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GASB STATEMENT NO. 68 REPORT
FOR THE
TEACHERS RETIREMENT SYSTEM OF GEORGIA
PREPARED AS OF JUNE 30, 2018





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

March 27, 2019

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

Ladies and Gentlemen:

Presented in this report is information to assist the Teachers Retirement System of Georgia (TRS) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68. This report has been prepared as of June 30, 2018 (the Measurement Date) to assist TRS in meeting the requirements of GASB 68 and to identify the information to be provided by the actuary, Cavanaugh Macdonald Consulting (CMC). GASB Statement Number 68 establishes accounting and financial reporting requirements for governmental employers that provide pension benefits to their employees through a trust.

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2017. The valuation was based upon data, furnished by the TRS staff, for active, inactive and retired members along with pertinent financial information. While not verifying data at the source, the actuary performed tests for consistency and reasonableness.

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



Board of Trustees
March 27, 2019
Page 2

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

Sincerely yours,

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

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

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

Cathy Turcot
Principal and Managing Director

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

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



TABLE OF CONTENTS

<u>Section</u>	<u>Item</u>	<u>Page No.</u>
I	Introduction	1
II	Summary of Collective Amounts	3
III	Notes to Financial Statements	4
IV	Collective Pension Expense	12
V	Required Supplementary Information	14

Schedule

A	Schedule of Employer Allocations	15
B	Schedule of Pension Amounts by Employer	47
C	Schedule of Remaining Deferred Inflows and Outflows	60
D	Summary of Main Plan Provisions	75
E	Statement of Actuarial Assumptions and Methods	79
F	Funding Policy of the TRS Board of Trustees	82



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

PREPARED AS OF JUNE 30, 2018

SECTION I – INTRODUCTION

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

This report, prepared as of June 30, 2018 (the Measurement Date), presents information to assist the employers participating in TRS in meeting the requirements of GASB 68 for the fiscal year ending June 30, 2019 (Reporting Date). Much of the material provided in this report is based on the data, assumptions and results of the annual actuarial valuation of TRS as of June 30, 2017. The results of that valuation were detailed in a report dated May 16, 2018.

The NPL shown in the GASB Statement No. 67 Report for the Teachers Retirement System of Georgia Prepared as of June 30, 2018 and submitted September 5, 2018 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

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

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

These collective amounts have been allocated based on actual contributions made to TRS during the measurement period to determine the proportionate share to each participating employer. In addition, TRS receives contributions directly from the State Department of Education (DOE) for certain employees of certain participating employers. These employers are considered to be in a special funding situation as defined by GASB 68 and the DOE is treated as a non-employer contributing entity in TRS. Schedule A of this report shows the total amount of employer contributions for the years endings June 30, 2017 and June 30, 2018 from each participating employer, the amount of contributions from the DOE associated with each employer in the special funding situation and the total amount of DOE contributions. Schedule A also shows the proportionate share percentages that have been determined based on these contributions.

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



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



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

	2018
Valuation Date (VD):	June 30, 2017
Measurement Date (MD):	June 30, 2018
Reporting Date (RD):	June 30, 2019
 Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.50%
Municipal Bond Index Rate	3.89%
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Equivalent Interest Rate	7.50%
 Net Pension Liability:	
Total Pension Liability (TPL)	\$ 94,095,067
Fiduciary Net Position (FNP)	<u>75,532,925</u>
Net Pension Liability (NPL = TPL – FNP)	\$ 18,562,142
FNP as a percentage of TPL	80.27%
 Collective Pension Expense (PE):	\$1,920,443
 Deferred Outflows of Resources:	\$1,508,936
 Deferred Inflows of Resources:	\$545,782



SECTION III – NOTES TO FINANCIAL STATEMENTS

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

Paragraphs 77 and 78(a)-(f): These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TPL. The complete set of actuarial assumptions utilized in developing the TPL are outlined in Schedule E. The TPL was determined by an actuarial valuation as of June 30, 2017, using the following key actuarial assumptions:

Inflation	2.75 percent
Salary increases, including inflation	3.25 – 9.00 percent
Investment Rate of Return	7.50 percent, net of pension plan investment expense, including inflation
Post-Retirement Benefit Increases	1.50% semi-annually

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

The actuarial assumptions used in the June 30, 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 asset allocation and best estimates of arithmetic real rates of return for each major asset class based on the most recent experience study adopted by the Board are summarized in the following table:



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

*Net of inflation

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

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

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
System's net pension liability	\$30,985,530	\$18,562,142	\$8,324,638

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

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

Paragraph 80(c): June 30, 2017 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2018 using standard roll forward techniques. The procedure used to determine the TPL as of June 30, 2018 is shown on page 6 of the GASB 67 report for TRS submitted on September 5, 2018.



Paragraphs 80(d) and (e): There were no changes in assumptions or benefits that affected the measurement of the TPL since the prior measurement date.

Paragraph 80(f): Not applicable.

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

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

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

	Collective Deferred Outflows of Resources (\$ thousands)	Collective Deferred Inflows of Resources (\$ thousands)
Differences between expected and actual experience	\$1,228,840	38,257
Changes of actuarial assumptions	280,096	0
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>507,525</u>
Total	<u>\$1,508,936</u>	<u>\$545,782</u>

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



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

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2018	\$894,691	\$0	5.1	\$0	\$0	\$894,691	\$0	\$175,430	\$0	\$719,261	\$0
2017	573,483	0	5.1	461,035	0	0	0	112,448	0	348,587	0
2016	380,526	0	5.2	234,170	0	0	0	73,178	0	160,992	0
2015	0	165,785	5.2	0	70,139	0	0	0	31,882	0	38,257
2014	0	0	5.4	0	0	0	0	0	0	0	0
Total				<u>\$695,205</u>	<u>\$70,139</u>	<u>\$894,691</u>	<u>\$0</u>			<u>\$1,228,840</u>	<u>\$38,257</u>



Collective Deferred Outflows and Inflows for Differences from Assumption Changes (\$ thousands)											
Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2018	\$0	\$0	5.1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017	0	0	5.1	0	0	0	0	0	0	0	0
2016	662,047	0	5.2	407,413	0	0	0	127,317	0	280,096	0
2015	0	0	5.2	0	0	0	0	0	0	0	0
2014	0	0	5.4	0	0	0	0	0	0	0	0
Total				<u>\$407,413</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			<u>\$280,096</u>	<u>\$0</u>



Collective Deferred Outflows and Inflows for Differences in Investment Experience (\$ thousands)											
Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2018	\$0	\$973,652	5.0	\$0	\$0	\$0	\$973,652	\$0	\$194,730	\$0	\$778,922
2017	0	3,137,113	5.0	0	2,509,690	0	0	0	627,423	0	1,882,267
2016	4,122,211	0	5.0	2,473,327	0	0	0	824,442	0	1,648,885	0
2015	2,523,895	0	5.0	1,009,558	0	0	0	504,779	0	504,779	0
2014	0	5,505,461	5.0	0	1,101,093	0	0	0	1,101,093	0	0
Total				<u>\$3,482,885</u>	<u>\$3,610,783</u>	<u>\$0</u>	<u>\$973,652</u>			<u>\$2,153,664</u>	<u>\$2,661,189</u>
Net difference between projected and actual earnings on investments											\$507,525



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

Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
Deferred Outflows of Resources:					
Difference between expected and actual experience					
2018	5.1	\$0	\$894,691	\$175,430	\$719,261
2017	5.1	461,035	0	112,448	348,587
2016	5.2	234,170	0	73,178	160,992
2015	5.2	0	0	0	0
2014	5.4	0	0	0	0
Difference between expected and actual assumptions					
2018	5.1	\$0	\$0	\$0	\$0
2017	5.1	0	0	0	0
2016	5.2	407,413	0	127,317	280,096
2015	5.2	0	0	0	0
2014	5.4	0	0	0	0
Difference between projected and actual earnings					
2018	5.0	\$0	\$0	\$0	\$0
2017	5.0	0	0	0	0
2016	5.0	0	0	0	0
2015	5.0	0	0	0	0
2014	5.0	0	0	0	0
Subtotal					\$0
Total Deferred Outflows of Resources		<u>\$1,102,618</u>	<u>\$894,691</u>	<u>\$488,373</u>	<u>\$1,508,936</u>
Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
Deferred Inflows of Resources:					
Difference between expected and actual experience					
2018	5.1	\$0	\$0	\$0	\$0
2017	5.1	0	0	0	0
2016	5.2	0	0	0	0
2015	5.2	70,139	0	31,882	38,257
2014	5.4	0	0	0	0
Difference between expected and actual assumptions					
2018	5.1	\$0	\$0	\$0	\$0
2017	5.1	0	0	0	0
2016	5.2	0	0	0	0
2015	5.2	0	0	0	0
2014	5.4	0	0	0	0
Difference between projected and actual earnings					
2018	5.0	\$0	\$973,652	\$194,730	\$778,922
2017	5.0	\$2,509,690	0	627,423	1,882,267
2016	5.0	(\$2,473,327)	0	(824,442)	(1,648,885)
2015	5.0	(\$1,009,558)	0	(504,779)	(504,779)
2014	5.0	\$1,101,093	0	1,101,093	0
Difference between projected and actual earnings					\$507,525
Total Deferred Inflows of Resources		<u>\$198,037</u>	<u>\$973,652</u>	<u>\$625,907</u>	<u>\$545,782</u>



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

Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date (\$ thousands):	
Year 1	\$963,559
Year 2	484,288
Year 3	(494,175)
Year 4	(8,059)
Year 5	17,541
Thereafter	0

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



SECTION IV – COLLECTIVE PENSION EXPENSE

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

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

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

Benefit changes, which are reflected immediately in PE, can be positive, if there is a benefit improvement for existing Plan members, or negative if there is a benefit reduction. For the year ended June 30, 2018, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership determined at the beginning of the year. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2018, this number of years for the active members is 10.2. The average expected remaining service life of the inactive members is zero. Therefore, the number of years to use for the amortization is the weighted average for all active and inactive members, or 5.1 years.

The last item under changes in TPL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, or 5.1 years.

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

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



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

Collective Pension Expense Determined as of the Measurement Date (\$ thousands)	
Service Cost at end of year	\$1,484,705
Interest on the TPL and net cash flow	6,565,372
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	175,430
Expensed portion of current-period changes of assumptions	0
Member contributions	(745,574)
Projected earnings on plan investments	(5,273,503)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(194,730)
Administrative expense	15,865
Other	11,112
Recognition of beginning deferred outflows of resources as pension expense	312,943
Recognition of beginning deferred inflows of resources as pension expense	<u>(431,177)</u>
Collective Pension Expense	<u>\$1,920,443</u>



SECTION V – REQUIRED SUPPLEMENTARY INFORMATION

Paragraph 82:

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

On November 18, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, disability, withdrawal and salary increases. The expectation of retired life mortality was changed to RP-2000 White Collar Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB (set forward one year for males).

Method and assumptions used in calculations of actuarially determined contributions. The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported (June 30, 2018 employer contributions were determined in the June 30, 2015 valuation). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	28.4 years
Asset valuation method	5-year smoothed market
Inflation	2.75 percent
Salary increase	3.25 percent to 9.00 percent, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation
Post-Retirement Benefit Increases	1.50% semi-annually



SCHEDULE A

Teachers Retirement System of Georgia Schedule of Employer Allocations as of June 30, 2017

