and nonemployer allocations to those reported in the System's statement of changes in fiduciary net position for the year ended June 30, 2018 is as follows (amounts in thousands):

Total current year employer and nonemployer contributions	
per schedule of employer and nonemployer allocations	\$ 2,002,182
Prior year contribution adjustments	1,906
Prior service purchases	11,799
State revenue appropriations	220
Transfers from other retirement systems, net	2,277
Miscellaneous	340
Total employer and nonemployer contributions per audited financial statements	2,018,724

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployer at June 30, 2018 were as follows (amounts in thousands):

Total pension liability	\$ 94,095,067
Plan fiduciary net position	75,532,925
Employers' and nonemployer's net pension liability	\$ 18,562,142

Actuarial Assumptions

The collective total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of June 30, 2017, with update procedures used to roll forward the total pension liability to June 30, 2018. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. This actuarial valuation used the following key actuarial assumptions:

Inflation	2.75%	
Salary increases	3.25 - 9.00%	
Investment rate of return	7.50%, net of pension plan investment expense, including inflation	
Post-retirement benefit increases	1.50% semi-annually	

Post-retirement mortality rates were based on the RP-2000 White Collar Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB (set forward one year for males) for service retirements and dependent beneficiaries. The RP-2000 Disabled Mortality Table with future mortality improvement projected to 2025 with Society of Actuaries' projection scale BB (set forward

TEACHERS RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2018

two years for males and four years for females) was used for death after disability retirement. 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, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014.

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00%	(0.50)%
Domestic large cap equities	39.80	9.00
Domestic mid cap equities	3.70	12.00
Domestic small cap equities	1.50	13.50
International developed market equities	19.40	8.00
International emerging market equities	5.60	12.00
Total	<u>100.00%</u>	

*Net of inflation

Discount Rate

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

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

The following presents the collective net pension liability calculated using a discount rate of 7.50%, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50)% or 1-percentage-point higher (8.50)% than the current rate at June 30, 2018 (amounts in thousands):

TEACHERS RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2018

	1% Decrease (6.50)%	Current discount rate (7.50)%	1% Increase (8.50)%
Collective net pension liability	\$ 30,985,530	18,562,142	8,324,638

(5) Special Funding Situation

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

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

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer and nonemployer specific amounts) for the year ended June 30, 2018 (amounts in thousands):

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources:						
Difference between expected and actual experience	2016	5.2 years	\$ 234,170	—	73,178	160,992
	2017	5.1 years	461,035	—	112,448	348,587
	2018	5.1 years	—	894,691	175,430	719,261
Subtotal			695,205	894,691	361,056	1,228,840
Change of assumptions	2016	5.2 years	407,413	—	127,317	280,096
Total deferred outflows of resources			\$ 1,102,618	894,691	488,373	1,508,936

TEACHERS RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2018

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred inflows of resources:						
Difference between expected and actual experience	2015	5.2 years	\$ 70,139	—	31,882	38,257
Net difference between projected and actual earnings on pension plan investments	2014	5.0 years	1,101,093	—	1,101,093	—
	2015	5.0 years	(1,009,558)	—	(504,779)	(504,779)
	2016	5.0 years	(2,473,327)	—	(824,442)	(1,648,885)
	2017	5.0 years	2,509,690	—	627,423	1,882,267
	2018	5.0 years	—	973,652	194,730	778,922
Subtotal			<u>127,898</u>	<u>973,652</u>	<u>594,025</u>	<u>507,525</u>
Total deferred inflows of resources			<u>\$ 198,037</u>	<u>973,652</u>	<u>625,907</u>	<u>545,782</u>

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

Year ended June 30:	
2019	\$ 963,559
2020	484,288
2021	(494,175)
2022	(8,059)
2023	<u>17,541</u>
Total	<u>\$ 963,154</u>

Changes in Proportion

The previous amounts do not include employer and nonemployer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer and nonemployer over the average of the expected remaining service lives of all plan members.

