



TEACHERS RETIREMENT SYSTEM OF GEORGIA
(A Component Unit of the State of Georgia)

GASB No. 68 Schedules

June 30, 2014

(With Independent Auditors' Report Thereon)



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

Independent Auditors' Report

The Board of Trustees
Teachers Retirement System of Georgia:

We have audited the accompanying schedule of employer allocations of the Teachers Retirement System of Georgia (the System), a component unit of the State of Georgia, as of and for the year ended June 30, 2014, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the System as of and for the year ended June 30, 2014, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for the System as of and for the year ended June 30, 2014, in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2014, and our report thereon, dated September 30, 2014, expressed an unmodified opinion on those financial statements.

Restriction of Use

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

KPMG LLP

Atlanta, Georgia
May 15, 2015

Teachers Retirement System of Georgia

Schedule of Employer Allocations

For the year ended 6/30/2014

<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 1,078,797.23	0.086111%
ALBANY STATE UNIVERSITY	2,310,967.83	0.184464%
ALBANY Tech. INSTITUTE	674,132.53	0.053810%
ALTAMAHA Tech. COLLEGE	387,304.60	0.030915%
AMANA ACAD.	362,799.36	0.028959%
APPLING COUNTY SCHOOLS	2,258,332.63	0.180262%
State's Proport. Share - DOE	30,319.03	0.002420%
ARMSTRONG ATLANTIC STATE UNIV	1,959,188.86	0.156384%
ATHENS REGIONAL LIBRARY	183,482.31	0.014646%
ATHENS Tech. COLLEGE	1,262,916.09	0.100807%
ATKINSON COUNTY SCHOOLS	1,020,827.25	0.081483%
State's Proport. Share - DOE	5,616.43	0.000448%
ATLANTA HEIGHTS CHARTER SCHOOL	261,279.24	0.020856%
ATLANTA METROPOLITAN STATE COLLEGE	1,061,816.25	0.084755%
ATLANTA NEIGHBORHOOD CHARTER SCHOOL	535,768.57	0.042766%
ATLANTA PREPARATORY ACAD.	11,279.49	0.000900%
ATLANTA PUBLIC SCHOOLS	38,453,988.71	3.069435%
State's Proport. Share - DOE	232,664.42	0.018571%
ATLANTA Tech. COLLEGE	809,695.94	0.064631%
AUGUSTA Tech. INSTITUTE	833,606.13	0.066539%
BACON COUNTY SCHOOLS	1,233,107.67	0.098428%
State's Proport. Share - DOE	2,868.80	0.000229%
BACONTON COMM CS	337,790.65	0.026963%
BAINBRIDGE COLLEGE	796,816.47	0.063603%
BAKER COUNTY SCHOOLS	206,818.63	0.016508%
BALDWIN COUNTY BOARD OF HEALTH	13,314.48	0.001063%
BALDWIN COUNTY SCHOOLS	3,222,708.71	0.257240%
State's Proport. Share - DOE	19,474.12	0.001554%
BANKS COUNTY SCHOOLS	1,693,133.99	0.135148%
State's Proport. Share - DOE	12,310.32	0.000983%
BARNESVILLE - LAMAR CO LIBRARY	12,451.48	0.000994%
BARROW COUNTY SCHOOLS	7,561,212.18	0.603543%
State's Proport. Share - DOE	22,931.46	0.001830%
BARTOW COUNTY LIBRARY	95,366.59	0.007612%
BARTOW COUNTY SCHOOLS	8,505,343.98	0.678905%
State's Proport. Share - DOE	47,601.22	0.003800%
BARTRAM TRAIL REGIONAL LIBRARY	33,496.48	0.002674%
BEN HILL CO SCHOOLS	1,939,430.67	0.154807%
State's Proport. Share - DOE	15,957.24	0.001274%
BERRIEN CO SCHOOLS	1,787,527.32	0.142682%
State's Proport. Share - DOE	12,531.24	0.001000%
BIBB CO SCHOOLS	14,699,814.71	1.173353%
State's Proport. Share - DOE	23,193.53	0.001851%
BLECKLEY CO SCHOOLS	1,420,955.96	0.113422%
State's Proport. Share - DOE	32,687.93	0.002609%
BOARD OF REGENTS	2,908,206.40	0.232136%
BRANTLEY CO SCHOOLS	2,156,454.43	0.172130%
State's Proport. Share - DOE	3,637.51	0.000290%
BREMEN CITY SCHOOLS	1,327,651.53	0.105974%
BRIGHTEN ACAD.	188,508.93	0.015047%

Teachers Retirement System of Georgia

Schedule of Employer Allocations

For the year ended 6/30/2014

<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
BROOKS CO SCHOOLS	\$ 1,378,539.26	0.110036%
State's Proport. Share - DOE	23,330.60	0.001862%
BROOKS COUNTY LIBRARY	19,986.84	0.001595%
BRYAN CO SCHOOLS	4,002,069.47	0.319449%
BUFORD CITY SCHOOLS	2,600,957.83	0.207611%
BULLOCH CO SCHOOLS	5,683,891.59	0.453694%
State's Proport. Share - DOE	69,647.54	0.005559%
BURKE CO SCHOOLS	3,441,539.13	0.274707%
BUTTS CO SCHOOLS	1,963,689.73	0.156744%
State's Proport. Share - DOE	28,851.70	0.002303%
CALHOUN CITY SCHOOLS	2,050,114.12	0.163642%
State's Proport. Share - DOE	37,651.02	0.003005%
CALHOUN CO SCHOOLS	431,134.63	0.034414%
State's Proport. Share - DOE	3,556.92	0.000284%
CAMDEN CO SCHOOLS	5,673,933.76	0.452899%
State's Proport. Share - DOE	65,055.24	0.005193%
CAMDEN COUNTY LIBRARY	22,435.50	0.001791%
CANDLER CO SCHOOLS	1,172,090.69	0.093557%
State's Proport. Share - DOE	13,753.54	0.001098%
CARROLL CO SCHOOLS	8,264,197.48	0.659656%
State's Proport. Share - DOE	33,828.55	0.002700%
CARROLLTON IND SCHOOLS	2,551,256.52	0.203644%
State's Proport. Share - DOE	28,346.03	0.002263%
CARTERSVILLE CITY SCHOOLS	2,493,156.59	0.199006%
State's Proport. Share - DOE	25,465.80	0.002033%
CATOOSA CO SCHOOLS	6,626,064.79	0.528899%
State's Proport. Share - DOE	12,397.78	0.000990%
CATOOSA COUNTY LIBRARY	27,096.75	0.002163%
CENTRAL GEORGIA Tech. COLLEGE	1,524,911.23	0.121720%
CHARLES DREW CHARTER SCHOOL	910,641.50	0.072688%
CHARLTON CO SCHOOLS	943,040.81	0.075274%
State's Proport. Share - DOE	14,927.84	0.001192%
CHARTER CONSERVATORY FOR L & T	71,037.24	0.005670%
CHATHAM CO SCHOOLS	23,375,859.86	1.865884%
State's Proport. Share - DOE	114,544.86	0.009143%
CHATSWORTH MURRAY COUNTY LIB	12,630.08	0.001008%
CHATTAHOOCHEE CO SCHOOLS	632,777.40	0.050509%
State's Proport. Share - DOE	10,058.95	0.000803%
CHATTAHOOCHEE FLINT RESA	145,712.17	0.011631%
CHATTAHOOCHEE Tech. COLLEGE	1,656,499.16	0.132223%
CHATTOOGA CO SCHOOLS	1,451,118.49	0.115830%
State's Proport. Share - DOE	8,061.72	0.000643%
CHATTOOGA COUNTY LIBRARY SYST	17,872.59	0.001427%
CHEROKEE CHARTER ACAD.	365,421.72	0.029168%
CHEROKEE CO SCHOOLS	23,575,409.79	1.881812%
State's Proport. Share - DOE	104,873.24	0.008371%
CHEROKEE REG LIBRARY	47,436.12	0.003786%
CHESTATEE REG LIBRARY	52,485.46	0.004189%
CHICKAMAUGA CITY SCHOOLS	673,789.20	0.053783%
State's Proport. Share - DOE	5,373.30	0.000429%

Teachers Retirement System of Georgia

Schedule of Employer Allocations

For the year ended 6/30/2014

<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
CLARKE COUNTY SCHOOLS	\$ 8,950,649.20	0.714449%
State's Proport. Share - DOE	184,363.67	0.014716%
CLAY CO SCHOOLS	245,071.23	0.019562%
CLAYTON CO SCHOOLS	27,516,034.95	2.196357%
State's Proport. Share - DOE	56,724.28	0.004528%
CLAYTON COLLEGE & STATE UNIV	2,183,847.50	0.174317%
CLAYTON COUNTY REG LIB	33,873.12	0.002704%
CLINCH CO SCHOOLS	875,556.83	0.069888%
COASTAL PLAIN REGIONAL LIBRARY	76,190.84	0.006082%
COASTAL PLAINS RESA	87,507.23	0.006985%
COBB CO SCHOOLS	66,741,359.39	5.327360%
State's Proport. Share - DOE	107,336.27	0.008568%
COBB COUNTY PUBLIC LIB	566,156.47	0.045191%
COFFEE CO SCHOOLS	4,578,567.22	0.365466%
State's Proport. Share - DOE	70,409.53	0.005620%
COLLEGE OF COASTAL GEORGIA	723,994.17	0.057790%
COLQUITT CO SCHOOLS	5,685,971.10	0.453860%
State's Proport. Share - DOE	36,816.24	0.002939%
COLUMBIA CO SCHOOLS	13,775,727.44	1.099592%
State's Proport. Share - DOE	25,332.72	0.002022%
COLUMBUS STATE UNIVERSITY	2,972,926.47	0.237302%
COLUMBUS Tech. INSTITUTE	923,339.81	0.073702%
COMMERCE CITY SCHOOLS	842,835.76	0.067276%
State's Proport. Share - DOE	22,545.24	0.001800%
CONYERS-ROCKDALE LIB.SYSTEM	47,723.61	0.003809%
COOK CO SCHOOLS	1,870,636.79	0.149316%
State's Proport. Share - DOE	14,138.35	0.001129%
COOPERATIVE EXTENSION SERVICE	594,884.48	0.047484%
COWETA CHARTER ACAD.	179,671.99	0.014342%
COWETA CO SCHOOLS	13,135,948.15	1.048524%
COWETA PUBLIC LIBRARY	108,303.51	0.008645%
CRAWFORD CO SCHOOLS	1,023,098.63	0.081665%
State's Proport. Share - DOE	16,730.35	0.001335%
CRISP CO SCHOOLS	2,477,434.24	0.197751%
State's Proport. Share - DOE	34,079.68	0.002720%
CSRA RESA	168,544.16	0.013453%
DADE CO SCHOOLS	1,350,958.22	0.107835%
State's Proport. Share - DOE	11,904.14	0.000950%
DALTON CITY SCHOOLS	4,649,208.17	0.371104%
State's Proport. Share - DOE	25,528.73	0.002038%
DALTON STATE COLLEGE	1,155,559.56	0.092238%
DARTON COLLEGE	1,569,209.34	0.125256%
DAWSON CO SCHOOLS	2,310,388.38	0.184417%
State's Proport. Share - DOE	71,873.68	0.005737%
DECATUR CITY SCHOOLS	2,995,534.65	0.239106%
State's Proport. Share - DOE	28,253.66	0.002255%
DECATUR CO SCHOOLS	3,206,772.11	0.255968%
State's Proport. Share - DOE	20,306.16	0.001621%
DEKALB ACAD. OF TECH. & ENVIRONMENT	272,990.47	0.021790%

Teachers Retirement System of Georgia

Schedule of Employer Allocations

For the year ended 6/30/2014

<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
DEKALB CO SCHOOLS	\$ 59,043,762.25	4.712930%
State's Proport. Share - DOE	444,847.68	0.035508%
DEKALB COUNTY DFACS	9,663.92	0.000771%
DEKALB COUNTY PUBLIC LIBRARY	854,231.28	0.068186%
DEKALB PATH ACAD.	198,542.69	0.015848%
DEKALB PREPARATORY ACAD.	187,014.48	0.014928%
DEPARTMENT OF ADMIN SERVICE	6,017.16	0.000480%
DEPARTMENT OF COMMUNITY HEALTH	29,209.31	0.002332%
DEPARTMENT OF CORRECTIONS	24,295.05	0.001939%
DFACS REGION IX	157.95	0.000013%
DEPARTMENT OF HUMAN SERVICES	22,996.71	0.001836%
DEPARTMENT OF NATURAL RESOURCE	16,681.53	0.001332%
DEPARTMENT OF PUBLIC HEALTH	7,166.76	0.000572%
DEPARTMENT OF PUBLIC SAFETY	45,543.89	0.003635%
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	17,297.47	0.001381%
DESOTA TRAIL REG LIB	39,103.35	0.003121%
DESTINY ACHIEVERS ACAD. OF EXCELLENCE	76,529.29	0.006109%
DHS LOWNDES COUNTY DFACS	511.66	0.000041%
DODGE CO SCHOOLS	1,811,370.40	0.144585%
State's Proport. Share - DOE	21,411.78	0.001709%
DOOLY CO SCHOOLS	868,142.95	0.069296%
State's Proport. Share - DOE	3,054.65	0.000244%
DOUGHERTY CO SCHOOLS	9,696,474.73	0.773982%
State's Proport. Share - DOE	37,842.17	0.003021%
DOUGHERTY CO.PUBLIC LIBRARY	84,617.35	0.006754%
DOUGLAS CO SCHOOLS	15,301,163.60	1.221354%
State's Proport. Share - DOE	47,672.04	0.003805%
DUBLIN CITY SCHOOLS	1,726,824.92	0.137837%
State's Proport. Share - DOE	7,376.02	0.000589%
EARLY CO SCHOOLS	1,442,837.42	0.115169%
State's Proport. Share - DOE	9,703.17	0.000775%
EAST CENTRAL GA REGIONAL LIB	173,141.11	0.013820%
EAST GEORGIA STATE COLLEGE	710,909.58	0.056745%
ECHOLS CO SCHOOLS	489,103.68	0.039041%
State's Proport. Share - DOE	15,057.48	0.001202%
EFFINGHAM CO SCHOOLS	6,777,808.34	0.541011%
State's Proport. Share - DOE	65,355.86	0.005217%
EFFINGHAM COUNTY TAX COMM. OFFICE	3,060.53	0.000244%
ELBERT CO SCHOOLS	1,987,914.61	0.158677%
ELBERT COUNTY LIBRARY	16,898.16	0.001349%
EMANUEL CO SCHOOLS	2,482,748.13	0.198175%
State's Proport. Share - DOE	35,238.08	0.002813%
EVANS CO SCHOOLS	1,070,654.70	0.085461%
State's Proport. Share - DOE	12,572.16	0.001004%
FANNIN CO SCHOOLS	2,033,492.48	0.162315%
State's Proport. Share - DOE	40,406.78	0.003225%
FAYETTE CO SCHOOLS	12,710,512.32	1.014565%
State's Proport. Share - DOE	193,969.79	0.015483%
FIRST DISTRICT RESA	581,666.95	0.046429%
FITZGERALD-BEN HILL COUNTY LIB	21,608.85	0.001725%

Teachers Retirement System of Georgia

Schedule of Employer Allocations

For the year ended 6/30/2014

<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
FLINT RIVER REGIONAL LIBRARY	\$ 89,919.17	0.007177%
FLOYD CO SCHOOLS	6,815,594.12	0.544027%
State's Proport. Share - DOE	19,214.74	0.001534%
FLOYD COUNTY DFCS	2,986.80	0.000238%
FORSYTH CO SCHOOLS	21,494,466.61	1.715709%
State's Proport. Share - DOE	30,081.66	0.002401%
FORSYTH COUNTY PUBLIC LIBRARY	310,400.05	0.024776%
FORT VALLEY STATE UNIVERSITY	2,299,600.35	0.183556%
FRANKLIN CO SCHOOLS	2,065,939.98	0.164905%
State's Proport. Share - DOE	32,842.15	0.002621%
FULTON CO SCHOOLS	59,148,939.44	4.721326%
State's Proport. Share - DOE	31,911.69	0.002547%
FULTON LEADERSHIP ACAD.	102,353.99	0.008170%
FULTON SCIENCE ACAD. HIGH SCHOOL	118,390.96	0.009450%
FULTON SUNSHINE ACAD. INC.	249,900.80	0.019947%
GA PUB TELECOMMUNICATIONS COMM	20,083.00	0.001603%
GA SOIL & WATER CONSERVATION COMM.	2,326.27	0.000186%
GA SOUTHWESTERN STATE UNIV	869,262.10	0.069385%
GA.REG.TRANS.AUTHORITY	2,302.50	0.000184%
GAINESVILLE CITY SCHOOLS	4,257,564.43	0.339843%
State's Proport. Share - DOE	88,121.50	0.007034%
GEORGIA COLLEGE & STATE UNIV	3,182,153.97	0.254003%
GEORGIA CONNECTIONS ACAD.	504,651.78	0.040282%
GEORGIA DEPARTMENT OF AGRICULTURE	1,183.19	0.000094%
GEORGIA DEPARTMENT OF DRIVER SERVICES	11,020.27	0.000880%
GEORGIA DEPT OF EARLY CARE & LEARNING	66,118.83	0.005278%
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	199,873.34	0.015954%
GEORGIA DEPARTMENT OF REVENUE	4,053.62	0.000324%
GEORGIA DEPT OF EDUCATION	2,437,576.62	0.194570%
GEORGIA DEPT OF LABOR	11,874.17	0.000948%
GEORGIA ENVIRONMENTAL FINANCE AUTH.	264.55	0.000021%
GEORGIA GENERAL ASSEMBLY	19,983.84	0.001595%
GEORGIA GWINNETT COLLEGE	2,190,062.89	0.174813%
GEORGIA HIGHLANDS COLLEGE	1,362,836.77	0.108783%
GEORGIA INST OF TECHNOLOGY	27,139,593.23	2.166309%
GEORGIA MAGNET CHARTER SCHOOL	480,297.93	0.038338%
GEORGIA MILITARY COLLEGE	2,238,265.13	0.178660%
GEORGIA NORTHWESTERN Tech. COLLEGE	1,091,801.10	0.087149%
GEORGIA PERIMETER COLLEGE	4,811,154.15	0.384031%
GEORGIA PIEDMONT Tech. COLLEGE	1,030,457.67	0.082252%
GEORGIA PUBLIC DEFENDER STD COUNCIL	17,382.60	0.001387%
GEORGIA REGENTS UNIVERSITY	21,777,845.77	1.738329%
GEORGIA SOUTHERN UNIVERSITY	7,643,895.59	0.610143%
GEORGIA STATE UNIVERSITY	15,333,854.04	1.223963%
GEORGIA STUDENT FINANCE COMM	36,119.14	0.002883%
GILMER CO SCHOOLS	2,598,190.19	0.207390%
State's Proport. Share - DOE	27,010.18	0.002156%
GLASCOCK CO SCHOOLS	361,128.65	0.028826%
GLYNN CO SCHOOLS	8,242,809.14	0.657949%
State's Proport. Share - DOE	17,239.86	0.001376%

Teachers Retirement System of Georgia

Schedule of Employer Allocations

For the year ended 6/30/2014

<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	\$ 4,662.47	0.000372%
GORDON CO SCHOOLS	4,009,570.87	0.320048%
State's Proport. Share - DOE	33,863.25	0.002703%
GORDON COLLEGE	1,177,888.38	0.094020%
GOVERNORS OFFICE OF PLANNING & BUDGET	122,178.93	0.009752%
GRADY CO SCHOOLS	2,608,234.77	0.208192%
GREENE CO SCHOOLS	1,646,358.71	0.131414%
State's Proport. Share - DOE	50,486.26	0.004030%
GRIFFIN RESA	192,637.51	0.015377%
GRIFFIN SPALDING CO SCHOOLS	6,154,414.38	0.491251%
State's Proport. Share - DOE	14,749.70	0.001177%
GWINNETT CO SCHOOLS	96,172,487.15	7.676581%
State's Proport. Share - DOE	384,453.33	0.030687%
GWINNETT COUNTY PUBLIC LIB	1,051,971.94	0.083969%
GWINNETT Tech. COLLEGE	1,137,922.05	0.090830%
HABERSHAM CO SCHOOLS	4,347,289.43	0.347005%
State's Proport. Share - DOE	23,708.23	0.001892%
HALL CO DFACS	3,439.08	0.000275%
HALL CO SCHOOLS	14,617,322.07	1.166769%
State's Proport. Share - DOE	204,042.55	0.016287%
HALL COUNTY LIBRARY	162,879.82	0.013001%
HANCOCK CO SCHOOLS	809,294.19	0.064599%
HARALSON CO SCHOOLS	2,279,975.40	0.181990%
State's Proport. Share - DOE	14,388.24	0.001148%
HARRIS CO SCHOOLS	3,048,648.90	0.243346%
State's Proport. Share - DOE	46,843.96	0.003739%
HART CO SCHOOLS	2,022,608.86	0.161447%
State's Proport. Share - DOE	25,120.99	0.002005%
HART COUNTY LIBRARY	14,422.71	0.001151%
HEARD CO SCHOOLS	1,245,150.40	0.099389%
HEART OF GEORGIA RESA	370,070.62	0.029539%
HENRY CO SCHOOLS	22,273,678.10	1.777907%
State's Proport. Share - DOE	203,747.53	0.016263%
HENRY COUNTY LIBRARY	119,474.00	0.009537%
HERITAGE PREPARATORY ACAD.	63,385.05	0.005059%
HOUSTON CO SCHOOLS	17,689,868.24	1.412022%
State's Proport. Share - DOE	71,387.93	0.005698%
HOUSTON COUNTY PUBLIC LIBRARY	62,370.28	0.004978%
INT'L ACAD. OF SMYRNA CHARTER SCHOOL	340,955.42	0.027215%
INTERNATIONAL COMMUNITY SCHOOL	245,367.81	0.019585%
INTOWN ACAD. CHARTER SCHOOL	200,203.70	0.015980%
IRWIN CO SCHOOLS	1,127,270.77	0.089980%
IVY PREP ACAD. FOR GIRLS	145,816.19	0.011639%
IVY PREP YOUNG MENS ACAD.	156,844.88	0.012520%
IVY PREPARATORY ACAD.	186,031.76	0.014849%
JACKSON BUTTS COUNTY LIBRARY	4,880.84	0.000390%
JACKSON CO SCHOOLS	4,395,150.36	0.350825%
State's Proport. Share - DOE	11,164.08	0.000891%
JASPER CO SCHOOLS	1,163,114.52	0.092841%
State's Proport. Share - DOE	14,779.72	0.001180%