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 2,209,580.19	0.134852%
ACADEMY FOR CLASSICAL EDUCATION INC	551,352.28	0.033649%
ALBANY STATE UNIVERSITY	4,020,632.77	0.245381%
ALBANY Tech. INSTITUTE	790,635.50	0.048253%
AMANA ACAD.	461,679.30	0.028176%
APPLING COUNTY SCHOOLS	2,835,051.50	0.173024%
State's Proport. Share - DOE	39,620.56	0.002418%
ARMSTRONG ATLANTIC STATE UNIV	2,578,411.29	0.157362%
ATHENS REGIONAL LIBRARY	248,210.25	0.015148%
ATHENS Tech. COLLEGE	1,318,214.04	0.080451%
ATKINSON COUNTY SCHOOLS	1,262,926.50	0.077077%
State's Proport. Share - DOE	7,148.17	0.000436%
ATLANTA HEIGHTS CHARTER SCHOOL	369,762.39	0.022567%
ATLANTA METROPOLITAN STATE COLLEGE	1,391,950.58	0.084951%
ATLANTA NEIGHBORHOOD CHARTER SCHOOL	765,550.68	0.046722%
ATLANTA PREPARATORY ACAD.	-	0.000000%
ATLANTA PUBLIC SCHOOLS	47,311,013.61	2.887411%
State's Proport. Share - DOE	183,870.17	0.011222%
ATLANTA Tech. COLLEGE	836,163.75	0.051031%
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	172,898.29	0.010552%
AUGUSTA Tech. INSTITUTE	939,465.35	0.057336%
AUGUSTA UNIVERSITY	27,470,184.14	1.676517%
BACON COUNTY SCHOOLS	1,606,761.74	0.098061%
State's Proport. Share - DOE	3,663.04	0.000224%
BACONTON COMM CS	419,252.92	0.025587%
BAKER COUNTY SCHOOLS	287,822.11	0.017566%
State's Proport. Share - DOE	1,219.40	0.000074%
BALDWIN COUNTY BOARD OF HEALTH	18,508.42	0.001130%
BALDWIN COUNTY SCHOOLS	3,721,167.43	0.227104%
State's Proport. Share - DOE	27,155.42	0.001657%
BANKS COUNTY SCHOOLS	2,102,635.77	0.128325%
State's Proport. Share - DOE	13,060.59	0.000797%
BARNESVILLE - LAMAR CO LIBRARY	16,127.16	0.000984%
BARROW COUNTY SCHOOLS	9,956,160.52	0.607629%
State's Proport. Share - DOE	36,312.16	0.002216%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
BARTOW COUNTY LIBRARY	\$ 119,265.24	0.007279%
BARTOW COUNTY SCHOOLS	9,698,676.29	0.591914%
State's Proport. Share - DOE	53,483.66	0.003264%
BARTRAM TRAIL REGIONAL LIBRARY	44,081.76	0.002690%
BEN HILL CO SCHOOLS	2,309,710.93	0.140963%
State's Proport. Share - DOE	18,864.20	0.001151%
BEN HILL COUNTY DFACS	160.54	0.000010%
BERRIEN CO SCHOOLS	2,185,651.54	0.133391%
State's Proport. Share - DOE	10,926.01	0.000667%
BIBB CO SCHOOLS	16,842,031.14	1.027876%
State's Proport. Share - DOE	8,493.43	0.000518%
BLECKLEY CO SCHOOLS	1,834,154.45	0.111939%
State's Proport. Share - DOE	30,280.40	0.001848%
BOARD OF REGENTS	4,351,426.92	0.265569%
BRANTLEY CO SCHOOLS	2,612,559.15	0.159446%
State's Proport. Share - DOE	3,875.95	0.000237%
BREMEN CITY SCHOOLS	1,606,585.83	0.098051%
State's Proport. Share - DOE	7,928.79	0.000484%
BRIGHTEN ACAD.	342,585.35	0.020908%
BROOKHAVEN INNOVATION ACADEMY	179,254.18	0.010940%
BROOKS CO SCHOOLS	1,578,043.77	0.096309%
State's Proport. Share - DOE	22,559.73	0.001377%
BROOKS COUNTY LIBRARY	13,682.90	0.000835%
BRYAN CO SCHOOLS	5,756,374.66	0.351314%
BUFORD CITY SCHOOLS	3,693,842.41	0.225437%
State's Proport. Share - DOE	-	0.000000%
BULLOCH CO SCHOOLS	7,592,758.89	0.463389%
State's Proport. Share - DOE	64,130.51	0.003914%
BURKE CO SCHOOLS	3,963,258.52	0.241879%
BUTTS CO SCHOOLS	2,423,554.77	0.147911%
State's Proport. Share - DOE	31,061.84	0.001896%
CALHOUN CITY SCHOOLS	2,565,754.28	0.156589%
State's Proport. Share - DOE	33,283.92	0.002031%
CALHOUN CO SCHOOLS	491,718.63	0.030010%
State's Proport. Share - DOE	4,176.12	0.000255%
CAMDEN CO SCHOOLS	6,804,851.30	0.415303%
State's Proport. Share - DOE	39,330.92	0.002400%
CANDLER CO SCHOOLS	1,404,765.14	0.085733%
State's Proport. Share - DOE	13,739.17	0.000839%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
CARROLL CO SCHOOLS	\$ 10,443,955.52	0.637399%
State's Proport. Share - DOE	27,388.66	0.001672%
CARROLLTON IND SCHOOLS	3,305,356.20	0.201727%
State's Proport. Share - DOE	33,348.28	0.002035%
CARTERSVILLE CITY SCHOOLS	3,175,898.94	0.193826%
State's Proport. Share - DOE	22,261.54	0.001359%
CATOOSA CO SCHOOLS	8,274,446.26	0.504993%
State's Proport. Share - DOE	15,653.04	0.000955%
CATOOSA COUNTY LIBRARY	40,938.67	0.002499%
CENTENNIAL ACADEMY	784,112.52	0.047855%
CENTRAL GEORGIA Tech. COLLEGE	1,754,106.13	0.107054%
CHARLES DREW CHARTER SCHOOL	1,758,123.79	0.107299%
CHARLTON CO SCHOOLS	1,227,891.90	0.074939%
State's Proport. Share - DOE	18,147.39	0.001108%
CHARTER CONSERVATORY FOR L & T	111,840.98	0.006826%
CHATHAM CO SCHOOLS	30,842,401.35	1.882325%
State's Proport. Share - DOE	102,950.88	0.006283%
CHATTAHOOCHEE CO SCHOOLS	715,238.14	0.043651%
State's Proport. Share - DOE	11,767.15	0.000718%
CHATTAHOOCHEE FLINT RESA	165,988.95	0.010130%
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	203,105.96	0.012396%
CHATTAHOOCHEE Tech. COLLEGE	1,908,814.88	0.116496%
CHATTOOGA CO SCHOOLS	1,950,322.54	0.119029%
State's Proport. Share - DOE	15,811.94	0.000965%
CHATTOOGA COUNTY LIBRARY SYST	22,603.59	0.001380%
CHEROKEE CHARTER ACAD.	397,509.57	0.024260%
CHEROKEE CO SCHOOLS	31,441,169.28	1.918868%
State's Proport. Share - DOE	126,016.55	0.007691%
CHEROKEE COUNTY BOARD OF HEALTH	3,747.14	0.000229%
CHEROKEE REG LIBRARY	65,025.84	0.003969%
CHESTATEE REG LIBRARY	67,797.17	0.004138%
CHICKAMAUGA CITY SCHOOLS	866,940.01	0.052910%
State's Proport. Share - DOE	9,741.51	0.000595%
CIRRUS ACADEMY	182,974.14	0.011167%
CLARKE COUNTY HEALTH DEPT	-	0.000000%
CLARKE COUNTY SCHOOLS	11,861,278.13	0.723899%
State's Proport. Share - DOE	103,077.46	0.006291%
CLAY CO SCHOOLS	248,166.87	0.015146%
CLAYTON CENTER COMMUNITY SERVICE BOARD	15,117.76	0.000923%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
CLAYTON CO SCHOOLS	\$ 36,766,380.16	2.243868%
State's Proport. Share - DOE	56,325.59	0.003438%
CLAYTON COLLEGE & STATE UNIV	2,712,674.11	0.165556%
CLAYTON COUNTY REG LIB	32,458.55	0.001981%
CLINCH CO SCHOOLS	1,031,649.35	0.062962%
State's Proport. Share - DOE	9,238.68	0.000564%
COASTAL PINES TECHNICAL COLLEGE	909,021.57	0.055478%
COASTAL PLAIN REGIONAL LIBRARY	104,302.22	0.006366%
COASTAL PLAINS RESA	109,800.21	0.006701%
COBB CO SCHOOLS	90,648,868.11	5.532339%
State's Proport. Share - DOE	61,131.22	0.003731%
COBB COUNTY PUBLIC LIB	737,885.29	0.045033%
COFFEE CO SCHOOLS	5,576,473.02	0.340335%
State's Proport. Share - DOE	57,604.65	0.003516%
COLLEGE OF COASTAL GEORGIA	964,140.71	0.058842%
COLQUITT CO SCHOOLS	7,179,189.97	0.438149%
State's Proport. Share - DOE	34,707.97	0.002118%
COLUMBIA CO SCHOOLS	18,811,041.92	1.148046%
State's Proport. Share - DOE	37,838.48	0.002309%
COLUMBUS STATE UNIVERSITY	3,815,748.25	0.232877%
COLUMBUS Tech. INSTITUTE	1,021,953.44	0.062370%
COMMERCE CITY SCHOOLS	1,076,274.20	0.065685%
State's Proport. Share - DOE	19,552.14	0.001193%
CONYERS-ROCKDALE LIB.SYSTEM	64,147.07	0.003915%
COOK CO SCHOOLS	2,140,416.48	0.130631%
State's Proport. Share - DOE	14,492.19	0.000884%
COOPERATIVE EXTENSION SERVICE	716,753.97	0.043744%
COWETA CHARTER ACAD.	286,240.48	0.017469%
COWETA CO SCHOOLS	16,751,264.67	1.022337%
State's Proport. Share - DOE	18,389.76	0.001122%
COWETA PUBLIC LIBRARY	136,185.62	0.008311%
CRAWFORD CO SCHOOLS	1,220,870.32	0.074510%
State's Proport. Share - DOE	15,693.46	0.000958%
CRISP CO SCHOOLS	3,121,556.28	0.190510%
State's Proport. Share - DOE	30,484.69	0.001860%
CSRA RESA	166,347.42	0.010152%
DADE CO SCHOOLS	1,692,528.60	0.103296%
State's Proport. Share - DOE	10,872.16	0.000664%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
DALTON CITY SCHOOLS	\$ 5,932,096.52	0.362038%
State's Proport. Share - DOE	34,123.36	0.002083%
DALTON STATE COLLEGE	1,503,581.89	0.091764%
DAWSON CO SCHOOLS	3,261,377.96	0.199043%
State's Proport. Share - DOE	69,301.96	0.004230%
DECATUR CITY SCHOOLS	4,468,614.40	0.272721%
State's Proport. Share - DOE	30,262.70	0.001847%
DECATUR CO SCHOOLS	3,722,634.04	0.227194%
State's Proport. Share - DOE	20,834.62	0.001272%
DEKALB ACAD. OF TECH. & ENVIRONMENT	447,352.40	0.027302%
DEKALB CO SCHOOLS	82,233,400.21	5.018739%
State's Proport. Share - DOE	452,821.63	0.027636%
DEKALB COUNTY DFACS	4,535.52	0.000277%
DEKALB COUNTY PUBLIC LIBRARY	1,148,569.27	0.070098%
DEKALB PATH ACAD.	259,014.92	0.015808%
DEKALB PREPARATORY ACAD.	325,741.36	0.019880%
DEPARTMENT OF ADMIN SERVICE	26,927.78	0.001643%
DEPARTMENT OF COMMUNITY HEALTH	10,004.24	0.000611%
DEPARTMENT OF COMMUNITY SUPERVISION	12,473.90	0.000761%
DEPARTMENT OF CORRECTIONS	232,749.45	0.014205%
DFACS REGION IX	-	0.000000%
DEPARTMENT OF HUMAN SERVICES	73,617.04	0.004493%
DEPARTMENT OF NATURAL RESOURCE	22,652.49	0.001382%
DEPARTMENT OF PUBLIC HEALTH	21,627.45	0.001320%
DEPARTMENT OF PUBLIC SAFETY	37,545.53	0.002291%
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	17,929.46	0.001094%
DESOTA TRAIL REG LIB	42,500.78	0.002594%
DESTINY ACHIEVERS ACAD. OF EXCELLENCE	147,928.68	0.009028%
DHS LOWNDES COUNTY DFACS	-	0.000000%
DODGE CO SCHOOLS	2,310,170.50	0.140991%
State's Proport. Share - DOE	29,708.54	0.001813%
DOOLY CO SCHOOLS	1,066,068.13	0.065063%
State's Proport. Share - DOE	8,827.27	0.000539%
DOUGHERTY CO SCHOOLS	11,247,065.35	0.686413%
State's Proport. Share - DOE	42,300.47	0.002582%
DOUGHERTY CO. PUBLIC LIBRARY	178,589.53	0.010899%
DOUGLAS CO SCHOOLS	19,160,896.37	1.169398%
State's Proport. Share - DOE	33,495.55	0.002044%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
DUBLIN CITY SCHOOLS	\$ 1,846,108.00	0.112669%
State's Proport. Share - DOE	-	0.000000%
DUBOIS INTEGRITY ACADEMY	345,252.84	0.021071%
EARLY CO SCHOOLS	1,739,204.51	0.106144%
State's Proport. Share - DOE	15,850.76	0.000967%
EAST GEORGIA STATE COLLEGE	965,936.97	0.058952%
ECHOLS CO SCHOOLS	617,202.74	0.037668%
State's Proport. Share - DOE	15,894.68	0.000970%
EFFINGHAM CO SCHOOLS	9,119,044.16	0.556539%
State's Proport. Share - DOE	56,586.42	0.003453%
EFFINGHAM COUNTY TAX COMM. OFFICE	3,931.29	0.000240%
ELBERT CO SCHOOLS	2,342,339.01	0.142954%
ELBERT COUNTY LIBRARY	12,493.99	0.000763%
EMANUEL CO SCHOOLS	3,038,288.81	0.185428%
State's Proport. Share - DOE	31,813.45	0.001942%
EVANS CO SCHOOLS	1,317,987.28	0.080437%
State's Proport. Share - DOE	13,414.49	0.000819%
FANNIN CO SCHOOLS	2,616,978.41	0.159715%
State's Proport. Share - DOE	32,899.79	0.002008%
FAYETTE CO SCHOOLS	17,118,854.68	1.044771%
State's Proport. Share - DOE	156,747.44	0.009566%
FIRST DISTRICT RESA	671,332.14	0.040972%
FITZGERALD-BEN HILL COUNTY LIB	29,329.40	0.001790%
FLINT RIVER REGIONAL LIBRARY	98,072.76	0.005985%
FLOYD CO SCHOOLS	8,323,285.58	0.507974%
State's Proport. Share - DOE	22,339.44	0.001363%
FLOYD COUNTY DFCS	4,593.20	0.000280%
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	49,176.46	0.003001%
FORSYTH CO SCHOOLS	31,386,900.72	1.915556%
State's Proport. Share - DOE	37,964.00	0.002317%
FORSYTH COUNTY PUBLIC LIBRARY	424,301.12	0.025895%
FORT VALLEY STATE UNIVERSITY	2,571,818.55	0.156959%
FRANKLIN CO SCHOOLS	2,715,524.70	0.165730%
State's Proport. Share - DOE	31,161.71	0.001902%
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	256,706.53	0.015667%
FULTON CO SCHOOLS	78,664,439.85	4.800924%
State's Proport. Share - DOE	55,691.40	0.003399%
FULTON LEADERSHIP ACAD.	247,234.93	0.015089%
FULTON SCIENCE ACAD. HIGH SCHOOL	-	0.000000%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
FULTON SUNSHINE ACAD. INC.	\$ -	0.000000%
FURLOW CHARTER SCHOOL	211,390.34	0.012901%
GA PUB TELECOMMUNICATIONS COMM	23,257.53	0.001419%
GA SOIL & WATER CONSERVATION COMM.	-	0.000000%
GA SOUTHWESTERN STATE UNIV	1,133,577.96	0.069183%
GA.REG.TRANS.AUTHORITY	-	0.000000%
GAINESVILLE CITY SCHOOLS	5,721,388.75	0.349179%
State's Proport. Share - DOE	103,805.50	0.006335%
GENESIS INNOVATION ACADEMY FOR BOYS	-	0.000000%
GENESIS INNOVATION ACADEMY FOR GIRLS	-	0.000000%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	10,702.68	0.000653%
GEORGIA BUILDING AUTHORITY	9,437.10	0.000576%
GEORGIA BUREAU OF INVESTIGATION	21,523.11	0.001314%
GEORGIA COLLEGE & STATE UNIV	4,705,057.29	0.287152%
GEORGIA CONNECTIONS ACAD.	833,937.24	0.050896%
GEORGIA CYBER ACADEMY	3,088,273.25	0.188479%
GEORGIA DEPARTMENT OF AGRICULTURE	7,863.34	0.000480%
GEORGIA DEPARTMENT OF AUDITS	14,228.40	0.000868%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	-	0.000000%
GEORGIA DEPARTMENT OF DEFENSE	7,307.42	0.000446%
GEORGIA DEPARTMENT OF DRIVER SERVICES	13,900.17	0.000848%
GEORGIA DEPT OF EARLY CARE & LEARNING	88,527.85	0.005403%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	14,700.96	0.000897%
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	318,419.05	0.019433%
GEORGIA DEPARTMENT OF REVENUE	4,934.85	0.000301%
GEORGIA DEPARTMENT OF TRANSPORTATION	-	0.000000%
GEORGIA DEPT OF EDUCATION	3,222,139.49	0.196649%
GEORGIA DEPT OF LABOR	16,839.02	0.001028%
GEORGIA ENVIRONMENTAL FINANCE AUTH.	-	0.000000%
GEORGIA GENERAL ASSEMBLY	26,318.04	0.001606%
GEORGIA GWINNETT COLLEGE	3,849,879.26	0.234960%
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC	91,464.76	0.005582%
GEORGIA HIGHLANDS COLLEGE	1,648,378.14	0.100601%
GEORGIA INST OF TECHNOLOGY	38,530,451.78	2.351530%
State's Proport. Share - DOE	-	0.000000%
GEORGIA MAGNET CHARTER SCHOOL	681,310.18	0.041581%
GEORGIA MILITARY COLLEGE	3,042,806.56	0.185704%
GEORGIA NORTHWESTERN Tech. COLLEGE	1,241,304.95	0.075757%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
GEORGIA PIEDMONT Tech. COLLEGE	\$ 1,227,966.30	0.074943%
GEORGIA PUBLIC DEFENDER STD COUNCIL	13,797.95	0.000842%
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	277,587.51	0.016941%
GEORGIA SOUTHERN UNIVERSITY	10,299,816.29	0.628602%
GEORGIA STATE UNIVERSITY	26,748,181.19	1.632453%
GEORGIA STUDENT FINANCE COMM	62,847.24	0.003836%
GEORGIA TECHNOLOGY AUTHORITY	31,279.80	0.001909%
GEORGIA WORLD CONGRESS CENTER AUTHORITY	4,327.77	0.000264%
GILMER CO SCHOOLS	3,152,406.31	0.192393%
State's Proport. Share - DOE	42,704.51	0.002606%
GLASCOCK CO SCHOOLS	474,891.35	0.028983%
GLYNN CO SCHOOLS	10,753,063.08	0.656264%
State's Proport. Share - DOE	34,504.67	0.002106%
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	5,183.64	0.000316%
GORDON CO SCHOOLS	4,903,559.68	0.299266%
State's Proport. Share - DOE	38,374.53	0.002342%
GORDON COLLEGE	1,498,274.77	0.091440%
GOVERNORS OFFICE OF PLANNING & BUDGET	186,293.53	0.011370%
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	375,078.78	0.022891%
GRADY CO SCHOOLS	3,185,577.00	0.194417%
GREENE CO SCHOOLS	2,311,700.33	0.141084%
State's Proport. Share - DOE	42,155.65	0.002573%
GRIFFIN RESA	277,096.24	0.016911%
GRIFFIN SPALDING CO SCHOOLS	8,012,949.09	0.489034%
State's Proport. Share - DOE	8,533.95	0.000521%
GWINNETT CO SCHOOLS	129,060,737.90	7.876631%
State's Proport. Share - DOE	408,965.54	0.024959%
GWINNETT COUNTY PUBLIC LIB	1,261,178.58	0.076970%
GWINNETT Tech. COLLEGE	1,338,083.86	0.081664%
HABERSHAM CO SCHOOLS	5,409,854.45	0.330166%
State's Proport. Share - DOE	28,225.14	0.001723%
HABERSHAM COUNTY BOARD OF COMMISSIONERS	1,056.50	0.000064%
HALL CO DFACS	-	0.000000%
HALL CO SCHOOLS	18,849,177.81	1.150373%
State's Proport. Share - DOE	205,788.24	0.012559%
HALL COUNTY LIBRARY	175,814.60	0.010730%
HANCOCK CO SCHOOLS	924,057.81	0.056396%
HARALSON CO SCHOOLS	2,792,369.53	0.170420%
State's Proport. Share - DOE	16,968.84	0.001036%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
HARRIS CO SCHOOLS	\$ 3,850,455.92	0.234995%
State's Proport. Share - DOE	36,943.44	0.002255%
HART CO SCHOOLS	2,558,902.32	0.156171%
State's Proport. Share - DOE	25,308.63	0.001545%
HART COUNTY LIBRARY	19,207.02	0.001172%
HEARD CO SCHOOLS	1,575,984.14	0.096183%
State's Proport. Share - DOE	1,054.92	0.000064%
HEART OF GEORGIA RESA	399,580.30	0.024387%
HENRY CO SCHOOLS	30,872,668.51	1.884172%
State's Proport. Share - DOE	148,949.30	0.009090%
HENRY COUNTY LIBRARY	201,213.43	0.012280%
HERITAGE PREPARATORY ACAD.	-	0.000000%
HOUSTON CO SCHOOLS	22,717,212.23	1.386441%
State's Proport. Share - DOE	77,152.36	0.004709%
HOUSTON COUNTY PUBLIC LIBRARY	73,527.51	0.004487%
INT'L ACAD. OF SMYRNA CHARTER SCHOOL	463,917.37	0.028313%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	257,434.47	0.015711%
INTERNATIONAL COMMUNITY SCHOOL	334,014.64	0.020385%
INTOWN ACAD. CHARTER SCHOOL	-	0.000000%
IRWIN CO SCHOOLS	1,480,590.24	0.090361%
State's Proport. Share - DOE	-	0.000000%
IVY PREP ACAD. FOR GIRLS	309,234.10	0.018873%
IVY PREP YOUNG MENS ACAD.	7,082.07	0.000432%
IVY PREPARATORY ACAD.	108,228.66	0.006605%
JACKSON BUTTS COUNTY LIBRARY	925.08	0.000056%
JACKSON CO SCHOOLS	5,464,956.16	0.333529%
State's Proport. Share - DOE	3,867.26	0.000236%
JASPER CO SCHOOLS	1,632,597.54	0.099638%
State's Proport. Share - DOE	23,955.84	0.001462%
JEFF DAVIS CO SCHOOLS	2,109,168.39	0.128723%
State's Proport. Share - DOE	8,746.96	0.000534%
JEFFERSON CITY SCHOOLS	2,312,790.57	0.141151%
State's Proport. Share - DOE	23,414.80	0.001429%
JEFFERSON CO SCHOOLS	2,045,862.24	0.124860%
JEFFERSON COUNTY REG.LIB.	23,741.33	0.001449%
JENKINS CO SCHOOLS	1,059,837.83	0.064682%
State's Proport. Share - DOE	14,362.61	0.000877%
JOHNSON CO SCHOOLS	804,711.71	0.049112%
State's Proport. Share - DOE	14,610.10	0.000892%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
JONES CO SCHOOLS	\$ 3,844,894.61	0.234656%
State's Proport. Share - DOE	45,035.59	0.002749%
KENNESAW CHARTER SCIENCE & MATH ACAD.	336,306.46	0.020525%
KENNESAW STATE UNIVERSITY	14,727,957.14	0.898854%
KINCHAFOONEE REG LIB	35,213.86	0.002149%
KIPP METRO ATLANTA COLLABORATIVE	3,279,562.70	0.200153%
LAKE BLACKSHEAR REG LIB	70,662.07	0.004313%
LAMAR CO SCHOOLS	1,845,473.35	0.112630%
State's Proport. Share - DOE	24,277.09	0.001482%
LANIER CO SCHOOLS	1,266,399.68	0.077289%
State's Proport. Share - DOE	7,764.96	0.000474%
LANIER Tech. COLLEGE	1,084,447.61	0.066184%
LATIN ACAD. CHARTER SCHOOL	14,893.66	0.000909%
LATIN COLLEGE PREP	191,883.44	0.011711%
LATIN GRAMMAR SCHOOL	169,214.06	0.010327%
LAURENS CO SCHOOLS	4,471,959.33	0.272926%
State's Proport. Share - DOE	26,478.46	0.001616%
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	292,224.65	0.017835%
LEE CO SCHOOLS	4,084,604.31	0.249285%
State's Proport. Share - DOE	16,875.96	0.001030%
LEE COUNTY LIBRARY	46,964.82	0.002866%
LIBERTY CO SCHOOLS	7,468,239.25	0.455790%
State's Proport. Share - DOE	18,126.10	0.001106%
LIBERTY TECH CHARTER SCHOOL	123,033.43	0.007509%
LINCOLN CO SCHOOLS	950,706.34	0.058022%
State's Proport. Share - DOE	13,062.61	0.000797%
LINCOLN COUNTY LIBRARY	4,587.56	0.000280%
LIVE OAK PUBLIC LIBRARIES	554,035.89	0.033813%
LONG CO SCHOOLS	2,144,166.59	0.130859%
State's Proport. Share - DOE	19,095.88	0.001165%
LOWNDES CO SCHOOLS	7,327,732.05	0.447215%
State's Proport. Share - DOE	25,416.19	0.001551%
LUMPKIN CO SCHOOLS	2,807,200.07	0.171325%
State's Proport. Share - DOE	-	0.000000%
MACON CHARTER ACADEMY INC	-	0.000000%
MACON CO SCHOOLS	1,042,789.49	0.063642%
State's Proport. Share - DOE	12,762.90	0.000779%
MADISON CO SCHOOLS	3,955,793.47	0.241424%
State's Proport. Share - DOE	30,660.52	0.001871%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
MARIETTA CHARTER SCHOOL	\$ -	0.000000%
MARIETTA CITY SCHOOLS	8,458,252.05	0.516211%
State's Proport. Share - DOE	117,114.73	0.007148%
MARION CO SCHOOLS	1,032,210.08	0.062996%
MARY VINSON MEMORIAL LIB	37,800.58	0.002307%
MCDUFFIE CO SCHOOLS	2,925,536.22	0.178547%
State's Proport. Share - DOE	20,342.28	0.001241%
MCINTOSH CO SCHOOLS	1,144,207.89	0.069831%
MERIWETHER CO SCHOOLS	2,207,262.27	0.134710%
State's Proport. Share - DOE	32,436.66	0.001980%
METRO RESA	892,127.30	0.054447%
MIDDLE GEORGIA REG LIBRARY	220,509.26	0.013458%
MIDDLE GEORGIA RESA	161,445.52	0.009853%
MIDDLE GEORGIA STATE COLLEGE	3,441,445.29	0.210033%
MILLER CO SCHOOLS	722,991.37	0.044124%
MITCHELL CO SCHOOLS	1,516,379.23	0.092545%
State's Proport. Share - DOE	36,737.02	0.002242%
MONROE CO SCHOOLS	3,139,981.73	0.191634%
State's Proport. Share - DOE	22,164.28	0.001353%
MONTGOMERY CO SCHOOLS	709,697.48	0.043313%
MORGAN CO SCHOOLS	2,760,319.51	0.168463%
State's Proport. Share - DOE	-	0.000000%
MOULTRIE-COLQUITT CNTY LIB	36,620.04	0.002235%
MOUNTAIN EDUCATION CENTER INC.	239,341.54	0.014607%
MOUNTAIN REG LIBRARY	73,228.85	0.004469%
MURRAY CO SCHOOLS	4,765,165.60	0.290820%
State's Proport. Share - DOE	30,542.36	0.001864%
MUSCOGEE CO SCHOOL DISTRICT	23,470,212.73	1.432397%
State's Proport. Share - DOE	54,357.57	0.003317%
N E GA REG LIBRARY	111,654.88	0.006814%
NEW LIFE ACAD. OF EXCELLENCE INC.	262,098.94	0.015996%
NEWTON CO SCHOOLS	14,354,197.19	0.876043%
State's Proport. Share - DOE	14,835.42	0.000905%
NEWTON COUNTY DFCS	-	0.000000%
NEWTON COUNTY LIBRARY	62,858.67	0.003836%
NORTH GA Tech. INSTITUTE	683,162.58	0.041694%
NORTH GEORGIA RESA	263,572.94	0.016086%
NORTH METRO ACADEMY OF PERFORMING ARTS	221,144.28	0.013497%
NORTHEAST GEORGIA RESA	716,954.06	0.043756%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	\$ 404,339.31	0.024677%
NORTHWEST GA REGIONAL LIBRARY	88,398.45	0.005395%
NORTHWEST GEORGIA PUBLIC HEALTH	-	0.000000%
NORTHWEST GEORGIA RESA	577,644.79	0.035254%
OCMULGEE REGIONAL LIBRARY	64,296.48	0.003924%
OCONEE CO SCHOOLS	5,687,700.13	0.347123%
State's Proport. Share - DOE	46,560.32	0.002842%
OCONEE FALL LINE Tech. COLLEGE	736,728.75	0.044963%
OCONEE REG LIBRARY	85,979.23	0.005247%
OCONEE RESA	187,336.29	0.011433%
ODYSSEY CHARTER SCHOOL	249,895.55	0.015251%
OGEECHEE TECH	1,044,719.57	0.063760%
OGLETHORPE CO SCHOOLS	1,698,585.31	0.103665%
State's Proport. Share - DOE	18,835.92	0.001150%
OHOOPEE REG LIB	50,415.15	0.003077%
OKEFENOKEE REG LIB	71,831.00	0.004384%
OKEFENOKEE RESA	238,476.37	0.014554%
PATAULA CHARTER ACAD.	323,307.07	0.019732%
PAULDING CO SCHOOLS	20,993,956.70	1.281270%
State's Proport. Share - DOE	109,457.18	0.006680%
PEACH CO SCHOOLS	2,597,821.71	0.158546%
State's Proport. Share - DOE	18,048.44	0.001102%
PEACH PUBLIC LIBRARY	31,634.83	0.001931%
PELHAM CITY SCHOOLS	1,123,746.17	0.068583%
State's Proport. Share - DOE	9,717.60	0.000593%
PICKENS CO SCHOOLS	3,413,133.53	0.208305%
State's Proport. Share - DOE	4,055.87	0.000248%
PIEDMONT REG LIBRARY	72,057.18	0.004398%
PIERCE CO SCHOOLS	2,722,129.52	0.166133%
State's Proport. Share - DOE	37,242.32	0.002273%
PIKE CO SCHOOLS	2,147,175.38	0.131043%
State's Proport. Share - DOE	39,798.49	0.002429%
PINE MOUNTAIN REGIONAL LIBRARY	56,896.43	0.003472%
PIONEER RESA	593,338.75	0.036212%
POLK SCHOOL DISTRICT	5,451,058.99	0.332680%
State's Proport. Share - DOE	65,955.78	0.004025%
PROSECUTING ATTORNEYS COUNCIL OF GA	9,243.74	0.000564%
PULASKI CO SCHOOLS	1,047,274.78	0.063916%
State's Proport. Share - DOE	4,409.00	0.000269%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
PURPOSE BUILT SCHOOLS ATLANTA INC	\$ 630,704.97	0.038492%
PUTNAM CO SCHOOLS	2,462,704.60	0.150300%
State's Proport. Share - DOE	-	0.000000%
QUITMAN CO SCHOOLS	318,691.79	0.019450%
State's Proport. Share - DOE	5,804.20	0.000354%
RABUN CO SCHOOLS	2,079,644.51	0.126922%
State's Proport. Share - DOE	49,410.63	0.003016%
RANDOLPH CO SCHOOLS	801,002.49	0.048886%
State's Proport. Share - DOE	7,277.76	0.000444%
REGION IV DFCS	1,586.45	0.000097%
RESURGENCE HALL INC	-	0.000000%
RICHMOND CO SCHOOLS	22,821,226.69	1.392789%
State's Proport. Share - DOE	252,088.77	0.015385%
ROCKDALE CO SCHOOLS	13,776,824.77	0.840805%
State's Proport. Share - DOE	143,639.86	0.008766%
RODDENBERY MEMORIAL LIBRARY	41,270.04	0.002519%
ROME CITY SCHOOLS	4,526,165.16	0.276234%
State's Proport. Share - DOE	41,108.12	0.002509%
SARA HIGHTOWER REGIONAL LIB	115,913.98	0.007074%
SATILLA REG LIBRARY	31,616.68	0.001930%
SAVANNAH CLASSICAL ACADEMY	288,084.53	0.017582%
SAVANNAH STATE UNIVERSITY	3,082,793.75	0.188144%
SAVANNAH TECH COLLEGE	1,057,116.14	0.064516%
SCHLEY CO SCHOOLS	963,441.73	0.058799%
SCHOLARS ACAD. INC	-	0.000000%
SCHOOL FOR ARTS INFUSED LEARNING	-	0.000000%
SCINTILLA CHARTER ACADEMY	267,680.43	0.016337%
SCREVEN CO SCHOOLS	1,735,190.50	0.105899%
SCREVEN-JENKINS REG LIBRARY	35,778.97	0.002184%
SE HEALTH UNIT	6,881.49	0.000420%
SECRETARY OF STATE	9,491.40	0.000579%
SEMINOLE CO SCHOOLS	1,074,831.34	0.065597%
State's Proport. Share - DOE	13,677.48	0.000835%
SEQUOYAH REG LIB	259,513.45	0.015838%
SOCIAL CIRCLE CITY SCHOOLS	1,313,532.25	0.080165%
State's Proport. Share - DOE	21,444.52	0.001309%
SOUTH GA REG LIBRARY	83,939.57	0.005123%
SOUTH GA Tech. INSTITUTE	540,536.99	0.032989%
SOUTH GEORGIA STATE COLLEGE	866,655.63	0.052892%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
SOUTHEASTERN Tech. COLLEGE	\$ 775,523.69	0.047331%
SOUTHERN CRESCENT Tech. COLLEGE	1,369,982.93	0.083611%
SOUTHERN REGIONAL TECHNICAL COLLEGE	1,099,976.23	0.067132%
SOUTHWEST GA REG LIB	69,332.17	0.004231%
SOUTHWEST GEORGIA RESA	87,391.84	0.005334%
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	42,390.41	0.002587%
STATE ACCOUNTING OFFICE	22,247.09	0.001358%
STATE BOARD OF PARDONS AND PAROLES	-	0.000000%
STATE OF GEORGIA DEPT OF LAW	9,132.84	0.000557%
STATE ROAD TOLL & AUTHORITY	16,417.68	0.001002%
STATESBORO REGIONAL LIBRARY	138,659.82	0.008462%
STEPHENS CO SCHOOLS	2,690,243.56	0.164187%
State's Proport. Share - DOE	28,577.49	0.001744%
STEWART CO SCHOOLS	496,805.86	0.030320%
SUMTER CO SCHOOLS	2,861,282.48	0.174625%
State's Proport. Share - DOE	24,571.49	0.001500%
TALBOT CO SCHOOLS	477,531.37	0.029144%
TALIAFERRO CO SCHOOLS	235,888.06	0.014396%
State's Proport. Share - DOE	3,835.15	0.000234%
TAPESTRY PUBLIC CHARTER SCHOOL	286,006.29	0.017455%
TATTNALL CO SCHOOLS	2,714,839.42	0.165688%
State's Proport. Share - DOE	16,446.92	0.001004%
TAYLOR CO SCHOOLS	1,113,991.09	0.067987%
Tech. COLLEGE SYSTEM OF GEORGIA	1,051,319.08	0.064162%
TELFAIR CO SCHOOLS	1,247,746.38	0.076150%
State's Proport. Share - DOE	18,144.26	0.001107%
TERRELL CO SCHOOLS	1,002,875.70	0.061206%
State's Proport. Share - DOE	4,922.64	0.000300%
THE GLOBE ACAD.	493,360.70	0.030110%
THE KINDEZI SCHOOL	1,080,668.46	0.065954%
THE MAIN STREET ACAD.	455,042.06	0.027771%
THE MUSEUM SCHOOL OF AVONDALE EST.	442,829.98	0.027026%
THE UNIVERSITY OF GEORGIA	60,687,702.87	3.703796%
THOMAS CO SCHOOLS	4,314,760.15	0.263332%
State's Proport. Share - DOE	26,671.05	0.001628%
THOMAS COUNTY PUBLIC LIBRARY	49,612.16	0.003028%
THOMASTON-UPSON COUNTY SCHOOLS	3,041,755.75	0.185640%
THOMASVILLE CITY SCHOOLS	2,295,840.79	0.140116%
State's Proport. Share - DOE	34,386.51	0.002099%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
THREE RIVERS REGIONAL LIBRARY	\$ 116,274.94	0.007096%
TIFT CO BOARD OF HEALTH DBA DIVERSIFIED ENTERPRISES	7,420.40	0.000453%
TIFT CO SCHOOLS	5,911,441.94	0.360778%
State's Proport. Share - DOE	85,370.35	0.005210%
TOOMBS CO SCHOOLS	2,228,242.31	0.135991%
State's Proport. Share - DOE	4,194.18	0.000256%
TOWNS CO SCHOOLS	971,619.79	0.059298%
State's Proport. Share - DOE	14,243.84	0.000869%
TREUTLEN CO SCHOOLS	808,553.80	0.049346%
TRION CITY SCHOOLS	1,022,774.68	0.062420%
TROUP CO SCHOOLS	8,759,498.23	0.534596%
State's Proport. Share - DOE	68,679.49	0.004192%
TROUP HARRIS COWETA REG LIB	78,492.85	0.004790%
TURNER CO SCHOOLS	1,055,888.75	0.064441%
State's Proport. Share - DOE	-	0.000000%
TWIGGS CO SCHOOLS	810,305.03	0.049453%
State's Proport. Share - DOE	21,307.65	0.001300%
TWIGGS COUNTY BOARD OF HEALTH	3,330.45	0.000203%
UNCLE REMUS REG LIB	140,320.33	0.008564%
UNION CO SCHOOLS	2,512,924.76	0.153365%
State's Proport. Share - DOE	27,829.35	0.001698%
UNIVERSITY OF NORTH GEORGIA	8,105,423.74	0.494677%
UNIVERSITY OF WEST GEORGIA	6,985,509.79	0.426329%
UTOPIAN ACADEMY FOR THE ARTS	146,818.52	0.008960%
VALDOSTA CITY SCHOOLS	5,698,348.19	0.347773%
State's Proport. Share - DOE	28,666.91	0.001750%
VALDOSTA STATE UNIVERSITY	4,978,297.03	0.303828%
VIDALIA CITY SCHOOLS	1,786,871.46	0.109054%
State's Proport. Share - DOE	-	0.000000%
WALKER CO SCHOOLS	7,059,877.32	0.430867%
State's Proport. Share - DOE	21,788.85	0.001330%
WALTON CO SCHOOLS	10,144,559.64	0.619127%
State's Proport. Share - DOE	73,818.77	0.004505%
WARE CO SCHOOLS	4,802,749.91	0.293114%
State's Proport. Share - DOE	44,312.70	0.002704%
WARREN CO SCHOOLS	537,625.98	0.032812%
State's Proport. Share - DOE	-	0.000000%
WARREN COUNTY PUBLIC LIBRARY	4,354.52	0.000266%



SCHEDULE A (continued)