TEACHERS RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2018

(7) Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2018 are as follows (amounts in thousands):

Service cost	\$	1,484,705
Interest on the total pension liability and net cash flow		6,565,372
Member contributions		(745,574)
Projected earnings on plan investments		(5,273,503)
Administrative expense		15,865
Other		11,112
Recognition (amortization) of deferred inflows and outflows of resources:		
Difference between expected and actual experience		329,174
Changes of assumptions		127,317
Difference between projected and actual earnings on plan investments		(594,025)
Collective pension expense	\$	<u>1,920,443</u>

SUPPLEMENTARY INFORMATION

(See Accompanying Independent Auditors' Report)

Teachers Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	<u>State Pension Support Provided</u>	<u>Employer Allocation Percentage</u>
Special Funding through the State of Georgia:		
APPLING COUNTY SCHOOLS	\$ 36,438	0.001820%
ATKINSON COUNTY SCHOOLS	8,643	0.000432%
ATLANTA PUBLIC SCHOOLS	141,654	0.007075%
BACON COUNTY SCHOOLS	4,659	0.000233%
BAKER COUNTY SCHOOLS	5,189	0.000259%
BALDWIN COUNTY SCHOOLS	32,627	0.001630%
BANKS COUNTY SCHOOLS	15,127	0.000756%
BARROW COUNTY SCHOOLS	50,901	0.002542%
BARTOW COUNTY SCHOOLS	55,384	0.002766%
BEN HILL CO SCHOOLS	12,569	0.000628%
BERRIEN CO SCHOOLS	11,914	0.000595%
BIBB CO SCHOOLS	3,974	0.000198%
BLECKLEY CO SCHOOLS	21,390	0.001068%
BRANTLEY CO SCHOOLS	4,796	0.000240%
BREMEN CITY SCHOOLS	10,460	0.000522%
BROOKS CO SCHOOLS	14,749	0.000737%
BULLOCH CO SCHOOLS	43,500	0.002173%
BUTTS CO SCHOOLS	25,702	0.001284%
CALHOUN CITY SCHOOLS	31,782	0.001587%
CALHOUN CO SCHOOLS	1,196	0.000060%
CANDLER CO SCHOOLS	18,358	0.000917%
CARROLL CO SCHOOLS	24,671	0.001232%
CARROLLTON IND SCHOOLS	36,758	0.001836%
CARTERSVILLE CITY SCHOOLS	26,069	0.001302%
CATOOSA CO SCHOOLS	19,123	0.000955%
CHARLTON CO SCHOOLS	21,369	0.001067%
CHATHAM CO SCHOOLS	57,744	0.002884%
CHATTAHOOCHEE CO SCHOOLS	12,220	0.000610%
CHATTOOGA CO SCHOOLS	22,397	0.001119%
CHEROKEE CO SCHOOLS	128,014	0.006394%
CHICKAMAUGA CITY SCHOOLS	11,837	0.000591%
CLARKE COUNTY SCHOOLS	38,628	0.001929%
CLAYTON CO SCHOOLS	53,966	0.002695%
CLINCH CO SCHOOLS	10,958	0.000547%
COBB CO SCHOOLS	26,890	0.001343%
COFFEE CO SCHOOLS	19,418	0.000970%
COLQUITT CO SCHOOLS	24,807	0.001239%
COLUMBIA CO SCHOOLS	50,353	0.002515%
COMMERCE CITY SCHOOLS	19,139	0.000956%
COOK CO SCHOOLS	18,760	0.000937%
COWETA CO SCHOOLS	44,986	0.002247%
CRAWFORD CO SCHOOLS	6,965	0.000348%
CRISP CO SCHOOLS	25,790	0.001288%
DADE CO SCHOOLS	25,474	0.001272%
DALTON CITY SCHOOLS	30,984	0.001548%
DAWSON CO SCHOOLS	39,175	0.001957%

