



JASON E. MUMPOWER
Comptroller

Independent Auditor's Report

Members of the Board of Trustees
The Honorable David H. Lillard, Jr., Treasurer

Report on the Schedules

We have audited the accompanying Schedule of Employer Allocations of the Teacher Legacy Pension Plan of the Tennessee Consolidated Retirement System (TCRS), as of and for the year ended June 30, 2020, 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 pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the Teacher Legacy Pension Plan of the TCRS as of and for the year ended June 30, 2020, and related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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 principles used and 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. Tennessee statutes, in addition to audit responsibilities entrust certain other responsibilities to the Comptroller of the Treasury. Those responsibilities include serving as a member of the board of trustees of the TCRS. We do not believe that the Comptroller's service in this capacity affected our ability to conduct an independent audit of the Schedule of Employer Allocations and specified column totals included in the Schedule of Pension Amounts by Employer.

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 pension expense for the total of all participating entities for the Teacher Legacy Pension Plan of the TCRS as of and for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Tennessee Consolidated Retirement System as of and for the year ended June 30, 2020, and our report thereon, dated December 14, 2020, expressed an unmodified opinion on those financial statements.

Restriction of Use

This report is intended solely for the information and use of the board of trustees for the Tennessee Consolidated Retirement System, management of the Tennessee Consolidated Retirement System, and the Teacher Legacy Pension Plan employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.



Katherine J. Stickel, CPA, CGFM, Director
Division of State Audit
September 30, 2021

Tennessee Consolidated Retirement System
 Teacher Legacy Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2020

Employer Code	Employer	Employer Contributions for the Year Ended June 30, 2020	Employer Allocation Percentage at June 30, 2020
30002	ACHIEVEMENT SCHOOL DISTRICTS	\$ -	0.0000000%
99117	ALAMO CITY SCHOOLS	180,691	0.0510724%
99105	ALCOA CITY SCHOOLS	1,075,712	0.3040504%
99001	ANDERSON COUNTY SCHOOLS	2,518,230	0.7117789%
97901	ARLINGTON MUNICIPAL SCHOOLS	1,931,996	0.5460795%
97915	ARROW ACADEMY	18,847	0.0053272%
97966	ARTESIAN SCHOOLS, INC	39,669	0.0112125%
90604	ASD-ASPIRE PUBLIC SCHOOLS	230,513	0.0651545%
90605	ASD-CAPSTONE EDUCATION	290,522	0.0821163%
90608	ASD-FRAYSER COMMUNITY SCHOOLS	166,414	0.0470369%
90609	ASD-FREEDOM PREPARATORY SCHOOLS - ASD TEACHERS	46,379	0.0131090%
90602	ASD-GESTALT CHARTER SCHOOLS	-	0.0000000%
90607	ASD-GRAD ACADEMY	-	0.0000000%
90610	ASD-GREEN DOT PUBLIC SCHOOLS	528,418	0.1493575%
90606	ASD-KIPP MEMPHIS COLLEGIATE SCHOOLS	150,085	0.0424215%
90601	ASD-LEAD CHARTER SCHOOLS	102,765	0.0290466%
90615	ASD-LIBERTAS SCHOOLS OF MEMPHIS	95,180	0.0269026%
90612	ASD-PATHWAYS IN EDUCATION	40,624	0.0114824%
90611	ASD-PROMISE ACADEMY (ASD)	66,075	0.0186761%
97965	ASPIRE PUBLIC SCHOOLS-CHARTER SCHOOL	116,893	0.0330399%
97975	ASTER COLLEGE PREPARATORY, INC	1,683	0.0004757%
99154	ATHENS CITY SCHOOLS	650,650	0.1839066%
97916	AURORA COLLEGIATE ACADEMY INC.	51,228	0.0144797%
97902	BARTLETT MUNICIPAL SCHOOLS	3,784,489	1.0696878%
99002	BEDFORD COUNTY SCHOOLS	2,766,583	0.7819761%
97970	BELIEVE MEMPHIS ACADEMY	22,510	0.0063626%
99217	BELLS CITY SCHOOLS	164,581	0.0465189%
99003	BENTON COUNTY SCHOOLS	923,818	0.2611177%
99004	BLED SOE COUNTY SCHOOLS	703,122	0.1987377%
99005	BLOUNT COUNTY SCHOOLS	4,258,769	1.2037433%
90617	BLUFF CITY HIGH SCHOOL	48,551	0.0137230%
99627	BRADFORD SPECIAL SCHOOLS	184,048	0.0520212%
99006	BRADLEY COUNTY SCHOOLS	3,495,015	0.9878676%
99182	BRISTOL SCHOOLS	1,735,561	0.4905573%
99007	CAMPBELL COUNTY SCHOOLS	1,789,229	0.5057264%
99008	CANNON COUNTY SCHOOLS	726,303	0.2052899%
99009	CARROLL COUNTY SCHOOLS	45,169	0.0127671%
99010	CARTER COUNTY SCHOOLS	2,003,669	0.5663382%
93302	CHATTANOOGA CHARTER SCHOOL OF EXCELLENCE - ELEMENTARY	35,713	0.0100944%
93303	CHATTANOOGA CHARTER SCHOOL OF EXCELLENCE - MIDDLE	19,220	0.0054326%
93300	CHATTANOOGA GIRLS LEADERSHIP	105,330	0.0297715%
93304	CHATTANOOGA PREPARATORY SCHOOL	23,676	0.0066919%
99011	CHEATHAM COUNTY SCHOOLS	1,803,256	0.5096911%
99012	CHESTER COUNTY SCHOOLS	878,993	0.2484479%
97917	CIRCLES OF SUCCESS LEARNING ACADEMY	69,791	0.0197265%
97918	CITY UNIVERSITY SCHOOL BOYS PREPARATORY	-	0.0000000%
97919	CITY UNIVERSITY SCHOOL GIRLS PREPARATORY	-	0.0000000%
97920	CITY UNIVERSITY SCHOOL OF LIBERAL ARTS	118,459	0.0334824%
99013	CLAIBORNE COUNTY SCHOOLS	1,734,623	0.4902921%