Teachers Retirement System of Georgia

Schedule of Employer Allocations

For the year ended 6/30/2014

<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
JEFF DAVIS CO SCHOOLS	\$ 1,646,373.54	0.131415%
State's Proport. Share - DOE	11,806.78	0.000942%
JEFFERSON CITY SCHOOLS	1,572,942.06	0.125554%
State's Proport. Share - DOE	12,152.88	0.000970%
JEFFERSON CO SCHOOLS	1,775,503.02	0.141722%
JEFFERSON COUNTY REG.LIB.	25,197.40	0.002011%
JENKINS CO SCHOOLS	969,879.80	0.077417%
State's Proport. Share - DOE	9,717.37	0.000776%
JOHNSON CO SCHOOLS	652,400.34	0.052075%
State's Proport. Share - DOE	16,488.79	0.001316%
JONES CO SCHOOLS	3,195,984.28	0.255107%
State's Proport. Share - DOE	50,153.24	0.004003%
KENNESAW CHARTER SCIENCE & MATH ACAD.	262,216.26	0.020930%
KENNESAW STATE UNIVERSITY	8,312,511.47	0.663513%
KINCHAFOONEE REG LIB	32,942.80	0.002630%
KIPP METRO ATLANTA COLLABORATIVE	1,505,491.30	0.120170%
LAKE BLACKSHEAR REG LIB	54,571.32	0.004356%
LAMAR CO SCHOOLS	1,536,138.32	0.122616%
State's Proport. Share - DOE	24,469.59	0.001953%
LANIER CO SCHOOLS	1,078,381.52	0.086077%
LANIER Tech. COLLEGE	906,902.94	0.072390%
LATIN ACAD. CHARTER SCHOOL	82,089.15	0.006552%
LAURENS CO SCHOOLS	3,591,197.12	0.286653%
State's Proport. Share - DOE	25,435.15	0.002030%
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	186,160.14	0.014859%
LEE CO SCHOOLS	3,304,185.76	0.263743%
State's Proport. Share - DOE	15,949.69	0.001273%
LEE COUNTY LIBRARY	41,866.15	0.003342%
LIBERTY CO SCHOOLS	6,189,682.80	0.494066%
State's Proport. Share - DOE	24,817.52	0.001981%
LINCOLN CO SCHOOLS	763,725.33	0.060961%
State's Proport. Share - DOE	7,871.67	0.000628%
LINCOLN COUNTY LIBRARY	3,870.39	0.000309%
LIVE OAK PUBLIC LIBRARIES	480,179.82	0.038328%
LONG CO SCHOOLS	1,511,293.60	0.120633%
State's Proport. Share - DOE	14,847.60	0.001185%
LOWNDES CO SCHOOLS	5,924,251.84	0.472880%
State's Proport. Share - DOE	27,411.10	0.002188%
LUMPKIN CO SCHOOLS	2,230,571.32	0.178046%
MACON CO SCHOOLS	1,062,975.39	0.084848%
State's Proport. Share - DOE	11,250.78	0.000898%
MADISON CO SCHOOLS	3,057,886.75	0.244083%
State's Proport. Share - DOE	32,003.05	0.002555%
MARIETTA CITY SCHOOLS	6,235,529.72	0.497726%
State's Proport. Share - DOE	124,920.33	0.009971%
MARION CO SCHOOLS	853,928.76	0.068161%
MARY VINSON MEMORIAL LIB	25,685.76	0.002050%
MCDUFFIE CO SCHOOLS	2,594,795.76	0.207119%
State's Proport. Share - DOE	28,427.41	0.002269%
MCINTOSH CO SCHOOLS	1,012,508.04	0.080819%

Teachers Retirement System of Georgia

Schedule of Employer Allocations
For the year ended 6/30/2014

<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
MERIWETHER CO SCHOOLS	\$ 1,945,914.36	0.155325%
METRO RESA	737,999.26	0.058908%
MIDDLE GEORGIA REG LIBRARY	195,547.04	0.015609%
MIDDLE GEORGIA RESA	106,870.02	0.008530%
MIDDLE GEORGIA STATE COLLEGE	2,685,849.51	0.214387%
MILLER CO SCHOOLS	622,791.91	0.049712%
MITCHELL CO SCHOOLS	1,316,749.71	0.105104%
State's Proport. Share - DOE	42,620.16	0.003402%
MONROE CO SCHOOLS	2,488,819.29	0.198660%
State's Proport. Share - DOE	32,117.65	0.002564%
MONTGOMERY CO SCHOOLS	601,643.47	0.048024%
MORGAN CO SCHOOLS	2,075,701.35	0.165684%
MOULTRIE Tech. COLLEGE	465,077.00	0.037123%
MOULTRIE-COLQUITT CNTY LIB	30,740.52	0.002454%
MOUNTAIN EDUCATION CENTER INC.	132,672.16	0.010590%
MOUNTAIN REG LIBRARY	57,962.39	0.004627%
MURRAY CO SCHOOLS	3,988,665.08	0.318379%
State's Proport. Share - DOE	19,540.40	0.001560%
MUSCOGEE CO SCHOOL DISTRICT	21,232,275.08	1.694781%
State's Proport. Share - DOE	84,467.21	0.006742%
N E GA REG LIBRARY	93,358.88	0.007452%
NEW LIFE ACAD. OF EXCELLENCE INC.	192,886.48	0.015396%
NEWTON CO SCHOOLS	10,586,413.49	0.845018%
State's Proport. Share - DOE	10,496.76	0.000838%
NEWTON COUNTY LIBRARY	55,266.21	0.004411%
NORTH GA Tech. INSTITUTE	523,799.81	0.041810%
NORTH GEORGIA RESA	284,898.28	0.022741%
NORTHEAST GEORGIA RESA	549,348.42	0.043850%
NORTHWEST GA REGIONAL LIBRARY	44,969.44	0.003590%
NORTHWEST GEORGIA RESA	464,324.16	0.037063%
OCMULGEE REGIONAL LIBRARY	56,634.11	0.004521%
OCONEE CO SCHOOLS	4,340,740.26	0.346482%
State's Proport. Share - DOE	46,611.17	0.003721%
OCONEE FALL LINE Tech. COLLEGE	640,115.75	0.051095%
OCONEE REG LIBRARY	79,485.88	0.006345%
OCONEE RESA	126,920.57	0.010131%
ODYSSEY CHARTER SCHOOL	1,807,406.54	0.144269%
OGEECHEE TECH	804,351.11	0.064204%
OGLETHORPE CO SCHOOLS	1,475,372.47	0.117766%
State's Proport. Share - DOE	29,788.46	0.002378%
OHOOPEE REG LIB	36,471.28	0.002911%
OKEFENOKEE REG LIB	46,392.06	0.003703%
OKEFENOKEE RESA	213,932.91	0.017076%
OKEFENOKEE Tech. COLLEGE	491,227.86	0.039210%
PATAULA CHARTER ACAD.	207,849.23	0.016591%
PAULDING CO SCHOOLS	15,173,942.17	1.211199%
State's Proport. Share - DOE	140,352.39	0.011203%
PEACH CO SCHOOLS	2,117,714.18	0.169038%
State's Proport. Share - DOE	22,382.92	0.001787%
PEACH PUBLIC LIBRARY	28,867.24	0.002304%

Teachers Retirement System of Georgia

Schedule of Employer Allocations

For the year ended 6/30/2014

<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
PELHAM CITY SCHOOLS	\$ 939,553.42	0.074996%
State's Proport. Share - DOE	9,351.72	0.000746%
PICKENS CO SCHOOLS	2,703,428.69	0.215790%
State's Proport. Share - DOE	3,091.68	0.000247%
PIEDMONT REG LIBRARY	57,091.05	0.004557%
PIERCE CO SCHOOLS	2,092,534.06	0.167028%
State's Proport. Share - DOE	39,207.74	0.003130%
PIKE CO SCHOOLS	1,753,580.89	0.139973%
State's Proport. Share - DOE	38,994.04	0.003113%
PINE MOUNTAIN REGIONAL LIBRARY	43,872.93	0.003502%
PIONEER RESA	462,328.70	0.036904%
POLK SCHOOL DISTRICT	4,340,250.90	0.346443%
State's Proport. Share - DOE	55,545.70	0.004434%
PROVOST ACAD. GEORGIA	182,449.85	0.014563%
PULASKI CO SCHOOLS	915,903.73	0.073108%
PUTNAM CO SCHOOLS	1,925,527.89	0.153698%
QUITMAN CO SCHOOLS	242,046.62	0.019320%
State's Proport. Share - DOE	6,563.84	0.000524%
RABUN CO SCHOOLS	1,759,738.18	0.140464%
State's Proport. Share - DOE	46,296.98	0.003695%
RANDOLPH CO SCHOOLS	676,748.02	0.054019%
State's Proport. Share - DOE	6,557.91	0.000523%
RICHMOND CO SCHOOLS	18,712,851.52	1.493678%
State's Proport. Share - DOE	260,996.60	0.020833%
ROCKDALE CO SCHOOLS	9,767,371.99	0.779641%
State's Proport. Share - DOE	169,706.62	0.013546%
RODDENBERY MEMORIAL LIBRARY	33,866.17	0.002703%
ROME CITY SCHOOLS	3,285,631.73	0.262262%
State's Proport. Share - DOE	55,545.40	0.004434%
SARA HIGHTOWER REGIONAL LIB	107,676.79	0.008595%
SATILLA REG LIBRARY	24,251.55	0.001936%
SAVANNAH STATE UNIVERSITY	2,232,138.68	0.178171%
SAVANNAH TECH COLLEGE	860,112.89	0.068655%
SCHLEY CO SCHOOLS	770,178.50	0.061476%
SCHOLARS ACAD. INC	105,974.65	0.008459%
SCREVEN CO SCHOOLS	1,457,379.82	0.116329%
SCREVEN-JENKINS REG LIBRARY	33,215.16	0.002651%
SE HEALTH UNIT	5,609.76	0.000448%
SECRETARY OF STATE	4,083.10	0.000326%
SEMINOLE CO SCHOOLS	926,222.19	0.073932%
State's Proport. Share - DOE	11,925.38	0.000952%
SEQUOYAH REG LIB	197,557.30	0.015769%
SOCIAL CIRCLE CITY SCHOOLS	1,054,077.51	0.084137%
State's Proport. Share - DOE	13,809.45	0.001102%
SOUTH GA REG LIBRARY	87,484.23	0.006983%
SOUTH GA Tech. INSTITUTE	446,286.30	0.035623%
SOUTH GEORGIA STATE COLLEGE	761,865.17	0.060813%
SOUTHEASTERN Tech. COLLEGE	699,962.92	0.055872%
SOUTHERN CRESCENT Tech. COLLEGE	1,180,757.98	0.094249%
SOUTHERN POLYTECHNIC STATE UNI	2,005,127.82	0.160051%

Teachers Retirement System of Georgia

Schedule of Employer Allocations

For the year ended 6/30/2014

<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
SOUTHWEST GA REG LIB	\$ 61,985.79	0.004948%
SOUTHWEST GA Tech. COLLEGE	437,951.86	0.034958%
SOUTHWEST GEORGIA RESA	68,591.14	0.005475%
STATE ACCOUNTING OFFICE	10,867.80	0.000867%
STATE ROAD TOLL & AUTHORITY	13,536.15	0.001080%
STATESBORO REGIONAL LIBRARY	110,192.29	0.008796%
STEPHENS CO SCHOOLS	2,691,108.98	0.214807%
State's Proport. Share - DOE	5,382.00	0.000430%
STEWART CO SCHOOLS	383,046.09	0.030575%
SUMTER CO SCHOOLS	2,757,489.02	0.220105%
State's Proport. Share - DOE	26,007.60	0.002076%
TALBOT CO SCHOOLS	380,701.28	0.030388%
TALIAFERRO CO SCHOOLS	198,106.21	0.015813%
TATTNALL CO SCHOOLS	2,139,942.31	0.170812%
State's Proport. Share - DOE	11,705.60	0.000934%
TAYLOR CO SCHOOLS	859,058.67	0.068571%
Tech. COLLEGE SYSTEM OF GEORGIA	845,153.35	0.067461%
TELFAIR CO SCHOOLS	954,042.49	0.076153%
State's Proport. Share - DOE	36,883.84	0.002944%
TERRELL CO SCHOOLS	890,692.75	0.071096%
State's Proport. Share - DOE	4,317.16	0.000345%
THE GLOBE ACAD.	187,854.96	0.014995%
THE KINDEZI SCHOOL	158,535.18	0.012654%
THE MAIN STREET ACAD.	385,626.63	0.030781%
THE MUSEUM SCHOOL OF AVONDALE EST.	210,366.91	0.016792%
THE UNIVERSITY OF GEORGIA	44,191,335.86	3.527395%
THOMAS CO SCHOOLS	3,126,944.30	0.249596%
State's Proport. Share - DOE	26,628.86	0.002126%
THOMAS COUNTY PUBLIC LIBRARY	42,166.77	0.003366%
THOMASTON-UPSON COUNTY SCHOOLS	2,568,135.57	0.204991%
THOMASVILLE CITY SCHOOLS	1,998,368.27	0.159512%
State's Proport. Share - DOE	29,568.04	0.002360%
THREE RIVERS REGIONAL LIBRARY	54,367.53	0.004340%
TIFT CO SCHOOLS	4,774,387.38	0.381096%
State's Proport. Share - DOE	87,183.67	0.006959%
TOOMBS CO SCHOOLS	1,779,980.82	0.142080%
TOWNS CO SCHOOLS	807,440.21	0.064451%
State's Proport. Share - DOE	12,236.52	0.000977%
TREUTLEN CO SCHOOLS	592,068.00	0.047259%
TRION CITY SCHOOLS	853,178.18	0.068102%
TROUP CO SCHOOLS	7,392,464.63	0.590074%
State's Proport. Share - DOE	82,349.10	0.006573%
TROUP HARRIS COWETA REG LIB	62,631.72	0.004999%
TURNER CO SCHOOLS	1,020,338.22	0.081444%
State's Proport. Share - DOE	5,771.64	0.000461%
TWIGGS CO SCHOOLS	630,493.32	0.050327%
State's Proport. Share - DOE	2,725.02	0.000218%
UNCLE REMUS REG LIB	89,000.54	0.007104%
UNION CO SCHOOLS	1,800,846.59	0.143745%
State's Proport. Share - DOE	23,196.54	0.001852%

Teachers Retirement System of Georgia

Schedule of Employer Allocations

For the year ended 6/30/2014

<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
UNIVERSITY OF NORTH GEORGIA	\$ 5,026,872.48	0.401250%
UNIVERSITY OF WEST GEORGIA	4,376,462.18	0.349333%
VALDOSTA CITY SCHOOLS	4,786,981.93	0.382102%
State's Proport. Share - DOE	31,702.66	0.002531%
VALDOSTA STATE UNIVERSITY	4,560,654.41	0.364036%
VIDALIA CITY SCHOOLS	1,356,771.87	0.108299%
State's Proport. Share - DOE	3,003.96	0.000240%
WALKER CO SCHOOLS	5,432,145.93	0.433599%
State's Proport. Share - DOE	13,981.84	0.001116%
WALTON CO SCHOOLS	7,736,831.79	0.617561%
State's Proport. Share - DOE	81,089.40	0.006473%
WARE CO SCHOOLS	3,771,677.00	0.301059%
State's Proport. Share - DOE	40,583.91	0.003239%
WARREN CO SCHOOLS	408,168.70	0.032580%
State's Proport. Share - DOE	3,222.54	0.000257%
WARREN COUNTY PUBLIC LIBRARY	3,215.21	0.000257%
WASHINGTON CO SCHOOLS	1,973,684.02	0.157541%
State's Proport. Share - DOE	1,125.62	0.000090%
WAYNE CO SCHOOLS	2,920,194.08	0.233093%
State's Proport. Share - DOE	45,939.22	0.003667%
WEBSTER CO SCHOOLS	315,442.95	0.025179%
WESLEY INTERNATIONAL ACAD.	417,484.45	0.033324%
WEST GA REG LIBRARY	83,213.95	0.006642%
WEST GEORGIA RESA	575,790.49	0.045960%
WEST GEORGIA Tech. COLLEGE	1,103,195.59	0.088058%
WESTSIDE ATLANTA CHARTER SCHOOL	76,513.44	0.006107%
WHEELER CO SCHOOLS	633,845.97	0.050594%
WHITE CO SCHOOLS	2,400,711.31	0.191627%
State's Proport. Share - DOE	30,024.18	0.002397%
WHITFIELD CO SCHOOLS	8,245,286.47	0.658147%
State's Proport. Share - DOE	46,073.86	0.003678%
WILCOX CO SCHOOLS	772,437.60	0.061657%
WILKES CO SCHOOLS	1,148,235.76	0.091653%
State's Proport. Share - DOE	10,189.98	0.000813%
WILKINSON CO SCHOOLS	1,056,655.09	0.084343%
WIREGRASS GEORGIA Tech. COLLEGE	1,081,797.32	0.086350%
WORTH CO SCHOOLS	2,056,333.02	0.164138%
State's Proport. Share - DOE	9,388.54	0.000749%
WORTH COUNTY LIBRARY SYSTEM	<u>20,448.24</u>	<u>0.001632%</u>
 Total for All Entities	 \$ <u><u>1,252,803,636.64</u></u>	 <u>100.000000%</u>
 STATE DEPARTMENT OF EDUCATION (Nonemployer Contributing Entity)	 \$ <u><u>6,321,500.22</u></u>	 <u>0.504588%</u>

Teachers Retirement System of Georgia

Schedule of Pension Amounts by Employer

For the year ended 6/30/2014

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
ABRAHAM BALDWIN AGRI.COLLEGE	\$ 10,878,989	\$ -	\$ -	\$ 317,042	\$ 317,042	\$ -	\$ 3,792,646	\$ -	\$ -	\$ 3,792,646	\$ 745,694	\$ 72,055	\$ 817,749
ALBANY STATE UNIVERSITY	23,304,593	-	-	-	-	-	8,124,475	-	819,227	8,943,702	1,597,405	(186,188)	1,411,217
ALBANY Tech. INSTITUTE	6,798,184	-	-	-	-	-	2,369,991	-	371,705	2,741,696	465,980	(84,478)	381,502
ALTAMAHA Tech. COLLEGE	3,905,702	-	-	-	-	-	1,361,611	-	677,531	2,039,142	267,716	(153,984)	113,732
AMANA ACAD.	3,658,588	-	-	481,740	481,740	-	1,275,461	-	1,275,461	250,777	109,486	360,263	
APPLING COUNTY SCHOOLS	22,773,726	-	-	180,883	180,883	-	7,939,404	-	7,939,404	1,561,026	41,110	1,602,136	
State's Proport. Share - DOE	305,735	-	-	-	-	-	106,586	-	59,774	166,360	20,957	(13,585)	7,372
ARMSTRONG ATLANTIC STATE UNIV	19,757,056	-	-	547,477	547,477	-	6,887,728	-	6,887,728	1,354,249	124,426	1,478,675	
ATHENS REGIONAL LIBRARY	1,850,329	-	-	-	-	-	645,064	-	219,360	864,424	126,827	(49,854)	76,973
ATHENS Tech. COLLEGE	12,735,635	-	-	328,969	328,969	-	4,439,912	-	4,439,912	872,964	74,766	947,730	
ATKINSON COUNTY SCHOOLS	10,294,302	-	-	198,489	198,489	-	3,588,812	-	3,588,812	705,626	45,111	750,737	
State's Proport. Share - DOE	56,599	-	-	1,136	1,136	-	19,732	-	19,732	3,880	258	4,138	
ATLANTA HEIGHTS CHARTER SCHOOL	2,634,881	-	-	214,106	214,106	-	918,575	-	918,575	180,602	48,661	229,263	
ATLANTA METROPOLITAN STATE COLLEGE	10,707,676	-	-	74,824	74,824	-	3,732,923	-	3,732,923	733,958	17,005	750,963	
ATLANTA NEIGHBORHOOD CHARTER SCHOOL	5,402,920	-	-	255,565	255,565	-	1,883,572	-	1,883,572	370,337	58,083	428,420	
ATLANTA PREPARATORY ACAD.	113,703	-	-	-	-	-	39,639	-	2,133,399	2,173,038	7,797	(484,863)	(477,066)
ATLANTA PUBLIC SCHOOLS	387,782,626	-	-	32,534,264	32,534,264	-	135,189,244	-	135,189,244	26,580,494	7,394,151	33,974,645	
State's Proport. Share - DOE	2,346,201	-	-	340,469	340,469	-	817,935	-	817,935	160,820	77,379	238,199	
ATLANTA Tech. COLLEGE	8,165,274	-	-	-	-	-	2,846,588	-	385,619	3,232,207	559,684	(87,641)	472,043
AUGUSTA Tech. INSTITUTE	8,406,325	-	-	-	-	-	2,930,623	-	410,324	3,340,947	576,213	(93,255)	482,958
BACON COUNTY SCHOOLS	12,435,080	-	-	258,405	258,405	-	4,335,132	-	4,335,132	852,359	58,728	911,087	
State's Proport. Share - DOE	28,931	-	-	-	-	-	10,086	-	426	1,983	(97)	1,886	
BACONTON COMM CS	3,406,419	-	-	-	-	-	1,187,550	-	200,477	1,388,027	233,490	(45,563)	187,927
BAINBRIDGE COLLEGE	8,035,400	-	-	-	-	-	2,801,311	-	121,394	2,922,705	550,781	(27,589)	523,192
BAKER COUNTY SCHOOLS	2,085,568	-	-	-	-	-	727,073	-	179,464	906,537	142,961	(40,787)	102,174
BALDWIN COUNTY BOARD OF HEALTH	134,296	-	-	15,050	15,050	-	46,818	-	-	46,818	9,202	3,420	12,622
BALDWIN COUNTY SCHOOLS	32,498,881	-	-	-	-	-	11,329,799	-	1,942,152	13,271,951	2,227,628	(441,398)	1,786,230
State's Proport. Share - DOE	196,327	-	-	-	-	-	68,444	-	1,278	69,722	13,457	(290)	13,167
BANKS COUNTY SCHOOLS	17,074,167	-	-	257,127	257,127	-	5,952,417	-	5,952,417	1,170,341	58,438	1,228,779	
State's Proport. Share - DOE	124,189	-	-	5,111	5,111	-	43,295	-	43,295	8,513	1,162	9,675	
BARNESVILLE - LAMAR CO LIBRARY	125,579	-	-	2,272	2,272	-	43,779	-	-	43,779	8,606	516	9,122
BARROW COUNTY SCHOOLS	76,249,697	-	-	244,206	244,206	-	26,582,261	-	26,582,261	5,226,527	55,501	5,282,028	
State's Proport. Share - DOE	231,196	-	-	-	-	-	80,600	-	71,700	152,300	15,847	(16,296)	(449)
BARTOW COUNTY LIBRARY	961,676	-	-	-	-	-	335,261	-	74,539	409,800	65,922	(16,941)	48,981
BARTOW COUNTY SCHOOLS	85,770,692	-	-	-	-	-	29,901,481	-	1,816,924	31,718,405	5,879,135	(412,937)	5,466,198
State's Proport. Share - DOE	480,080	-	-	13,488	13,488	-	167,366	-	-	167,366	32,907	3,065	35,972
BARTRAM TRAIL REGIONAL LIBRARY	337,825	-	-	-	-	-	117,773	-	9,513	127,286	23,153	(2,162)	20,991
BEN HILL CO SCHOOLS	19,557,823	-	-	26,266	26,266	-	6,818,272	-	-	6,818,272	1,340,592	5,970	1,346,562
State's Proport. Share - DOE	160,953	-	-	3,834	3,834	-	56,112	-	-	56,112	11,033	871	11,904
BERRIEN CO SCHOOLS	18,025,989	-	-	-	-	-	6,284,242	-	283,109	6,567,351	1,235,591	(64,343)	1,171,248
State's Proport. Share - DOE	126,337	-	-	-	-	-	44,044	-	3,975	48,019	8,660	930	7,756
BIBB CO SCHOOLS	148,237,675	-	-	-	-	-	51,678,796	-	10,233,671	61,912,467	10,160,934	(2,325,834)	7,835,100
State's Proport. Share - DOE	233,849	-	-	-	-	-	81,525	-	69,712	151,237	16,029	(15,844)	185
BLECKLEY CO SCHOOLS	14,329,374	-	-	450,504	450,504	-	4,995,523	-	-	4,995,523	982,206	102,387	1,084,593
State's Proport. Share - DOE	329,613	-	-	53,101	53,101	-	114,910	-	-	114,910	22,593	12,068	34,661
BOARD OF REGENTS	29,327,322	-	-	2,625,645	2,625,645	-	10,224,126	-	-	10,224,126	2,010,235	596,738	2,606,973