Teachers Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	State Pension Support Provided	Employer Allocation Percentage
DECATUR CITY SCHOOLS	\$ 11,151	0.000557%
DECATUR CO SCHOOLS	16,382	0.000818%
DEKALB CO SCHOOLS	134,443	0.006715%
DODGE CO SCHOOLS	20,768	0.001037%
DOOLY CO SCHOOLS	11,704	0.000585%
DOUGHERTY CO SCHOOLS	44,878	0.002241%
DOUGLAS CO SCHOOLS	30,468	0.001522%
EARLY CO SCHOOLS	14,123	0.000705%
ECHOLS CO SCHOOLS	16,009	0.000800%
EFFINGHAM CO SCHOOLS	37,461	0.001871%
EMANUEL CO SCHOOLS	4,784	0.000239%
EVANS CO SCHOOLS	11,839	0.000591%
FANNIN CO SCHOOLS	16,355	0.000817%
FAYETTE CO SCHOOLS	63,462	0.003170%
FLOYD CO SCHOOLS	21,092	0.001053%
FORSYTH CO SCHOOLS	41,511	0.002073%
FRANKLIN CO SCHOOLS	25,212	0.001259%
FULTON CO SCHOOLS	64,151	0.003204%
GAINESVILLE CITY SCHOOLS	46,144	0.002305%
GILMER CO SCHOOLS	26,796	0.001338%
GLYNN CO SCHOOLS	55,970	0.002795%
GORDON CO SCHOOLS	32,311	0.001614%
GREENE CO SCHOOLS	17,872	0.000893%
GRIFFIN SPALDING CO SCHOOLS	4,878	0.000244%
GWINNETT CO SCHOOLS	324,125	0.016192%
HABERSHAM CO SCHOOLS	23,566	0.001177%
HALL CO SCHOOLS	48,159	0.002405%
HARALSON CO SCHOOLS	19,855	0.000992%
HARRIS CO SCHOOLS	14,898	0.000744%
HART CO SCHOOLS	24,221	0.001210%
HEARD CO SCHOOLS	12,644	0.000631%
HENRY CO SCHOOLS	70,954	0.003544%
HOUSTON CO SCHOOLS	87,323	0.004361%
IRWIN CO SCHOOLS	21,669	0.001082%
JACKSON CO SCHOOLS	359	0.000018%
JASPER CO SCHOOLS	34,385	0.001717%
JEFF DAVIS CO SCHOOLS	13,271	0.000663%
JEFFERSON CITY SCHOOLS	28,171	0.001407%
JENKINS CO SCHOOLS	16,935	0.000846%
JOHNSON CO SCHOOLS	17,570	0.000878%
JONES CO SCHOOLS	17,650	0.000882%
LAMAR CO SCHOOLS	19,404	0.000969%
LANIER CO SCHOOLS	20,824	0.001040%
LAURENS CO SCHOOLS	23,311	0.001164%
LEE CO SCHOOLS	21,390	0.001068%
LIBERTY CO SCHOOLS	20,954	0.001047%
LINCOLN CO SCHOOLS	19,449	0.000971%

Teachers Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	<u>State Pension Support Provided</u>	<u>Employer Allocation Percentage</u>
LONG CO SCHOOLS	\$ 23,656	0.001182%
LOWNDES CO SCHOOLS	27,268	0.001362%
MACON CO SCHOOLS	6,985	0.000349%
MADISON CO SCHOOLS	19,042	0.000951%
MARIETTA CITY SCHOOLS	70,965	0.003544%
MCDUFFIE CO SCHOOLS	15,363	0.000767%
MERIWETHER CO SCHOOLS	26,455	0.001321%
MITCHELL CO SCHOOLS	32,756	0.001636%
MONROE CO SCHOOLS	15,039	0.000751%
MORGAN CO SCHOOLS	847	0.000042%
MURRAY CO SCHOOLS	23,240	0.001161%
MUSCOGEE CO SCHOOL DISTRICT	71,718	0.003582%
NEWTON CO SCHOOLS	19,302	0.000964%
OCONEE CO SCHOOLS	31,449	0.001571%
OGLETHORPE CO SCHOOLS	12,981	0.000648%
PAULDING CO SCHOOLS	55,004	0.002747%
PEACH CO SCHOOLS	10,991	0.000549%
PELHAM CITY SCHOOLS	7,706	0.000385%
PICKENS CO SCHOOLS	4,744	0.000237%
PIERCE CO SCHOOLS	24,734	0.001235%
PIKE CO SCHOOLS	40,309	0.002013%
POLK SCHOOL DISTRICT	31,262	0.001561%
PULASKI CO SCHOOLS	6,207	0.000310%
QUITMAN CO SCHOOLS	15,600	0.000779%
RABUN CO SCHOOLS	23,293	0.001163%
RANDOLPH CO SCHOOLS	8,745	0.000437%
RICHMOND CO SCHOOLS	62,966	0.003145%
ROCKDALE CO SCHOOLS	52,323	0.002613%
ROME CITY SCHOOLS	18,979	0.000948%
SEMINOLE CO SCHOOLS	14,584	0.000728%
SOCIAL CIRCLE CITY SCHOOLS	24,760	0.001237%
STEPHENS CO SCHOOLS	25,677	0.001282%
SUMTER CO SCHOOLS	14,613	0.000730%
TALIAFERRO CO SCHOOLS	5,632	0.000281%
TATTNALL CO SCHOOLS	19,638	0.000981%
TELFAIR CO SCHOOLS	13,089	0.000654%
TERRELL CO SCHOOLS	2,938	0.000147%
THOMAS CO SCHOOLS	25,291	0.001263%
THOMASVILLE CITY SCHOOLS	45,055	0.002250%
TIFT CO SCHOOLS	31,462	0.001571%
TOOMBS CO SCHOOLS	29,857	0.001491%
TOWNS CO SCHOOLS	15,321	0.000765%
TROUP CO SCHOOLS	57,272	0.002860%
TURNER CO SCHOOLS	3,809	0.000190%
TWIGGS CO SCHOOLS	21,384	0.001068%
UNION CO SCHOOLS	28,006	0.001399%
VALDOSTA CITY SCHOOLS	26,279	0.001313%