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
Schedule of Employer Allocations
As of and for the year ended June 30, 2020

Employer Code	Employer	Employer Contributions for the Year Ended June 30, 2020	Employer Allocation Percentage at June 30, 2020
99014	CLAY COUNTY SCHOOLS	398,111	0.1125263%
99106	CLEVELAND CITY SCHOOLS	2,276,845	0.6435514%
91927	CLINCH POWELL ED COOP	13,288	0.0037558%
99101	CLINTON CITY SCHOOLS	383,668	0.1084441%
99015	COCKE COUNTY SCHOOLS	1,630,969	0.4609942%
99016	COFFEE COUNTY SCHOOLS	1,583,206	0.4474941%
97903	COLLIERVILLE MUNICIPAL SCHOOLS	3,611,136	1.0206893%
97973	COMPASS SCHOOLS	112,681	0.0318494%
99017	CROCKETT COUNTY SCHOOLS	704,610	0.1991584%
97972	CROSSTOWN HIGH SCHOOL	33,707	0.0095273%
99018	CUMBERLAND COUNTY SCHOOLS	2,145,941	0.6065514%
92019	DAVIDSON CO CHARTER SCHOOLS	-	0.0000000%
99019	DAVIDSON COUNTY SCHOOLS	26,305,624	7.4352978%
99172	DAYTON CITY SCHOOLS	288,408	0.0815187%
99020	DECATUR COUNTY SCHOOLS	678,601	0.1918070%
99021	DEKALB COUNTY SCHOOLS	981,135	0.2773183%
99022	DICKSON COUNTY BOARD OF EDUCATION	2,863,398	0.8093408%
99023	DYER COUNTY SCHOOLS	1,351,672	0.3820507%
99123	DYERSBURG CITY SCHOOLS	1,096,600	0.3099544%
99110	ELIZABETHTON CITY SCHOOLS	1,051,091	0.2970913%
94700	EMERALD CHARTER SCHOOL	108,162	0.0305721%
99254	ETOWAH CITY SCHOOLS	132,922	0.0375706%
91925	EXPLORE COMMUNITY SCHOOL	37,107	0.0104882%
99024	FAYETTE COUNTY SCHOOLS	963,551	0.2723481%
99152	FAYETTEVILLE CITY SCHOOLS	556,679	0.1573456%
99025	FENTRESS COUNTY SCHOOLS	799,733	0.2260449%
99026	FRANKLIN COUNTY SCHOOLS	1,977,519	0.5589468%
99194	FRANKLIN SPECIAL CITY SCHOOL DISTRICT	2,209,711	0.6245758%
97926	FREEDOM PREP CHARTER SCHOOL- SHELBY CO TEACHERS	169,978	0.0480444%
97967	GATEWAY UNIVERSITY	7,026	0.0019858%
97904	GERMANTOWN MUNICIPAL SCHOOLS	2,294,249	0.6484706%
97944	GESTALT COMMUNITY SCHOOLS	400,610	0.1132326%
99027	GIBSON COUNTY SCHOOLS	1,298,102	0.3669091%
99028	GILES COUNTY SCHOOLS	1,266,832	0.3580708%
97955	GOODWILL EXCEL CENTER	1,067	0.0003015%
99029	GRAINGER COUNTY SCHOOLS	1,233,899	0.3487621%
97958	GRANVILLE T WOODS ACADEMY OF INNOVATION CHARTER SCHOOL	57,539	0.0162635%
99030	GREENE COUNTY SCHOOLS	2,419,459	0.6838614%
99130	GREENEVILLE CITY SCHOOLS	1,246,289	0.3522642%
99031	GRUNDY COUNTY SCHOOLS	701,060	0.1981548%
99032	HAMBLÉN COUNTY SCHOOLS	3,592,640	1.0154614%
92033	HAMILTON COUNTY CHARTER SCHOOLS	-	0.0000000%
99033	HAMILTON COUNTY SCHOOLS	15,309,765	4.3273127%
99034	HANCOCK COUNTY SCHOOLS	419,716	0.1186329%
99035	HARDEMAN COUNTY SCHOOLS	1,452,228	0.4104730%
99036	HARDIN COUNTY SCHOOLS	1,285,152	0.3632487%
99085	HARTSVILLE TROUSDALE COUNTY SCHOOLS	389,052	0.1099658%
99037	HAWKINS COUNTY SCHOOLS	2,468,721	0.6977852%
99038	HAYWOOD COUNTY SCHOOLS	989,382	0.2796492%

