

# Teachers Retirement System of Georgia



## GASB Statement No. 68 Report

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Prepared as of June 30, 2024



May 20, 2025

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

Members of the Board:

Presented in this report is information to assist the Teachers Retirement System of Georgia (TRS) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 and to identify the information to be provided by the actuary, CavMac. This information is presented for the period ended June 30, 2024 (the Measurement Date).

GASB Statement No. 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, including the Net Pension Liability (Asset), was performed as of June 30, 2023. 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 valuation results depend on the integrity of the data. If any of the information is inaccurate or incomplete, our results may be different and our calculations may need to be revised. Please see the actuarial valuation for additional details on the funding requirements for the System.

To the best of our knowledge, the information contained in this report is complete and accurate. The 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. In order to prepare the results in this report, we have utilized actuarial models that were developed to measure liabilities and develop actuarial costs. These models include tools that we have produced and tested, along with commercially available valuation software that we have reviewed to confirm the appropriateness and accuracy of the output. In utilizing these models, we develop and use input parameters and assumptions about future contingent events along with recognized actuarial approaches to develop the needed results.



Board of Trustees

May 20, 2025

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The calculations are based on the current provisions of the Plan and on actuarial assumptions that are, individually and in the aggregate, internally consistent and reasonably based on the actual experience of the System. In addition, the calculations were completed in compliance with the laws governing the System and, in our opinion, meet the requirements of GASB 68. Edward Koebel and Ben Mobley 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.

The calculation of the liability associated with the benefits described in this report was performed for the purpose of providing reporting and disclosure information that satisfies the requirements of GASB 67 and GASB 68 for accounting valuation purposes 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 the report due to such factors as changes in plan experience or changes in economic or demographic assumptions.

Respectfully Submitted,

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

Ben Mobley, ASA, FCA, MAAA  
Consulting Actuary



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## SECTION I - INTRODUCTION

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

PREPARED AS OF JUNE 30, 2024

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, 2024 (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, 2025 (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, 2023. The results of that valuation were detailed in a report dated May 15, 2024.

The Net Pension Liability (Asset) (NPL) shown in the GASB Statement No. 67 Report for the Teachers Retirement System of Georgia, prepared as of June 30, 2024 and submitted September 12, 2024, 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 beginning of the measurement period, 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 nonemployer contributing entity in TRS. Schedule A of this report shows the total amount of employer contributions for the years ending June 30, 2023 and June 30, 2024 from each participating





## SECTION I - INTRODUCTION

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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)	
<b>Valuation Date (VD):</b>	June 30, 2023
<b>Measurement Date (MD):</b>	June 30, 2024
<b>Reporting Date (RD):</b>	June 30, 2025
<b>Single Equivalent Interest Rate (SEIR):</b>	
Long-Term Expected Rate of Return	6.90%
Municipal Bond Index Rate	3.94%
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	6.90%
<b>Net Pension Liability (Asset):</b>	
Total Pension Liability (TPL)	\$131,308,611
Fiduciary Net Position (FNP)	<u>106,174,001</u>
Net Pension Liability (Asset) (NPL = TPL – FNP)	\$ 25,134,610
FNP as a percentage of TPL	80.86%
<b>Collective Pension Expense (PE):</b>	\$ 4,203,519
<b>Deferred Outflows of Resources:</b>	\$ 4,592,649
<b>Deferred Inflows of Resources:</b>	\$ 3,579,429





## 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, 2023, using the following key actuarial assumptions:

Inflation	2.50 percent
Salary increases, including inflation	3.00 – 8.75 percent
Investment Rate of Return	6.90 percent, net of pension plan investment expense, including inflation
Post-Retirement Benefit Increases	1.50 percent, semi-annually

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

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2013 – June 30, 2018, with the exception of the long-term assumed rate of return on assets (discount rate) which was changed from 7.50% to 7.25% effective with the June 30, 2018 valuation, and then from 7.25% to 6.90% effective with the June 30, 2021 valuation. In addition, the assumed annual rate of inflation was changed from 2.75% to 2.50% effective with the June 30, 2018 valuation, and the payroll growth assumption was changed from 3.00% to 2.50% effective with the June 30, 2021 valuation.





## SECTION III - NOTES TO FINANCIAL STATEMENTS

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 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.0%	1.5%
US Large Stocks	46.4%	9.1%
US Small Stocks	1.1%	13.0%
Int'l Developed Mkt Stocks	13.6%	9.1%
Int'l Emerging Mkt Stocks	3.9%	11.1%
Alternatives	<u>5.0%</u>	10.6%
Total	100.0%	

\*Net of inflation

**Discount rate.** The discount rate used to measure the total pension liability was 6.90 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 and nonemployer contributions will be made at the actuarially determined employer contribution 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 (asset) to changes in the discount rate. The following presents the net pension liability (asset) of the System, calculated using the discount rate of 6.90 percent, as well as what the System's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate (\$ thousands):





## SECTION III - NOTES TO FINANCIAL STATEMENTS

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
System's net pension liability (asset)	\$43,261,695	\$25,134,610	\$10,337,360

**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 nonemployer 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, 2023 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2024 using standard roll forward techniques. The procedure used to determine the TPL as of June 30, 2024 is shown on page 7 of the GASB 67 report for TRS submitted on September 12, 2024.

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

**Paragraphs 80(e):** There was no change in the benefit terms 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 the amounts 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 measurement period. Investment gains and losses are amortized over a fixed five-year period.





## SECTION III - NOTES TO FINANCIAL STATEMENTS

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	\$2,844,156	\$75,122
Changes of actuarial assumptions	1,748,493	0
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>3,504,307</u>
Total	<u>\$4,592,649</u>	<u>\$3,579,429</u>

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





## SECTION III - NOTES TO FINANCIAL STATEMENTS

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)
2024	\$2,619,452	\$0	4.4	\$0	\$0	\$2,619,452	\$0	\$595,330	\$0	\$2,024,122	\$0
2023	957,570	0	4.5	744,777	0	0	0	212,793	0	531,984	0
2022	0	215,975	4.6	0	122,073	0	0	0	46,951	0	75,122
2021	1,934,042	0	4.7	699,548	0	0	0	411,498	0	288,050	0
2020	368,463	0	4.7	54,879	0	0	0	54,879	0	0	0
2019	430,272	0	5.0	0	0	0	0	0	0	0	0
<b>Total</b>				<u>\$1,499,204</u>	<u>\$122,073</u>	<u>\$2,619,452</u>	<u>\$0</u>			<u>\$2,844,156</u>	<u>\$75,122</u>





## SECTION III - NOTES TO FINANCIAL STATEMENTS

### 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)
2024	\$0	\$0	4.4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	0	0	4.5	0	0	0	0	0	0	0	0
2022	5,026,914	0	4.6	2,841,300	0	0	0	1,092,807	0	1,748,493	0
2021	0	0	4.7	0	0	0	0	0	0	0	0
2020	1,316,780	0	4.7	196,116	0	0	0	196,116	0	0	0
2019	2,388,357	0	5.0	0	0	0	0	0	0	0	0
<b>Total</b>				<u>\$3,037,416</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			<u>\$1,748,493</u>	<u>\$0</u>





## SECTION III - NOTES TO FINANCIAL STATEMENTS

### 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)
2024	\$0	\$6,958,051	5.0	\$0	\$0	\$0	\$6,958,051	\$0	\$1,391,610	\$0	\$5,566,441
2023	0	4,163,263	5.0	0	3,330,610	0	0	0	832,653	0	2,497,957
2022	20,094,518	0	5.0	12,056,710	0	0	0	4,018,904	0	8,037,806	0
2021	0	17,388,575	5.0	0	6,955,430	0	0	0	3,477,715	0	3,477,715
2020	1,529,261	0	5.0	305,853	0	0	0	305,853	0	0	0
2019	628,185	0	5.0	0	0	0	0	0	0	0	0
<b>Total</b>				<u>\$12,362,563</u>	<u>\$10,286,040</u>	<u>\$0</u>	<u>\$6,958,051</u>			<u>\$8,037,806</u>	<u>\$11,542,113</u>
<b>Net difference between projected and actual earnings on investments</b>											\$3,504,307





## SECTION III - NOTES TO FINANCIAL STATEMENTS

Summary of Collective Deferred Outflows and Inflows (\$ thousands)					
Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
<b>Deferred Outflows of Resources:</b>					
Difference between expected and actual experience					
2024	4.4	\$0	\$2,619,452	\$595,330	\$2,024,122
2023	4.5	744,777	0	212,793	531,984
2022	4.6	0	0	0	0
2021	4.7	699,548	0	411,498	288,050
2020	4.7	54,879	0	54,879	0
2019	5.0	0	0	0	0
Difference between expected and actual assumptions					
2024	4.4	\$0	\$0	\$0	\$0
2023	4.5	0	0	0	0
2022	4.6	2,841,300	0	1,092,807	1,748,493
2021	4.7	0	0	0	0
2020	4.7	196,116	0	196,116	0
2019	5.0	0	0	0	0
Difference between projected and actual earnings					
2024	5.0	\$0	\$0	\$0	\$0
2023	5.0	(3,330,610)	0	(\$3,330,610)	0
2022	5.0	12,056,710	0	\$12,056,710	0
2021	5.0	(6,955,430)	0	(\$6,955,430)	0
2020	5.0	305,853	0	\$305,853	0
2019	5.0	0	0	0	0
Subtotal					\$0
<b>Total Deferred Outflows of Resources</b>		<u>\$6,613,143</u>	<u>\$2,619,452</u>	<u>\$4,639,946</u>	<u>\$4,592,649</u>
Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
<b>Deferred Inflows of Resources:</b>					
Difference between expected and actual experience					
2024	4.4	\$0	\$0	\$0	\$0
2023	4.5	0	0	0	0
2022	4.6	122,073	0	46,951	75,122
2021	4.7	0	0	0	0
2020	4.7	0	0	0	0
2019	5.0	0	0	0	0
Difference between expected and actual assumptions					
2024	4.4	\$0	\$0	\$0	\$0
2023	4.5	0	0	0	0
2022	4.6	0	0	0	0
2021	4.7	0	0	0	0
2020	4.7	0	0	0	0
2019	5.0	0	0	0	0
Difference between projected and actual earnings					
2024	5.0	\$0	\$6,958,051	\$1,391,610	\$5,566,441
2023	5.0	0	3,330,610	832,653	2,497,957
2022	5.0	0	(12,056,710)	(4,018,904)	(8,037,806)
2021	5.0	0	6,955,430	3,477,715	3,477,715
2020	5.0	0	(305,853)	(305,853)	0
2019	5.0	0	0	0	0
Subtotal					\$3,504,307
<b>Total Deferred Inflows of Resources</b>		<u>\$122,073</u>	<u>\$4,881,528</u>	<u>\$1,424,172</u>	<u>\$3,579,429</u>





## SECTION III - NOTES TO FINANCIAL STATEMENTS

**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	\$458,955
Year 2	3,230,277
Year 3	(1,522,533)
Year 4	(1,153,479)
Year 5	0
Thereafter	0

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





## SECTION IV - COLLECTIVE PENSION EXPENSE

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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 6.90% 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, 2024, 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 measurement period. 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, 2024, this number of years for the active members is 9.7. The average expected remaining service life of the inactive members is zero. The number of years to use for the amortization is the weighted average for all active and inactive members, or 4.4 years.

The last item under changes in TPL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, or 4.4 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.





## SECTION IV - COLLECTIVE PENSION EXPENSE

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

<b>Collective Pension Expense Determined as of the Measurement Date (\$ thousands)</b>	
Service Cost at end of year	\$2,123,205
Interest on the TPL and net cash flow	8,373,427
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	595,330
Expensed portion of current-period changes of assumptions	0
Member contributions	(968,016)
Projected earnings on plan investments	(6,476,700)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(1,391,610)
Administrative expense	24,481
Other	(12,129)
Recognition of beginning deferred outflows and inflows of resources as pension expense	<u>1,935,531</u>
<b>Collective Pension Expense</b>	<b><u>\$4,203,519</u></b>





## SECTION V - REQUIRED SUPPLEMENTARY INFORMATION

### Paragraph 82:

**Changes of benefit terms.** None.

**Changes of assumptions.**

- On November 18, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, withdrawal and salary increases.
- Effective with the June 30, 2018 valuation, the long-term assumed rate of return on assets (discount rate) was changed from 7.50% to 7.25%, and the assumed annual rate of inflation was changed from 2.75% to 2.50%.
- On May 13, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, disability, and withdrawal.
- Effective with the June 30, 2021 valuation, the long-term assumed rate of return on assets (discount rate) was changed from 7.25% to 6.90%, and the payroll growth assumption was changed from 3.00% to 2.50%.

**Method and assumptions used in calculations of actuarially determined contributions.** The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported (June 30, 2024 employer contributions were determined in the June 30, 2021 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 percent of pay, closed
Remaining amortization period	22.6 years
Asset valuation method	5-year smoothed fair value
Inflation	2.50 percent
Salary increase	3.00 percent to 8.75 percent, including inflation
Investment rate of return	6.90 percent, net of pension plan investment expense, including inflation
Post-Retirement Benefit Increases	1.50% semi-annually





# SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

## Schedule of Employer Allocations as of June 30, 2023

Employers		2023 Actual Employer Contributions	Employer Allocation Percentage
ABRAHAM BALDWIN AGRI.COLLEGE	\$	3,242,832.88	0.111350%
ACADEMY FOR CLASSICAL EDUCATION INC		1,761,046.55	0.060469%
State's Proport. Share - DOE		6,242.31	0.000214%
ALBANY STATE UNIVERSITY		5,762,872.55	0.197881%
ALBANY TECHNICAL INSTITUTE		977,141.01	0.033552%
ALTANTA SMART ACADEMY		318,681.81	0.010943%
AMANA ACADEMY		1,077,724.20	0.037006%
State's Proport. Share - DOE		-	0.000000%
APPLING COUNTY SCHOOLS		4,749,436.64	0.163082%
State's Proport. Share - DOE		27,466.18	0.000943%
ATHENS REGIONAL LIBRARY		412,004.98	0.014147%
ATHENS TECHNICAL COLLEGE		1,838,107.13	0.063115%
ATKINSON COUNTY SCHOOLS		2,079,466.14	0.071403%
State's Proport. Share - DOE		17,924.52	0.000615%
ATLANTA HEIGHTS CHARTER SCHOOL		626,176.06	0.021501%
ATLANTA METROPOLITAN STATE COLLEGE		993,299.08	0.034107%
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC		1,326,462.07	0.045547%
ATLANTA PUBLIC SCHOOLS		77,457,888.27	2.659687%
State's Proport. Share - DOE		95,604.81	0.003283%
ATLANTA TECHNICAL COLLEGE		942,608.42	0.032367%
ATLANTA UNBOUND ACADEMY		501,744.02	0.017228%
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM		263,666.49	0.009054%
AUGUSTA TECHNICAL INSTITUTE		1,372,416.34	0.047125%
AUGUSTA UNIVERSITY		40,735,139.30	1.398731%
AZALEA REGIONAL LIBRARY SYSTEM		199,566.93	0.006853%
BACON COUNTY SCHOOLS		2,824,472.32	0.096984%
State's Proport. Share - DOE		5,497.92	0.000189%
BACONTON COMM CS		1,176,744.04	0.040406%
BAKER COUNTY SCHOOLS		455,183.37	0.015630%
State's Proport. Share - DOE		-	0.000000%
BALDWIN COUNTY BOARD OF HEALTH		-	0.000000%
BALDWIN COUNTY SCHOOLS		6,284,593.35	0.215795%
State's Proport. Share - DOE		42,445.80	0.001457%
BANKS COUNTY SCHOOLS		3,837,174.91	0.131758%
State's Proport. Share - DOE		21,514.62	0.000739%
BARNESVILLE - LAMAR CO LIBRARY		24,585.32	0.000844%
BARROW COUNTY SCHOOLS		18,665,506.21	0.640921%
State's Proport. Share - DOE		61,158.36	0.002100%
BARTOW COUNTY LIBRARY		164,439.15	0.005646%
BARTOW COUNTY SCHOOLS		20,087,341.28	0.689743%
State's Proport. Share - DOE		79,922.52	0.002744%





# SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers		2023 Actual Employer Contributions	Employer Allocation Percentage
BARTRAM TRAIL REGIONAL LIBRARY	\$	62,828.73	0.002157%
BEN HILL CO SCHOOLS		4,091,846.71	0.140503%
State's Proport. Share - DOE		56,253.09	0.001932%
BERRIEN CO SCHOOLS		3,572,297.36	0.122663%
State's Proport. Share - DOE		17,412.93	0.000598%
BIBB CO SCHOOLS		28,798,378.80	0.988856%
BLECKLEY CO SCHOOLS		3,225,117.09	0.110742%
State's Proport. Share - DOE		29,696.96	0.001020%
BOARD OF REGENTS		6,792,095.37	0.233222%
BRANTLEY CO SCHOOLS		4,327,503.26	0.148594%
State's Proport. Share - DOE		30,831.17	0.001059%
BREMEN CITY SCHOOLS		2,771,876.50	0.095178%
State's Proport. Share - DOE		16,297.68	0.000560%
BRIGHTEN ACADEMY		825,797.99	0.028356%
BROOKHAVEN INNOVATION ACADEMY		546,466.65	0.018764%
BROOKS CO SCHOOLS		2,820,395.08	0.096844%
State's Proport. Share - DOE		25,185.59	0.000865%
BROOKS COUNTY LIBRARY		22,652.42	0.000778%
BRYAN CO SCHOOLS		12,696,955.09	0.435978%
BUFORD CITY SCHOOLS		8,083,781.63	0.277574%
BULLOCH CO SCHOOLS		15,016,071.91	0.515610%
State's Proport. Share - DOE		55,435.58	0.001904%
BURKE CO SCHOOLS		6,713,910.59	0.230537%
BUTTS CO SCHOOLS		4,128,271.22	0.141753%
State's Proport. Share - DOE		40,079.12	0.001376%
CALHOUN CITY SCHOOLS		4,303,164.55	0.147759%
State's Proport. Share - DOE		50,838.68	0.001746%
CALHOUN CO SCHOOLS		714,357.01	0.024529%
CAMDEN CO SCHOOLS		11,621,961.99	0.399066%
State's Proport. Share - DOE		8,520.36	0.000293%
CANDLER CO SCHOOLS		2,477,567.08	0.085073%
State's Proport. Share - DOE		29,054.72	0.000998%
CARROLL CO SCHOOLS		18,596,380.18	0.638548%
State's Proport. Share - DOE		31,045.65	0.001066%
CARROLLTON IND SCHOOLS		6,211,951.56	0.213301%
State's Proport. Share - DOE		55,804.30	0.001916%
CARTERSVILLE CITY SCHOOLS		5,775,201.55	0.198304%
State's Proport. Share - DOE		33,681.18	0.001157%
CATOOSA CO SCHOOLS		14,321,225.71	0.491751%
State's Proport. Share - DOE		25,839.56	0.000887%
CATOOSA COUNTY LIBRARY		74,810.23	0.002569%
CENTENNIAL ACADEMY		1,333,144.28	0.045776%
CENTRAL GEORGIA TECHNICAL COLLEGE		2,588,753.59	0.088891%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
CHARLES DREW CHARTER SCHOOL	\$ 4,095,481.30	0.140627%
CHARLTON CO SCHOOLS	2,136,143.16	0.073349%
State's Proport. Share - DOE	8,404.70	0.000289%
CHARTER CONSERVATORY FOR L & T	215,943.71	0.007415%
CHATHAM CO SCHOOLS	56,081,996.95	1.925699%
State's Proport. Share - DOE	92,549.96	0.003178%
CHATTAHOOCHEE CO SCHOOLS	1,153,685.37	0.039614%
State's Proport. Share - DOE	7,937.70	0.000273%
CHATTAHOOCHEE FLINT RESA	406,620.71	0.013962%
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	615,534.48	0.021136%
CHATTAHOOCHEE TECHNICAL COLLEGE	2,563,533.60	0.088025%
CHATTOOGA CO SCHOOLS	3,182,101.27	0.109264%
State's Proport. Share - DOE	26,163.64	0.000898%
CHEROKEE CHARTER ACADEMY	602,604.41	0.020692%
CHEROKEE CO SCHOOLS	57,528,269.24	1.975360%
State's Proport. Share - DOE	117,366.30	0.004030%
CHEROKEE COUNTY BOARD OF HEALTH	9,027.24	0.000310%
CHEROKEE REG LIBRARY	105,478.31	0.003622%
CHESTATEE REG LIBRARY	106,107.84	0.003643%
CHICKAMAUGA CITY SCHOOLS	1,349,368.98	0.046334%
State's Proport. Share - DOE	14,956.20	0.000514%
CIRRUS ACADEMY	505,246.09	0.017349%
CLARKE COUNTY DFCS	-	0.000000%
CLARKE COUNTY HEALTH DEPT	-	0.000000%
CLARKE COUNTY SCHOOLS	22,688,300.75	0.779053%
State's Proport. Share - DOE	48,897.61	0.001679%
CLAY CO SCHOOLS	460,995.40	0.015829%
CLAYTON CENTER COMMUNITY SERVICE BOARD	33,292.25	0.001143%
CLAYTON CO SCHOOLS	70,364,738.19	2.416128%
State's Proport. Share - DOE	42,341.56	0.001454%
CLAYTON COLLEGE & STATE UNIV	4,283,857.30	0.147096%
CLAYTON COUNTY REG LIB	43,152.12	0.001482%
CLINCH CO SCHOOLS	1,635,732.09	0.056166%
State's Proport. Share - DOE	18,280.70	0.000628%
COASTAL PINES TECHNICAL COLLEGE	1,276,721.30	0.043839%
COASTAL PLAIN REGIONAL LIBRARY	170,389.29	0.005851%
COASTAL PLAINS EDUCATION CENTER INC	123,481.76	0.004240%
COASTAL PLAINS RESA	449,417.49	0.015432%
COBB CO SCHOOLS	169,761,543.83	5.829137%
State's Proport. Share - DOE	32,778.39	0.001126%
COBB COUNTY PUBLIC LIB	1,335,465.08	0.045856%
COFFEE CO SCHOOLS	9,363,439.19	0.321514%
State's Proport. Share - DOE	50,521.32	0.001735%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
COLLEGE OF COASTAL GEORGIA	\$ 1,913,708.84	0.065711%
COLQUITT CO SCHOOLS	11,751,107.44	0.403500%
State's Proport. Share - DOE	25,401.44	0.000872%
COLUMBIA CO SCHOOLS	34,533,685.77	1.185790%
State's Proport. Share - DOE	-	0.000000%
COLUMBUS STATE UNIVERSITY	5,699,212.06	0.195695%
COLUMBUS TECHNICAL INSTITUTE	1,386,428.49	0.047606%
COMMERCE CITY SCHOOLS	2,248,308.00	0.077201%
State's Proport. Share - DOE	27,515.24	0.000945%
CONYERS-ROCKDALE LIB.SYSTEM	132,583.16	0.004553%
COOK CO SCHOOLS	4,076,590.97	0.139979%
State's Proport. Share - DOE	27,673.68	0.000950%
COOPERATIVE EXTENSION SERVICE	895,234.80	0.030740%
COWETA CHARTER ACADEMY	669,282.17	0.022981%
COWETA CO SCHOOLS	30,040,351.53	1.031502%
State's Proport. Share - DOE	57,920.28	0.001989%
COWETA PUBLIC LIBRARY	219,562.22	0.007539%
CRAWFORD CO SCHOOLS	2,031,201.04	0.069746%
State's Proport. Share - DOE	8,945.16	0.000307%
CRISP CO SCHOOLS	4,729,293.34	0.162391%
State's Proport. Share - DOE	42,573.00	0.001462%
CSRA RESA	286,420.88	0.009835%
DADE CO SCHOOLS	2,491,013.14	0.085534%
State's Proport. Share - DOE	13,348.08	0.000458%
DALTON CITY SCHOOLS	10,918,545.89	0.374912%
State's Proport. Share - DOE	43,372.56	0.001489%
DALTON STATE COLLEGE	2,247,412.18	0.077170%
DAWSON CO SCHOOLS	5,806,243.79	0.199370%
State's Proport. Share - DOE	65,098.52	0.002235%
DECATUR CITY SCHOOLS	9,630,041.37	0.330669%
State's Proport. Share - DOE	9,723.24	0.000334%
DECATUR CO SCHOOLS	5,130,489.23	0.176167%
State's Proport. Share - DOE	30,343.45	0.001042%
DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT	956,103.84	0.032830%
DEKALB BRILLIANCE ACADEMY	259,363.63	0.008906%
DEKALB CO SCHOOLS	134,653,328.36	4.623619%
State's Proport. Share - DOE	163,908.40	0.005628%
DEKALB COUNTY DFCS	22,203.50	0.000762%
DEKALB COUNTY PUBLIC LIBRARY	2,213,780.82	0.076015%
DEKALB PATH ACADEMY	510,332.82	0.017523%
DEKALB PREPARATORY ACADEMY	578,994.20	0.019881%
DELTA STEAM ACADEMY	264,941.65	0.009097%
DEPARTMENT OF ADMIN SERVICE	92,730.41	0.003184%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
DEPARTMENT OF COMMUNITY HEALTH	\$ 64,547.04	0.002216%
DEPARTMENT OF COMMUNITY SUPERVISION	16,456.32	0.000565%
DEPARTMENT OF CORRECTIONS	317,055.50	0.010887%
DEPARTMENT OF HUMAN SERVICES	41,802.02	0.001435%
DEPARTMENT OF NATURAL RESOURCE	47,517.13	0.001632%
DEPARTMENT OF PUBLIC HEALTH	24,158.41	0.000830%
DEPARTMENT OF PUBLIC SAFETY	59,207.48	0.002033%
DEPT OF BANKING AND FINANCE	4,329.00	0.000149%
DEPT OF BEHAVIORAL HEALTH AND DEVELOPMENT DISABILITY	73,046.32	0.002508%
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	7,397.06	0.000254%
DESOTO TRAIL REGIONAL LIBRARY	56,693.73	0.001947%
DESTINATIONS CAREER ACADEMY OF GEORGIA	152,083.19	0.005222%
DFCS FIELD FISCAL SERVICES REGION XI	7,219.59	0.000248%
DFCS REGION X	15,145.08	0.000520%
DFCS REGION XII	11,265.99	0.000387%
DISTRICT IV PUBLIC HEALTH	4,682.83	0.000161%
DODGE CO SCHOOLS	3,367,917.08	0.115645%
State's Proport. Share - DOE	18,547.68	0.000637%
DOOLY CO SCHOOLS	1,600,351.27	0.054952%
State's Proport. Share - DOE	25,100.04	0.000862%
DOUGHERTY CO SCHOOLS	18,277,961.08	0.627614%
State's Proport. Share - DOE	62,847.71	0.002158%
DOUGHERTY CO.PUBLIC LIBRARY	287,149.58	0.009860%
DOUGLAS CO SCHOOLS	32,965,204.11	1.131933%
State's Proport. Share - DOE	19,493.88	0.000669%
DOUGLAS COUNTY DFCS	-	0.000000%
DUBLIN CITY SCHOOLS	3,577,358.69	0.122836%
DUBOIS INTEGRITY ACADEMY	1,230,817.93	0.042263%
EARLY CO SCHOOLS	2,636,944.99	0.090545%
State's Proport. Share - DOE	29,983.08	0.001030%
EAST CENTRAL HEALTH DISTRICT	9,538.02	0.000328%
EAST GEORGIA STATE COLLEGE	1,246,818.79	0.042812%
ECHOLS CO SCHOOLS	1,019,280.13	0.034999%
State's Proport. Share - DOE	23,640.40	0.000812%
EFFINGHAM CO SCHOOLS	17,692,009.87	0.607494%
State's Proport. Share - DOE	41,427.98	0.001423%
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	7,570.57	0.000260%
ELBERT CO SCHOOLS	4,035,214.40	0.138558%
ELBERT COUNTY LIBRARY	20,959.56	0.000720%
EMANUEL CO SCHOOLS	5,018,577.14	0.172324%
State's Proport. Share - DOE	6,648.47	0.000228%
ETHOS CLASSICAL CHARTER SCHOOL	474,116.65	0.016280%
EVANS CO SCHOOLS	2,364,755.98	0.081199%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
State's Proport. Share - DOE	\$ 19,577.91	0.000672%
FANNIN CO SCHOOLS	4,099,891.90	0.140779%
State's Proport. Share - DOE	6,552.84	0.000225%
FAYETTE CO SCHOOLS	30,710,820.59	1.054524%
State's Proport. Share - DOE	63,838.91	0.002192%
FIRST DISTRICT RESA	688,295.12	0.023634%
FLINT RIVER REGIONAL LIBRARY	142,354.13	0.004888%
FLOYD CO SCHOOLS	12,446,113.22	0.427365%
State's Proport. Share - DOE	4,467.55	0.000153%
FLOYD COUNTY DFCS	-	0.000000%
FOOTHILLS REGIONAL HIGH SCHOOL	457,821.94	0.015720%
FORSYTH CO SCHOOLS	64,552,628.74	2.216557%
State's Proport. Share - DOE	86,970.24	0.002986%
FORSYTH COUNTY PUBLIC LIBRARY	855,867.32	0.029388%
FORT VALLEY STATE UNIVERSITY	4,558,956.60	0.156542%
FRANKLIN CO SCHOOLS	4,517,672.43	0.155124%
State's Proport. Share - DOE	40,195.08	0.001380%
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	603,631.96	0.020727%
FULTON CO SCHOOLS	132,144,042.81	4.537457%
State's Proport. Share - DOE	49,706.84	0.001707%
FULTON LEADERSHIP ACADEMY	292,228.70	0.010034%
FURLOW CHARTER SCHOOL	652,270.08	0.022397%
GA DPH SOUTH HEALTH DISTRICT	6,305.10	0.000216%
GA PUB TELECOMMUNICATIONS COMM	41,466.00	0.001424%
GA SOUTHWESTERN STATE UNIV	2,240,677.56	0.076939%
GA VOCATIONAL REHABILITATION AGENCY	26,264.71	0.000902%
GAINESVILLE CITY SCHOOLS	9,971,637.82	0.342398%
State's Proport. Share - DOE	54,332.15	0.001866%
GENESIS INNOVATION ACADEMY FOR BOYS	299,987.12	0.010301%
GENESIS INNOVATION ACADEMY FOR GIRLS	667,068.89	0.022905%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	-	0.000000%
GEORGIA BUILDING AUTHORITY	19,471.68	0.000669%
GEORGIA BUREAU OF INVESTIGATION	27,264.56	0.000936%
GEORGIA COLLEGE & STATE UNIV	7,549,482.65	0.259228%
GEORGIA CONNECTIONS ACADEMY	2,910,476.13	0.099938%
GEORGIA CYBER ACADEMY	11,995,791.36	0.411902%
GEORGIA DEPARTMENT OF AGRICULTURE	23,356.26	0.000802%
GEORGIA DEPARTMENT OF AUDITS AND ACCOUNTS	-	0.000000%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	8,408.25	0.000289%
GEORGIA DEPARTMENT OF DEFENSE	21,794.80	0.000748%
GEORGIA DEPARTMENT OF DRIVER SERVICES	-	0.000000%
GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING	140,662.30	0.004830%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	14,185.80	0.000487%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	\$ 511,373.73	0.017559%
GEORGIA DEPARTMENT OF REVENUE	12,692.86	0.000436%
GEORGIA DEPARTMENT OF TRANSPORTATION	26,061.01	0.000895%
GEORGIA DEPT OF EDUCATION	6,440,335.21	0.221143%
GEORGIA DEPT OF LABOR	23,333.55	0.000801%
GEORGIA FINANCING AND INVESTMENT COMMISSION	54,585.64	0.001874%
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC	223,362.97	0.007670%
GEORGIA GENERAL ASSEMBLY	35,601.63	0.001222%
GEORGIA GWINNETT COLLEGE	7,012,413.52	0.240787%
GEORGIA HIGH SCH FOR ACCELERATED LEARNING FULTON CO INC	210,559.54	0.007230%
GEORGIA HIGHLANDS COLLEGE	2,785,824.85	0.095657%
GEORGIA INST OF TECHNOLOGY	86,587,156.87	2.973161%
GEORGIA MAGNET CHARTER SCHOOL	815,901.71	0.028016%
GEORGIA MILITARY COLLEGE	4,629,606.32	0.158968%
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	1,754,678.33	0.060251%
GEORGIA PIEDMONT TECHNICAL COLLEGE	1,498,596.61	0.051458%
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	30,101.57	0.001034%
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	679,640.29	0.023337%
GEORGIA SOUTHERN UNIVERSITY	20,213,344.44	0.694070%
GEORGIA STATE UNIVERSITY	46,547,425.34	1.598308%
GEORGIA STUDENT FINANCE COMM	140,022.76	0.004808%
GEORGIA TECHNOLOGY AUTHORITY	19,124.88	0.000657%
GILMER CO SCHOOLS	5,376,676.83	0.184620%
State's Proport. Share - DOE	49,913.32	0.001714%
GLASCOCK CO SCHOOLS	852,622.56	0.029277%
GLYNN CO SCHOOLS	17,519,222.52	0.601561%
State's Proport. Share - DOE	73,525.30	0.002525%
GLYNN COUNTY HEALTH DEPT COASTAL HEALTH DISTRICT	13,992.72	0.000480%
GORDON CO SCHOOLS	8,847,865.77	0.303811%
State's Proport. Share - DOE	51,813.23	0.001779%
GORDON COLLEGE	1,960,093.24	0.067304%
GOVERNORS OFFICE OF PLANNING AND BUDGET	263,496.65	0.009048%
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	-	0.000000%
GRADY CO SCHOOLS	5,435,605.29	0.186643%
GREENE CO SCHOOLS	4,649,109.88	0.159637%
State's Proport. Share - DOE	7,662.42	0.000263%
GRIFFIN RESA	680,944.37	0.023382%
GRIFFIN SPALDING CO SCHOOLS	12,191,528.95	0.418623%
GWINNETT CO SCHOOLS	242,818,865.68	8.337721%
State's Proport. Share - DOE	323,529.32	0.011109%
GWINNETT COUNTY DFCS	-	0.000000%
GWINNETT COUNTY PUBLIC LIB	2,358,033.92	0.080968%
GWINNETT TECHNICAL COLLEGE	1,831,764.83	0.062898%





# SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers		2023 Actual Employer Contributions	Employer Allocation Percentage
HABERSHAM CO SCHOOLS	\$	9,756,589.61	0.335014%
State's Proport. Share - DOE		48,030.08	0.001649%
HALL CO SCHOOLS		34,637,565.33	1.189357%
State's Proport. Share - DOE		63,772.17	0.002190%
HALL COUNTY LIBRARY		326,524.36	0.011212%
HANCOCK CO SCHOOLS		1,296,980.86	0.044535%
HARALSON CO SCHOOLS		4,816,452.72	0.165384%
State's Proport. Share - DOE		32,029.80	0.001100%
HARRIET TUBMAN SCHOOL OF SCIENCE AND TECHNOLOGY		-	0.000000%
HARRIS CO SCHOOLS		6,975,807.20	0.239530%
State's Proport. Share - DOE		20,365.70	0.000699%
HART CO SCHOOLS		4,222,076.51	0.144974%
State's Proport. Share - DOE		33,422.44	0.001148%
HART COUNTY BOARD OF HEALTH		-	0.000000%
HART COUNTY LIBRARY		20,016.52	0.000687%
HEARD CO SCHOOLS		2,693,297.24	0.092480%
State's Proport. Share - DOE		22,443.66	0.000771%
HEART OF GEORGIA RESA		379,701.26	0.013038%
HENRY CO SCHOOLS		52,809,470.27	1.813330%
State's Proport. Share - DOE		89,798.10	0.003083%
HENRY COUNTY LIBRARY		406,087.21	0.013944%
HOUSTON CO SCHOOLS		41,563,178.54	1.427163%
State's Proport. Share - DOE		123,121.03	0.004228%
HOUSTON COUNTY PUBLIC LIBRARY		121,736.32	0.004180%
INTERNATIONAL ACADEMY OF SMYRNA CHARTER SCHOOL		425,469.06	0.014609%
INTERNATIONAL CHARTER ACADEMY OF GEORGIA		236,829.23	0.008132%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA		853,310.97	0.029300%
INTERNATIONAL COMMUNITY SCHOOL		624,171.57	0.021432%
IRWIN CO SCHOOLS		2,413,838.98	0.082884%
State's Proport. Share - DOE		31,946.52	0.001097%
IVY PREP ACADEMY FOR GIRLS		649,594.56	0.022305%
IVY PREPARATORY ACADEMY		-	0.000000%
JACKSON CO SCHOOLS		12,584,692.83	0.432123%
JASPER CO SCHOOLS		3,159,868.28	0.108501%
State's Proport. Share - DOE		46,949.01	0.001612%
JEFF DAVIS CO SCHOOLS		3,533,813.99	0.121341%
State's Proport. Share - DOE		-	0.000000%
JEFFERSON CITY SCHOOLS		5,132,245.43	0.176227%
State's Proport. Share - DOE		45,144.63	0.001550%
JEFFERSON CO SCHOOLS		3,002,163.61	0.103086%
JEFFERSON COUNTY REG.LIB.		27,265.08	0.000936%
JEKYLL ISLAND STATE PARK AUTHORITY		2,958.76	0.000102%
JENKINS CO SCHOOLS		1,594,041.02	0.054735%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
State's Proport. Share - DOE	\$ 25,659.31	0.000881%
JOHNSON CO SCHOOLS	1,332,551.42	0.045756%
State's Proport. Share - DOE	25,285.62	0.000868%
JONES CO SCHOOLS	6,288,224.70	0.215920%
State's Proport. Share - DOE	25,833.99	0.000887%
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	-	0.000000%
KENNESAW STATE UNIVERSITY	30,625,311.62	1.051588%
KINCHAFOONEE REG LIB	71,479.50	0.002454%
KIPP METRO ATLANTA COLLABORATIVE	9,142,600.54	0.313931%
LAKE BLACKSHEAR REG LIB	92,732.99	0.003184%
LAMAR CO SCHOOLS	3,031,697.34	0.104100%
State's Proport. Share - DOE	-	0.000000%
LANIER CO SCHOOLS	2,063,162.34	0.070843%
State's Proport. Share - DOE	19,321.16	0.000663%
LANIER TECHNICAL COLLEGE	1,428,913.66	0.049065%
LAURENS CO SCHOOLS	7,799,284.77	0.267806%
State's Proport. Share - DOE	31,804.08	0.001092%
LEADERSHIP PREPARATORY ACADEMY CHARTER SCHOOL	421,273.30	0.014465%
LEE CO SCHOOLS	7,094,904.63	0.243619%
State's Proport. Share - DOE	40,776.87	0.001400%
LEE COUNTY LIBRARY	73,123.02	0.002511%
LIBERATION ACADEMY	-	0.000000%
LIBERTY CO SCHOOLS	12,391,134.39	0.425477%
State's Proport. Share - DOE	22,038.74	0.000757%
LIBERTY TECH CHARTER SCHOOL	660,080.58	0.022665%
LINCOLN CO SCHOOLS	1,563,433.57	0.053684%
State's Proport. Share - DOE	15,900.85	0.000546%
LINCOLN COUNTY LIBRARY	8,027.62	0.000276%
LIVE OAK PUBLIC LIBRARIES	952,439.81	0.032704%
LONG CO SCHOOLS	4,075,968.36	0.139957%
State's Proport. Share - DOE	32,411.38	0.001113%
LOWNDES CO SCHOOLS	12,301,093.42	0.422385%
State's Proport. Share - DOE	13,090.68	0.000449%
LUMPKIN CO SCHOOLS	5,072,457.52	0.174174%
State's Proport. Share - DOE	430.89	0.000015%
MACON CO SCHOOLS	1,493,073.25	0.051268%
State's Proport. Share - DOE	9,511.68	0.000327%
MADISON CO SCHOOLS	6,764,385.57	0.232270%
State's Proport. Share - DOE	31,650.61	0.001087%
MARIETTA CITY SCHOOLS	16,496,812.94	0.566454%
State's Proport. Share - DOE	53,993.19	0.001854%
MARION CO SCHOOLS	1,519,901.97	0.052189%
MCDUFFIE CO SCHOOLS	4,293,106.02	0.147413%





# SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
State's Proport. Share - DOE	\$ 8,004.93	0.000275%
MCINTOSH CO SCHOOLS	1,789,904.07	0.061460%
State's Proport. Share - DOE	38,754.51	0.001331%
MERIWETHER CO SCHOOLS	2,898,069.37	0.099512%
State's Proport. Share - DOE	35,653.02	0.001224%
METRO RESA	1,255,699.58	0.043117%
MIDDLE GEORGIA REG LIBRARY	492,727.72	0.016919%
MIDDLE GEORGIA RESA	283,201.32	0.009724%
MIDDLE GEORGIA STATE UNIVERSITY	6,230,391.65	0.213934%
MILES AHEAD CHARTER SCHOOL	-	0.000000%
MILLER CO SCHOOLS	1,039,221.90	0.035684%
MITCHELL CO SCHOOLS	2,271,316.49	0.077991%
State's Proport. Share - DOE	37,435.32	0.001285%
MONROE CO SCHOOLS	5,572,123.24	0.191331%
State's Proport. Share - DOE	20,176.85	0.000693%
MONTGOMERY CO SCHOOLS	1,284,908.12	0.044120%
MORGAN CO SCHOOLS	4,414,681.98	0.151588%
State's Proport. Share - DOE	42,086.40	0.001445%
MOULTRIE-COLQUITT CNTY LIB	56,758.31	0.001949%
MOUNTAIN EDUCATION CENTER INC.	549,498.61	0.018868%
MOUNTAIN REG LIBRARY	129,302.63	0.004440%
MURRAY CO SCHOOLS	7,931,923.89	0.272360%
State's Proport. Share - DOE	7,167.80	0.000246%
MUSCOGEE CO SCHOOL DISTRICT	37,546,892.49	1.289255%
State's Proport. Share - DOE	39,663.26	0.001362%
N E GA REG LIBRARY	175,935.37	0.006041%
NEW LIFE ACADEMY OF EXCELLENCE INC.	473,590.02	0.016262%
NEWTON CO SCHOOLS	26,133,744.31	0.897360%
State's Proport. Share - DOE	30,737.28	0.001055%
NEWTON COUNTY DFCS	-	0.000000%
NEWTON COUNTY LIBRARY	100,135.03	0.003438%
NORTH GA TECHNICAL INSTITUTE	1,057,786.90	0.036321%
NORTH GEORGIA RESA	488,078.61	0.016759%
NORTHEAST GEORGIA RESA	1,031,288.10	0.035412%
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	938,184.98	0.032215%
NORTHWEST CLASSICAL ACADEMY	664,116.41	0.022804%
NORTHWEST GA REGIONAL LIBRARY	157,472.60	0.005407%
NORTHWEST GEORGIA PUBLIC HEALTH	9,667.28	0.000332%
NORTHWEST GEORGIA RESA	961,709.88	0.033022%
OCMULGEE REGIONAL LIBRARY	77,989.68	0.002678%
OCONEE CO SCHOOLS	10,803,696.56	0.370969%
State's Proport. Share - DOE	46,667.81	0.001602%
OCONEE FALL LINE TECHNICAL COLLEGE	1,080,549.58	0.037103%





# SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
OCONEE REG LIBRARY	\$ 133,540.90	0.004585%
OCONEE RESA	318,244.81	0.010928%
ODYSSEY CHARTER SCHOOL	402,066.43	0.013806%
OFFICE OF COMMISSIONER OF INSURANCE AND SAFETY FIRE	13,178.78	0.000453%
OGEECHEE TECH	1,582,060.83	0.054324%
OGLETHORPE CO SCHOOLS	2,910,860.86	0.099951%
State's Proport. Share - DOE	17,382.56	0.000597%
OHOOPPEE REG LIB	83,763.74	0.002876%
OKEFENOKEE REG LIB	130,500.74	0.004481%
OKEFENOKEE RESA	398,305.25	0.013677%
PATAULA CHARTER ACADEMY	726,806.66	0.024957%
PAULDING CO SCHOOLS	42,640,478.46	1.464155%
State's Proport. Share - DOE	91,063.98	0.003127%
PEACE ACADEMY CHARTER	-	0.000000%
PEACH CO SCHOOLS	4,894,665.04	0.168069%
State's Proport. Share - DOE	12,967.93	0.000445%
PEACH PUBLIC LIBRARY	54,990.39	0.001888%
PELHAM CITY SCHOOLS	1,757,549.20	0.060349%
State's Proport. Share - DOE	9,380.88	0.000322%
PICKENS CO SCHOOLS	5,547,240.48	0.190477%
State's Proport. Share - DOE	29,526.26	0.001014%
PIEDMONT REG LIBRARY	128,851.89	0.004424%
PIERCE CO SCHOOLS	4,399,106.26	0.151053%
State's Proport. Share - DOE	32,568.14	0.001118%
PIKE CO SCHOOLS	3,994,903.16	0.137174%
State's Proport. Share - DOE	27,570.82	0.000947%
PINE MOUNTAIN REGIONAL LIBRARY	91,915.14	0.003156%
PIONEER RESA	1,505,186.34	0.051684%
POLK SCHOOL DISTRICT	10,209,462.21	0.350564%
State's Proport. Share - DOE	37,921.01	0.001302%
PROSECUTING ATTORNEYS COUNCIL OF GA	43,896.60	0.001507%
PULASKI CO SCHOOLS	1,684,287.01	0.057834%
State's Proport. Share - DOE	12,115.37	0.000416%
PURPOSE BUILT SCHOOLS ATLANTA INC	3,128,650.01	0.107429%
PUTNAM CO SCHOOLS	4,385,665.63	0.150591%
QUITMAN CO SCHOOLS	466,457.69	0.016017%
State's Proport. Share - DOE	20,407.97	0.000701%
RABUN CO SCHOOLS	3,652,047.34	0.125401%
State's Proport. Share - DOE	39,229.06	0.001347%
RANDOLPH CO SCHOOLS	1,102,412.12	0.037854%
State's Proport. Share - DOE	11,424.84	0.000392%
RESURGENCE HALL INC	520,417.74	0.017870%
RICHMOND CO SCHOOLS	37,251,575.40	1.279115%





# SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
State's Proport. Share - DOE	\$ 63,114.36	0.002167%
RICHMOND COUNTY DFCS	6,969.00	0.000239%
RISE PREPARATORY CHARTER SCHOOL	1,001,186.86	0.034378%
ROCKDALE CO SCHOOLS	24,750,991.09	0.849880%
State's Proport. Share - DOE	76,176.86	0.002616%
RODDENBERY MEMORIAL LIBRARY	52,990.71	0.001820%
ROME CITY SCHOOLS	8,969,000.62	0.307970%
State's Proport. Share - DOE	30,221.90	0.001038%
SANKOFA MONTESSORI CHARTER SCHOOL	-	0.000000%
SARA HIGHTOWER REGIONAL LIB	222,904.66	0.007654%
SATILLA REG LIBRARY	29,891.43	0.001026%
SAVANNAH CLASSICAL ACADEMY	644,186.53	0.022120%
SAVANNAH STATE UNIVERSITY	3,229,128.31	0.110879%
SAVANNAH TECH COLLEGE	1,232,557.61	0.042323%
SCHLEY CO SCHOOLS	1,551,979.94	0.053291%
SCHOOL FOR ARTS INFUSED LEARNING	598,998.49	0.020568%
SCINTILLA CHARTER ACADEMY	836,433.39	0.028721%
SCREVEN CO SCHOOLS	2,796,127.85	0.096011%
SCREVEN-JENKINS REG LIBRARY	55,816.40	0.001917%
SE HEALTH UNIT	25,651.56	0.000881%
SECRETARY OF STATE	40,253.04	0.001382%
SEMINOLE CO SCHOOLS	1,761,943.19	0.060500%
State's Proport. Share - DOE	29,160.96	0.001001%
SEQUOYAH REG LIB	446,458.31	0.015330%
SEVEN PILLARS CAREER ACADEMY	239,047.07	0.008208%
SLAM ACADEMY OF ATLANTA	163,883.53	0.005627%
SOCIAL CIRCLE CITY SCHOOLS	2,689,557.59	0.092352%
State's Proport. Share - DOE	31,089.16	0.001068%
SOUTH GA REG LIBRARY	139,914.60	0.004804%
SOUTH GA TECHNICAL INSTITUTE	682,401.85	0.023432%
SOUTH GEORGIA STATE COLLEGE	1,552,234.70	0.053299%
SOUTHEASTERN TECHNICAL COLLEGE	1,072,811.61	0.036837%
SOUTHERN CRESCENT TECHNICAL COLLEGE	1,638,899.71	0.056275%
SOUTHERN REGIONAL TECHNICAL COLLEGE	1,939,478.59	0.066596%
SOUTHWEST GA REG LIB	102,133.62	0.003507%
SOUTHWEST GEORGIA RESA	188,424.39	0.006470%
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	504,694.73	0.017330%
SPRING CREEK CHARTER ACADEMY	432,579.74	0.014854%
STATE ACCOUNTING OFFICE	-	0.000000%
STATE BOARD OF WORKERS COMPENSATION	11,098.88	0.000381%
STATE OF GEORGIA DEPT OF LAW	14,781.84	0.000508%
STATE ROAD TOLL AND AUTHORITY	11,072.25	0.000380%
STATESBORO REGIONAL LIBRARY	200,547.41	0.006886%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
STEPHENS CO SCHOOLS	\$ 4,616,594.99	0.158521%
State's Proport. Share - DOE	33,064.78	0.001135%
STEWART CO SCHOOLS	775,465.86	0.026627%
SUMTER CO SCHOOLS	4,203,684.88	0.144343%
State's Proport. Share - DOE	15,141.48	0.000520%
TALBOT CO SCHOOLS	673,990.16	0.023143%
TALIAFERRO CO SCHOOLS	476,250.70	0.016353%
State's Proport. Share - DOE	9,177.96	0.000315%
TAPESTRY PUBLIC CHARTER SCHOOL	603,618.52	0.020727%
TATTNALL CO SCHOOLS	4,610,547.37	0.158313%
State's Proport. Share - DOE	24,231.22	0.000832%
TAYLOR CO SCHOOLS	1,718,322.79	0.059002%
TECHNICAL COLLEGE SYSTEM OF GEORGIA	1,771,729.05	0.060836%
TELFAIR CO SCHOOLS	2,139,578.88	0.073467%
State's Proport. Share - DOE	19,042.12	0.000654%
TERRELL CO SCHOOLS	1,471,799.28	0.050537%
State's Proport. Share - DOE	4,928.40	0.000169%
THE ANCHOR SCHOOL	-	0.000000%
THE GLOBE ACADEMY	1,470,584.58	0.050496%
THE KINDEZI SCHOOL	2,584,205.22	0.088734%
THE MAIN STREET ACADEMY	1,138,791.77	0.039103%
THE MUSEUM SCHOOL OF AVONDALE ESTATES	1,101,091.68	0.037808%
THE UNIVERSITY OF GEORGIA	105,920,123.35	3.637001%
THOMAS CO SCHOOLS	7,628,018.18	0.261925%
State's Proport. Share - DOE	31,140.08	0.001069%
THOMAS COUNTY PUBLIC LIBRARY	80,834.60	0.002776%
THOMASTON-UPSON COUNTY SCHOOLS	5,294,366.43	0.181794%
State's Proport. Share - DOE	-	0.000000%
THOMASVILLE CITY SCHOOLS	3,610,793.08	0.123985%
State's Proport. Share - DOE	87,370.34	0.003000%
THREE RIVERS REGIONAL LIBRARY	163,159.16	0.005602%
TIFT CO BOARD OF HEALTH DBA DIVERSIFIED ENTERPRISES	13,970.16	0.000480%
TIFT CO SCHOOLS	9,518,408.04	0.326836%
State's Proport. Share - DOE	31,500.74	0.001082%
TOOMBS CO SCHOOLS	3,461,396.19	0.118855%
State's Proport. Share - DOE	50,967.84	0.001750%
TOWNS CO SCHOOLS	1,657,226.44	0.056905%
State's Proport. Share - DOE	31,936.12	0.001097%
TREUTLEN CO SCHOOLS	1,381,937.68	0.047452%
TRION CITY SCHOOLS	1,563,746.80	0.053695%
State's Proport. Share - DOE	26,317.80	0.000904%
TROUP CO SCHOOLS	15,075,247.55	0.517642%
State's Proport. Share - DOE	22,006.68	0.000756%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2023 Actual Employer Contributions	Employer Allocation Percentage
TROUP HARRIS COWETA REG LIB	\$ 102,342.30	0.003514%
TURNER CO SCHOOLS	1,867,619.33	0.064129%
State's Proport. Share - DOE	6,993.96	0.000240%
TWIGGS CO SCHOOLS	1,297,029.87	0.044536%
State's Proport. Share - DOE	34,263.24	0.001177%
UNION CO SCHOOLS	4,454,032.74	0.152939%
State's Proport. Share - DOE	41,682.99	0.001431%
UNIVERSITY OF NORTH GEORGIA	15,743,132.23	0.540575%
UNIVERSITY OF WEST GEORGIA	11,153,007.94	0.382963%
UTOPIAN ACADEMY FOR THE ARTS	588,864.75	0.020220%
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH	221,197.51	0.007595%
UTOPIAN ACADEMY FOR THE ARTS HIGH SCHOOL	97,851.82	0.003360%
UTOPIAN ACADEMY FOR THE ARTS TRILITH	-	0.000000%
VALDOSTA CITY SCHOOLS	10,133,399.55	0.347953%
State's Proport. Share - DOE	31,183.62	0.001071%
VALDOSTA STATE UNIVERSITY	7,556,713.43	0.259476%
VIDALIA CITY SCHOOLS	2,972,541.63	0.102069%
State's Proport. Share - DOE	-	0.000000%
WALKER CO SCHOOLS	11,454,571.00	0.393318%
State's Proport. Share - DOE	28,219.20	0.000969%
WALTON CO SCHOOLS	17,856,219.86	0.613133%
State's Proport. Share - DOE	40,971.75	0.001407%
WARE CO SCHOOLS	8,331,260.69	0.286072%
State's Proport. Share - DOE	44,055.00	0.001513%
WARREN CO SCHOOLS	1,015,624.83	0.034874%
WARREN COUNTY PUBLIC LIBRARY	9,910.53	0.000340%
WASHINGTON CO SCHOOLS	3,746,937.07	0.128659%
State's Proport. Share - DOE	29,389.48	0.001009%
WAYNE CO SCHOOLS	5,937,099.86	0.203863%
State's Proport. Share - DOE	43,539.93	0.001495%
WEBSTER CO SCHOOLS	463,645.02	0.015920%
WESLEY INTERNATIONAL ACADEMY	1,322,902.78	0.045425%
WEST GA REG LIBRARY	195,979.78	0.006729%
WEST GEORGIA RESA	845,176.20	0.029021%
WEST GEORGIA TECHNICAL COLLEGE	1,741,390.44	0.059794%
WESTSIDE ATLANTA CHARTER SCHOOL	756,077.51	0.025962%
WHEELER CO SCHOOLS	1,200,437.23	0.041220%
WHITE CO SCHOOLS	4,947,670.52	0.169889%
State's Proport. Share - DOE	8,362.78	0.000287%
WHITFIELD CO SCHOOLS	16,327,457.41	0.560639%
State's Proport. Share - DOE	52,879.93	0.001816%
WHITFIELD COUNTY DFCS	10,598.04	0.000364%
WILCOX CO SCHOOLS	1,434,522.34	0.049257%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers		2023 Actual Employer Contributions	Employer Allocation Percentage
State's Proport. Share - DOE	\$	19,563.00	0.000672%
WILKES CO SCHOOLS		1,762,701.35	0.060526%
State's Proport. Share - DOE		31,724.76	0.001089%
WILKINSON CO SCHOOLS		1,713,583.27	0.058840%
WIREGRASS GEORGIA TECHNICAL COLLEGE		1,548,802.61	0.053182%
WORTH CO SCHOOLS		3,406,731.54	0.116978%
State's Proport. Share - DOE		37,171.80	0.001276%
WORTH COUNTY LIBRARY SYSTEM		30,389.40	0.001043%
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE		398,868.32	0.013696%
ZEST PREPARATORY ACADEMY	\$	-	0.000000%
Total all Entities	\$	<u>2,912,293,023.76</u>	<u>100.000000%</u>
STATE DEPARTMENT OF EDUCATION	\$	<u>5,518,777.52</u>	<u>0.189499%</u>





# SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

## Schedule of Employer Allocations as of June 30, 2024

Employers	2024 Actual Employer Contributions	Employer Allocation Percentage
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 3,340,478.04	0.107226%
ACADEMY FOR CLASSICAL EDUCATION INC	1,902,525.97	0.061069%
State's Proport. Share - DOE	9,260.76	0.000297%
ALBANY STATE UNIVERSITY	6,000,724.69	0.192618%
ALBANY TECHNICAL INSTITUTE	976,111.59	0.031332%
ALTANTA SMART ACADEMY	351,380.10	0.011279%
AMANA ACADEMY	1,250,486.75	0.040139%
State's Proport. Share - DOE	-	0.000000%
APPLING COUNTY SCHOOLS	5,113,170.70	0.164128%
State's Proport. Share - DOE	21,146.28	0.000679%
ATHENS REGIONAL LIBRARY	453,686.83	0.014563%
ATHENS TECHNICAL COLLEGE	1,879,458.55	0.060329%
ATKINSON COUNTY SCHOOLS	2,120,742.21	0.068074%
State's Proport. Share - DOE	18,897.22	0.000607%
ATLANTA HEIGHTS CHARTER SCHOOL	701,956.87	0.022532%
ATLANTA METROPOLITAN STATE COLLEGE	1,011,762.52	0.032477%
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	1,562,905.22	0.050168%
ATLANTA PUBLIC SCHOOLS	87,401,320.88	2.805502%
State's Proport. Share - DOE	67,449.00	0.002165%
ATLANTA TECHNICAL COLLEGE	958,823.99	0.030777%
ATLANTA UNBOUND ACADEMY	381,722.73	0.012253%
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	241,636.66	0.007756%
AUGUSTA TECHNICAL INSTITUTE	1,456,346.50	0.046747%
AUGUSTA UNIVERSITY	43,217,110.63	1.387229%
AZALEA REGIONAL LIBRARY SYSTEM	202,500.37	0.006500%
BACON COUNTY SCHOOLS	2,970,813.41	0.095360%
State's Proport. Share - DOE	6,054.08	0.000194%
BACONTON COMM CS	1,223,132.69	0.039261%
BAKER COUNTY SCHOOLS	487,672.49	0.015654%
State's Proport. Share - DOE	-	0.000000%
BALDWIN COUNTY BOARD OF HEALTH	-	0.000000%
BALDWIN COUNTY SCHOOLS	6,241,183.78	0.200336%
State's Proport. Share - DOE	27,658.84	0.000888%
BANKS COUNTY SCHOOLS	4,060,850.56	0.130350%
State's Proport. Share - DOE	20,772.42	0.000667%
BARNESVILLE - LAMAR CO LIBRARY	25,816.15	0.000829%
BARROW COUNTY SCHOOLS	21,145,342.78	0.678746%
State's Proport. Share - DOE	65,859.00	0.002114%
BARTOW COUNTY LIBRARY	170,296.92	0.005466%
BARTOW COUNTY SCHOOLS	21,131,493.00	0.678301%
State's Proport. Share - DOE	83,160.29	0.002669%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers		2024 Actual Employer Contributions	Employer Allocation Percentage
BARTRAM TRAIL REGIONAL LIBRARY	\$	64,299.08	0.002064%
BEN HILL CO SCHOOLS		4,069,501.60	0.130627%
State's Proport. Share - DOE		68,060.21	0.002185%
BERRIEN CO SCHOOLS		3,750,097.72	0.120375%
State's Proport. Share - DOE		18,443.24	0.000592%
BIBB CO SCHOOLS		31,958,688.50	1.025844%
BLECKLEY CO SCHOOLS		3,204,083.21	0.102848%
State's Proport. Share - DOE		31,072.73	0.000997%
BOARD OF REGENTS		7,220,861.99	0.231783%
BRANTLEY CO SCHOOLS		4,553,215.12	0.146154%
State's Proport. Share - DOE		31,014.57	0.000996%
BREMEN CITY SCHOOLS		2,923,561.77	0.093844%
State's Proport. Share - DOE		17,497.68	0.000562%
BRIGHTEN ACADEMY		937,139.01	0.030081%
BROOKHAVEN INNOVATION ACADEMY		643,123.35	0.020644%
BROOKS CO SCHOOLS		2,949,648.98	0.094681%
State's Proport. Share - DOE		25,827.81	0.000829%
BROOKS COUNTY LIBRARY		23,278.26	0.000747%
BRYAN CO SCHOOLS		13,336,087.61	0.428076%
BUFORD CITY SCHOOLS		8,620,284.49	0.276703%
BULLOCH CO SCHOOLS		16,320,112.18	0.523861%
State's Proport. Share - DOE		64,611.17	0.002074%
BURKE CO SCHOOLS		7,220,423.66	0.231769%
BUTTS CO SCHOOLS		4,462,655.32	0.143247%
State's Proport. Share - DOE		43,959.47	0.001411%
CALHOUN CITY SCHOOLS		4,683,143.94	0.150325%
State's Proport. Share - DOE		48,654.49	0.001562%
CALHOUN CO SCHOOLS		756,072.45	0.024269%
CAMDEN CO SCHOOLS		12,626,510.75	0.405299%
State's Proport. Share - DOE		8,690.64	0.000279%
CANDLER CO SCHOOLS		2,559,029.83	0.082142%
State's Proport. Share - DOE		16,543.57	0.000531%
CARROLL CO SCHOOLS		20,014,991.49	0.642463%
State's Proport. Share - DOE		32,345.69	0.001038%
CARROLLTON IND SCHOOLS		7,014,528.72	0.225160%
State's Proport. Share - DOE		62,282.85	0.001999%
CARTERSVILLE CITY SCHOOLS		6,256,722.93	0.200835%
State's Proport. Share - DOE		35,773.92	0.001148%
CATOOSA CO SCHOOLS		14,927,640.19	0.479163%
State's Proport. Share - DOE		26,562.74	0.000853%
CATOOSA COUNTY LIBRARY		72,660.38	0.002332%
CENTENNIAL ACADEMY		1,568,763.36	0.050356%
CENTRAL GEORGIA TECHNICAL COLLEGE		2,717,258.10	0.087221%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2024 Actual Employer Contributions	Employer Allocation Percentage
CHARLES DREW CHARTER SCHOOL	\$ 4,451,872.36	0.142901%
CHARLTON CO SCHOOLS	2,196,414.36	0.070503%
State's Proport. Share - DOE	25,696.84	0.000825%
CHARTER CONSERVATORY FOR L & T	216,189.32	0.006939%
CHATHAM CO SCHOOLS	57,822,147.23	1.856038%
State's Proport. Share - DOE	98,509.70	0.003162%
CHATTAHOOCHEE CO SCHOOLS	1,292,992.26	0.041504%
State's Proport. Share - DOE	13,018.91	0.000418%
CHATTAHOOCHEE FLINT RESA	424,269.62	0.013619%
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	698,192.72	0.022411%
CHATTAHOOCHEE TECHNICAL COLLEGE	2,655,996.00	0.085255%
CHATTOOGA CO SCHOOLS	3,343,309.54	0.107317%
State's Proport. Share - DOE	28,447.81	0.000913%
CHEROKEE CHARTER ACADEMY	697,906.50	0.022402%
CHEROKEE CO SCHOOLS	62,266,001.62	1.998681%
State's Proport. Share - DOE	123,429.28	0.003962%
CHEROKEE COUNTY BOARD OF HEALTH	9,846.95	0.000316%
CHEROKEE REG LIBRARY	117,253.40	0.003764%
CHESTATEE REG LIBRARY	112,785.53	0.003620%
CHICKAMAUGA CITY SCHOOLS	1,407,254.75	0.045172%
State's Proport. Share - DOE	17,926.18	0.000575%
CIRRUS ACADEMY	581,203.05	0.018656%
CLARKE COUNTY DFCS	-	0.000000%
CLARKE COUNTY HEALTH DEPT	829.17	0.000027%
CLARKE COUNTY SCHOOLS	24,693,773.93	0.792647%
State's Proport. Share - DOE	60,407.08	0.001939%
CLAY CO SCHOOLS	480,242.24	0.015415%
CLAYTON CENTER COMMUNITY SERVICE BOARD	25,247.16	0.000810%
CLAYTON CO SCHOOLS	74,206,338.02	2.381955%
State's Proport. Share - DOE	28,919.59	0.000928%
CLAYTON COLLEGE & STATE UNIV	4,285,485.39	0.137560%
CLAYTON COUNTY REG LIB	55,417.45	0.001779%
CLINCH CO SCHOOLS	1,647,650.68	0.052888%
State's Proport. Share - DOE	20,509.42	0.000658%
COASTAL PINES TECHNICAL COLLEGE	1,353,666.02	0.043451%
COASTAL PLAIN REGIONAL LIBRARY	166,928.21	0.005358%
COASTAL PLAINS EDUCATION CENTER INC	121,197.51	0.003890%
COASTAL PLAINS RESA	453,750.97	0.014565%
COBB CO SCHOOLS	185,584,965.13	5.957106%
State's Proport. Share - DOE	35,228.72	0.001131%
COBB COUNTY PUBLIC LIB	1,406,610.82	0.045151%
COFFEE CO SCHOOLS	9,769,815.82	0.313602%
State's Proport. Share - DOE	51,831.00	0.001664%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2024 Actual Employer Contributions	Employer Allocation Percentage
COLLEGE OF COASTAL GEORGIA	\$ 2,000,342.71	0.064209%
COLQUITT CO SCHOOLS	12,152,445.69	0.390082%
State's Proport. Share - DOE	26,134.14	0.000839%
COLUMBIA CO SCHOOLS	36,141,071.75	1.160095%
State's Proport. Share - DOE	-	0.000000%
COLUMBUS STATE UNIVERSITY	5,712,870.53	0.183378%
COLUMBUS TECHNICAL INSTITUTE	1,306,800.68	0.041947%
COMMERCE CITY SCHOOLS	2,568,479.99	0.082446%
State's Proport. Share - DOE	35,414.78	0.001137%
CONYERS-ROCKDALE LIB.SYSTEM	131,379.09	0.004217%
COOK CO SCHOOLS	4,277,066.52	0.137290%
State's Proport. Share - DOE	28,864.32	0.000927%
COOPERATIVE EXTENSION SERVICE	967,878.97	0.031068%
COWETA CHARTER ACADEMY	727,328.95	0.023347%
COWETA CO SCHOOLS	32,164,014.45	1.032435%
State's Proport. Share - DOE	51,446.25	0.001651%
COWETA PUBLIC LIBRARY	220,291.14	0.007071%
CRAWFORD CO SCHOOLS	2,054,826.36	0.065958%
State's Proport. Share - DOE	8,951.82	0.000287%
CRISP CO SCHOOLS	5,032,013.75	0.161523%
State's Proport. Share - DOE	44,008.13	0.001413%
CSRA RESA	330,404.76	0.010606%
DADE CO SCHOOLS	2,553,319.64	0.081959%
State's Proport. Share - DOE	12,718.08	0.000408%
DALTON CITY SCHOOLS	10,976,553.68	0.352337%
State's Proport. Share - DOE	44,979.00	0.001444%
DALTON STATE COLLEGE	2,298,590.41	0.073783%
DAWSON CO SCHOOLS	6,203,809.23	0.199137%
State's Proport. Share - DOE	67,778.32	0.002176%
DECATUR CITY SCHOOLS	10,224,006.00	0.328181%
State's Proport. Share - DOE	10,386.60	0.000333%
DECATUR CO SCHOOLS	5,256,029.77	0.168714%
State's Proport. Share - DOE	44,602.00	0.001432%
DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT	1,079,754.73	0.034659%
DEKALB BRILLIANCE ACADEMY	454,766.35	0.014598%
DEKALB CO SCHOOLS	145,714,282.16	4.677294%
State's Proport. Share - DOE	240,376.32	0.0007716%
DEKALB COUNTY DFCS	13,886.99	0.000446%
DEKALB COUNTY PUBLIC LIBRARY	2,347,569.08	0.075355%
DEKALB PATH ACADEMY	577,434.25	0.018535%
DEKALB PREPARATORY ACADEMY	636,910.36	0.020444%
DELTA STEAM ACADEMY	374,472.56	0.012020%
DEPARTMENT OF ADMIN SERVICE	121,322.88	0.003894%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2024 Actual Employer Contributions	Employer Allocation Percentage
DEPARTMENT OF COMMUNITY HEALTH	\$ 87,312.60	0.002803%
DEPARTMENT OF COMMUNITY SUPERVISION	17,255.52	0.000554%
DEPARTMENT OF CORRECTIONS	308,347.44	0.009898%
DEPARTMENT OF HUMAN SERVICES	47,629.07	0.001529%
DEPARTMENT OF NATURAL RESOURCE	45,791.94	0.001470%
DEPARTMENT OF PUBLIC HEALTH	24,923.05	0.000800%
DEPARTMENT OF PUBLIC SAFETY	61,467.78	0.001973%
DEPT OF BANKING AND FINANCE	13,386.60	0.000430%
DEPT OF BEHAVIORAL HEALTH AND DEVELOPMENT DISABILITY	91,069.02	0.002923%
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	8,469.12	0.000272%
DESOTO TRAIL REGIONAL LIBRARY	54,283.85	0.001742%
DESTINATIONS CAREER ACADEMY OF GEORGIA	260,501.91	0.008362%
DFCS FIELD FISCAL SERVICES REGION XI	-	0.000000%
DFCS REGION X	10,123.43	0.000325%
DFCS REGION XII	7,880.16	0.000253%
DISTRICT IV PUBLIC HEALTH	10,289.64	0.000330%
DODGE CO SCHOOLS	3,439,240.71	0.110396%
State's Proport. Share - DOE	26,225.49	0.000842%
DOOLY CO SCHOOLS	1,619,442.57	0.051983%
State's Proport. Share - DOE	26,714.52	0.000858%
DOUGHERTY CO SCHOOLS	19,560,485.39	0.627874%
State's Proport. Share - DOE	64,435.71	0.002068%
DOUGHERTY CO.PUBLIC LIBRARY	270,243.13	0.008675%
DOUGLAS CO SCHOOLS	33,195,500.84	1.065545%
State's Proport. Share - DOE	19,893.48	0.000639%
DOUGLAS COUNTY DFCS	-	0.000000%
DUBLIN CITY SCHOOLS	3,729,759.03	0.119722%
DUBOIS INTEGRITY ACADEMY	1,547,569.98	0.049676%
EARLY CO SCHOOLS	2,564,074.43	0.082304%
State's Proport. Share - DOE	34,226.34	0.001099%
EAST CENTRAL HEALTH DISTRICT	10,516.68	0.000338%
EAST GEORGIA STATE COLLEGE	1,301,303.73	0.041771%
ECHOLS CO SCHOOLS	1,073,293.17	0.034452%
State's Proport. Share - DOE	25,060.69	0.000804%
EFFINGHAM CO SCHOOLS	19,928,911.55	0.639700%
State's Proport. Share - DOE	54,252.54	0.001741%
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	8,122.59	0.000261%
ELBERT CO SCHOOLS	4,071,753.10	0.130700%
ELBERT COUNTY LIBRARY	20,016.81	0.000643%
EMANUEL CO SCHOOLS	5,234,263.39	0.168015%
State's Proport. Share - DOE	7,822.97	0.000251%
ETHOS CLASSICAL CHARTER SCHOOL	653,391.52	0.020973%
EVANS CO SCHOOLS	2,493,465.30	0.080038%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2024 Actual Employer Contributions	Employer Allocation Percentage
State's Proport. Share - DOE	\$ 26,462.40	0.000849%
FANNIN CO SCHOOLS	4,265,748.20	0.136927%
State's Proport. Share - DOE	7,285.03	0.000234%
FAYETTE CO SCHOOLS	31,732,005.65	1.018568%
State's Proport. Share - DOE	70,301.84	0.002257%
FIRST DISTRICT RESA	697,036.30	0.022374%
FLINT RIVER REGIONAL LIBRARY	143,243.27	0.004598%
FLOYD CO SCHOOLS	13,836,403.30	0.444136%
State's Proport. Share - DOE	-	0.000000%
FLOYD COUNTY DFCS	-	0.000000%
FOOTHILLS REGIONAL HIGH SCHOOL	411,963.07	0.013224%
FORSYTH CO SCHOOLS	71,379,408.23	2.291213%
State's Proport. Share - DOE	120,139.49	0.003856%
FORSYTH COUNTY PUBLIC LIBRARY	880,688.41	0.028269%
FORT VALLEY STATE UNIVERSITY	4,700,782.73	0.150891%
FRANKLIN CO SCHOOLS	4,800,844.10	0.154103%
State's Proport. Share - DOE	43,347.41	0.001391%
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	647,763.31	0.020793%
FULTON CO SCHOOLS	145,818,839.53	4.680650%
State's Proport. Share - DOE	54,699.86	0.001756%
FULTON LEADERSHIP ACADEMY	290,608.04	0.009328%
FURLOW CHARTER SCHOOL	764,028.73	0.024525%
GA DPH SOUTH HEALTH DISTRICT	7,837.34	0.000252%
GA PUB TELECOMMUNICATIONS COMM	42,598.32	0.001367%
GA SOUTHWESTERN STATE UNIV	2,429,351.28	0.077980%
GA VOCATIONAL REHABILITATION AGENCY	179,552.72	0.005763%
GAINESVILLE CITY SCHOOLS	11,267,885.12	0.361689%
State's Proport. Share - DOE	63,439.74	0.002036%
GENESIS INNOVATION ACADEMY FOR BOYS	346,306.36	0.011116%
GENESIS INNOVATION ACADEMY FOR GIRLS	720,204.27	0.023118%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	-	0.000000%
GEORGIA BUILDING AUTHORITY	19,871.40	0.000638%
GEORGIA BUREAU OF INVESTIGATION	43,856.07	0.001408%
GEORGIA COLLEGE & STATE UNIV	7,664,839.01	0.246034%
GEORGIA CONNECTIONS ACADEMY	3,561,850.61	0.114332%
GEORGIA CYBER ACADEMY	11,309,596.10	0.363028%
GEORGIA DEPARTMENT OF AGRICULTURE	25,802.26	0.000828%
GEORGIA DEPARTMENT OF AUDITS AND ACCOUNTS	1,789.87	0.000057%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	26,806.50	0.000860%
GEORGIA DEPARTMENT OF DEFENSE	16,596.36	0.000533%
GEORGIA DEPARTMENT OF DRIVER SERVICES	-	0.000000%
GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING	171,384.49	0.005501%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	6,243.75	0.000200%





# SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers		2024 Actual Employer Contributions	Employer Allocation Percentage
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	\$	449,103.77	0.014416%
GEORGIA DEPARTMENT OF REVENUE		11,209.19	0.000360%
GEORGIA DEPARTMENT OF TRANSPORTATION		43,561.14	0.001398%
GEORGIA DEPT OF EDUCATION		6,935,461.43	0.222622%
GEORGIA DEPT OF LABOR		22,549.09	0.000724%
GEORGIA FINANCING AND INVESTMENT COMMISSION		68,439.84	0.002197%
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC		238,959.32	0.007670%
GEORGIA GENERAL ASSEMBLY		36,443.00	0.001170%
GEORGIA GWINNETT COLLEGE		7,216,235.98	0.231635%
GEORGIA HIGH SCH FOR ACCELERATED LEARNING FULTON CO INC		239,278.96	0.007681%
GEORGIA HIGHLANDS COLLEGE		2,902,402.03	0.093164%
GEORGIA INST OF TECHNOLOGY		96,502,701.60	3.097648%
GEORGIA MAGNET CHARTER SCHOOL		794,593.06	0.025506%
GEORGIA MILITARY COLLEGE		4,648,518.60	0.149213%
GEORGIA NORTHWESTERN TECHNICAL COLLEGE		1,753,518.38	0.056286%
GEORGIA PIEDMONT TECHNICAL COLLEGE		1,440,549.37	0.046240%
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL		31,598.46	0.001014%
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS		747,887.61	0.024007%
GEORGIA SOUTHERN UNIVERSITY		20,473,436.62	0.657178%
GEORGIA STATE UNIVERSITY		49,674,248.88	1.594498%
GEORGIA STUDENT FINANCE COMM		179,421.75	0.005759%
GEORGIA TECHNOLOGY AUTHORITY		38,061.96	0.001222%
GILMER CO SCHOOLS		5,692,150.81	0.182713%
State's Proport. Share - DOE		52,094.78	0.001672%
GLASCOCK CO SCHOOLS		888,756.16	0.028528%
GLYNN CO SCHOOLS		18,394,975.11	0.590462%
State's Proport. Share - DOE		76,227.18	0.002447%
GLYNN COUNTY HEALTH DEPT COASTAL HEALTH DISTRICT		14,725.20	0.000473%
GORDON CO SCHOOLS		8,524,500.84	0.273629%
State's Proport. Share - DOE		53,965.67	0.001732%
GORDON COLLEGE		1,855,317.70	0.059554%
GOVERNORS OFFICE OF PLANNING AND BUDGET		285,832.51	0.009175%
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL		-	0.000000%
GRADY CO SCHOOLS		5,549,981.25	0.178149%
GREENE CO SCHOOLS		4,795,396.82	0.153928%
State's Proport. Share - DOE		7,120.88	0.000229%
GRIFFIN RESA		677,443.59	0.021745%
GRIFFIN SPALDING CO SCHOOLS		12,346,174.77	0.396301%
GWINNETT CO SCHOOLS		267,473,571.80	8.585652%
State's Proport. Share - DOE		325,120.41	0.010436%
GWINNETT COUNTY DFCS		-	0.000000%
GWINNETT COUNTY PUBLIC LIB		2,395,530.89	0.076894%
GWINNETT TECHNICAL COLLEGE		1,940,795.18	0.062298%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2024 Actual Employer Contributions	Employer Allocation Percentage
HABERSHAM CO SCHOOLS	\$ 10,050,820.82	0.322622%
State's Proport. Share – DOE	49,322.70	0.001583%
HALL CO SCHOOLS	36,220,036.44	1.162630%
State's Proport. Share - DOE	68,410.92	0.002196%
HALL COUNTY LIBRARY	355,679.80	0.011417%
HANCOCK CO SCHOOLS	1,378,860.29	0.044260%
HARALSON CO SCHOOLS	5,163,399.35	0.165740%
State's Proport. Share - DOE	33,701.30	0.001082%
HARRIET TUBMAN SCHOOL OF SCIENCE AND TECHNOLOGY	-	0.000000%
HARRIS CO SCHOOLS	7,331,608.87	0.235338%
State's Proport. Share - DOE	21,203.36	0.000681%
HART CO SCHOOLS	4,491,788.21	0.144182%
State's Proport. Share - DOE	35,574.20	0.001142%
HART COUNTY BOARD OF HEALTH	-	0.000000%
HART COUNTY LIBRARY	19,204.57	0.000616%
HEARD CO SCHOOLS	2,905,744.60	0.093272%
State's Proport. Share - DOE	22,464.73	0.000721%
HEART OF GEORGIA RESA	406,022.56	0.013033%
HENRY CO SCHOOLS	56,287,470.01	1.806776%
State's Proport. Share - DOE	91,190.00	0.002927%
HENRY COUNTY LIBRARY	399,158.13	0.012813%
HOUSTON CO SCHOOLS	43,810,551.01	1.406278%
State's Proport. Share - DOE	126,143.84	0.004049%
HOUSTON COUNTY PUBLIC LIBRARY	119,498.63	0.003836%
INTERNATIONAL ACADEMY OF SMYRNA CHARTER SCHOOL	459,358.54	0.014745%
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	255,709.05	0.008208%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	961,589.31	0.030866%
INTERNATIONAL COMMUNITY SCHOOL	715,488.07	0.022967%
IRWIN CO SCHOOLS	2,412,846.31	0.077450%
State's Proport. Share - DOE	33,846.48	0.001086%
IVY PREP ACADEMY FOR GIRLS	702,838.68	0.022560%
IVY PREPARATORY ACADEMY	-	0.000000%
JACKSON CO SCHOOLS	14,181,266.28	0.455206%
JASPER CO SCHOOLS	3,590,001.23	0.115236%
State's Proport. Share - DOE	38,245.20	0.001228%
JEFF DAVIS CO SCHOOLS	3,797,516.93	0.121897%
State's Proport. Share - DOE	15,369.32	0.000493%
JEFFERSON CITY SCHOOLS	5,133,261.42	0.164773%
State's Proport. Share - DOE	47,511.12	0.001525%
JEFFERSON CO SCHOOLS	2,933,971.39	0.094178%
JEFFERSON COUNTY REG.LIB.	20,160.39	0.000647%
JEKYLL ISLAND STATE PARK AUTHORITY	4,865.57	0.000156%
JENKINS CO SCHOOLS	1,580,795.43	0.050742%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2024 Actual Employer Contributions	Employer Allocation Percentage
State's Proport. Share - DOE	\$ 31,344.64	0.001006%
JOHNSON CO SCHOOLS	1,405,672.73	0.045121%
State's Proport. Share - DOE	26,471.81	0.000850%
JONES CO SCHOOLS	6,586,204.96	0.211411%
State's Proport. Share - DOE	25,181.75	0.000808%
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	-	0.000000%
KENNESAW STATE UNIVERSITY	33,699,900.36	1.081736%
KINCHAFOONEE REG LIB	70,925.08	0.002277%
KIPP METRO ATLANTA COLLABORATIVE	10,557,982.38	0.338901%
LAKE BLACKSHEAR REG LIB	97,474.95	0.003129%
LAMAR CO SCHOOLS	3,187,933.34	0.102330%
State's Proport. Share - DOE	187.06	0.000006%
LANIER CO SCHOOLS	2,165,876.86	0.069523%
State's Proport. Share - DOE	27,059.24	0.000869%
LANIER TECHNICAL COLLEGE	1,475,159.21	0.047351%
LAURENS CO SCHOOLS	8,365,665.12	0.268530%
State's Proport. Share - DOE	32,381.04	0.001039%
LEADERSHIP PREPARATORY ACADEMY CHARTER SCHOOL	395,484.95	0.012695%
LEE CO SCHOOLS	7,413,289.94	0.237960%
State's Proport. Share - DOE	41,911.34	0.001345%
LEE COUNTY LIBRARY	83,493.35	0.002680%
LIBERATION ACADEMY	143,364.91	0.004602%
LIBERTY CO SCHOOLS	12,713,326.23	0.408086%
State's Proport. Share - DOE	24,448.14	0.000785%
LIBERTY TECH CHARTER SCHOOL	748,916.79	0.024040%
LINCOLN CO SCHOOLS	1,634,544.45	0.052467%
State's Proport. Share - DOE	12,264.36	0.000394%
LINCOLN COUNTY LIBRARY	7,970.48	0.000256%
LIVE OAK PUBLIC LIBRARIES	917,797.75	0.029460%
LONG CO SCHOOLS	4,316,213.09	0.138546%
State's Proport. Share - DOE	31,452.76	0.001010%
LOWNDES CO SCHOOLS	13,044,781.94	0.418725%
State's Proport. Share - DOE	13,390.32	0.000430%
LUMPKIN CO SCHOOLS	5,289,443.50	0.169786%
State's Proport. Share - DOE	-	0.000000%
MACON CO SCHOOLS	1,649,531.27	0.052948%
State's Proport. Share - DOE	9,911.28	0.000318%
MADISON CO SCHOOLS	7,096,366.80	0.227787%
State's Proport. Share - DOE	35,025.41	0.001124%
MARIETTA CITY SCHOOLS	18,811,281.42	0.603825%
State's Proport. Share - DOE	60,248.24	0.001934%
MARION CO SCHOOLS	1,592,708.02	0.051124%
MCDUFFIE CO SCHOOLS	4,372,881.69	0.140365%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2024 Actual Employer Contributions	Employer Allocation Percentage
State's Proport. Share - DOE	\$ 8,643.21	0.000277%
MCINTOSH CO SCHOOLS	1,890,102.59	0.060671%
State's Proport. Share - DOE	41,869.14	0.001344%
MERIWETHER CO SCHOOLS	3,222,234.41	0.103431%
State's Proport. Share - DOE	39,462.44	0.001267%
METRO RESA	1,340,047.76	0.043014%
MIDDLE GEORGIA REG LIBRARY	508,591.52	0.016325%
MIDDLE GEORGIA RESA	310,989.68	0.009982%
MIDDLE GEORGIA STATE UNIVERSITY	6,734,820.16	0.216182%
MILES AHEAD CHARTER SCHOOL	258,354.01	0.008293%
MILLER CO SCHOOLS	1,140,460.25	0.036608%
MITCHELL CO SCHOOLS	2,317,106.23	0.074377%
State's Proport. Share - DOE	38,174.68	0.001225%
MONROE CO SCHOOLS	6,058,286.13	0.194465%
State's Proport. Share - DOE	29,281.24	0.000940%
MONTGOMERY CO SCHOOLS	1,410,447.74	0.045274%
MORGAN CO SCHOOLS	4,794,892.90	0.153912%
State's Proport. Share - DOE	47,328.30	0.001519%
MOULTRIE-COLQUITT CNTY LIB	55,208.25	0.001772%
MOUNTAIN EDUCATION CENTER INC.	414,317.85	0.013299%
MOUNTAIN REG LIBRARY	121,994.47	0.003916%
MURRAY CO SCHOOLS	8,211,723.90	0.263589%
State's Proport. Share - DOE	7,604.36	0.000244%
MUSCOGEE CO SCHOOL DISTRICT	39,638,834.92	1.272370%
State's Proport. Share - DOE	23,211.45	0.000745%
N E GA REG LIBRARY	187,294.89	0.006012%
NEW LIFE ACADEMY OF EXCELLENCE INC.	506,474.76	0.016257%
NEWTON CO SCHOOLS	26,195,533.73	0.840852%
State's Proport. Share - DOE	31,284.70	0.001004%
NEWTON COUNTY DFCS	-	0.000000%
NEWTON COUNTY LIBRARY	97,568.50	0.003132%
NORTH GA TECHNICAL INSTITUTE	1,067,257.06	0.034258%
NORTH GEORGIA RESA	509,211.96	0.016345%
NORTHEAST GEORGIA RESA	929,437.05	0.029834%
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	964,119.20	0.030947%
NORTHWEST CLASSICAL ACADEMY	789,720.72	0.025349%
NORTHWEST GA REGIONAL LIBRARY	188,138.32	0.006039%
NORTHWEST GEORGIA PUBLIC HEALTH	370.84	0.000012%
NORTHWEST GEORGIA RESA	1,055,892.78	0.033893%
OCMULGEE REGIONAL LIBRARY	74,000.68	0.002375%
OCONEE CO SCHOOLS	11,801,348.13	0.378812%
State's Proport. Share - DOE	49,648.64	0.001594%
OCONEE FALL LINE TECHNICAL COLLEGE	1,159,580.67	0.037221%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2024 Actual Employer Contributions	Employer Allocation Percentage
OCONEE REG LIBRARY	\$ 140,351.38	0.004505%
OCONEE RESA	207,460.54	0.006659%
ODYSSEY CHARTER SCHOOL	470,236.02	0.015094%
OFFICE OF COMMISSIONER OF INSURANCE AND SAFETY FIRE	19,931.75	0.000640%
OGEECHEE TECH	1,598,852.51	0.051322%
OGLETHORPE CO SCHOOLS	3,160,403.71	0.101446%
State's Proport. Share - DOE	18,701.42	0.000600%
OHOOPPEE REG LIB	88,854.00	0.002852%
OKEFENOKEE REG LIB	109,213.54	0.003506%
OKEFENOKEE RESA	325,685.69	0.010454%
PATAULA CHARTER ACADEMY	823,342.66	0.026429%
PAULDING CO SCHOOLS	46,491,095.19	1.492321%
State's Proport. Share - DOE	116,039.81	0.003725%
PEACE ACADEMY CHARTER	180,807.53	0.005804%
PEACH CO SCHOOLS	5,163,012.32	0.165728%
State's Proport. Share - DOE	20,153.16	0.000647%
PEACH PUBLIC LIBRARY	55,521.63	0.001782%
PELHAM CITY SCHOOLS	1,767,831.77	0.056746%
State's Proport. Share - DOE	10,816.32	0.000347%
PICKENS CO SCHOOLS	5,734,493.73	0.184072%
State's Proport. Share - DOE	20,747.70	0.000666%
PIEDMONT REG LIBRARY	133,714.12	0.004292%
PIERCE CO SCHOOLS	4,607,891.80	0.147909%
State's Proport. Share - DOE	44,354.85	0.001424%
PIKE CO SCHOOLS	4,142,246.14	0.132962%
State's Proport. Share - DOE	26,160.24	0.000840%
PINE MOUNTAIN REGIONAL LIBRARY	90,640.28	0.002909%
PIONEER RESA	1,428,379.47	0.045850%
POLK SCHOOL DISTRICT	10,724,876.92	0.344259%
State's Proport. Share - DOE	36,958.73	0.001186%
PROSECUTING ATTORNEYS COUNCIL OF GA	24,995.50	0.000802%
PULASKI CO SCHOOLS	1,722,306.51	0.055284%
State's Proport. Share - DOE	12,555.93	0.000403%
PURPOSE BUILT SCHOOLS ATLANTA INC	3,364,613.69	0.108001%
PUTNAM CO SCHOOLS	4,513,202.90	0.144870%
QUITMAN CO SCHOOLS	455,480.45	0.014621%
State's Proport. Share - DOE	20,706.02	0.000665%
RABUN CO SCHOOLS	3,792,476.68	0.121735%
State's Proport. Share - DOE	42,230.39	0.001356%
RANDOLPH CO SCHOOLS	1,136,895.94	0.036493%
State's Proport. Share - DOE	11,424.84	0.000367%
RESURGENCE HALL INC	641,879.73	0.020604%
RICHMOND CO SCHOOLS	38,440,523.06	1.233905%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers		2024 Actual Employer Contributions	Employer Allocation Percentage
State's Proport. Share - DOE	\$	73,315.95	0.002353%
RICHMOND COUNTY DFCS		6,878.13	0.000221%
RISE PREPARATORY CHARTER SCHOOL		784,638.69	0.025186%
ROCKDALE CO SCHOOLS		25,165,641.79	0.807794%
State's Proport. Share - DOE		75,455.41	0.002422%
RODDENBERY MEMORIAL LIBRARY		53,509.55	0.001718%
ROME CITY SCHOOLS		8,941,523.50	0.287015%
State's Proport. Share - DOE		43,817.00	0.001406%
SANKOFA MONTESSORI CHARTER SCHOOL		154,215.76	0.004950%
SARA HIGHTOWER REGIONAL LIB		231,539.12	0.007432%
SATILLA REG LIBRARY		29,299.42	0.000940%
SAVANNAH CLASSICAL ACADEMY		717,277.79	0.023024%
SAVANNAH STATE UNIVERSITY		2,962,035.74	0.095079%
SAVANNAH TECH COLLEGE		1,228,613.25	0.039437%
SCHLEY CO SCHOOLS		1,594,363.04	0.051178%
SCHOOL FOR ARTS INFUSED LEARNING		627,982.08	0.020158%
SCINTILLA CHARTER ACADEMY		1,002,135.85	0.032168%
SCREVEN CO SCHOOLS		2,865,026.00	0.091965%
SCREVEN-JENKINS REG LIBRARY		56,164.72	0.001803%
SE HEALTH UNIT		23,919.57	0.000768%
SECRETARY OF STATE		46,300.32	0.001486%
SEMINOLE CO SCHOOLS		1,781,879.66	0.057197%
State's Proport. Share - DOE		30,495.78	0.000979%
SEQUOYAH REG LIB		474,406.23	0.015228%
SEVEN PILLARS CAREER ACADEMY		325,648.77	0.010453%
SLAM ACADEMY OF ATLANTA		188,353.49	0.006046%
SOCIAL CIRCLE CITY SCHOOLS		2,934,784.14	0.094204%
State's Proport. Share - DOE		35,529.00	0.001140%
SOUTH GA REG LIBRARY		139,200.06	0.004468%
SOUTH GA TECHNICAL INSTITUTE		659,573.99	0.021172%
SOUTH GEORGIA STATE COLLEGE		1,530,069.30	0.049114%
SOUTHEASTERN TECHNICAL COLLEGE		1,106,014.10	0.035502%
SOUTHERN CRESCENT TECHNICAL COLLEGE		1,678,199.91	0.053869%
SOUTHERN REGIONAL TECHNICAL COLLEGE		2,044,260.45	0.065619%
SOUTHWEST GA REG LIB		101,423.91	0.003256%
SOUTHWEST GEORGIA RESA		206,387.16	0.006625%
SOUTHWEST GEORGIA STEM CHARTER SCHOOL		597,729.50	0.019187%
SPRING CREEK CHARTER ACADEMY		512,162.88	0.016440%
STATE ACCOUNTING OFFICE		-	0.000000%
STATE BOARD OF WORKERS COMPENSATION		11,718.24	0.000376%
STATE OF GEORGIA DEPT OF LAW		12,137.85	0.000390%
STATE ROAD TOLL AND AUTHORITY		-	0.000000%
STATESBORO REGIONAL LIBRARY		230,626.76	0.007403%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2024 Actual Employer Contributions	Employer Allocation Percentage
STEPHENS CO SCHOOLS	\$ 4,897,533.71	0.157206%
State's Proport. Share - DOE	34,287.00	0.001101%
STEWART CO SCHOOLS	849,960.41	0.027283%
SUMTER CO SCHOOLS	4,328,769.79	0.138950%
State's Proport. Share - DOE	15,141.48	0.000486%
TALBOT CO SCHOOLS	721,727.56	0.023167%
TALIAFERRO CO SCHOOLS	492,569.07	0.015811%
State's Proport. Share - DOE	9,860.77	0.000317%
TAPESTRY PUBLIC CHARTER SCHOOL	821,714.93	0.026376%
TATTNALL CO SCHOOLS	4,740,406.62	0.152163%
State's Proport. Share - DOE	25,292.00	0.000812%
TAYLOR CO SCHOOLS	1,797,939.68	0.057712%
TECHNICAL COLLEGE SYSTEM OF GEORGIA	2,009,661.58	0.064508%
TELFAIR CO SCHOOLS	2,194,046.54	0.070427%
State's Proport. Share - DOE	14,546.85	0.000467%
TERRELL CO SCHOOLS	1,429,691.95	0.045892%
State's Proport. Share - DOE	6,032.88	0.000194%
THE ANCHOR SCHOOL	157,611.93	0.005059%
THE GLOBE ACADEMY	1,558,942.19	0.050041%
THE KINDEZI SCHOOL	2,542,075.04	0.081598%
THE MAIN STREET ACADEMY	1,127,901.10	0.036205%
THE MUSEUM SCHOOL OF AVONDALE ESTATES	1,163,615.36	0.037351%
THE UNIVERSITY OF GEORGIA	112,698,650.89	3.617523%
THOMAS CO SCHOOLS	8,054,669.76	0.258547%
State's Proport. Share - DOE	31,957.62	0.001026%
THOMAS COUNTY PUBLIC LIBRARY	79,570.63	0.002554%
THOMASTON-UPSON COUNTY SCHOOLS	5,547,545.76	0.178071%
State's Proport. Share - DOE	-	0.000000%
THOMASVILLE CITY SCHOOLS	3,691,671.25	0.118499%
State's Proport. Share - DOE	111,402.94	0.003576%
THREE RIVERS REGIONAL LIBRARY	172,816.86	0.005547%
TIFT CO BOARD OF HEALTH DBA DIVERSIFIED ENTERPRISES	14,769.36	0.000474%
TIFT CO SCHOOLS	9,944,936.11	0.319223%
State's Proport. Share - DOE	31,911.36	0.001024%
TOOMBS CO SCHOOLS	3,639,570.16	0.116827%
State's Proport. Share - DOE	43,215.25	0.001387%
TOWNS CO SCHOOLS	1,755,318.96	0.056344%
State's Proport. Share - DOE	32,953.38	0.001058%
TREUTLEN CO SCHOOLS	1,533,510.22	0.049224%
TRION CITY SCHOOLS	1,611,918.82	0.051741%
State's Proport. Share - DOE	17,325.24	0.000556%
TROUP CO SCHOOLS	15,938,360.16	0.511607%
State's Proport. Share - DOE	30,046.93	0.000964%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers	2024 Actual Employer Contributions	Employer Allocation Percentage
TROUP HARRIS COWETA REG LIB	\$ 109,954.89	0.003529%
TURNER CO SCHOOLS	1,757,812.48	0.056424%
State's Proport. Share - DOE	7,647.96	0.000245%
TWIGGS CO SCHOOLS	1,203,791.60	0.038641%
State's Proport. Share - DOE	34,105.63	0.001095%
UNION CO SCHOOLS	4,489,123.92	0.144097%
State's Proport. Share - DOE	42,331.72	0.001359%
UNIVERSITY OF NORTH GEORGIA	16,201,731.38	0.520061%
UNIVERSITY OF WEST GEORGIA	11,330,102.88	0.363686%
UTOPIAN ACADEMY FOR THE ARTS	672,427.73	0.021584%
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH	286,783.44	0.009205%
UTOPIAN ACADEMY FOR THE ARTS HIGH SCHOOL	151,229.16	0.004854%
UTOPIAN ACADEMY FOR THE ARTS TRILITH	95,082.67	0.003052%
VALDOSTA CITY SCHOOLS	10,351,698.15	0.332280%
State's Proport. Share - DOE	26,098.68	0.000838%
VALDOSTA STATE UNIVERSITY	7,302,052.41	0.234389%
VIDALIA CITY SCHOOLS	3,026,591.56	0.097151%
State's Proport. Share - DOE	-	0.000000%
WALKER CO SCHOOLS	12,231,275.48	0.392613%
State's Proport. Share - DOE	30,086.06	0.000966%
WALTON CO SCHOOLS	19,499,955.53	0.625931%
State's Proport. Share - DOE	47,959.84	0.001539%
WARE CO SCHOOLS	8,896,119.57	0.285557%
State's Proport. Share - DOE	44,285.19	0.001422%
WARREN CO SCHOOLS	1,081,905.77	0.034728%
WARREN COUNTY PUBLIC LIBRARY	13,006.84	0.000418%
WASHINGTON CO SCHOOLS	3,848,991.78	0.123549%
State's Proport. Share - DOE	31,360.37	0.001007%
WAYNE CO SCHOOLS	6,237,428.28	0.200216%
State's Proport. Share - DOE	46,142.44	0.001481%
WEBSTER CO SCHOOLS	491,966.37	0.015792%
WESLEY INTERNATIONAL ACADEMY	1,476,414.20	0.047392%
WEST GA REG LIBRARY	216,154.51	0.006938%
WEST GEORGIA RESA	380,641.27	0.012218%
WEST GEORGIA TECHNICAL COLLEGE	1,675,619.67	0.053786%
WESTSIDE ATLANTA CHARTER SCHOOL	809,688.47	0.025990%
WHEELER CO SCHOOLS	1,206,230.73	0.038719%
WHITE CO SCHOOLS	5,223,294.46	0.167663%
State's Proport. Share - DOE	8,134.82	0.000261%
WHITFIELD CO SCHOOLS	16,861,052.60	0.541224%
State's Proport. Share - DOE	55,115.42	0.001769%
WHITFIELD COUNTY DFCS	10,997.64	0.000353%
WILCOX CO SCHOOLS	1,500,757.40	0.048173%





## SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

Employers		2024 Actual Employer Contributions	Employer Allocation Percentage
State's Proport. Share - DOE	\$	19,453.68	0.000624%
WILKES CO SCHOOLS		1,778,298.04	0.057082%
State's Proport. Share - DOE		32,155.54	0.001032%
WILKINSON CO SCHOOLS		1,697,134.40	0.054476%
WIREGRASS GEORGIA TECHNICAL COLLEGE		1,527,126.54	0.049019%
WORTH CO SCHOOLS		3,541,445.81	0.113677%
State's Proport. Share - DOE		39,257.87	0.001260%
WORTH COUNTY LIBRARY SYSTEM		31,204.20	0.001002%
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE		530,247.63	0.017020%
ZEST PREPARATORY ACADEMY	\$	<u>245,848.68</u>	<u>0.007892%</u>
Total all Entities	\$	<u>3,115,354,414.67</u>	<u>100.000000%</u>
STATE DEPARTMENT OF EDUCATION	\$	<u>5,908,359.58</u>	<u>0.189653%</u>





# SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

## Schedule of Pension Amounts by Employer As of the Measurement Date June 30, 2024

EMPLOYER	Net Pension Liability (Asset)	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
ABRAHAM BALDWIN AGRICULTURE COLLEGE	\$ 26,950,837	\$ 3,049,675	\$ 1,874,839	\$ 93,674	\$ 5,018,188	\$ 80,550	\$ 3,757,528	\$ -	\$ 1,115,318	\$ 4,953,396	\$ 4,507,273	\$ (620,568)	\$ 3,886,705
ACADEMY FOR CLASSICAL EDUCATION INC	15,349,455	1,736,898	1,067,787	533,257	3,337,942	45,876	2,140,045	-	2,185,921	2,567,056	535,920	3,102,976	
State's Proport. Share - DOE	74,650	8,447	5,193	38,580	52,220	223	10,408	-	10,631	12,494	13,868	26,362	
ALBANY STATE UNIVERSITY	48,413,783	5,478,356	3,367,912	729,583	9,575,851	144,698	6,749,926	-	1,351,906	8,246,530	8,096,726	(676,342)	7,420,384
ALBANY TECHNICAL INSTITUTE	7,875,176	891,131	547,838	-	1,438,969	23,537	1,097,969	-	932,848	2,054,354	1,317,055	(524,950)	792,105
ALTANTA SMART ACADEMY	2,834,933	202,792	197,213	-	1,578,129	8,473	395,251	-	474,114	403,724	474,114	480,262	
AMANA ACADEMY	10,088,781	1,141,616	701,828	1,211,255	3,054,699	30,153	1,406,594	-	25,735	1,462,482	1,687,264	413,639	
State's Proport. Share - DOE	-	-	-	-	899	-	-	-	-	-	-	(448)	(448)
APPLING COUNTY SCHOOLS	41,252,933	4,668,056	2,869,767	408,552	7,946,375	123,296	5,751,549	-	632,618	6,507,463	6,899,154	(34,362)	6,864,792
State's Proport. Share - DOE	170,664	19,312	11,872	1,197	32,381	510	23,794	-	123,535	147,839	28,534	(50,405)	(21,871)
ATHENS REGIONAL LIBRARY	3,660,353	414,194	254,633	149,050	817,877	10,940	510,332	-	12,992	534,264	612,157	27,809	639,966
ATHENS TECHNICAL COLLEGE	15,163,459	1,715,851	1,054,848	-	2,770,699	45,320	2,114,113	-	1,034,407	3,193,840	2,535,938	(555,524)	1,980,414
ATKINSON COUNTY SCHOOLS	17,110,134	1,936,131	1,190,269	76,708	3,203,108	51,139	2,385,522	-	819,062	3,255,723	2,861,499	(268,118)	2,593,381
State's Proport. Share - DOE	152,567	17,264	10,613	-	27,877	456	21,271	-	3,697	25,503	1,612	27,115	
ATLANTA HEIGHTS CHARTER SCHOOL	5,663,330	640,845	393,970	266,910	1,301,725	16,926	789,590	-	184,584	991,100	947,142	31,304	978,446
ATLANTA METROPOLITAN STATE COLLEGE	8,162,967	923,697	567,858	-	1,491,555	24,397	1,138,094	-	1,008,014	2,170,505	1,365,165	(1,121,974)	243,191
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	12,609,531	1,426,856	877,184	1,170,220	3,474,260	37,687	1,758,041	-	1,045,314	2,841,042	2,108,816	(107,277)	2,216,093
ATLANTA PUBLIC SCHOOLS	705,151,986	79,792,853	49,054,006	32,173,034	161,019,893	2,107,549	98,313,403	-	7,554,382	107,975,334	117,929,812	6,996,717	124,926,529
State's Proport. Share - DOE	544,164	61,576	37,855	-	99,431	1,626	75,868	-	305,299	382,793	91,006	(168,854)	(77,848)
ATLANTA TECHNICAL COLLEGE	7,735,679	875,346	538,134	112,141	1,525,621	23,120	1,078,521	-	573,107	1,674,748	1,293,729	(361,920)	931,809
ATLANTA UNBOUND ACADEMY	3,079,744	348,494	214,243	1,202,301	1,765,038	9,205	429,383	-	885,470	1,324,058	515,056	461,183	976,239
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	1,949,440	220,593	135,613	-	356,206	5,826	271,794	-	453,664	731,284	326,034	(175,460)	150,574
AUGUSTA TECHNICAL INSTITUTE	11,749,676	1,329,558	817,368	12,089	2,159,015	35,117	1,638,158	-	328,887	2,002,162	1,965,031	(145,106)	1,819,925
AUGUSTA UNIVERSITY	348,674,599	39,454,957	24,255,602	1,599,676	65,310,235	1,042,114	48,612,763	-	20,688,125	70,343,002	58,312,452	(13,061,732)	45,250,720
AZALEA REGIONAL LIBRARY SYSTEM	1,633,750	184,870	113,652	11,348	309,870	4,883	227,780	-	100,645	333,308	273,231	(49,962)	223,269
BACON COUNTY SCHOOLS	23,968,364	2,712,187	1,667,363	11,805	4,391,355	71,636	3,341,707	-	328,578	3,741,921	4,008,486	(76,016)	3,932,470
State's Proport. Share - DOE	48,761	5,518	3,392	889	9,799	146	6,798	-	2,578	9,522	8,165	(1,289)	6,876
BACONTON COMM CS	9,868,099	1,116,644	686,476	354,641	2,157,761	29,494	1,375,826	-	203,793	1,609,113	1,650,358	415,182	2,065,540
BAKER COUNTY SCHOOLS	3,934,572	445,224	273,709	4,272	723,205	11,760	548,564	-	205,678	766,002	658,014	(163,571)	494,443
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	-	-
BALDWIN COUNTY BOARD OF HEALTH	-	-	-	-	-	-	-	-	-	-	-	-	-
BALDWIN COUNTY SCHOOLS	50,353,672	5,697,868	3,502,861	380,710	9,581,439	150,496	7,020,388	-	3,651,363	10,822,247	8,421,169	(990,385)	7,430,784
State's Proport. Share - DOE	223,195	25,256	15,527	83,327	124,110	667	31,118	-	125,871	157,656	37,320	(31,651)	5,669
BANKS COUNTY SCHOOLS	32,762,964	3,707,357	2,279,161	391,769	6,378,287	97,922	4,567,864	-	357,006	5,022,792	5,479,274	(7,640)	5,471,634
State's Proport. Share - DOE	167,648	18,971	11,662	30,633	501	501	23,374	-	15,330	39,205	28,032	(5,528)	22,504
BARNESVILLE - LAMAR CO LIBRARY	208,366	23,578	14,495	359	38,432	623	29,051	-	7,423	37,097	34,838	(2,540)	32,298
BARRROW COUNTY SCHOOLS	170,600,160	19,304,595	11,867,826	10,075,096	41,247,517	509,888	23,785,344	-	3,283,905	27,579,137	28,531,221	3,455,291	31,986,512
State's Proport. Share - DOE	531,346	60,125	36,963	20,863	117,951	1,588	74,081	-	6,006	81,675	88,863	(4,441)	84,422
BARTOW COUNTY LIBRARY	1,373,858	155,462	95,573	-	251,035	4,106	191,545	-	85,962	281,613	229,774	(45,062)	184,712
BARTOW COUNTY SCHOOLS	170,488,311	19,291,939	11,860,046	7,505,936	38,657,921	509,553	23,769,749	-	2,036,493	26,315,795	28,512,526	3,976,599	32,489,125
State's Proport. Share - DOE	670,843	75,911	46,667	20,502	143,080	2,005	93,530	-	22,058	117,593	112,204	(6,982)	105,222
BARTRAM TRAIL REGIONAL LIBRARY	518,778	58,703	36,089	17,116	111,908	1,551	72,329	-	49,747	123,627	86,759	(11,987)	74,772
BEN HILL CO SCHOOLS	32,832,587	3,715,236	2,284,004	683,907	6,683,147	98,130	4,577,571	-	2,203,885	6,879,586	5,490,939	(163,612)	5,327,327
State's Proport. Share - DOE	549,191	62,145	38,205	93,489	193,839	1,641	76,569	-	78,210	91,835	74,123	(165,958)	165,958
BERRIEN CO SCHOOLS	30,255,787	3,423,653	2,104,748	-	5,528,401	90,428	4,218,310	-	726,944	5,035,682	5,059,978	(311,184)	4,748,794
State's Proport. Share - DOE	148,797	16,837	10,351	5,226	32,414	445	20,745	-	2,885	23,318	24,885	3,942	28,827
BIBB CO SCHOOLS	257,841,889	29,176,604	17,936,811	7,917,717	55,031,132	770,635	35,948,723	-	4,848,328	41,567,686	43,121,564	227,985	43,349,549
BLECKLEY CO SCHOOLS	25,850,444	2,925,158	1,798,290	239,852	4,963,300	77,261	3,604,110	-	1,753,942	5,435,313	4,323,238	(278,682)	4,044,556
State's Proport. Share - DOE	250,592	28,356	17,432	9,019	54,807	749	34,938	-	10,839	46,526	41,924	(419)	41,505





# SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

EMPLOYER	Net Pension Liability (Asset)	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
BOARD OF REGENTS	58,257,753	6,592,270	4,052,710	-	10,644,980	174,120	8,122,388	-	1,932,379	10,228,887	9,743,043	(1,300,936)	8,442,107
BRANTLEY CO SCHOOLS	36,735,238	4,156,848	2,555,492	-	6,712,340	109,794	5,121,685	-	1,003,445	6,234,924	6,143,612	(334,552)	5,809,060
State's Proport. Share - DOE	250,341	28,328	17,415	14,705	60,448	748	34,903	-	11,213	46,864	41,853	26,047	67,900
BREMEN CITY SCHOOLS	23,587,323	2,669,070	1,640,856	-	4,309,926	70,497	3,288,582	-	709,421	4,068,500	3,944,739	(277,801)	3,666,938
State's Proport. Share - DOE	141,257	15,984	9,827	4,541	30,352	422	19,694	-	2,373	22,489	23,614	1,840	25,454
BRIGHTEN ACADEMY	7,560,742	855,551	525,964	488,072	1,869,587	22,597	1,054,131	-	-	1,076,728	1,264,470	258,181	1,522,651
BROOKHAVEN INNOVATION ACADEMY	5,188,789	587,148	360,959	384,159	1,332,266	15,508	723,429	-	21,238	760,175	867,763	193,667	1,061,430
BROOKS CO SCHOOLS	23,797,700	2,692,875	1,655,491	-	4,348,366	71,126	3,317,913	-	968,478	4,357,517	3,979,934	(314,495)	3,665,439
State's Proport. Share - DOE	208,366	23,578	14,495	5,964	44,037	623	29,051	-	14,639	44,313	34,850	1,940	36,790
BROOKS COUNTY LIBRARY	187,756	21,246	13,061	546	34,853	561	26,177	-	8,521	35,259	31,407	(2,790)	28,617
BRYAN CO SCHOOLS	107,595,233	12,175,149	7,484,879	2,950,248	22,610,276	321,579	15,001,097	-	1,406,429	16,729,105	17,994,261	1,499,554	19,493,815
BUFORD CITY SCHOOLS	69,548,220	7,869,865	4,838,133	2,290,780	14,988,778	207,865	9,696,523	-	155,024	10,059,412	11,631,269	1,525,237	13,156,506
BULLOCH CO SCHOOLS	131,670,419	14,899,424	9,150,673	5,760,455	29,839,552	393,535	18,357,698	-	31,360	18,782,533	22,020,584	2,510,420	24,531,004
State's Proport. Share - DOE	521,292	58,988	36,264	36,670	131,922	1,558	72,679	-	2,000	76,237	87,178	9,117	90,295
BURKE CO SCHOOLS	58,254,234	6,591,872	4,052,465	219,277	10,863,614	174,110	8,121,897	-	1,055,296	9,351,303	9,742,453	(531,532)	9,210,921
BUTTS CO SCHOOLS	36,004,575	4,074,168	2,504,664	347,775	6,926,607	107,610	5,019,815	-	834,891	5,962,316	6,021,419	(256,929)	5,764,490
State's Proport. Share - DOE	354,649	40,131	24,671	6,618	71,420	1,060	49,446	-	5,879	56,385	59,313	396	59,709
CALHOUN CITY SCHOOLS	37,783,602	4,275,478	2,628,422	470,500	7,374,400	112,927	5,267,849	-	422,021	5,802,797	6,318,927	24,729	6,343,656
State's Proport. Share - DOE	392,603	44,426	27,311	3,837	75,574	1,173	54,737	-	49,366	105,726	65,652	(6,308)	59,344
CALHOUN CO SCHOOLS	6,099,919	690,248	424,342	36,417	1,151,007	18,231	850,460	-	189,685	1,058,376	1,020,159	(145,122)	875,037
CAMDEN CO SCHOOLS	101,870,323	11,527,336	7,086,625	1,374,151	19,988,112	304,469	14,202,921	-	1,610,898	16,118,288	17,036,832	(60,327)	16,976,505
State's Proport. Share - DOE	70,126	7,935	4,878	6,373	19,186	210	9,777	-	5,020	15,007	11,728	10,209	21,937
CANDLER CO SCHOOLS	20,646,071	2,336,247	1,436,247	17,534	3,790,028	61,707	2,878,508	-	673,188	3,613,403	3,452,871	(128,136)	3,324,735
State's Proport. Share - DOE	133,465	15,102	9,284	2,497	26,888	399	18,608	-	95,657	114,664	22,324	(21,412)	91,252
CARROLL CO SCHOOLS	161,480,569	18,272,650	11,233,421	1,143,695	30,649,766	482,631	22,513,876	-	425,423	23,421,930	27,006,048	468,220	27,474,268
State's Proport. Share - DOE	260,897	29,522	18,149	956	48,627	780	36,375	-	14,000	51,155	43,643	(6,260)	37,383
CARROLLTON IND SCHOOLS	56,593,088	6,403,902	3,936,907	2,560,594	12,901,403	169,145	7,890,298	-	87,759	8,147,202	9,464,641	773,659	10,238,300
State's Proport. Share - DOE	502,441	56,855	34,952	52,165	143,972	1,502	70,051	-	10,085	81,638	84,036	7,657	91,693
CARTERSVILLE CITY SCHOOLS	50,479,094	5,712,061	3,511,586	839,473	10,063,120	150,871	7,037,875	-	147,631	7,336,377	8,442,139	433,189	8,875,328
State's Proport. Share - DOE	288,545	32,651	20,073	-	52,724	862	40,229	-	9,033	50,124	48,265	(4,001)	44,264
CATOOSA CO SCHOOLS	120,435,751	13,628,143	8,378,132	280,159	22,286,434	359,957	16,791,343	-	3,791,217	20,942,517	20,141,723	(982,818)	19,158,905
State's Proport. Share - DOE	214,398	24,261	14,915	268	39,444	641	29,892	-	8,274	38,807	35,846	(3,615)	32,191
CATOOSA COUNTY LIBRARY	586,139	66,326	40,775	36,018	143,119	1,752	81,720	-	43,708	127,180	98,034	2,104	100,138
CENTENNIAL ACADEMY	12,656,784	1,432,203	880,471	1,394,576	3,707,250	37,828	1,764,629	-	418,631	2,221,288	2,116,719	197,820	2,314,539
CENTRAL GEORGIA TECHNICAL COLLEGE	21,922,658	2,480,701	1,525,053	-	4,005,754	65,522	3,056,492	-	750,757	3,872,771	3,666,367	(526,775)	3,139,592
CHARLES DREW CHARTER SCHOOL	35,917,609	4,064,327	2,498,614	1,226,476	7,789,417	107,350	5,007,690	-	-	5,115,040	6,006,870	735,466	6,742,336
CHARLTON CO SCHOOLS	17,720,654	2,005,215	1,232,740	131,427	3,369,382	52,963	2,470,642	-	659,463	3,183,068	2,963,803	(179,292)	2,784,311
State's Proport. Share - DOE	207,361	23,664	14,425	95,399	133,288	620	28,911	-	33,574	63,105	34,676	(3,847)	30,829
CHARTER CONSERVATORY FOR L & T	1,744,091	121,328	197,356	69,597	388,281	5,213	243,164	-	84,720	291,697	333,097	(5,529)	286,168
CHATHAM CO SCHOOLS	466,507,913	52,788,616	32,452,695	9,344,117	94,585,428	1,394,293	65,041,270	-	12,398,545	78,834,108	78,018,904	1,080,813	79,099,717
State's Proport. Share - DOE	794,756	89,932	55,287	15,147	160,366	2,375	110,806	-	2,848	116,029	132,919	5,814	138,733
CHATTAHOOCHEE CO SCHOOLS	10,431,869	1,180,439	725,695	423,277	2,329,411	31,179	1,454,428	-	62,193	1,547,800	1,744,625	40,720	1,785,345
State's Proport. Share - DOE	105,063	11,889	7,309	25,808	45,006	314	14,648	-	28,006	35,346	17,562	(3,345)	14,222
CHATTAHOOCHEE FLINT RESA	3,423,083	387,346	238,127	32,825	658,298	10,231	477,252	-	90,850	578,333	572,468	19,765	592,233
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	5,632,917	637,404	391,855	363,284	1,392,543	16,836	785,350	-	203,674	1,005,860	942,060	245,403	1,187,463
CHATTAHOOCHEE TECHNICAL COLLEGE	21,428,512	2,424,785	1,490,678	-	3,915,463	64,045	2,987,597	-	1,080,469	4,132,111	3,583,711	(722,144)	2,861,567
CHATTOOGA CO SCHOOLS	26,973,709	3,052,263	1,876,430	1,813	4,930,506	80,619	3,760,717	-	687,031	4,528,367	4,511,096	(359,012)	4,152,084
State's Proport. Share - DOE	229,479	25,967	15,964	3,449	45,380	686	31,994	-	22,704	55,384	38,383	(8,520)	29,863
CHEROKEE CHARTER ACADEMY	5,630,655	637,148	391,697	452,408	1,481,253	16,829	785,035	-	497,181	1,299,045	941,677	(71,403)	870,274
CHEROKEE CO SCHOOLS	502,360,674	56,845,606	34,946,797	5,574,599	97,367,062	1,501,449	70,039,918	-	440,937	71,982,304	84,014,948	2,056,937	86,071,885
State's Proport. Share - DOE	995,833	112,685	69,275	-	181,900	2,976	138,841	-	214,029	355,846	368,113	(68,113)	68,429
CHEROKEE COUNTY BOARD OF HEALTH	79,425	8,988	5,525	4,622	19,135	237	11,074	-	-	11,311	13,285	2,869	16,154
CHEROKEE REG LIBRARY	946,067	107,054	65,813	31,378	204,245	2,828	131,902	-	11,049	145,779	158,213	8,790	167,003
CHESTATEE REG LIBRARY	809,873	102,958	63,295	5,295	117,548	2,719	126,856	-	25,157	154,732	152,179	(15,983)	136,196
CHICKAMAUGA CITY SCHOOLS	11,353,806	1,284,762	789,829	43,239	2,117,830	33,934	1,582,966	-	597,213	2,214,113	1,898,801	(227,739)	1,671,062
State's Proport. Share - DOE	144,524	16,354	10,054	10,857	37,265	432	20,150	-	7,076	27,658	24,183	(1,057)	23,126





# SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Diff Between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
CIRRUS ACADEMY	4,689,113	530,606	326,199	467,136	1,323,941	14,015	653,764	-	130,497	798,276	784,212	305,733	1,089,945
CLARKE COUNTY DFCS	-	-	-	-	-	-	-	-	9,348	9,348	-	(3,639)	(3,639)
CLARKE COUNTY HEALTH DEPT	6,786	768	472	4,806	6,046	20	946	-	966	1,122	-	2,535	2,535
CLARKE COUNTY SCHOOLS	199,228,732	22,544,117	13,859,377	6,828,101	43,231,595	595,452	27,776,784	-	5,258,497	33,630,733	33,319,081	2,421,668	35,740,749
State's Proport. Share - DOE	487,360	55,148	33,903	51,489	140,540	1,457	67,949	-	41,163	110,569	81,508	(3,434)	78,074
CLAY CO SCHOOLS	3,874,500	438,427	269,530	92,670	800,627	11,580	540,189	-	73,685	625,454	647,982	86,349	734,331
CLAYTON CENTER COMMUNITY SERVICE BOARD	203,590	23,038	14,163	3,200	40,401	608	28,385	-	144,535	173,528	34,959	(46,576)	(12,517)
CLAYTON CO SCHOOLS	598,695,100	67,746,516	41,648,316	17,947,351	127,342,183	1,789,372	83,471,016	-	6,082,247	91,342,635	100,125,939	8,496,358	108,622,297
State's Proport. Share - DOE	233,249	26,394	16,226	-	42,620	697	32,520	-	152,750	185,967	39,918	(53,754)	(14,736)
CLAYTON COLLEGE & STATE UNIV	34,575,170	3,912,421	2,405,227	-	6,317,648	103,338	4,820,525	-	3,396,907	8,320,770	5,782,366	(1,582,444)	4,199,922
CLAYTON COUNTY REG LIB	447,145	50,598	31,106	69,686	151,390	1,336	62,342	-	42,609	106,287	74,775	3,753	78,528
CLINCH CO SCHOOLS	13,293,193	1,504,217	924,743	-	2,428,960	39,731	1,853,358	-	889,509	2,782,598	2,223,161	(348,906)	1,874,355
State's Proport. Share - DOE	165,386	18,715	11,505	19,713	49,933	494	23,058	-	1,528	25,078	27,668	5,368	33,036
COASTAL PINES TECHNICAL COLLEGE	10,921,239	1,235,814	759,738	31,449	2,027,001	32,641	1,522,656	-	468,651	2,023,948	1,826,484	(249,615)	1,576,869
COASTAL PLAIN REGIONAL LIBRARY	1,346,712	152,390	93,684	-	246,074	4,025	187,761	-	153,286	345,072	225,231	(73,681)	151,550
COASTAL PLAINS EDUCATION CENTER INC	977,736	110,638	68,016	55,831	234,485	2,922	136,318	-	76,201	215,441	163,527	49,585	213,112
COASTAL PLAINS RESA	3,660,856	414,251	254,668	-	668,919	10,942	510,402	-	445,542	966,886	612,242	(212,074)	400,168
COBB CO SCHOOLS	1,497,295,360	169,429,388	104,159,581	43,226,984	316,815,953	4,475,097	208,755,283	-	-	213,230,380	250,408,107	22,738,742	273,146,849
State's Proport. Share - DOE	284,272	32,167	19,775	7,398	59,340	850	39,634	-	7,541	48,025	47,537	461	47,998
COBB COUNTY PUBLIC LIB	11,348,528	1,284,165	789,462	501,742	2,575,369	33,918	1,850,230	-	234,228	1,899,376	1,899,229	86,317	1,984,246
COFFEE CO SCHOOLS	78,822,640	8,919,330	5,483,309	88,809	14,491,448	235,584	10,989,577	-	3,021,850	14,247,011	13,182,324	(975,660)	12,206,664
State's Proport. Share - DOE	418,240	47,327	29,095	5,626	82,048	1,250	58,312	-	21,804	69,939	69,939	3,732	73,671
COLLEGE OF COASTAL GEORGIA	16,138,682	1,826,204	1,122,690	260,439	3,209,333	48,235	2,250,080	-	408,915	2,707,230	2,699,042	(155,807)	2,543,235
COLQUITT CO SCHOOLS	98,045,589	11,094,541	6,820,556	190,662	18,105,759	293,037	13,669,671	-	4,467,247	18,429,955	16,397,181	(1,367,634)	15,029,547
State's Proport. Share - DOE	210,879	23,862	14,670	-	38,532	630	29,401	-	15,488	45,519	35,263	(8,399)	26,864
COLUMBIA CO SCHOOLS	291,585,354	32,994,912	20,284,180	345,630	53,624,722	871,487	40,653,290	-	6,121,586	47,646,363	48,764,819	(950,561)	47,814,258
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	55,674	55,674	-	(56,910)	(56,910)
COLUMBUS STATE UNIVERSITY	46,091,345	5,215,556	3,206,351	-	8,421,907	137,757	6,426,128	-	4,306,598	10,870,483	7,708,326	(2,326,460)	5,381,866
COLUMBUS TECHNICAL INSTITUTE	10,543,215	1,193,038	733,440	2,096	1,928,574	31,511	1,469,952	-	1,256,310	2,757,773	1,763,254	(483,217)	1,280,037
COMMERCE CITY SCHOOLS	20,722,481	2,344,893	1,441,563	1,456,122	5,242,578	61,935	2,889,161	-	69,509	3,020,605	3,465,629	508,536	3,974,165
State's Proport. Share - DOE	285,781	32,338	19,880	39,910	92,128	854	39,844	-	40,698	47,788	12,283	60,071	60,071
CONYERS-ROCKDALE LIB.SYSTEM	1,059,927	119,938	73,734	74,681	268,353	3,168	147,777	-	83,726	234,671	177,267	23,929	201,196
COOK CO SCHOOLS	34,507,306	3,904,742	2,400,506	598,297	6,903,545	103,135	4,811,063	-	480,303	5,394,501	5,771,008	224,311	5,995,319
State's Proport. Share - DOE	232,998	26,365	16,209	9,993	52,567	696	32,485	-	5,943	38,950	39,124	937	39,887
COOPERATIVE EXTENSION SERVICE	7,808,821	863,622	543,222	58,380	1,485,224	23,339	1,088,718	-	630,486	1,742,543	1,305,950	(499,269)	806,681
COWETA CHARTER ACADEMY	5,868,177	664,025	408,221	158,251	1,230,497	17,539	818,151	-	189,683	1,025,373	981,383	35,987	1,017,380
COWETA CO SCHOOLS	259,498,511	29,364,062	18,052,054	2,195,618	49,611,734	775,586	36,179,692	-	2,717,971	39,673,249	43,398,611	422,761	43,821,372
State's Proport. Share - DOE	414,972	46,957	28,868	38,048	113,873	1,240	57,856	-	73,399	132,495	69,411	(17,026)	52,385
COWETA PUBLIC LIBRARY	1,777,268	201,110	123,636	58,731	383,477	5,312	247,790	-	100,829	353,931	297,235	(38,241)	258,994
CRAWFORD CO SCHOOLS	16,578,286	1,875,948	1,153,271	18,012	3,047,231	49,549	2,311,371	-	937,155	3,298,075	2,772,559	(360,901)	2,411,658
State's Proport. Share - DOE	72,136	8,163	5,018	-	13,181	216	10,057	-	5,153	15,426	12,074	(2,251)	9,823
CRISP CO SCHOOLS	40,598,176	4,593,966	2,824,218	7,418,184	121,339	1,213,359	5,660,262	-	1,377,205	7,158,806	6,789,651	(1,172,960)	5,616,691
State's Proport. Share - DOE	355,152	40,188	24,706	19,498	84,392	1,061	49,516	-	10,187	60,764	59,384	5,915	65,299
CSRA RESA	2,665,777	301,651	185,445	193,085	680,181	7,967	371,667	-	9,371	389,005	445,816	124,069	569,885
DADE CO SCHOOLS	20,600,075	2,331,042	1,433,047	61,338	3,825,427	61,569	2,872,095	-	1,468,598	4,402,262	3,445,169	(510,148)	2,935,021
State's Proport. Share - DOE	102,549	11,604	7,134	6,982	25,720	306	14,298	-	36,044	50,648	17,156	(15,116)	2,040
DALTON CITY SCHOOLS	88,558,531	10,021,014	6,160,588	807,051	16,988,653	264,663	12,346,970	-	4,801,807	17,413,460	14,810,563	(878,349)	13,932,214
State's Proport. Share - DOE	362,944	41,070	25,248	866	67,184	1,085	50,602	-	14,588	66,275	60,691	(4,360)	56,331
DALTON STATE COLLEGE	18,545,069	2,098,504	1,290,091	-	3,388,595	55,427	2,585,583	-	1,301,229	3,942,239	3,101,469	(630,102)	2,471,367
DAWSON CO SCHOOLS	50,052,308	5,663,767	3,481,897	-	9,145,664	149,596	6,978,372	-	715,405	7,843,373	8,370,748	(361,982)	8,008,766
State's Proport. Share - DOE	546,929	61,889	38,047	36,798	136,734	1,635	76,254	-	10,501	88,390	91,456	12,635	104,091
DECATUR CITY SCHOOLS	82,487,014	9,333,980	5,738,222	1,148,403	16,220,605	246,536	11,500,470	-	3,385,974	15,132,980	13,795,156	798,223	14,593,379
State's Proport. Share - DOE	83,698	9,471	5,822	-	15,293	250	11,669	-	2,618	14,537	14,010	(6,786)	7,224
DECATUR CO SCHOOLS	42,405,606	4,798,489	2,949,952	-	7,748,441	126,741	5,912,257	-	3,436,161	9,475,159	7,091,918	(1,721,266)	5,370,292
State's Proport. Share - DOE	359,928	40,728	25,038	76,237	142,003	1,076	50,182	-	4,487	55,745	60,186	28,728	88,914
DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT	8,711,404	985,756	606,010	399,055	1,990,821	26,037	1,214,558	-	72,084	1,312,679	1,456,903	121,626	1,578,529





# SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Diff Between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
DEKALB BRILLIANCE ACADEMY	3,669,150	415,190	255,245	2,003,885	2,674,320	10,966	511,559	-	522,525	613,616	694,286	1,307,902	
DEKALB CO SCHOOLS	1,175,619,605	133,029,538	81,782,158	9,553,292	224,364,988	3,513,677	163,906,741	-	51,796,466	219,216,884	196,610,958	(23,070,745)	173,540,213
State's Proport. Share - DOE	1,939,387	219,455	134,914	373,038	727,407	5,796	270,392	-	151,855	428,043	324,344	48,381	372,725
DEKALB COUNTY DFCS	112,100	12,685	7,798	41,077	61,560	335	15,629	-	61,718	77,682	18,741	(8,184)	10,557
DEKALB COUNTY PUBLIC LIBRARY	18,940,185	2,143,214	1,317,577	167,621	3,628,412	56,608	2,640,671	-	175,187	2,872,466	3,167,556	21,041	3,188,597
DEKALB PATH ACADEMY	4,658,700	527,164	324,083	205,931	1,057,178	13,924	649,523	-	133,254	796,701	779,126	54,737	833,863
DEKALB PREPARATORY ACADEMY	5,138,520	581,459	357,462	101,432	1,040,353	15,358	716,421	-	416,221	1,148,000	859,375	(122,433)	736,942
DELTA STEAM ACADEMY	3,021,180	341,868	210,169	1,078,960	1,630,997	9,030	421,218	-	-	430,248	505,271	538,869	1,044,140
DEPARTMENT OF ADMIN SERVICE	978,742	110,751	68,086	173,979	352,816	2,925	136,458	-	-	139,383	163,897	77,565	241,262
DEPARTMENT OF COMMUNITY HEALTH	704,523	79,722	49,010	272,772	401,504	2,106	98,226	-	1,943	102,275	117,814	105,804	223,618
DEPARTMENT OF COMMUNITY SUPERVISION	139,246	15,757	9,687	4,875	30,319	416	19,414	-	13,889	33,719	23,284	(3,472)	19,812
DEPARTMENT OF CORRECTIONS	2,487,824	281,515	173,066	15,867	470,448	7,436	346,856	-	443,942	798,234	416,053	(420,392)	(4,339)
DEPARTMENT OF HUMAN SERVICES	384,308	43,487	26,734	39,101	109,322	1,149	53,581	-	206,385	261,115	64,269	(96,922)	(32,653)
DEPARTMENT OF NATURAL RESOURCE	369,479	41,809	25,703	-	67,512	1,104	51,513	-	125,288	177,905	61,788	(71,090)	(9,302)
DEPARTMENT OF PUBLIC HEALTH	201,077	22,753	13,988	8,410	45,151	601	28,034	-	174,404	203,039	33,628	(22,662)	10,966
DEPARTMENT OF PUBLIC SAFETY	495,906	56,115	34,998	23,606	114,219	1,482	69,140	-	19,797	90,419	82,937	(6,339)	76,598
DEPT OF BANKING AND FINANCE	108,079	12,230	7,519	66,590	86,339	323	15,069	-	-	15,392	18,067	21,340	39,407
DEPT OF BEHAVIORAL HEALTH AND DEVELOPMENT DISABILITY	734,685	83,135	51,108	214,967	349,210	2,198	102,431	-	-	104,627	122,877	91,945	214,822
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	68,366	7,736	4,756	27,953	40,445	204	9,532	-	13,805	23,541	11,429	10,206	21,635
DESOTO TRAIL REGIONAL LIBRARY	437,845	49,545	30,459	10,159	90,163	1,309	61,045	-	60,851	123,205	73,240	(23,346)	49,894
DESTINATIONS CAREER ACADEMY OF GEORGIA	2,101,756	237,828	146,209	1,139,821	1,523,858	6,282	293,030	-	-	299,312	351,494	396,754	748,248
DFCS FIELD FISCAL SERVICES REGION XI	-	-	1,624	-	1,624	-	-	-	44,868	44,868	-	(12,096)	(12,096)
DFCS REGION X	81,687	9,244	5,683	49,752	64,679	244	11,389	-	34,706	46,339	13,658	12,026	25,684
DFCS REGION XII	63,591	7,196	4,424	30,077	41,697	190	8,866	-	23,849	32,905	10,633	8,754	19,387
DISTRICT IV PUBLIC HEALTH	82,944	9,386	5,770	47,990	63,146	248	11,564	-	-	11,812	13,880	16,012	29,892
DODGE CO SCHOOLS	27,747,604	3,139,834	1,930,266	-	5,070,100	82,932	3,868,615	-	2,186,447	6,137,994	4,640,532	(1,008,746)	3,631,786
State's Proport. Share - DOE	211,633	23,948	14,722	43,171	81,841	633	29,506	-	13,552	43,691	35,386	(4,828)	30,558
DOOLY CO SCHOOLS	13,065,724	1,478,478	908,919	202,261	2,589,658	39,051	1,821,644	-	558,177	2,418,872	2,185,104	(109,138)	2,075,966
State's Proport. Share - DOE	215,655	24,403	15,002	32,304	71,709	645	30,067	-	712	31,424	36,053	13,769	49,822
DOUGHERTY CO SCHOOLS	157,813,681	17,857,716	10,978,333	151,303	28,987,352	471,672	22,002,633	-	2,445,969	24,920,274	26,392,790	(1,492,808)	24,899,982
State's Proport. Share - DOE	519,784	58,817	36,159	73,981	168,957	1,554	72,469	-	41,290	115,313	86,940	(9,152)	77,788
DOUGHERTY CO PUBLIC LIBRARY	2,180,427	246,731	151,682	117,481	515,894	6,517	303,999	-	266,611	577,127	364,640	(63,298)	301,342
DOUGLAS CO SCHOOLS	267,820,580	30,305,762	18,630,980	-	48,936,742	800,459	37,339,968	-	16,833,002	54,973,429	44,790,389	(6,282,884)	38,507,505
State's Proport. Share - DOE	160,610	11,173	-	-	29,347	480	22,393	-	40,474	63,347	26,847	(22,342)	4,505
DOUGLAS COUNTY DFCS	-	-	2,665	-	2,665	-	-	-	19,695	-	-	(2,102)	(2,102)
DUBLIN CITY SCHOOLS	30,091,658	3,405,080	2,093,331	1,938,656	7,437,067	89,938	4,195,426	-	554,572	4,839,936	5,032,533	930,698	5,963,231
DUBOIS INTEGRITY ACADEMY	12,485,869	1,412,863	868,581	2,234,984	4,516,428	37,318	1,740,800	-	-	1,778,118	2,088,128	1,004,395	3,092,523
EARLY CO SCHOOLS	20,686,789	2,340,854	1,439,080	-	3,779,934	61,828	2,840,185	-	1,971,796	4,917,809	3,459,676	(833,132)	2,626,544
State's Proport. Share - DOE	276,229	31,257	30,669	81,142	181,422	826	38,512	-	46,903	46,185	46,185	8,559	54,744
EAST CENTRAL HEALTH DISTRICT	84,955	9,613	5,910	5,648	21,171	254	11,845	-	-	12,099	14,195	9,820	24,015
EAST GEORGIA STATE COLLEGE	10,498,978	1,188,032	730,363	-	1,918,395	31,379	1,463,784	-	1,023,439	2,518,602	1,755,842	(623,951)	1,131,891
ECHOLS CO SCHOOLS	8,659,376	979,869	602,391	32,983	1,615,243	25,881	1,207,304	-	225,822	1,459,007	1,448,187	(91,200)	1,356,987
State's Proport. Share - DOE	202,082	22,867	13,016	49,941	104,604	604	28,175	-	10,643	39,422	33,811	545	34,356
EFFINGHAM CO SCHOOLS	160,786,100	18,194,066	11,185,110	7,027,025	36,406,201	480,555	22,417,052	-	22,897,607	26,889,903	2,870,830	29,760,733	
State's Proport. Share - DOE	437,594	49,517	56,598	136,556	236,556	1,308	61,010	-	30,983	93,301	73,199	(884)	72,315
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	65,601	7,423	4,564	178	12,165	196	9,146	-	1,044	10,386	10,962	(727)	10,235
ELBERT CO SCHOOLS	32,850,935	3,717,312	2,285,280	53,470	6,056,062	98,184	4,580,129	-	1,961,979	6,640,292	5,493,984	(646,490)	4,847,494
ELBERT COUNTY LIBRARY	161,616	18,288	11,243	30,654	483	483	22,533	-	16,254	39,270	27,015	(5,205)	21,810
EMANUEL CO SCHOOLS	42,229,915	4,778,609	2,937,731	8,109	7,724,449	126,216	5,887,761	-	1,979,995	7,993,972	7,062,542	(749,858)	6,312,684
State's Proport. Share - DOE	63,088	7,139	4,389	7,269	18,797	189	8,796	-	1,249	10,234	10,554	1,817	12,371
ETHOS CLASSICAL CHARTER SCHOOL	5,271,482	596,505	366,711	1,367,027	2,330,243	15,755	734,958	-	-	750,713	881,613	825,312	1,706,925
EVANS CO SCHOOLS	20,117,239	2,276,406	1,399,459	462,503	4,138,368	60,126	2,804,777	-	1,026,002	3,890,905	3,364,409	53,867	3,418,276
State's Proport. Share - DOE	213,393	24,147	14,845	41,765	80,757	638	29,752	-	52,334	82,724	35,701	16,179	51,880
FANNIN CO SCHOOLS	34,416,067	3,894,417	2,394,159	14,243	6,302,819	102,862	4,798,342	-	1,226,476	6,127,680	5,755,739	(603,026)	5,152,713
State's Proport. Share - DOE	58,815	6,655	3,677	14,423	18,219	176	8,200	-	778	9,154	9,831	(9,205)	626
FAYETTE CO SCHOOLS	256,013,094	28,969,663	17,809,590	1,460,717	48,239,970	765,169	35,693,750	-	8,045,552	44,504,471	42,815,706	(2,059,843)	40,755,863





# SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Diff Between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
State's Proport. Share - DOE	567,288	64,193	39,463	11,568	115,224	1,696	79,092	-	25,160	105,948	94,863	(9,575)	85,288
FIRST DISTRICT RESA	5,623,618	636,351	391,208	-	1,027,559	16,808	784,054	-	850,583	1,651,445	940,503	(616,432)	324,071
FLINT RIVER REGIONAL LIBRARY	1,155,689	130,774	80,396	181	211,351	3,454	161,128	-	84,443	249,025	193,276	(36,332)	156,944
FLOYD CO SCHOOLS	111,631,851	12,631,921	7,765,687	2,984,970	23,382,578	333,644	15,563,889	-	1,521,252	17,418,785	18,669,335	(598,803)	18,070,532
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	77,155	77,155	-	(49,232)	(49,232)
FLOYD COUNTY DFCS	-	-	-	1,436	1,436	-	-	-	34,689	34,689	-	(13,348)	(13,348)
FOOTHILLS REGIONAL HIGH SCHOOL	3,323,801	376,111	231,221	107,815	715,147	9,934	463,410	-	683,667	1,157,011	555,862	(131,339)	424,523
FORSYTH CO SCHOOLS	575,887,452	65,165,672	40,061,699	21,901,132	127,128,503	1,721,205	80,291,138	-	82,012,343	96,311,587	9,377,222	(105,688,809)	105,688,809
State's Proport. Share - DOE	969,191	109,671	67,422	222,308	399,401	2,897	135,126	-	19,803	157,826	162,098	(110,537)	272,635
FORSYTH COUNTY PUBLIC LIBRARY	7,105,303	804,014	494,281	136,505	1,434,800	21,236	990,633	-	201,288	1,213,157	1,188,302	(27,126)	1,215,428
FORT VALLEY STATE UNIVERSITY	37,925,864	4,291,575	2,638,319	751,055	7,680,949	113,352	5,287,684	-	1,503,624	6,904,660	6,342,726	(685,312)	5,657,414
FRANKLIN CO SCHOOLS	38,733,188	4,362,930	2,694,480	144,292	7,221,702	115,765	5,400,242	-	817,134	6,333,141	6,477,739	(691,853)	5,785,886
State's Proport. Share - DOE	346,622	39,562	24,322	26,625	90,569	1,045	48,745	-	-	49,790	58,482	(10,453)	68,935
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	5,226,239	591,385	363,564	32,066	987,015	15,620	728,651	-	95,210	839,481	874,025	(31,351)	905,376
FULTON CO SCHOOLS	1,176,463,123	133,124,988	81,840,838	25,486,065	240,451,891	3,516,198	164,024,346	-	6,375,407	173,915,951	196,752,035	(391,770)	197,143,805
State's Proport. Share - DOE	441,364	49,943	30,704	8,722	89,369	1,319	61,536	-	125,235	188,990	73,807	(60,188)	131,619
FULTON LEADERSHIP ACADEMY	2,344,556	265,303	163,099	-	428,402	7,007	326,882	-	224,871	558,760	392,112	(132,179)	259,933
FURLOW CHARTER SCHOOL	6,164,263	697,529	428,818	652,633	1,778,980	18,424	859,431	-	877,855	1,030,902	380,749	(1,411,651)	1,411,651
GA DPH SOUTH HEALTH DISTRICT	63,339	7,167	4,406	24,047	35,620	189	8,831	-	-	9,020	10,579	(10,782)	21,361
GA PUB TELECOMMUNICATIONS COMM	343,590	38,880	23,902	-	62,782	1,027	47,904	-	23,398	72,329	57,473	(21,208)	36,265
GA SOUTHWESTERN STATE UNIV	19,599,969	2,217,873	1,363,475	862,493	4,443,841	58,580	2,732,659	-	130,554	2,921,793	3,277,902	(210,877)	3,488,779
GA VOCATIONAL REHABILITATION AGENCY	10,766	1,448,508	100,766	923,398	1,188,073	4,329	201,953	-	3,337	209,619	242,263	(289,517)	531,780
GAINESVILLE CITY SCHOOLS	90,909,120	10,286,999	6,324,107	4,558,007	21,169,113	271,708	12,674,693	-	671,625	13,618,026	15,203,659	(1,209,532)	16,413,191
State's Proport. Share - DOE	511,741	57,907	35,599	35,078	128,584	1,529	71,348	-	45,168	118,045	118,045	(7,270)	78,324
GENESIS INNOVATION ACADEMY FOR BOYS	2,793,963	316,156	194,362	213,399	723,917	8,351	389,539	-	86,783	484,673	467,267	(144,574)	611,841
GENESIS INNOVATION ACADEMY FOR GIRLS	5,810,619	657,512	404,217	498,049	1,559,778	17,367	810,126	-	59,743	887,236	971,765	(417,952)	1,389,717
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	-	-	-	-	-	-	-	-	36,695	36,695	-	(24,503)	(24,503)
GEORGIA BUILDING AUTHORITY	160,359	18,146	11,155	12,277	41,578	479	22,357	-	25,543	48,379	26,813	(728)	27,541
GEORGIA BUREAU OF INVESTIGATION	353,895	40,046	24,619	84,570	149,235	1,058	49,341	-	12,363	62,762	59,177	(3,608)	62,785
GEORGIA COLLEGE & STATE UNIV	61,839,686	6,997,591	4,301,887	-	11,299,478	184,826	8,621,787	-	3,913,861	12,720,474	10,342,095	(1,852,103)	8,489,992
GEORGIA CONNECTIONS ACADEMY	28,736,902	3,251,780	1,999,807	5,679,114	10,929,981	85,888	4,006,544	-	4,092,432	4,805,971	2,565,780	(7,371,751)	7,371,751
GEORGIA CYBER ACADEMY	91,245,672	10,325,083	6,347,519	10,329,140	27,001,742	272,714	12,721,616	-	8,698,791	21,693,121	15,259,940	(4,907,828)	20,167,768
GEORGIA DEPARTMENT OF AGRICULTURE	208,115	23,550	14,478	5,226	43,254	622	29,016	-	42,473	72,111	34,812	(14,195)	20,617
GEORGIA DEPARTMENT OF AUDITS AND ACCOUNTS	14,327	1,621	1,146	10,146	12,764	43	1,997	-	2,040	2,409	2,409	(11,898)	(9,489)
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	216,158	24,460	15,037	133,781	173,278	646	30,137	-	30,783	36,165	42,751	(78,916)	78,916
GEORGIA DEPARTMENT OF DEFENSE	133,967	15,159	9,319	750	57,828	400	22,396	-	96,916	66,081	66,081	(3,958)	18,438
GEORGIA DEPARTMENT OF DRIVER SERVICES	-	-	-	750	-	-	-	-	47,003	47,003	-	(39,412)	(39,412)
GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING	1,382,655	156,457	96,185	171,024	423,666	4,132	192,772	-	46,816	243,720	231,244	(31,339)	262,583
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	50,269	5,688	3,497	9,185	150	150	7,009	-	100,643	107,802	8,420	(67,567)	(59,147)
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	3,623,405	410,014	252,063	63,746	725,823	10,830	505,181	-	793,500	1,309,511	605,974	(473,727)	132,247
GEORGIA DEPARTMENT OF REVENUE	90,485	10,239	6,295	1,880,731	19,496	270	12,616	-	44,875	57,761	15,127	(12,302)	2,825
GEORGIA DEPARTMENT OF TRANSPORTATION	351,382	39,761	24,444	99,405	163,610	1,050	48,990	-	50,040	58,773	43,755	(102,528)	102,528
GEORGIA DEPT OF EDUCATION	55,955,117	6,331,717	3,892,530	1,725,151	11,949,398	167,238	7,801,358	-	192,908	8,161,504	9,357,955	(734,649)	10,092,604
GEORGIA DEPT OF LABOR	181,975	20,592	12,659	28,114	61,365	544	25,371	-	13,704	39,619	30,427	(16,213)	46,640
GEORGIA FINANCING AND INVESTMENT COMMISSION	552,207	62,486	38,414	216,840	317,740	1,650	76,990	-	78,640	92,347	97,690	(190,037)	190,037
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC	1,927,825	218,147	134,109	327,752	680,008	5,762	268,780	-	274,542	322,422	322,896	(645,318)	645,318
GEORGIA GENERAL ASSEMBLY	294,075	33,277	20,457	-	53,734	879	41,000	-	36,178	78,057	49,175	(15,853)	33,322
GEORGIA GWINNETT COLLEGE	58,220,554	6,588,061	4,050,122	257,657	10,895,840	174,009	8,117,202	-	2,390,042	10,681,253	9,736,807	(880,809)	8,856,718
GEORGIA HIGH SCH FOR ACCELERATED LEARNING FULTON CO INC	1,930,589	218,460	134,302	249,480	602,242	5,770	326,384	-	51,448	322,861	91,083	(414,264)	414,264
GEORGIA HIGHLANDS COLLEGE	23,416,408	2,649,729	1,628,966	27,256	4,305,951	69,987	3,264,753	-	907,707	4,242,447	3,916,182	(574,408)	3,341,774
GEORGIA INST OF TECHNOLOGY	778,581,744	88,101,941	54,162,158	61,950,044	204,214,143	2,327,015	108,551,096	-	110,878,111	130,210,224	26,850,223	(157,060,447)	157,060,447
GEORGIA MAGNET CHARTER SCHOOL	6,410,834	725,430	445,971	86,862	1,258,263	19,161	893,809	-	1,939,196	2,852,166	1,072,141	(656,399)	415,742
GEORGIA MILITARY COLLEGE	37,504,106	4,243,850	2,608,979	-	6,852,829	112,092	5,228,882	-	4,301,739	9,642,713	6,272,204	(1,635,090)	4,637,114
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	14,147,267	1,600,862	984,157	-	2,585,019	42,283	1,972,434	-	885,862	2,900,579	2,366,002	(390,418)	1,975,584
GEORGIA PIEDMONT TECHNICAL COLLEGE	11,622,244	1,315,138	808,503	266,668	1,290,309	34,736	2,845,225	-	1,190,997	2,845,225	1,943,716	(392,340)	1,551,376
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	254,865	28,840	17,730	38,044	84,614	762	35,534	-	5,058	41,354	42,632	(6,536)	49,168





# SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Diff Between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense	
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	6,034,066	682,797	419,761	325,558	1,428,116	18,035	841,279	-	59,632	918,946	1,009,123	171,565	1,180,688	
GEORGIA SOUTHERN UNIVERSITY	165,179,127	18,691,168	11,490,711	-	30,181,879	493,685	23,029,535	-	8,646,831	32,170,051	27,624,618	(4,306,776)	23,317,842	
GEORGIA STATE UNIVERSITY	400,770,854	45,350,011	27,879,686	8,043,887	81,273,584	1,197,819	55,876,105	-	7,437,171	64,511,095	67,025,018	(2,364,136)	64,660,882	
GEORGIA STUDENT FINANCE COMM	1,447,502	163,795	100,696	169,263	433,754	4,326	201,813	-	36,846	242,985	242,089	46,898	288,987	
GEORGIA TECHNOLOGY AUTHORITY	307,145	34,756	21,367	173,652	229,775	918	42,823	-	-	43,741	51,359	23,023	74,382	
GILMER CO SCHOOLS	45,924,200	5,196,643	3,194,724	281,132	8,672,499	137,258	6,402,824	-	469,683	7,009,765	7,680,370	(165,780)	7,514,590	
State's Proport. Share - DOE	420,251	47,554	29,235	23,472	100,261	1,256	58,592	-	9,451	69,299	70,289	8,685	78,974	
GLASCOCK CO SCHOOLS	7,170,402	811,381	498,810	90,430	1,400,621	21,431	999,709	-	134,621	1,155,761	1,199,188	78,069	1,277,257	
GLYNN CO SCHOOLS	148,410,321	16,793,660	10,324,187	-	27,117,847	443,567	20,891,601	-	3,054,738	24,189,906	24,820,175	(2,557,002)	22,263,173	
State's Proport. Share - DOE	615,044	69,596	42,786	5,435	117,617	1,838	85,750	-	41,028	128,616	102,855	(13,019)	89,836	
GLYNN COUNTY HEALTH DEPT COASTAL HEALTH DISTRICT	118,887	13,453	8,270	8,382	30,105	355	16,575	-	1,246	19,872	19,872	4,650	24,522	
GORDON CO SCHOOLS	68,775,582	7,782,436	4,784,384	756,915	13,323,735	205,556	9,588,800	-	5,371,913	15,166,289	11,502,036	(1,232,308)	10,269,728	
State's Proport. Share - DOE	435,331	49,261	30,284	12,028	91,673	1,301	60,695	-	9,082	71,078	72,812	4,484	77,296	
GORDON COLLEGE	14,968,666	1,693,809	1,041,298	2,735,107	44,738	2,086,955	2,247,322	-	4,379,015	2,503,363	(1,303,579)	1,199,784	1,199,784	
GOVERNORS OFFICE OF PLANNING AND BUDGET	2,306,100	260,951	160,424	293,181	714,556	6,892	321,520	-	23,729	352,141	385,672	101,687	487,359	
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	(223,353)	(223,353)
GRADY CO SCHOOLS	44,777,056	5,066,835	3,114,923	-	8,181,758	133,829	6,242,888	-	2,163,876	8,540,593	7,488,536	(854,265)	6,634,271	
GREENE CO SCHOOLS	38,689,202	4,377,952	2,691,420	466,631	7,536,003	115,634	5,394,110	-	6,628,984	6,470,388	6,470,388	21,524	6,491,912	
State's Proport. Share - DOE	57,558	6,513	4,004	8,572	19,089	172	8,025	-	7,275	15,472	9,613	(141)	9,472	
GRIFFIN RESA	5,465,521	618,462	380,210	479,871	1,478,543	16,335	762,012	-	329,587	1,107,934	914,065	201,849	1,115,914	
GRIFFIN SPALDING CO SCHOOLS	99,608,711	11,271,419	6,929,995	149,311	18,350,205	297,709	13,887,604	-	9,645,621	23,830,934	16,658,584	(3,702,503)	12,956,081	
WINNETT CO SCHOOLS	2,157,970,149	244,189,330	150,119,519	61,847,383	456,156,232	6,449,717	300,867,593	-	3,761,726	311,079,036	360,899,208	22,082,439	382,981,647	
State's Proport. Share - DOE	2,623,048	296,816	182,473	2,542	481,831	7,840	365,709	-	393,855	767,404	438,682	(203,059)	235,623	
WINNETT COUNTY DFCS	-	-	-	5,078	5,078	-	-	-	9,678	9,678	-	(435)	(435)	
WINNETT COUNTY PUBLIC LIB	19,327,007	2,186,985	1,344,486	499,242	4,030,713	57,764	2,694,602	-	725,107	3,477,473	3,232,265	(7,155)	3,225,110	
WINNETT TECHNICAL COLLEGE	15,658,359	1,771,852	1,089,276	-	2,861,128	46,800	2,183,113	-	740,115	2,970,028	2,618,701	(521,245)	2,097,456	
HABERSHAM CO SCHOOLS	81,089,781	9,175,873	5,641,023	610,249	15,427,145	242,360	11,305,665	-	2,205,578	13,753,603	13,561,480	(198,148)	13,363,332	
State's Proport. Share - DOE	397,881	45,023	27,679	30,050	102,752	1,189	55,473	-	15,418	72,080	66,548	19,930	86,478	
HALL CO SCHOOLS	292,222,516	33,067,011	20,328,504	1,085,987	54,481,502	873,391	40,742,124	-	5,564,326	47,179,841	48,871,368	(946,191)	47,925,177	
State's Proport. Share - DOE	551,956	62,458	38,397	1,068	101,923	1,650	76,955	-	13,992	92,597	92,308	(15,409)	76,899	
HALL COUNTY LIBRARY	2,869,618	324,717	199,625	136,334	660,676	8,577	400,087	-	14,930	423,594	479,917	34,660	514,577	
HANCOCK CO SCHOOLS	11,124,578	1,258,823	773,883	-	2,032,706	33,249	1,551,006	-	468,786	2,053,041	1,860,481	(342,190)	1,518,291	
HARALSON CO SCHOOLS	41,658,103	4,713,904	2,897,952	349,502	7,961,358	124,507	5,808,038	-	366,133	6,298,678	6,966,923	(82,189)	6,884,734	
State's Proport. Share - DOE	271,956	30,774	18,919	-	54,873	813	37,917	-	3,761	42,491	45,475	3,525	49,000	
HARRIET TUBMAN SCHOOL OF SCIENCE AND TECHNOLOGY	59,151,288	6,693,380	4,114,888	239,836	11,048,984	176,791	8,246,966	-	1,073,742	215,371	9,892,475	(169,193)	9,723,282	
HARRIS CO SCHOOLS	171,167	19,369	11,907	-	32,399	512	23,864	-	4,206	28,582	28,515	(2,183)	26,452	
State's Proport. Share - DOE	36,239,583	4,100,761	2,521,012	1,123	6,621,773	108,312	5,052,580	-	350,361	5,511,253	6,060,726	(196,844)	5,863,882	
HART CO SCHOOLS	287,037	32,480	19,968	-	54,698	858	40,019	-	4,568	45,445	48,001	(1,746)	46,255	
State's Proport. Share - DOE	-	-	-	4,039	4,039	-	-	-	-	36,016	36,016	(3,389)	(3,389)	
HART COUNTY BOARD OF HEALTH	154,829	17,520	10,771	13,625	41,916	463	21,587	-	49,460	71,510	25,908	(12,711)	13,197	
HART COUNTY LIBRARY	23,443,553	2,652,801	1,630,854	140,962	4,424,617	70,068	3,268,537	-	310,301	3,648,906	3,920,699	(139,447)	3,781,252	
HEARD CO SCHOOLS	181,221	20,506	12,607	62	33,175	542	25,266	-	15,091	40,899	30,311	7,370	37,681	
HEART OF GEORGIA RESA	3,275,794	370,679	227,881	-	598,560	9,791	456,716	-	561,856	1,028,363	547,844	(338,837)	209,007	
HENRY CO SCHOOLS	454,126,101	51,387,528	31,591,352	674,351	83,653,231	1,357,286	63,314,978	-	5,963,557	70,635,821	75,948,174	(1,815,209)	74,132,965	
State's Proport. Share - DOE	735,690	83,248	51,178	5,621	140,047	2,199	102,571	-	88,609	193,379	123,040	(29,652)	93,388	
HENRY COUNTY LIBRARY	3,220,498	364,422	224,034	64,589	653,045	9,625	449,007	-	247,225	538,585	627,006	(62,706)	475,879	
HOUSTON CO SCHOOLS	353,462,491	39,996,740	24,588,672	3,188,420	67,773,832	1,056,424	49,280,298	-	7,087,765	57,424,487	59,113,176	930,146	60,043,322	
State's Proport. Share - DOE	1,017,700	115,160	70,796	18,443	204,399	3,042	141,889	-	67,570	212,501	170,203	(12,813)	157,390	
HOUSTON COUNTY PUBLIC LIBRARY	964,164	109,102	67,072	3,852	180,026	2,882	134,425	-	61,226	198,533	161,241	(19,170)	142,071	
INTERNATIONAL ACADEMY OF SMYRNA CHARTER SCHOOL	3,706,098	419,371	257,815	48,408	725,594	11,077	516,710	-	40,050	567,837	619,809	(54,860)	564,949	
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	2,063,049	233,448	143,516	76,367	453,331	6,166	287,634	-	69,523	363,323	345,027	54,265	399,292	
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	7,758,049	877,877	539,690	545,440	1,563,007	23,187	1,081,639	-	324,186	1,297,462	1,297,462	212,830	1,510,292	
INTERNATIONAL COMMUNITY SCHOOL	5,772,666	653,217	401,576	724,996	1,779,789	17,253	804,834	-	63,332	885,419	965,407	131,675	1,097,082	
IRWIN CO SCHOOLS	19,466,755	2,202,799	1,354,208	70,960	3,627,967	58,182	2,714,086	-	1,413,544	4,185,812	3,255,629	(555,630)	2,699,999	
State's Proport. Share - DOE	272,962	30,888	18,989	1,311	51,188	816	38,057	-	19,253	58,126	45,662	(7,663)	37,999	





# SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

EMPLOYER	Net Pension Liability (Asset)	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
IVY PREP ACADEMY FOR GIRLS	5,670,368	641,642	394,460	236,444	1,272,546	16,948	790,572	-	14,129	821,649	948,329	199,620	1,147,949
IVY PREPARATORY ACADEMY	-	-	-	-	-	-	-	-	-	-	-	(2,291)	(2,291)
JACKSON CO SCHOOLS	114,414,253	12,946,769	7,959,245	8,280,665	29,186,679	341,960	15,951,816	-	187,639	16,481,415	19,134,659	4,117,031	23,251,690
JASPER CO SCHOOLS	28,964,119	3,277,492	2,014,893	1,951,965	7,244,350	86,568	4,038,223	-	40,415	4,165,206	4,843,958	712,748	5,566,706
State's Proport. Share - DOE	308,653	34,926	21,471	6,560	62,957	922	43,033	-	81,227	125,182	51,609	(21,152)	30,457
JEFF DAVIS CO SCHOOLS	30,638,336	3,466,941	2,131,361	105,452	5,703,754	91,571	4,271,645	-	392,241	4,755,457	5,123,957	(198,743)	4,925,214
State's Proport. Share - DOE	123,914	14,022	8,620	87,746	110,388	370	17,276	-	13,721	31,367	20,733	4,647	25,380
JEFFERSON CITY SCHOOLS	41,415,051	4,686,401	2,881,044	1,279,522	8,846,967	123,781	5,774,152	-	2,038,629	7,936,562	6,926,264	276,873	7,203,137
State's Proport. Share - DOE	383,303	43,373	26,665	5,318	75,356	1,146	53,441	-	6,453	61,040	64,108	2,459	66,567
JEFFERSON CO SCHOOLS	23,671,273	2,678,569	1,646,696	6,971	4,332,236	70,748	3,300,286	-	2,576,569	5,947,803	3,958,782	(907,721)	3,051,061
JEFFERSON COUNTY REG LIB.	162,621	18,402	11,313	-	29,715	486	22,673	-	64,486	87,645	27,200	(30,455)	(3,255)
JEKYLL ISLAND STATE PARK AUTHORITY	39,210	4,437	2,728	24,338	31,503	117	5,487	-	11,868	17,452	6,584	6,927	13,491
JENKINS CO SCHOOLS	12,753,804	1,443,182	887,220	37,670	2,368,072	38,118	1,778,155	-	1,237,462	3,053,735	2,132,951	(442,790)	1,690,161
State's Proport. Share - DOE	252,854	28,612	17,590	41,161	87,363	756	35,283	-	5,151	41,160	42,292	10,124	52,416
JOHNSON CO SCHOOLS	11,340,987	1,283,312	788,938	-	2,072,250	33,896	1,581,178	-	515,585	2,130,659	1,896,662	(220,043)	1,676,619
State's Proport. Share - DOE	213,644	24,175	14,862	2,654	41,691	639	29,787	-	4,202	34,628	35,722	(652)	35,070
JONES CO SCHOOLS	53,137,330	6,012,859	3,696,507	184,108	9,893,474	158,816	7,408,490	-	1,988,144	9,555,540	8,886,704	(606,730)	8,279,974
State's Proport. Share - DOE	203,088	22,981	14,128	-	33,914	607	28,315	-	18,995	47,917	33,975	(2,484)	31,491
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	-	-	-	-	-	-	-	-	-	-	-	(624,058)	(624,058)
KENNESAW STATE UNIVERSITY	271,890,125	30,766,259	18,914,078	14,342,770	64,023,107	812,622	37,907,350	-	315,227	39,035,199	45,470,973	4,497,186	49,968,159
KINCHAFONNEE REG LIB	572,315	64,761	39,813	-	104,574	1,711	79,793	-	42,736	124,240	95,703	(18,529)	77,174
KIPP METRO ATLANTA COLLABORATIVE	85,181,445	9,638,873	5,925,660	7,719,672	23,284,205	254,589	11,876,131	-	-	12,130,720	14,245,784	4,416,767	18,662,551
LAKE BLACKSHEAR REG LIB	786,462	88,994	54,710	-	143,704	2,351	109,650	-	23,157	135,158	131,524	(26,226)	105,298
LAMAR CO SCHOOLS	25,720,246	2,910,425	1,789,233	-	4,699,658	76,872	3,585,957	-	4,310,799	647,970	4,301,451	(311,598)	3,989,853
State's Proport. Share - DOE	1,508	171	105	1,067	1,343	5	210	-	15	215	253	314	567
LANIER CO SCHOOLS	17,474,335	1,977,343	1,215,605	-	3,192,948	52,227	2,436,299	-	462,190	2,950,716	2,922,420	(335,418)	2,586,982
State's Proport. Share - DOE	218,420	24,716	15,194	56,152	96,062	653	30,452	-	45,622	76,727	36,516	(6,024)	30,492
LANIER TECHNICAL COLLEGE	11,901,489	1,346,736	827,929	-	2,174,665	35,571	1,659,324	-	1,178,921	2,873,816	1,990,415	(590,307)	1,400,108
LAURENS CO SCHOOLS	67,493,968	7,637,412	4,695,228	150,672	12,483,312	201,725	9,410,116	-	1,652,916	11,264,757	11,287,715	(421,369)	10,866,346
State's Proport. Share - DOE	261,149	29,551	18,167	-	47,718	781	36,410	-	14,341	51,532	43,689	(4,993)	38,696
LEADERSHIP PREPARATORY ACADEMY CHARTER SCHOOL	3,190,839	361,066	221,971	9,233	592,270	9,537	444,872	-	460,387	914,796	533,629	(309,936)	223,693
LEE CO SCHOOLS	59,810,318	6,767,954	4,160,714	82,316	11,010,984	178,760	8,338,849	-	1,687,947	10,205,556	10,002,887	(516,595)	9,486,092
State's Proport. Share - DOE	338,061	38,254	23,517	29,148	90,919	1,010	47,133	-	20,958	69,101	56,547	8,841	65,388
LEE COUNTY LIBRARY	673,608	76,223	46,860	30,320	153,403	2,013	93,915	-	-	120,122	112,655	(1,972)	110,683
LIBERTATION ACADEMY	1,156,695	130,888	80,466	819,082	1,030,436	3,457	161,288	-	-	164,725	193,442	240,907	434,349
LIBERTY CO SCHOOLS	102,570,825	11,606,602	7,135,355	-	18,741,957	306,552	14,300,586	-	5,713,018	20,320,166	17,153,976	(2,430,108)	14,723,868
State's Proport. Share - DOE	197,307	22,327	13,726	4,983	41,036	590	27,509	-	27,372	55,471	32,990	(15,107)	17,883
LIBERTY TECH CHARTER SCHOOL	6,042,360	683,735	420,338	597,108	1,701,181	18,059	842,435	-	-	860,494	1,010,511	324,228	1,334,739
LINCOLN CO SCHOOLS	13,187,376	1,492,243	917,382	44,757	2,454,382	39,414	1,838,605	-	306,831	2,184,850	2,205,472	(106,343)	2,099,129
State's Proport. Share - DOE	99,030	11,206	6,889	1,687	19,782	296	13,807	-	70,467	84,570	16,551	(27,397)	(10,846)
LINCOLN COUNTY LIBRARY	64,345	7,281	6,059	6,059	17,816	192	8,971	-	6,845	16,008	10,756	(1,946)	8,810
LIVE OAK PUBLIC LIBRARIES	7,404,656	837,888	515,106	236,424	1,589,418	22,131	1,032,369	-	643,280	1,697,780	1,238,372	(63,050)	1,175,322
LONG CO SCHOOLS	34,822,997	3,940,464	2,422,467	194,876	6,557,807	104,079	4,855,077	-	368,944	5,328,100	5,823,823	150,780	5,974,603
State's Proport. Share - DOE	253,860	28,726	17,660	3,972	50,358	759	35,394	-	27,231	63,384	42,444	(7,111)	35,333
LOWNDES CO SCHOOLS	105,244,896	11,909,192	7,321,377	118,628	19,349,197	314,555	14,673,409	-	2,021,809	17,009,773	17,601,202	(805,305)	16,795,897
State's Proport. Share - DOE	108,079	12,230	7,519	-	19,749	323	15,069	-	61,284	76,676	18,070	(38,877)	(20,807)
LUMPKIN CO SCHOOLS	42,675,049	4,828,979	2,968,696	-	4,797,675	127,547	5,949,823	-	1,047,530	7,124,720	7,136,996	(438,800)	6,698,196
State's Proport. Share - DOE	-	-	-	1,668	1,668	-	-	-	2,670	2,670	-	(117)	(117)
MACON CO SCHOOLS	13,308,273	1,505,924	925,792	342,862	2,774,578	39,776	1,855,460	-	327,992	2,223,228	2,225,692	(188,489)	2,037,203
State's Proport. Share - DOE	79,928	9,044	5,560	250	14,854	239	11,144	-	2,694	14,077	13,372	(1,067)	12,305
MADISON CO SCHOOLS	57,253,374	6,478,618	3,982,840	20,114	10,481,572	171,118	7,982,356	-	1,225,514	9,378,988	9,575,065	(633,675)	8,941,390
State's Proport. Share - DOE	282,513	31,968	19,653	16,682	68,303	844	39,388	-	268	40,500	47,256	4,726	51,982
MARIETTA CITY SCHOOLS	151,769,059	17,173,725	10,557,838	8,889,194	36,620,757	453,605	21,159,882	-	-	21,613,487	25,381,894	3,549,141	28,931,035
State's Proport. Share - DOE	486,103	55,006	33,816	14,239	103,061	1,453	67,773	-	97,845	167,071	81,293	(48,888)	32,405
MARION CO SCHOOLS	12,849,818	1,454,046	893,900	-	2,347,946	38,405	1,791,542	-	60,171	2,437,048	2,149,020	(391,533)	1,757,487
MCDUFFIE CO SCHOOLS	35,280,195	3,992,200	2,454,272	107,389	6,553,861	105,445	4,918,821	-	2,543,392	7,567,658	5,900,284	(1,055,461)	4,844,823





# SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff Between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
State's Proport. Share - DOE	69,623	7,878	4,843	3,014	15,735	208	9,707	-	-	9,915	11,658	1,273	12,931
MCINTOSH CO SCHOOLS	15,249,419	1,725,578	1,060,828	66,961	2,853,367	45,577	2,126,098	-	295,917	2,467,592	2,550,303	(172,954)	2,377,349
State's Proport. Share - DOE	337,809	38,225	23,500	12,200	73,925	1,010	47,098	-	7,565	55,673	56,494	39,195	95,689
MERIWETHER CO SCHOOLS	25,996,978	2,941,739	1,808,484	697,520	5,447,743	77,699	3,624,540	-	787,510	4,489,749	4,347,733	(464,163)	3,883,570
State's Proport. Share - DOE	318,456	36,035	22,153	8,042	66,230	952	44,400	-	7,765	53,252	53,252	(1,068)	52,184
METRO RESA	10,811,401	1,223,385	752,097	19,959	1,995,441	32,313	1,507,343	-	731,367	2,271,023	1,808,112	(384,570)	1,423,542
MIDDLE GEORGIA REG LIBRARY	4,103,225	464,308	285,441	324,020	1,073,769	12,264	572,078	-	116,404	700,746	686,237	79,745	765,982
MIDDLE GEORGIA RESA	2,508,937	283,904	174,535	63,348	521,787	7,499	349,800	-	63,549	420,848	419,611	12,316	431,927
MIDDLE GEORGIA STATE UNIVERSITY	54,336,503	6,148,553	3,779,927	860,554	10,789,034	162,400	7,575,681	-	8,258	7,746,339	9,087,238	263,296	9,350,534
MILES AHEAD CHARTER SCHOOL	2,084,413	235,866	145,003	1,476,022	1,856,891	6,230	290,612	-	296,842	348,594	348,594	434,124	782,718
MILLER CO SCHOOLS	9,201,278	1,041,189	640,088	164,457	1,845,734	27,501	1,282,857	-	236,195	1,546,553	1,538,816	(199,920)	1,338,896
MITCHELL CO SCHOOLS	18,694,369	2,115,398	1,300,477	124,897	3,540,772	55,873	2,606,398	-	819,683	3,481,954	3,126,449	(382,910)	2,743,539
State's Proport. Share - DOE	307,898	34,841	21,419	1,499	57,759	920	42,928	-	24,539	68,387	51,504	(17,792)	33,712
MONROE CO SCHOOLS	48,878,019	5,530,888	3,400,207	803,548	9,734,643	146,086	6,814,651	-	901,758	7,862,495	8,174,387	136,441	8,310,828
State's Proport. Share - DOE	236,265	26,735	16,336	47,514	90,685	706	32,940	-	3,448	37,094	39,507	12,722	52,229
MONTGOMERY CO SCHOOLS	11,379,443	1,287,663	791,613	612,760	2,692,036	34,011	1,586,540	-	8,976	1,629,527	1,903,104	274,855	2,177,959
MORGAN CO SCHOOLS	38,685,181	4,377,497	2,691,141	413,635	7,482,273	115,622	5,393,549	-	614,876	6,124,407	6,469,710	(188,502)	6,281,208
State's Proport. Share - DOE	381,795	43,203	26,560	87,868	181,005	1,141	53,230	-	7,118	61,489	63,527	7,210	71,067
MOULTRIE-COLOQUITT CNTY LIB	445,385	50,398	30,983	-	81,381	1,331	62,096	-	61,564	124,991	74,490	(23,919)	50,571
MOUNTAIN EDUCATION CENTER INC.	3,342,652	378,244	232,532	34,701	645,477	9,990	466,038	-	1,736,241	2,212,269	559,034	(477,258)	81,776
MOUNTAIN REG LIBRARY	984,271	111,377	68,471	31,021	210,869	2,942	137,229	-	93,264	233,435	164,608	(2,260)	162,348
MURRAY CO SCHOOLS	66,252,067	7,496,882	4,608,835	28,734	12,134,451	198,013	9,236,968	-	2,474,753	11,909,734	11,080,008	(935,296)	10,144,712
State's Proport. Share - DOE	61,328	6,940	4,266	-	11,206	183	8,551	-	15,231	23,965	10,259	(22,434)	(12,175)
MUSCOGEE CO SCHOOL DISTRICT	319,805,237	36,188,188	22,247,300	-	58,435,488	955,830	44,587,751	-	12,630,138	58,173,719	53,484,321	(6,396,544)	47,087,777
State's Proport. Share - DOE	187,253	21,189	13,026	-	34,215	560	26,107	-	171,186	197,853	31,318	(100,097)	(68,779)
N E GA REG LIBRARY	1,511,093	170,991	105,119	16,553	292,663	4,516	210,679	-	31,676	246,871	252,715	(22,632)	230,083
NEW LIFE ACADEMY OF EXCELLENCE INC.	4,086,134	462,374	284,253	25,374	772,001	12,213	569,695	-	23,967	605,875	683,379	6,600	689,979
NEWTON CO SCHOOLS	211,344,871	23,915,143	14,702,238	3,184,950	41,802,331	631,665	29,466,035	-	10,906,860	41,004,560	35,345,391	(1,370,305)	33,975,086
State's Proport. Share - DOE	252,351	28,555	17,555	1,106	47,216	754	35,183	-	13,515	49,452	42,209	(3,552)	38,657
NEWTON COUNTY DFCS	-	-	-	-	-	-	-	-	-	-	-	(8,154)	(8,154)
NEWTON COUNTY LIBRARY	787,216	89,079	54,763	891	144,733	2,353	109,755	-	91,720	203,828	131,651	(33,237)	98,414
NORTH GA TECHNICAL INSTITUTE	8,610,615	974,351	598,999	-	1,573,350	25,735	1,200,505	-	515,164	1,741,404	1,440,040	(322,692)	1,117,348
NORTH GEORGIA RESA	4,108,252	464,877	285,791	24,254	774,922	12,279	572,779	-	145,769	730,827	687,073	(35,756)	651,317
NORTHEAST GEORGIA RESA	7,498,660	848,526	521,645	-	1,370,171	22,412	1,045,475	-	1,174,492	2,242,379	1,254,081	(387,798)	866,283
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	7,778,408	860,181	541,106	346,703	1,767,990	23,248	1,084,478	-	743,112	1,850,858	1,300,873	(110,524)	1,411,397
NORTHWEST CLASSICAL ACADEMY	6,371,372	720,965	443,225	2,175,847	3,340,037	19,043	888,307	-	907,350	1,065,909	1,065,909	1,065,909	2,122,470
NORTHWEST GA REGIONAL LIBRARY	1,517,879	171,759	105,591	112,486	389,836	4,537	211,625	-	20,328	236,490	253,853	4,099	257,952
NORTHWEST GEORGIA PUBLIC HEALTH	3,016	341	210	30,935	31,486	9	421	-	56,955	57,385	502	(17,279)	(16,777)
NORTHWEST GEORGIA RESA	8,518,873	963,970	592,617	155,023	1,711,610	25,461	1,187,715	-	357,524	1,570,700	1,424,705	(130,255)	1,294,450
OCMULGEE REGIONAL LIBRARY	596,947	67,549	41,527	7,449	116,525	1,784	83,227	-	99,418	184,429	99,844	(40,586)	59,258
OCONEE CO SCHOOLS	95,212,919	10,774,004	6,623,501	1,674,801	19,072,306	284,571	13,274,735	-	1,584,114	15,143,420	15,923,448	384,969	16,308,417
State's Proport. Share - DOE	400,646	45,336	27,871	-	73,207	1,197	55,859	-	64,441	121,497	66,994	(27,164)	39,830
OCONEE FALL LINE TECHNICAL COLLEGE	9,355,353	1,058,623	650,807	21,002	1,330,432	27,961	1,304,338	-	380,316	1,712,615	1,564,606	(300,266)	1,264,340
OCONEE REG LIBRARY	1,132,314	128,129	78,770	13,461	220,360	3,384	157,869	-	33,795	195,048	189,373	(16,835)	172,538
OCONEE RESA	1,673,714	189,392	116,432	-	305,824	5,002	233,352	-	803,270	1,041,624	803,270	(231,982)	47,940
ODYSSEY CHARTER SCHOOL	3,793,818	429,297	263,918	238,190	931,405	11,339	528,940	-	143,457	683,736	634,483	20,708	655,191
OFFICE OF COMMISSIONER OF INSURANCE AND SAFETY FIRE	160,862	18,203	11,190	83,539	83,539	481	22,428	-	22,909	26,898	26,898	26,898	55,405
OGEECHEE TECH	12,899,585	1,459,678	897,362	122,396	2,479,436	38,554	1,798,480	-	853,152	2,690,186	2,157,320	(233,390)	1,923,930
OGLETHORPE CO SCHOOLS	25,498,056	2,885,282	1,773,776	266,086	4,925,144	76,208	3,554,979	-	315,612	3,946,799	4,264,304	(133,870)	4,130,434
State's Proport. Share - DOE	150,808	17,065	10,491	564	28,120	451	21,026	-	3,795	25,272	25,279	(1,932)	23,297
OHOPEE REG LIB	716,839	81,115	49,867	813	131,795	2,142	99,943	-	22,073	124,158	119,888	(7,706)	112,182
OKEFENOKEE REG LIB	881,219	99,716	61,302	28,331	189,349	2,634	122,861	-	184,366	309,861	147,365	(56,192)	91,173
OKEFENOKEE RESA	2,627,572	297,328	182,787	61,814	541,929	7,853	436,340	-	639,170	1,013,363	439,442	(179,074)	260,372
PATAULA CHARTER ACADEMY	6,642,826	751,682	462,109	320,542	1,534,333	19,854	926,153	-	132,500	1,078,507	1,110,934	139,173	1,250,107
PAULDING CO SCHOOLS	375,089,063	42,443,937	26,093,128	14,960,818	83,497,883	1,121,061	52,295,509	-	53,416,570	62,730,010	62,730,010	7,816,714	70,546,724
State's Proport. Share - DOE	936,264	105,945	65,131	112,151	283,227	2,798	130,535	-	3,563	136,896	156,574	37,523	194,097





# SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
		Diff Between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs
PEACE ACADEMY CHARTER	1,458,813	165,075	101,483	1,033,019	1,299,577	4,360	203,390	-	207,750	243,965	303,829	547,794
PEACH CO SCHOOLS	41,655,086	4,713,563	2,897,742	630,139	8,241,444	124,498	5,807,618	-	6,348,777	6,966,406	414,224	7,380,630
State's Proport. Share - DOE	162,621	18,402	11,313	35,953	65,668	486	22,673	-	416,661	28,735	7,048	34,242
PEACH PUBLIC LIBRARY	447,899	50,683	31,158	16,862	98,703	1,339	62,447	-	87,200	74,914	(6,721)	68,193
PELHAM CITY SCHOOLS	14,262,886	1,613,945	992,200	-	2,606,145	42,629	1,988,554	-	3,138,844	2,385,322	(396,367)	1,988,955
State's Proport. Share - DOE	87,217	9,869	6,067	4,838	20,774	261	12,160	-	10,016	22,437	(1,964)	12,627
PICKENS CO SCHOOLS	46,265,779	5,235,295	3,218,486	-	8,453,781	138,279	6,450,448	-	9,260,902	7,737,502	(1,055,115)	6,682,387
State's Proport. Share - DOE	167,397	18,942	11,645	11,274	41,861	500	23,339	-	101,099	124,938	27,995	30,435
PIEDMONT REG LIBRARY	1,078,777	122,071	75,045	10,722	207,838	3,224	150,405	-	38,737	192,366	180,418	187,475
PIERCE CO SCHOOLS	37,176,350	4,206,763	2,586,179	51,721	6,844,663	111,112	5,183,185	-	1,381,584	6,675,881	6,217,385	5,760,180
State's Proport. Share - DOE	357,917	40,501	24,899	85,005	150,405	1,070	49,901	-	26,048	77,019	59,849	73,270
PIKE CO SCHOOLS	33,419,480	3,761,647	2,324,831	777,104	6,863,582	99,884	4,659,397	-	749,668	5,589,992	115,253	5,704,345
State's Proport. Share - DOE	211,131	23,891	14,687	18,303	56,881	631	29,436	-	144,774	174,843	35,301	(53,312)
PINE MOUNTAIN REGIONAL LIBRARY	731,166	82,736	22,027	-	155,627	2,185	101,940	-	68,474	172,599	122,294	104,852
PIONEER RESA	11,524,219	1,304,046	801,684	437,400	2,543,130	34,443	1,606,725	-	1,038,359	2,679,527	1,927,303	2,085,868
POLK SCHOOL DISTRICT	86,528,157	9,791,263	6,019,345	1,679,537	17,490,145	258,514	12,063,892	-	14,555,646	14,470,982	686,556	15,157,538
State's Proport. Share - DOE	298,096	33,732	20,737	13,250	67,719	891	41,561	-	40,559	83,011	49,865	38,488
PROSECUTING ATTORNEYS COUNCIL OF GA	201,580	22,810	14,023	23,509	60,342	602	28,105	-	154,514	33,723	(17,112)	16,611
PULASKI CO SCHOOLS	13,895,418	1,572,363	966,637	74,727	2,613,727	41,530	1,937,321	-	876,391	2,855,242	2,323,888	2,161,755
State's Proport. Share - DOE	101,292	11,462	7,046	3,680	12,188	303	14,122	-	15,393	29,818	16,941	952
PURPOSE BUILT SCHOOLS ATLANTA INC	27,146,630	3,071,717	1,888,390	101,807	5,061,914	81,133	3,784,687	-	2,101,605	5,967,425	4,539,844	3,061,975
PUTNAM CO SCHOOLS	36,412,510	4,120,329	2,533,042	225,205	6,812,576	108,829	5,076,690	-	1,133,247	6,318,766	6,089,628	5,912,685
QUITMAN CO SCHOOLS	3,674,931	415,844	255,647	59,187	730,678	10,984	512,365	-	348,352	871,701	614,582	475,061
State's Proport. Share - DOE	167,145	18,914	-	-	30,541	500	23,304	-	9,213	33,017	(3,946)	23,995
RABUN CO SCHOOLS	30,597,617	3,462,333	2,128,528	274,354	5,865,215	91,450	4,265,968	-	794,445	5,151,863	5,117,154	5,098,016
State's Proport. Share - DOE	340,825	38,567	23,710	23,535	85,812	1,019	47,518	-	48,537	56,985	11,454	68,439
RANDOLPH CO SCHOOLS	9,172,373	1,037,918	638,078	44,225	1,720,221	27,414	1,278,827	-	728,334	2,034,575	1,533,999	1,170,906
State's Proport. Share - DOE	92,244	10,438	6,417	438	17,293	276	12,861	-	7,457	20,594	15,420	12,635
RESURGENCE HALL INC	5,178,735	586,010	360,259	1,059,817	2,006,086	15,478	722,027	-	737,505	866,085	598,966	1,465,051
RICHMOND CO SCHOOLS	310,137,210	35,094,183	21,574,743	1,750,733	58,419,659	926,934	43,239,819	-	12,185,803	56,352,556	51,867,445	49,544,228
State's Proport. Share - DOE	591,417	66,923	41,142	33,106	141,171	1,768	82,456	-	24,453	108,677	98,920	88,367
RICHMOND COUNTY DFCS	55,547	6,286	3,864	2,183	12,333	166	7,745	-	3,233	11,144	9,282	14,336
RISE PREPARATORY CHARTER SCHOOL	6,330,403	716,329	440,375	382,564	1,539,268	18,920	882,595	-	2,247,465	3,148,980	1,058,705	752,194
ROCKDALE CO SCHOOLS	203,035,872	22,974,922	14,124,222	2,375,358	39,474,502	606,831	28,307,582	-	7,490,634	36,405,047	33,955,773	33,087,326
State's Proport. Share - DOE	608,760	68,885	42,349	29,708	140,942	1,819	84,874	-	42,850	129,543	101,811	92,682
RODDEBERY MEMORIAL LIBRARY	431,813	48,663	30,039	2,873	81,775	1,291	60,204	-	30,192	91,687	72,206	50,736
ROME CITY SCHOOLS	72,140,101	8,163,154	5,018,437	1,643,836	14,825,527	215,611	10,057,887	-	3,773,937	14,047,435	12,064,721	12,031,651
State's Proport. Share - DOE	353,393	39,989	24,584	71,034	135,607	1,056	49,271	-	7,218	57,545	30,939	90,055
SANKOFA MONTESSORI CHARTER SCHOOL	1,244,163	140,786	86,550	881,021	1,108,357	3,719	173,463	-	-	177,182	208,080	467,204
SARA HIGHTOWER REGIONAL LIB	1,868,004	211,378	129,948	12,938	354,264	5,583	260,440	-	67,326	333,349	312,411	290,181
SATILLA REG LIBRARY	236,265	26,735	16,436	46,337	706	706	32,940	-	17,931	51,577	39,528	20,760
SAVANNAH CLASSICAL ACADEMY	5,786,993	654,838	402,573	495,796	1,553,207	17,296	806,832	-	824,128	967,818	270,173	1,237,991
SAVANNAH STATE UNIVERSITY	23,897,736	2,704,195	1,662,450	-	4,366,645	71,425	3,331,860	-	5,289,063	8,692,348	3,996,652	844,935
SAVANNAH TECH COLLEGE	9,912,336	1,121,650	689,553	-	1,811,203	29,626	1,381,994	-	928,639	2,340,259	1,657,753	1,062,373
SCHLEY CO SCHOOLS	12,863,391	1,455,582	894,844	-	2,350,392	38,446	1,793,434	-	743,378	2,575,258	2,151,263	1,888,168
SCHOOL FOR ARTS INFUSED LEARNING	5,066,635	573,325	352,461	141,233	1,067,019	15,143	706,398	-	72,974	794,515	847,335	913,050
SCINTILLA CHARTER ACADEMY	8,085,301	914,908	562,455	1,304,977	2,167,340	24,165	1,127,265	-	1,151,430	1,352,127	585,213	1,937,390
SCREVEN CO SCHOOLS	23,115,044	2,615,628	1,608,002	-	4,223,630	69,086	3,222,736	-	1,459,706	4,751,528	3,865,757	3,227,907
SCREVEN-JENKINS REG LIBRARY	453,177	51,280	8,869	8,669	91,674	1,354	108,822	-	44,285	108,282	75,785	63,108
SE HEALTH UNIT	193,034	21,843	13,428	27,257	62,528	577	26,913	-	35,134	62,624	32,277	40,187
SECRETARY OF STATE	373,500	42,264	25,983	23,360	91,607	1,116	52,074	-	4,299	62,469	10,379	72,848
SEMINOLE CO SCHOOLS	14,376,243	1,626,772	1,000,086	194,687	2,821,545	42,968	2,004,358	-	688,208	2,735,534	2,404,277	2,154,962
State's Proport. Share - DOE	246,068	27,844	17,118	4,313	49,275	735	34,307	-	4,806	39,848	41,149	46,359
SEQUOYAH REG LIB	3,827,498	433,108	266,261	29,641	729,010	11,440	533,636	-	18,154	563,230	640,111	635,597
SEVEN PILLARS CAREER ACADEMY	2,627,321	297,300	182,770	669,330	1,149,400	7,853	366,305	-	374,158	439,395	400,850	840,245
SLAM ACADEMY OF ATLANTA	1,519,639	171,958	105,714	195,236	472,908	4,542	211,870	-	216,412	254,143	117,429	371,572





# SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
		Diff Between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs
SOCIAL CIRCLE CITY SCHOOLS	23,677,808	2,679,309	1,647,150	860,495	5,186,954	70,768	3,301,197	-	3,371,965	3,959,878	411,746	4,371,624
State's Proport. Share - DOE	286,535	32,423	19,933	26,058	78,414	856	39,949	-	40,805	47,933	11,990	59,923
SOUTH GA REG LIBRARY	1,123,014	127,077	78,123	39,253	244,453	3,356	156,572	68,810	228,738	187,817	(15,434)	172,383
SOUTH GA TECHNICAL INSTITUTE	5,321,500	602,165	370,191	55,532	1,027,888	15,905	741,932	512,352	1,270,189	889,961	(323,424)	566,537
SOUTH GEORGIA STATE COLLEGE	12,344,612	1,396,879	858,755	20,358	2,275,992	36,895	1,721,105	954,683	2,064,509	2,064,509	(356,290)	1,708,219
SOUTHEASTERN TECHNICAL COLLEGE	8,923,289	1,009,732	620,750	-	1,630,482	26,670	1,244,099	641,467	1,912,236	1,492,335	(346,174)	1,146,161
SOUTHERN CRESCENT TECHNICAL COLLEGE	13,539,763	1,532,118	941,896	-	2,474,014	40,467	1,887,735	803,773	2,731,975	2,264,383	(717,185)	1,547,198
SOUTHERN REGIONAL TECHNICAL COLLEGE	16,493,080	1,866,307	1,147,344	-	3,013,651	49,294	2,299,491	434,735	2,783,520	2,758,302	(312,512)	2,445,790
SOUTHWEST GA REG LIB	818,383	92,606	56,931	9,369	158,906	2,446	114,100	104,319	220,865	136,854	(47,157)	89,697
SOUTHWEST GEORGIA RESA	1,665,168	188,425	115,838	27,587	331,850	4,977	232,160	127,655	364,792	278,478	11,620	290,098
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	4,822,578	545,708	335,483	576,656	1,457,847	14,414	672,371	16,816	703,601	806,518	248,369	1,054,887
SPRING CREEK CHARTER ACADEMY	4,132,130	467,579	287,452	656,509	1,411,540	12,350	576,108	-	588,458	691,058	1,289,124	(28,826)
STATE ACCOUNTING OFFICE	-	-	-	-	-	-	-	-	11,520	11,520	(28,826)	(28,826)
STATE BOARD OF WORKERS COMPENSATION	94,506	10,694	6,574	31,412	48,680	282	13,176	889	14,347	15,809	15,464	31,273
STATE OF GEORGIA DEPT OF LAW	98,025	11,092	6,819	-	17,911	293	13,667	-	23,110	37,070	(7,539)	8,843
STATE ROAD TOLL AND AUTHORITY	-	-	-	26,176	26,176	-	-	-	67,634	67,634	-	(4,784)
STATESBORO REGIONAL LIBRARY	1,860,715	210,553	129,441	97,013	437,007	5,561	259,424	100,296	365,281	311,183	(13,156)	298,027
STEPHENS CO SCHOOLS	39,513,115	4,471,184	2,748,736	81,081	7,301,001	118,096	5,508,981	740,129	6,367,206	6,608,195	(281,821)	6,326,374
State's Proport. Share - DOE	276,732	31,314	19,251	148	50,713	827	38,582	9,680	49,089	46,269	(4,528)	41,741
STEWART CO SCHOOLS	6,857,476	775,971	477,041	116,758	1,369,770	20,496	956,080	214,617	1,191,193	1,146,846	(149,799)	997,047
SUMTER CO SCHOOLS	34,924,541	3,951,955	2,429,531	-	6,381,486	104,382	4,869,235	2,184,051	7,157,668	5,840,776	(1,056,230)	4,784,546
State's Proport. Share - DOE	122,154	13,823	8,498	239	22,560	365	17,031	19,338	36,734	20,430	(9,481)	10,949
TALBOT CO SCHOOLS	5,822,935	658,906	405,073	4,272	1,068,251	11,404	811,843	381,509	1,210,756	973,824	(242,249)	731,575
TALIAFERRO CO SCHOOLS	3,974,033	449,690	276,454	2,447	728,591	17,878	554,066	247,698	813,642	664,619	(147,203)	517,416
State's Proport. Share - DOE	79,677	9,016	5,543	2,584	17,143	238	11,109	330	11,677	13,310	710	14,020
TAPESTRY PUBLIC CHARTER SCHOOL	6,629,505	750,175	461,183	1,117,572	2,328,930	19,814	924,296	178,621	1,122,731	1,108,729	180,330	1,289,059
TATTNALL CO SCHOOLS	38,245,577	4,327,753	2,660,559	209,072	7,197,384	114,308	5,332,259	1,959,464	7,406,031	6,396,193	(484,137)	5,912,056
State's Proport. Share - DOE	204,093	23,095	14,198	747	38,040	610	28,455	16,806	45,871	28,455	(7,060)	27,066
TAYLOR CO SCHOOLS	14,505,686	1,641,419	1,009,900	20,826	2,671,335	43,354	2,022,406	621,722	2,687,482	2,425,942	(230,360)	2,195,582
TECHNICAL COLLEGE SYSTEM OF GEORGIA	16,213,834	1,834,708	1,127,918	902,537	3,865,163	48,460	2,260,558	418,245	2,727,263	2,711,615	(123,231)	2,588,384
TELFAIR CO SCHOOLS	17,701,552	2,003,054	1,231,411	34,828	3,269,293	52,906	2,467,978	882,189	3,403,073	2,960,409	(289,979)	2,670,430
State's Proport. Share - DOE	117,379	13,282	8,165	2,015	23,462	351	16,365	33,907	50,623	19,630	(8,967)	10,663
TERRELL CO SCHOOLS	11,534,775	1,305,240	802,418	-	2,107,658	34,475	1,608,197	1,310,020	2,952,692	1,929,074	(522,974)	1,406,100
State's Proport. Share - DOE	48,761	5,518	3,392	23,251	32,161	146	6,798	-	6,944	8,143	1,693	16,973
THE ANCHOR SCHOOL	1,271,560	143,886	88,456	900,421	1,132,763	3,800	177,283	-	181,083	212,662	264,630	477,492
THE GLOBE ACADEMY	12,577,610	1,423,244	874,963	389,061	2,687,268	37,592	1,753,590	80,983	1,872,165	2,103,471	324,300	2,427,771
THE KINDEZI SCHOOL	20,509,339	2,320,774	1,426,735	-	3,747,509	61,298	2,859,444	2,434,022	5,354,764	3,429,996	(1,376,029)	2,053,967
THE MAIN STREET ACADEMY	9,099,986	1,029,727	633,042	449,613	2,112,382	27,198	1,268,734	515,796	1,811,728	1,521,870	(134,377)	1,656,247
THE MUSEUM SCHOOL OF AVONDALE ESTATES	9,388,028	1,062,321	653,080	172,446	1,887,847	28,059	1,308,894	86,754	1,423,707	1,570,056	173,191	1,743,247
THE UNIVERSITY OF GEORGIA	909,250,298	102,887,997	63,252,136	20,270,142	186,410,275	2,717,556	126,769,112	9,451,989	138,938,657	152,063,272	(1,298,091)	150,765,181
THOMAS CO SCHOOLS	64,984,780	7,353,480	4,520,676	71,126	11,945,282	194,226	9,060,281	1,171,178	10,425,685	10,868,089	(241,452)	10,626,637
State's Proport. Share - DOE	257,881	29,181	17,940	2,017	49,138	771	35,954	14,106	50,831	43,121	(7,777)	35,344
THOMAS COUNTY PUBLIC LIBRARY	641,938	72,640	44,657	20,426	137,723	1,919	89,500	81,567	172,986	107,363	(9,563)	97,800
THOMASTON-UPSON COUNTY SCHOOLS	44,757,451	5,064,617	3,113,559	483,283	8,661,459	133,770	6,240,155	1,054,126	7,428,051	7,485,252	(217,979)	7,267,273
State's Proport. Share - DOE	-	-	-	-	-	-	-	928	928	-	(461)	(461)
THOMASVILLE CITY SCHOOLS	29,784,262	3,370,296	2,071,947	-	5,442,243	89,019	4,152,569	1,619,786	5,861,374	4,981,137	(929,599)	4,051,538
State's Proport. Share - DOE	898,814	101,707	62,526	130,553	294,786	2,686	125,314	5,140	130,316	42,986	(193,302)	193,302
THREE RIVERS REGIONAL LIBRARY	1,394,217	157,765	96,989	1,885	256,639	4,167	194,384	58,512	257,063	233,178	(33,530)	199,648
TIFT CO BOARD OF HEALTH DBA DIVERSIFIED ENTERPRISES	119,138	13,481	8,288	-	21,769	356	16,610	2,891	19,256	19,256	(1,825)	18,101
TIFT CO SCHOOLS	80,235,456	9,079,200	5,581,592	-	14,660,792	239,807	11,186,554	3,636,748	15,063,109	13,418,609	(1,462,721)	11,955,888
State's Proport. Share - DOE	257,378	29,124	17,905	-	47,029	769	35,884	95,816	43,052	35,884	(24,578)	18,474
TOOMBS CO SCHOOLS	29,364,011	3,322,742	2,042,712	-	5,365,454	87,763	4,093,977	756,451	4,938,191	4,910,842	(432,883)	4,477,959
State's Proport. Share - DOE	348,617	39,448	24,252	40,404	104,104	1,042	48,605	65,421	115,068	58,308	(5,457)	52,851
TOWNS CO SCHOOLS	14,161,845	1,602,511	985,171	-	2,587,682	42,327	1,974,467	264,019	2,280,813	2,368,435	(161,536)	2,206,899
State's Proport. Share - DOE	265,924	30,091	18,499	3,115	51,705	795	37,076	8,306	46,177	44,466	(2,242)	42,224
TREUTLEN CO SCHOOLS	12,372,260	1,400,007	860,678	315,388	2,576,073	36,978	1,724,960	296,744	2,058,682	2,069,149	(16,414)	2,052,735





# SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Diff Between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
TRION CITY SCHOOLS	13,004,899	1,471,595	904,688	-	2,376,283	38,869	1,813,163	-	650,581	2,502,613	2,174,946	(381,646)	1,793,300
State's Proport. Share - DOE	139,748	15,814	9,722	55,461	80,997	418	19,484	-	61,939	81,841	23,374	18,527	41,901
TROUP CO SCHOOLS	128,590,424	14,550,901	8,945,413	149,855	23,646,169	384,329	17,928,280	-	1,246,986	19,559,595	21,505,488	(619,574)	20,885,914
State's Proport. Share - DOE	242,298	27,418	16,855	37,021	81,294	724	33,782	-	47,051	81,557	40,538	(60,572)	(20,034)
TROUP HARRIS COWETA REG LIB	887,000	100,370	61,704	2,669	164,743	2,651	123,667	-	66,388	192,706	148,357	(49,891)	98,466
TURNER CO SCHOOLS	14,181,952	1,604,787	986,570	276,836	2,868,193	42,387	1,977,270	-	1,429,146	3,448,803	2,371,798	(303,471)	2,068,327
State's Proport. Share - DOE	61,580	6,968	4,284	5,958	17,210	184	8,586	-	5,177	13,947	10,315	(38)	10,277
TWIGGS CO SCHOOLS	9,712,265	1,099,010	675,635	665,423	2,440,068	29,028	1,354,099	-	1,065,554	2,448,681	1,624,271	(82,819)	1,541,452
State's Proport. Share - DOE	275,224	31,144	19,146	6,866	57,156	823	38,372	-	14,594	53,789	46,021	790	46,811
UNION CO SCHOOLS	36,218,219	4,098,343	2,519,526	882,176	7,500,045	108,249	5,049,601	-	1,802,727	6,960,577	6,057,138	(260,985)	5,796,153
State's Proport. Share - DOE	341,579	38,652	23,762	17,234	79,648	1,021	47,624	-	14,929	63,574	57,121	(987)	56,134
UNIVERSITY OF NORTH GEORGIA	130,715,304	14,791,346	9,093,230	98,457	23,983,033	390,680	18,224,534	-	4,905,828	23,521,042	21,860,853	(1,780,815)	20,080,038
UNIVERSITY OF WEST GEORGIA	91,411,058	10,343,797	6,359,024	662,499	17,365,320	273,208	12,744,674	-	6,041,963	19,059,845	15,287,607	(3,632,518)	11,655,089
UTOPIAN ACADEMY FOR THE ARTS	5,425,054	377,395	938,653	1,929,931	16,214	1,214	756,370	-	-	772,584	907,297	502,890	1,410,187
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH	2,313,641	261,805	160,949	676,968	1,099,722	6,915	322,571	-	-	329,486	368,948	401,891	788,839
UTOPIAN ACADEMY FOR THE ARTS HIGH SCHOOL	1,220,034	138,055	84,872	639,710	862,637	3,646	170,099	-	-	173,745	204,409	227,729	431,778
UTOPIAN ACADEMY FOR THE ARTS TRILITH	767,108	86,804	53,364	543,207	683,375	2,293	106,951	-	-	109,244	128,293	159,767	288,060
VALDOSTA CITY SCHOOLS	83,517,282	9,450,562	5,809,893	670,064	15,930,519	249,615	11,644,111	-	3,949,336	15,843,062	13,967,452	(773,858)	13,193,594
State's Proport. Share - DOE	210,628	23,834	14,652	-	38,486	630	29,366	-	50,079	80,075	35,218	(18,960)	16,258
VALDOSTA STATE UNIVERSITY	58,912,761	6,666,389	4,098,275	-	10,764,664	176,078	8,213,710	-	6,177,179	14,566,967	9,852,591	(2,872,680)	6,979,911
VIDALIA CITY SCHOOLS	24,418,525	2,763,126	1,698,678	71,979	4,533,783	72,982	3,404,469	-	1,026,918	4,504,369	4,083,756	(333,093)	3,750,663
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	5,028	5,028	-	(2,492)	-
WALKER CO SCHOOLS	98,681,746	11,166,526	6,864,811	247,577	18,278,914	294,939	13,758,365	-	1,020,083	15,073,387	16,503,553	(1,346,432)	15,157,121
State's Proport. Share - DOE	242,800	27,475	16,890	10,903	55,268	726	33,852	-	12,417	46,995	40,599	(6,757)	33,842
WALTON CO SCHOOLS	157,325,316	17,802,454	10,944,360	3,587,934	32,334,748	470,212	21,934,544	-	3,454,563	25,859,319	26,311,118	124,524	26,435,642
State's Proport. Share - DOE	386,822	43,772	26,909	34,175	104,856	1,156	53,931	-	27,486	62,573	64,706	(3,096)	61,610
WARE CO SCHOOLS	71,773,638	8,121,687	4,992,944	-	13,114,631	214,516	10,006,794	-	924,750	11,146,060	12,003,451	(234,061)	11,769,390
State's Proport. Share - DOE	357,414	40,444	24,864	-	65,308	1,068	49,831	-	27,466	78,365	59,758	(10,896)	48,862
WARREN CO SCHOOLS	8,728,747	987,718	607,217	330,181	1,925,116	26,088	1,216,976	-	53,872	1,296,936	1,459,803	84,434	1,544,237
WARREN COUNTY PUBLIC LIBRARY	105,063	11,889	7,309	16,194	35,392	314	14,648	-	-	22,233	17,555	2,000	19,555
WASHINGTON CO SCHOOLS	31,053,559	3,513,926	2,160,246	71,216	5,745,388	92,812	4,329,536	-	1,912,650	6,334,998	5,193,408	(605,621)	4,587,787
State's Proport. Share - DOE	253,106	28,641	17,607	43,340	89,588	756	35,288	-	19,032	55,076	42,317	6,182	48,499
WAYNE CO SCHOOLS	50,323,511	5,694,455	3,500,763	37,612	9,232,830	150,406	7,016,183	-	1,713,053	8,879,642	8,416,108	(764,386)	7,651,722
State's Proport. Share - DOE	372,244	42,122	25,895	-	68,017	1,113	51,899	-	10,956	63,968	62,258	(57,369)	57,369
WEBSTER CO SCHOOLS	3,969,258	449,149	276,122	-	725,271	11,863	553,400	-	194,953	760,216	663,809	(115,717)	548,092
WESLEY INTERNATIONAL ACADEMY	11,911,794	1,347,902	828,646	417,599	2,594,147	35,602	1,660,761	-	279,619	1,975,982	1,992,117	139,609	2,131,726
WEST GA REG LIBRARY	1,743,839	197,328	121,310	44,919	363,557	5,212	243,129	-	76,131	324,472	291,852	(14,961)	276,691
WEST GEORGIA RESA	3,070,947	347,499	213,631	-	561,130	9,178	428,156	-	3,667,007	4,104,341	513,593	(1,288,397)	(774,804)
WEST GEORGIA TECHNICAL COLLEGE	13,518,901	1,529,758	940,444	-	2,470,202	40,405	1,884,827	-	1,861,994	3,787,226	2,260,901	(891,507)	1,369,394
WESTSIDE ATLANTA CHARTER SCHOOL	6,532,485	739,196	454,433	285,430	1,479,059	19,524	910,769	-	-	930,293	1,092,502	269,868	1,362,370
WHEELER CO SCHOOLS	9,731,870	1,101,229	676,999	-	1,778,228	29,086	1,356,833	-	771,178	2,157,097	1,627,558	(397,612)	1,229,946
WHITE CO SCHOOLS	42,141,441	4,768,597	2,931,576	-	7,700,173	125,952	5,875,426	-	1,192,542	7,193,920	7,047,744	(522,220)	6,525,524
State's Proport. Share - DOE	65,601	7,423	4,564	2,185	14,172	196	9,146	-	8,789	18,131	10,976	(3,901)	7,075
WHITFIELD CO SCHOOLS	136,034,542	15,393,255	9,463,264	-	24,856,519	406,578	18,966,151	-	5,925,193	25,297,922	22,750,464	(2,275,511)	20,474,953
State's Proport. Share - DOE	444,631	50,313	30,931	597	81,841	1,329	61,991	-	20,615	83,935	74,364	(10,707)	63,657
WHITFIELD COUNTY DFCS	88,725	10,040	6,172	3,479	19,691	265	12,370	-	1,957	14,592	14,838	1,341	16,179
WILCOX CO SCHOOLS	12,108,096	1,370,115	842,302	4,128	2,216,545	36,189	1,688,130	-	575,846	2,300,165	2,024,959	(250,334)	1,774,625
State's Proport. Share - DOE	156,840	17,748	10,911	33,372	62,031	469	21,867	-	23,722	46,058	26,244	14,574	40,818
WILKES CO SCHOOLS	14,347,338	1,623,501	998,075	-	2,621,576	42,881	2,000,329	-	1,174,326	3,217,536	2,399,444	(613,326)	1,786,118
State's Proport. Share - DOE	259,389	29,352	18,044	5,131	52,527	775	36,164	-	14,151	51,090	43,385	1,538	44,923
WILKINSON CO SCHOOLS	13,692,330	1,549,382	952,509	359,118	2,861,009	40,923	1,909,006	-	846,447	2,796,376	2,289,923	(260,974)	2,028,949
WIREGRASS GEORGIA TECHNICAL COLLEGE	12,320,734	1,394,177	857,094	556	2,251,827	36,824	1,717,776	-	1,293,166	3,047,766	2,060,534	(897,725)	1,162,809
WORTH CO SCHOOLS	28,572,271	3,233,151	1,987,634	-	5,220,785	85,396	3,983,591	-	1,441,112	5,510,099	4,778,440	(776,383)	4,002,057
State's Proport. Share - DOE	316,696	35,836	22,031	2,962	60,829	947	44,154	-	205,926	251,027	52,969	(30,523)	22,446
WORTH COUNTY LIBRARY SYSTEM	251,849	28,498	17,520	2,373	48,391	753	35,113	-	23,977	59,843	42,109	(9,024)	33,085
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE	4,277,911	484,075	297,594	1,713,506	2,495,175	12,786	596,433	-	-	609,219	715,454	765,722	1,481,176





## SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Diff Between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
ZEST PREPARATORY ACADEMY	1,983,623	224,461	137,991	1,404,650	1,767,102	5,929	276,560	-	-	282,489	331,727	413,132	744,859
Total for all Entities	\$25,134,610,000	\$2,844,156,000	\$ 1,748,493,000	\$ 575,246,873	\$5,167,895,873	\$ 75,122,000	\$3,504,307,000	\$ -	\$ 575,246,873	\$4,154,675,873	\$ 4,203,519,000	\$ -	\$4,203,519,000
STATE DEPARTMENT OF EDUCATION (Non-employer Contributing Entity)	\$ 47,668,544	\$ 5,394,029	\$ 3,316,069	\$ 3,269,309	\$ 11,979,407	\$ 142,477	\$ 6,646,024	\$ -	\$ 5,006,089	\$ 11,794,590	\$ 7,972,105	\$ (936,772)	\$ 7,035,333





## SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

### Schedule of Remaining Deferred Inflows and Outflows

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 4,470	\$ 3,213,203	\$ (1,829,699)	\$(1,323,182)	\$ -	\$ -
ACADEMY FOR CLASSICAL EDUCATION INC	615,509	2,111,176	(882,812)	(691,852)	-	-
ALBANY STATE UNIVERSITY	559,341	6,164,257	(3,062,267)	(2,332,010)	-	-
ALBANY TECHNICAL INSTITUTE	(266,469)	719,801	(660,825)	(407,892)	-	-
ALTANTA SMART ACADEMY	532,028	775,110	(9,667)	(123,066)	-	-
AMANA ACADEMY	611,787	1,718,965	(341,144)	(397,391)	-	-
APPLING COUNTY SCHOOLS	716,577	5,110,251	(2,516,638)	(1,871,278)	-	-
ATHENS REGIONAL LIBRARY	114,051	514,965	(186,130)	(159,273)	-	-
ATHENS TECHNICAL COLLEGE	(195,026)	1,653,398	(1,127,293)	(754,220)	-	-
ATKINSON COUNTY SCHOOLS	62,879	1,984,591	(1,245,158)	(854,927)	-	-
ATLANTA HEIGHTS CHARTER SCHOOL	118,217	717,405	(286,683)	(238,314)	-	-
ATLANTA METROPOLITAN STATE COLLEGE	(436,774)	762,971	(596,400)	(408,747)	-	-
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	298,012	1,548,111	(730,987)	(481,918)	-	-
ATLANTA PUBLIC SCHOOLS	21,969,153	96,975,431	(36,592,412)	(29,307,613)	-	-
ATLANTA TECHNICAL COLLEGE	(79,880)	848,450	(529,397)	(388,300)	-	-
ATLANTA UNBOUND ACADEMY	456,495	548,933	(318,940)	(245,508)	-	-
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	(130,237)	94,707	(222,906)	(116,642)	-	-
AUGUSTA TECHNICAL INSTITUTE	79,337	1,388,168	(763,521)	(547,131)	-	-
AUGUSTA UNIVERSITY	(6,104,282)	38,716,948	(21,403,195)	(16,242,238)	-	-
AZALEA REGIONAL LIBRARY SYSTEM	(9,393)	183,497	(115,174)	(82,368)	-	-
BACON COUNTY SCHOOLS	335,845	2,989,570	(1,542,018)	(1,133,963)	-	-
BACONTON COMM CS	397,537	1,281,428	(653,474)	(476,843)	-	-
BAKER COUNTY SCHOOLS	(70,288)	454,982	(247,425)	(180,066)	-	-
BALDWIN COUNTY BOARD OF HEALTH	-	-	-	-	-	-
BALDWIN COUNTY SCHOOLS	(1,516)	5,434,658	(4,039,416)	(2,634,534)	-	-
BANKS COUNTY SCHOOLS	625,822	4,288,004	(2,025,287)	(1,533,044)	-	-
BARNESVILLE - LAMAR CO LIBRARY	1,308	24,112	(14,207)	(9,878)	-	-
BARROW COUNTY SCHOOLS	6,135,191	23,581,195	(9,010,841)	(7,037,165)	-	-
BARTOW COUNTY LIBRARY	(7,768)	146,438	(102,434)	(66,814)	-	-
BARTOW COUNTY SCHOOLS	6,054,942	24,057,266	(9,706,439)	(8,063,643)	-	-
BARTRAM TRAIL REGIONAL LIBRARY	(1,405)	57,233	(41,790)	(25,757)	-	-
BEN HILL CO SCHOOLS	345,919	3,766,245	(2,595,052)	(1,713,551)	-	-
BERRIEN CO SCHOOLS	250,900	3,661,967	(1,983,739)	(1,436,409)	-	-
BIBB CO SCHOOLS	5,259,890	33,821,096	(14,559,146)	(11,058,394)	-	-





## SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
BLECKLEY CO SCHOOLS	108,891	2,775,040	(2,004,320)	(1,351,624)	-	-
BOARD OF REGENTS	79,635	6,824,440	(3,784,282)	(2,703,700)	-	-
BRANTLEY CO SCHOOLS	283,326	4,369,674	(2,438,638)	(1,736,946)	-	-
BREMEN CITY SCHOOLS	113,545	2,789,120	(1,550,837)	(1,110,402)	-	-
BRIGHTEN ACADEMY	340,823	1,124,067	(361,172)	(310,859)	-	-
BROOKHAVEN INNOVATION ACADEMY	219,224	764,118	(212,493)	(198,758)	-	-
BROOKS CO SCHOOLS	46,992	2,729,413	(1,648,138)	(1,137,418)	-	-
BROOKS COUNTY LIBRARY	1,101	21,353	(13,595)	(9,265)	-	-
BRYAN CO SCHOOLS	2,941,729	14,479,104	(6,436,434)	(5,103,228)	-	-
BUFORD CITY SCHOOLS	2,436,610	9,706,416	(3,993,710)	(3,209,950)	-	-
BULLOCH CO SCHOOLS	4,744,018	19,055,028	(6,872,233)	(5,869,854)	-	-
BURKE CO SCHOOLS	624,188	7,150,275	(3,614,544)	(2,647,608)	-	-
BUTTS CO SCHOOLS	412,327	4,379,442	(2,206,439)	(1,621,039)	-	-
CALHOUN CITY SCHOOLS	631,877	4,825,581	(2,205,618)	(1,680,237)	-	-
CALHOUN CO SCHOOLS	47,014	737,410	(406,410)	(285,383)	-	-
CAMDEN CO SCHOOLS	1,656,909	12,790,868	(6,033,428)	(4,544,525)	-	-
CANDLER CO SCHOOLS	176,962	2,439,766	(1,431,240)	(1,008,863)	-	-
CARROLL CO SCHOOLS	3,337,727	20,880,660	(9,661,853)	(7,328,698)	-	-
CARROLLTON IND SCHOOLS	1,796,635	8,068,457	(2,762,036)	(2,348,855)	-	-
CARTERSVILLE CITY SCHOOLS	1,279,519	6,665,628	(2,954,813)	(2,263,591)	-	-
CATOOSA CO SCHOOLS	1,091,623	14,211,075	(8,168,152)	(5,790,629)	-	-
CATOOSA COUNTY LIBRARY	14,550	76,955	(43,704)	(31,862)	-	-
CENTENNIAL ACADEMY	552,009	1,866,995	(448,100)	(484,942)	-	-
CENTRAL GEORGIA TECHNICAL COLLEGE	48,990	2,583,258	(1,458,221)	(1,041,044)	-	-
CHARLES DREW CHARTER SCHOOL	1,294,081	5,031,926	(2,050,914)	(1,600,716)	-	-
CHARLTON CO SCHOOLS	137,524	2,155,271	(1,233,650)	(872,831)	-	-
CHARTER CONSERVATORY FOR L & T	50,394	224,407	(129,611)	(90,006)	-	-
CHATHAM CO SCHOOLS	9,629,535	59,707,932	(30,718,486)	(22,867,661)	-	-
CHATTAHOOCHEE CO SCHOOLS	264,021	1,472,351	(515,597)	(439,164)	-	-
CHATTAHOOCHEE FLINT RESA	61,027	410,547	(227,333)	(164,276)	-	-
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	215,277	710,236	(307,024)	(231,806)	-	-
CHATTAHOOCHEE TECHNICAL COLLEGE	(98,808)	2,433,509	(1,509,949)	(1,041,400)	-	-
CHATTOOGA CO SCHOOLS	228,943	3,246,935	(1,795,090)	(1,278,649)	-	-
CHEROKEE CHARTER ACADEMY	96,584	659,221	(350,999)	(222,598)	-	-
CHEROKEE CO SCHOOLS	11,028,853	66,193,661	(29,271,778)	(22,566,038)	-	-
CHEROKEE COUNTY BOARD OF HEALTH	3,810	11,786	(4,254)	(3,518)	-	-





## SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
CHEROKEE REG LIBRARY	26,211	124,621	(51,923)	(40,443)	-	-
CHESTATEE REG LIBRARY	9,919	107,570	(58,435)	(42,238)	-	-
CHICKAMAUGA CITY SCHOOLS	(3,154)	1,246,273	(794,022)	(545,380)	-	-
CIRRUS ACADEMY	279,550	675,664	(241,724)	(187,825)	-	-
CLARKE COUNTY DFCS	(8,177)	(1,171)	-	-	-	-
CLARKE COUNTY HEALTH DEPT	1,537	2,285	1,002	256	-	-
CLARKE COUNTY SCHOOLS	5,210,233	25,657,386	(12,408,389)	(8,858,368)	-	-
CLAY CO SCHOOLS	111,149	502,754	(252,252)	(186,478)	-	-
CLAYTON CENTER COMMUNITY SERVICE BOARD	(48,614)	(24,931)	(43,269)	(16,313)	-	-
CLAYTON CO SCHOOLS	18,354,829	81,390,367	(35,554,737)	(28,190,911)	-	-
CLAYTON COLLEGE & STATE UNIV	(773,024)	3,332,947	(2,776,641)	(1,786,404)	-	-
CLAYTON COUNTY REG LIB	17,801	61,664	(20,059)	(14,303)	-	-
CLINCH CO SCHOOLS	(67,915)	1,417,373	(1,024,405)	(678,691)	-	-
COASTAL PINES TECHNICAL COLLEGE	2,416	1,228,807	(718,846)	(509,324)	-	-
COASTAL PLAIN REGIONAL LIBRARY	(34,172)	122,072	(114,772)	(72,126)	-	-
COASTAL PLAINS EDUCATION CENTER INC	37,784	113,790	(80,332)	(52,198)	-	-
COASTAL PLAINS RESA	(162,204)	340,611	(290,216)	(186,158)	-	-
COBB CO SCHOOLS	44,133,235	206,574,705	(81,087,981)	(66,034,386)	-	-
COBB COUNTY PUBLIC LIB	291,523	1,593,036	(623,997)	(535,569)	-	-
COFFEE CO SCHOOLS	398,742	9,078,325	(5,449,624)	(3,783,006)	-	-
COLLEGE OF COASTAL GEORGIA	204,774	2,073,557	(1,004,141)	(772,087)	-	-
COLQUITT CO SCHOOLS	348,857	11,077,596	(6,970,173)	(4,780,476)	-	-
COLUMBIA CO SCHOOLS	3,661,858	35,514,733	(19,278,745)	(13,919,487)	-	-
COLUMBUS STATE UNIVERSITY	(1,020,522)	4,618,701	(3,673,619)	(2,373,136)	-	-
COLUMBUS TECHNICAL INSTITUTE	(227,800)	962,073	(961,128)	(602,344)	-	-
COMMERCE CITY SCHOOLS	898,428	3,135,067	(970,354)	(841,168)	-	-
CONYERS-ROCKDALE LIB.SYSTEM	23,113	135,247	(69,001)	(55,677)	-	-
COOK CO SCHOOLS	733,331	4,532,691	(2,117,061)	(1,639,917)	-	-
COOPERATIVE EXTENSION SERVICE	(214,661)	832,058	(523,224)	(351,492)	-	-
COWETA CHARTER ACADEMY	123,568	717,440	(374,243)	(261,641)	-	-
COWETA CO SCHOOLS	5,082,967	32,958,820	(16,213,918)	(11,889,384)	-	-
COWETA PUBLIC LIBRARY	14,460	227,346	(120,897)	(91,363)	-	-
CRAWFORD CO SCHOOLS	(5,963)	1,829,729	(1,234,478)	(840,132)	-	-
CRISP CO SCHOOLS	50,682	4,756,175	(2,666,171)	(1,881,308)	-	-
CSRA RESA	126,693	387,682	(117,004)	(106,195)	-	-
DADE CO SCHOOLS	(129,965)	2,132,701	(1,559,333)	(1,020,238)	-	-





## SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DALTON CITY SCHOOLS	587,372	10,214,693	(6,690,036)	(4,536,836)	-	-
DALTON STATE COLLEGE	(243,073)	1,977,511	(1,366,090)	(921,992)	-	-
DAWSON CO SCHOOLS	558,669	6,182,811	(3,137,306)	(2,301,883)	-	-
DECATUR CITY SCHOOLS	1,290,280	9,299,966	(5,665,028)	(3,837,593)	-	-
DECATUR CO SCHOOLS	(745,850)	4,301,385	(3,180,109)	(2,102,144)	-	-
DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT	256,116	1,224,609	(441,096)	(361,487)	-	-
DEKALB BRILLIANCE ACADEMY	761,284	1,165,842	273,868	(49,199)	-	-
DEKALB CO SCHOOLS	(2,077,169)	134,954,170	(74,901,209)	(52,827,688)	-	-
DEKALB COUNTY DFCS	(3,257)	14,264	(15,366)	(11,763)	-	-
DEKALB COUNTY PUBLIC LIBRARY	368,016	2,427,867	(1,156,913)	(883,024)	-	-
DEKALB PATH ACADEMY	64,657	612,488	(224,062)	(192,606)	-	-
DEKALB PREPARATORY ACADEMY	(66,597)	526,120	(343,139)	(224,031)	-	-
DELTA STEAM ACADEMY	538,585	709,772	29,835	(77,443)	-	-
DEPARTMENT OF ADMIN SERVICE	85,929	176,984	(19,429)	(30,051)	-	-
DEPARTMENT OF COMMUNITY HEALTH	110,740	188,396	20,136	(20,043)	-	-
DEPARTMENT OF COMMUNITY SUPERVISION	(2,750)	14,270	(8,300)	(6,620)	-	-
DEPARTMENT OF CORRECTIONS	(180,041)	217,707	(230,574)	(134,878)	-	-
DEPARTMENT OF HUMAN SERVICES	(101,624)	(18,455)	(16,047)	(15,667)	-	-
DEPARTMENT OF NATURAL RESOURCE	(52,190)	5,335	(43,189)	(20,349)	-	-
DEPARTMENT OF PUBLIC HEALTH	(60,811)	(42,943)	(44,276)	(9,858)	-	-
DEPARTMENT OF PUBLIC SAFETY	10,070	66,340	(28,598)	(24,012)	-	-
DEPT OF BANKING AND FINANCE	23,314	35,230	11,480	923	-	-
DEPT OF BEHAVIORAL HEALTH AND DEVELOPMENT DISABILITY	109,804	166,942	(7,138)	(25,025)	-	-
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	5,095	13,362	1,207	(2,760)	-	-
DESOTO TRAIL REGIONAL LIBRARY	(3,776)	37,249	(42,128)	(24,387)	-	-
DESTINATIONS CAREER ACADEMY OF GEORGIA	435,132	666,870	153,248	(30,704)	-	-
DFCS FIELD FISCAL SERVICES REGION XI	(12,295)	(12,640)	(13,115)	(5,194)	-	-
DFCS REGION X	13,518	19,931	(7,279)	(7,830)	-	-
DFCS REGION XII	9,915	12,773	(8,174)	(5,722)	-	-
DISTRICT IV PUBLIC HEALTH	17,527	26,672	7,404	(269)	-	-
DODGE CO SCHOOLS	(399,009)	2,817,820	(2,103,400)	(1,383,305)	-	-
DOOLY CO SCHOOLS	160,278	1,601,794	(929,503)	(661,783)	-	-
DOUGHERTY CO SCHOOLS	1,709,163	19,352,042	(9,757,175)	(7,236,952)	-	-
DOUGHERTY CO.PUBLIC LIBRARY	(16,613)	250,875	(170,617)	(124,878)	-	-
DOUGLAS CO SCHOOLS	(653,415)	28,961,621	(20,663,937)	(13,680,956)	-	-
DOUGLAS COUNTY DFCS	(8,994)	(7,457)	(579)	-	-	-





## SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DUBLIN CITY SCHOOLS	1,346,297	4,459,278	(1,762,272)	(1,446,172)	-	-
DUBOIS INTEGRITY ACADEMY	1,125,697	2,319,482	(289,087)	(417,782)	-	-
EARLY CO SCHOOLS	(372,518)	2,084,436	(1,727,875)	(1,121,918)	-	-
EAST CENTRAL HEALTH DISTRICT	4,232	12,732	(4,201)	(3,691)	-	-
EAST GEORGIA STATE COLLEGE	(348,353)	993,387	(741,625)	(503,616)	-	-
ECHOLS CO SCHOOLS	80,507	1,057,381	(572,804)	(408,848)	-	-
EFFINGHAM CO SCHOOLS	5,360,489	22,750,791	(7,898,254)	(6,704,432)	-	-
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	750	8,076	(4,056)	(2,991)	-	-
ELBERT CO SCHOOLS	(14,383)	3,612,618	(2,510,330)	(1,672,135)	-	-
ELBERT COUNTY LIBRARY	(1,522)	16,226	(14,290)	(9,030)	-	-
EMANUEL CO SCHOOLS	(41,605)	4,728,782	(2,928,458)	(2,028,242)	-	-
ETHOS CLASSICAL CHARTER SCHOOL	680,287	1,085,149	(42,256)	(143,650)	-	-
EVANS CO SCHOOLS	294,822	2,343,426	(1,443,254)	(947,531)	-	-
FANNIN CO SCHOOLS	153,000	4,054,691	(2,372,469)	(1,660,083)	-	-
FAYETTE CO SCHOOLS	2,370,053	30,972,750	(17,105,441)	(12,501,863)	-	-
FIRST DISTRICT RESA	(383,798)	498,980	(454,605)	(284,463)	-	-
FLINT RIVER REGIONAL LIBRARY	(12,763)	120,854	(86,655)	(59,110)	-	-
FLOYD CO SCHOOLS	2,048,799	14,712,001	(6,025,163)	(4,771,844)	-	-
FLOYD COUNTY DFCS	(13,032)	(13,302)	(6,919)	-	-	-
FOOTHILLS REGIONAL HIGH SCHOOL	(230,524)	329,288	(335,827)	(204,801)	-	-
FORSYTH CO SCHOOLS	18,239,570	81,186,426	(29,444,417)	(24,865,419)	-	-
FORSYTH COUNTY PUBLIC LIBRARY	153,810	888,813	(471,473)	(349,507)	-	-
FORT VALLEY STATE UNIVERSITY	272,511	4,805,576	(2,442,974)	(1,858,824)	-	-
FRANKLIN CO SCHOOLS	212,382	4,845,961	(2,370,859)	(1,798,923)	-	-
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	77,845	637,406	(329,255)	(238,462)	-	-
FULTON CO SCHOOLS	24,921,126	156,568,058	(63,961,292)	(50,991,952)	-	-
FULTON LEADERSHIP ACADEMY	(40,294)	227,648	(195,332)	(122,380)	-	-
FURLOW CHARTER SCHOOL	426,238	956,242	(243,023)	(238,332)	-	-
GA DPH SOUTH HEALTH DISTRICT	11,939	16,878	(62)	(2,155)	-	-
GA PUB TELECOMMUNICATIONS COMM	(5,757)	38,215	(25,045)	(16,960)	-	-
GA SOUTHWESTERN STATE UNIV	605,231	2,793,021	(998,517)	(877,687)	-	-
GA VOCATIONAL REHABILITATION AGENCY	315,967	461,124	166,052	35,311	-	-
GAINESVILLE CITY SCHOOLS	2,768,496	12,845,612	(4,294,952)	(3,768,069)	-	-
GENESIS INNOVATION ACADEMY FOR BOYS	123,755	367,424	(140,778)	(111,157)	-	-
GENESIS INNOVATION ACADEMY FOR GIRLS	418,216	869,303	(352,778)	(262,199)	-	-
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	(23,484)	(13,211)	-	-	-	-





## SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
GEORGIA BUILDING AUTHORITY	1,193	15,355	(15,342)	(8,007)	-	-
GEORGIA BUREAU OF INVESTIGATION	25,500	66,171	1,158	(6,356)	-	-
GEORGIA COLLEGE & STATE UNIV	(605,220)	6,774,328	(4,475,879)	(3,114,225)	-	-
GEORGIA CONNECTIONS ACADEMY	2,755,937	5,614,477	(515,469)	(1,017,396)	-	-
GEORGIA CYBER ACADEMY	5,205,283	12,732,248	(7,418,071)	(5,210,839)	-	-
GEORGIA DEPARTMENT OF AGRICULTURE	(12,552)	11,265	(18,565)	(9,005)	-	-
GEORGIA DEPARTMENT OF AUDITS AND ACCOUNTS	3,246	4,825	2,116	537	-	-
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	46,698	70,531	23,229	2,037	-	-
GEORGIA DEPARTMENT OF DEFENSE	(3,909)	19,269	(12,963)	(10,650)	-	-
GEORGIA DEPARTMENT OF DRIVER SERVICES	(38,442)	(38,389)	(19,335)	-	-	-
GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING	68,633	216,955	(56,239)	(49,403)	-	-
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	(49,204)	(22,960)	(18,137)	(8,316)	-	-
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	(278,482)	298,162	(371,271)	(232,097)	-	-
GEORGIA DEPARTMENT OF REVENUE	(12,199)	(4,854)	(15,467)	(5,745)	-	-
GEORGIA DEPARTMENT OF TRANSPORTATION	39,062	74,162	5,937	(5,591)	-	-
GEORGIA DEPT OF EDUCATION	1,617,015	7,839,497	(3,131,689)	(2,536,929)	-	-
GEORGIA DEPT OF LABOR	19,255	27,219	(14,766)	(9,962)	-	-
GEORGIA FINANCING AND INVESTMENT COMMISSION	102,733	146,365	8,579	(18,577)	-	-
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC	287,595	310,550	(104,207)	(88,472)	-	-
GEORGIA GENERAL ASSEMBLY	(8,880)	24,528	(25,389)	(14,582)	-	-
GEORGIA GWINNETT COLLEGE	100,079	6,932,285	(3,954,279)	(2,863,498)	-	-
GEORGIA HIGH SCH FOR ACCELERATED LEARNING FULTON CO INC	88,847	325,663	(59,496)	(79,156)	-	-
GEORGIA HIGHLANDS COLLEGE	(13,848)	2,747,689	(1,543,507)	(1,126,830)	-	-
GEORGIA INST OF TECHNOLOGY	39,558,622	121,803,322	(34,901,864)	(33,124,048)	-	-
GEORGIA MAGNET CHARTER SCHOOL	(555,600)	98,999	(790,538)	(346,764)	-	-
GEORGIA MILITARY COLLEGE	(1,011,679)	3,311,931	(3,164,731)	(1,925,405)	-	-
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	(42,041)	1,550,940	(1,092,190)	(732,269)	-	-
GEORGIA PIEDMONT TECHNICAL COLLEGE	(140,964)	1,252,516	(923,838)	(642,630)	-	-
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	18,086	46,232	(8,943)	(12,115)	-	-
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	285,780	828,644	(342,369)	(262,885)	-	-
GEORGIA SOUTHERN UNIVERSITY	(433,928)	18,772,866	(11,974,206)	(8,352,904)	-	-
GEORGIA STATE UNIVERSITY	5,557,180	52,544,715	(22,867,428)	(18,471,978)	-	-
GEORGIA STUDENT FINANCE COMM	60,261	221,730	(44,708)	(46,514)	-	-
GEORGIA TECHNOLOGY AUTHORITY	64,422	98,288	25,589	(2,265)	-	-
GILMER CO SCHOOLS	740,582	5,895,105	(2,825,466)	(2,147,487)	-	-
GLASCOCK CO SCHOOLS	161,508	895,049	(466,950)	(344,747)	-	-





## SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
GLYNN CO SCHOOLS	1,423,263	18,141,447	(9,593,510)	(7,043,259)	-	-
GLYNN COUNTY HEALTH DEPT COASTAL HEALTH DISTRICT	6,019	17,720	(6,210)	(5,600)	-	-
GORDON CO SCHOOLS	93,929	7,543,022	(5,691,244)	(3,788,241)	-	-
GORDON COLLEGE	(730,155)	1,271,815	(1,336,346)	(849,222)	-	-
GOVERNORS OFFICE OF PLANNING AND BUDGET	154,440	408,902	(97,755)	(103,172)	-	-
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	-	-	-	-	-	-
GRADY CO SCHOOLS	(28,492)	5,099,613	(3,197,185)	(2,232,771)	-	-
GREENE CO SCHOOLS	662,944	4,802,232	(2,663,086)	(1,895,071)	-	-
GRIFFIN RESA	216,165	771,674	(332,129)	(285,101)	-	-
GRIFFIN SPALDING CO SCHOOLS	(1,786,219)	9,399,237	(8,055,271)	(5,038,656)	-	-
GWINNETT CO SCHOOLS	62,460,875	294,951,836	(118,493,148)	(93,842,367)	-	-
GWINNETT COUNTY DFCS	(575)	(2,091)	(1,934)	-	-	-
GWINNETT COUNTY PUBLIC LIB	362,533	2,458,885	(1,295,916)	(972,262)	-	-
GWINNETT TECHNICAL COLLEGE	(140,168)	1,764,260	(1,001,833)	(731,159)	-	-
HABERSHAM CO SCHOOLS	1,187,776	9,998,512	(5,531,891)	(3,980,855)	-	-
HALL CO SCHOOLS	4,320,737	36,213,268	(19,262,006)	(13,970,338)	-	-
HALL COUNTY LIBRARY	92,706	418,964	(147,188)	(127,400)	-	-
HANCOCK CO SCHOOLS	(21,057)	1,254,854	(737,842)	(516,290)	-	-
HARALSON CO SCHOOLS	648,806	5,365,776	(2,447,582)	(1,904,320)	-	-
HARRIET TUBMAN SCHOOL OF SCIENCE AND TECHNOLOGY	(31,114)	(81,311)	(4,383)	-	-	-
HARRIS CO SCHOOLS	885,646	7,335,359	(3,868,069)	(2,802,351)	-	-
HART CO SCHOOLS	488,006	4,563,472	(2,261,266)	(1,679,692)	-	-
HART COUNTY BOARD OF HEALTH	(10,536)	(14,389)	(7,052)	-	-	-
HART COUNTY LIBRARY	(6,094)	5,551	(20,460)	(8,591)	-	-
HEARD CO SCHOOLS	267,148	2,959,686	(1,391,831)	(1,059,292)	-	-
HEART OF GEORGIA RESA	(236,920)	210,228	(252,673)	(150,438)	-	-
HENRY CO SCHOOLS	6,512,659	56,123,301	(28,640,531)	(20,978,019)	-	-
HENRY COUNTY LIBRARY	5,926	370,989	(258,249)	(171,478)	-	-
HOUSTON CO SCHOOLS	6,485,325	43,700,911	(23,178,453)	(16,658,438)	-	-
HOUSTON COUNTY PUBLIC LIBRARY	2,409	106,857	(76,323)	(51,450)	-	-
INTERNATIONAL ACADEMY OF SMYRNA CHARTER SCHOOL	75,266	475,111	(225,388)	(167,232)	-	-
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	37,406	258,802	(113,115)	(93,085)	-	-
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	278,392	1,031,651	(452,805)	(323,243)	-	-
INTERNATIONAL COMMUNITY SCHOOL	308,932	997,182	(178,967)	(232,777)	-	-
IRWIN CO SCHOOLS	(109,680)	2,096,436	(1,537,445)	(1,007,156)	-	-
IVY PREP ACADEMY FOR GIRLS	246,639	792,105	(332,961)	(254,886)	-	-





## SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
IVY PREPARATORY ACADEMY	-	-	-	-	-	-
JACKSON CO SCHOOLS	5,206,901	17,534,109	(5,268,382)	(4,767,364)	-	-
JASPER CO SCHOOLS	1,231,488	4,311,813	(1,275,959)	(1,188,198)	-	-
JEFF DAVIS CO SCHOOLS	421,191	3,811,704	(1,890,187)	(1,394,411)	-	-
JEFFERSON CITY SCHOOLS	790,485	5,165,422	(2,905,041)	(2,140,461)	-	-
JEFFERSON CO SCHOOLS	(482,885)	2,186,051	(2,045,682)	(1,272,851)	-	-
JEFFERSON COUNTY REG.LIB.	(22,565)	3,281	(25,134)	(13,512)	-	-
JEKYLL ISLAND STATE PARK AUTHORITY	4,044	7,954	2,720	(667)	-	-
JENKINS CO SCHOOLS	(189,759)	1,223,881	(1,050,879)	(668,906)	-	-
JOHNSON CO SCHOOLS	10,349	1,264,209	(799,211)	(533,756)	-	-
JONES CO SCHOOLS	338,920	6,130,564	(3,598,463)	(2,532,997)	-	-
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	(317,177)	(703)	-	-	-	-
KENNESAW STATE UNIVERSITY	10,184,663	40,071,333	(13,421,768)	(11,846,320)	-	-
KINCHAFOONEE REG LIB	(3,743)	59,871	(45,824)	(29,970)	-	-
KIPP METRO ATLANTA COLLABORATIVE	4,972,044	13,135,236	(3,567,499)	(3,386,296)	-	-
LAKE BLACKSHEAR REG LIB	1,358	95,932	(51,498)	(37,246)	-	-
LAMAR CO SCHOOLS	194,665	3,108,331	(1,696,722)	(1,217,415)	-	-
LANIER CO SCHOOLS	83,994	2,119,204	(1,131,394)	(829,572)	-	-
LANIER TECHNICAL COLLEGE	(355,517)	1,133,428	(894,990)	(582,072)	-	-
LAURENS CO SCHOOLS	533,466	8,061,831	(4,294,464)	(3,082,278)	-	-
LEADERSHIP PREPARATORY ACADEMY CHARTER SCHOOL	(165,138)	310,205	(284,098)	(183,495)	-	-
LEE CO SCHOOLS	570,493	7,122,169	(4,023,923)	(2,863,311)	-	-
LEE COUNTY LIBRARY	11,372	85,779	(36,497)	(27,373)	-	-
LIBERATION ACADEMY	262,028	389,564	170,840	43,279	-	-
LIBERTY CO SCHOOLS	(254,468)	11,256,517	(7,508,918)	(5,071,340)	-	-
LIBERTY TECH CHARTER SCHOOL	370,561	963,987	(245,356)	(248,505)	-	-
LINCOLN CO SCHOOLS	175,641	1,605,149	(880,579)	(630,679)	-	-
LINCOLN COUNTY LIBRARY	896	9,317	(5,033)	(3,372)	-	-
LIVE OAK PUBLIC LIBRARIES	41,608	836,453	(578,682)	(407,741)	-	-
LONG CO SCHOOLS	611,687	4,405,083	(2,159,419)	(1,627,644)	-	-
LOWNDES CO SCHOOLS	1,294,851	12,792,013	(6,840,896)	(4,906,544)	-	-
LUMPKIN CO SCHOOLS	360,962	5,197,252	(2,834,932)	(2,050,327)	-	-
MACON CO SCHOOLS	154,057	1,732,295	(759,437)	(575,565)	-	-
MADISON CO SCHOOLS	580,890	7,007,573	(3,764,532)	(2,721,347)	-	-
MARIETTA CITY SCHOOLS	6,092,996	22,193,322	(7,096,576)	(6,182,472)	-	-
MARION CO SCHOOLS	(40,852)	1,444,858	(881,102)	(612,006)	-	-





## SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
MCDUFFIE CO SCHOOLS	(269,658)	3,664,836	(2,642,314)	(1,766,661)	-	-
MCINTOSH CO SCHOOLS	197,740	1,894,162	(989,780)	(716,347)	-	-
MERIWETHER CO SCHOOLS	272,116	3,292,160	(1,495,288)	(1,110,994)	-	-
METRO RESA	(109,409)	1,102,885	(770,744)	(498,314)	-	-
MIDDLE GEORGIA REG LIBRARY	170,304	625,017	(221,553)	(200,745)	-	-
MIDDLE GEORGIA RESA	22,816	331,719	(143,858)	(109,738)	-	-
MIDDLE GEORGIA STATE UNIVERSITY	1,357,289	7,277,188	(3,145,239)	(2,446,543)	-	-
MILES AHEAD CHARTER SCHOOL	472,185	702,011	307,860	77,993	-	-
MILLER CO SCHOOLS	65,883	1,156,721	(520,504)	(402,919)	-	-
MITCHELL CO SCHOOLS	43,896	2,261,331	(1,312,814)	(933,595)	-	-
MONROE CO SCHOOLS	903,746	6,089,322	(2,943,431)	(2,177,489)	-	-
MONTGOMERY CO SCHOOLS	435,927	1,684,304	(559,659)	(498,063)	-	-
MORGAN CO SCHOOLS	521,076	4,855,686	(2,291,857)	(1,726,679)	-	-
MOULTRIE-COLQUITT CNTY LIB	(17,049)	37,570	(39,984)	(24,147)	-	-
MOUNTAIN EDUCATION CENTER INC.	(501,492)	(152,270)	(643,020)	(270,010)	-	-
MOUNTAIN REG LIBRARY	11,512	108,539	(86,474)	(56,143)	-	-
MURRAY CO SCHOOLS	371,562	7,721,851	(4,644,595)	(3,224,101)	-	-
MUSCOGEE CO SCHOOL DISTRICT	389,553	36,640,157	(21,737,860)	(15,030,081)	-	-
N E GA REG LIBRARY	21,253	191,328	(96,836)	(69,953)	-	-
NEW LIFE ACADEMY OF EXCELLENCE INC.	88,681	515,855	(250,785)	(187,625)	-	-
NEWTON CO SCHOOLS	1,796,674	25,057,572	(15,174,185)	(10,882,290)	-	-
NEWTON COUNTY DFCS	-	-	-	-	-	-
NEWTON COUNTY LIBRARY	(29,153)	76,116	(63,526)	(42,532)	-	-
NORTH GA TECHNICAL INSTITUTE	(69,412)	974,282	(634,567)	(438,357)	-	-
NORTH GEORGIA RESA	11,058	495,921	(265,678)	(197,206)	-	-
NORTHEAST GEORGIA RESA	(255,857)	609,276	(764,696)	(460,931)	-	-
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	132,256	809,458	(641,042)	(383,520)	-	-
NORTHWEST CLASSICAL ACADEMY	1,173,250	1,615,161	(116,617)	(239,107)	-	-
NORTHWEST GA REGIONAL LIBRARY	42,224	226,875	(59,329)	(56,424)	-	-
NORTHWEST GEORGIA PUBLIC HEALTH	(2,594)	(4,181)	(12,286)	(6,838)	-	-
NORTHWEST GEORGIA RESA	23,989	1,013,226	(523,594)	(372,711)	-	-
OCMULGEE REGIONAL LIBRARY	(18,084)	42,926	(59,009)	(33,737)	-	-
OCONEE CO SCHOOLS	1,670,788	12,027,331	(5,563,944)	(4,205,289)	-	-
OCONEE FALL LINE TECHNICAL COLLEGE	(32,396)	1,091,092	(614,014)	(426,865)	-	-
OCONEE REG LIBRARY	8,361	140,676	(70,087)	(53,638)	-	-
OCONEE RESA	(217,520)	(21,857)	(330,224)	(166,199)	-	-





## SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
ODYSSEY CHARTER SCHOOL	87,126	497,747	(190,067)	(147,137)	-	-
OFFICE OF COMMISSIONER OF INSURANCE AND SAFETY FIRE	28,189	35,484	425	(3,468)	-	-
OGEECHEE TECH	30,879	1,415,531	(1,002,311)	(654,849)	-	-
OGLETHORPE CO SCHOOLS	376,745	3,238,162	(1,497,707)	(1,138,855)	-	-
OHOOPPEE REG LIB	3,083	85,482	(47,527)	(33,401)	-	-
OKEFENOKEE REG LIB	(28,925)	72,933	(103,664)	(60,856)	-	-
OKEFENOKEE RESA	(130,916)	165,094	(317,539)	(188,073)	-	-
PATAULA CHARTER ACADEMY	199,946	881,745	(351,833)	(274,032)	-	-
PAULDING CO SCHOOLS	13,268,992	53,283,657	(19,847,504)	(16,623,832)	-	-
PEACE ACADEMY CHARTER	330,467	491,314	215,461	54,585	-	-
PEACH CO SCHOOLS	1,038,997	5,423,602	(2,609,274)	(1,960,658)	-	-
PEACH PUBLIC LIBRARY	6,848	58,556	(30,945)	(22,776)	-	-
PELHAM CITY SCHOOLS	(159,642)	1,474,229	(1,117,290)	(729,996)	-	-
PICKENS CO SCHOOLS	(220,716)	5,011,957	(3,341,012)	(2,257,350)	-	-
PIEDMONT REG LIBRARY	16,502	126,549	(75,307)	(52,272)	-	-
PIERCE CO SCHOOLS	192,699	4,320,601	(2,572,587)	(1,771,931)	-	-
PIKE CO SCHOOLS	748,549	4,354,589	(2,106,617)	(1,621,888)	-	-
PINE MOUNTAIN REGIONAL LIBRARY	(8,557)	83,127	(52,815)	(38,727)	-	-
PIONEER RESA	197,050	1,309,739	(992,157)	(651,029)	-	-
POLK SCHOOL DISTRICT	1,984,935	10,846,241	(5,793,702)	(4,102,975)	-	-
PROSECUTING ATTORNEYS COUNCIL OF GA	(22,364)	(1,792)	(46,001)	(24,015)	-	-
PULASKI CO SCHOOLS	9,018	1,500,262	(1,059,710)	(691,085)	-	-
PURPOSE BUILT SCHOOLS ATLANTA INC	(697,246)	2,895,633	(1,870,107)	(1,233,791)	-	-
PUTNAM CO SCHOOLS	443,774	4,387,066	(2,480,191)	(1,790,839)	-	-
QUITMAN CO SCHOOLS	(45,481)	386,189	(283,849)	(197,882)	-	-
RABUN CO SCHOOLS	496,411	3,771,648	(2,073,754)	(1,480,953)	-	-
RANDOLPH CO SCHOOLS	(120,378)	962,938	(707,477)	(449,437)	-	-
RESURGENCE HALL INC	587,928	1,005,239	(144,173)	(180,413)	-	-
RICHMOND CO SCHOOLS	2,501,651	35,935,096	(21,190,145)	(15,179,499)	-	-
RICHMOND COUNTY DFCS	1,280	7,030	(4,194)	(2,927)	-	-
RISE PREPARATORY CHARTER SCHOOL	(351,778)	211,994	(986,938)	(482,990)	-	-
ROCKDALE CO SCHOOLS	2,871,812	24,772,571	(14,375,944)	(10,198,984)	-	-
RODDENBERY MEMORIAL LIBRARY	(1,624)	47,183	(33,520)	(21,951)	-	-
ROME CITY SCHOOLS	925,466	8,821,789	(5,219,721)	(3,749,442)	-	-
SANKOFA MONTESSORI CHARTER SCHOOL	281,842	419,023	183,759	46,551	-	-
SARA HIGHTOWER REGIONAL LIB	19,617	222,011	(130,337)	(90,376)	-	-





## SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
SATILLA REG LIBRARY	(130)	25,858	(18,325)	(12,643)	-	-
SAVANNAH CLASSICAL ACADEMY	327,572	911,912	(263,755)	(246,650)	-	-
SAVANNAH STATE UNIVERSITY	(1,805,764)	1,457,029	(2,549,410)	(1,427,558)	-	-
SAVANNAH TECH COLLEGE	(255,767)	1,008,575	(766,536)	(515,328)	-	-
SCHLEY CO SCHOOLS	(48,103)	1,402,058	(944,217)	(634,570)	-	-
SCHOOL FOR ARTS INFUSED LEARNING	162,892	670,144	(319,429)	(241,103)	-	-
SCINTILLA CHARTER ACADEMY	657,502	1,478,189	(205,906)	(298,875)	-	-
SCREVEN CO SCHOOLS	(165,301)	2,491,621	(1,708,699)	(1,145,519)	-	-
SCREVEN-JENKINS REG LIBRARY	(1,925)	46,121	(38,160)	(23,184)	-	-
SE HEALTH UNIT	(1,683)	24,970	(12,157)	(11,226)	-	-
SECRETARY OF STATE	14,900	51,781	(17,602)	(14,961)	-	-
SEMINOLE CO SCHOOLS	76,638	1,751,536	(1,013,245)	(728,918)	-	-
SEQUOYAH REG LIB	80,922	495,898	(233,250)	(177,790)	-	-
SEVEN PILLARS CAREER ACADEMY	302,833	547,220	(1,245)	(73,566)	-	-
SLAM ACADEMY OF ATLANTA	117,970	261,312	(61,820)	(60,966)	-	-
SOCIAL CIRCLE CITY SCHOOLS	810,396	3,340,488	(1,288,052)	(1,047,843)	-	-
SOUTH GA REG LIBRARY	11,860	142,191	(79,765)	(58,571)	-	-
SOUTH GA TECHNICAL INSTITUTE	(92,466)	583,717	(442,014)	(291,538)	-	-
SOUTH GEORGIA STATE COLLEGE	(165,313)	1,345,554	(962,785)	(654,147)	-	-
SOUTHEASTERN TECHNICAL COLLEGE	(118,470)	927,381	(653,203)	(437,462)	-	-
SOUTHERN CRESCENT TECHNICAL COLLEGE	(165,085)	1,549,426	(970,555)	(671,747)	-	-
SOUTHERN REGIONAL TECHNICAL COLLEGE	57,201	2,013,053	(1,062,765)	(777,358)	-	-
SOUTHWEST GA REG LIB	(25,085)	77,618	(71,678)	(42,814)	-	-
SOUTHWEST GEORGIA RESA	(30,779)	178,540	(107,530)	(73,173)	-	-
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	296,509	812,169	(171,999)	(182,433)	-	-
SPRING CREEK CHARTER ACADEMY	401,389	713,110	(134,995)	(156,422)	-	-
STATE ACCOUNTING OFFICE	(11,520)	-	-	-	-	-
STATE BOARD OF WORKERS COMPENSATION	17,190	24,098	(2,515)	(4,440)	-	-
STATE OF GEORGIA DEPT OF LAW	(5,459)	5,651	(12,382)	(6,969)	-	-
STATE ROAD TOLL AND AUTHORITY	(4,784)	(9,936)	(18,780)	(7,958)	-	-
STATESBORO REGIONAL LIBRARY	24,429	226,248	(104,385)	(74,566)	-	-
STEPHENS CO SCHOOLS	514,566	4,823,669	(2,563,566)	(1,840,874)	-	-
STEWART CO SCHOOLS	13,747	854,034	(388,238)	(300,966)	-	-
SUMTER CO SCHOOLS	(299,591)	3,770,870	(2,531,776)	(1,715,685)	-	-
TALBOT CO SCHOOLS	(88,840)	611,833	(398,775)	(266,723)	-	-
TALIAFERRO CO SCHOOLS	(66,425)	443,710	(268,612)	(193,724)	-	-





## SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TAPESTRY PUBLIC CHARTER SCHOOL	309,077	1,166,518	(83,441)	(185,955)	-	-
TATTNALL CO SCHOOLS	235,186	4,251,756	(2,811,645)	(1,883,944)	-	-
TAYLOR CO SCHOOLS	23,104	1,644,123	(990,668)	(692,706)	-	-
TECHNICAL COLLEGE SYSTEM OF GEORGIA	285,655	2,259,580	(740,138)	(667,197)	-	-
TELFAIR CO SCHOOLS	59,111	1,979,775	(1,296,651)	(876,015)	-	-
TERRELL CO SCHOOLS	(269,407)	1,074,196	(1,023,205)	(626,618)	-	-
THE ANCHOR SCHOOL	288,049	428,250	187,805	47,576	-	-
THE GLOBE ACADEMY	397,386	1,730,895	(726,436)	(586,742)	-	-
THE KINDEZI SCHOOL	(742,865)	1,891,401	(1,665,153)	(1,090,638)	-	-
THE MAIN STREET ACADEMY	232,307	1,182,299	(635,654)	(478,298)	-	-
THE MUSEUM SCHOOL OF AVONDALE ESTATES	228,337	1,249,676	(573,467)	(440,406)	-	-
THE UNIVERSITY OF GEORGIA	18,860,221	122,790,213	(52,043,590)	(42,135,226)	-	-
THOMAS CO SCHOOLS	831,649	7,949,337	(4,208,372)	(3,053,017)	-	-
THOMAS COUNTY PUBLIC LIBRARY	(2,338)	60,103	(58,918)	(34,110)	-	-
THOMASTON-UPSON COUNTY SCHOOLS	781,552	5,568,204	(2,984,381)	(2,131,967)	-	-
THOMASVILLE CITY SCHOOLS	(175,033)	3,382,582	(2,144,947)	(1,481,733)	-	-
THREE RIVERS REGIONAL LIBRARY	(4,385)	157,855	(88,758)	(65,136)	-	-
TIFT CO BOARD OF HEALTH DBA DIVERSIFIED ENTERPRISES	916	14,342	(7,753)	(5,593)	-	-
TIFT CO SCHOOLS	29,455	9,024,503	(5,614,693)	(3,841,582)	-	-
TOOMBS CO SCHOOLS	220,854	3,533,627	(1,937,180)	(1,390,038)	-	-
TOWNS CO SCHOOLS	132,230	1,741,928	(905,624)	(661,665)	-	-
TREUTLEN CO SCHOOLS	187,908	1,567,810	(707,643)	(530,684)	-	-
TRION CITY SCHOOLS	(42,612)	1,475,630	(921,611)	(637,737)	-	-
TROUP CO SCHOOLS	1,927,975	16,261,581	(8,075,336)	(6,027,646)	-	-
TROUP HARRIS COWETA REG LIB	(28,193)	99,240	(58,617)	(40,393)	-	-
TURNER CO SCHOOLS	(60,388)	1,502,129	(1,210,175)	(812,176)	-	-
TWIGGS CO SCHOOLS	150,079	1,202,288	(791,827)	(569,153)	-	-
UNION CO SCHOOLS	468,452	4,528,506	(2,610,216)	(1,847,274)	-	-
UNIVERSITY OF NORTH GEORGIA	481,175	15,381,440	(8,972,281)	(6,428,343)	-	-
UNIVERSITY OF WEST GEORGIA	(1,103,738)	10,421,758	(6,413,857)	(4,598,688)	-	-
UTOPIAN ACADEMY FOR THE ARTS	573,379	1,022,835	(218,463)	(220,404)	-	-
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH	390,907	484,367	(32,573)	(72,465)	-	-
UTOPIAN ACADEMY FOR THE ARTS HIGH SCHOOL	250,007	384,527	79,065	(24,707)	-	-
UTOPIAN ACADEMY FOR THE ARTS TRILITH	173,774	258,355	113,299	28,703	-	-
VALDOSTA CITY SCHOOLS	685,928	9,673,976	(6,111,486)	(4,160,961)	-	-
VALDOSTA STATE UNIVERSITY	(1,252,955)	5,753,136	(5,073,552)	(3,228,932)	-	-





## SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VIDALIA CITY SCHOOLS	121,589	2,853,628	(1,722,208)	(1,223,595)	-	-
WALKER CO SCHOOLS	984,040	12,742,991	(5,978,034)	(4,543,470)	-	-
WALTON CO SCHOOLS	2,997,228	19,981,168	(9,550,964)	(6,952,003)	-	-
WARE CO SCHOOLS	915,768	8,880,582	(4,523,155)	(3,304,624)	-	-
WARREN CO SCHOOLS	284,137	1,243,106	(495,425)	(403,638)	-	-
WARREN COUNTY PUBLIC LIBRARY	3,980	15,918	(3,551)	(3,188)	-	-
WASHINGTON CO SCHOOLS	(64,580)	3,326,000	(2,318,921)	(1,532,109)	-	-
WAYNE CO SCHOOLS	216,931	5,864,715	(3,342,643)	(2,385,815)	-	-
WEBSTER CO SCHOOLS	(32,019)	445,758	(263,848)	(184,836)	-	-
WESLEY INTERNATIONAL ACADEMY	263,808	1,523,385	(663,558)	(505,470)	-	-
WEST GA REG LIBRARY	15,639	205,096	(105,996)	(75,654)	-	-
WEST GEORGIA RESA	(1,201,462)	(708,697)	(1,140,279)	(492,773)	-	-
WEST GEORGIA TECHNICAL COLLEGE	(524,919)	1,181,714	(1,227,604)	(746,215)	-	-
WESTSIDE ATLANTA CHARTER SCHOOL	301,211	928,761	(382,002)	(299,204)	-	-
WHEELER CO SCHOOLS	(147,159)	1,014,274	(747,001)	(498,983)	-	-
WHITE CO SCHOOLS	257,737	5,001,043	(2,771,958)	(1,980,569)	-	-
WHITFIELD CO SCHOOLS	259,690	15,523,092	(9,574,743)	(6,649,442)	-	-
WHITFIELD COUNTY DFCS	3,201	12,086	(5,885)	(4,303)	-	-
WILCOX CO SCHOOLS	(16,328)	1,349,726	(838,654)	(578,364)	-	-
WILKES CO SCHOOLS	(184,053)	1,462,069	(1,143,433)	(730,543)	-	-
WILKINSON CO SCHOOLS	109,457	1,660,962	(986,039)	(719,747)	-	-
WIREGRASS GEORGIA TECHNICAL COLLEGE	(426,162)	1,246,960	(964,144)	(652,593)	-	-
WORTH CO SCHOOLS	(56,754)	3,175,305	(2,027,505)	(1,380,360)	-	-
WORTH COUNTY LIBRARY SYSTEM	(4,063)	25,325	(20,296)	(12,418)	-	-
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE	796,350	1,125,012	91,315	(126,721)	-	-
ZEST PREPARATORY ACADEMY	449,353	668,065	292,974	74,221	-	-
STATE DEPARTMENT OF EDUCATION	37,777	5,479,611	(3,148,207)	(2,184,364)	-	-
<b>TOTAL</b>	<u>\$ 458,955,000</u>	<u>\$ 3,230,277,000</u>	<u>\$(1,522,533,000)</u>	<u>\$ (1,153,479,000)</u>	<u>\$ -</u>	<u>\$ -</u>





## SCHEDULE D – SUMMARY OF BENEFIT PROVISIONS EVALUATED

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

#### Service Retirement Benefit

##### Condition for Allowance

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

##### Amount of Allowance

The service retirement allowance consists of:

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





## SCHEDULE D – SUMMARY OF BENEFIT PROVISIONS EVALUATED

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

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

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

### Disability Retirement Benefit

#### Condition for Allowance

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

#### Amount of Allowance

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

### Death Benefit

#### Condition for Allowance

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





## SCHEDULE D – SUMMARY OF BENEFIT PROVISIONS EVALUATED

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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.

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





## SCHEDULE D – SUMMARY OF BENEFIT PROVISIONS EVALUATED

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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 – SUMMARY OF BENEFIT PROVISIONS EVALUATED

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.





## SCHEDULE D – SUMMARY OF BENEFIT PROVISIONS EVALUATED

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By Employers

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





## SCHEDULE E - ACTUARIAL ASSUMPTIONS AND METHODS

All assumptions, with the exception of the discount rate, payroll growth and the inflation component of the rates of salary increases, were adopted by the Board on May 13, 2020. The combined effect of the assumptions is expected to have no significant bias.

**INVESTMENT RATE OF RETURN (Discount Rate):** 6.90% per annum, net of investment expenses (including inflation of 2.50%).

### SALARY INCREASES\*:

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

\*includes price inflation component of 2.50%

### SERVICE RETIREMENT:

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

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

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





## SCHEDULE E - ACTUARIAL ASSUMPTIONS AND METHODS

### SEPARATION BEFORE SERVICE RETIREMENT:

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

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





## SCHEDULE E - ACTUARIAL ASSUMPTIONS AND METHODS

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

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

\*Rates as of 2015

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

**PAYROLL GROWTH ASSUMPTION:** 2.50%

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

**ASSET METHOD:** Market Value.

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





## SCHEDULE E - ACTUARIAL ASSUMPTIONS AND METHODS

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

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





## SCHEDULE F - FUNDING POLICY OF THE TRS BOARD OF TRUSTEES

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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.





## SCHEDULE F - FUNDING POLICY OF THE TRS BOARD OF TRUSTEES

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- 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 23 years.
- Each New Incremental UAAL shall be amortized over a closed 25-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.

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

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

## **III. Methods and Assumptions**

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

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





## SCHEDULE F - FUNDING POLICY OF THE TRS BOARD OF TRUSTEES

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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.