Teachers Retirement System of Georgia
 Schedule of Employer Allocations of Special Funding Amounts
 As of and for the year ended June 30, 2018
 (Unaudited)

<u>Employer</u>	<u>State Pension Support Provided</u>	<u>Employer Allocation Percentage</u>
WALKER CO SCHOOLS	\$ 27,432	0.001370%
WALTON CO SCHOOLS	33,576	0.001677%
WARE CO SCHOOLS	31,914	0.001594%
WASHINGTON CO SCHOOLS	17,698	0.000884%
WAYNE CO SCHOOLS	33,070	0.001652%
WHITE CO SCHOOLS	7,090	0.000354%
WHITFIELD CO SCHOOLS	41,104	0.002053%
WILKES CO SCHOOLS	22,278	0.001113%
WORTH CO SCHOOLS	22,452	0.001121%
Total State Support Provided	<u>\$ 4,419,572</u>	<u>0.220738%</u>

See accompanying independent auditors' report.

Teachers Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to Employer	Employer Pension Expense and Related Revenue
Special Funding through the State of Georgia:		
APPLING COUNTY SCHOOLS	\$ 337,831	698
ATKINSON COUNTY SCHOOLS	80,188	8,004
ATLANTA PUBLIC SCHOOLS	1,313,272	(183,590)
BACON COUNTY SCHOOLS	43,250	4,516
BAKER COUNTY SCHOOLS	48,076	13,442
BALDWIN COUNTY SCHOOLS	302,563	33,597
BANKS COUNTY SCHOOLS	140,330	8,087
BARROW COUNTY SCHOOLS	471,850	56,105
BARTOW COUNTY SCHOOLS	513,429	20,394
BEN HILL CO SCHOOLS	116,570	(9,221)
BERRIEN CO SCHOOLS	110,445	(2,483)
BIBB CO SCHOOLS	36,753	(66,564)
BLECKLEY CO SCHOOLS	198,244	(20,205)
BRANTLEY CO SCHOOLS	44,549	4,106
BREMEN CITY SCHOOLS	96,894	27,751
BROOKS CO SCHOOLS	136,803	(27,824)
BUFORD CITY SCHOOLS	—	21
BULLOCH CO SCHOOLS	403,355	(75,819)
BUTTS CO SCHOOLS	238,338	11,676
CALHOUN CITY SCHOOLS	294,581	(20,437)
CALHOUN CO SCHOOLS	11,137	(6,600)
CAMDEN CO SCHOOLS	—	(175,388)
CANDLER CO SCHOOLS	170,215	6,888
CARROLL CO SCHOOLS	228,686	(57,349)
CARROLLTON IND SCHOOLS	340,801	21,732
CARTERSVILLE CITY SCHOOLS	241,679	378
CATOOSA CO SCHOOLS	177,268	17,381
CHARLTON CO SCHOOLS	198,058	16,097
CHATHAM CO SCHOOLS	535,332	(148,193)
CHATTAHOOCHEE CO SCHOOLS	113,229	4,659
CHATTOOGA CO SCHOOLS	207,710	38,083
CHEROKEE CO SCHOOLS	1,186,863	(5,228)
CHICKAMAUGA CITY SCHOOLS	109,702	24,557
CLARKE COUNTY SCHOOLS	358,064	(374,318)
CLAYTON CO SCHOOLS	500,250	(8,671)
CLINCH CO SCHOOLS	101,535	27,092
COBB CO SCHOOLS	249,290	(143,622)
COFFEE CO SCHOOLS	180,053	(141,498)
COLQUITT CO SCHOOLS	229,985	(35,735)
COLUMBIA CO SCHOOLS	466,838	64,136
COMMERCE CITY SCHOOLS	177,454	(11,628)
COOK CO SCHOOLS	173,927	8,986