Teachers Retirement System of Georgia

Schedule of Pension Amounts by Employer

For the year ended 6/30/2014

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
BRANTLEY CO SCHOOLS	\$ 21,746,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,581,240	\$ -	\$ 367,161	\$ 7,948,401	\$ 1,490,603	\$ (83,446)	\$ 1,407,157
State's Proport. Share - DOE	36,638	-	-	4,970	4,970	-	12,773	-	-	12,773	2,511	1,129	3,640
BREMEN CITY SCHOOLS	13,388,417	-	-	224,897	224,897	-	4,667,486	-	-	4,667,486	917,713	51,113	968,826
BRIGHTEN ACAD.	1,900,990	-	-	119,406	119,406	-	662,725	-	-	662,725	130,302	27,138	157,440
BROOKS CO SCHOOLS	13,901,597	-	-	-	-	-	4,846,391	-	895,045	5,741,436	952,886	(203,419)	749,467
State's Proport. Share - DOE	235,239	-	-	-	-	-	82,009	-	14,624	96,633	16,124	(3,324)	12,800
BROOKS COUNTY LIBRARY	201,507	-	-	-	-	-	70,250	-	15,476	85,726	13,817	(3,517)	10,300
BRYAN CO SCHOOLS	40,358,168	-	-	61,761	61,761	-	14,069,713	-	-	14,069,713	2,766,345	14,037	2,780,382
BUFORD CITY SCHOOLS	26,228,911	-	-	690,736	690,736	-	9,143,955	-	-	9,143,955	1,797,856	156,985	1,954,841
BULLOCH CO SCHOOLS	57,318,253	-	-	-	-	-	19,982,358	-	431,479	20,413,837	3,928,868	(98,063)	3,830,805
State's Proport. Share - DOE	702,306	-	-	-	-	-	244,839	-	7,809	252,648	48,139	(1,775)	46,364
BURKE CO SCHOOLS	34,705,606	-	-	-	-	-	12,099,110	-	678,809	12,777,919	2,378,890	(154,275)	2,224,615
BUTTS CO SCHOOLS	19,802,537	-	-	-	-	-	6,903,584	-	1,230,829	8,134,413	1,357,357	(279,734)	1,077,623
State's Proport. Share - DOE	290,954	-	-	96,973	96,973	-	101,433	-	-	101,433	19,943	22,039	41,982
CALHOUN CITY SCHOOLS	20,674,008	-	-	2,549,544	2,549,544	-	7,207,398	-	-	7,207,398	1,417,098	579,442	1,996,540
State's Proport. Share - DOE	379,642	-	-	-	-	-	132,351	-	11,784	144,135	26,023	(2,678)	23,345
CALHOUN CO SCHOOLS	4,347,755	-	-	-	-	-	1,515,720	-	211,977	1,727,697	298,012	(48,177)	249,835
State's Proport. Share - DOE	35,880	-	-	-	-	-	12,508	-	142	12,650	2,459	(32)	2,427
CAMDEN CO SCHOOLS	57,217,815	-	-	-	-	-	19,947,343	-	727,225	20,674,568	3,921,985	(165,278)	3,756,707
State's Proport. Share - DOE	656,067	-	-	6,389	6,389	-	228,719	-	-	228,719	44,970	1,452	46,422
CAMDEN COUNTY LIBRARY	226,269	-	-	4,970	4,970	-	78,882	-	-	78,882	15,507	1,129	16,636
CANDLER CO SCHOOLS	11,819,693	-	-	-	-	-	4,120,596	-	616,337	4,736,933	810,185	(140,077)	670,108
State's Proport. Share - DOE	138,718	-	-	-	-	-	48,360	-	22,433	70,793	9,508	(5,098)	4,410
CARROLL CO SCHOOLS	83,338,835	-	-	-	-	-	29,053,684	-	2,113,239	31,166,923	5,712,450	(480,281)	5,232,169
State's Proport. Share - DOE	341,109	-	-	-	-	-	118,918	-	139,566	258,484	23,381	(31,720)	(8,339)
CARROLLTON IND SCHOOLS	25,727,733	-	-	560,540	560,540	-	8,969,233	-	-	8,969,233	1,763,500	127,395	1,890,895
State's Proport. Share - DOE	285,900	-	-	4,970	4,970	-	99,671	-	-	99,671	19,597	1,129	20,726
CARTERSVILLE CITY SCHOOLS	25,141,783	-	-	-	-	-	8,764,959	-	538,248	9,303,207	1,723,342	(122,329)	1,601,013
State's Proport. Share - DOE	256,843	-	-	-	-	-	89,541	-	4,117	93,658	17,605	(936)	16,669
CATOOSA CO SCHOOLS	66,819,412	-	-	-	-	-	23,294,664	-	2,596,539	25,891,203	4,580,125	(590,123)	3,990,002
State's Proport. Share - DOE	125,073	-	-	710	710	-	43,603	-	-	43,603	8,573	161	8,734
CATOOSA COUNTY LIBRARY	273,267	-	-	-	-	-	95,267	-	60,484	155,751	18,731	(13,746)	4,985
CENTRAL GEORGIA Tech. COLLEGE	15,377,717	-	-	-	-	-	5,360,998	-	305,968	5,666,966	1,054,062	(69,538)	984,524
CHARLES DREW CHARTER SCHOOL	9,183,170	-	-	2,406,854	2,406,854	-	3,201,448	-	-	3,201,448	629,463	547,012	1,176,475
CHARLTON CO SCHOOLS	9,509,877	-	-	-	-	-	3,315,345	-	146,950	3,462,295	651,859	(33,398)	618,461
State's Proport. Share - DOE	150,593	-	-	-	-	-	52,500	-	993	53,493	10,322	(226)	10,096
CHARTER CONSERVATORY FOR L & T	716,330	-	-	13,204	13,204	-	249,728	-	-	249,728	49,104	3,001	52,105
CHATHAM CO SCHOOLS	235,729,832	-	-	-	-	-	82,180,416	-	684,062	82,864,478	16,158,060	(155,469)	16,002,591
State's Proport. Share - DOE	1,155,097	-	-	56,793	56,793	-	402,691	-	-	402,691	79,176	12,907	92,083
CHATSWORTH MURRAY COUNTY LIB	127,348	-	-	-	-	-	44,396	-	72,835	117,231	8,731	(16,554)	(7,823)
CHATTAHOOCHEE CO SCHOOLS	6,381,146	-	-	-	-	-	2,224,603	-	425,515	2,650,118	437,393	(96,708)	340,685
State's Proport. Share - DOE	101,448	-	-	-	-	-	35,367	-	1,704	37,071	6,954	(387)	6,567
CHATTAHOOCHEE FLINT RESA	1,469,423	-	-	-	-	-	512,272	-	251,022	763,294	100,719	(57,050)	43,669
CHATTAHOOCHEE Tech. COLLEGE	16,704,632	-	-	-	-	-	5,823,589	-	1,132,153	6,955,742	1,145,021	(257,307)	887,714
CHATTOOGA CO SCHOOLS	14,633,593	-	-	-	-	-	5,101,581	-	427,361	5,528,942	1,003,053	(97,127)	905,926
State's Proport. Share - DOE	81,235	-	-	1,420	1,420	-	28,320	-	-	28,320	5,568	323	5,891
CHATTOOGA COUNTY LIBRARY SYST	180,283	-	-	-	-	-	62,850	-	1,278	64,128	12,353	(290)	12,063

Teachers Retirement System of Georgia

Schedule of Pension Amounts by Employer
For the year ended 6/30/2014

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
CHEROKEE CHARTER ACAD.	\$ 3,684,992	\$ -	\$ -	\$ 460,301	\$ 460,301	\$ -	\$ 1,284,666	\$ -	\$ -	\$ 1,284,666	\$ 252,591	\$ 104,614	\$ 357,205
CHEROKEE CO SCHOOLS	237,742,125	-	-	-	-	-	82,881,944	-	1,590,749	84,472,693	16,295,996	(361,534)	15,934,462
State's Proport. Share - DOE	1,057,565	-	-	-	-	-	368,690	-	265,503	634,193	72,491	(60,342)	12,149
CHEROKEE REG LIBRARY	478,311	-	-	-	-	-	166,749	-	50,545	217,294	32,790	(11,488)	21,302
CHESTATEE REG LIBRARY	529,225	-	-	-	-	-	184,499	-	38,903	223,402	36,281	(8,841)	27,440
CHICKAMAUGA CITY SCHOOLS	6,794,773	-	-	-	-	-	2,368,802	-	77,238	2,446,040	465,741	(17,554)	448,187
State's Proport. Share - DOE	54,198	-	-	34,785	34,785	-	18,895	-	-	18,895	3,715	7,906	11,621
CLARKE COUNTY SCHOOLS	90,261,208	-	-	5,665,022	5,665,022	-	31,466,970	-	-	31,466,970	6,186,946	1,287,505	7,474,451
State's Proport. Share - DOE	1,859,172	-	-	107,905	107,905	-	648,147	-	-	648,147	127,437	24,524	151,961
CLAY CO SCHOOLS	2,471,401	-	-	103,220	103,220	-	861,583	-	-	861,583	169,400	23,459	192,859
CLAYTON CO SCHOOLS	277,480,737	-	-	-	-	-	96,735,667	-	901,150	97,636,817	19,019,867	(204,807)	18,815,060
State's Proport. Share - DOE	572,053	-	-	9,513	9,513	-	199,430	-	-	199,430	39,211	2,162	41,373
CLAYTON COLLEGE & STATE UNIV	22,022,654	-	-	52,391	52,391	-	7,677,564	-	-	7,677,564	1,509,538	11,907	1,521,445
CLAYTON COUNTY REG LIB	341,615	-	-	-	-	-	119,094	-	77,805	196,899	23,413	(17,683)	5,730
CLINCH CO SCHOOLS	8,829,427	-	-	-	-	-	3,078,125	-	315,339	3,393,464	605,209	(71,668)	533,541
COASTAL PLAIN REGIONAL LIBRARY	768,380	-	-	-	-	-	267,874	-	21,581	289,455	52,664	(4,905)	47,759
COASTAL PLAINS RESA	882,463	-	-	-	-	-	307,645	-	288,647	596,292	60,487	(65,601)	(5,114)
COBB CO SCHOOLS	673,041,668	-	-	-	-	-	234,636,592	-	21,610,711	256,247,303	46,133,532	(4,911,525)	41,222,007
State's Proport. Share - DOE	1,082,454	-	-	335,500	335,500	-	377,366	-	-	377,366	74,197	76,250	150,447
COBB COUNTY PUBLIC LIB	5,709,287	-	-	-	-	-	1,990,378	-	379,514	2,369,892	391,343	(86,253)	305,090
COFFEE CO SCHOOLS	46,171,809	-	-	-	-	-	16,096,471	-	827,321	16,923,792	3,164,835	(188,027)	2,976,808
State's Proport. Share - DOE	710,013	-	-	-	-	-	247,526	-	7,099	254,625	48,668	(1,614)	47,054
COLLEGE OF COASTAL GEORGIA	7,301,004	-	-	1,419	1,419	-	2,545,285	-	-	2,545,285	500,445	323	500,768
COLQUITT CO SCHOOLS	57,339,225	-	-	-	-	-	19,989,669	-	1,476,313	21,465,982	3,930,305	(335,526)	3,594,779
State's Proport. Share - DOE	371,304	-	-	-	-	-	129,444	-	5,821	135,265	25,451	(1,323)	24,128
COLUMBIA CO SCHOOLS	138,918,946	-	-	-	-	-	48,430,089	-	1,389,138	49,819,227	9,522,176	(315,713)	9,206,463
State's Proport. Share - DOE	255,453	-	-	-	-	-	89,056	-	4,117	93,173	17,510	(936)	16,574
COLUMBUS STATE UNIVERSITY	29,979,978	-	-	749,373	749,373	-	10,451,656	-	-	10,451,656	2,054,971	170,312	2,225,283
COLUMBUS Tech. INSTITUTE	9,311,276	-	-	147,660	147,660	-	3,246,108	-	-	3,246,108	638,239	33,559	671,798
COMMERCE CITY SCHOOLS	8,499,435	-	-	-	-	-	2,963,083	-	458,597	3,421,680	582,592	(104,227)	478,365
State's Proport. Share - DOE	227,406	-	-	-	-	-	79,279	-	6,389	85,668	15,588	(1,452)	14,136
CONYERS-ROCKDALE LIB.SYSTEM	481,217	-	-	-	-	-	167,762	-	105,207	272,969	32,989	(23,911)	9,078
COOK CO SCHOOLS	18,864,107	-	-	-	-	-	6,576,428	-	638,770	7,215,198	1,293,038	(145,175)	1,147,863
State's Proport. Share - DOE	142,634	-	-	-	-	-	49,725	-	15,476	65,201	9,777	(3,517)	6,260
COOPERATIVE EXTENSION SERVICE	5,998,977	-	-	314,203	314,203	-	2,091,371	-	-	2,091,371	411,202	71,410	482,612
COWETA CHARTER ACAD.	1,811,923	-	-	1,109,009	1,109,009	-	631,675	-	-	631,675	124,194	252,048	376,242
COWETA CO SCHOOLS	132,467,177	-	-	-	-	-	46,180,866	-	1,851,425	48,032,291	9,079,942	(420,779)	8,659,163
COWETA PUBLIC LIBRARY	1,092,182	-	-	31,378	31,378	-	380,758	-	-	380,758	74,863	7,131	81,994
CRAWFORD CO SCHOOLS	10,317,296	-	-	-	-	-	3,596,828	-	638,203	4,235,031	707,195	(145,046)	562,149
State's Proport. Share - DOE	168,660	-	-	-	-	-	58,798	-	10,649	69,447	11,561	(2,420)	9,141
CRISP CO SCHOOLS	24,983,231	-	-	255,422	255,422	-	8,709,684	-	-	8,709,684	1,712,475	58,051	1,770,526
State's Proport. Share - DOE	343,636	-	-	15,476	15,476	-	119,799	-	-	119,799	23,554	3,517	27,071
CSRA RESA	1,699,609	-	-	-	-	-	592,520	-	371,137	963,657	116,504	(84,349)	32,155
DADE CO SCHOOLS	13,623,530	-	-	-	-	-	4,749,451	-	456,609	5,206,060	933,820	(103,775)	830,045
State's Proport. Share - DOE	120,020	-	-	-	-	-	41,842	-	40,465	82,307	8,227	(9,196)	(969)
DALTON CITY SCHOOLS	46,884,096	-	-	2,368,235	2,368,235	-	16,344,790	-	-	16,344,790	3,213,667	538,235	3,751,902
State's Proport. Share - DOE	257,474	-	-	-	-	-	89,761	-	57,218	146,979	17,649	(13,004)	4,645

Teachers Retirement System of Georgia

Schedule of Pension Amounts by Employer

For the year ended 6/30/2014

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
DALTON STATE COLLEGE	\$ 11,653,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,062,502	\$ -	\$ 285,381	\$ 4,347,883	\$ 798,756	\$ (64,859)	\$ 733,897
DARTON COLLEGE	15,824,443	-	-	726,231	726,231	-	5,516,736	-	-	5,516,736	1,084,680	165,052	1,249,732
DAWSON CO SCHOOLS	23,298,655	-	-	-	-	-	8,122,405	-	1,164,808	9,287,213	1,597,007	(264,729)	1,332,278
State's Proport. Share - DOE	724,794	-	-	55,798	55,798	-	252,679	-	-	252,679	49,681	12,681	62,362
DECATUR CITY SCHOOLS	30,207,889	-	-	1,116,535	1,116,535	-	10,531,111	-	-	10,531,111	2,070,601	253,758	2,324,359
State's Proport. Share - DOE	284,890	-	-	8,519	8,519	-	99,319	-	-	99,319	19,528	1,936	21,464
DECATUR CO SCHOOLS	32,338,181	-	-	-	-	-	11,273,775	-	323,432	11,597,207	2,216,611	(73,507)	2,143,104
State's Proport. Share - DOE	204,792	-	-	-	-	-	71,395	-	3,266	74,661	14,037	(742)	13,295
DEKALB ACAD. OF TECH. & ENVIRONMENT	2,752,879	-	-	-	-	-	959,712	-	130,197	1,089,909	188,700	(29,590)	159,110
DEKALB CO SCHOOLS	595,416,542	-	-	33,227,130	33,227,130	-	207,574,828	-	-	207,574,828	40,812,735	7,551,620	48,364,355
State's Proport. Share - DOE	4,485,967	-	-	493,240	493,240	-	1,563,903	-	-	1,563,903	307,490	112,100	419,590
DEKALB COUNTY DFACS	97,406	-	-	-	-	-	33,958	-	9,370	43,328	6,682	(2,130)	4,552
DEKALB COUNTY PUBLIC LIBRARY	8,614,402	-	-	-	-	-	3,003,163	-	223,477	3,226,640	590,467	(50,790)	539,677
DEKALB PATH ACAD.	2,002,186	-	-	162,994	162,994	-	698,004	-	-	698,004	137,238	37,044	174,282
DEKALB PREPARATORY ACAD.	1,885,956	-	-	748,805	748,805	-	657,484	-	-	657,484	129,268	170,183	299,451
DEPARTMENT OF ADMIN SERVICE	60,642	-	-	47,989	47,989	-	21,141	-	-	21,141	4,161	10,907	15,068
DEPARTMENT OF COMMUNITY HEALTH	294,617	-	-	76,243	76,243	-	102,710	-	-	102,710	20,188	17,328	37,516
DEPARTMENT OF CORRECTIONS	244,967	-	-	53,242	53,242	-	85,401	-	-	85,401	16,795	12,101	28,896
DFACS REGION IX	1,642	-	-	-	-	-	573	-	41,742	42,315	108	(9,487)	(9,379)
DEPARTMENT OF HUMAN SERVICES	231,954	-	-	-	-	-	80,864	-	15,334	96,198	15,894	(3,485)	12,409
DEPARTMENT OF NATURAL RESOURCE	168,281	-	-	11,074	11,074	-	58,666	-	-	58,666	11,530	2,517	14,047
DEPARTMENT OF PUBLIC HEALTH	72,265	-	-	-	-	-	25,193	-	1,136	26,329	4,955	(258)	4,697
DEPARTMENT OF PUBLIC SAFETY	459,234	-	-	32,371	32,371	-	160,099	-	-	160,099	31,483	7,357	38,840
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	174,471	-	-	4,118	4,118	-	60,824	-	-	60,824	11,954	936	12,890
DESOTA TRAIL REG LIB	394,297	-	-	20,871	20,871	-	137,460	-	-	137,460	27,029	4,744	31,773
DESTINY ACHIEVERS ACAD. OF EXCELLENCE	771,792	-	-	43,730	43,730	-	269,063	-	-	269,063	52,898	9,939	62,837
DHS LOWNDES COUNTY DFACS	5,180	-	-	-	-	-	1,806	-	29,532	31,338	354	(6,712)	(6,358)
DODGE CO SCHOOLS	18,266,408	-	-	-	-	-	6,368,057	-	364,180	6,732,237	1,252,072	(82,768)	1,169,304
State's Proport. Share - DOE	215,910	-	-	-	-	-	75,271	-	4,828	80,099	14,799	(1,097)	13,702
DOOLY CO SCHOOLS	8,754,636	-	-	-	-	-	3,052,052	-	868,353	3,920,405	600,086	(197,353)	402,733
State's Proport. Share - DOE	30,826	-	-	-	-	-	10,747	-	-	10,747	2,113	-	2,113
DOUGHERTY CO SCHOOLS	97,782,417	-	-	-	-	-	34,089,023	-	80,219	34,169,242	6,702,480	(18,231)	6,684,249
State's Proport. Share - DOE	381,664	-	-	-	-	-	133,056	-	68,576	201,632	26,161	(15,586)	10,575
DOUGHERTY CO PUBLIC LIBRARY	853,279	-	-	-	-	-	297,471	-	227,595	525,066	58,491	(51,726)	6,765
DOUGLAS CO SCHOOLS	154,301,968	-	-	12,186,471	12,186,471	-	53,792,937	-	-	53,792,937	10,576,600	2,769,652	13,346,252
State's Proport. Share - DOE	480,712	-	-	31,662	31,662	-	167,586	-	-	167,586	32,950	7,196	40,146
DUBLIN CITY SCHOOLS	17,413,887	-	-	776,492	776,492	-	6,070,850	-	-	6,070,850	1,193,630	176,475	1,370,105
State's Proport. Share - DOE	74,412	-	-	-	-	-	25,942	-	97,398	123,340	5,101	(22,136)	(17,035)
EARLY CO SCHOOLS	14,550,084	-	-	-	-	-	5,072,468	-	236,823	5,309,291	997,329	(53,824)	943,505
State's Proport. Share - DOE	97,911	-	-	-	-	-	34,134	-	24,563	58,697	6,711	(5,582)	1,129
EAST CENTRAL GA REGIONAL LIB	1,745,975	-	-	-	-	-	608,684	-	281,263	889,947	119,682	(63,924)	55,758
EAST GEORGIA STATE COLLEGE	7,168,982	-	-	302,134	302,134	-	2,499,259	-	-	2,499,259	491,403	68,667	560,070
ECHOLS CO SCHOOLS	4,932,315	-	-	132,468	132,468	-	1,719,510	-	-	1,719,510	338,082	30,106	368,188
State's Proport. Share - DOE	151,857	-	-	-	-	-	52,941	-	994	53,935	10,409	(226)	10,183
EFFINGHAM CO SCHOOLS	68,349,604	-	-	5,513,387	5,513,387	-	23,828,121	-	-	23,828,121	4,685,015	1,253,043	5,938,058
State's Proport. Share - DOE	659,099	-	-	79,793	79,793	-	229,776	-	-	229,776	45,178	18,135	63,313
EFFINGHAM COUNTY TAX COMM. OFFICE	30,826	-	-	711	711	-	10,747	-	-	10,747	2,117	161	2,278