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99039	HENDERSON COUNTY SCHOOLS	1,456,839	0.4117764%
99040	HENRY COUNTY SCHOOLS	1,125,696	0.3181786%
99041	HICKMAN COUNTY SCHOOLS	1,213,314	0.3429438%
99209	HOLLOW ROCK BRUCETON SPECIAL SCHOOL DIST	244,398	0.0690792%
99042	HOUSTON COUNTY SCHOOLS	497,543	0.1406309%
99127	HUMBOLDT CITY SCHOOLS	383,255	0.1083271%
99043	HUMPHREYS COUNTY SCHOOLS	993,824	0.2809050%
99309	HUNTINGDON CITY SCHOOLS	571,961	0.1616651%
91916	INTREPID COLLEGE PREPARATORY	17,181	0.0048562%
93301	IVY LEADERSHIP ACADEMY	103,345	0.0292106%
99044	JACKSON COUNTY SCHOOLS	580,807	0.1641655%
99057	JACKSON MADISON CO BD OF ED	4,291,415	1.2129706%
99045	JEFFERSON COUNTY SCHOOLS	2,389,927	0.6755139%
99190	JOHNSON CITY SCHOOLS	3,388,161	0.9576653%
99046	JOHNSON COUNTY SCHOOLS	703,991	0.1989834%
97968	KALEIDOSCOPE SCHOOL OF MEMPHIS	5,315	0.0015023%
99282	KINGSPORT CITY SCHOOLS	3,301,020	0.9330349%
99196	KIPP ANTIOCH COLLEGE PREP ELEMENTARY	50,830	0.0143672%
99197	KIPP ANTIOCH COLLEGE PREP MIDDLE	24,714	0.0069855%
97928	KIPP MEMPHIS COLLEGIATE ELEMENTARY	-	0.0000000%
97929	KIPP MEMPHIS COLLEGIATE HIGH	278,083	0.0786002%
97930	KIPP MEMPHIS COLLEGIATE MIDDLE	-	0.0000000%
91903	KIPP NASHVILLE SCHOOLS	225,790	0.0638196%
97927	KIPP SCHOOLS-KIPP MEMPHIS ACADEMY MIDDLE	-	0.0000000%
91904	KNOWLEDGE ACADEMIES	52,976	0.0149737%
99047	KNOX COUNTY SCHOOLS	21,374,430	6.0414933%
99048	LAKE COUNTY SCHOOLS	313,126	0.0885054%
97905	LAKELAND MUNICIPAL SCHOOLS	706,479	0.1996867%
99049	LAUDERDALE COUNTY SCHOOLS	1,407,355	0.3977897%
99050	LAWRENCE COUNTY SCHOOLS	2,639,259	0.7459879%
91901	LEAD: MNPS	212,264	0.0599965%
97956	LEADERSHIP PREPARATORY	15,490	0.0043784%
99195	LEBANON SPEC SCH DST	1,661,270	0.4695587%
97969	LEGACY LEADERSHIP ACADEMY	-	0.0000000%
99153	LENOIR CITY SCHOOLS	823,130	0.2326580%
99051	LEWIS COUNTY SCHOOLS	671,322	0.1897495%
99139	LEXINGTON CITY SCHOOLS	344,908	0.0974885%
91907	LIBERTY COLLEGIATE	57,192	0.0161653%
99052	LINCOLN COUNTY SCHOOLS	1,293,115	0.3654995%
99924	LITTLE TN VALLEY ED COOP	32,434	0.0091674%
99053	LOUDON COUNTY SCHOOLS	1,639,973	0.4635393%
99056	MACON COUNTY BOARD OF EDUCATION	1,356,155	0.3833179%
99116	MANCHESTER CITY SCHOOLS	702,611	0.1985933%
99058	MARION COUNTY SCHOOLS	1,425,267	0.4028524%
99059	MARSHALL COUNTY SCHOOLS	1,793,125	0.5068276%
91908	MARTHA O BRYAN	161,818	0.0457378%
99205	MARYVILLE CITY SCHOOLS	2,550,294	0.7208419%
99060	MAURY COUNTY SCHOOLS	4,233,841	1.1966971%
99409	MCKENZIE CITY SCHOOLS	499,988	0.1413218%