Employers	2017 Actual Employer Contributions	Employer Allocation Percentage
WASHINGTON CO SCHOOLS	\$ 2,350,352.89	0.143443%
State's Proport. Share - DOE	-	0.000000%
WAYNE CO SCHOOLS	3,671,453.53	0.224070%
State's Proport. Share - DOE	35,384.57	0.002160%
WEBSTER CO SCHOOLS	375,465.88	0.022915%
WESLEY INTERNATIONAL ACAD.	715,017.02	0.043638%
WEST GA REG LIBRARY	128,223.36	0.007826%
WEST GEORGIA RESA	663,875.71	0.040517%
WEST GEORGIA Tech. COLLEGE	1,417,599.55	0.086517%
WESTSIDE ATLANTA CHARTER SCHOOL	253,382.11	0.015464%
WHEELER CO SCHOOLS	802,974.98	0.049006%
WHITE CO SCHOOLS	3,043,684.83	0.185757%
State's Proport. Share - DOE	23,863.08	0.001456%
WHITFIELD CO SCHOOLS	9,725,233.03	0.593535%
State's Proport. Share - DOE	43,601.66	0.002661%
WHITFIELD COUNTY BOARD OF HEALTH	-	0.000000%
WHITFIELD COUNTY DFCS	4,780.90	0.000292%
WILCOX CO SCHOOLS	868,376.44	0.052997%
WILKES CO SCHOOLS	1,290,412.83	0.078754%
State's Proport. Share - DOE	13,240.51	0.000808%
WILKINSON CO SCHOOLS	1,198,156.44	0.073124%
WIREGRASS GEORGIA Tech. COLLEGE	1,369,005.85	0.083551%
WORTH CO SCHOOLS	2,369,567.77	0.144616%
State's Proport. Share - DOE	23,965.95	0.001463%
WORTH COUNTY LIBRARY SYSTEM	\$ <u>20,626.50</u>	<u>0.001259%</u>
Total all Entities	\$ <u>1,638,526,977.78</u>	<u>100.000000%</u>
STATE DEPARTMENT OF EDUCATION (Non-employer Contributing Entity)	\$ <u>6,151,554.23</u>	<u>0.375432%</u>



SCHEDULE A (continued)

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

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



SCHEDULE A (continued)

Employers	2018 Actual Employer Contributions	Employer Allocation Percentage
BARTOW COUNTY LIBRARY	\$ 139,106.62	0.006948%
BARTOW COUNTY SCHOOLS	11,437,580.20	0.571256%
State's Proport. Share - DOE	55,384.29	0.002766%
BARTRAM TRAIL REGIONAL LIBRARY	51,535.16	0.002574%
BEN HILL CO SCHOOLS	2,676,144.85	0.133661%
State's Proport. Share - DOE	12,568.51	0.000628%
BEN HILL COUNTY DFACS	4,538.76	0.000227%
BERRIEN CO SCHOOLS	2,588,311.51	0.129275%
State's Proport. Share - DOE	11,913.50	0.000595%
BIBB CO SCHOOLS	20,888,729.05	1.043298%
State's Proport. Share - DOE	3,973.97	0.000198%
BLECKLEY CO SCHOOLS	2,313,807.16	0.115564%
State's Proport. Share - DOE	21,389.77	0.001068%
BOARD OF REGENTS	5,431,137.98	0.271261%
BRANTLEY CO SCHOOLS	3,087,287.50	0.154196%
State's Proport. Share - DOE	4,796.18	0.000240%
BREMEN CITY SCHOOLS	1,980,899.93	0.098937%
State's Proport. Share - DOE	10,460.16	0.000522%
BRIGHTEN ACAD.	452,522.65	0.022601%
BROOKHAVEN INNOVATION ACADEMY	323,881.71	0.016176%
BROOKS CO SCHOOLS	1,947,936.29	0.097291%
State's Proport. Share - DOE	14,749.10	0.000737%
BROOKS COUNTY LIBRARY	16,548.99	0.000827%
BRYAN CO SCHOOLS	7,416,745.07	0.370433%
BUFORD CITY SCHOOLS	4,665,546.21	0.233023%
State's Proport. Share - DOE	-	0.000000%
BULLOCH CO SCHOOLS	9,058,771.83	0.452445%
State's Proport. Share - DOE	43,499.92	0.002173%
BURKE CO SCHOOLS	4,908,142.43	0.245140%
BUTTS CO SCHOOLS	3,010,559.37	0.150364%
State's Proport. Share - DOE	25,702.34	0.001284%
CALHOUN CITY SCHOOLS	3,021,486.92	0.150910%
State's Proport. Share - DOE	31,781.74	0.001587%
CALHOUN CO SCHOOLS	577,410.40	0.028839%
State's Proport. Share - DOE	1,196.13	0.000060%
CAMDEN CO SCHOOLS	8,020,443.10	0.400585%
State's Proport. Share - DOE	-	0.000000%
CANDLER CO SCHOOLS	1,674,220.09	0.083620%
State's Proport. Share - DOE	18,358.05	0.000917%



SCHEDULE A (continued)

Employers	2018 Actual Employer Contributions	Employer Allocation Percentage
CARROLL CO SCHOOLS	\$ 12,755,530.00	0.637081%
State's Proport. Share - DOE	24,670.68	0.001232%
CARROLLTON IND SCHOOLS	4,128,710.57	0.206211%
State's Proport. Share - DOE	36,757.82	0.001836%
CARTERSVILLE CITY SCHOOLS	3,891,233.66	0.194350%
State's Proport. Share - DOE	26,068.86	0.001302%
CATOOSA CO SCHOOLS	10,026,159.86	0.500762%
State's Proport. Share - DOE	19,123.48	0.000955%
CATOOSA COUNTY LIBRARY	49,708.44	0.002483%
CENTENNIAL ACADEMY	999,889.89	0.049940%
CENTRAL GEORGIA Tech. COLLEGE	2,114,890.46	0.105629%
CHARLES DREW CHARTER SCHOOL	2,307,718.98	0.115260%
CHARLTON CO SCHOOLS	1,488,707.03	0.074354%
State's Proport. Share - DOE	21,369.21	0.001067%
CHARTER CONSERVATORY FOR L & T	144,511.10	0.007218%
CHATHAM CO SCHOOLS	37,189,109.55	1.857429%
State's Proport. Share - DOE	57,744.05	0.002884%
CHATTAHOOCHEE CO SCHOOLS	828,788.37	0.041394%
State's Proport. Share - DOE	12,219.73	0.000610%
CHATTAHOOCHEE FLINT RESA	257,748.02	0.012873%
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	298,376.64	0.014903%
CHATTAHOOCHEE Tech. COLLEGE	2,220,702.72	0.110914%
CHATTOOGA CO SCHOOLS	2,342,126.29	0.116979%
State's Proport. Share - DOE	22,396.56	0.001119%
CHATTOOGA COUNTY LIBRARY SYST	23,891.37	0.001193%
CHEROKEE CHARTER ACAD.	567,934.18	0.028366%
CHEROKEE CO SCHOOLS	38,801,215.98	1.937946%
State's Proport. Share - DOE	128,014.20	0.006394%
CHEROKEE COUNTY BOARD OF HEALTH	4,812.24	0.000240%
CHEROKEE REG LIBRARY	74,277.62	0.003710%
CHESTATEE REG LIBRARY	81,224.63	0.004057%
CHICKAMAUGA CITY SCHOOLS	1,009,393.18	0.050415%
State's Proport. Share - DOE	11,837.00	0.000591%
CIRRUS ACADEMY	204,278.70	0.010203%
CLARKE COUNTY HEALTH DEPT	-	0.000000%
CLARKE COUNTY SCHOOLS	14,620,713.20	0.730239%
State's Proport. Share - DOE	38,627.60	0.001929%
CLAY CO SCHOOLS	257,323.54	0.012852%
CLAYTON CENTER COMMUNITY SERVICE BOARD	24,226.69	0.001210%



SCHEDULE A (continued)

Employers	2018 Actual Employer Contributions	Employer Allocation Percentage
CLAYTON CO SCHOOLS	\$ 47,124,601.53	2.353662%
State's Proport. Share - DOE	53,965.94	0.002695%
CLAYTON COLLEGE & STATE UNIV	3,353,994.25	0.167517%
CLAYTON COUNTY REG LIB	35,323.59	0.001764%
CLINCH CO SCHOOLS	1,231,852.93	0.061526%
State's Proport. Share - DOE	10,957.94	0.000547%
COASTAL PINES TECHNICAL COLLEGE	1,059,191.64	0.052902%
COASTAL PLAIN REGIONAL LIBRARY	126,026.25	0.006294%
COASTAL PLAINS RESA	118,882.71	0.005938%
COBB CO SCHOOLS	107,442,488.12	5.366269%
State's Proport. Share - DOE	26,890.14	0.001343%
COBB COUNTY PUBLIC LIB	917,471.11	0.045824%
COFFEE CO SCHOOLS	6,705,384.15	0.334904%
State's Proport. Share - DOE	19,418.11	0.000970%
COLLEGE OF COASTAL GEORGIA	1,274,308.34	0.063646%
COLQUITT CO SCHOOLS	8,593,525.64	0.429208%
State's Proport. Share - DOE	24,807.32	0.001239%
COLUMBIA CO SCHOOLS	23,180,940.04	1.157784%
State's Proport. Share - DOE	50,353.21	0.002515%
COLUMBUS STATE UNIVERSITY	4,827,596.14	0.241117%
COLUMBUS Tech. INSTITUTE	1,163,070.22	0.058090%
COMMERCE CITY SCHOOLS	1,393,707.43	0.069609%
State's Proport. Share - DOE	19,139.49	0.000956%
CONYERS-ROCKDALE LIB.SYSTEM	75,666.11	0.003779%
COOK CO SCHOOLS	2,601,421.24	0.129929%
State's Proport. Share - DOE	18,759.70	0.000937%
COOPERATIVE EXTENSION SERVICE	900,248.39	0.044963%
COWETA CHARTER ACAD.	472,113.96	0.023580%
COWETA CO SCHOOLS	20,460,915.72	1.021931%
State's Proport. Share - DOE	44,986.15	0.002247%
COWETA PUBLIC LIBRARY	163,457.85	0.008164%
CRAWFORD CO SCHOOLS	1,489,673.29	0.074402%
State's Proport. Share - DOE	6,965.28	0.000348%
CRISP CO SCHOOLS	3,716,379.71	0.185616%
State's Proport. Share - DOE	25,790.44	0.001288%
CSRA RESA	169,348.60	0.008458%
DADE CO SCHOOLS	1,944,285.35	0.097108%
State's Proport. Share - DOE	25,474.10	0.001272%



SCHEDULE A (continued)

Employers	2018 Actual Employer Contributions	Employer Allocation Percentage
DALTON CITY SCHOOLS	\$ 7,256,750.53	0.362442%
State's Proport. Share - DOE	30,984.24	0.001548%
DALTON STATE COLLEGE	1,809,353.92	0.090369%
DAWSON CO SCHOOLS	4,150,479.69	0.207298%
State's Proport. Share - DOE	39,175.20	0.001957%
DECATUR CITY SCHOOLS	5,779,583.56	0.288664%
State's Proport. Share - DOE	11,151.36	0.000557%
DECATUR CO SCHOOLS	4,358,853.84	0.217705%
State's Proport. Share - DOE	16,381.63	0.000818%
DEKALB ACAD. OF TECH. & ENVIRONMENT	587,000.16	0.029318%
DEKALB CO SCHOOLS	102,873,457.83	5.138067%
State's Proport. Share - DOE	134,443.35	0.006715%
DEKALB COUNTY DFACS	8,748.24	0.000437%
DEKALB COUNTY PUBLIC LIBRARY	1,457,079.28	0.072775%
DEKALB PATH ACAD.	313,811.16	0.015673%
DEKALB PREPARATORY ACAD.	409,889.75	0.020472%
DEPARTMENT OF ADMIN SERVICE	48,504.80	0.002423%
DEPARTMENT OF COMMUNITY HEALTH	5,935.92	0.000296%
DEPARTMENT OF COMMUNITY SUPERVISION	12,810.96	0.000640%
DEPARTMENT OF CORRECTIONS	401,453.65	0.020051%
DFACS REGION IX	-	0.000000%
DEPARTMENT OF HUMAN SERVICES	100,104.07	0.005000%
DEPARTMENT OF NATURAL RESOURCE	51,441.93	0.002569%
DEPARTMENT OF PUBLIC HEALTH	25,910.03	0.001294%
DEPARTMENT OF PUBLIC SAFETY	45,000.66	0.002248%
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	14,404.19	0.000719%
DESOTA TRAIL REG LIB	50,155.12	0.002505%
DESTINY ACHIEVERS ACAD. OF EXCELLENCE	248,692.81	0.012421%
DHS LOWNDES COUNTY DFACS	-	0.000000%
DODGE CO SCHOOLS	2,922,905.02	0.145986%
State's Proport. Share - DOE	20,767.76	0.001037%
DOOLY CO SCHOOLS	1,233,326.23	0.061599%
State's Proport. Share - DOE	11,704.24	0.000585%
DOUGHERTY CO SCHOOLS	13,444,896.11	0.671512%
State's Proport. Share - DOE	44,878.24	0.002241%
DOUGHERTY CO.PUBLIC LIBRARY	203,629.74	0.010170%
DOUGLAS CO SCHOOLS	23,557,082.63	1.176570%
State's Proport. Share - DOE	30,468.21	0.001522%



SCHEDULE A (continued)

Employers	2018 Actual Employer Contributions	Employer Allocation Percentage
DUBLIN CITY SCHOOLS	\$ 2,026,072.14	0.101193%
State's Proport. Share - DOE	-	0.000000%
DUBOIS INTEGRITY ACADEMY	452,411.97	0.022596%
EARLY CO SCHOOLS	2,132,889.37	0.106528%
State's Proport. Share - DOE	14,122.84	0.000705%
EAST GEORGIA STATE COLLEGE	1,181,389.17	0.059005%
ECHOLS CO SCHOOLS	751,750.77	0.037547%
State's Proport. Share - DOE	16,009.18	0.000800%
EFFINGHAM CO SCHOOLS	11,428,331.96	0.570794%
State's Proport. Share - DOE	37,461.36	0.001871%
EFFINGHAM COUNTY TAX COMM. OFFICE	4,273.34	0.000213%
ELBERT CO SCHOOLS	3,014,379.85	0.150555%
ELBERT COUNTY LIBRARY	15,048.12	0.000752%
EMANUEL CO SCHOOLS	3,756,320.57	0.187611%
State's Proport. Share - DOE	4,783.86	0.000239%
EVANS CO SCHOOLS	1,592,046.36	0.079516%
State's Proport. Share - DOE	11,838.76	0.000591%
FANNIN CO SCHOOLS	3,078,510.95	0.153758%
State's Proport. Share - DOE	16,354.80	0.000817%
FAYETTE CO SCHOOLS	22,640,776.44	1.130805%
State's Proport. Share - DOE	63,461.91	0.003170%
FIRST DISTRICT RESA	792,050.28	0.039559%
FITZGERALD-BEN HILL COUNTY LIB	29,768.24	0.001487%
FLINT RIVER REGIONAL LIBRARY	115,465.92	0.005767%
FLOYD CO SCHOOLS	9,653,820.25	0.482165%
State's Proport. Share - DOE	21,092.17	0.001053%
FLOYD COUNTY DFCS	6,172.68	0.000308%
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	109,451.05	0.005467%
FORSYTH CO SCHOOLS	39,732,532.03	1.984461%
State's Proport. Share - DOE	41,511.05	0.002073%
FORSYTH COUNTY PUBLIC LIBRARY	542,098.21	0.027075%
FORT VALLEY STATE UNIVERSITY	3,335,135.82	0.166575%
FRANKLIN CO SCHOOLS	3,328,102.65	0.166224%
State's Proport. Share - DOE	25,212.00	0.001259%
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	390,908.23	0.019524%
FULTON CO SCHOOLS	96,215,328.73	4.805523%
State's Proport. Share - DOE	64,150.77	0.003204%
FULTON LEADERSHIP ACAD.	279,995.61	0.013985%
FULTON SCIENCE ACAD. HIGH SCHOOL	-	0.000000%



SCHEDULE A (continued)

Employers	2018 Actual Employer Contributions	Employer Allocation Percentage
FULTON SUNSHINE ACAD. INC.	\$ -	0.000000%
FURLOW CHARTER SCHOOL	307,844.27	0.015375%
GA PUB TELECOMMUNICATIONS COMM	36,782.75	0.001837%
GA SOIL & WATER CONSERVATION COMM.	-	0.000000%
GA SOUTHWESTERN STATE UNIV	1,423,716.02	0.071108%
GA.REG.TRANS.AUTHORITY	-	0.000000%
GAINESVILLE CITY SCHOOLS	6,839,264.68	0.341591%
State's Proport. Share - DOE	46,144.38	0.002305%
GENESIS INNOVATION ACADEMY FOR BOYS	118,989.22	0.005943%
GENESIS INNOVATION ACADEMY FOR GIRLS	166,205.31	0.008301%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	12,838.58	0.000641%
GEORGIA BUILDING AUTHORITY	11,560.20	0.000577%
GEORGIA BUREAU OF INVESTIGATION	26,196.03	0.001308%
GEORGIA COLLEGE & STATE UNIV	5,701,710.88	0.284775%
GEORGIA CONNECTIONS ACAD.	1,059,369.89	0.052911%
GEORGIA CYBER ACADEMY	3,993,122.51	0.199439%
GEORGIA DEPARTMENT OF AGRICULTURE	10,450.95	0.000522%
GEORGIA DEPARTMENT OF AUDITS	9,802.55	0.000490%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	-	0.000000%
GEORGIA DEPARTMENT OF DEFENSE	9,966.95	0.000498%
GEORGIA DEPARTMENT OF DRIVER SERVICES	17,792.60	0.000889%
GEORGIA DEPT OF EARLY CARE & LEARNING	116,732.27	0.005830%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	25,263.52	0.001262%
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	419,373.13	0.020946%
GEORGIA DEPARTMENT OF REVENUE	12,677.40	0.000633%
GEORGIA DEPARTMENT OF TRANSPORTATION	4,046.51	0.000202%
GEORGIA DEPT OF EDUCATION	3,878,504.69	0.193714%
GEORGIA DEPT OF LABOR	21,785.86	0.001088%
GEORGIA ENVIRONMENTAL FINANCE AUTH.	-	0.000000%
GEORGIA GENERAL ASSEMBLY	31,622.64	0.001579%
GEORGIA GWINNETT COLLEGE	4,902,457.58	0.244856%
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC	124,242.64	0.006205%
GEORGIA HIGHLANDS COLLEGE	2,101,184.43	0.104945%
GEORGIA INST OF TECHNOLOGY	48,453,110.96	2.420015%
State's Proport. Share - DOE	-	0.000000%
GEORGIA MAGNET CHARTER SCHOOL	801,734.54	0.040043%
GEORGIA MILITARY COLLEGE	3,729,798.32	0.186287%
GEORGIA NORTHWESTERN Tech. COLLEGE	1,418,522.90	0.070849%



SCHEDULE A (continued)

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



SCHEDULE A (continued)

Employers	2018 Actual Employer Contributions	Employer Allocation Percentage
HARRIS CO SCHOOLS	\$ 4,739,311.36	0.236707%
State's Proport. Share - DOE	14,897.90	0.000744%
HART CO SCHOOLS	3,103,292.40	0.154995%
State's Proport. Share - DOE	24,220.80	0.001210%
HART COUNTY LIBRARY	23,451.57	0.001171%
HEARD CO SCHOOLS	1,885,725.89	0.094184%
State's Proport. Share - DOE	12,643.52	0.000631%
HEART OF GEORGIA RESA	456,957.19	0.022823%
HENRY CO SCHOOLS	38,396,316.08	1.917723%
State's Proport. Share - DOE	70,954.34	0.003544%
HENRY COUNTY LIBRARY	274,373.28	0.013704%
HERITAGE PREPARATORY ACAD.	-	0.000000%
HOUSTON CO SCHOOLS	27,257,410.93	1.361385%
State's Proport. Share - DOE	87,323.46	0.004361%
HOUSTON COUNTY PUBLIC LIBRARY	87,929.93	0.004392%
INT'L ACAD. OF SMYRNA CHARTER SCHOOL	353,233.96	0.017642%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	430,826.41	0.021518%
INTERNATIONAL COMMUNITY SCHOOL	402,090.24	0.020083%
INTOWN ACAD. CHARTER SCHOOL	-	0.000000%
IRWIN CO SCHOOLS	1,822,434.72	0.091022%
State's Proport. Share - DOE	21,668.70	0.001082%
IVY PREP ACAD. FOR GIRLS	391,140.30	0.019536%
IVY PREP YOUNG MENS ACAD.	-	0.000000%
IVY PREPARATORY ACAD.	71,582.94	0.003575%
JACKSON BUTTS COUNTY LIBRARY	-	0.000000%
JACKSON CO SCHOOLS	6,774,301.18	0.338346%
State's Proport. Share - DOE	358.60	0.000018%
JASPER CO SCHOOLS	2,036,070.34	0.101693%
State's Proport. Share - DOE	34,384.59	0.001717%
JEFF DAVIS CO SCHOOLS	2,597,761.23	0.129746%
State's Proport. Share - DOE	13,270.96	0.000663%
JEFFERSON CITY SCHOOLS	2,953,140.20	0.147496%
State's Proport. Share - DOE	28,170.62	0.001407%
JEFFERSON CO SCHOOLS	2,357,151.57	0.117729%
JEFFERSON COUNTY REG.LIB.	28,417.87	0.001419%
JENKINS CO SCHOOLS	1,260,355.95	0.062949%
State's Proport. Share - DOE	16,934.68	0.000846%
JOHNSON CO SCHOOLS	980,908.65	0.048992%
State's Proport. Share - DOE	17,570.26	0.000878%



SCHEDULE A (continued)

Employers	2018 Actual Employer Contributions	Employer Allocation Percentage
JONES CO SCHOOLS	\$ 4,567,833.74	0.228143%
State's Proport. Share - DOE	17,650.32	0.000882%
KENNESAW CHARTER SCIENCE & MATH ACAD.	377,101.64	0.018835%
KENNESAW STATE UNIVERSITY	19,635,087.87	0.980684%
KINCHAFOONEE REG LIB	54,538.05	0.002724%
KIPP METRO ATLANTA COLLABORATIVE	4,371,848.19	0.218354%
LAKE BLACKSHEAR REG LIB	82,652.40	0.004128%
LAMAR CO SCHOOLS	2,234,570.30	0.111607%
State's Proport. Share - DOE	19,404.09	0.000969%
LANIER CO SCHOOLS	1,564,082.74	0.078119%
State's Proport. Share - DOE	20,824.42	0.001040%
LANIER Tech. COLLEGE	1,302,334.83	0.065046%
LATIN ACAD. CHARTER SCHOOL	-	0.000000%
LATIN COLLEGE PREP	305,446.85	0.015256%
LATIN GRAMMAR SCHOOL	237,938.58	0.011884%
LAURENS CO SCHOOLS	5,763,171.51	0.287844%
State's Proport. Share - DOE	23,311.10	0.001164%
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	393,564.76	0.019657%
LEE CO SCHOOLS	4,932,178.49	0.246340%
State's Proport. Share - DOE	21,389.89	0.001068%
LEE COUNTY LIBRARY	49,253.49	0.002460%
LIBERTY CO SCHOOLS	9,128,271.55	0.455916%
State's Proport. Share - DOE	20,953.95	0.001047%
LIBERTY TECH CHARTER SCHOOL	292,535.49	0.014611%
LINCOLN CO SCHOOLS	1,123,486.15	0.056113%
State's Proport. Share - DOE	19,448.84	0.000971%
LINCOLN COUNTY LIBRARY	5,865.10	0.000293%
LIVE OAK PUBLIC LIBRARIES	634,760.98	0.031703%
LONG CO SCHOOLS	2,672,243.47	0.133467%
State's Proport. Share - DOE	23,656.49	0.001182%
LOWNDES CO SCHOOLS	8,724,247.61	0.435737%
State's Proport. Share - DOE	27,268.40	0.001362%
LUMPKIN CO SCHOOLS	3,471,934.78	0.173408%
State's Proport. Share - DOE	-	0.000000%
MACON CHARTER ACADEMY INC	-	0.000000%
MACON CO SCHOOLS	1,177,369.56	0.058804%
State's Proport. Share - DOE	6,984.57	0.000349%
MADISON CO SCHOOLS	4,883,426.22	0.243905%
State's Proport. Share - DOE	19,042.10	0.000951%



SCHEDULE A (continued)

Employers	2018 Actual Employer Contributions	Employer Allocation Percentage
MARIETTA CHARTER SCHOOL	\$ -	0.000000%
MARIETTA CITY SCHOOLS	10,359,827.79	0.517427%
State's Proport. Share - DOE	70,965.24	0.003544%
MARION CO SCHOOLS	1,244,482.34	0.062156%
MARY VINSON MEMORIAL LIB	43,508.23	0.002173%
MCDUFFIE CO SCHOOLS	3,449,539.52	0.172289%
State's Proport. Share - DOE	15,362.83	0.000767%
MCINTOSH CO SCHOOLS	1,316,062.68	0.065731%
MERIWETHER CO SCHOOLS	2,344,649.11	0.117105%
State's Proport. Share - DOE	26,454.72	0.001321%
METRO RESA	1,036,616.94	0.051774%
MIDDLE GEORGIA REG LIBRARY	263,798.81	0.013176%
MIDDLE GEORGIA RESA	205,549.22	0.010266%
MIDDLE GEORGIA STATE COLLEGE	4,170,522.59	0.208299%
MILLER CO SCHOOLS	875,871.41	0.043746%
MITCHELL CO SCHOOLS	1,664,941.51	0.083156%
State's Proport. Share - DOE	32,755.90	0.001636%
MONROE CO SCHOOLS	3,848,592.72	0.192220%
State's Proport. Share - DOE	15,038.74	0.000751%
MONTGOMERY CO SCHOOLS	801,319.20	0.040022%
MORGAN CO SCHOOLS	3,250,641.93	0.162355%
State's Proport. Share - DOE	846.93	0.000042%
MOULTRIE-COLQUITT CNTY LIB	42,235.62	0.002109%
MOUNTAIN EDUCATION CENTER INC.	372,273.56	0.018593%
MOUNTAIN REG LIBRARY	87,846.18	0.004388%
MURRAY CO SCHOOLS	5,755,975.92	0.287485%
State's Proport. Share - DOE	23,239.66	0.001161%
MUSCOGEE CO SCHOOL DISTRICT	28,467,291.11	1.421813%
State's Proport. Share - DOE	71,717.80	0.003582%
N E GA REG LIBRARY	141,514.72	0.007068%
NEW LIFE ACAD. OF EXCELLENCE INC.	302,377.83	0.015102%
NEWTON CO SCHOOLS	17,207,389.91	0.859432%
State's Proport. Share - DOE	19,301.63	0.000964%
NEWTON COUNTY DFCS	6,543.60	0.000327%
NEWTON COUNTY LIBRARY	73,930.35	0.003692%
NORTH GA Tech. INSTITUTE	842,451.80	0.042077%
NORTH GEORGIA RESA	315,833.45	0.015774%
NORTH METRO ACADEMY OF PERFORMING ARTS	179,488.73	0.008965%
NORTHEAST GEORGIA RESA	834,514.97	0.041680%