Teachers Retirement System of Georgia

Schedule of Pension Amounts by Employer

For the year ended 6/30/2014

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
ELBERT CO SCHOOLS	\$ 20,046,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,988,721	\$ -	\$ 191,389	\$ 7,180,110	\$ 1,374,105	\$ (43,498)	\$ 1,330,607
ELBERT COUNTY LIBRARY	170,428	-	-	-	-	-	59,415	-	1,278	60,693	11,679	(290)	11,389
EMANUEL CO SCHOOLS	25,036,797	-	-	-	-	-	8,728,358	-	410,892	9,139,250	1,716,147	(93,384)	1,622,763
State's Proport. Share - DOE	355,385	-	-	-	-	-	123,895	-	26,125	150,020	24,360	(5,937)	18,423
EVANS CO SCHOOLS	10,796,870	-	-	-	-	-	3,764,018	-	250,311	4,014,329	740,066	(56,889)	683,177
State's Proport. Share - DOE	126,842	-	-	4,260	4,260	-	44,220	-	-	44,220	8,694	968	9,662
FANNIN CO SCHOOLS	20,506,359	-	-	-	-	-	7,148,952	-	647,289	7,796,241	1,405,609	(147,111)	1,258,498
State's Proport. Share - DOE	407,436	-	-	-	-	-	142,041	-	1,136	143,177	27,928	(258)	27,670
FAYETTE CO SCHOOLS	128,176,906	-	-	-	-	-	44,685,186	-	10,500,026	55,185,212	8,785,870	(2,386,370)	6,399,500
State's Proport. Share - DOE	1,956,073	-	-	-	-	-	681,928	-	92,429	774,357	134,079	(21,007)	113,072
FIRST DISTRICT RESA	5,865,692	-	-	-	-	-	2,044,904	-	628,831	2,673,735	402,065	(142,916)	259,149
FITZGERALD-BEN HILL COUNTY LIB	217,931	-	-	-	-	-	75,975	-	50,261	126,236	14,936	(11,423)	3,513
FLINT RIVER REGIONAL LIBRARY	906,719	-	-	3,692	3,692	-	316,102	-	-	316,102	62,156	839	62,995
FLOYD CO SCHOOLS	68,730,636	-	-	-	-	-	23,960,957	-	7,756,679	31,717,636	4,711,135	(1,762,881)	2,948,254
State's Proport. Share - DOE	193,801	-	-	-	-	-	67,563	-	21,155	88,718	13,284	(4,808)	8,476
FLOYD COUNTY DFCS	30,068	-	-	19,451	19,451	-	10,482	-	-	10,482	2,066	4,421	6,487
FORSYTH CO SCHOOLS	216,757,202	-	-	7,481,379	7,481,379	-	75,566,155	-	-	75,566,155	14,857,590	1,700,313	16,557,903
State's Proport. Share - DOE	303,335	-	-	-	-	-	105,749	-	4,970	110,719	20,792	(1,129)	19,663
FORSYTH COUNTY PUBLIC LIBRARY	3,130,121	-	-	218,650	218,650	-	1,091,226	-	-	1,091,226	214,559	49,693	264,252
FORT VALLEY STATE UNIVERSITY	23,189,879	-	-	-	-	-	8,084,484	-	1,958,195	10,042,679	1,589,550	(445,044)	1,144,506
FRANKLIN CO SCHOOLS	20,833,572	-	-	-	-	-	7,263,025	-	621,591	7,884,616	1,428,039	(141,271)	1,286,768
State's Proport. Share - DOE	331,129	-	-	94,133	94,133	-	115,439	-	-	115,439	22,697	21,394	44,091
FULTON CO SCHOOLS	596,477,266	-	-	5,436,434	5,436,434	-	207,944,619	-	-	207,944,619	40,885,434	1,235,553	42,120,987
State's Proport. Share - DOE	321,780	-	-	-	-	-	112,179	-	471,375	583,554	22,056	(107,131)	(85,075)
FULTON LEADERSHIP ACAD.	1,032,172	-	-	165,692	165,692	-	359,837	-	-	359,837	70,750	37,657	108,407
FULTON SCIENCE ACAD. HIGH SCHOOL	1,193,883	-	-	-	-	-	416,213	-	502,327	918,540	81,836	(114,165)	(32,329)
FULTON SUNSHINE ACAD. INC.	2,520,040	-	-	184,859	184,859	-	878,539	-	-	878,539	172,739	42,013	214,752
GA PUB TELECOMMUNICATIONS COMM	202,518	-	-	-	-	-	70,602	-	568	71,170	13,882	(129)	13,753
GA SOIL & WATER CONSERVATION COMM.	23,499	-	-	26,408	26,408	-	8,192	-	-	8,192	1,607	6,002	7,609
GA SOUTHWESTERN STATE UNIV	8,765,880	-	-	-	-	-	3,055,971	-	157,030	3,213,001	600,860	(35,689)	565,171
GA.REG.TRANS.AUTHORITY	23,246	-	-	-	-	-	8,104	-	18,031	26,135	1,591	(4,098)	(2,507)
GAINESVILLE CITY SCHOOLS	42,934,681	-	-	371,989	371,989	-	14,967,940	-	-	14,967,940	2,942,950	84,543	3,027,493
State's Proport. Share - DOE	888,653	-	-	82,916	82,916	-	309,803	-	-	309,803	60,913	18,845	79,758
GEORGIA COLLEGE & STATE UNIV	32,089,929	-	-	567,922	567,922	-	11,187,229	-	-	11,187,229	2,199,594	129,073	2,328,667
GEORGIA CONNECTIONS ACAD.	5,089,099	-	-	2,649,782	2,649,782	-	1,774,168	-	-	1,774,168	348,829	602,223	951,052
GEORGIA DEPARTMENT OF AGRICULTURE	11,876	-	-	-	-	-	4,140	-	25,415	29,555	820	(5,776)	(4,956)
GEORGIA DEPARTMENT OF DRIVER SERVICES	111,176	-	-	-	-	-	38,758	-	8,945	47,703	7,615	(2,033)	5,582
GEORGIA DEPT OF EARLY CARE & LEARNING	666,806	-	-	-	-	-	232,463	-	202,180	434,643	45,703	(45,950)	(247)
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	2,015,577	-	-	324,283	324,283	-	702,673	-	-	702,673	138,158	73,701	211,859
GEORGIA DEPARTMENT OF REVENUE	40,933	-	-	5,396	5,396	-	14,270	-	-	14,270	2,800	1,226	4,026
GEORGIA DEPT OF EDUCATION	24,581,353	-	-	1,508,401	1,508,401	-	8,569,581	-	-	8,569,581	1,684,922	342,818	2,027,740
GEORGIA DEPT OF LABOR	119,767	-	-	-	-	-	41,753	-	92,713	134,466	8,206	(21,071)	(12,865)
GEORGIA ENVIRONMENTAL FINANCE AUTH.	2,653	-	-	-	-	-	925	-	5,964	6,889	184	(1,355)	(1,171)
GEORGIA GENERAL ASSEMBLY	201,507	-	-	-	-	-	70,250	-	69,144	139,394	13,814	(15,715)	(1,901)
GEORGIA GWINNETT COLLEGE	22,085,317	-	-	1,496,474	1,496,474	-	7,699,410	-	-	7,699,410	1,513,835	340,108	1,853,943
GEORGIA HIGHLANDS COLLEGE	13,743,297	-	-	-	-	-	4,791,205	-	941,899	5,733,104	942,032	(214,068)	727,964

Teachers Retirement System of Georgia

Schedule of Pension Amounts by Employer

For the year ended 6/30/2014

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
GEORGIA INST OF TECHNOLOGY	\$ 273,684,569	\$ -	\$ -	\$ 5,981,497	\$ 5,981,497	\$ -	\$ 95,412,242	\$ -	\$ -	\$ 95,412,242	\$ 18,759,660	\$ 1,359,431	\$ 20,119,091
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	15,618	15,618	-	(3,549)	(3,549)
GEORGIA MAGNET CHARTER SCHOOL	4,843,501	-	-	303,270	303,270	-	1,688,547	-	1,688,547	1,688,547	331,996	68,925	400,921
GEORGIA MILITARY COLLEGE	22,571,334	-	-	1,142,092	1,142,092	-	7,868,846	-	7,868,846	7,868,846	1,547,154	259,566	1,806,720
GEORGIA NORTHWESTERN Tech. COLLEGE	11,010,127	-	-	6,105	6,105	-	3,838,364	-	3,838,364	3,838,364	754,683	1,388	756,071
GEORGIA PERIMETER COLLEGE	48,517,251	-	-	-	-	-	16,914,142	-	2,568,001	19,482,143	3,325,606	(583,637)	2,741,969
GEORGIA PIEDMONT Tech. COLLEGE	10,391,455	-	-	-	-	-	3,622,682	-	519,933	4,142,615	712,283	(118,166)	594,117
GEORGIA PUBLIC DEFENDER STD COUNCIL	175,229	-	-	41,600	41,600	-	61,089	-	-	61,089	12,018	9,455	21,473
GEORGIA REGENTS UNIVERSITY	219,614,941	-	-	4,214,407	4,214,407	-	76,562,424	-	-	76,562,424	15,053,469	957,820	16,011,289
GEORGIA SOUTHERN UNIVERSITY	77,083,520	-	-	4,001,721	4,001,721	-	26,872,949	-	-	26,872,949	5,283,679	909,482	6,193,161
GEORGIA STATE UNIVERSITY	154,631,581	-	-	674,123	674,123	-	53,907,847	-	-	53,907,847	10,599,198	153,210	10,752,408
GEORGIA STUDENT FINANCE COMM	364,229	-	-	82,916	82,916	-	126,978	-	-	126,978	24,967	18,845	43,812
GILMER CO SCHOOLS	26,200,991	-	-	523,340	523,340	-	9,134,221	-	-	9,134,221	1,795,943	118,941	1,914,884
State's Proport. Share - DOE	272,382	-	-	-	-	-	94,958	-	31,520	126,478	18,670	(7,164)	11,506
GLASCOCK CO SCHOOLS	3,641,785	-	-	-	-	-	1,269,603	-	135,875	1,405,478	249,621	(30,881)	218,740
GLYNN CO SCHOOLS	83,123,178	-	-	-	-	-	28,978,502	-	2,257,490	31,235,992	5,697,665	(513,066)	5,184,599
State's Proport. Share - DOE	173,839	-	-	-	-	-	60,604	-	426	61,030	11,916	(97)	11,819
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	46,997	-	-	52,817	52,817	-	16,384	-	-	16,384	3,222	12,004	15,226
GORDON CO SCHOOLS	40,433,843	-	-	-	-	-	14,096,095	-	1,293,017	15,389,112	2,771,529	(293,867)	2,477,662
State's Proport. Share - DOE	341,488	-	-	-	-	-	119,050	-	25,414	144,464	23,407	(5,776)	17,631
GORDON COLLEGE	11,878,187	-	-	-	-	-	4,140,988	-	556,706	4,697,694	814,191	(126,524)	687,667
GOVERNORS OFFICE OF PLANNING & BUDGET	1,232,037	-	-	448,374	448,374	-	429,514	-	-	429,514	84,456	101,903	186,359
GRADY CO SCHOOLS	26,302,313	-	-	-	-	-	9,169,544	-	176,056	9,345,600	1,802,886	(40,013)	1,762,873
GREENE CO SCHOOLS	16,602,426	-	-	926,849	926,849	-	5,787,957	-	-	5,787,957	1,138,010	210,647	1,348,657
State's Proport. Share - DOE	509,137	-	-	2,556	2,556	-	177,496	-	-	177,496	34,899	581	35,480
GRIFFIN RESA	1,942,681	-	-	66,305	66,305	-	677,260	-	-	677,260	133,155	15,069	148,224
GRIFFIN SPALDING CO SCHOOLS	62,063,084	-	-	-	-	-	21,636,507	-	743,126	22,379,633	4,254,108	(168,892)	4,085,216
State's Proport. Share - DOE	148,698	-	-	-	-	-	51,839	-	34,643	86,482	10,193	(7,874)	2,319
GWINNETT CO SCHOOLS	969,835,512	-	-	5,620,294	5,620,294	-	338,105,202	-	-	338,105,202	66,477,486	1,277,351	67,754,837
State's Proport. Share - DOE	3,876,898	-	-	-	-	-	1,351,569	-	694,427	2,045,996	265,741	(157,824)	107,917
GWINNETT COUNTY PUBLIC LIB	10,608,376	-	-	-	-	-	3,698,305	-	231,855	3,930,160	727,156	(52,694)	674,462
GWINNETT Tech. COLLEGE	11,475,172	-	-	-	-	-	4,000,488	-	764,423	4,764,911	786,563	(173,732)	612,831
HABERSHAM CO SCHOOLS	43,839,505	-	-	-	-	-	15,283,381	-	1,380,760	16,664,141	3,004,970	(313,809)	2,691,161
State's Proport. Share - DOE	239,029	-	-	-	-	-	83,331	-	45,291	128,622	16,384	(10,294)	6,090
HALL CO DFACS	34,743	-	-	17,605	17,605	-	12,112	-	-	12,112	2,376	4,001	6,377
HALL CO SCHOOLS	147,405,873	-	-	-	-	-	51,388,812	-	2,799,430	54,188,242	10,103,909	(636,234)	9,467,675
State's Proport. Share - DOE	2,057,648	-	-	65,879	65,879	-	717,340	-	-	717,340	141,041	14,972	156,013
HALL COUNTY LIBRARY	1,642,505	-	-	-	-	-	572,612	-	25,840	598,452	112,588	(5,873)	106,715
HANCOCK CO SCHOOLS	8,161,232	-	-	-	-	-	2,845,178	-	941,899	3,787,077	559,406	(214,068)	345,338
HARALSON CO SCHOOLS	22,992,036	-	-	-	-	-	8,015,511	-	681,932	8,697,443	1,575,983	(154,985)	1,420,998
State's Proport. Share - DOE	145,035	-	-	19,594	19,594	-	50,562	-	-	50,562	9,941	4,453	14,394
HARRIS CO SCHOOLS	30,743,557	-	-	-	-	-	10,717,856	-	600,578	11,318,434	2,107,314	(136,495)	1,970,819
State's Proport. Share - DOE	472,373	-	-	-	-	-	164,679	-	48,415	213,094	32,379	(11,004)	21,375
HART CO SCHOOLS	20,396,699	-	-	-	-	-	7,110,722	-	835,839	7,946,561	1,398,084	(189,964)	1,208,120
State's Proport. Share - DOE	253,305	-	-	65,169	65,169	-	88,308	-	-	88,308	17,363	14,811	32,174
HART COUNTY LIBRARY	145,414	-	-	37,341	37,341	-	50,694	-	-	50,694	9,971	8,486	18,457
HEARD CO SCHOOLS	12,556,489	-	-	-	-	-	4,377,458	-	548,044	4,925,502	860,683	(124,556)	736,127

Teachers Retirement System of Georgia

Schedule of Pension Amounts by Employer

For the year ended 6/30/2014

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
HEART OF GEORGIA RESA	\$ 3,731,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,301,007	\$ -	\$ 37,767	\$ 1,338,774	\$ 255,806	\$ (8,583)	\$ 247,223
HENRY CO SCHOOLS	224,615,099	-	-	-	-	-	78,305,585	-	9,482,594	87,788,179	15,396,201	(2,155,135)	13,241,066
State's Proport. Share - DOE	2,054,616	-	-	-	-	-	716,283	-	689,315	1,405,598	140,833	(156,663)	(15,830)
HENRY COUNTY LIBRARY	1,204,874	-	-	2,130	2,130	-	420,045	-	-	420,045	82,582	484	83,066
HERITAGE PREPARATORY ACAD.	639,138	-	-	-	-	-	222,817	-	120,541	343,358	43,815	(27,396)	16,419
HOUSTON CO SCHOOLS	178,390,355	-	-	-	-	-	62,190,659	-	1,957,485	64,148,144	12,227,743	(444,883)	11,782,860
State's Proport. Share - DOE	719,867	-	-	13,204	13,204	-	250,961	-	-	250,961	49,343	3,001	52,344
HOUSTON COUNTY PUBLIC LIBRARY	628,905	-	-	-	-	-	219,249	-	99,670	318,919	43,113	(22,652)	20,461
INT'L ACAD. OF SMYRNA CHARTER SCHOOL	3,438,256	-	-	407,342	407,342	-	1,198,649	-	-	1,198,649	235,679	92,578	328,257
INTERNATIONAL COMMUNITY SCHOOL	2,474,306	-	-	-	-	-	862,596	-	520,216	1,382,812	169,607	(118,231)	51,376
INTOWN ACAD. CHARTER SCHOOL	2,018,862	-	-	747,669	747,669	-	703,818	-	-	703,818	138,388	169,925	308,313
IRWIN CO SCHOOLS	11,367,786	-	-	-	-	-	3,963,051	-	145,672	4,108,723	779,201	(33,107)	746,094
IVY PREP ACAD. FOR GIRLS	1,470,434	-	-	505,593	505,593	-	512,625	-	-	512,625	100,793	114,907	215,700
IVY PREP YOUNG MENS ACAD.	1,581,737	-	-	408,336	408,336	-	551,427	-	-	551,427	108,414	92,804	201,218
IVY PREPARATORY ACAD.	1,875,975	-	-	-	-	-	654,005	-	575,447	1,229,452	128,592	(130,784)	(2,192)
JACKSON BUTTS COUNTY LIBRARY	49,271	-	-	-	-	-	17,177	-	710	17,887	3,372	(161)	3,211
JACKSON CO SCHOOLS	44,322,111	-	-	-	-	-	15,451,628	-	4,952,422	20,404,050	3,038,054	(1,125,551)	1,912,503
State's Proport. Share - DOE	112,566	-	-	-	-	-	39,243	-	-	114,776	7,716	(17,167)	(9,451)
JASPER CO SCHOOLS	11,729,236	-	-	109,609	109,609	-	4,089,060	-	-	4,089,060	803,978	24,911	828,889
State's Proport. Share - DOE	149,077	-	-	42,027	42,027	-	51,972	-	-	51,972	10,218	9,551	19,769
JEFF DAVIS CO SCHOOLS	16,602,552	-	-	766,269	766,269	-	5,788,002	-	5,788,002	1,138,022	174,152	1,312,174	
State's Proport. Share - DOE	119,009	-	-	-	-	-	41,489	-	27,828	69,317	8,157	(6,325)	1,832
JEFFERSON CITY SCHOOLS	15,862,092	-	-	-	-	-	5,529,861	-	104,071	5,633,932	1,087,261	(23,653)	1,063,608
State's Proport. Share - DOE	122,547	-	-	142	142	-	42,722	-	-	42,722	8,400	32	8,432
JEFFERSON CO SCHOOLS	17,904,705	-	-	-	-	-	6,241,960	-	397,687	6,639,647	1,227,280	(90,384)	1,136,896
JEFFERSON COUNTY REG.LIB.	254,063	-	-	-	-	-	88,572	-	6,958	95,530	17,418	(1,581)	15,837
JENKINS CO SCHOOLS	9,780,617	-	-	-	-	-	3,409,730	-	225,608	3,635,338	670,408	(51,274)	619,134
State's Proport. Share - DOE	98,037	-	-	9,513	9,513	-	34,178	-	-	34,178	6,720	2,162	8,882
JOHNSON CO SCHOOLS	6,578,989	-	-	-	-	-	2,293,575	-	598,022	2,891,597	450,958	(135,914)	315,044
State's Proport. Share - DOE	166,259	-	-	-	-	-	57,961	-	4,118	62,079	11,396	(936)	10,460
JONES CO SCHOOLS	32,229,405	-	-	3,475,399	3,475,399	-	11,235,854	-	-	11,235,854	2,209,154	789,864	2,999,018
State's Proport. Share - DOE	505,726	-	-	57,786	57,786	-	176,307	-	-	176,307	34,665	13,133	47,798
KENNESAW CHARTER SCIENCE & MATH ACAD.	2,644,229	-	-	-	-	-	921,834	-	280,412	1,202,246	181,252	(63,730)	117,522
KENNESAW STATE UNIVERSITY	83,826,116	-	-	-	-	-	29,223,561	-	1,890,897	31,114,458	5,745,844	(429,749)	5,316,095
KINCHAFOONEE REG LIB	332,266	-	-	-	-	-	115,835	-	105,918	221,753	22,770	(24,072)	(1,302)
KIPP METRO ATLANTA COLLABORATIVE	15,181,894	-	-	5,524,745	5,524,745	-	5,292,730	-	-	5,292,730	1,040,637	1,255,624	2,296,261
LAKE BLACKSHEAR REG LIB	550,323	-	-	-	-	-	191,854	-	16,185	208,039	37,720	(3,679)	34,041
LAMAR CO SCHOOLS	15,490,914	-	-	-	-	-	5,400,461	-	300,573	5,701,034	1,061,822	(68,312)	993,510
State's Proport. Share - DOE	246,736	-	-	-	-	-	86,017	-	3,408	89,425	16,912	(774)	16,138
LANIER CO SCHOOLS	10,874,694	-	-	521,210	521,210	-	3,791,149	-	-	3,791,149	745,411	118,457	863,868
LANIER Tech. COLLEGE	9,145,522	-	-	235,120	235,120	-	3,188,323	-	-	3,188,323	626,877	53,436	680,313
LATIN ACAD. CHARTER SCHOOL	827,759	-	-	215,952	215,952	-	288,574	-	-	288,574	56,744	49,080	105,824
LAURENS CO SCHOOLS	36,214,826	-	-	886,668	886,668	-	12,625,256	-	-	12,625,256	2,482,338	201,515	2,683,853
State's Proport. Share - DOE	256,464	-	-	1,987	1,987	-	89,409	-	-	89,409	17,579	452	18,031
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	1,877,239	-	-	581,978	581,978	-	654,445	-	-	654,445	128,681	132,268	260,949
LEE CO SCHOOLS	33,320,449	-	-	303,696	303,696	-	11,616,215	-	-	11,616,215	2,283,949	69,022	2,352,971
State's Proport. Share - DOE	160,827	-	-	-	-	-	56,068	-	3,265	59,333	11,024	(742)	10,282