Tennessee Consolidated Retirement System
 Teacher Legacy Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2020

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99054	MCMINN COUNTY SCHOOLS	1,889,424	0.5340467%
99055	MCNAIRY COUNTY SCHOOLS	1,622,321	0.4585497%
99061	MEIGS COUNTY SCHOOLS	734,479	0.2076007%
97931	MEMPHIS ACADEMY OF HEALTH SCIENCES (MAHS) HIGH	101,587	0.0287135%
97932	MEMPHIS ACADEMY OF HEALTH SCIENCES MIDDLE SCHOOL	64,796	0.0183146%
97933	MEMPHIS ACADEMY OF SCIENCE AND ENGINEERING	211,291	0.0597216%
97934	MEMPHIS BUSINESS ACADEMY ELEMENTARY SCHOOL	-	0.0000000%
97936	MEMPHIS BUSINESS ACADEMY HIGH SCHOOL	470,842	0.1330838%
97935	MEMPHIS BUSINESS ACADEMY MIDDLE SCHOOL	-	0.0000000%
92179	MEMPHIS CITY CHARTER SCHOOLS TEACHER	-	0.0000000%
97937	MEMPHIS COLLEGE PREPARATORY ELEMENTARY SCHOOL	19,566	0.0055305%
97961	MEMPHIS DELTA PREPARATORY CHARTER SCHOOL	45,098	0.0127470%
97938	MEMPHIS GRIZZLIES PREP	89,724	0.0253606%
97974	MEMPHIS MERIT ACADEMY, INC	24,901	0.0070383%
97953	MEMPHIS RISE ACADEMY	84,394	0.0238541%
97939	MEMPHIS SCHOOL OF EXCELLENCE	140,877	0.0398191%
97962	MEMPHIS STEM ACADEMY CHARTER SCHOOL	-	0.0000000%
99227	MILAN SPECIAL SCH DIST	737,674	0.2085038%
97906	MILLINGTON MUNICIPAL SCHOOLS	1,029,895	0.2911003%
99062	MONROE COUNTY BOARD OF EDUCATION	1,784,076	0.5042699%
99063	MONTGOMERY COUNTY SCHOOLS	10,632,431	3.0052618%
99064	MOORE COUNTY SCHOOLS	363,548	0.1027569%
99065	MORGAN COUNTY SCHOOLS	1,204,798	0.3405367%
99175	MURFREESBORO CITY SCHOOLS	3,392,657	0.9589362%
91909	NASHVILLE ACADEMY OF COMPUTER SCIENCE	23,740	0.0067101%
91910	NASHVILLE CLASSICAL	56,335	0.0159230%
91911	NASHVILLE PREPARATORY ACADEMY	23,329	0.0065938%
97941	NEW CONSORTIUM OF LAW AND BUSINESS-BARTLETT	-	0.0000000%
91913	NEW VISION ACADEMY	-	0.0000000%
99115	NEWPORT CITY SCHOOLS	284,146	0.0803140%
97963	NEXUS STEM ACADEMY MIDDLE SCHOOL CHARTER	-	0.0000000%
99201	OAK RIDGE CITY SCHOOLS	2,722,608	0.7695464%
99066	OBION COUNTY SCHOOLS	1,238,948	0.3501892%