Teachers Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to Employer	Employer Pension Expense and Related Revenue
COWETA CO SCHOOLS	\$ 417,091	120,169
CRAWFORD CO SCHOOLS	64,596	(29,589)
CRISP CO SCHOOLS	239,080	(20,619)
DADE CO SCHOOLS	236,110	26,437
DALTON CITY SCHOOLS	287,342	(886)
DAWSON CO SCHOOLS	363,261	(81,758)
DECATUR CITY SCHOOLS	103,391	(46,198)
DECATUR CO SCHOOLS	151,838	(12,405)
DEKALB CO SCHOOLS	1,246,448	(753,741)
DODGE CO SCHOOLS	192,489	(5,104)
DOOLY CO SCHOOLS	108,589	22,355
DOUGHERTY CO SCHOOLS	415,978	1,011
DOUGLAS CO SCHOOLS	282,516	(40,562)
DUBLIN CITY SCHOOLS	—	(41,429)
EARLY CO SCHOOLS	130,863	5,052
ECHOLS CO SCHOOLS	148,497	1,339
EFFINGHAM CO SCHOOLS	347,298	(61,060)
EMANUEL CO SCHOOLS	44,364	(89,907)
EVANS CO SCHOOLS	109,702	(1,789)
FANNIN CO SCHOOLS	151,653	(67,363)
FAYETTE CO SCHOOLS	588,420	(383,910)
FLOYD CO SCHOOLS	195,459	(655)
FORSYTH CO SCHOOLS	384,793	27,474
FRANKLIN CO SCHOOLS	233,697	(889)
FULTON CO SCHOOLS	594,731	(24,620)
GAINESVILLE CITY SCHOOLS	427,857	(100,890)
GEORGIA INST OF TECHNOLOGY	—	(3,549)
GILMER CO SCHOOLS	248,361	(9,935)
GLYNN CO SCHOOLS	518,812	102,258
GORDON CO SCHOOLS	299,593	(12,747)
GREENE CO SCHOOLS	165,760	(89,083)
GRIFFIN SPALDING CO SCHOOLS	45,292	(34,253)
GWINNETT CO SCHOOLS	3,005,582	(345,927)
HABERSHAM CO SCHOOLS	218,476	(11,672)
HALL CO SCHOOLS	446,420	(419,794)
HARALSON CO SCHOOLS	184,136	18,281
HARRIS CO SCHOOLS	138,102	(99,515)
HART CO SCHOOLS	224,602	10,878
HEARD CO SCHOOLS	117,127	33,954
HENRY CO SCHOOLS	657,842	(518,868)
HOUSTON CO SCHOOLS	809,495	41,883
IRWIN CO SCHOOLS	200,842	58,294
JACKSON CO SCHOOLS	3,341	(46,367)