SCHEDULE A (continued)

Employers	2018 Actual Employer Contributions	Employer Allocation Percentage
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	\$ 494,206.48	0.024683%
NORTHWEST GA REGIONAL LIBRARY	130,292.02	0.006508%
NORTHWEST GEORGIA PUBLIC HEALTH	2,605.56	0.000130%
NORTHWEST GEORGIA RESA	722,461.83	0.036084%
OCMULGEE REGIONAL LIBRARY	77,489.16	0.003870%
OCONEE CO SCHOOLS	7,125,497.65	0.355887%
State's Proport. Share - DOE	31,449.39	0.001571%
OCONEE FALL LINE Tech. COLLEGE	916,213.17	0.045761%
OCONEE REG LIBRARY	100,336.95	0.005011%
OCONEE RESA	247,812.14	0.012377%
ODYSSEY CHARTER SCHOOL	307,430.15	0.015355%
OGEECHEE TECH	1,183,867.60	0.059129%
OGLETHORPE CO SCHOOLS	2,088,268.56	0.104300%
State's Proport. Share - DOE	12,981.02	0.000648%
OHOOPEE REG LIB	60,276.21	0.003011%
OKEFENOKEE REG LIB	85,898.15	0.004290%
OKEFENOKEE RESA	297,918.71	0.014880%
PATAULA CHARTER ACAD.	424,421.23	0.021198%
PAULDING CO SCHOOLS	25,704,412.18	1.283820%
State's Proport. Share - DOE	55,003.74	0.002747%
PEACH CO SCHOOLS	3,143,051.92	0.156981%
State's Proport. Share - DOE	10,991.49	0.000549%
PEACH PUBLIC LIBRARY	37,839.76	0.001890%
PELHAM CITY SCHOOLS	1,381,466.03	0.068998%
State's Proport. Share - DOE	7,706.04	0.000385%
PICKENS CO SCHOOLS	4,122,484.14	0.205900%
State's Proport. Share - DOE	4,744.22	0.000237%
PIEDMONT REG LIBRARY	83,417.26	0.004166%
PIERCE CO SCHOOLS	3,228,153.03	0.161232%
State's Proport. Share - DOE	24,733.68	0.001235%
PIKE CO SCHOOLS	2,616,254.76	0.130670%
State's Proport. Share - DOE	40,308.94	0.002013%
PINE MOUNTAIN REGIONAL LIBRARY	67,584.09	0.003376%
PIONEER RESA	764,865.64	0.038202%
POLK SCHOOL DISTRICT	6,554,700.22	0.327378%
State's Proport. Share - DOE	31,261.89	0.001561%
PROSECUTING ATTORNEYS COUNCIL OF GA	8,283.96	0.000414%
PULASKI CO SCHOOLS	1,287,942.52	0.064327%
State's Proport. Share - DOE	6,206.64	0.000310%



SCHEDULE A (continued)

Employers	2018 Actual Employer Contributions	Employer Allocation Percentage
PURPOSE BUILT SCHOOLS ATLANTA INC	\$ 2,114,711.03	0.105620%
PUTNAM CO SCHOOLS	2,935,068.58	0.146593%
State's Proport. Share - DOE	-	0.000000%
QUITMAN CO SCHOOLS	390,560.73	0.019507%
State's Proport. Share - DOE	15,599.99	0.000779%
RABUN CO SCHOOLS	2,446,139.82	0.122174%
State's Proport. Share - DOE	23,293.21	0.001163%
RANDOLPH CO SCHOOLS	926,237.77	0.046261%
State's Proport. Share - DOE	8,744.52	0.000437%
REGION IV DFCS	-	0.000000%
RESURGENCE HALL INC	76,646.30	0.003828%
RICHMOND CO SCHOOLS	26,870,457.37	1.342059%
State's Proport. Share - DOE	62,966.44	0.003145%
ROCKDALE CO SCHOOLS	16,685,523.03	0.833367%
State's Proport. Share - DOE	52,323.40	0.002613%
RODDENBERY MEMORIAL LIBRARY	49,114.83	0.002453%
ROME CITY SCHOOLS	5,407,001.50	0.270055%
State's Proport. Share - DOE	18,979.44	0.000948%
SARA HIGHTOWER REGIONAL LIB	138,913.81	0.006938%
SATILLA REG LIBRARY	38,149.36	0.001905%
SAVANNAH CLASSICAL ACADEMY	391,751.21	0.019566%
SAVANNAH STATE UNIVERSITY	3,746,204.59	0.187106%
SAVANNAH TECH COLLEGE	1,185,416.99	0.059206%
SCHLEY CO SCHOOLS	1,141,146.63	0.056995%
SCHOLARS ACAD. INC	-	0.000000%
SCHOOL FOR ARTS INFUSED LEARNING	279,688.57	0.013969%
SCINTILLA CHARTER ACADEMY	339,414.46	0.016952%
SCREVEN CO SCHOOLS	2,109,901.43	0.105380%
SCREVEN-JENKINS REG LIBRARY	41,748.55	0.002085%
SE HEALTH UNIT	8,261.52	0.000413%
SECRETARY OF STATE	18,968.94	0.000947%
SEMINOLE CO SCHOOLS	1,294,055.08	0.064632%
State's Proport. Share - DOE	14,584.49	0.000728%
SEQUOYAH REG LIB	312,161.01	0.015591%
SOCIAL CIRCLE CITY SCHOOLS	1,630,218.76	0.081422%
State's Proport. Share - DOE	24,759.58	0.001237%
SOUTH GA REG LIBRARY	96,416.20	0.004816%
SOUTH GA Tech. INSTITUTE	608,017.72	0.030368%
SOUTH GEORGIA STATE COLLEGE	1,067,027.99	0.053293%



SCHEDULE A (continued)

Employers	2018 Actual Employer Contributions	Employer Allocation Percentage
SOUTHEASTERN Tech. COLLEGE	\$ 924,932.01	0.046196%
SOUTHERN CRESCENT Tech. COLLEGE	1,599,107.86	0.079868%
SOUTHERN REGIONAL TECHNICAL COLLEGE	1,314,208.02	0.065639%
SOUTHWEST GA REG LIB	84,647.03	0.004228%
SOUTHWEST GEORGIA RESA	111,830.37	0.005585%
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	152,274.06	0.007605%
STATE ACCOUNTING OFFICE	16,343.88	0.000816%
STATE BOARD OF PARDONS AND PAROLES	-	0.000000%
STATE OF GEORGIA DEPT OF LAW	11,010.60	0.000550%
STATE ROAD TOLL & AUTHORITY	11,491.12	0.000574%
STATESBORO REGIONAL LIBRARY	155,003.21	0.007742%
STEPHENS CO SCHOOLS	3,338,997.61	0.166768%
State's Proport. Share - DOE	25,676.92	0.001282%
STEWART CO SCHOOLS	599,847.07	0.029960%
SUMTER CO SCHOOLS	3,413,214.32	0.170475%
State's Proport. Share - DOE	14,613.00	0.000730%
TALBOT CO SCHOOLS	584,872.83	0.029212%
TALIAFERRO CO SCHOOLS	363,193.40	0.018140%
State's Proport. Share - DOE	5,632.44	0.000281%
TAPESTRY PUBLIC CHARTER SCHOOL	405,962.97	0.020276%
TATTNALL CO SCHOOLS	3,203,287.61	0.159990%
State's Proport. Share - DOE	19,637.50	0.000981%
TAYLOR CO SCHOOLS	1,315,202.69	0.065688%
Tech. COLLEGE SYSTEM OF GEORGIA	1,320,066.02	0.065931%
TELFAIR CO SCHOOLS	1,540,553.57	0.076944%
State's Proport. Share - DOE	13,089.30	0.000654%
TERRELL CO SCHOOLS	1,149,411.43	0.057408%
State's Proport. Share - DOE	2,938.06	0.000147%
THE GLOBE ACAD.	701,737.76	0.035049%
THE KINDEZI SCHOOL	2,181,879.35	0.108975%
THE MAIN STREET ACAD.	690,168.29	0.034471%
THE MUSEUM SCHOOL OF AVONDALE EST.	568,421.65	0.028390%
THE UNIVERSITY OF GEORGIA	72,807,808.26	3.636423%
THOMAS CO SCHOOLS	5,372,845.34	0.268349%
State's Proport. Share - DOE	25,291.16	0.001263%
THOMAS COUNTY PUBLIC LIBRARY	60,226.01	0.003008%
THOMASTON-UPSON COUNTY SCHOOLS	3,526,667.75	0.176141%
THOMASVILLE CITY SCHOOLS	2,872,073.29	0.143447%
State's Proport. Share - DOE	45,054.87	0.002250%



SCHEDULE A (continued)

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



SCHEDULE A (continued)

Employers	2018 Actual Employer Contributions	Employer Allocation Percentage
WASHINGTON CO SCHOOLS	\$ 2,803,217.60	0.140008%
State's Proport. Share - DOE	17,698.04	0.000884%
WAYNE CO SCHOOLS	4,482,332.48	0.223872%
State's Proport. Share - DOE	33,070.48	0.001652%
WEBSTER CO SCHOOLS	440,845.26	0.022018%
WESLEY INTERNATIONAL ACAD.	883,342.11	0.044119%
WEST GA REG LIBRARY	152,881.74	0.007636%
WEST GEORGIA RESA	767,679.10	0.038342%
WEST GEORGIA Tech. COLLEGE	1,624,400.44	0.081131%
WESTSIDE ATLANTA CHARTER SCHOOL	334,368.15	0.016700%
WHEELER CO SCHOOLS	965,440.87	0.048219%
WHITE CO SCHOOLS	3,605,975.05	0.180102%
State's Proport. Share - DOE	7,090.22	0.000354%
WHITFIELD CO SCHOOLS	11,774,278.90	0.588072%
State's Proport. Share - DOE	41,104.36	0.002053%
WHITFIELD COUNTY BOARD OF HEALTH	-	0.000000%
WHITFIELD COUNTY DFCS	6,543.60	0.000327%
WILCOX CO SCHOOLS	1,073,154.76	0.053599%
WILKES CO SCHOOLS	1,510,948.73	0.075465%
State's Proport. Share - DOE	22,278.03	0.001113%
WILKINSON CO SCHOOLS	1,373,794.36	0.068615%
WIREGRASS GEORGIA Tech. COLLEGE	1,590,600.64	0.079443%
WORTH CO SCHOOLS	2,763,162.63	0.138008%
State's Proport. Share - DOE	22,452.39	0.001121%
WORTH COUNTY LIBRARY SYSTEM	\$ <u>24,802.07</u>	<u>0.001239%</u>
 Total all Entities	 \$ <u>2,002,182,267.46</u>	 <u>100.000000%</u>
 STATE DEPARTMENT OF EDUCATION (Non-employer Contributing Entity)	 \$ <u>4,419,571.77</u>	 <u>0.220738%</u>



SCHEDULE B

Teachers Retirement System of Georgia Schedules of Pension Amounts by Employer As of the Measurement Date June 30, 2018

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 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
ACADEMY FOR CLASSICAL EDUCATION INC	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
ALBANY STATE UNIVERSITY	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
ALBANY Tech. INSTITUTE	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
AMANA ACAD.	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
APPLING COUNTY SCHOOLS	31,106,809	2,059,315	469,390	118,868	2,647,573	64,112	850,521	-	1,674,184	2,588,817	3,218,308	(388,489)	2,829,819
State's Proport. Share - DOE	337,831	22,365	5,098	54,219	81,682	696	9,237	-	204,602	214,535	34,948	(34,250)	698
ARMSTRONG ATLANTIC STATE UNIV	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
ATHENS REGIONAL LIBRARY	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
ATHENS Tech. COLLEGE	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
ATKINSON COUNTY SCHOOLS	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
State's Proport. Share - DOE	80,188	5,309	1,210	261	6,780	165	2,193	-	2,111	4,469	8,288	(284)	8,004
ATLANTA HEIGHTS CHARTER SCHOOL	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
ATLANTA METROPOLITAN STATE COLLEGE	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
ATLANTA NEIGHBORHOOD CHARTER SCHOOL	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
ATLANTA PREPARATORY ACAD.	-	-	-	-	-	-	-	-	229,333	229,333	-	(514,352)	(514,352)
ATLANTA PUBLIC SCHOOLS	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
State's Proport. Share - DOE	1,313,272	86,940	19,817	254,148	360,905	2,707	35,907	-	1,582,397	1,621,011	135,871	(319,461)	(183,590)
ATLANTA Tech. COLLEGE	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
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	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
AUGUSTA Tech. INSTITUTE	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
AUGUSTA UNIVERSITY	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
BACON COUNTY SCHOOLS	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
State's Proport. Share - DOE	43,250	2,863	653	1,562	5,078	89	1,183	-	457	1,729	4,469	47	4,516
BACONTON COMM CS	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
BAKER COUNTY SCHOOLS	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
State's Proport. Share - DOE	48,076	3,183	725	42,965	46,873	99	1,314	-	24,054	25,467	4,976	8,466	13,442
BALDWIN COUNTY BOARD OF HEALTH	117,498	7,779	1,773	15,976	25,228	242	3,213	-	74,812	78,267	12,152	(11,615)	537
BALDWIN COUNTY SCHOOLS	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
State's Proport. Share - DOE	302,563	20,030	4,566	24,011	48,607	624	8,273	-	9,774	18,671	31,295	2,302	33,597
BANKS COUNTY SCHOOLS	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
State's Proport. Share - DOE	140,330	9,290	2,118	463	11,871	289	3,837	-	17,568	21,694	14,509	(6,422)	8,087
BARNESVILLE - LAMAR CO LIBRARY	171,143	11,330	2,582	4,152	18,064	353	4,679	-	14,824	19,856	17,703	(2,062)	15,641
BARROW COUNTY SCHOOLS	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
State's Proport. Share - DOE	471,850	31,237	7,120	76,143	114,500	972	12,901	-	44,759	58,632	48,823	7,282	56,105
BARTOW COUNTY LIBRARY	1,289,698	85,380	19,461	-	104,841	2,658	35,263	-	77,758	115,679	133,428	(39,247)	94,181
BARTOW COUNTY SCHOOLS	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
State's Proport. Share - DOE	513,429	33,990	7,747	14,159	55,896	1,058	14,038	-	160,385	175,481	53,122	(32,728)	20,394
BARTRAM TRAIL REGIONAL LIBRARY	477,790	31,630	7,210	12,179	51,019	985	13,064	-	23,485	37,534	49,432	(5,787)	43,645
BEN HILL CO SCHOOLS	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
State's Proport. Share - DOE	116,570	7,717	1,759	350	9,826	240	3,187	-	83,301	86,728	12,055	(21,276)	(9,221)
BEN HILL COUNTY DFACS	42,136	2,789	636	31,894	35,319	87	1,152	-	-	1,239	4,354	7,862	12,216



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
BERRIEN CO SCHOOLS	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
State's Proport. Share - DOE	110,445	7,312	1,667	11,239	20,218	228	3,020	-	39,394	42,642	11,427	(13,910)	(2,483)
BIBB CO SCHOOLS	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
State's Proport. Share - DOE	36,753	2,433	555	-	2,988	76	1,005	-	128,923	130,004	3,812	(70,376)	(66,564)
BLECKLEY CO SCHOOLS	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
State's Proport. Share - DOE	198,244	13,124	2,991	8,839	24,954	409	5,420	-	198,750	204,579	20,518	(40,723)	(20,205)
BOARD OF REGENTS	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	1,889,047	7,098,460
BRANTLEY CO SCHOOLS	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
State's Proport. Share - DOE	44,549	2,949	672	986	4,607	92	1,218	-	2,405	3,715	4,601	(495)	4,106
BREMEN CITY SCHOOLS	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
State's Proport. Share - DOE	96,894	6,415	1,462	56,242	64,119	200	2,649	-	-	2,849	10,034	17,717	27,751
BRIGHTEN ACAD.	4,195,230	277,730	63,304	586,509	927,543	8,646	114,706	-	-	123,352	434,051	277,713	711,764
BROOKHAVEN INNOVATION ACADEMY	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
BROOKS CO SCHOOLS	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
State's Proport. Share - DOE	136,803	9,057	2,064	2,183	13,304	282	3,740	-	144,460	148,482	14,145	(41,969)	(27,824)
BROOKS COUNTY LIBRARY	153,509	10,163	2,316	-	12,479	316	4,197	-	48,113	52,626	15,873	(28,562)	(12,689)
BRYAN CO SCHOOLS	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
BUFORD CITY SCHOOLS	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
State's Proport. Share - DOE	-	-	-	1,102	1,102	-	-	-	1,972	1,972	-	21	21
BULLOCH CO SCHOOLS	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
State's Proport. Share - DOE	403,355	26,703	6,086	1,886	34,675	831	11,029	-	418,944	430,804	41,723	(117,542)	(75,819)
BURKE CO SCHOOLS	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
BUTTS CO SCHOOLS	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
State's Proport. Share - DOE	238,338	15,778	3,596	13,419	32,793	491	6,517	-	139,781	146,789	24,654	(12,978)	11,676
CALHOUN CITY SCHOOLS	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
State's Proport. Share - DOE	294,581	19,502	4,445	634	24,581	607	8,054	-	157,382	166,043	30,483	(50,920)	(20,437)
CALHOUN CO SCHOOLS	5,353,136	354,385	80,777	-	435,162	11,033	146,365	-	565,149	722,547	553,837	(235,030)	318,807
State's Proport. Share - DOE	11,137	737	168	-	905	23	305	-	29,973	30,301	1,148	(7,748)	(6,600)
CAMDEN CO SCHOOLS	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
State's Proport. Share - DOE	-	-	-	581	581	-	-	-	600,258	600,258	-	(175,388)	(175,388)
CANDLER CO SCHOOLS	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
State's Proport. Share - DOE	170,215	11,268	2,568	12,557	26,393	351	4,654	-	18,588	23,593	17,611	(10,723)	6,888
CARROLL CO SCHOOLS	118,255,880	7,828,706	1,784,438	276,786	9,889,390	243,728	3,233,345	-	1,688,976	5,166,049	12,234,787	(1,206,035)	11,028,752
State's Proport. Share - DOE	228,686	15,139	3,451	-	18,590	471	6,253	-	139,759	146,483	23,664	(81,013)	(57,349)
CARROLLTON IND SCHOOLS	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
State's Proport. Share - DOE	340,801	22,562	5,143	4,700	32,405	702	9,318	-	61,884	71,904	35,256	(13,524)	21,732
CARTERSVILLE CITY SCHOOLS	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
State's Proport. Share - DOE	241,679	15,999	3,647	4,168	23,814	498	6,608	-	67,549	74,655	25,006	(24,628)	378
CATOOSA CO SCHOOLS	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
State's Proport. Share - DOE	177,268	11,735	2,675	1,116	15,526	365	4,847	-	2,327	7,539	18,342	(961)	17,381
CATOOSA COUNTY LIBRARY	460,898	30,512	6,955	20,192	57,659	950	12,602	-	17,123	30,675	47,679	(3,476)	44,203
CENTENNIAL ACADEMY	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
CENTRAL GEORGIA Tech. COLLEGE	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
CHARLES DREW CHARTER SCHOOL	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
CHARLTON CO SCHOOLS	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
State's Proport. Share - DOE	198,058	13,112	2,989	-	16,101	408	5,415	-	12,531	18,354	20,496	(4,399)	16,097
CHARTER CONSERVATORY FOR L & T	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
CHATHAM CO SCHOOLS	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
State's Proport. Share - DOE	535,332	35,440	8,078	87,542	131,060	1,103	14,637	-	879,373	895,113	55,386	(203,579)	(148,193)



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
CHATTAHOOCHEE CO SCHOOLS	7,683,613	508,666	115,943	-	624,609	15,836	210,085	-	903,848	1,129,769	794,954	(400,542)	394,412
State's Proport. Share - DOE	113,229	7,496	1,709	1,814	11,019	233	3,096	-	28,534	31,863	11,721	(7,062)	4,659
CHATTAHOOCHEE FLINT RESA	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
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	2,766,316	183,134	41,743	890,294	1,115,171	5,701	75,636	-	-	81,337	286,196	491,948	778,144
CHATTAHOOCHEE Tech. COLLEGE	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
CHATTOOGA CO SCHOOLS	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
State's Proport. Share - DOE	207,710	13,751	3,134	57,943	74,828	428	5,679	-	1,035	7,142	21,482	16,601	38,083
CHATTOOGA COUNTY LIBRARY SYST	221,446	14,660	3,342	3,619	21,621	456	6,055	-	37,731	44,242	22,914	(8,276)	14,638
CHEROKEE CHARTER ACAD.	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
CHEROKEE CO SCHOOLS	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
State's Proport. Share - DOE	1,186,863	78,572	17,909	21,507	117,988	2,446	32,451	-	319,955	354,852	122,787	(128,015)	(5,228)
CHEROKEE COUNTY BOARD OF HEALTH	44,549	2,949	672	25,307	28,928	92	1,218	-	-	1,310	4,616	8,124	12,740
CHEROKEE REG LIBRARY	688,655	45,590	10,392	13,450	69,432	1,419	18,829	-	41,407	61,655	71,244	(14,502)	56,742
CHESTATEE REG LIBRARY	753,066	49,854	11,363	3,944	65,161	1,552	20,590	-	23,203	45,345	77,911	(13,430)	64,481
CHICKAMAUGA CITY SCHOOLS	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
State's Proport. Share - DOE	109,702	7,262	1,655	10,869	19,786	226	2,999	-	3,167	6,392	11,354	13,203	24,557
CIRRUS ACADEMY	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
CLARKE COUNTY HEALTH DEPT	-	-	-	15,630	15,630	-	-	-	23,320	23,320	-	(417)	(417)
CLARKE COUNTY SCHOOLS	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
State's Proport. Share - DOE	358,064	23,704	5,403	9,809	38,916	738	9,790	-	1,485,768	1,496,296	37,051	(411,369)	(374,318)
CLAY CO SCHOOLS	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
CLAYTON CENTER COMMUNITY SERVICE BOARD	224,602	14,869	3,389	112,932	131,190	463	6,141	-	-	6,604	23,240	40,562	63,802
CLAYTON CO SCHOOLS	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
State's Proport. Share - DOE	500,250	33,117	7,549	865	41,531	1,031	13,678	-	216,640	231,349	51,764	(60,435)	(8,671)
CLAYTON COLLEGE & STATE UNIV	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
CLAYTON COUNTY REG LIB	327,436	21,677	4,941	28,655	55,273	675	8,953	-	91,877	101,505	33,882	(49,368)	(15,486)
CLINCH CO SCHOOLS	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
State's Proport. Share - DOE	101,535	6,722	1,532	72,662	80,916	209	2,776	-	51,577	54,562	10,511	16,581	27,092
COASTAL PINES TECHNICAL COLLEGE	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
COASTAL PLAIN REGIONAL LIBRARY	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
COASTAL PLAINS RESA	1,102,220	72,969	16,632	-	89,601	2,272	30,137	-	153,857	186,266	114,030	(101,455)	12,575
COBB CO SCHOOLS	996,094,472	65,942,860	15,030,705	15,102,559	96,076,124	2,052,974	27,235,157	-	30,341,102	59,629,233	103,056,153	(4,132,215)	98,923,938
State's Proport. Share - DOE	249,290	16,503	3,762	80,354	100,619	514	6,816	-	935,756	943,086	25,792	(169,414)	(143,622)
COBB COUNTY PUBLIC LIB	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
COFFEE CO SCHOOLS	62,165,356	4,115,434	938,053	-	5,053,487	128,124	1,699,722	-	2,870,047	4,697,893	6,431,636	(1,203,115)	5,228,521
State's Proport. Share - DOE	180,053	11,920	2,717	-	14,637	371	4,923	-	551,076	556,370	18,625	(160,123)	(141,498)
COLLEGE OF COASTAL GEORGIA	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
COLQUITT CO SCHOOLS	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
State's Proport. Share - DOE	229,985	15,225	3,470	-	18,695	474	6,288	-	209,062	215,824	23,794	(59,529)	(35,735)
COLUMBIA CO SCHOOLS	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
State's Proport. Share - DOE	466,838	30,905	7,044	63,488	101,437	962	12,764	-	3,047	16,773	48,297	15,839	64,136
COLUMBUS STATE UNIVERSITY	44,756,480	2,962,942	675,359	1,745,654	5,383,955	92,244	1,223,729	-	503,158	1,819,131	4,630,509	319,805	4,950,314
COLUMBUS TECH. INSTITUTE	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
COMMERCE CITY SCHOOLS	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
State's Proport. Share - DOE	177,454	11,748	2,678	-	14,426	366	4,852	-	89,921	95,139	18,356	(29,984)	(11,628)
CONYERS-ROCKDALE LIB.SYSTEM	701,463	46,438	10,585	23,316	80,339	1,446	19,179	-	74,612	95,237	72,576	(25,403)	47,173
COOK CO SCHOOLS	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
State's Proport. Share - DOE	173,927	11,514	2,624	40,728	54,866	358	4,756	-	37,580	42,694	17,995	(9,009)	8,986
COOPERATIVE EXTENSION SERVICE	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
COWETA CHARTER ACAD.	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