Teachers Retirement System of Georgia

Schedule of Pension Amounts by Employer
For the year ended 6/30/2014

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
LEE COUNTY LIBRARY	\$ 422,218	\$ -	\$ -	\$ 43,020	\$ 43,020	\$ -	\$ 147,194	\$ -	\$ -	\$ 147,194	\$ 28,939	\$ 9,777	\$ 38,716
LIBERTY CO SCHOOLS	62,418,722	-	-	-	-	-	21,760,490	-	4,764,582	26,525,072	4,278,487	(1,082,859)	3,195,628
State's Proport. Share - DOE	250,273	-	-	-	-	-	87,251	-	108,122	17,155	17,155	(4,743)	12,412
LINCOLN CO SCHOOLS	7,701,618	-	-	-	-	-	2,684,947	-	308,098	2,993,045	527,909	(70,022)	457,887
State's Proport. Share - DOE	79,340	-	-	16,612	16,612	-	27,659	-	27,659	5,438	3,775	9,213	
LINCOLN COUNTY LIBRARY	39,038	-	-	284	284	-	13,610	-	13,610	2,675	65	2,740	
LIVE OAK PUBLIC LIBRARIES	4,842,237	-	-	15,192	15,192	-	1,688,107	-	1,688,107	331,916	3,453	335,369	
LONG CO SCHOOLS	15,240,388	-	-	665,320	665,320	-	5,313,122	-	5,313,122	1,044,649	151,209	1,195,858	
State's Proport. Share - DOE	149,709	-	-	-	-	-	52,192	-	2,413	54,605	10,262	(549)	9,713
LOWNDES CO SCHOOLS	59,742,151	-	-	4,573,477	4,573,477	-	20,827,380	-	20,827,380	4,095,010	1,039,426	5,134,436	
State's Proport. Share - DOE	276,425	-	-	-	-	-	96,368	-	149,611	18,948	(12,101)	6,847	
LUMPKIN CO SCHOOLS	22,493,764	-	-	-	-	-	7,841,803	-	895,329	8,737,132	1,541,836	(203,484)	1,338,352
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	23,143	23,143	-	(5,260)	(5,260)
MACON CO SCHOOLS	10,719,426	-	-	-	-	-	3,737,019	-	884,397	4,621,416	734,758	(200,999)	533,759
State's Proport. Share - DOE	113,450	-	-	6,389	6,389	-	39,551	-	39,551	7,776	1,452	9,228	
MADISON CO SCHOOLS	30,836,668	-	-	-	-	-	10,750,316	-	1,358,185	12,108,501	2,113,701	(308,679)	1,805,022
State's Proport. Share - DOE	322,791	-	-	-	-	-	112,532	-	19,593	132,125	22,126	(4,453)	17,673
MARIETTA CITY SCHOOLS	62,881,115	-	-	-	-	-	21,921,690	-	1,059,033	22,980,723	4,310,177	(240,689)	4,069,488
State's Proport. Share - DOE	1,259,704	-	-	242,787	242,787	-	439,160	-	439,160	86,346	55,179	141,525	
MARION CO SCHOOLS	8,611,243	-	-	59,916	59,916	-	3,002,062	-	-	3,002,062	590,262	13,617	603,879
MARY VINSON MEMORIAL LIB	258,990	-	-	-	-	-	90,290	-	108,331	198,621	17,756	(24,621)	(6,865)
MCDUFFIE CO SCHOOLS	26,166,754	-	-	124,232	124,232	-	9,122,285	-	9,122,285	1,793,598	28,235	1,821,833	
State's Proport. Share - DOE	286,658	-	-	4,970	4,970	-	99,935	-	99,935	19,649	1,129	20,778	
MCINTOSH CO SCHOOLS	10,210,415	-	-	98,961	98,961	-	3,559,567	-	3,559,567	699,876	22,491	722,367	
MERIWETHER CO SCHOOLS	19,623,265	-	-	-	-	-	6,841,086	-	1,164,098	8,005,184	1,345,070	(264,568)	1,080,502
METRO RESA	7,442,249	-	-	-	-	-	2,594,526	-	350,408	2,944,934	510,126	(79,638)	430,488
MIDDLE GEORGIA REG LIBRARY	1,971,991	-	-	-	-	-	687,478	-	113,584	801,062	135,166	(25,815)	109,351
MIDDLE GEORGIA RESA	1,077,653	-	-	124,943	124,943	-	375,693	-	-	375,693	73,874	28,396	102,270
MIDDLE GEORGIA STATE COLLEGE	27,084,970	-	-	-	-	-	9,442,395	-	2,473,017	11,915,412	1,856,538	(562,049)	1,294,489
MILLER CO SCHOOLS	6,280,455	-	-	259,966	259,966	-	2,189,500	-	2,189,500	430,491	59,083	489,574	
MITCHELL CO SCHOOLS	13,278,504	-	-	-	-	-	4,629,168	-	351,970	4,981,138	910,176	(79,993)	830,183
State's Proport. Share - DOE	429,798	-	-	-	-	-	149,837	-	6,390	156,227	29,460	(1,452)	28,008
MONROE CO SCHOOLS	25,098,071	-	-	-	-	-	8,749,719	-	584,960	9,334,679	1,720,342	(132,945)	1,587,397
State's Proport. Share - DOE	323,928	-	-	-	-	-	112,928	-	7,667	120,595	22,204	(1,742)	20,462
MONTGOMERY CO SCHOOLS	6,067,199	-	-	46,286	46,286	-	2,115,154	-	-	2,115,154	415,872	10,519	426,391
MORGAN CO SCHOOLS	20,931,988	-	-	-	-	-	7,297,335	-	1,078,910	8,376,245	1,434,786	(245,207)	1,189,579
MOULTRIE Tech. COLLEGE	4,690,001	-	-	-	-	-	1,635,034	-	483,160	2,118,194	321,474	(109,809)	211,665
MOULTRIE-COLQUITT CNTY LIB	310,031	-	-	31,520	31,520	-	108,083	-	-	108,083	21,248	7,164	28,412
MOUNTAIN EDUCATION CENTER INC.	1,337,907	-	-	319,598	319,598	-	466,423	-	-	466,423	91,707	72,636	164,343
MOUNTAIN REG LIBRARY	584,560	-	-	-	-	-	203,790	-	39,897	243,687	40,063	(9,067)	30,996
MURRAY CO SCHOOLS	40,222,987	-	-	-	-	-	14,022,586	-	585,669	14,608,255	2,757,079	(133,107)	2,623,972
State's Proport. Share - DOE	197,085	-	-	-	-	-	68,708	-	34,502	103,210	13,509	(7,841)	5,668
MUSCOGEE CO SCHOOL DISTRICT	214,113,225	-	-	-	-	-	74,644,409	-	6,205,115	80,849,524	14,676,353	(1,410,254)	13,266,099
State's Proport. Share - DOE	851,763	-	-	-	-	-	296,943	-	114,720	411,663	58,384	(26,073)	32,311
N E GA REG LIBRARY	941,462	-	-	-	-	-	328,214	-	79,083	407,297	64,533	(17,974)	46,559
NEW LIFE ACAD. OF EXCELLENCE INC.	1,945,082	-	-	146,241	146,241	-	678,097	-	-	678,097	133,330	33,236	166,566

Teachers Retirement System of Georgia

Schedule of Pension Amounts by Employer

For the year ended 6/30/2014

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
NEWTON CO SCHOOLS	\$ 106,756,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,217,711	\$ -	\$ 310,937	\$ 37,528,648	\$ 7,317,631	\$ (70,668)	\$ 7,246,963
State's Proport. Share - DOE	105,870	-	-	-	-	-	36,909	-	42,736	79,645	7,257	(9,713)	(2,456)
NEWTON COUNTY LIBRARY	557,272	-	-	-	-	-	194,277	-	50,262	244,539	38,204	(11,423)	26,781
NORTH GA Tech. INSTITUTE	5,282,142	-	-	103,645	103,645	-	1,841,467	-	-	1,841,467	362,067	23,556	385,623
NORTH GEORGIA RESA	2,873,025	-	-	-	-	-	1,001,598	-	398,823	1,400,421	196,929	(90,642)	106,287
NORTHEAST GEORGIA RESA	5,539,869	-	-	-	-	-	1,931,316	-	176,482	2,107,798	379,723	(40,109)	339,614
NORTHWEST GA REGIONAL LIBRARY	453,549	-	-	131,615	131,615	-	158,117	-	-	158,117	31,082	29,913	60,995
NORTHWEST GEORGIA RESA	4,682,421	-	-	-	-	-	1,632,391	-	344,587	1,976,978	320,953	(78,315)	242,638
OCMULGEE REGIONAL LIBRARY	571,169	-	-	25,840	25,840	-	199,122	-	-	199,122	39,146	5,873	45,019
OCONEE CO SCHOOLS	43,773,431	-	-	-	-	-	15,260,346	-	639,054	15,899,400	3,000,444	(145,240)	2,855,204
State's Proport. Share - DOE	470,099	-	-	62,472	62,472	-	163,887	-	-	163,887	32,223	14,198	46,421
OCONEE FALL LINE Tech. COLLEGE	6,455,179	-	-	-	-	-	2,250,412	-	605,548	2,855,960	442,465	(137,624)	304,841
OCONEE REG LIBRARY	801,607	-	-	-	-	-	279,457	-	5,253	284,710	54,941	(1,194)	53,747
OCONEE RESA	1,279,918	-	-	-	-	-	446,207	-	469,387	915,594	87,731	(106,679)	(18,948)
ODYSSEY CHARTER SCHOOL	18,226,485	-	-	3,292,244	3,292,244	-	6,354,139	-	-	6,354,139	1,249,331	748,237	1,997,568
OGEECHEE TECH	8,111,329	-	-	75,959	75,959	-	2,827,781	-	-	2,827,781	555,991	17,264	573,255
OGLETHORPE CO SCHOOLS	14,878,181	-	-	-	-	-	5,186,849	-	126,221	5,313,070	1,019,818	(28,686)	991,132
State's Proport. Share - DOE	300,429	-	-	-	-	-	104,736	-	49,409	154,145	20,593	(11,229)	9,364
OHOOPEE REG LIB	367,766	-	-	-	-	-	128,211	-	92,288	220,499	25,210	(20,974)	4,236
OKEFENOKEE REG LIB	467,825	-	-	-	-	-	163,094	-	70,706	233,800	32,068	(16,070)	15,998
OKEFENOKEE RESA	2,157,327	-	-	117,276	117,276	-	752,090	-	-	752,090	147,877	26,654	174,531
OKEFENOKEE Tech. COLLEGE	4,953,666	-	-	-	-	-	1,726,953	-	228,589	1,955,542	339,552	(51,952)	287,600
PATAULA CHARTER ACAD.	2,096,054	-	-	470,098	470,098	-	730,729	-	-	730,729	143,670	106,840	250,510
PAULDING CO SCHOOLS	153,019,018	-	-	274,732	274,732	-	53,345,673	-	-	53,345,673	10,488,661	62,439	10,551,100
State's Proport. Share - DOE	1,415,351	-	-	21,581	21,581	-	493,421	-	-	493,421	97,015	4,905	101,920
PEACH CO SCHOOLS	21,355,722	-	-	-	-	-	7,445,057	-	1,521,747	8,966,804	1,463,824	(345,851)	1,117,973
State's Proport. Share - DOE	225,764	-	-	-	-	-	78,706	-	33,365	112,071	15,475	(7,583)	7,892
PEACH PUBLIC LIBRARY	291,080	-	-	39,470	39,470	-	101,477	-	-	101,477	19,955	8,971	28,926
PELHAM CITY SCHOOLS	9,474,755	-	-	426,509	426,509	-	3,303,101	-	-	3,303,101	649,446	96,934	746,380
State's Proport. Share - DOE	94,247	-	-	7,383	7,383	-	32,857	-	-	32,857	6,460	1,678	8,138
PICKENS CO SCHOOLS	27,262,220	-	-	-	-	-	9,504,188	-	1,565,192	11,069,380	1,868,688	(355,726)	1,512,962
State's Proport. Share - DOE	31,205	-	-	-	-	-	10,879	-	426	11,305	2,139	(97)	2,042
PIEDMONT REG LIBRARY	575,717	-	-	-	-	-	200,707	-	45,433	246,140	39,463	(10,326)	29,137
PIERCE CO SCHOOLS	21,101,785	-	-	-	-	-	7,356,529	-	8,376	7,364,905	1,446,419	(1,904)	1,444,515
State's Proport. Share - DOE	395,434	-	-	10,649	10,649	-	137,857	-	-	137,857	27,105	2,420	29,525
PIKE CO SCHOOLS	17,683,742	-	-	-	-	-	6,164,927	-	375,255	6,540,182	1,212,123	(85,285)	1,126,838
State's Proport. Share - DOE	393,286	-	-	50,262	50,262	-	137,108	-	-	137,108	26,958	11,423	38,381
PINE MOUNTAIN REGIONAL LIBRARY	442,432	-	-	-	-	-	154,241	-	24,137	178,378	30,327	(5,486)	24,841
PIONEER RESA	4,662,334	-	-	-	-	-	1,625,388	-	249,175	1,874,563	319,573	(56,631)	262,942
POLK SCHOOL DISTRICT	43,768,503	-	-	-	-	-	15,258,628	-	1,725,773	16,984,401	3,000,105	(392,221)	2,607,884
State's Proport. Share - DOE	560,177	-	-	51,255	51,255	-	195,290	-	-	195,290	38,397	11,649	50,046
PROVOST ACAD. GEORGIA	1,839,843	-	-	175,487	175,487	-	641,408	-	-	641,408	126,116	39,884	166,000
PULASKI CO SCHOOLS	9,236,232	-	-	-	-	-	3,219,946	-	579,423	3,799,369	633,101	(131,687)	501,414
PUTNAM CO SCHOOLS	19,417,715	-	-	-	-	-	6,769,427	-	1,654,641	8,424,068	1,330,978	(376,055)	954,923
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	67,441	67,441	-	(15,327)	(15,327)
QUITMAN CO SCHOOLS	2,440,827	-	-	107,905	107,905	-	850,924	-	-	850,924	167,311	24,524	191,835
State's Proport. Share - DOE	66,200	-	-	1,846	1,846	-	23,079	-	-	23,079	4,538	419	4,957

Teachers Retirement System of Georgia

Schedule of Pension Amounts by Employer

For the year ended 6/30/2014

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
RABUN CO SCHOOLS	\$ 17,745,774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,186,553	\$ -	\$ 179,322	\$ 6,365,875	\$ 1,216,382	\$ (40,755)	\$ 1,175,627
State's Proport. Share - DOE	466,815	-	-	-	-	-	162,741	-	92,004	254,745	31,998	(20,910)	11,088
RANDOLPH CO SCHOOLS	6,824,588	-	-	4,117	4,117	-	2,379,196	-	-	2,379,196	467,786	936	468,722
State's Proport. Share - DOE	66,074	-	-	2,272	2,272	-	23,035	-	-	23,035	4,529	516	5,045
RICHMOND CO SCHOOLS	188,706,514	-	-	-	-	-	65,787,091	-	9,239,382	75,026,473	12,934,858	(2,099,859)	10,834,999
State's Proport. Share - DOE	2,631,975	-	-	242,077	242,077	-	917,562	-	-	917,562	180,408	55,017	235,425
ROCKDALE CO SCHOOLS	98,497,357	-	-	-	-	-	34,338,267	-	6,413,827	40,752,094	6,751,487	(1,457,688)	5,293,799
State's Proport. Share - DOE	1,711,358	-	-	-	-	-	596,616	-	81,923	678,539	117,305	(18,619)	98,686
RODDENBERY MEMORIAL LIBRARY	341,488	-	-	-	-	-	119,050	-	23,569	142,619	23,409	(5,356)	18,053
ROME CITY SCHOOLS	33,133,344	-	-	401,237	401,237	-	11,550,986	-	-	11,550,986	2,271,123	91,190	2,362,313
State's Proport. Share - DOE	560,177	-	-	191,674	191,674	-	195,290	-	-	195,290	38,397	43,562	81,959
SARA HIGHTOWER REGIONAL LIB	1,085,865	-	-	-	-	-	378,556	-	57,644	436,200	74,430	(13,101)	61,329
SATILLA REG LIBRARY	244,588	-	-	-	-	-	85,269	-	1,136	86,405	16,763	(258)	16,505
SAVANNAH STATE UNIVERSITY	22,509,556	-	-	-	-	-	7,847,308	-	65,169	7,912,477	1,542,920	(14,811)	1,528,109
SAVANNAH TECH COLLEGE	8,673,654	-	-	-	-	-	3,023,820	-	453,202	3,477,022	594,536	(103,001)	491,535
SCHLEY CO SCHOOLS	7,766,682	-	-	41,032	41,032	-	2,707,630	-	-	2,707,630	532,372	9,326	541,698
SCHOLARS ACAD. INC	1,068,683	-	-	249,176	249,176	-	372,566	-	-	372,566	73,253	56,631	129,884
SCREVEN CO SCHOOLS	14,696,635	-	-	1,256,386	1,256,386	-	5,123,558	-	-	5,123,558	1,007,384	285,542	1,292,926
SCREVEN-JENKINS REG LIBRARY	334,919	-	-	-	-	-	116,760	-	71,984	188,744	22,960	(16,360)	6,600
SE HEALTH UNIT	56,599	-	-	-	-	-	19,732	-	143	19,875	3,878	(32)	3,846
SECRETARY OF STATE	41,186	-	-	46,286	46,286	-	14,358	-	-	14,358	2,822	10,519	13,341
SEMINOLE CO SCHOOLS	9,340,333	-	-	-	-	-	3,256,238	-	660,351	3,916,589	640,231	(150,080)	490,151
State's Proport. Share - DOE	120,273	-	-	3,266	3,266	-	41,930	-	-	41,930	8,244	742	8,986
SEQUOYAH REG LIB	1,992,205	-	-	-	-	-	694,525	-	35,779	730,304	136,558	(8,132)	128,426
SOCIAL CIRCLE CITY SCHOOLS	10,629,600	-	-	682,642	682,642	-	3,705,704	-	-	3,705,704	728,611	155,146	883,757
State's Proport. Share - DOE	139,223	-	-	-	-	-	48,536	-	710	49,246	9,543	(161)	9,382
SOUTH GA REG LIBRARY	882,210	-	-	-	-	-	307,557	-	62,898	370,455	60,472	(14,295)	46,177
SOUTH GA Tech. INSTITUTE	4,500,496	-	-	-	-	-	1,568,968	-	26,976	1,595,944	308,485	(6,131)	302,354
SOUTH GEORGIA STATE COLLEGE	7,682,920	-	-	-	-	-	2,678,429	-	777,343	3,455,772	526,622	(176,669)	349,953
SOUTHEASTERN Tech. COLLEGE	7,058,690	-	-	-	-	-	2,460,809	-	266,213	2,727,022	483,833	(60,503)	423,330
SOUTHERN CRESCENT Tech. COLLEGE	11,907,118	-	-	377,526	377,526	-	4,151,074	-	-	4,151,074	816,175	85,801	901,976
SOUTHERN POLYTECHNIC STATE UNI	20,220,333	-	-	1,049,378	1,049,378	-	7,049,237	-	-	7,049,237	1,386,003	238,495	1,624,498
SOUTHWEST GA REG LIB	625,115	-	-	67,299	67,299	-	217,928	-	-	217,928	42,846	15,295	58,141
SOUTHWEST GA Tech. COLLEGE	4,416,482	-	-	-	-	-	1,539,679	-	390,304	1,929,983	302,723	(88,706)	214,017
SOUTHWEST GEORGIA RESA	691,694	-	-	-	-	-	241,139	-	14,340	255,479	47,412	(3,259)	44,153
STATE ACCOUNTING OFFICE	109,534	-	-	-	-	-	38,186	-	60,199	98,385	7,514	(13,682)	(6,168)
STATE ROAD TOLL & AUTHORITY	136,444	-	-	29,817	29,817	-	47,567	-	-	47,567	9,358	6,776	16,134
STATESBORO REGIONAL LIBRARY	1,111,259	-	-	-	-	-	387,408	-	67,725	455,133	76,167	(15,392)	60,775
STEPHENS CO SCHOOLS	27,138,031	-	-	-	-	-	9,460,893	-	1,338,025	10,798,918	1,860,171	(304,096)	1,556,075
State's Proport. Share - DOE	54,325	-	-	-	-	-	18,939	-	142	19,081	3,724	(32)	3,692
STEWART CO SCHOOLS	3,862,748	-	-	-	-	-	1,346,636	-	306,252	1,652,888	264,773	(69,603)	195,170
SUMTER CO SCHOOLS	27,807,364	-	-	-	-	-	9,694,236	-	1,626,813	11,321,049	1,906,057	(369,730)	1,536,327
State's Proport. Share - DOE	262,275	-	-	994	994	-	91,435	-	-	91,435	17,978	226	18,204
TALBOT CO SCHOOLS	3,839,123	-	-	-	-	-	1,338,400	-	306,819	1,645,219	263,151	(69,732)	193,419
TALIAFERRO CO SCHOOLS	1,997,764	-	-	81,071	81,071	-	696,463	-	-	696,463	136,937	18,425	155,362
TATTNALL CO SCHOOLS	21,579,843	-	-	378,236	378,236	-	7,523,191	-	-	7,523,191	1,479,190	85,963	1,565,153
State's Proport. Share - DOE	117,999	-	-	-	-	-	41,137	-	4,970	46,107	8,088	(1,129)	6,959