Teachers Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to Employer	Employer Pension Expense and Related Revenue
JASPER CO SCHOOLS	\$ 318,712	60,703
JEFF DAVIS CO SCHOOLS	123,067	(2,956)
JEFFERSON CITY SCHOOLS	261,169	41,219
JENKINS CO SCHOOLS	157,036	20,705
JOHNSON CO SCHOOLS	162,976	1,857
JONES CO SCHOOLS	163,718	(76,416)
LAMAR CO SCHOOLS	179,867	(15,627)
LANIER CO SCHOOLS	193,046	55,657
LAURENS CO SCHOOLS	216,063	(7,131)
LEE CO SCHOOLS	198,244	13,069
LIBERTY CO SCHOOLS	194,346	(14,691)
LINCOLN CO SCHOOLS	180,238	34,220
LONG CO SCHOOLS	219,405	22,126
LOWNDES CO SCHOOLS	252,816	(13,715)
LUMPKIN CO SCHOOLS	—	(5,260)
MACON CO SCHOOLS	64,782	(10,208)
MADISON CO SCHOOLS	176,526	(41,040)
MARIETTA CITY SCHOOLS	657,842	(99,188)
MCDUFFIE CO SCHOOLS	142,372	(34,374)
MERIWETHER CO SCHOOLS	245,206	62,457
MITCHELL CO SCHOOLS	303,677	(29,363)
MONROE CO SCHOOLS	139,402	(49,414)
MORGAN CO SCHOOLS	7,796	2,357
MURRAY CO SCHOOLS	215,506	841
MUSCOGEE CO SCHOOL DISTRICT	664,896	(60,369)
NEWTON CO SCHOOLS	178,939	12,984
OCONEE CO SCHOOLS	291,611	(30,874)
OGLETHORPE CO SCHOOLS	120,283	(56,864)
PAULDING CO SCHOOLS	509,902	(231,924)
PEACH CO SCHOOLS	101,906	(39,767)
PELHAM CITY SCHOOLS	71,464	(3,391)
PICKENS CO SCHOOLS	43,992	4,119
PIERCE CO SCHOOLS	229,242	(39,485)
PIKE CO SCHOOLS	373,656	12,556
POLK SCHOOL DISTRICT	289,755	(58,284)
PULASKI CO SCHOOLS	57,543	16,491
PUTNAM CO SCHOOLS	—	(15,319)
QUITMAN CO SCHOOLS	144,599	24,404
RABUN CO SCHOOLS	215,878	(85,778)
RANDOLPH CO SCHOOLS	81,117	6,063
RICHMOND CO SCHOOLS	583,779	(491,392)
ROCKDALE CO SCHOOLS	485,029	(343,084)
ROME CITY SCHOOLS	175,969	(58,388)

Teachers Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to Employer	Employer Pension Expense and Related Revenue
SEMINOLE CO SCHOOLS	\$ 135,132	7,179
SOCIAL CIRCLE CITY SCHOOLS	229,614	27,517
STEPHENS CO SCHOOLS	237,967	53,819
SUMTER CO SCHOOLS	135,504	(31,835)
TALIAFERRO CO SCHOOLS	52,160	14,961
TATTNALL CO SCHOOLS	182,095	19,370
TELFAIR CO SCHOOLS	121,396	(57,143)
TERRELL CO SCHOOLS	27,286	(3,354)
THOMAS CO SCHOOLS	234,440	(8,368)
THOMASVILLE CITY SCHOOLS	417,648	31,261
TIFT CO SCHOOLS	291,611	(149,742)
TOOMBS CO SCHOOLS	276,762	80,128
TOWNS CO SCHOOLS	142,000	7,199
TROUP CO SCHOOLS	530,877	(72,539)
TURNER CO SCHOOLS	35,268	(5,340)
TWIGGS CO SCHOOLS	198,244	45,520
UNION CO SCHOOLS	259,684	11,188
VALDOSTA CITY SCHOOLS	243,721	(32,493)
VIDALIA CITY SCHOOLS	—	(7,787)
WALKER CO SCHOOLS	254,301	(10,199)
WALTON CO SCHOOLS	311,287	(152,914)
WARE CO SCHOOLS	295,881	(38,376)
WARREN CO SCHOOLS	—	(7,611)
WASHINGTON CO SCHOOLS	164,089	40,238
WAYNE CO SCHOOLS	306,647	(34,571)
WHITE CO SCHOOLS	65,710	(65,647)
WHITFIELD CO SCHOOLS	381,081	3,007
WILKES CO SCHOOLS	206,597	30,871
WORTH CO SCHOOLS	208,082	33,739
Total for Nonemployers	<u>\$ 40,973,699</u>	<u>(5,776,082)</u>

See accompanying independent auditors' report.

Teachers Retirement System of Georgia

Notes to Supplementary Information Schedules

June 30, 2018

(1) Schedule of Employer Allocations of Special Funding Amounts

The schedule of employer allocations of special funding amounts shows the total State support provided during the measurement period July 1, 2017 through June 30, 2018. The schedule of employer allocations of special funding amounts is included to provide employers with their calculated proportionate share that will be used to recognize pension expense and revenue and to disclose the proportionate share of the collective net pension liability in their respective financial statements.

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

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

The State's proportionate share of the net pension liability attributable to the employer is equal to the collective net pension liability multiplied by the employer's proportionate share percentage for the fiscal year ending June 30, 2018, as shown in the schedule of employer allocations of special funding amounts.

(b) Employer Pension Expense and Related Revenue

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