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
COWETA CO SCHOOLS	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
State's Proport. Share - DOE	417,091	27,612	6,294	277,764	311,670	860	11,404	-	-	12,264	43,148	77,021	120,169
COWETA PUBLIC LIBRARY	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
CRAWFORD CO SCHOOLS	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
State's Proport. Share - DOE	64,596	4,276	975	282	5,533	133	1,766	-	123,031	124,930	6,680	(36,269)	(29,589)
CRISP CO SCHOOLS	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
State's Proport. Share - DOE	239,080	15,827	3,608	1,408	20,843	493	6,537	-	169,388	176,418	24,737	(45,356)	(20,619)
CSRA RESA	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)
DADE CO SCHOOLS	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
State's Proport. Share - DOE	236,110	15,631	3,563	94,090	113,284	487	6,456	-	53,652	60,595	24,434	2,003	26,437
DALTON CITY SCHOOLS	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
State's Proport. Share - DOE	287,342	19,022	4,336	21,260	44,618	592	7,856	-	114,545	122,993	29,717	(30,603)	(886)
DALTON STATE COLLEGE	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
DAWSON CO SCHOOLS	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
State's Proport. Share - DOE	363,261	24,048	5,481	83,645	113,174	749	9,932	-	633,482	644,163	37,576	(119,334)	(81,758)
DECATUR CITY SCHOOLS	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
State's Proport. Share - DOE	103,391	6,845	1,560	10,859	19,264	213	2,827	-	250,166	253,206	10,696	(56,894)	(46,198)
DECATUR CO SCHOOLS	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
State's Proport. Share - DOE	151,838	10,052	2,291	-	12,343	313	4,152	-	96,582	101,047	15,713	(28,118)	(12,405)
DEKALB ACAD. OF TECH. & ENVIRONMENT	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
DEKALB CO SCHOOLS	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
State's Proport. Share - DOE	1,246,448	82,517	18,808	164,642	265,967	2,569	34,080	-	4,108,771	4,145,420	128,954	(882,695)	(753,741)
DEKALB COUNTY DFACS	81,117	5,370	1,224	22,742	29,336	167	2,218	-	20,716	23,101	8,393	(12,764)	(4,371)
DEKALB COUNTY PUBLIC LIBRARY	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
DEKALB PATH ACAD.	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
DEKALB PREPARATORY ACAD.	3,800,042	251,568	57,341	581,098	890,007	7,832	103,901	-	-	111,733	393,159	354,460	747,619
DEPARTMENT OF ADMIN SERVICE	449,761	29,775	6,787	232,379	268,941	927	12,297	-	353	13,577	46,525	77,043	123,568
DEPARTMENT OF COMMUNITY HEALTH	54,944	3,637	829	19,709	24,175	113	1,502	-	244,868	246,483	5,694	(51,466)	(45,772)
DEPARTMENT OF COMMUNITY SUPERVISION	118,798	7,865	1,793	79,937	89,595	245	3,248	-	17,199	20,692	12,288	21,591	33,879
DEPARTMENT OF CORRECTIONS	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
DFACS REGION IX	-	-	-	-	-	-	-	-	4,305	4,305	-	(9,913)	(9,913)
DEPARTMENT OF HUMAN SERVICES	928,107	61,442	14,005	310,012	385,459	1,913	25,376	-	1,394	28,683	96,018	102,845	198,863
DEPARTMENT OF NATURAL RESOURCE	476,861	31,569	7,196	210,273	249,038	983	13,038	-	18,680	32,701	49,340	45,871	95,211
DEPARTMENT OF PUBLIC HEALTH	240,194	15,901	3,624	34,754	54,279	495	6,567	-	3,799	10,861	24,852	23,241	48,093
DEPARTMENT OF PUBLIC SAFETY	417,277	27,624	6,297	3,296	37,217	860	11,409	-	117,408	129,677	43,163	(38,012)	5,151
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	133,462	8,835	2,014	374	11,223	275	3,649	-	72,808	76,732	13,818	(21,564)	(7,746)
DESOTA TRAIL REG LIB	464,982	30,782	7,016	31,201	68,999	958	12,714	-	47,108	60,780	48,109	(15,228)	32,881
DESTINY ACHIEVERS ACAD. OF EXCELLENCE	2,305,604	152,634	34,791	766,263	953,688	4,752	63,040	-	-	67,792	238,541	225,936	464,477
DHS LOWNDES COUNTY DFACS	-	-	-	-	-	-	-	-	4,298	4,298	-	(8,055)	(8,055)
DODGE CO SCHOOLS	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
State's Proport. Share - DOE	192,489	12,743	2,905	19,263	34,911	397	5,263	-	150,026	155,686	19,919	(25,023)	(5,104)
DOOLY CO SCHOOLS	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
State's Proport. Share - DOE	108,589	7,189	1,639	31,821	40,649	224	2,969	-	31,809	35,002	11,226	11,129	22,355
DOUGHERTY CO SCHOOLS	124,647,011	8,251,808	1,880,878	-	10,132,686	256,900	3,408,091	-	8,456,493	12,121,484	12,896,010	(3,415,143)	9,480,867
State's Proport. Share - DOE	415,978	27,538	6,277	-	33,815	857	11,374	-	92,230	104,461	43,046	(42,035)	1,011
DOUGHERTY CO PUBLIC LIBRARY	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
DOUGLAS CO SCHOOLS	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
State's Proport. Share - DOE	282,516	18,703	4,263	13,650	36,616	582	7,725	-	212,285	220,592	29,225	(69,787)	(40,562)
DUBLIN CITY SCHOOLS	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
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	32,259	32,259	-	(41,429)	(41,429)



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
DUBOIS INTEGRITY ACADEMY	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
EARLY CO SCHOOLS	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
State's Proport. Share - DOE	130,863	8,663	1,975	12,972	23,610	270	3,578	-	39,476	43,324	13,548	(8,496)	5,052
EAST GEORGIA STATE COLLEGE	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
ECHOLS CO SCHOOLS	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
State's Proport. Share - DOE	148,497	9,831	2,241	2,958	15,030	306	4,060	-	50,406	54,772	15,355	(14,016)	1,339
EFFINGHAM CO SCHOOLS	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
State's Proport. Share - DOE	347,298	22,992	5,241	25,638	53,871	716	9,496	-	449,551	459,763	35,932	(96,992)	(61,060)
EFFINGHAM COUNTY TAX COMM. OFFICE	39,537	2,617	597	277	3,491	81	1,081	-	4,104	5,266	4,098	(903)	3,195
ELBERT CO SCHOOLS	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
ELBERT COUNTY LIBRARY	139,587	9,241	2,106	-	11,347	288	3,817	-	49,130	53,235	14,434	(19,871)	(5,437)
EMANUEL CO SCHOOLS	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
State's Proport. Share - DOE	44,364	2,937	669	434	4,040	91	1,213	-	336,948	338,252	4,589	(94,496)	(89,907)
EVANS CO SCHOOLS	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
State's Proport. Share - DOE	109,702	7,262	1,655	388	9,305	226	2,999	-	49,645	52,870	11,358	(13,147)	(1,789)
FANNIN CO SCHOOLS	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
State's Proport. Share - DOE	151,653	10,040	2,288	14,510	26,838	313	4,146	-	333,288	337,747	15,689	(83,052)	(67,363)
FAYETTE CO SCHOOLS	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
State's Proport. Share - DOE	588,420	38,954	8,879	55,298	103,131	1,213	16,089	-	1,665,949	1,683,251	60,872	(444,782)	(383,910)
FIRST DISTRICT RESA	7,342,998	486,117	110,803	-	596,920	15,134	200,772	-	692,207	908,113	759,716	(372,206)	387,510
FITZGERALD-BEN HILL COUNTY LIB	276,019	18,273	4,165	30,568	53,006	569	7,547	-	57,953	66,069	28,553	(19,437)	9,116
FLINT RIVER REGIONAL LIBRARY	1,070,479	70,867	16,153	336	87,356	2,206	29,269	-	101,901	133,376	110,752	(45,653)	65,099
FLOYD CO SCHOOLS	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
State's Proport. Share - DOE	195,459	12,940	2,949	7,543	23,432	403	5,344	-	67,533	73,280	20,232	(20,887)	(655)
FLOYD COUNTY DFCS	57,171	3,785	863	10,095	14,743	118	1,563	-	196	1,877	5,922	6,788	12,710
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	1,014,792	67,181	15,313	588,914	671,408	2,092	27,746	-	-	29,838	104,980	183,161	288,141
FORSYTH CO SCHOOLS	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
State's Proport. Share - DOE	384,793	25,474	5,806	-	31,280	793	10,521	-	40,822	52,136	39,818	(12,344)	27,474
FORSYTH COUNTY PUBLIC LIBRARY	5,025,700	332,708	75,836	281,019	689,563	10,358	137,412	-	-	147,770	519,968	127,864	647,832
FORT VALLEY STATE UNIVERSITY	30,919,888	2,046,940	466,570	1,366,810	3,880,320	63,727	845,410	-	1,932,609	2,841,746	3,198,981	(979,864)	2,219,117
FRANKLIN CO SCHOOLS	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
State's Proport. Share - DOE	233,697	15,471	3,526	12,214	31,211	482	6,390	-	171,286	178,158	24,183	(25,072)	(889)
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	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
FULTON CO SCHOOLS	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
State's Proport. Share - DOE	594,731	39,372	8,974	89,409	137,755	1,226	16,261	-	193,930	211,417	61,533	(86,153)	(24,620)
FULTON LEADERSHIP ACAD.	2,595,916	171,853	39,171	440,350	651,374	5,350	70,977	-	204,505	280,832	268,566	222,263	490,829
FULTON SCIENCE ACAD. HIGH SCHOOL	-	-	-	64,365	64,365	-	-	-	858,013	858,013	-	(417,079)	(417,079)
FULTON SUNSHINE ACAD. INC.	-	-	-	113,021	113,021	-	-	-	1,576,734	1,576,734	-	(594,507)	(594,507)
FURLOW CHARTER SCHOOL	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
GA PUB TELECOMMUNICATIONS COMM	340,987	22,574	5,145	87,576	115,295	703	9,323	-	57,123	67,149	35,282	7,448	42,730
GA SOIL & WATER CONSERVATION COMM.	-	-	-	5,035	5,035	-	-	-	-	25,364	-	(310)	(310)
GA SOUTHWESTERN STATE UNIV	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	1,396,448
GA.REG.TRANS.AUTHORITY	-	-	-	-	-	-	-	-	8,873	8,873	-	(10,127)	(10,127)
GAINESVILLE CITY SCHOOLS	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	6,703,755
State's Proport. Share - DOE	427,857	28,325	6,456	29,872	64,653	882	11,698	-	679,754	692,334	44,260	(145,150)	(100,890)
GENESIS INNOVATION ACADEMY FOR BOYS	1,103,148	73,030	16,646	844,733	934,409	2,274	30,162	-	-	32,436	114,132	206,032	320,164
GENESIS INNOVATION ACADEMY FOR GIRLS	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
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	118,983	7,877	1,795	66,653	76,325	245	3,253	-	1,706	5,204	12,315	21,605	33,920
GEORGIA BUILDING AUTHORITY	107,104	7,090	1,616	37,286	45,992	221	2,928	-	-	3,149	11,089	18,583	29,672
GEORGIA BUREAU OF INVESTIGATION	242,793	16,073	3,664	78,841	98,578	500	6,638	-	853	7,991	25,125	42,611	67,736



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
GEORGIA COLLEGE & STATE UNIV	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
GEORGIA CONNECTIONS ACAD.	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	2,035,441
GEORGIA CYBER ACADEMY	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
GEORGIA DEPARTMENT OF AGRICULTURE	96,894	6,415	1,462	50,225	58,102	200	2,649	-	6,007	8,856	10,024	8,530	18,554
GEORGIA DEPARTMENT OF AUDITS	90,954	6,021	1,372	84,727	92,120	187	2,487	-	121,374	124,048	9,402	13,995	23,397
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	-	-	-	39,057	39,057	-	-	-	70,378	70,378	-	(1,061)	(1,061)
GEORGIA DEPARTMENT OF DEFENSE	92,439	6,120	1,395	54,240	61,755	191	2,527	-	-	2,718	9,559	16,916	26,475
GEORGIA DEPARTMENT OF DRIVER SERVICES	165,017	10,924	2,490	15,912	29,326	340	4,512	-	6,842	11,694	17,065	(1,527)	15,538
GEORGIA DEPT OF EARLY CARE & LEARNING	1,082,173	71,641	16,330	101,659	189,630	2,230	29,589	-	32,994	64,813	111,968	(26,513)	85,455
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	234,254	15,508	3,535	120,615	139,658	483	6,405	-	-	6,888	24,232	41,664	65,896
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	3,888,026	257,393	58,669	623,324	939,386	8,013	106,306	-	26,696	141,015	402,251	241,650	643,901
GEORGIA DEPARTMENT OF REVENUE	117,498	7,779	1,773	47,682	57,234	242	3,213	-	1,279	4,734	12,159	11,992	24,151
GEORGIA DEPARTMENT OF TRANSPORTATION	37,496	2,482	566	28,712	31,760	77	1,025	-	-	1,102	3,882	7,003	10,885
GEORGIA DEPT OF EDUCATION	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	4,031,248
GEORGIA DEPT OF LABOR	201,956	13,370	3,047	70,294	86,711	416	5,522	-	36,177	42,115	20,896	(15,521)	5,375
GEORGIA ENVIRONMENTAL FINANCE AUTH.	-	-	-	-	-	-	-	-	1,370	1,370	-	(2,043)	(2,043)
GEORGIA GENERAL ASSEMBLY	293,096	19,403	4,423	9,769	33,595	604	8,014	-	14,715	23,333	30,332	(16,153)	14,179
GEORGIA GWINNETT COLLEGE	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
GEORGIA HIGH SCH FOR ACCELERATED LEARNING	1,151,781	76,250	17,380	674,898	768,528	2,374	31,492	-	-	33,866	119,171	210,742	329,913
FULTON CO INC	-	-	-	-	-	-	-	-	-	-	-	-	-
GEORGIA HIGHLANDS COLLEGE	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
GEORGIA INST OF TECHNOLOGY	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
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	1,422	1,422	-	(3,549)	(3,549)
GEORGIA MAGNET CHARTER SCHOOL	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
GEORGIA MILITARY COLLEGE	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
GEORGIA NORTHWESTERN Tech. COLLEGE	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
GEORGIA PIEDMONT Tech. COLLEGE	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
GEORGIA PUBLIC DEFENDER STD COUNCIL	195,831	12,964	2,955	87,837	103,756	404	5,354	-	50,889	56,647	20,262	(216)	20,046
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	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
GEORGIA SOUTHERN UNIVERSITY	116,238,918	7,695,180	1,754,003	1,574,103	11,023,286	239,571	3,178,198	-	339,287	3,757,056	12,026,115	1,431,353	13,457,468
GEORGIA STATE UNIVERSITY	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
GEORGIA STUDENT FINANCE COMM	725,780	48,048	10,952	88,569	147,569	1,496	19,844	-	-	21,340	75,097	52,517	127,614
GEORGIA TECHNOLOGY AUTHORITY	348,226	23,053	5,255	183,658	211,966	718	9,521	-	4,692	14,931	36,021	62,626	98,647
GEORGIA WORLD CONGRESS CENTER AUTHORITY	-	-	-	47,269	47,269	-	-	-	105,172	105,172	-	(1,507)	(1,507)
GILMER CO SCHOOLS	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
State's Proport. Share - DOE	248,361	16,442	3,748	59,966	80,156	512	6,791	-	200,066	207,369	25,702	(35,637)	(9,935)
GLASCOCK CO SCHOOLS	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
GLYNN CO SCHOOLS	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
State's Proport. Share - DOE	518,812	34,346	7,829	178,501	220,676	1,069	14,185	-	1,775	17,029	53,685	48,573	102,258
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	68,866	4,559	1,039	12,618	18,216	142	1,883	-	5,270	7,295	7,135	12,042	19,177
GORDON CO SCHOOLS	55,646,146	3,683,853	839,680	73,486	4,597,019	114,688	1,521,474	-	1,395,324	3,031,486	5,757,172	(955,381)	4,801,791
State's Proport. Share - DOE	299,593	19,833	4,521	17,533	41,887	617	8,191	-	186,144	194,952	30,992	(43,739)	(12,747)
GORDON COLLEGE	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
GOVERNORS OFFICE OF PLANNING & BUDGET	1,919,511	127,074	28,965	267,435	423,474	3,956	52,483	-	204,137	198,599	117,385	315,984	315,984
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	4,216,019	279,106	63,618	455,171	797,895	8,689	115,274	-	25,302	149,265	436,193	308,062	744,255
GRADY CO SCHOOLS	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
GREENE CO SCHOOLS	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
State's Proport. Share - DOE	165,760	10,974	2,501	232	13,707	342	4,532	-	373,064	377,938	17,142	(106,225)	(89,083)
GRIFFIN RESA	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



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
GRIFFIN SPALDING CO SCHOOLS	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
State's Proport. Share - DOE	45,292	2,998	683	-	3,681	93	1,238	-	71,701	73,032	4,681	(38,934)	(34,253)
GWINNETT CO SCHOOLS	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
State's Proport. Share - DOE	3,005,582	198,974	45,353	47,807	292,134	6,195	82,178	-	1,964,046	2,052,419	310,890	(656,817)	(345,927)
GWINNETT COUNTY PUBLIC LIB	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
GWINNETT Tech. COLLEGE	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
HABERSHAM CO SCHOOLS	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
State's Proport. Share - DOE	218,476	14,463	3,297	19,074	36,834	450	5,974	-	117,420	123,844	22,604	(34,276)	(11,672)
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	-	-	5,893	5,893	-	-	-	9,097	9,097	-	(96)	(96)
HALL CO DFACS	-	-	-	1,601	1,601	-	-	-	18,554	18,554	-	(4,820)	(4,820)
HALL CO SCHOOLS	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
State's Proport. Share - DOE	446,420	29,554	6,736	100,582	136,872	920	12,206	-	2,036,664	2,049,790	46,193	(465,987)	(419,794)
HALL COUNTY LIBRARY	1,971,299	130,503	29,746	-	160,249	4,063	53,899	-	164,273	222,235	203,950	(83,571)	120,379
HANCOCK CO SCHOOLS	10,278,786	680,470	155,103	-	835,573	21,185	281,042	-	694,617	996,844	1,063,447	(515,064)	548,383
HARALSON CO SCHOOLS	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
State's Proport. Share - DOE	184,136	12,190	2,779	3,049	18,018	380	5,035	-	11,828	17,243	19,044	(763)	18,281
HARRIS CO SCHOOLS	43,937,889	2,908,750	663,007	398,174	3,969,931	90,557	1,201,347	-	565,172	1,857,076	4,545,829	(346,074)	4,199,755
State's Proport. Share - DOE	138,102	9,143	2,084	15,912	27,139	285	3,776	-	381,574	385,635	14,288	(113,803)	(99,515)
HART CO SCHOOLS	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
State's Proport. Share - DOE	224,602	14,869	3,389	9,425	27,683	463	6,141	-	102,792	109,396	23,232	(12,354)	10,878
HART COUNTY LIBRARY	217,363	14,390	3,280	5,491	23,161	448	5,943	-	2,031	8,422	22,495	9,105	31,600
HEARD CO SCHOOLS	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
State's Proport. Share - DOE	117,127	7,754	1,767	87,314	96,835	241	3,202	-	-	3,443	12,128	21,826	33,954
HEART OF GEORGIA RESA	4,236,438	280,458	63,926	-	344,384	8,731	115,832	-	690,995	815,558	438,303	(234,996)	203,307
HENRY CO SCHOOLS	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
State's Proport. Share - DOE	657,842	43,550	9,927	-	53,477	1,356	17,987	-	1,437,282	1,456,625	68,057	(586,925)	(518,868)
HENRY COUNTY LIBRARY	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
HERITAGE PREPARATORY ACAD.	-	-	-	-	-	-	-	-	209,868	209,868	-	(193,157)	(193,157)
HOUSTON CO SCHOOLS	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
State's Proport. Share - DOE	809,495	53,590	12,215	1,200	67,005	1,668	22,133	-	135,969	159,770	83,757	(41,874)	41,883
HOUSTON COUNTY PUBLIC LIBRARY	815,249	53,971	12,302	-	66,273	1,680	22,290	-	59,993	83,963	84,339	(42,139)	42,200
INTL ACAD. OF SMYRNA CHARTER SCHOOL	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
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	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
INTERNATIONAL COMMUNITY SCHOOL	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
INTOWN ACAD. CHARTER SCHOOL	-	-	-	163,003	163,003	-	-	-	1,295,311	1,295,311	-	(339,658)	(339,658)
IRWIN CO SCHOOLS	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
State's Proport. Share - DOE	200,842	13,296	3,031	153,795	170,122	414	5,491	-	-	5,905	20,783	37,511	58,294
IVY PREP ACAD. FOR GIRLS	3,626,300	240,066	54,720	682,725	977,511	7,474	99,150	-	-	106,624	375,171	377,055	752,226
IVY PREP YOUNG MENS ACAD.	-	-	-	101,562	101,562	-	-	-	1,365,167	1,365,167	-	(326,102)	(326,102)
IVY PREPARATORY ACAD.	663,597	43,931	10,013	-	53,944	1,368	18,144	-	1,071,747	1,091,259	68,661	(506,194)	(437,533)
JACKSON BUTTS COUNTY LIBRARY	-	-	-	-	-	-	-	-	42,256	42,256	-	(13,406)	(13,406)
JACKSON CO SCHOOLS	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
State's Proport. Share - DOE	3,341	221	50	271	271	7	91	-	102,584	102,682	344	(46,711)	(46,367)
JASPER CO SCHOOLS	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
State's Proport. Share - DOE	318,712	21,099	4,809	56,933	82,841	657	8,714	-	-	9,737	32,982	27,721	60,703
JEFF DAVIS CO SCHOOLS	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
State's Proport. Share - DOE	123,067	8,147	1,857	18,624	28,628	254	3,365	-	45,911	49,530	12,729	(15,685)	(2,956)
JEFFERSON CITY SCHOOLS	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
State's Proport. Share - DOE	261,169	17,290	3,941	38,452	59,683	538	7,141	-	3,915	11,594	27,020	14,199	41,219
JEFFERSON CO SCHOOLS	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



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
JEFFERSON COUNTY REG.LIB.	263,397	17,437	3,975	9,011	30,423	543	7,202	-	32,950	40,695	27,259	(21,147)	6,112
JENKINS CO SCHOOLS	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
State's Proport. Share - DOE	157,036	10,396	2,370	8,514	21,280	324	4,294	-	6,870	11,488	16,243	4,462	20,705
JOHNSON CO SCHOOLS	9,093,965	602,033	137,225	-	739,258	18,743	248,647	-	342,391	609,781	940,865	(238,893)	701,972
State's Proport. Share - DOE	162,976	10,789	2,459	6,017	19,265	336	4,456	-	45,242	50,034	16,853	(14,996)	1,857
JONES CO SCHOOLS	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
State's Proport. Share - DOE	163,718	10,838	2,470	5,254	18,562	337	4,476	-	379,697	384,510	16,929	(93,345)	76,416
KENNESAW CHARTER SCIENCE & MATH ACAD.	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
KENNESAW STATE UNIVERSITY	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
KINCHAFONNEE REG LIB	505,633	33,474	7,630	81,731	122,835	1,042	13,825	-	36,528	51,395	52,310	(19,940)	32,370
KIPP METRO ATLANTA COLLABORATIVE	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
LAKE BLACKSHEAR REG LIB	766,245	50,727	11,562	5,774	68,063	1,579	20,951	-	34,586	57,116	79,277	(11,596)	67,681
LAMAR CO SCHOOLS	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
State's Proport. Share - DOE	179,867	11,907	2,714	1,022	15,643	371	4,918	-	119,789	125,078	18,614	(34,241)	(15,627)
LANIER CO SCHOOLS	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
State's Proport. Share - DOE	193,046	12,780	2,913	130,242	145,935	398	5,278	-	-	5,676	19,974	35,683	55,657
LANIER Tech. COLLEGE	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
LATIN ACAD. CHARTER SCHOOL	-	-	-	329,694	329,694	-	-	-	1,285,929	1,285,929	(2)	(182,076)	(182,076)
LATIN COLLEGE PREP	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
LATIN GRAMMAR SCHOOL	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
LAURENS CO SCHOOLS	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
State's Proport. Share - DOE	216,063	14,304	3,260	9,115	26,679	445	5,908	-	124,541	130,894	22,360	(29,491)	(7,131)
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	3,648,760	241,553	55,058	484,494	781,105	7,520	99,764	-	-	107,284	377,498	292,883	670,381
LEE CO SCHOOLS	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
State's Proport. Share - DOE	198,244	13,124	2,991	5,401	21,516	409	5,420	-	13,980	19,809	20,519	(7,450)	13,069
LEE COUNTY LIBRARY	456,629	30,229	6,890	18,184	55,303	941	12,485	-	126,789	140,215	47,242	(19,799)	27,443
LIBERTY CO SCHOOLS	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
State's Proport. Share - DOE	194,346	12,866	2,933	119	15,918	401	5,314	-	72,106	77,821	20,098	(34,789)	(14,691)
LIBERTY TECH CHARTER SCHOOL	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
LINCOLN CO SCHOOLS	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
State's Proport. Share - DOE	180,238	11,932	2,720	46,833	61,485	371	4,928	-	1,154	6,453	18,655	15,565	34,220
LINCOLN COUNTY LIBRARY	54,387	3,601	821	1,871	6,293	112	1,487	-	2,144	3,743	5,627	(444)	5,183
LIVE OAK PUBLIC LIBRARIES	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
LONG CO SCHOOLS	24,774,334	1,640,096	373,836	1,351,695	3,365,627	51,060	677,378	-	-	728,438	2,563,147	582,985	3,146,132
State's Proport. Share - DOE	219,405	14,525	3,311	5,988	23,824	452	5,999	-	2,930	9,381	22,689	(563)	22,126
LOWNDES CO SCHOOLS	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
State's Proport. Share - DOE	252,816	16,737	3,815	599,911	20,552	521	6,912	-	88,616	96,049	26,153	(39,868)	(13,715)
LUMPKIN CO SCHOOLS	32,188,239	2,130,907	485,079	296,075	2,912,691	66,341	880,089	-	390,652	1,337,082	3,330,193	(350,538)	2,979,655
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	2,103	2,103	-	(5,260)	(5,260)
MACON CHARTER ACADEMY INC	-	-	-	989,877	989,877	-	-	-	1,476,788	1,476,788	-	(26,439)	(26,439)
MACON CO SCHOOLS	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
State's Proport. Share - DOE	64,782	4,289	978	20,262	25,529	134	1,771	-	84,146	86,051	6,701	(16,909)	(10,208)
MADISON CO SCHOOLS	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
State's Proport. Share - DOE	176,526	11,686	2,664	-	14,350	364	4,827	-	195,080	200,271	18,266	(59,306)	(41,040)
MARIETTA CHARTER SCHOOL	-	-	-	3,099	3,099	-	-	-	4,622	4,622	-	(83)	(83)
MARIETTA CITY SCHOOLS	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
State's Proport. Share - DOE	657,842	43,550	9,927	88,155	141,632	1,356	17,987	-	953,867	973,210	68,068	(167,256)	(99,188)
MARION CO SCHOOLS	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
MARY VINSON MEMORIAL LIB	403,355	26,703	6,086	33,514	66,303	831	11,029	-	51,568	63,428	41,732	(21,448)	20,284