(Continued)

Teachers Retirement System of Georgia

Schedule of Pension Amounts by Employer

For the year ended 6/30/2014

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
TAYLOR CO SCHOOLS	\$ 8,663,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,020,120	\$ -	\$ 1,308,919	\$ 4,329,039	\$ 593,806	\$ (297,481)	\$ 296,325
Tech. COLLEGE SYSTEM OF GEORGIA	8,522,808	-	-	144,252	144,252	-	2,971,231	-	-	2,971,231	584,194	32,784	616,978
TELFAIR CO SCHOOLS	9,620,927	-	-	609,239	609,239	-	3,354,059	-	-	3,354,059	659,459	138,463	797,922
State's Proport. Share - DOE	371,936	-	-	33,507	33,507	-	129,665	-	-	129,665	25,494	7,615	33,109
TERRELL CO SCHOOLS	8,982,042	-	-	10,364	10,364	-	3,131,330	-	-	3,131,330	615,672	2,356	618,028
State's Proport. Share - DOE	43,586	-	-	2,698	2,698	-	15,195	-	-	15,195	2,988	613	3,601
THE GLOBE ACAD.	1,894,420	-	-	2,128,998	2,128,998	-	660,435	-	-	660,435	129,849	483,863	613,712
THE KINDEZI SCHOOL	1,598,666	-	-	189,259	189,259	-	557,329	-	-	557,329	109,586	43,014	152,600
THE MAIN STREET ACAD.	3,888,773	-	-	350,123	350,123	-	1,355,709	-	-	1,355,709	266,557	79,574	346,131
THE MUSEUM SCHOOL OF AVONDALE EST.	2,121,448	-	-	483,586	483,586	-	739,582	-	-	739,582	145,411	109,906	255,317
THE UNIVERSITY OF GEORGIA	445,639,832	-	-	5,025,826	5,025,826	-	155,359,492	-	-	155,359,492	30,546,314	1,142,233	31,688,547
THOMAS CO SCHOOLS	31,533,162	-	-	-	-	-	10,993,129	-	431,621	11,424,750	2,161,432	(98,096)	2,063,336
State's Proport. Share - DOE	268,592	-	-	-	-	-	93,637	-	14,624	108,261	18,411	(3,324)	15,087
THOMAS COUNTY PUBLIC LIBRARY	425,250	-	-	-	-	-	148,251	-	67,157	215,408	29,147	(15,263)	13,884
THOMASTON-UPSON COUNTY SCHOOLS	25,897,909	-	-	-	-	-	9,028,560	-	405,496	9,434,056	1,775,169	(92,158)	1,683,011
THOMASVILLE CITY SCHOOLS	20,152,237	-	-	-	-	-	7,025,497	-	481,455	7,506,952	1,381,327	(109,422)	1,271,905
State's Proport. Share - DOE	298,155	-	-	-	-	-	103,943	-	37,483	141,426	20,437	(8,519)	11,918
THREE RIVERS REGIONAL LIBRARY	548,302	-	-	-	-	-	191,150	-	396,125	587,275	37,580	(90,029)	(52,449)
TIFT CO SCHOOLS	48,146,453	-	-	-	-	-	16,784,874	-	1,873,007	18,657,881	3,300,193	(425,683)	2,874,510
State's Proport. Share - DOE	879,178	-	-	24,420	24,420	-	306,500	-	-	306,500	60,263	5,550	65,813
TOOMBS CO SCHOOLS	17,949,934	-	-	-	-	-	6,257,727	-	540,520	6,798,247	1,230,372	(122,845)	1,107,527
TOWNS CO SCHOOLS	8,142,534	-	-	-	-	-	2,838,660	-	137,295	2,975,955	558,125	(31,204)	526,921
State's Proport. Share - DOE	123,431	-	-	-	-	-	43,031	-	852	43,883	8,461	(194)	8,267
TREUTLEN CO SCHOOLS	5,970,551	-	-	344,302	344,302	-	2,081,461	-	-	2,081,461	409,256	78,251	487,507
TRION CITY SCHOOLS	8,603,789	-	-	51,113	51,113	-	2,999,463	-	-	2,999,463	589,738	11,617	601,355
TROUP CO SCHOOLS	74,548,067	-	-	-	-	-	25,989,036	-	4,406,649	30,395,685	5,109,882	(1,001,511)	4,108,371
State's Proport. Share - DOE	830,412	-	-	-	-	-	289,499	-	8,661	298,160	56,920	(1,969)	54,951
TROUP HARRIS COWETA REG LIB	631,558	-	-	4,685	4,685	-	220,174	-	-	220,174	43,294	1,065	44,359
TURNER CO SCHOOLS	10,289,375	-	-	-	-	-	3,587,094	-	269,479	3,856,573	705,288	(61,245)	644,043
State's Proport. Share - DOE	58,241	-	-	-	-	-	20,304	-	851	21,155	3,992	(194)	3,798
TWIGGS CO SCHOOLS	6,358,153	-	-	499,771	499,771	-	2,216,587	-	-	2,216,587	435,814	113,584	549,398
State's Proport. Share - DOE	27,541	-	-	-	-	-	9,602	-	6,815	16,417	1,888	(1,549)	339
UNCLE REMUS REG LIB	897,497	-	-	-	-	-	312,886	-	3,266	316,152	61,521	(742)	60,779
UNION CO SCHOOLS	18,160,285	-	-	-	-	-	6,331,060	-	79,367	6,410,427	1,244,798	(18,038)	1,226,760
State's Proport. Share - DOE	233,976	-	-	1,420	1,420	-	81,569	-	-	81,569	16,038	323	16,361
UNIVERSITY OF NORTH GEORGIA	50,692,645	-	-	1,790,942	1,790,942	-	17,672,531	-	-	17,672,531	3,474,717	407,032	3,881,749
UNIVERSITY OF WEST GEORGIA	44,133,617	-	-	2,934,737	2,934,737	-	15,385,914	-	-	15,385,914	3,025,137	666,986	3,692,123
VALDOSTA CITY SCHOOLS	48,273,548	-	-	-	-	-	16,829,182	-	1,122,072	17,951,254	3,308,897	(255,016)	3,053,881
State's Proport. Share - DOE	319,758	-	-	-	-	-	111,475	-	72,978	184,453	21,918	(16,586)	5,332
VALDOSTA STATE UNIVERSITY	45,991,147	-	-	2,509,505	2,509,505	-	16,033,489	-	-	16,033,489	3,152,454	570,342	3,722,796
VIDALIA CITY SCHOOLS	13,682,150	-	-	127,641	127,641	-	4,769,888	-	-	4,769,888	937,839	29,009	966,848
State's Proport. Share - DOE	30,321	-	-	-	-	-	10,570	-	142	10,712	2,078	(32)	2,046
WALKER CO SCHOOLS	54,779,514	-	-	-	-	-	19,097,300	-	2,316,128	21,413,428	3,754,855	(526,393)	3,228,462
State's Proport. Share - DOE	140,992	-	-	-	-	-	194,513	-	243,666	438,179	9,664	(44,208)	(34,544)
WALTON CO SCHOOLS	78,020,687	-	-	-	-	-	27,199,665	-	2,375,050	29,574,715	5,347,921	(539,784)	4,808,137
State's Proport. Share - DOE	817,778	-	-	-	-	-	285,095	-	84,479	369,574	56,054	(19,200)	36,854

Teachers Retirement System of Georgia

Schedule of Pension Amounts by Employer

For the year ended 6/30/2014

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
WARE CO SCHOOLS	\$ 38,034,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,259,749	\$ -	\$ 633,943	\$ 13,893,692	\$ 2,607,091	\$ (144,078)	\$ 2,463,013
State's Proport. Share - DOE	409,205	-	-	-	-	-	142,658	-	49,835	192,493	28,049	(11,326)	16,723
WARREN CO SCHOOLS	4,116,053	-	-	251,305	251,305	-	1,434,943	-	1,434,943	-	282,139	57,115	339,254
State's Proport. Share - DOE	32,469	-	-	4,260	4,260	-	11,319	-	-	11,319	2,226	968	3,194
WARREN COUNTY PUBLIC LIBRARY	32,469	-	-	-	-	-	11,319	-	568	11,887	2,221	(129)	2,092
WASHINGTON CO SCHOOLS	19,903,227	-	-	157,598	157,598	-	6,938,687	-	-	6,938,687	1,364,268	35,818	1,400,086
State's Proport. Share - DOE	11,370	-	-	-	-	-	3,964	-	19,594	23,558	779	(4,453)	(3,674)
WAYNE CO SCHOOLS	29,448,226	-	-	303,697	303,697	-	10,266,276	-	-	10,266,276	2,018,520	69,022	2,087,542
State's Proport. Share - DOE	463,277	-	-	10,648	10,648	-	161,508	-	-	161,508	31,755	2,420	34,175
WEBSTER CO SCHOOLS	3,181,035	-	-	-	-	-	1,108,976	-	169,382	1,278,358	218,043	(38,496)	179,547
WESLEY INTERNATIONAL ACAD.	4,210,048	-	-	1,309,912	1,309,912	-	1,467,712	-	-	1,467,712	288,577	297,707	586,284
WEST GA REG LIBRARY	839,129	-	-	-	-	-	292,538	-	28,395	320,933	57,520	(6,454)	51,066
WEST GEORGIA RESA	5,806,440	-	-	-	-	-	2,024,248	-	344,587	2,368,835	398,003	(78,315)	319,688
WEST GEORGIA Tech. COLLEGE	11,124,967	-	-	-	-	-	3,878,399	-	156,747	4,035,146	762,561	(35,624)	726,937
WESTSIDE ATLANTA CHARTER SCHOOL	771,539	-	-	867,075	867,075	-	268,975	-	-	268,975	52,890	197,062	249,952
WHEELER CO SCHOOLS	6,391,885	-	-	67,725	67,725	-	2,228,346	-	-	2,228,346	438,133	15,392	453,525
WHITE CO SCHOOLS	24,209,544	-	-	-	-	-	8,439,960	-	1,364,574	9,804,534	1,659,440	(310,131)	1,349,309
State's Proport. Share - DOE	302,829	-	-	-	-	-	105,573	-	6,247	111,820	20,757	(1,420)	19,337
WHITFIELD CO SCHOOLS	83,148,192	-	-	5,964,175	5,964,175	-	28,987,222	-	-	28,987,222	5,699,375	1,355,494	7,054,869
State's Proport. Share - DOE	464,667	-	-	84,337	84,337	-	161,993	-	-	161,993	31,851	19,167	51,018
WILCOX CO SCHOOLS	7,789,549	-	-	-	-	-	2,715,602	-	329,253	3,044,855	533,931	(74,830)	459,101
WILKES CO SCHOOLS	11,579,148	-	-	539,667	539,667	-	4,036,736	-	-	4,036,736	793,695	122,652	916,347
State's Proport. Share - DOE	102,712	-	-	-	-	-	35,808	-	4,260	40,068	7,040	(968)	6,072
WILKINSON CO SCHOOLS	10,655,626	-	-	141,413	141,413	-	3,714,777	-	-	3,714,777	730,391	32,139	762,530
WIREGRASS GEORGIA Tech. COLLEGE	10,909,184	-	-	-	-	-	3,803,173	-	1,315,449	5,118,622	747,770	(298,966)	448,804
WORTH CO SCHOOLS	20,736,671	-	-	-	-	-	7,229,243	-	663,048	7,892,291	1,421,397	(150,693)	1,270,704
State's Proport. Share - DOE	94,626	-	-	-	-	-	32,989	-	568	33,557	6,486	(129)	6,357
WORTH COUNTY LIBRARY SYSTEM	206,182	-	-	-	-	-	71,879	-	-	76,564	14,135	(1,065)	13,070
Total all Entities	\$ 12,633,681,000	\$ -	\$ -	\$ 217,897,908	\$ 217,897,908	\$ -	\$ 4,404,369,000	\$ -	\$ 217,897,908	\$ 4,622,266,908	\$ 865,974,000	\$ -	\$ 865,974,000
STATE DEPARTMENT OF EDUCATION (Non-employer Contributing Entity)	\$ 63,748,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,223,917	\$ -	\$ 1,197,322	\$ 23,421,239	\$ 4,369,601	\$ (272,119)	\$ 4,097,482

TEACHERS RETIREMENT SYSTEM OF GEORGIA

(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2014

(1) Plan Description

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

(2) Basis of Presentation

The Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (the Schedules) are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles.

(3) Reconciliation to Financial Statements

The current year employer and nonemployer contributions used in the schedule of employer allocations for 2014 is a component of total employer and nonemployer contributions presented in the System's audited financial statements. The reconciliation of employer and nonemployer contributions is as follows for the year ended June 30, 2014 (amounts in thousands):

Total current year employer and nonemployer contributions per GASB 68 schedule	\$	1,252,804
Prior year contribution adjustments		1,005
Timing differences		—
Prior service purchases		13,187
State revenue appropriations		432
Transfers from other retirement systems, net		3,223
Employers no longer in plan		—
Miscellaneous		312
		<hr/>
Total employer and nonemployer contributions per audited financial statements	\$	<u>1,270,963</u>

(4) Actuarial Valuation Date

The collective total pension liability is based upon the June 30, 2013 actuarial valuation. An expected total pension liability is determined as of June 30, 2014 using standard roll-forward techniques. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year.

TEACHERS RETIREMENT SYSTEM OF GEORGIA
(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2014

(5) Components of Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployers at June 30, 2014 were as follows (amounts in thousands):

Total pension liability	\$	79,099,772
Plan fiduciary net position		66,466,091
Employers' and nonemployers' net pension liability	\$	12,633,681
Plan fiduciary net position as a percentage of the total pension liability		84.03%

(6) Actuarial Assumptions

The collective total pension liability was determined by an actuarial valuation as of June 30, 2013, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0%	
Salary increases	3.75– 7.00%, average, including inflation	
Investment rate of return	7.5%, net of pension plan investment expense, including inflation	

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, set back two years for males and set back three years for females.

The actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2004 – June 30, 2009.

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.

(7) Discount Rate

The discount rate used to measure the collective total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and nonemployer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the 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.

TEACHERS RETIREMENT SYSTEM OF GEORGIA
(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2014

(8) Allocation Methodology

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* requires participating employers and nonemployer contributing entities to recognize their proportionate share of collective net pension liability and pension expense. These schedules are prepared to provide employers and nonemployer contributing entities with their calculated proportionate share. The collective amounts have been allocated based on actual employer contributions during the measurement period of July 2013 through June 2014. Contributions from the employers and nonemployer contributing entities are recognized when due, based on statutory requirements.

(9) Special Funding Situation

Pursuant to O.C.G.A. §47-3-63, the employer contributions for certain full-time public school support personnel are funded on behalf of the employers by the State of Georgia. These employers are considered to be a special funding situation as defined by GASB Statement No. 68. The schedule of employer allocations shows the amounts associated with each employer under these special funding situations as a nonemployer contributing entity.

(10) Components of Schedule of Pension Amounts by Employer

(a) *Net Pension Liability*

The employer proportionate share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share percentage for fiscal year ending June 30, 2014 as shown in the Schedule of Employer Allocations.

(b) *Difference between Expected and Actual Experience*

The difference between expected and actual experience with regard to economic and demographic factors is amortized over the average of the expected remaining service life of active and inactive members which is 5.4 years. The first year of amortization is recognized as pension expense with the remaining years shown as either a deferred outflow of resources or deferred inflow of resources. The collective amount of the difference between expected and actual experience for fiscal year ending June 30, 2014 is \$0. As this is the first year of implementation of GASB Statement No. 68 and rollforward procedures were used to determine the total pension liability at the measurement date, there were no changes between expected and actual experience.

(c) *Change in Assumptions*

The change in assumptions about future economic or demographic factors or other inputs is amortized over the average of the expected remaining service life of active and inactive members which is 5.4 years. The first year of amortization is recognized as pension expense with the remaining years shown as either a deferred outflow of resources or deferred inflow of resources. The collective amount of change in assumptions for fiscal year ending June 30, 2014 is \$0.

TEACHERS RETIREMENT SYSTEM OF GEORGIA

(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2014

(d) *Differences between Employer Contributions and Proportionate of Contributions*

There are no differences between employer contributions and the proportionate share of contributions since the plan is using actual contributions as the method of allocation.

(e) *Changes in Employer Proportionate Share*

The changes in employer proportionate share is the amount of difference between the employer proportionate share of net pension liability in the prior year compared to the current year. This change in proportionate share is amortized over the average of the expected remaining service life of active and inactive members which is 5.4 years. The first year of amortization is recognized as pension expense with the remaining years shown as either a deferred outflow of resources or deferred inflow of resources.