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
MCDUFFIE CO SCHOOLS	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
State's Proport. Share - DOE	142,372	9,425	2,148	454	12,027	293	3,893	-	152,402	156,588	14,738	(49,112)	(34,374)
MCINTOSH CO SCHOOLS	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
MERIWETHER CO SCHOOLS	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
State's Proport. Share - DOE	245,206	16,233	3,700	268,187	288,120	505	6,704	-	285,792	293,001	25,375	37,082	62,457
METRO RESA	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
MIDDLE GEORGIA REG LIBRARY	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
MIDDLE GEORGIA RESA	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
MIDDLE GEORGIA STATE COLLEGE	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
MILLER CO SCHOOLS	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
MITCHELL CO SCHOOLS	15,435,535	1,021,854	232,917	-	1,254,771	31,813	422,037	-	2,239,918	2,693,768	1,596,969	(813,065)	783,914
State's Proport. Share - DOE	303,677	20,104	4,582	-	24,686	626	8,303	-	178,283	187,212	31,418	(60,781)	(29,363)
MONROE CO SCHOOLS	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
State's Proport. Share - DOE	139,402	9,229	2,104	34,149	45,482	287	3,812	-	222,159	226,258	14,424	(63,838)	(49,414)
MONTGOMERY CO SCHOOLS	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
MORGAN CO SCHOOLS	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
State's Proport. Share - DOE	7,796	516	118	10,572	11,206	16	213	-	8,239	8,468	812	1,545	2,357
MOULTRIE-COLQUITT CNTY LIB	391,476	25,916	5,907	5,385	37,208	807	10,704	-	30,916	42,427	40,512	(4,268)	36,244
MOUNTAIN EDUCATION CENTER INC.	3,451,259	228,478	52,078	880,207	1,160,763	7,113	94,364	-	-	101,477	357,078	343,137	700,215
MOUNTAIN REG LIBRARY	814,507	53,921	12,291	18,658	84,870	1,679	22,270	-	44,787	68,736	84,259	(17,475)	66,784
MURRAY CO SCHOOLS	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
State's Proport. Share - DOE	215,506	14,267	3,252	59,244	76,763	444	5,892	-	120,279	126,615	22,291	(21,450)	841
MUSCOGEE CO SCHOOL DISTRICT	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
State's Proport. Share - DOE	664,896	44,017	10,033	37,667	91,717	1,370	18,180	-	239,603	259,153	68,790	(129,159)	(60,369)
N E GA REG LIBRARY	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
NEW LIFE ACAD. OF EXCELLENCE INC.	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
NEWTON CO SCHOOLS	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
State's Proport. Share - DOE	178,939	11,846	2,700	13,389	27,935	369	4,893	-	5,145	10,407	18,516	(5,532)	12,984
NEWTON COUNTY DFCS	60,698	4,018	916	46,480	51,414	125	1,660	-	-	1,785	6,277	11,336	17,613
NEWTON COUNTY LIBRARY	685,314	45,369	10,341	-	55,710	1,412	18,738	-	60,830	80,980	70,911	(35,052)	35,859
NORTH GA Tech. INSTITUTE	7,810,392	517,059	117,856	213,074	847,989	16,097	213,551	-	236,997	466,645	808,058	35,961	844,019
NORTH GEORGIA RESA	2,927,992	193,837	44,182	-	238,019	6,035	80,057	-	499,619	585,711	302,940	(319,564)	(16,624)
NORTH METRO ACADEMY OF PERFORMING ARTS	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
NORTHEAST GEORGIA RESA	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
NORTHSIDE EDUC INC DBA ATL CLASSICAL ACADEMY	4,581,694	303,315	69,136	1,278,632	1,651,083	9,443	125,272	-	-	134,715	474,031	809,468	1,283,499
NORTHWEST GA REGIONAL LIBRARY	1,208,024	79,973	18,229	231,884	330,086	2,490	33,030	-	-	35,520	124,972	78,209	203,181
NORTHWEST GEORGIA PUBLIC HEALTH	24,131	1,597	364	18,478	20,439	50	660	-	-	710	2,501	4,507	7,008
NORTHWEST GEORGIA RESA	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
OCMULGEE REGIONAL LIBRARY	718,355	47,556	10,840	8,123	66,519	1,481	37,069	-	58,191	74,326	19,641	(15,668)	58,658
OCONEE CO SCHOOLS	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
State's Proport. Share - DOE	291,611	19,305	4,400	56,973	80,678	601	7,973	-	363,011	371,585	30,166	(61,040)	(30,874)
OCONEE FALL LINE Tech. COLLEGE	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
OCONEE REG LIBRARY	930,149	61,577	14,036	1,891	77,504	1,917	25,432	-	78,149	105,498	96,240	(45,326)	50,914
OCONEE RESA	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
ODYSSEY CHARTER SCHOOL	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)
OGEECHEE TECH	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
OGLETHORPE CO SCHOOLS	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
State's Proport. Share - DOE	120,283	7,963	1,615	-	9,778	248	3,289	-	159,153	162,690	12,451	(69,315)	(56,864)
OHOOPEE REG LIB	558,906	37,000	8,434	18,104	63,538	1,152	15,282	-	18,126	34,560	57,815	(17,642)	40,173
OKFENOKEE REG LIB	796,316	52,717	12,016	43,172	107,905	1,641	21,773	-	22,308	45,722	82,391	2,579	84,970



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
OKEFENOKEE RESA	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
PATAULA CHARTER ACAD.	3,934,803	260,490	59,375	493,970	813,835	8,110	107,585	-	-	115,695	407,093	260,962	668,055
PAULDING CO SCHOOLS	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
State's Proport. Share - DOE	509,902	33,756	7,694	11,819	53,269	1,051	13,942	-	1,032,153	1,047,146	52,760	(284,684)	(231,924)
PEACH CO SCHOOLS	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
State's Proport. Share - DOE	101,906	6,746	1,538	15,912	24,196	210	2,786	-	172,598	175,594	10,543	(50,310)	(39,767)
PEACH PUBLIC LIBRARY	350,824	23,225	5,294	9,079	37,598	723	9,592	-	31,051	41,366	36,293	(4,859)	31,434
PELHAM CITY SCHOOLS	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
State's Proport. Share - DOE	71,464	4,731	1,078	3,840	9,649	147	1,954	-	49,313	51,414	7,393	(10,784)	(3,391)
PICKENS CO SCHOOLS	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
State's Proport. Share - DOE	43,992	2,912	664	812	4,388	91	1,203	-	2,165	3,459	4,551	(432)	4,119
PIEDMONT REG LIBRARY	773,299	51,193	11,669	5,071	67,933	1,594	21,143	-	52,170	74,907	80,012	(23,736)	56,276
PIERCE CO SCHOOLS	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
State's Proport. Share - DOE	229,242	15,176	3,459	32,582	51,217	472	6,268	-	270,660	277,400	23,724	(63,209)	(39,485)
PIKE CO SCHOOLS	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
State's Proport. Share - DOE	373,656	24,737	5,638	4,710	35,085	770	10,216	-	126,916	137,902	38,663	(26,107)	12,556
PINE MOUNTAIN REGIONAL LIBRARY	626,658	41,486	9,456	22,268	73,210	1,292	17,134	-	29,921	48,347	64,824	(9,448)	55,376
PIONEER RESA	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
POLK SCHOOL DISTRICT	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
State's Proport. Share - DOE	289,755	19,182	4,372	48,945	72,499	597	7,922	-	427,257	435,776	29,985	(88,269)	(58,284)
PROSECUTING ATTORNEYS COUNCIL OF GA	76,847	5,087	1,160	42,785	49,032	158	2,101	-	21,321	23,580	7,945	13,228	21,173
PULASKI CO SCHOOLS	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
State's Proport. Share - DOE	57,543	3,809	868	34,084	38,761	119	1,573	-	-	1,692	5,955	10,536	16,491
PURPOSE BUILT SCHOOLS ATLANTA INC	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
PUTNAM CO SCHOOLS	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
State's Proport. Share - DOE	-	-	-	434	434	-	-	-	6,908	6,908	-	(15,319)	(15,319)
QUITMAN CO SCHOOLS	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
State's Proport. Share - DOE	144,599	9,573	2,182	60,580	72,335	298	3,954	-	16,958	21,210	14,962	9,442	24,404
RABUN CO SCHOOLS	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
State's Proport. Share - DOE	215,878	14,291	3,258	2,516	20,065	445	5,903	-	347,820	354,168	22,344	(108,122)	(85,778)
RANDOLPH CO SCHOOLS	8,587,033	568,474	129,575	373	698,422	17,698	234,786	-	665,689	918,173	888,425	(259,692)	628,733
State's Proport. Share - DOE	81,117	5,370	1,224	208	6,802	167	2,218	-	6,038	8,423	8,389	(2,326)	6,063
REGION IV DFCS	-	-	-	10,189	10,189	-	-	-	13,787	13,787	(1)	(76)	(77)
RESURGENCE HALL INC	710,559	47,040	10,722	544,109	601,871	1,464	19,428	-	-	20,892	73,516	132,710	206,226
RICHMOND CO SCHOOLS	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
State's Proport. Share - DOE	583,779	38,647	8,809	22,009	69,465	1,203	15,962	-	2,234,304	2,251,469	60,395	(551,787)	(491,392)
ROCKDALE CO SCHOOLS	154,690,766	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
State's Proport. Share - DOE	485,029	32,110	7,319	15,413	54,842	1,000	13,262	-	1,405,670	1,419,932	50,188	(393,272)	(343,084)
RODDENBERY MEMORIAL LIBRARY	455,329	30,143	6,871	845	37,859	938	12,450	-	19,495	32,883	47,109	(13,686)	33,423
ROME CITY SCHOOLS	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
State's Proport. Share - DOE	175,969	11,649	2,655	47,494	61,798	363	4,811	-	473,769	478,943	18,204	(76,592)	(58,388)
SARA HIGHTOWER REGIONAL LIB	1,287,841	85,257	19,433	-	104,690	2,654	35,212	-	134,875	172,741	133,241	(68,004)	65,237
SATILLA REG LIBRARY	353,609	23,409	5,336	9,084	37,829	729	9,668	-	14,619	25,016	36,591	(1,515)	35,076
SAVANNAH CLASSICAL ACADEMY	3,631,869	240,435	54,804	2,128,856	2,424,095	7,485	99,302	-	-	106,787	375,757	664,540	1,040,297
SAVANNAH STATE UNIVERSITY	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
SAVANNAH TECH COLLEGE	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
SCHLEY CO SCHOOLS	10,579,493	700,377	159,641	92,232	952,250	21,805	289,264	-	570,481	881,550	1,094,562	(144,599)	949,963
SCHOLARS ACAD. INC	-	-	-	22,652	22,652	-	-	-	332,597	332,597	-	(220,532)	(220,532)
SCHOOL FOR ARTS INFUSED LEARNING	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
SCINTILLA CHARTER ACADEMY	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



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
SCREVEN CO SCHOOLS	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
SCREVEN-JENKINS REG LIBRARY	387,021	25,621	5,840	-	31,461	798	10,582	-	51,432	62,812	40,046	(35,208)	4,838
SE HEALTH UNIT	76,662	5,075	1,157	11,087	17,319	158	2,096	-	23,805	26,059	7,925	(1,009)	6,916
SECRETARY OF STATE	175,783	11,637	2,653	68,224	82,514	362	4,806	-	1,050	6,218	18,194	31,522	49,716
SEMINOLE CO SCHOOLS	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
State's Proport. Share - DOE	135,132	8,946	2,039	298	11,283	279	3,695	-	23,323	27,297	13,989	(6,810)	7,179
SEQUOYAH REG LIB	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
SOCIAL CIRCLE CITY SCHOOLS	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
State's Proport. Share - DOE	229,614	15,201	3,465	22,250	40,916	473	6,278	-	21,422	28,173	23,749	3,768	27,517
SOUTH GA REG LIBRARY	893,953	59,181	13,489	25,982	98,652	1,842	24,442	-	156,057	182,341	92,480	(96,487)	5,993
SOUTH GA Tech. INSTITUTE	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
SOUTH GEORGIA STATE COLLEGE	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
SOUTHEASTERN Tech. COLLEGE	8,574,967	567,675	129,393	-	697,068	17,673	234,456	-	761,619	1,013,748	887,172	(378,922)	508,250
SOUTHERN CRESCENT Tech. COLLEGE	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	(390,965)	1,142,870
SOUTHERN REGIONAL TECHNICAL COLLEGE	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
SOUTHWEST GA REG LIB	784,807	51,955	11,842	9,499	73,296	1,618	21,458	-	55,876	78,952	81,192	(8,770)	72,422
SOUTHWEST GEORGIA RESA	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
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	1,411,651	93,453	21,301	985,000	1,099,754	2,909	38,597	-	-	146,057	261,624	407,681	407,681
STATE ACCOUNTING OFFICE	151,467	10,027	2,286	35,838	48,151	312	4,141	-	83,348	87,801	15,676	(16,774)	(1,098)
STATE BOARD OF PARDONS AND PAROLES	-	-	-	18,270	18,270	-	-	-	33,614	33,614	-	(497)	(497)
STATE OF GEORGIA DEPT OF LAW	102,092	6,759	1,541	48,430	56,730	210	2,791	-	994	3,995	10,559	18,083	28,642
STATE ROAD TOLL & AUTHORITY	106,547	7,054	1,608	8,691	17,353	220	2,913	-	83,368	86,501	11,020	(10,787)	233
STATESBORO REGIONAL LIBRARY	1,437,081	95,137	21,685	-	116,822	2,962	39,293	-	134,753	177,008	148,674	(51,459)	97,215
STEPHENS CO SCHOOLS	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
State's Proport. Share - DOE	237,967	15,754	3,591	179,727	199,072	490	6,506	-	92,391	99,387	24,627	29,192	53,819
STEWART CO SCHOOLS	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
SUMTER CO SCHOOLS	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
State's Proport. Share - DOE	135,504	8,971	2,045	90	11,106	279	3,705	-	165,790	169,774	14,016	(45,851)	(31,835)
TALBOT CO SCHOOLS	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
TALIAFERRO CO SCHOOLS	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
State's Proport. Share - DOE	52,160	3,453	787	31,261	35,501	108	1,426	-	-	1,534	5,403	9,558	14,961
TAPESTRY PUBLIC CHARTER SCHOOL	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
TATNALL CO SCHOOLS	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
State's Proport. Share - DOE	182,095	12,055	2,748	12,113	26,916	375	4,979	-	9,425	14,779	18,836	534	19,370
TAYLOR CO SCHOOLS	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
Tech. COLLEGE SYSTEM OF GEORGIA	12,238,206	810,187	184,670	305,490	1,300,347	25,223	334,616	-	336,569	696,408	1,266,172	(12,360)	1,253,812
TELFAR CO SCHOOLS	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
State's Proport. Share - DOE	121,396	8,037	1,832	4,503	14,372	250	3,319	-	248,664	252,233	12,553	(69,696)	(57,143)
TERRELL CO SCHOOLS	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
State's Proport. Share - DOE	27,286	1,806	412	246	2,464	56	746	-	24,841	25,643	2,818	(6,172)	(3,354)
THE GLOBE ACAD.	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
THE KINDEZI SCHOOL	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
THE MAIN STREET ACAD.	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
THE MUSEUM SCHOOL OF AVONDALE EST.	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
THE UNIVERSITY OF GEORGIA	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
THOMAS CO SCHOOLS	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
State's Proport. Share - DOE	234,440	15,520	3,538	4,718	23,776	483	6,410	-	91,922	98,815	24,259	(32,627)	(8,368)
THOMAS COUNTY PUBLIC LIBRARY	558,349	36,964	8,425	-	45,389	1,151	15,266	-	36,973	53,390	57,767	(27,244)	30,523
THOMASTON-UPSON COUNTY SCHOOLS	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



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
THOMASVILLE CITY SCHOOLS	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
State's Proport. Share - DOE	417,648	27,649	6,302	29,771	63,722	861	11,419	-	20,018	32,298	43,216	(11,955)	31,261
THREE RIVERS REGIONAL LIBRARY	1,213,778	80,354	18,315	101,283	199,952	2,502	33,187	-	133,324	169,013	125,587	(77,684)	47,903
TIFT CO BD OF HEALTH DBA DIVERS ENTERPRISES	99,122	6,562	1,496	59,098	67,156	204	2,710	-	-	2,914	10,261	18,158	28,419
TIFT CO SCHOOLS	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
State's Proport. Share - DOE	291,611	19,305	4,400	4,030	27,735	601	7,973	-	704,220	712,794	30,179	(179,921)	(149,742)
TOOMBS CO SCHOOLS	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
State's Proport. Share - DOE	276,762	18,322	4,176	202,433	224,931	570	7,567	-	-	8,137	28,638	51,490	80,128
TOWNS CO SCHOOLS	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
State's Proport. Share - DOE	142,000	9,401	2,143	1,318	12,862	293	3,883	-	29,145	33,321	14,694	(7,495)	7,199
TREUTLEN CO SCHOOLS	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
TRION CITY SCHOOLS	11,391,030	754,102	171,887	4,645	930,634	23,477	311,453	-	503,254	838,184	1,178,523	(210,843)	967,680
TROUP CO SCHOOLS	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
State's Proport. Share - DOE	530,877	35,145	8,011	-	43,156	1,094	14,515	-	398,103	413,712	54,934	(127,473)	(72,539)
TROUP HARRIS COWETA REG LIB	861,469	57,030	12,999	12,142	82,171	1,776	23,554	-	67,163	92,493	89,127	(11,122)	78,005
TURNER CO SCHOOLS	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
State's Proport. Share - DOE	35,268	2,335	532	27,006	29,873	73	964	-	43,465	44,502	3,654	(8,994)	(5,340)
TWIGGS CO SCHOOLS	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
State's Proport. Share - DOE	198,244	13,124	2,991	78,223	94,338	409	5,420	-	35,132	40,961	20,511	25,009	45,520
TWIGGS COUNTY BOARD OF HEALTH	-	-	-	21,324	21,324	-	-	-	28,854	28,854	-	(160)	(160)
UNCLE REMUS REG LIB	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
UNION CO SCHOOLS	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
State's Proport. Share - DOE	259,684	17,191	3,919	18,294	39,404	535	7,100	-	81,505	89,140	26,862	(15,674)	11,188
UNIVERSITY OF NORTH GEORGIA	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
UNIVERSITY OF WEST GEORGIA	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
UTOPIAN ACADEMY FOR THE ARTS	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
VALDOSTA CITY SCHOOLS	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
State's Proport. Share - DOE	243,721	16,135	3,678	-	19,813	502	6,664	-	140,483	147,649	25,206	(57,699)	(32,493)
VALDOSTA STATE UNIVERSITY	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
VIDALIA CITY SCHOOLS	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
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	13,896	13,896	-	(7,787)	(7,787)
WALKER CO SCHOOLS	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
State's Proport. Share - DOE	254,301	16,835	3,837	57,154	77,820	524	6,953	-	46,553	54,030	26,312	(36,511)	(10,199)
WALTON CO SCHOOLS	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	(354,656)	11,606,070
State's Proport. Share - DOE	311,287	20,608	4,697	43,204	68,509	642	8,511	-	706,708	715,861	32,204	(185,118)	(152,914)
WARE CO SCHOOLS	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
State's Proport. Share - DOE	295,881	19,588	4,465	43,934	67,987	610	8,090	-	276,821	285,521	30,610	(68,986)	(38,376)
WARREN CO SCHOOLS	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
State's Proport. Share - DOE	-	-	-	388	-	-	-	-	24,256	24,256	-	(7,611)	(7,611)
WARREN COUNTY PUBLIC LIBRARY	78,147	5,173	1,179	24,261	30,613	161	2,137	-	1,531	3,829	8,089	5,574	13,663
WASHINGTON CO SCHOOLS	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
State's Proport. Share - DOE	164,089	10,863	2,476	125,651	138,990	338	4,487	-	6,065	10,890	16,975	23,263	40,238
WAYNE CO SCHOOLS	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
State's Proport. Share - DOE	306,647	20,300	4,627	11,229	36,156	632	8,384	-	253,176	262,192	31,720	(66,291)	(34,571)
WEBSTER CO SCHOOLS	4,087,012	270,566	61,672	12,250	344,488	8,423	111,747	-	325,377	442,846	442,846	(145,382)	277,464
WESLEY INTERNATIONAL ACAD.	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
WEST GA REG LIBRARY	1,417,405	93,834	21,388	112,511	227,733	2,921	38,755	-	92,085	133,761	146,641	24,045	170,686
WEST GEORGIA RESA	7,117,096	471,162	107,394	-	578,556	14,668	194,595	-	770,916	980,179	736,339	(332,056)	404,283
WEST GEORGIA Tech. COLLEGE	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
WESTSIDE ATLANTA CHARTER SCHOOL	3,099,878	205,216	46,776	914,063	1,166,055	6,389	84,757	-	-	91,146	320,719	544,928	865,647



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
WHEELER CO SCHOOLS	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
WHITE CO SCHOOLS	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
State's Proport. Share - DOE	65,710	4,350	992	44,709	50,051	135	1,797	-	307,700	309,632	6,800	(72,447)	(65,647)
WHITFIELD CO SCHOOLS	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
State's Proport. Share - DOE	381,081	25,228	5,750	14,500	45,478	785	10,419	-	195,485	206,689	39,426	(36,419)	3,007
WHITFIELD COUNTY BOARD OF HEALTH	-	-	-	7,792	7,792	-	-	-	20,483	20,483	-	(222)	(222)
WHITFIELD COUNTY DFCS	60,698	4,018	916	35,648	40,582	125	1,660	-	-	1,785	6,277	11,108	17,385
WILCOX CO SCHOOLS	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
WILKES CO SCHOOLS	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
State's Proport. Share - DOE	206,597	13,677	3,117	46,235	63,029	426	5,649	-	4,966	11,041	21,370	9,501	30,871
WILKINSON CO SCHOOLS	12,736,414	843,169	192,188	12,657	1,048,214	26,250	348,238	-	1,544,965	1,919,453	1,317,710	(493,399)	824,311
WIREGRASS GEORGIA Tech. COLLEGE	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
WORTH CO SCHOOLS	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
State's Proport. Share - DOE	208,082	13,775	3,140	74,443	91,358	429	5,689	-	50,848	56,966	21,536	12,203	33,739
WORTH COUNTY LIBRARY SYSTEM	229,985	15,225	3,470	-	18,695	474	6,288	-	34,948	41,710	23,789	(14,169)	9,620
Total for all Entities	<u>\$18,562,142,000</u>	<u>\$1,228,840,000</u>	<u>\$280,096,000</u>	<u>\$524,724,253</u>	<u>\$2,033,660,253</u>	<u>\$38,257,000</u>	<u>\$507,525,000</u>	<u>\$ -</u>	<u>\$524,724,253</u>	<u>\$1,070,506,253</u>	<u>\$1,920,443,000</u>	<u>\$ -</u>	<u>\$1,920,443,000</u>
STATE DEPARTMENT OF EDUCATION (Non-employer Contributing Entity)	<u>\$ 40,973,699</u>	<u>\$ 2,712,516</u>	<u>\$ 618,277</u>	<u>\$ 5,000,476</u>	<u>\$ 8,331,269</u>	<u>\$ 84,446</u>	<u>\$ 1,120,296</u>	<u>\$ -</u>	<u>\$ 40,840,789</u>	<u>\$ 42,045,531</u>	<u>\$ 4,239,140</u>	<u>\$(10,015,222)</u>	<u>\$(5,776,082)</u>



SCHEDULE C
Teachers Retirement System of Georgia
Schedule of Remaining Deferred Inflows and Outflows

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 568,696	\$ (11,727)	\$ (985,816)	\$ (226,693)	\$ 1,683	\$ -
ACADEMY FOR CLASSICAL EDUCATION INC	1,716,837	1,080,039	310,500	245,894	29,815	-
ALBANY STATE UNIVERSITY	(744,176)	(1,605,290)	(3,168,657)	(893,744)	(36,757)	-
ALBANY TECHNICAL INSTITUTE	285,441	133,918	(295,416)	18,222	11,557	-
AMANA ACADEMY	393,258	226,403	(106,032)	75,981	13,688	-
APPLING COUNTY SCHOOLS	1,201,595	313,698	(1,244,582)	(222,484)	10,529	-
ARMSTRONG ATLANTIC STATE UNIV	968,474	246,018	(1,039,673)	(492,344)	(24,952)	-
ATHENS REGIONAL LIBRARY	124,995	68,328	(88,665)	(14,984)	1,263	-
ATHENS TECHNICAL COLLEGE	(66,866)	(408,271)	(857,182)	(191,729)	(2,742)	-
ATKINSON COUNTY SCHOOLS	496,041	135,414	(513,539)	(104,288)	3,534	-
ATLANTA HEIGHTS CHARTER SCHOOL	267,587	168,113	(74,771)	(17,462)	1,831	-
ATLANTA METROPOLITAN STATE COLLEGE	316,492	592	(696,817)	(403,932)	(27,677)	-
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	575,828	282,792	(237,883)	(24,003)	6,109	-
ATLANTA PREPARATORY ACADEMY	(223,436)	(5,897)	-	-	-	-
ATLANTA PUBLIC SCHOOLS	17,759,655	2,879,788	(20,905,435)	(5,892,626)	(76,646)	-
ATLANTA TECHNICAL COLLEGE	(297,984)	(269,869)	(525,930)	(250,749)	(16,663)	-
AUGUSTA RICHMOND CO PUBLIC LIBRARY SYSTEM	7,412	10,472	(28,126)	28,806	4,804	-
AUGUSTA TECHNICAL INSTITUTE	(31,358)	(214,575)	(602,493)	(207,930)	(10,010)	-
AUGUSTA UNIVERSITY	16,117,158	8,096,775	(7,461,014)	1,095,902	423,377	-
BACON COUNTY SCHOOLS	848,941	311,766	(554,758)	(91,832)	8,101	-
BACONTON COMM CS	293,321	226,073	(27,425)	85,767	13,441	-
BAKER COUNTY SCHOOLS	123,078	45,506	(127,366)	(51,557)	(2,197)	-
BALDWIN COUNTY BOARD OF HEALTH	(7,566)	(9,192)	(17,325)	(17,044)	(1,612)	-
BALDWIN COUNTY SCHOOLS	466,016	(218,067)	(1,861,162)	(482,925)	(6,371)	-
BANKS COUNTY SCHOOLS	1,068,603	494,001	(699,949)	8,095	25,241	-
BARNESVILLE - LAMAR CO LIBRARY	6,514	2,255	(8,107)	(2,399)	(55)	-
BARROW COUNTY SCHOOLS	5,439,817	2,663,817	(3,238,187)	(483,336)	59,563	-
BARTOW COUNTY LIBRARY	37,867	12,915	(49,425)	(12,266)	71	-
BARTOW COUNTY SCHOOLS	1,761,690	(363,161)	(4,926,056)	(878,031)	28,589	-

**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
BARTRAM TRAIL REGIONAL LIBRARY	20,312	12,933	(15,587)	(4,223)	50	-
BEN HILL CO SCHOOLS	584,845	144,535	(1,001,709)	(269,951)	(1,872)	-
BEN HILL COUNTY DFACS	10,049	8,961	6,740	7,538	792	-
BERRIEN CO SCHOOLS	773,887	299,967	(848,111)	(157,600)	8,407	-
BIBB CO SCHOOLS	4,907,528	1,760,969	(6,304,670)	330,006	236,471	-
BLECKLEY CO SCHOOLS	1,231,282	626,319	(482,312)	113,284	32,837	-
BOARD OF REGENTS	4,144,762	2,247,252	(803,887)	201,716	67,314	-
BRANTLEY CO SCHOOLS	855,842	220,268	(1,104,084)	(206,268)	8,845	-
BREMEN CITY SCHOOLS	747,150	310,014	(525,419)	18,980	20,427	-
BRIGHTEN ACADEMY	479,203	268,837	(13,535)	59,855	9,831	-
BROOKHAVEN INNOVATION ACADEMY	708,084	630,557	472,281	217,289	20,991	-
BROOKS CO SCHOOLS	443,932	290,364	(480,451)	25,914	20,471	-
BROOKS COUNTY LIBRARY	(18,484)	(11,656)	(9,466)	(657)	116	-
BRYAN CO SCHOOLS	5,293,847	3,387,484	(517,634)	691,747	131,258	-
BUFORD CITY SCHOOLS	3,156,175	1,812,686	(671,109)	261,887	67,173	-
BULLOCH CO SCHOOLS	4,262,915	2,399,553	(2,204,508)	(380,881)	41,420	-
BURKE CO SCHOOLS	1,339,495	639,135	(1,372,811)	72,941	54,302	-
BUTTS CO SCHOOLS	1,133,643	571,226	(766,289)	65,149	34,877	-
CALHOUN CITY SCHOOLS	1,262,350	328,378	(987,283)	(209,616)	6,782	-
CALHOUN CO SCHOOLS	71,759	(30,650)	(277,865)	(51,626)	997	-
CAMDEN CO SCHOOLS	2,057,103	438,033	(2,912,443)	(572,028)	19,243	-
CANDLER CO SCHOOLS	417,752	146,853	(608,403)	(91,075)	7,344	-
CARROLL CO SCHOOLS	5,220,782	2,613,289	(3,167,401)	(53,439)	110,650	-
CARROLLTON IND SCHOOLS	2,128,370	1,049,547	(955,743)	130,175	51,715	-
CARTERSVILLE CITY SCHOOLS	1,686,591	864,192	(782,340)	24,496	35,909	-
CATOOSA CO SCHOOLS	3,656,950	1,740,853	(2,906,308)	(210,772)	73,173	-
CATOOSA COUNTY LIBRARY	28,695	14,088	(15,121)	(1,058)	380	-
CENTENNIAL ACADEMY	2,117,523	993,166	14,743	80,470	15,990	-
CENTRAL GEORGIA TECHNICAL COLLEGE	455,087	(100,094)	(952,224)	(90,985)	13,588	-
CHARLES DREW CHARTER SCHOOL	2,746,645	1,678,207	219,609	311,608	47,820	-
CHARLTON CO SCHOOLS	670,471	313,681	(422,667)	(29,900)	11,015	-
CHARTER CONSERVATORY FOR L & T	124,334	106,758	41,301	19,359	2,626	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
CHATHAM CO SCHOOLS	17,470,724	8,816,873	(10,215,655)	(1,052,768)	239,503	-
CHATTAHOOCHEE CO SCHOOLS	56,339	(73,775)	(396,126)	(91,034)	(564)	-
CHATTAHOOCHEE FLINT RESA	147,605	113,972	15,595	93,125	11,765	-
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	635,547	278,300	22,954	85,727	11,306	-
CHATTAHOOCHEE TECHNICAL COLLEGE	255,532	31,468	(901,607)	(215,930)	105	-
CHATTOOGA CO SCHOOLS	1,131,532	655,557	(423,947)	(56,634)	13,413	-
CHATTOOGA COUNTY LIBRARY SYST	3,391	(4,617)	(14,256)	(6,702)	(437)	-
CHEROKEE CHARTER ACADEMY	293,545	132,262	(118,958)	128,501	19,210	-
CHEROKEE CO SCHOOLS	20,388,363	10,358,039	(9,090,383)	481,111	406,075	-
CHEROKEE COUNTY BOARD OF HEALTH	10,437	9,286	6,708	1,106	81	-
CHEROKEE REG LIBRARY	28,141	14,117	(25,108)	(9,127)	(246)	-
CHESTATEE REG LIBRARY	30,964	16,291	(24,530)	(3,338)	429	-
CHICKAMAUGA CITY SCHOOLS	365,182	138,363	(323,407)	(88,598)	194	-
CIRRUS ACADEMY	443,281	394,381	294,548	3,598	(1,552)	-
CLARKE COUNTY HEALTH DEPT	(417)	(417)	(6,102)	(754)	-	-
CLARKE COUNTY SCHOOLS	8,099,630	4,204,515	(2,866,713)	214,259	150,073	-
CLAY CO SCHOOLS	(92,524)	(149,011)	(233,039)	(88,611)	(5,701)	-
CLAYTON CENTER COMMUNITY SERVICE BOARD	52,221	39,106	20,651	11,402	1,206	-
CLAYTON CO SCHOOLS	28,095,607	16,878,134	(5,023,896)	3,925,074	793,493	-
CLAYTON COLLEGE & STATE UNIV	1,401,240	631,048	(867,548)	46,993	36,181	-
CLAYTON COUNTY REG LIB	(21,761)	2,677	(18,551)	(8,154)	(443)	-
CLINCH CO SCHOOLS	290,479	104,456	(377,398)	(54,597)	5,816	-
COASTAL PINES TECHNICAL COLLEGE	(139,994)	(155,301)	(476,072)	(102,156)	348	-
COASTAL PLAIN REGIONAL LIBRARY	64,730	44,650	(34,360)	(3,563)	852	-
COASTAL PLAINS RESA	(4,881)	(3,269)	(59,622)	(27,292)	(1,601)	-
COBB CO SCHOOLS	50,521,867	24,636,125	(32,732,948)	(6,343,717)	365,564	-
COBB COUNTY PUBLIC LIB	430,575	259,323	(173,650)	26,566	10,783	-
COFFEE CO SCHOOLS	2,136,697	700,468	(2,270,549)	(250,937)	39,915	-
COLLEGE OF COASTAL GEORGIA	817,088	499,707	(98,551)	167,048	27,822	-
COLQUITT CO SCHOOLS	3,171,484	1,465,348	(2,637,973)	(364,200)	44,290	-
COLUMBIA CO SCHOOLS	12,939,109	7,376,446	(4,858,379)	275,060	236,847	-
COLUMBUS STATE UNIVERSITY	2,540,923	1,441,779	(771,302)	282,563	70,861	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
COLUMBUS TECHNICAL INSTITUTE	54,426	(74,834)	(511,488)	(158,387)	(4,646)	-
COMMERCE CITY SCHOOLS	717,223	531,615	(102,193)	141,522	25,812	-
CONYERS-ROCKDALE LIB.SYSTEM	25,358	1,265	(35,575)	(6,139)	193	-
COOK CO SCHOOLS	555,757	142,730	(915,297)	(55,310)	20,356	-
COOPERATIVE EXTENSION SERVICE	384,402	146,400	(199,398)	39,003	12,117	-
COWETA CHARTER ACADEMY	643,468	332,995	102,027	211,223	25,321	-
COWETA CO SCHOOLS	8,804,743	4,452,902	(5,296,284)	(115,751)	177,849	-
COWETA PUBLIC LIBRARY	65,837	24,168	(45,850)	(5,551)	922	-
CRAWFORD CO SCHOOLS	420,694	240,661	(417,765)	(13,377)	12,676	-
CRISP CO SCHOOLS	1,401,720	532,802	(1,229,773)	(197,841)	15,590	-
CSRA RESA	(120,870)	(167,220)	(210,272)	(69,147)	(4,387)	-
DADE CO SCHOOLS	530,111	132,870	(768,181)	(228,667)	(4,419)	-
DALTON CITY SCHOOLS	3,419,846	1,764,694	(1,806,598)	(20,634)	64,976	-
DALTON STATE COLLEGE	774,147	294,763	(650,557)	(72,283)	11,015	-
DAWSON CO SCHOOLS	2,657,178	1,610,097	(585,295)	281,595	64,981	-
DECATUR CITY SCHOOLS	4,525,991	2,533,400	(786,013)	529,025	105,903	-
DECATUR CO SCHOOLS	796,430	50,249	(1,731,887)	(372,194)	5,294	-
DEKALB ACADEMY OF TECH. AND ENVIRONMENT	524,572	325,205	24,326	77,549	12,131	-
DEKALB CO SCHOOLS	66,762,005	39,122,223	(14,775,816)	4,279,995	1,314,957	-
DEKALB COUNTY DFACS	(7,273)	4,116	3,255	5,506	631	-
DEKALB COUNTY PUBLIC LIBRARY	843,336	572,272	(93,069)	105,125	22,048	-
DEKALB PATH ACADEMY	157,627	47,379	(128,850)	(11,058)	2,280	-
DEKALB PREPARATORY ACADEMY	449,610	273,640	21,522	27,857	5,645	-
DEPARTMENT OF ADMIN SERVICE	93,844	78,107	50,051	30,232	3,130	-
DEPARTMENT OF COMMUNITY HEALTH	(59,011)	(75,881)	(69,946)	(16,429)	(1,041)	-
DEPARTMENT OF COMMUNITY SUPERVISION	27,758	24,690	18,428	(1,668)	(305)	-
DEPARTMENT OF CORRECTIONS	803,149	659,750	298,043	216,626	23,782	-
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	(4,220)	(85)	-	-	-	-
DEPARTMENT OF HUMAN SERVICES	153,114	120,319	57,371	23,338	2,634	-
DEPARTMENT OF NATURAL RESOURCE	69,114	59,992	40,410	42,254	4,567	-
DEPARTMENT OF PUBLIC HEALTH	35,863	14,431	(6,035)	(977)	136	-
DEPARTMENT OF PUBLIC SAFETY	(20,765)	(34,719)	(33,984)	(3,239)	247	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DEPT OF BEHAVIORAL HEALTH AND DEV. DISABILITY	(15,198)	(15,244)	(20,465)	(13,430)	(1,172)	-
DESOTO TRAIL REGIONAL LIBRARY	6,060	10,955	(6,581)	(2,343)	128	-
DESTINY ACHIEVERS ACADEMY OF EXCELLENCE	339,655	266,480	140,786	125,036	13,939	-
DHS LOWNDES COUNTY DFACS	(4,027)	(271)	-	-	-	-
DODGE CO SCHOOLS	1,429,965	734,098	(616,184)	156,748	42,924	-
DOOLY CO SCHOOLS	259,489	172,982	(358,228)	(117,451)	(1,207)	-
DOUGHERTY CO SCHOOLS	3,066,207	591,053	(5,039,887)	(672,300)	66,129	-
DOUGHERTY CO.PUBLIC LIBRARY	187,803	91,651	(49,003)	(24,042)	(743)	-
DOUGLAS CO SCHOOLS	10,972,311	5,295,716	(6,035,081)	104,729	231,250	-
DUBLIN CITY SCHOOLS	(188,000)	(554,303)	(1,375,528)	(450,726)	(22,033)	-
DUBOIS INTEGRITY ACADEMY	958,927	850,631	280,337	76,231	9,249	-
EARLY CO SCHOOLS	718,742	233,066	(724,557)	(14,320)	20,018	-
EAST GEORGIA STATE COLLEGE	672,004	425,181	(181,750)	6,744	10,535	-
ECHOLS CO SCHOOLS	322,157	117,605	(258,628)	(14,250)	6,169	-
EFFINGHAM CO SCHOOLS	7,010,197	3,668,141	(2,035,973)	474,931	149,540	-
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	1,055	100	(1,927)	(947)	(56)	-
ELBERT CO SCHOOLS	1,182,129	667,188	(622,270)	240,609	52,761	-
ELBERT COUNTY LIBRARY	(12,453)	(14,762)	(13,580)	(1,184)	91	-
EMANUEL CO SCHOOLS	1,427,703	743,009	(966,713)	51,075	40,479	-
EVANS CO SCHOOLS	543,687	153,546	(580,973)	(52,660)	10,753	-
FANNIN CO SCHOOLS	1,134,077	457,105	(966,151)	(216,864)	6,320	-
FAYETTE CO SCHOOLS	13,914,294	9,579,471	(1,981,335)	2,940,702	496,618	-
FIRST DISTRICT RESA	94,717	(6,205)	(341,026)	(60,720)	2,041	-
FITZGERALD-BEN HILL COUNTY LIB	1,745	3,906	(8,287)	(9,636)	(791)	-
FLINT RIVER REGIONAL LIBRARY	9,412	(2,601)	(44,486)	(8,603)	258	-
FLOYD CO SCHOOLS	1,857,202	532,059	(3,832,100)	(981,982)	(4,896)	-
FLOYD COUNTY DFCS	7,102	3,991	574	1,050	149	-
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	235,839	207,987	100,341	87,895	9,508	-
FORSYTH CO SCHOOLS	28,786,068	16,604,896	(4,549,909)	2,484,674	586,974	-
FORSYTH COUNTY PUBLIC LIBRARY	358,933	202,268	(69,223)	40,974	8,841	-
FORT VALLEY STATE UNIVERSITY	892,209	522,161	(740,804)	302,452	62,556	-
FRANKLIN CO SCHOOLS	1,589,737	755,451	(846,639)	695	30,870	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	852,710	759,137	568,102	185,228	16,798	-
FULTON CO SCHOOLS	49,816,274	23,173,216	(20,616,802)	169,549	858,879	-
FULTON LEADERSHIP ACADEMY	334,424	173,276	(94,850)	(40,934)	(1,374)	-
FULTON SCIENCE ACADEMY HIGH SCHOOL	(348,581)	(345,823)	(96,138)	(3,106)	-	-
FULTON SUNSHINE ACADEMY INC.	(619,713)	(700,660)	(143,340)	-	-	-
FURLOW CHARTER SCHOOL	652,340	578,652	173,332	94,514	11,272	-
GA PUB TELECOMMUNICATIONS COMM	25,226	18,178	(9,615)	12,585	1,772	-
GA SOIL AND WATER CONSERVATION COMMISSION	(3,912)	(8,067)	(7,612)	(738)	-	-
GA SOUTHWESTERN STATE UNIV	737,437	394,425	(205,302)	71,446	19,146	-
GA.REG.TRANS.AUTHORITY	(7,668)	(1,205)	-	-	-	-
GAINESVILLE CITY SCHOOLS	3,384,409	1,656,537	(1,586,938)	(251,345)	33,615	-
GENESIS INNOVATION ACADEMY FOR BOYS	263,296	234,813	176,663	205,553	21,648	-
GENESIS INNOVATION ACADEMY FOR GIRLS	367,765	327,981	246,759	287,111	30,232	-
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	27,781	24,709	17,004	1,555	72	-
GEORGIA BUILDING AUTHORITY	24,143	18,181	392	24	103	-
GEORGIA BUREAU OF INVESTIGATION	55,214	32,801	2,140	222	210	-
GEORGIA COLLEGE & STATE UNIV	3,802,343	2,187,598	(997,331)	(64,844)	41,713	-
GEORGIA CONNECTIONS ACADEMY	1,167,815	343,348	(234,021)	61,924	16,267	-
GEORGIA CYBER ACADEMY	8,483,309	3,432,191	47,745	418,996	72,982	-
GEORGIA DEPARTMENT OF AGRICULTURE	17,025	19,298	10,247	2,438	238	-
GEORGIA DEPARTMENT OF AUDITS	18,716	(1,954)	(32,143)	(15,324)	(1,223)	-
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	(1,061)	(7,904)	(20,087)	(2,269)	-	-
GEORGIA DEPARTMENT OF DEFENSE	21,715	19,328	14,455	3,272	267	-
GEORGIA DEPARTMENT OF DRIVER SERVICES	8,259	7,325	77	1,675	296	-
GEORGIA DEPT OF EARLY CARE AND LEARNING	57,232	51,081	(1,654)	15,654	2,504	-
GEORGIA DEPT OF ECONOMIC DEVELOPMENT	53,824	47,776	16,584	13,100	1,486	-
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	399,255	287,188	43,825	59,183	8,920	-
GEORGIA DEPARTMENT OF REVENUE	17,357	14,118	8,305	11,459	1,261	-
GEORGIA DEPARTMENT OF TRANSPORTATION	8,949	7,981	6,005	6,987	736	-
GEORGIA DEPT OF EDUCATION	1,971,942	960,159	(958,946)	(108,283)	23,804	-
GEORGIA DEPT OF LABOR	7,605	17,579	15,027	3,985	400	-
GEORGIA ENVIRONMENTAL FINANCE AUTHORITY	(1,232)	(138)	-	-	-	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
GEORGIA GENERAL ASSEMBLY	8,493	8,204	(5,871)	(747)	183	-
GEORGIA GWINNETT COLLEGE	4,816,614	2,686,284	(253,052)	376,274	77,259	-
GEORGIA HIGH SCH ACCEL LEARN FULTON CO INC	270,531	240,792	180,078	40,011	3,250	-
GEORGIA HIGHLANDS COLLEGE	803,761	496,433	(501,149)	128,871	33,470	-
GEORGIA INST OF TECHNOLOGY	32,338,526	18,265,492	(7,141,404)	2,392,432	661,921	-
GEORGIA MAGNET CHARTER SCHOOL	466,581	224,472	(206,065)	(52,857)	1,690	-
GEORGIA MILITARY COLLEGE	2,131,585	1,858,740	(559,426)	19,885	34,695	-
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	136,078	(130,768)	(725,493)	(194,379)	(4,588)	-
GEORGIA PIEDMONT TECHNICAL COLLEGE	358,341	239,140	(397,119)	(64,376)	6,639	-
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	4,275	15,278	17,598	9,033	925	-
GEORGIA SCHOOL FOR INNOVATION & THE CLASSICS	829,727	736,322	267,427	107,347	12,250	-
GEORGIA SOUTHERN UNIVERSITY	6,919,615	3,354,294	(2,990,525)	(118,723)	101,569	-
GEORGIA STATE UNIVERSITY	17,244,115	8,906,570	(7,192,119)	580,280	357,658	-
GEORGIA STUDENT FINANCE COMM	78,883	48,098	(4,804)	3,107	945	-
GEORGIA TECHNOLOGY AUTHORITY	80,702	71,711	40,886	3,522	214	-
GEORGIA WORLD CONGRESS CENTER AUTHORITY	(1,507)	(15,555)	(28,591)	(11,333)	(917)	-
GILMER CO SCHOOLS	1,312,763	317,874	(1,339,108)	(116,533)	25,967	-
GLASCOCK CO SCHOOLS	211,159	84,143	(172,333)	(49,032)	(7)	-
GLYNN CO SCHOOLS	4,932,514	2,352,567	(3,554,426)	(902,094)	20,291	-
GLYNN CO HEALTH DEPT COASTAL HEALTH DISTRICT	8,414	1,885	(1,373)	1,738	257	-
GORDON CO SCHOOLS	2,109,523	1,051,401	(1,631,376)	(18,390)	54,375	-
GORDON COLLEGE	739,398	348,940	(512,763)	(16,847)	15,555	-
GOVERNORS OFFICE OF PLANNING AND BUDGET	155,886	104,148	(59,769)	(35,616)	(1,751)	-
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	502,982	209,002	(63,954)	(2,766)	3,366	-
GRADY CO SCHOOLS	1,431,803	533,779	(1,214,796)	(16,525)	36,485	-
GREENE CO SCHOOLS	1,921,981	1,128,115	(393,665)	129,769	37,806	-
GRIFFIN RESA	161,740	6,048	(144,603)	(48,015)	(1,763)	-
GRIFFIN SPALDING CO SCHOOLS	4,540,378	2,320,796	(2,389,635)	(60,534)	82,884	-
GWINNETT CO SCHOOLS	85,478,231	44,460,318	(39,652,565)	1,162,390	1,613,781	-
GWINNETT COUNTY PUBLIC LIB	445,673	99,718	(529,341)	(51,083)	9,715	-
GWINNETT TECHNICAL COLLEGE	388,872	140,251	(562,732)	(39,428)	12,166	-
HABERSHAM CO SCHOOLS	2,395,946	1,116,395	(1,890,902)	(125,635)	49,039	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HABERSHAM COUNTY BOARD OF COMMISSIONERS	(96)	(96)	(710)	(2,081)	(221)	-
HALL CO DEPT OF FAMILY AND CHILDREN SERVICES	(7,220)	(8,139)	(1,594)	-	-	-
HALL CO SCHOOLS	10,987,726	5,709,655	(5,488,590)	428,778	259,037	-
HALL COUNTY LIBRARY	22,284	(5,481)	(74,519)	(5,750)	1,480	-
HANCOCK CO SCHOOLS	146,948	66,103	(340,281)	(40,213)	6,172	-
HARALSON CO SCHOOLS	1,109,072	454,128	(1,092,742)	(100,058)	22,609	-
HARRIS CO SCHOOLS	2,016,635	1,089,529	(1,086,033)	45,271	47,453	-
HART CO SCHOOLS	1,208,329	649,721	(761,284)	(46,757)	23,115	-
HART COUNTY LIBRARY	15,299	5,740	(6,316)	(188)	204	-
HEARD CO SCHOOLS	684,920	306,282	(552,650)	(77,263)	9,593	-
HEART OF GEORGIA RESA	(9,935)	(97,248)	(294,322)	(68,251)	(1,418)	-
HENRY CO SCHOOLS	22,296,341	13,838,625	(6,025,097)	1,210,784	452,703	-
HENRY COUNTY LIBRARY	274,605	215,548	79,908	58,009	7,341	-
HERITAGE PREPARATORY ACADEMY	(176,718)	(33,150)	-	-	-	-
HOUSTON CO SCHOOLS	11,084,198	4,580,124	(10,324,204)	(1,289,760)	151,937	-
HOUSTON COUNTY PUBLIC LIBRARY	13,771	5,242	(32,819)	(4,328)	444	-
INT'L ACADEMY OF SMYRNA CHARTER SCHOOL	(126,195)	(225,286)	(411,872)	(367,331)	(33,900)	-
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	919,040	815,910	306,168	213,225	23,905	-
INTERNATIONAL COMMUNITY SCHOOL	158,768	94,555	(152,567)	(17,545)	2,476	-
INTOWN ACADEMY CHARTER SCHOOL	(441,614)	(572,937)	(117,757)	-	-	-
IRWIN CO SCHOOLS	899,518	550,441	(366,223)	20,536	18,256	-
IVY PREP ACADEMY FOR GIRLS	496,354	294,219	42,674	31,915	5,725	-
IVY PREP YOUNG MENS ACADEMY	(381,786)	(461,870)	(370,477)	(47,975)	(1,497)	-
IVY PREPARATORY ACADEMY	(393,274)	(293,092)	(227,380)	(113,690)	(9,879)	-
JACKSON BUTTS COUNTY LIBRARY	(13,311)	(12,904)	(12,819)	(3,030)	(192)	-
JACKSON CO SCHOOLS	2,408,655	1,709,181	(1,515,643)	137,860	76,049	-
JASPER CO SCHOOLS	1,279,574	755,882	(391,341)	63,402	24,962	-
JEFF DAVIS CO SCHOOLS	1,266,946	511,100	(698,180)	17,669	26,308	-
JEFFERSON CITY SCHOOLS	2,146,924	1,379,725	(221,365)	233,327	47,870	-
JEFFERSON CO SCHOOLS	298,420	(52,896)	(1,007,935)	(270,780)	(4,072)	-
JEFFERSON COUNTY REG. LIB.	(6,527)	5,023	(7,709)	(1,203)	144	-
JENKINS CO SCHOOLS	109,799	4,524	(460,559)	(71,424)	5,035	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
JOHNSON CO SCHOOLS	314,722	140,757	(319,221)	(14,957)	8,176	-
JONES CO SCHOOLS	1,609,019	254,382	(1,811,554)	(286,195)	17,437	-
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	85,059	(25,433)	(175,839)	(61,392)	(2,555)	-
KENNESAW STATE UNIVERSITY	14,689,361	9,753,226	(714,559)	2,867,489	455,712	-
KINCHAFOONEE REG LIB	20,749	25,740	3,057	19,420	2,474	-
KIPP METRO ATLANTA COLLABORATIVE	5,856,724	3,633,808	486,055	685,739	101,399	-
LAKE BLACKSHEAR REG LIB	30,390	14,588	(27,270)	(6,843)	82	-
LAMAR CO SCHOOLS	681,265	191,331	(810,882)	(64,713)	16,030	-
LANIER CO SCHOOLS	540,105	137,088	(510,932)	9,905	16,579	-
LANIER TECHNICAL COLLEGE	402,972	50,768	(517,027)	(58,470)	7,461	-
LATIN ACADEMY CHARTER SCHOOL	(211,524)	(288,454)	(384,278)	(68,827)	(3,152)	-
LATIN COLLEGE PREP	648,183	575,065	173,397	127,950	14,964	-
LATIN GRAMMAR SCHOOL	503,030	446,074	120,357	60,297	7,485	-
LAURENS CO SCHOOLS	2,915,168	1,577,893	(1,157,165)	470,058	102,207	-
LEADERSHIP PREP. ACADEMY CHARTER SCHOOL	402,928	210,751	(12,819)	63,196	9,765	-
LEE CO SCHOOLS	1,823,480	595,341	(1,614,514)	(146,321)	33,003	-
LEE COUNTY LIBRARY	(1,960)	(27,179)	(39,546)	(15,250)	(977)	-
LIBERTY CO SCHOOLS	2,699,463	1,151,283	(2,938,962)	(93,410)	80,409	-
LIBERTY TECH CHARTER SCHOOL	641,438	571,411	428,448	270,480	27,183	-
LINCOLN CO SCHOOLS	352,453	179,841	(316,281)	(67,088)	3,222	-
LINCOLN COUNTY LIBRARY	2,338	1,175	(1,450)	387	100	-
LIVE OAK PUBLIC LIBRARIES	79,997	(66,692)	(388,910)	(91,958)	(1,753)	-
LONG CO SCHOOLS	1,778,293	1,043,906	(320,709)	103,247	32,452	-
LOWNDES CO SCHOOLS	3,385,290	1,330,726	(2,557,540)	(427,098)	36,639	-
LUMPKIN CO SCHOOLS	1,442,441	832,611	(795,131)	58,051	37,637	-
MACON CHARTER ACADEMY INC	(26,439)	(26,439)	(386,394)	(47,639)	-	-
MACON CO SCHOOLS	(380,583)	(429,820)	(790,282)	(201,237)	(6,458)	-
MADISON CO SCHOOLS	2,226,729	1,060,447	(1,229,995)	58,445	51,385	-
MARIETTA CHARTER SCHOOL	(83)	(83)	(1,208)	(149)	-	-
MARIETTA CITY SCHOOLS	5,579,742	1,691,131	(2,576,480)	23,581	94,980	-
MARION CO SCHOOLS	408,829	170,726	(341,895)	(32,708)	7,989	-
MARY VINSON MEMORIAL LIB	14,264	13,830	(19,589)	(5,547)	(83)	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
MCDUFFIE CO SCHOOLS	515,342	(264,696)	(1,573,898)	(272,332)	8,525	-
MCINTOSH CO SCHOOLS	137,549	(84,093)	(629,680)	(161,909)	(2,684)	-
MERIWETHER CO SCHOOLS	(264,038)	(668,820)	(1,528,160)	(646,836)	(40,491)	-
METRO RESA	225,312	(61,585)	(515,881)	(111,825)	(184)	-
MIDDLE GEORGIA REG LIBRARY	35,662	29,916	(91,592)	(12,616)	1,334	-
MIDDLE GEORGIA RESA	165,954	93,336	(50,374)	11,089	3,232	-
MIDDLE GEORGIA STATE COLLEGE	1,576,271	990,978	(1,086,972)	(78,824)	30,525	-
MILLER CO SCHOOLS	250,416	(2,698)	(319,145)	(22,703)	6,364	-
MITCHELL CO SCHOOLS	36,197	(263,819)	(854,554)	(338,856)	(17,965)	-
MONROE CO SCHOOLS	1,589,218	840,459	(970,929)	1,680	35,747	-
MONTGOMERY CO SCHOOLS	116,758	(169,540)	(522,599)	(136,864)	(4,389)	-
MORGAN CO SCHOOLS	1,351,586	760,826	(818,264)	(205,578)	7,306	-
MOULTRIE-COLQUITT CNTY LIB	11,753	2,241	(14,689)	(4,456)	(68)	-
MOUNTAIN EDUCATION CENTER INC.	478,710	321,409	100,689	141,400	17,078	-
MOUNTAIN REG LIBRARY	30,244	18,740	(29,505)	(3,833)	488	-
MURRAY CO SCHOOLS	1,688,571	520,858	(2,055,861)	(185,817)	38,867	-
MUSCOGEE CO SCHOOL DISTRICT	4,198,734	1,920,457	(8,943,397)	(585,155)	212,707	-
N E GA REG LIBRARY	48,385	36,719	(33,601)	7,364	2,119	-
NEW LIFE ACADEMY OF EXCELLENCE INC.	147,770	67,334	(87,364)	(30,592)	(452)	-
NEWTON CO SCHOOLS	8,652,430	4,006,981	(5,250,976)	(705,688)	93,168	-
NEWTON COUNTY DFCS	14,487	12,920	9,720	11,310	1,192	-
NEWTON COUNTY LIBRARY	7,376	(508)	(26,849)	(5,437)	148	-
NORTH GA TECHNICAL INSTITUTE	427,263	139,536	(205,157)	10,994	8,708	-
NORTH GEORGIA RESA	(113,185)	(68,966)	(150,290)	(16,936)	1,685	-
NORTH METRO ACADEMY OF PERFORMING ARTS	371,297	99,236	(121,034)	(151,679)	(14,138)	-
NORTHEAST GEORGIA RESA	310,225	94,768	(305,038)	(77,643)	116	-
NORTHSIDE EDUC INC DBA ATL CLASSICAL ACADEMY	1,047,303	453,275	2,988	8,451	4,351	-
NORTHWEST GA REGIONAL LIBRARY	132,902	95,372	21,922	39,371	4,999	-
NORTHWEST GEORGIA PUBLIC HEALTH	5,760	5,137	3,865	4,497	470	-
NORTHWEST GEORGIA RESA	289,057	213,548	(90,424)	32,592	9,206	-
OCMULGEE REGIONAL LIBRARY	18,097	13,922	(21,859)	(2,324)	492	-
OCONEE CO SCHOOLS	3,698,460	2,170,129	(1,326,781)	286,849	92,811	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
OCONEE FALL LINE TECHNICAL COLLEGE	216,986	84,908	(220,766)	25,098	10,794	-
OCONEE REG LIBRARY	3,675	9,179	(32,386)	(8,525)	63	-
OCONEE RESA	153,934	113,220	6,890	35,782	5,442	-
ODYSSEY CHARTER SCHOOL	(3,776,418)	(834,541)	(116,229)	(1,031)	3,058	-
OGEECHEE TECH	412,796	24,734	(361,559)	(150,777)	(5,682)	-
OGLETHORPE CO SCHOOLS	555,199	19,613	(747,369)	(5,154)	20,498	-
OHOOPEE REG LIB	23,953	18,151	(11,458)	(1,967)	299	-
OKEFENOKEE REG LIB	53,560	33,974	(22,091)	(3,688)	428	-
OKEFENOKEE RESA	83,310	16,538	(87,440)	8,525	3,737	-
PATAULA CHARTER ACADEMY	401,115	239,718	(4,709)	53,217	8,799	-
PAULDING CO SCHOOLS	14,758,858	8,000,721	(5,719,508)	13,243	234,034	-
PEACH CO SCHOOLS	970,695	436,622	(1,041,372)	(87,094)	22,112	-
PEACH PUBLIC LIBRARY	7,967	4,157	(14,123)	(1,958)	189	-
PELHAM CITY SCHOOLS	500,166	163,341	(529,786)	(12,151)	13,545	-
PICKENS CO SCHOOLS	1,518,812	701,151	(1,129,946)	(98,454)	27,780	-
PIEDMONT REG LIBRARY	22,603	10,434	(31,251)	(8,686)	(74)	-
PIERCE CO SCHOOLS	1,356,031	554,697	(966,052)	(181,233)	11,288	-
PIKE CO SCHOOLS	916,408	370,837	(828,377)	(38,739)	21,626	-
PINE MOUNTAIN REGIONAL LIBRARY	26,375	14,880	(13,766)	(2,884)	258	-
PIONEER RESA	391,130	248,281	(129,410)	64,739	13,601	-
POLK SCHOOL DISTRICT	2,354,358	959,755	(2,154,976)	(243,425)	39,045	-
PROSECUTING ATTORNEYS COUNCIL OF GA	17,217	12,978	377	(4,672)	(448)	-
PULASKI CO SCHOOLS	280,009	174,551	(367,470)	3,928	12,705	-
PURPOSE BUILT SCHOOLS ATLANTA INC	4,649,196	4,142,990	3,109,537	2,449,119	251,246	-
PUTNAM CO SCHOOLS	1,023,141	463,096	(904,566)	(143,777)	12,864	-
QUITMAN CO SCHOOLS	204,515	95,891	(88,268)	1,221	3,620	-
RABUN CO SCHOOLS	555,639	145,975	(854,657)	(179,207)	4,967	-
RANDOLPH CO SCHOOLS	185,497	60,629	(365,614)	(99,279)	(984)	-
REGION IV DFCS	(76)	(76)	(76)	(3,035)	(335)	-
RESURGENCE HALL INC	169,595	151,249	113,793	132,402	13,940	-
RICHMOND CO SCHOOLS	7,021,182	2,749,164	(9,364,423)	(1,947,032)	59,538	-
ROCKDALE CO SCHOOLS	9,181,008	5,390,310	(3,734,810)	(282,786)	120,393	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
RODDENBERY MEMORIAL LIBRARY	13,161	8,584	(14,468)	(2,502)	201	-
ROME CITY SCHOOLS	2,884,315	1,137,895	(1,550,902)	(234,753)	25,948	-
SARA HIGHTOWER REGIONAL LIB	6,709	(7,019)	(61,242)	(7,245)	746	-
SATILLA REG LIBRARY	16,995	9,251	(12,366)	(1,312)	245	-
SAVANNAH CLASSICAL ACADEMY	853,070	759,296	567,850	126,779	10,313	-
SAVANNAH STATE UNIVERSITY	2,081,165	931,234	(1,055,119)	(62,783)	29,218	-
SAVANNAH TECH COLLEGE	208,194	(52,297)	(581,528)	(197,983)	(8,022)	-
SCHLEY CO SCHOOLS	398,983	161,648	(418,320)	(75,352)	3,741	-
SCHOLARS ACADEMY INC	(254,511)	(55,434)	-	-	-	-
SCHOOL FOR ARTS INFUSED LEARNING	618,879	551,929	415,248	483,153	50,877	-
SCINTILLA CHARTER ACADEMY	715,263	634,017	155,377	33,920	5,104	-
SCREVEN CO SCHOOLS	770,369	271,594	(633,834)	(33,603)	16,688	-
SCREVEN-JENKINS REG LIBRARY	(5,302)	(2,513)	(19,436)	(4,122)	22	-
SE HEALTH UNIT	2,987	(6,370)	(5,038)	(369)	50	-
SECRETARY OF STATE	34,338	19,847	8,021	12,649	1,441	-
SEMINOLE CO SCHOOLS	252,324	101,937	(488,879)	(51,847)	7,994	-
SEQUOYAH REG LIB	140,818	84,181	(72,392)	(8,693)	1,879	-
SOCIAL CIRCLE CITY SCHOOLS	761,092	336,904	(394,254)	34,931	18,639	-
SOUTH GA REG LIBRARY	(31,505)	1,955	(41,904)	(12,015)	(220)	-
SOUTH GA TECHNICAL INSTITUTE	109,565	(71,481)	(362,568)	(105,086)	(3,760)	-
SOUTH GEORGIA STATE COLLEGE	195,508	75,818	(369,666)	(923)	10,740	-
SOUTHEASTERN TECHNICAL COLLEGE	102,506	(18,757)	(355,186)	(49,410)	4,167	-
SOUTHERN CRESCENT TECHNICAL COLLEGE	327,141	(55,862)	(665,240)	(146,187)	1,036	-
SOUTHERN REGIONAL TECHNICAL COLLEGE	334,302	53,718	(564,121)	(74,954)	6,337	-
SOUTHWEST GA REG LIB	22,793	6,344	(33,769)	(1,755)	731	-
SOUTHWEST GEORGIA RESA	57,818	2,134	(23,661)	8,687	1,849	-
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	334,903	298,454	224,042	182,120	18,729	-
STATE ACCOUNTING OFFICE	(700)	1,278	(19,632)	(18,861)	(1,735)	-
STATE BOARD OF PARDONS AND PAROLES	(497)	(4,089)	(9,673)	(1,085)	-	-
STATE OF GEORGIA DEPT OF LAW	23,383	20,747	7,916	614	75	-
STATE ROAD TOLL AND AUTHORITY	(9,319)	(18,765)	(24,178)	(15,504)	(1,382)	-
STATESBORO REGIONAL LIBRARY	32,375	4,287	(69,526)	(26,183)	(1,139)	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
STEPHENS CO SCHOOLS	(58,905)	83,311	(709,248)	94,436	38,202	-
STEWART CO SCHOOLS	238,136	122,888	(192,001)	(18,588)	4,005	-
SUMTER CO SCHOOLS	(133,028)	(427,832)	(1,441,395)	(189,099)	15,515	-
TALBOT CO SCHOOLS	216,851	121,931	(127,900)	2,205	5,362	-
TALIAFERRO CO SCHOOLS	264,395	155,145	(11,263)	123,562	16,163	-
TAPESTRY PUBLIC CHARTER SCHOOL	870,484	603,189	268,607	120,923	13,335	-
TATTNALL CO SCHOOLS	1,214,012	424,349	(1,019,753)	(210,631)	8,312	-
TAYLOR CO SCHOOLS	413,150	236,089	(430,651)	(88,347)	3,553	-
TECHNICAL COLLEGE SYSTEM OF GEORGIA	603,256	246,863	(316,863)	52,984	17,699	-
TELFAIR CO SCHOOLS	824,425	423,491	(334,198)	22,912	16,248	-
TERRELL CO SCHOOLS	94,360	(178,574)	(645,359)	(156,942)	(3,095)	-
THE GLOBE ACADEMY	1,201,459	757,756	262,362	191,537	23,269	-
THE KINDEZI SCHOOL	4,298,474	3,649,625	1,717,327	1,538,145	168,261	-
THE MAIN STREET ACADEMY	506,155	360,472	168,162	243,427	29,275	-
THE MUSEUM SCHOOL OF AVONDALE ESTATES	698,716	404,114	(10,847)	50,501	9,708	-
THE UNIVERSITY OF GEORGIA	38,894,896	19,931,171	(18,596,293)	(2,524,703)	404,293	-
THOMAS CO SCHOOLS	3,179,176	1,788,232	(880,367)	179,313	64,464	-
THOMAS COUNTY PUBLIC LIBRARY	10,898	5,155	(22,868)	(1,647)	461	-
THOMASTON-UPSON COUNTY SCHOOLS	696,194	48,083	(1,444,283)	(363,177)	(2,036)	-
THOMASVILLE CITY SCHOOLS	812,341	434,326	(844,089)	80,318	36,711	-
THREE RIVERS REGIONAL LIBRARY	38,668	55,282	(42,392)	(19,834)	(785)	-
TIFT CO BOARD OF HEALTH DBA DIVER. ENTERPRISES	23,303	20,744	15,519	4,298	378	-
TIFT CO SCHOOLS	2,383,197	996,962	(2,314,465)	(257,395)	42,740	-
TOOMBS CO SCHOOLS	848,172	311,832	(864,734)	(181,674)	6,131	-
TOWNS CO SCHOOLS	437,792	243,152	(270,789)	31,594	14,175	-
TREUTLEN CO SCHOOLS	627,816	318,314	(164,325)	40,432	12,795	-
TRION CITY SCHOOLS	373,492	145,690	(388,708)	(45,140)	7,116	-
TROUP CO SCHOOLS	2,533,410	1,218,147	(3,180,766)	(376,907)	59,966	-
TROUP HARRIS COWETA REG LIB	32,957	2,478	(39,509)	(6,546)	298	-
TURNER CO SCHOOLS	(103,270)	(341,622)	(801,961)	(146,305)	232	-
TWIGGS CO SCHOOLS	321,888	57,266	(268,983)	(131,269)	(6,048)	-
TWIGGS COUNTY BOARD OF HEALTH	(160)	(160)	(160)	(6,348)	(702)	-