TEACHERS RETIREMENT SYSTEM OF GEORGIA
(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2014

The remaining amortization of the change in proportionate share, which is presented as deferred inflows of resources and deferred outflows of resources, are as follows:

Employer	2016	2017	2018	2019	2020	Thereafter
ABRAHAM BALDWIN AGRICOLLEGE	\$ (876,106)	(876,106)	(876,106)	(876,107)	28,821	—
ALBANY STATE UNIVERSITY	(2,217,306)	(2,217,306)	(2,217,306)	(2,217,308)	(74,476)	—
ALBANY TECHNICAL INSTITUTE	(676,976)	(676,976)	(676,976)	(676,976)	(33,792)	—
ALTAMAHA TECHNICAL COLLEGE	(494,387)	(494,387)	(494,387)	(494,387)	(61,594)	—
AMANA ACADEMY	(209,379)	(209,379)	(209,379)	(209,379)	43,795	—
APPLING COUNTY SCHOOLS	(1,943,741)	(1,943,741)	(1,943,741)	(1,943,742)	16,444	—
ARMSTRONG ATLANTIC STATE UNIV	(1,597,505)	(1,597,505)	(1,597,505)	(1,597,507)	49,771	—
ATHENS REGIONAL LIBRARY	(211,120)	(211,120)	(211,120)	(211,121)	(19,943)	—
ATHENS TECHNICAL COLLEGE	(1,035,212)	(1,035,212)	(1,035,212)	(1,035,213)	29,906	—
ATKINSON COUNTY SCHOOLS	(852,092)	(852,092)	(852,092)	(852,092)	18,045	—
ATLANTA HEIGHTS CHARTER SCHOOL	(180,983)	(180,983)	(180,983)	(180,983)	19,463	—
ATLANTA METROPOLITAN STATE COLLEGE	(916,225)	(916,225)	(916,225)	(916,226)	6,802	—
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	(412,810)	(412,810)	(412,810)	(412,810)	23,233	—
ATLANTA PREPARATORY ACADEMY	(494,773)	(494,773)	(494,773)	(494,773)	(193,946)	—
ATLANTA PUBLIC SCHOOLS	(26,403,152)	(26,403,152)	(26,403,152)	(26,403,183)	2,957,659	—
ATLANTA TECHNICAL COLLEGE	(799,288)	(799,288)	(799,288)	(799,288)	(35,055)	—
AUGUSTA TECHNICAL INSTITUTE	(825,911)	(825,911)	(825,911)	(825,912)	(37,302)	—
BACON COUNTY SCHOOLS	(1,025,055)	(1,025,055)	(1,025,055)	(1,025,055)	23,493	—
BACONTON COMM CS	(342,450)	(342,450)	(342,450)	(342,451)	(18,226)	—
BAINBRIDGE COLLEGE	(727,917)	(727,917)	(727,917)	(727,918)	(11,036)	—
BAKER COUNTY SCHOOLS	(222,555)	(222,555)	(222,555)	(222,556)	(16,316)	—
BALDWIN COUNTY BOARD OF HEALTH	(8,284)	(8,284)	(8,284)	(8,284)	1,368	—
BALDWIN COUNTY SCHOOLS	(3,273,847)	(3,273,847)	(3,273,847)	(3,273,850)	(176,560)	—
BANKS COUNTY SCHOOLS	(1,429,666)	(1,429,666)	(1,429,666)	(1,429,667)	23,375	—
BARNESVILLE - LAMAR CO LIBRARY	(10,429)	(10,429)	(10,429)	(10,429)	209	—
BARROW COUNTY SCHOOLS	(6,590,062)	(6,590,062)	(6,590,062)	(6,590,068)	22,199	—
BARTOW COUNTY LIBRARY	(100,756)	(100,756)	(100,756)	(100,756)	(6,776)	—
BARTOW COUNTY SCHOOLS	(7,888,306)	(7,888,306)	(7,888,306)	(7,888,313)	(165,174)	—
BARTRAM TRAIL REGIONAL LIBRARY	(31,605)	(31,605)	(31,605)	(31,605)	(866)	—
BEN HILL CO SCHOOLS	(1,698,598)	(1,698,598)	(1,698,598)	(1,698,599)	2,387	—
BERRIEN CO SCHOOLS	(1,635,403)	(1,635,403)	(1,635,403)	(1,635,404)	(25,738)	—
BIBB CO SCHOOLS	(15,245,530)	(15,245,530)	(15,245,530)	(15,245,542)	(930,335)	—
BLECKLEY CO SCHOOLS	(1,146,493)	(1,146,493)	(1,146,493)	(1,146,494)	40,954	—
BOARD OF REGENTS	(1,959,293)	(1,959,293)	(1,959,293)	(1,959,296)	238,694	—
BRANTLEY CO SCHOOLS	(1,978,755)	(1,978,755)	(1,978,755)	(1,978,757)	(33,379)	—
BREMEN CITY SCHOOLS	(1,115,758)	(1,115,758)	(1,115,758)	(1,115,759)	20,444	—
BRIGHTEN ACADEMY	(138,544)	(138,544)	(138,544)	(138,544)	10,857	—
BROOKS CO SCHOOLS	(1,415,017)	(1,415,017)	(1,415,017)	(1,415,018)	(81,367)	—
BROOKS COUNTY LIBRARY	(21,080)	(21,080)	(21,080)	(21,080)	(1,406)	—
BRYAN CO SCHOOLS	(3,503,391)	(3,503,391)	(3,503,391)	(3,503,394)	5,615	—
BUFORD CITY SCHOOLS	(2,129,003)	(2,129,003)	(2,129,003)	(2,129,005)	62,795	—
BULLOCH CO SCHOOLS	(5,093,652)	(5,093,652)	(5,093,652)	(5,093,656)	(39,225)	—
BURKE CO SCHOOLS	(3,179,052)	(3,179,052)	(3,179,052)	(3,179,054)	(61,709)	—
BUTTS CO SCHOOLS	(2,005,630)	(2,005,630)	(2,005,630)	(2,005,631)	(111,892)	—
CALHOUN CITY SCHOOLS	(1,222,407)	(1,222,407)	(1,222,407)	(1,222,409)	231,776	—
CALHOUN CO SCHOOLS	(427,106)	(427,106)	(427,106)	(427,107)	(19,272)	—
CAMDEN CO SCHOOLS	(5,152,113)	(5,152,113)	(5,152,113)	(5,152,118)	(66,111)	—
CAMDEN COUNTY LIBRARY	(18,591)	(18,591)	(18,591)	(18,591)	452	—
CANDLER CO SCHOOLS	(1,170,225)	(1,170,225)	(1,170,225)	(1,170,226)	(56,032)	—

TEACHERS RETIREMENT SYSTEM OF GEORGIA
(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2014

Employer	2016	2017	2018	2019	2020	Thereafter
CARROLL CO SCHOOLS	\$ (7,743,701)	(7,743,701)	(7,743,701)	(7,743,708)	(192,112)	—
CARROLLTON IND SCHOOLS	(2,114,912)	(2,114,912)	(2,114,912)	(2,114,914)	50,957	—
CARTERSVILLE CITY SCHOOLS	(2,313,568)	(2,313,568)	(2,313,568)	(2,313,570)	(48,933)	—
CATOOSA CO SCHOOLS	(6,413,787)	(6,413,787)	(6,413,787)	(6,413,792)	(236,050)	—
CATOOSA COUNTY LIBRARY	(37,563)	(37,563)	(37,563)	(37,563)	(5,499)	—
CENTRAL GEORGIA TECHNICAL COLLEGE	(1,409,787)	(1,409,787)	(1,409,787)	(1,409,789)	(27,816)	—
CHARLES DREW CHARTER SCHOOL	(253,350)	(253,350)	(253,350)	(253,350)	218,806	—
CHARLTON CO SCHOOLS	(862,234)	(862,234)	(862,234)	(862,235)	(13,358)	—
CHARTER CONSERVATORY FOR L & T	(59,431)	(59,431)	(59,431)	(59,431)	1,200	—
CHATHAM CO SCHOOLS	(20,700,568)	(20,700,568)	(20,700,568)	(20,700,587)	(62,187)	—
CHATSWORTH MURRAY COUNTY LIB	(27,653)	(27,653)	(27,653)	(27,653)	(6,619)	—
CHATTAHOOCHEE CO SCHOOLS	(652,859)	(652,859)	(652,859)	(652,859)	(38,682)	—
CHATTAHOOCHEE FLINT RESA	(185,118)	(185,118)	(185,118)	(185,118)	(22,822)	—
CHATTAHOOCHEE TECHNICAL COLLEGE	(1,713,204)	(1,713,204)	(1,713,204)	(1,713,206)	(102,924)	—
CHATTOOGA CO SCHOOLS	(1,372,522)	(1,372,522)	(1,372,522)	(1,372,523)	(38,853)	—
CHATTOOGA COUNTY LIBRARY SYST	(16,003)	(16,003)	(16,003)	(16,003)	(116)	—
CHEROKEE CHARTER ACADEMY	(216,553)	(216,553)	(216,553)	(216,553)	41,847	—
CHEROKEE CO SCHOOLS	(21,082,015)	(21,082,015)	(21,082,015)	(21,082,034)	(144,614)	—
CHEROKEE REG LIBRARY	(53,175)	(53,175)	(53,175)	(53,175)	(4,594)	—
CHESTATEE REG LIBRARY	(54,966)	(54,966)	(54,966)	(54,966)	(3,538)	—
CHICKAMAUGA CITY SCHOOLS	(609,754)	(609,754)	(609,754)	(609,755)	(7,023)	—
CLARKE COUNTY SCHOOLS	(6,579,236)	(6,579,236)	(6,579,236)	(6,579,243)	515,003	—
CLAY CO SCHOOLS	(191,937)	(191,937)	(191,937)	(191,937)	9,385	—
CLAYTON CO SCHOOLS	(24,388,718)	(24,388,718)	(24,388,718)	(24,388,740)	(81,923)	—
CLAYTON COLLEGE & STATE UNIV	(1,907,484)	(1,907,484)	(1,907,484)	(1,907,485)	4,764	—
CLAYTON COUNTY REG LIB	(47,456)	(47,456)	(47,456)	(47,457)	(7,074)	—
CLINCH CO SCHOOLS	(841,199)	(841,199)	(841,199)	(841,200)	(28,667)	—
COASTAL PLAIN REGIONAL LIBRARY	(71,873)	(71,873)	(71,873)	(71,873)	(1,963)	—
COASTAL PLAINS RESA	(142,513)	(142,513)	(142,513)	(142,513)	(26,240)	—
COBB CO SCHOOLS	(63,570,660)	(63,570,660)	(63,570,660)	(63,570,713)	(1,964,610)	—
COBB COUNTY PUBLIC LIB	(583,848)	(583,848)	(583,848)	(583,848)	(34,500)	—
COFFEE CO SCHOOLS	(4,212,144)	(4,212,144)	(4,212,144)	(4,212,148)	(75,212)	—
COLLEGE OF COASTAL GEORGIA	(635,998)	(635,998)	(635,998)	(635,999)	127	—
COLQUITT CO SCHOOLS	(5,332,942)	(5,332,942)	(5,332,942)	(5,332,946)	(134,210)	—
COLUMBIA CO SCHOOLS	(12,423,233)	(12,423,233)	(12,423,233)	(12,423,244)	(126,284)	—
COLUMBUS STATE UNIVERSITY	(2,442,601)	(2,442,601)	(2,442,601)	(2,442,604)	68,124	—
COLUMBUS TECHNICAL INSTITUTE	(777,968)	(777,968)	(777,968)	(777,968)	13,424	—
COMMERCE CITY SCHOOLS	(844,997)	(844,997)	(844,997)	(844,998)	(41,691)	—
CONYERS-ROCKDALE LIB.SYSTEM	(65,851)	(65,851)	(65,851)	(65,851)	(9,565)	—
COOK CO SCHOOLS	(1,789,282)	(1,789,282)	(1,789,282)	(1,789,283)	(58,069)	—
COOPERATIVE EXTENSION SERVICE	(451,433)	(451,433)	(451,433)	(451,433)	28,564	—
COWETA CHARTER ACADEMY	94,129	94,129	94,129	94,129	100,818	—
COWETA CO SCHOOLS	(11,965,992)	(11,965,992)	(11,965,992)	(11,966,003)	(168,312)	—
COWETA PUBLIC LIBRARY	(88,058)	(88,058)	(88,058)	(88,058)	2,852	—
CRAWFORD CO SCHOOLS	(1,044,253)	(1,044,253)	(1,044,253)	(1,044,254)	(58,018)	—
CRISP CO SCHOOLS	(2,119,370)	(2,119,370)	(2,119,370)	(2,119,372)	23,220	—
CSRA RESA	(232,479)	(232,479)	(232,479)	(232,479)	(33,741)	—
DADE CO SCHOOLS	(1,291,137)	(1,291,137)	(1,291,137)	(1,291,138)	(41,511)	—
DALTON CITY SCHOOLS	(3,547,961)	(3,547,961)	(3,547,961)	(3,547,965)	215,293	—
DALTON STATE COLLEGE	(1,080,484)	(1,080,484)	(1,080,484)	(1,080,485)	(25,946)	—

TEACHERS RETIREMENT SYSTEM OF GEORGIA
(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2014

Employer	2016	2017	2018	2019	2020	Thereafter
DARTON COLLEGE	\$ (1,214,131)	(1,214,131)	(1,214,131)	(1,214,133)	66,021	—
DAWSON CO SCHOOLS	(2,295,330)	(2,295,330)	(2,295,330)	(2,295,332)	(105,891)	—
DECATUR CITY SCHOOLS	(2,379,019)	(2,379,019)	(2,379,019)	(2,379,021)	101,502	—
DECATUR CO SCHOOLS	(2,891,950)	(2,891,950)	(2,891,950)	(2,891,953)	(29,404)	—
DEKALB ACADEMY OF TECHNOLOGY AND ENVIRONMENT	(269,518)	(269,518)	(269,518)	(269,518)	(11,837)	—
DEKALB CO SCHOOLS	(44,342,075)	(44,342,075)	(44,342,075)	(44,342,122)	3,020,649	—
DEKALB COUNTY DFACS	(10,619)	(10,619)	(10,619)	(10,619)	(852)	—
DEKALB COUNTY PUBLIC LIBRARY	(801,581)	(801,581)	(801,581)	(801,581)	(20,316)	—
DEKALB PATH ACADEMY	(137,457)	(137,457)	(137,457)	(137,457)	14,818	—
DEKALB PREPARATORY ACADEMY	5,812	5,812	5,812	5,812	68,073	—
DEPARTMENT OF ADMIN SERVICE	5,621	5,621	5,621	5,621	4,364	—
DEPARTMENT OF COMMUNITY HEALTH	(8,350)	(8,350)	(8,350)	(8,350)	6,933	—
DEPARTMENT OF CORRECTIONS	(9,250)	(9,250)	(9,250)	(9,250)	4,841	—
DEPARTMENT OF FAMILY AND CHILDREN SERVICES REGION	(9,630)	(9,630)	(9,630)	(9,630)	(3,795)	—
DEPARTMENT OF HUMAN SERVICES	(23,701)	(23,701)	(23,701)	(23,701)	(1,394)	—
DEPARTMENT OF NATURAL RESOURCE	(12,150)	(12,150)	(12,150)	(12,150)	1,008	—
DEPARTMENT OF PUBLIC HEALTH	(6,556)	(6,556)	(6,556)	(6,556)	(105)	—
DEPARTMENT OF PUBLIC SAFETY	(32,668)	(32,668)	(32,668)	(32,668)	2,944	—
DEPT OF BEHAVIORAL HEALTH AND DEVELOPMENT DISABIL	(14,270)	(14,270)	(14,270)	(14,270)	374	—
DESOTA TRAIL REG LIB	(29,622)	(29,622)	(29,622)	(29,622)	1,899	—
DESTINY ACHIEVERS ACADEMY OF EXCELLENCE	(57,327)	(57,327)	(57,327)	(57,327)	3,975	—
DHS LOWNDES COUNTY DEPT. OF FAMILY AND CHILDRENS S	(7,163)	(7,163)	(7,163)	(7,163)	(2,686)	—
DODGE CO SCHOOLS	(1,674,782)	(1,674,782)	(1,674,782)	(1,674,783)	(33,108)	—
DOOLY CO SCHOOLS	(960,366)	(960,366)	(960,366)	(960,366)	(78,941)	—
DOUGHERTY CO SCHOOLS	(8,540,485)	(8,540,485)	(8,540,485)	(8,540,493)	(7,294)	—
DOUGHERTY CO.PUBLIC LIBRARY	(126,094)	(126,094)	(126,094)	(126,094)	(20,690)	—
DOUGLAS CO SCHOOLS	(10,678,579)	(10,678,579)	(10,678,579)	(10,678,591)	1,107,862	—
DUBLIN CITY SCHOOLS	(1,341,237)	(1,341,237)	(1,341,237)	(1,341,238)	70,591	—
EARLY CO SCHOOLS	(1,321,940)	(1,321,940)	(1,321,940)	(1,321,941)	(21,530)	—
EAST CENTRAL GA REGIONAL LIB	(216,094)	(216,094)	(216,094)	(216,095)	(25,570)	—
EAST GEORGIA STATE COLLEGE	(556,148)	(556,148)	(556,148)	(556,148)	27,467	—
ECHOLS CO SCHOOLS	(399,771)	(399,771)	(399,771)	(399,771)	12,042	—
EFFINGHAM CO SCHOOLS	(4,703,986)	(4,703,986)	(4,703,986)	(4,703,992)	501,216	—
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	(2,525)	(2,525)	(2,525)	(2,525)	64	—
ELBERT CO SCHOOLS	(1,790,677)	(1,790,677)	(1,790,677)	(1,790,679)	(17,400)	—
ELBERT COUNTY LIBRARY	(15,144)	(15,144)	(15,144)	(15,144)	(117)	—
EMANUEL CO SCHOOLS	(2,275,474)	(2,275,474)	(2,275,474)	(2,275,475)	(37,353)	—
EVANS CO SCHOOLS	(997,893)	(997,893)	(997,893)	(997,894)	(22,756)	—
FANNIN CO SCHOOLS	(1,934,349)	(1,934,349)	(1,934,349)	(1,934,350)	(58,844)	—
FAYETTE CO SCHOOLS	(13,557,664)	(13,557,664)	(13,557,664)	(13,557,674)	(954,546)	—
FIRST DISTRICT RESA	(654,142)	(654,142)	(654,142)	(654,143)	(57,166)	—
FITZGERALD-BEN HILL COUNTY LIB	(30,417)	(30,417)	(30,417)	(30,417)	(4,568)	—
FLINT RIVER REGIONAL LIBRARY	(78,186)	(78,186)	(78,186)	(78,186)	334	—
FLOYD CO SCHOOLS	(7,753,119)	(7,753,119)	(7,753,119)	(7,753,125)	(705,154)	—
FLOYD COUNTY DFCS	1,800	1,800	1,800	1,800	1,769	—
FORSYTH CO SCHOOLS	(17,191,221)	(17,191,221)	(17,191,221)	(17,191,238)	680,125	—
FORSYTH COUNTY PUBLIC LIBRARY	(223,113)	(223,113)	(223,113)	(223,114)	19,877	—
FORT VALLEY STATE UNIVERSITY	(2,466,165)	(2,466,165)	(2,466,165)	(2,466,167)	(178,017)	—
FRANKLIN CO SCHOOLS	(1,957,027)	(1,957,027)	(1,957,027)	(1,957,028)	(56,507)	—
FULTON CO SCHOOLS	(50,750,590)	(50,750,590)	(50,750,590)	(50,750,637)	494,222	—

TEACHERS RETIREMENT SYSTEM OF GEORGIA
(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2014

Employer	2016	2017	2018	2019	2020	Thereafter
FULTON LEADERSHIP ACADEMY	\$ (52,302)	(52,302)	(52,302)	(52,302)	15,063	—
FULTON SCIENCE ACADEMY HIGH SCHOOL	(218,218)	(218,218)	(218,218)	(218,218)	(45,668)	—
FULTON SUNSHINE ACADEMY INC.	(177,621)	(177,621)	(177,621)	(177,622)	16,805	—
GA PUB TELECOMMUNICATIONS COMM	(17,780)	(17,780)	(17,780)	(17,780)	(50)	—
GA SOIL AND WATER CONSERVATION COMMISSION	3,954	3,954	3,954	3,954	2,400	—
GA SOUTHWESTERN STATE UNIV	(799,681)	(799,681)	(799,681)	(799,682)	(14,276)	—
GA.REG.TRANS.AUTHORITY	(6,124)	(6,124)	(6,124)	(6,124)	(1,639)	—
GAINESVILLE CITY SCHOOLS	(3,657,441)	(3,657,441)	(3,657,441)	(3,657,445)	33,817	—
GEORGIA COLLEGE & STATE UNIV	(2,667,734)	(2,667,734)	(2,667,734)	(2,667,736)	51,631	—
GEORGIA CONNECTIONS ACADEMY	158,681	158,681	158,681	158,681	240,890	—
GEORGIA DEPARTMENT OF AGRICULTURE	(6,811)	(6,811)	(6,811)	(6,811)	(2,311)	—
GEORGIA DEPARTMENT OF DRIVER SERVICES	(11,723)	(11,723)	(11,723)	(11,723)	(811)	—
GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING	(104,066)	(104,066)	(104,066)	(104,066)	(18,379)	—
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	(101,967)	(101,967)	(101,967)	(101,968)	29,479	—
GEORGIA DEPARTMENT OF REVENUE	(2,341)	(2,341)	(2,341)	(2,341)	490	—
GEORGIA DEPT OF EDUCATION	(1,799,576)	(1,799,576)	(1,799,576)	(1,799,578)	137,126	—
GEORGIA DEPT OF LABOR	(31,509)	(31,509)	(31,509)	(31,509)	(8,430)	—
GEORGIA ENVIRONMENTAL FINANCE AUTHORITY	(1,587)	(1,587)	(1,587)	(1,587)	(541)	—
GEORGIA GENERAL ASSEMBLY	(33,277)	(33,277)	(33,277)	(33,277)	(6,286)	—
GEORGIA GWINNETT COLLEGE	(1,584,744)	(1,584,744)	(1,584,744)	(1,584,746)	136,042	—
GEORGIA HIGHLANDS COLLEGE	(1,411,869)	(1,411,869)	(1,411,869)	(1,411,870)	(85,627)	—
GEORGIA INST OF TECHNOLOGY	(22,493,624)	(22,493,624)	(22,493,624)	(22,493,646)	543,773	—
GEORGIA MAGNET CHARTER SCHOOL	(353,212)	(353,212)	(353,212)	(353,212)	27,571	—
GEORGIA MILITARY COLLEGE	(1,707,645)	(1,707,645)	(1,707,645)	(1,707,646)	103,827	—
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	(958,203)	(958,203)	(958,203)	(958,204)	554	—
GEORGIA PERIMETER COLLEGE	(4,812,171)	(4,812,171)	(4,812,171)	(4,812,175)	(233,455)	—
GEORGIA PIEDMONT TECHNICAL COLLEGE	(1,023,837)	(1,023,837)	(1,023,837)	(1,023,837)	(47,267)	—
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	(5,818)	(5,818)	(5,818)	(5,818)	3,783	—
GEORGIA REGENTS UNIVERSITY	(18,182,782)	(18,182,782)	(18,182,782)	(18,182,799)	383,128	—
GEORGIA SOUTHERN UNIVERSITY	(5,808,754)	(5,808,754)	(5,808,754)	(5,808,760)	363,794	—
GEORGIA STATE UNIVERSITY	(13,323,749)	(13,323,749)	(13,323,749)	(13,323,761)	61,284	—
GEORGIA STUDENT FINANCE COMM	(12,900)	(12,900)	(12,900)	(12,900)	7,538	—
GILMER CO SCHOOLS	(2,164,614)	(2,164,614)	(2,164,614)	(2,164,616)	47,577	—
GLASCOCK CO SCHOOLS	(348,282)	(348,282)	(348,282)	(348,282)	(12,350)	—
GLYNN CO SCHOOLS	(7,757,690)	(7,757,690)	(7,757,690)	(7,757,696)	(205,226)	—
GLYNN COUNTY HEALTH DEPT COASTAL HEALTH DISTRICT	7,908	7,908	7,908	7,908	4,801	—
GORDON CO SCHOOLS	(3,817,890)	(3,817,890)	(3,817,890)	(3,817,894)	(117,548)	—
GORDON COLLEGE	(1,161,771)	(1,161,771)	(1,161,771)	(1,161,772)	(50,609)	—
GOVERNORS OFFICE OF PLANNING AND BUDGET	(5,475)	(5,475)	(5,475)	(5,475)	40,760	—
GRADY CO SCHOOLS	(2,332,398)	(2,332,398)	(2,332,398)	(2,332,400)	(16,006)	—
GREENE CO SCHOOLS	(1,236,342)	(1,236,342)	(1,236,342)	(1,236,343)	84,261	—
GRIFFIN RESA	(154,246)	(154,246)	(154,246)	(154,246)	6,029	—
GRIFFIN SPALDING CO SCHOOLS	(5,578,018)	(5,578,018)	(5,578,018)	(5,578,023)	(67,556)	—
GWINNETT CO SCHOOLS	(83,249,080)	(83,249,080)	(83,249,080)	(83,249,157)	510,876	—
GWINNETT COUNTY PUBLIC LIB	(977,270)	(977,270)	(977,270)	(977,271)	(21,079)	—
GWINNETT TECHNICAL COLLEGE	(1,173,854)	(1,173,854)	(1,173,854)	(1,173,855)	(69,494)	—
HABERSHAM CO SCHOOLS	(4,134,653)	(4,134,653)	(4,134,653)	(4,134,657)	(125,525)	—
HALL CO DEPT OF FAMILY AND CHILDREN SERVICES	973	973	973	973	1,601	—
HALL CO SCHOOLS	(13,483,434)	(13,483,434)	(13,483,434)	(13,483,446)	(254,494)	—
HALL COUNTY LIBRARY	(149,026)	(149,026)	(149,026)	(149,026)	(2,348)	—