**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
UNCLE REMUS REG LIB	117,896	61,892	(47,361)	(9,886)	569	-
UNION CO SCHOOLS	1,578,891	711,433	(741,872)	(162,217)	9,333	-
UNIVERSITY OF NORTH GEORGIA	9,677,503	6,054,023	(323,359)	1,354,809	225,709	-
UNIVERSITY OF WEST GEORGIA	8,068,676	4,926,761	35,467	983,692	168,224	-
UTOPIAN ACADEMY FOR THE ARTS	305,005	17,445	(103,921)	(59,952)	(4,605)	-
VALDOSTA CITY SCHOOLS	1,783,632	597,053	(2,204,927)	(314,656)	32,320	-
VALDOSTA STATE UNIVERSITY	1,044,687	(511,575)	(2,443,682)	(199,579)	41,155	-
VIDALIA CITY SCHOOLS	936,553	350,988	(689,758)	(130,162)	6,856	-
WALKER CO SCHOOLS	3,811,421	1,996,553	(2,177,788)	(67,786)	72,263	-
WALTON CO SCHOOLS	5,970,365	3,249,373	(2,801,327)	93,178	122,020	-
WARE CO SCHOOLS	2,284,776	1,013,029	(1,795,324)	(211,657)	33,748	-
WARREN CO SCHOOLS	359,317	185,326	(145,871)	7,892	6,809	-
WARREN COUNTY PUBLIC LIBRARY	9,708	7,373	3,701	5,395	607	-
WASHINGTON CO SCHOOLS	779,636	161,420	(1,053,207)	(151,129)	12,651	-
WAYNE CO SCHOOLS	1,881,203	828,400	(1,254,562)	(36,655)	38,586	-
WEBSTER CO SCHOOLS	89,872	29,106	(183,452)	(37,337)	752	-
WESLEY INTERNATIONAL ACADEMY	901,532	480,251	(41,540)	27,415	9,408	-
WEST GA REG LIBRARY	101,497	56,731	(55,718)	(9,219)	681	-
WEST GEORGIA RESA	84,380	(51,174)	(348,945)	(85,069)	(815)	-
WEST GEORGIA TECHNICAL COLLEGE	533,635	307,726	(466,200)	(181,547)	(4,439)	-
WESTSIDE ATLANTA CHARTER SCHOOL	587,607	369,738	61,930	48,421	7,213	-
WHEELER CO SCHOOLS	391,819	160,958	(283,875)	(32,364)	5,730	-
WHITE CO SCHOOLS	1,226,241	530,496	(1,111,974)	(210,432)	11,984	-
WHITFIELD CO SCHOOLS	3,894,098	2,022,594	(3,350,433)	(262,060)	84,215	-
WHITFIELD COUNTY BOARD OF HEALTH	(222)	(5,228)	(6,582)	(659)	-	-
WHITFIELD COUNTY DFCS	14,259	12,692	9,492	2,179	175	-
WILCOX CO SCHOOLS	223,905	120,467	(309,426)	11,597	11,490	-
WILKES CO SCHOOLS	238,380	(99,122)	(681,110)	(136,069)	1,833	-
WILKINSON CO SCHOOLS	148,465	(150,781)	(687,388)	(177,942)	(3,593)	-
WIREGRASS GEORGIA TECHNICAL COLLEGE	417,543	228,833	(451,212)	(138,460)	(306)	-
WORTH CO SCHOOLS	403,579	36,758	(1,055,665)	(249,684)	1,301	-
WORTH COUNTY LIBRARY SYSTEM	(1,591)	(5,190)	(14,839)	(1,543)	148	-



SCHEDULE C (continued)

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
STATE DEPARTMENT OF EDUCATION	<u>(7,724,873)</u>	<u>(8,738,098)</u>	<u>(10,925,524)</u>	<u>(5,828,194)</u>	<u>(497,573)</u>	<u>-</u>
<u>TOTAL</u>	<u>\$ 963,559,000</u>	<u>\$ 484,288,000</u>	<u>\$ (494,175,000)</u>	<u>\$ (8,059,000)</u>	<u>\$ 17,541,000</u>	<u>\$ -</u>



SCHEDULE D

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

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

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

1 - DEFINITIONS

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

2 - BENEFITS

MEMBERS OF THE RETIREMENT SYSTEM

Service Retirement Benefit

Condition for Allowance	Any member may retire on a service retirement allowance upon the attainment of age 60 and the completion of 10 years of creditable service or upon the completion of 25 years of creditable service.
Amount of Allowance	<p>The service retirement allowance consists of:</p> <ul style="list-style-type: none">(a) An annuity which is the actuarial equivalent of the member's accumulated contributions at the time of his retirement; and(b) A pension which, together with the annuity, will provide a total annual allowance equal to 2.00% of the member's average annual compensation during the two consecutive years of his creditable service as a contributing member producing the highest such average, multiplied by the number of years of his creditable service limited to 40 years.



SCHEDULE D (continued)

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

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

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

Disability Retirement Benefit

Condition for Allowance

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

Amount of Allowance

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

Death Benefit

Condition for Allowance

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

Amount of Allowance

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

Vesting Benefit

Condition for Allowance

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

Amount of Allowance

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



SCHEDULE D (continued)

Return of Contributions Prior to Retirement

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

Return of Contributions After Retirement Under Maximum Plan

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

Optional Allowances

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

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

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

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

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

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

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



SCHEDULE D (continued)

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

Cost-of-Living Adjustment

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

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

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

3 - CONTRIBUTIONS

By Members

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

By Employers

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



SCHEDULE E

STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

Adopted by the Board on November 18, 2015.

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

SALARY INCREASES*:

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

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

SERVICE RETIREMENT:

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



SCHEDULE E (continued)

SEPARATION BEFORE SERVICE RETIREMENT:

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

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



SCHEDULE E (continued)

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

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

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

PAYROLL GROWTH ASSUMPTION: 3.25%

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

ASSET METHOD: Market value.

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

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

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



SCHEDULE F

FUNDING POLICY OF THE TRS BOARD OF TRUSTEES

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

I. Funding Objectives

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

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

II. Measures of Funding Progress

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

Funded ratio

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

Unfunded Actuarial Accrued Liability (UAAL)

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

UAAL Amortization Period

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

Employer Contribution Rates

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



SCHEDULE F (continued)

Stability of Employer Contribution Rates

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

III. Methods and Assumptions

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

- The actuarial cost method used to develop the benchmarks will be the Entry Age Normal actuarial cost method.
- The long-term investment rate of return assumption will be 7.50% net of expenses.
- The actuarial value of assets will be set equal to the market value of assets as of the valuation date immediately preceding the adoption of this funding policy. The actuarial value of assets in subsequent valuations will be determined by recognizing the annual differences between actual and expected market value of assets over a 5-year period.
- The discount rate used in measuring the System's liabilities and required contributions will be based on the smoothed interest rate methodology. This method determines the expected rate for the next 23 years beginning at the valuation date as the annual rate required to average the long-term investment rate of return over the 30-year period beginning 7 years prior to the valuation date and using the historical returns for the prior 7 years. The long-term investment rate of return will be used as the discount rate for periods beyond the 23-year period following valuation date. There will be corridors around the annual expected investment rate of return to limit the extent that the calculated smoothed rate can vary from the long-term investment rate of return.

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

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

IV. Funding Policy Progress

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

Adopted by the Board of Trustees November 20, 2013.