TEACHERS RETIREMENT SYSTEM OF GEORGIA
(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2014

Employer	2016	2017	2018	2019	2020	Thereafter
HANCOCK CO SCHOOLS	\$ (925,362)	(925,362)	(925,362)	(925,363)	(85,628)	—
HARALSON CO SCHOOLS	(2,158,862)	(2,158,862)	(2,158,862)	(2,158,864)	(61,993)	—
HARRIS CO SCHOOLS	(2,815,958)	(2,815,958)	(2,815,958)	(2,815,961)	(54,599)	—
HART CO SCHOOLS	(1,967,644)	(1,967,644)	(1,967,644)	(1,967,645)	(75,984)	—
HART COUNTY LIBRARY	(4,187)	(4,187)	(4,187)	(4,187)	3,395	—
HEARD CO SCHOOLS	(1,218,920)	(1,218,920)	(1,218,920)	(1,218,921)	(49,821)	—
HEART OF GEORGIA RESA	(333,835)	(333,835)	(333,835)	(333,835)	(3,434)	—
HENRY CO SCHOOLS	(21,731,527)	(21,731,527)	(21,731,527)	(21,731,545)	(862,053)	—
HENRY COUNTY LIBRARY	(104,527)	(104,527)	(104,527)	(104,527)	193	—
HERITAGE PREPARATORY ACADEMY	(83,100)	(83,100)	(83,100)	(83,100)	(10,958)	—
HOUSTON CO SCHOOLS	(15,992,544)	(15,992,544)	(15,992,544)	(15,992,558)	(177,954)	—
HOUSTON COUNTY PUBLIC LIBRARY	(77,465)	(77,465)	(77,465)	(77,465)	(9,059)	—
INTERNATIONAL ACADEMY OF SMYRNA CHARTER SCHOOL	(207,084)	(207,084)	(207,084)	(207,085)	37,030	—
INTERNATIONAL COMMUNITY SCHOOL	(333,880)	(333,880)	(333,880)	(333,880)	(47,292)	—
INTOWN ACADEMY CHARTER SCHOOL	(6,030)	(6,030)	(6,030)	(6,030)	67,971	—
IRWIN CO SCHOOLS	(1,023,870)	(1,023,870)	(1,023,870)	(1,023,871)	(13,242)	—
IVY PREP ACADEMY FOR GIRLS	(13,249)	(13,249)	(13,249)	(13,249)	45,964	—
IVY PREP YOUNG MENS ACADEMY	(45,053)	(45,053)	(45,053)	(45,053)	37,121	—
IVY PREPARATORY ACADEMY	(294,285)	(294,285)	(294,285)	(294,285)	(52,312)	—
JACKSON BUTTS COUNTY LIBRARY	(4,456)	(4,456)	(4,456)	(4,456)	(63)	—
JACKSON CO SCHOOLS	(4,988,457)	(4,988,457)	(4,988,457)	(4,988,460)	(450,219)	—
JASPER CO SCHOOLS	(997,354)	(997,354)	(997,354)	(997,355)	9,966	—
JEFF DAVIS CO SCHOOLS	(1,272,848)	(1,272,848)	(1,272,848)	(1,272,849)	69,660	—
JEFFERSON CITY SCHOOLS	(1,406,118)	(1,406,118)	(1,406,118)	(1,406,119)	(9,459)	—
JEFFERSON CO SCHOOLS	(1,650,873)	(1,650,873)	(1,650,873)	(1,650,875)	(36,153)	—
JEFFERSON COUNTY REG.LIB.	(23,724)	(23,724)	(23,724)	(23,724)	(634)	—
JENKINS CO SCHOOLS	(903,707)	(903,707)	(903,707)	(903,708)	(20,509)	—
JOHNSON CO SCHOOLS	(709,308)	(709,308)	(709,308)	(709,308)	(54,365)	—
JONES CO SCHOOLS	(2,019,099)	(2,019,099)	(2,019,099)	(2,019,102)	315,944	—
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	(294,189)	(294,189)	(294,189)	(294,189)	(25,490)	—
KENNESAW STATE UNIVERSITY	(7,735,638)	(7,735,638)	(7,735,638)	(7,735,644)	(171,900)	—
KINCHAFOONEE REG LIB	(53,031)	(53,031)	(53,031)	(53,031)	(9,629)	—
KIPP METRO ATLANTA COLLABORATIVE	(67,558)	(67,558)	(67,558)	(67,560)	502,249	—
LAKE BLACKSHEAR REG LIB	(51,642)	(51,642)	(51,642)	(51,642)	(1,471)	—
LAMAR CO SCHOOLS	(1,418,427)	(1,418,427)	(1,418,427)	(1,418,428)	(27,325)	—
LANIER CO SCHOOLS	(829,330)	(829,330)	(829,330)	(829,331)	47,382	—
LANIER TECHNICAL COLLEGE	(743,644)	(743,644)	(743,644)	(743,645)	21,374	—
LATIN ACADEMY CHARTER SCHOOL	(23,064)	(23,064)	(23,064)	(23,064)	19,634	—
LAURENS CO SCHOOLS	(2,954,798)	(2,954,798)	(2,954,798)	(2,954,801)	80,607	—
LEADERSHIP PREPARATORY ACADEMY CHARTER SCHOOL	(31,343)	(31,343)	(31,343)	(31,344)	52,906	—
LEE CO SCHOOLS	(2,835,031)	(2,835,031)	(2,835,031)	(2,835,034)	27,608	—
LEE COUNTY LIBRARY	(27,021)	(27,021)	(27,021)	(27,021)	3,910	—
LIBERTY CO SCHOOLS	(6,522,981)	(6,522,981)	(6,522,981)	(6,522,986)	(433,143)	—
LINCOLN CO SCHOOLS	(741,259)	(741,259)	(741,259)	(741,260)	(28,008)	—
LINCOLN COUNTY LIBRARY	(3,338)	(3,338)	(3,338)	(3,338)	26	—
LIVE OAK PUBLIC LIBRARIES	(418,574)	(418,574)	(418,574)	(418,574)	1,381	—
LONG CO SCHOOLS	(1,177,071)	(1,177,071)	(1,177,071)	(1,177,072)	60,483	—
LOWNDES CO SCHOOLS	(4,167,417)	(4,167,417)	(4,167,417)	(4,167,422)	415,770	—
LUMPKIN CO SCHOOLS	(2,163,934)	(2,163,934)	(2,163,934)	(2,163,936)	(81,394)	—
MACON CO SCHOOLS	(1,135,254)	(1,135,254)	(1,135,254)	(1,135,255)	(80,399)	—

TEACHERS RETIREMENT SYSTEM OF GEORGIA
(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2014

Employer	2016	2017	2018	2019	2020	Thereafter
PIERCE CO SCHOOLS	\$ (1,841,036)	(1,841,036)	(1,841,036)	(1,841,037)	(760)	—
PIKE CO SCHOOLS	(1,626,517)	(1,626,517)	(1,626,517)	(1,626,518)	(34,113)	—
PINE MOUNTAIN REGIONAL LIBRARY	(44,046)	(44,046)	(44,046)	(44,046)	(2,194)	—
PIONEER RESA	(462,978)	(462,978)	(462,978)	(462,978)	(22,651)	—
POLK SCHOOL DISTRICT	(4,206,877)	(4,206,877)	(4,206,877)	(4,206,881)	(156,889)	—
PROVOST ACADEMY GEORGIA	(120,469)	(120,469)	(120,469)	(120,469)	15,955	—
PULASKI CO SCHOOLS	(936,673)	(936,673)	(936,673)	(936,674)	(52,676)	—
PUTNAM CO SCHOOLS	(2,068,411)	(2,068,411)	(2,068,411)	(2,068,413)	(150,422)	—
QUITMAN CO SCHOOLS	(188,207)	(188,207)	(188,207)	(188,207)	9,809	—
RABUN CO SCHOOLS	(1,587,393)	(1,587,393)	(1,587,393)	(1,587,394)	(16,302)	—
RANDOLPH CO SCHOOLS	(593,863)	(593,863)	(593,863)	(593,864)	374	—
RICHMOND CO SCHOOLS	(18,546,628)	(18,546,628)	(18,546,628)	(18,546,643)	(839,946)	—
ROCKDALE CO SCHOOLS	(10,042,253)	(10,042,253)	(10,042,253)	(10,042,260)	(583,075)	—
RODDENBERRY MEMORIAL LIBRARY	(35,119)	(35,119)	(35,119)	(35,119)	(2,143)	—
ROME CITY SCHOOLS	(2,796,556)	(2,796,556)	(2,796,556)	(2,796,558)	36,477	—
SARA HIGHTOWER REGIONAL LIB	(107,740)	(107,740)	(107,740)	(107,740)	(5,240)	—
SATILLA REG LIBRARY	(21,575)	(21,575)	(21,575)	(21,575)	(105)	—
SAVANNAH STATE UNIVERSITY	(1,976,638)	(1,976,638)	(1,976,638)	(1,976,640)	(5,923)	—
SAVANNAH TECH COLLEGE	(858,955)	(858,955)	(858,955)	(858,956)	(41,201)	—
SCHLEY CO SCHOOLS	(667,582)	(667,582)	(667,582)	(667,582)	3,730	—
SCHOLARS ACADEMY INC	(36,510)	(36,510)	(36,510)	(36,511)	22,651	—
SCREVEN CO SCHOOLS	(995,347)	(995,347)	(995,347)	(995,348)	114,217	—
SCREVEN-JENKINS REG LIBRARY	(45,550)	(45,550)	(45,550)	(45,550)	(6,544)	—
SE HEALTH UNIT	(4,965)	(4,965)	(4,965)	(4,965)	(15)	—
SECRETARY OF STATE	6,930	6,930	6,930	6,930	4,208	—
SEMINOLE CO SCHOOLS	(964,139)	(964,139)	(964,139)	(964,140)	(60,032)	—
SEQUOYAH REG LIB	(181,763)	(181,763)	(181,763)	(181,763)	(3,252)	—
SOCIAL CIRCLE CITY SCHOOLS	(771,280)	(771,280)	(771,280)	(771,281)	62,059	—
SOUTH GA REG LIBRARY	(91,184)	(91,184)	(91,184)	(91,184)	(5,719)	—
SOUTH GA TECHNICAL INSTITUTE	(398,373)	(398,373)	(398,373)	(398,373)	(2,452)	—
SOUTH GEORGIA STATE COLLEGE	(846,276)	(846,276)	(846,276)	(846,277)	(70,667)	—
SOUTHEASTERN TECHNICAL COLLEGE	(675,705)	(675,705)	(675,705)	(675,706)	(24,201)	—
SOUTHERN CRESCENT TECHNICAL COLLEGE	(951,967)	(951,967)	(951,967)	(951,968)	34,321	—
SOUTHERN POLYTECHNIC STATE UNI	(1,523,814)	(1,523,814)	(1,523,814)	(1,523,815)	95,398	—
SOUTHWEST GA REG LIB	(39,187)	(39,187)	(39,187)	(39,187)	6,119	—
SOUTHWEST GA TECHNICAL COLLEGE	(473,625)	(473,625)	(473,625)	(473,626)	(35,482)	—
SOUTHWEST GEORGIA RESA	(63,544)	(63,544)	(63,544)	(63,544)	(1,303)	—
STATE ACCOUNTING OFFICE	(23,228)	(23,228)	(23,228)	(23,228)	(5,473)	—
STATE ROAD TOLL AND AUTHORITY	(5,115)	(5,115)	(5,115)	(5,115)	2,710	—
STATESBORO REGIONAL LIBRARY	(112,244)	(112,244)	(112,244)	(112,244)	(6,157)	—
STEPHENS CO SCHOOLS	(2,669,319)	(2,669,319)	(2,669,319)	(2,669,321)	(121,640)	—
STEWART CO SCHOOLS	(406,262)	(406,262)	(406,262)	(406,262)	(27,840)	—
SUMTER CO SCHOOLS	(2,793,289)	(2,793,289)	(2,793,289)	(2,793,291)	(147,891)	—
TALBOT CO SCHOOLS	(404,332)	(404,332)	(404,332)	(404,332)	(27,891)	—
TALIAFERRO CO SCHOOLS	(155,690)	(155,690)	(155,690)	(155,691)	7,369	—
TATTNALL CO SCHOOLS	(1,794,834)	(1,794,834)	(1,794,834)	(1,794,836)	34,383	—
TAYLOR CO SCHOOLS	(1,052,511)	(1,052,511)	(1,052,511)	(1,052,512)	(118,994)	—
TECHNICAL COLLEGE SYSTEM OF GEORGIA	(710,023)	(710,023)	(710,023)	(710,024)	13,114	—
TELFAIR CO SCHOOLS	(700,051)	(700,051)	(700,051)	(700,052)	55,385	—
TERRELL CO SCHOOLS	(780,477)	(780,477)	(780,477)	(780,478)	943	—

TEACHERS RETIREMENT SYSTEM OF GEORGIA
(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2014

Employer	2016	2017	2018	2019	2020	Thereafter
THE GLOBE ACADEMY	\$ 318,754	318,754	318,754	318,754	193,547	—
THE KINDEZI SCHOOL	(96,319)	(96,319)	(96,319)	(96,319)	17,206	—
THE MAIN STREET ACADEMY	(259,354)	(259,354)	(259,354)	(259,354)	31,830	—
THE MUSEUM SCHOOL OF AVONDALE ESTATES	(74,989)	(74,989)	(74,989)	(74,990)	43,961	—
THE UNIVERSITY OF GEORGIA	(37,697,631)	(37,697,631)	(37,697,631)	(37,697,666)	456,893	—
THOMAS CO SCHOOLS	(2,846,377)	(2,846,377)	(2,846,377)	(2,846,380)	(39,239)	—
THOMAS COUNTY PUBLIC LIBRARY	(52,326)	(52,326)	(52,326)	(52,326)	(6,104)	—
THOMASTON-UPSON COUNTY SCHOOLS	(2,349,298)	(2,349,298)	(2,349,298)	(2,349,300)	(36,862)	—
THOMASVILLE CITY SCHOOLS	(1,865,796)	(1,865,796)	(1,865,796)	(1,865,797)	(43,767)	—
THREE RIVERS REGIONAL LIBRARY	(137,816)	(137,816)	(137,816)	(137,816)	(36,011)	—
TIFT CO SCHOOLS	(4,621,901)	(4,621,901)	(4,621,901)	(4,621,905)	(170,273)	—
TOOMBS CO SCHOOLS	(1,687,277)	(1,687,277)	(1,687,277)	(1,687,278)	(49,138)	—
TOWNS CO SCHOOLS	(740,868)	(740,868)	(740,868)	(740,869)	(12,482)	—
TREUTLEN CO SCHOOLS	(442,115)	(442,115)	(442,115)	(442,115)	31,301	—
TRION CITY SCHOOLS	(738,249)	(738,249)	(738,249)	(738,250)	4,647	—
TROUP CO SCHOOLS	(7,498,769)	(7,498,769)	(7,498,769)	(7,498,775)	(400,603)	—
TROUP HARRIS COWETA REG LIB	(53,979)	(53,979)	(53,979)	(53,979)	427	—
TURNER CO SCHOOLS	(958,019)	(958,019)	(958,019)	(958,019)	(24,497)	—
TWIGGS CO SCHOOLS	(440,562)	(440,562)	(440,562)	(440,563)	45,433	—
UNCLE REMUS REG LIB	(78,964)	(78,964)	(78,964)	(78,964)	(296)	—
UNION CO SCHOOLS	(1,600,803)	(1,600,803)	(1,600,803)	(1,600,804)	(7,214)	—
UNIVERSITY OF NORTH GEORGIA	(4,011,099)	(4,011,099)	(4,011,099)	(4,011,103)	162,811	—
UNIVERSITY OF WEST GEORGIA	(3,179,492)	(3,179,492)	(3,179,492)	(3,179,495)	266,794	—
VALDOSTA CITY SCHOOLS	(4,462,311)	(4,462,311)	(4,462,311)	(4,462,315)	(102,006)	—
VALDOSTA STATE UNIVERSITY	(3,438,029)	(3,438,029)	(3,438,029)	(3,438,033)	228,136	—
VIDALIA CITY SCHOOLS	(1,163,462)	(1,163,462)	(1,163,462)	(1,163,463)	11,602	—
WALKER CO SCHOOLS	(5,300,717)	(5,300,717)	(5,300,717)	(5,300,721)	(210,556)	—
WALTON CO SCHOOLS	(7,339,699)	(7,339,699)	(7,339,699)	(7,339,705)	(215,913)	—
WARE CO SCHOOLS	(3,459,015)	(3,459,015)	(3,459,015)	(3,459,018)	(57,629)	—
WARREN CO SCHOOLS	(301,621)	(301,621)	(301,621)	(301,621)	22,846	—
WARREN COUNTY PUBLIC LIBRARY	(2,959)	(2,959)	(2,959)	(2,959)	(51)	—
WASHINGTON CO SCHOOLS	(1,698,854)	(1,698,854)	(1,698,854)	(1,698,855)	14,328	—
WAYNE CO SCHOOLS	(2,497,546)	(2,497,546)	(2,497,546)	(2,497,549)	27,608	—
WEBSTER CO SCHOOLS	(315,740)	(315,740)	(315,740)	(315,740)	(15,398)	—
WESLEY INTERNATIONAL ACADEMY	(69,221)	(69,221)	(69,221)	(69,221)	119,084	—
WEST GA REG LIBRARY	(79,588)	(79,588)	(79,588)	(79,588)	(2,581)	—
WEST GEORGIA RESA	(584,377)	(584,377)	(584,377)	(584,378)	(31,326)	—
WEST GEORGIA TECHNICAL COLLEGE	(1,005,224)	(1,005,224)	(1,005,224)	(1,005,225)	(14,249)	—
WESTSIDE ATLANTA CHARTER SCHOOL	129,819	129,819	129,819	129,819	78,824	—
WHEELER CO SCHOOLS	(541,694)	(541,694)	(541,694)	(541,695)	6,156	—
WHITE CO SCHOOLS	(2,420,120)	(2,420,120)	(2,420,120)	(2,420,122)	(124,052)	—
WHITFIELD CO SCHOOLS	(5,891,310)	(5,891,310)	(5,891,310)	(5,891,316)	542,199	—
WILCOX CO SCHOOLS	(753,730)	(753,730)	(753,730)	(753,731)	(29,934)	—
WILKES CO SCHOOLS	(886,532)	(886,532)	(886,532)	(886,533)	49,060	—
WILKINSON CO SCHOOLS	(896,555)	(896,555)	(896,555)	(896,556)	12,857	—
WIREGRASS GEORGIA TECHNICAL COLLEGE	(1,249,759)	(1,249,759)	(1,249,759)	(1,249,760)	(119,585)	—
WORTH CO SCHOOLS	(1,958,003)	(1,958,003)	(1,958,003)	(1,958,005)	(60,277)	—
WORTH COUNTY LIBRARY SYSTEM	(19,035)	(19,035)	(19,035)	(19,035)	(424)	—
STATE DEPARTMENT OF EDUCATION	(5,828,097)	(5,828,097)	(5,828,097)	(5,828,102)	(108,846)	—
TOTAL	\$ (1,101,092,000)	(1,101,092,000)	(1,101,092,000)	(1,101,093,000)	—	—

TEACHERS RETIREMENT SYSTEM OF GEORGIA
(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2014

(f) ***Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments***

The difference between the actual earnings on plan investments compared to the plan's expected rate of return of 7.50% is amortized over a closed period of 5 years. The collective amount of the difference between projected and actual earnings for fiscal year ending June 30, 2014 is \$5,505,461,000. The first year of amortization, \$1,101,092,000, is recognized as pension expense with the remaining, \$4,404,369,000, shown as a deferred inflow of resources. The employer proportionate share of these collective amounts is equal to the collective amount multiplied by the employers proportionate share percentage for fiscal year ending June 30, 2014 as shown in the Schedule of Employer Allocations.

(g) ***Pension Expense***

The calculation of collective pension expense for the year ended June 30, 2014 is shown in the following table (amounts in thousands):

Service cost at end of year	\$	1,374,556
Interest of the total pension liability and net cash flow		5,557,046
Member contributions		(640,120)
Projected earnings of plan investments		(4,321,282)
Expensed portion of current period difference between projected and actual earnings on plan investments		(1,101,092)
Administrative expense		15,025
Other		(18,159)
	\$	865,974

The employer proportionate share of the collective pension expense is equal to the collective pension expense multiplied by the employer's proportionate share percentage for fiscal year ending June 30, 2014 as shown in the Schedule of Employer Allocations.