97942	OMNI PREP ACADEMY - NORTH POINTE LOWER SCHOOL	-	0.0000000%
97943	OMNI PREP ACADEMY - NORTH POINTE MIDDLE SCHOOL	-	0.0000000%
99176	ONEIDA SPECIAL SCHOOLS DISTRICT	488,669	0.1381226%
99067	OVERTON COUNTY SCHOOLS	1,153,927	0.3261581%
99140	PARIS CITY SCHOOLS	621,973	0.1758009%
97971	PEREA ELEMENTARY	28,623	0.0080903%
99068	PERRY COUNTY SCHOOLS	530,517	0.1499510%
99069	PICKETT COUNTY SCHOOLS	324,954	0.0918483%
99070	POLK COUNTY SCHOOLS	925,096	0.2614787%
97960	POWER CENTER ACADEMY ELEMENTARY SCHOOL	-	0.0000000%
97945	POWER CENTER ACADEMY MIDDLE SCHOOL	-	0.0000000%
91914	PROJECT REFLECT INC	63,621	0.0179826%
97946	PROMISE ACADEMY	108,255	0.0305985%
91915	PURPOSE PREPARATORY ACADEMY	89,568	0.0253165%
99071	PUTNAM COUNTY SCHOOLS	3,909,791	1.1051044%
91931	REPUBLIC SCHOOLS	32,636	0.0092245%

Tennessee Consolidated Retirement System
 Teacher Legacy Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2020

Employer Code	Employer	Employer Contributions for the Year Ended June 30, 2020	Employer Allocation Percentage at June 30, 2020
99072	RHEA COUNTY SCHOOLS	1,452,295	0.4104919%
99158	RICHARD CITY SCHOOLS	67,369	0.0190417%
99073	ROANE COUNTY SCHOOLS	2,454,640	0.6938051%
99074	ROBERTSON COUNTY SCHOOLS	4,035,210	1.1405542%
91920	ROCKETSHIP	41,328	0.0116813%
99137	ROGERSVILLE CITY SCHOOLS	272,562	0.0770399%
99075	RUTHERFORD COUNTY SCHOOLS	16,250,567	4.5932308%
99076	SCOTT COUNTY SCHOOLS	1,110,234	0.3138083%
99077	SEQUATCHIE COUNTY SCHOOLS	728,657	0.2059553%
99078	SEVIER COUNTY SCHOOLS	6,266,808	1.7713164%
99079	SHELBY CO BD OF ED TEACHERS	35,464,034	10.0239269%
99080	SMITH COUNTY SCHOOLS	1,105,315	0.3124178%
97950	SOULSVILLE CHARTER SCHOOL	177,432	0.0501512%
99509	SOUTH CARROLL COUNTY SPECIAL SCHOOL DIST	132,560	0.0374680%
97947	SOUTHERN AVENUE CHARTER ELEMENTARY SCHOOL	60,381	0.0170668%
97948	SOUTHERN AVENUE CHARTER MIDDLE SCHOOL	-	0.0000000%
97949	STAR ACADEMY	61,199	0.0172980%
91917	STEM PREPARATORY	118,695	0.0335492%
99081	STEWART COUNTY SCHOOLS	754,133	0.2131561%
91928	STRIVE COLLEGIATE ACADEMY	7,976	0.0022543%
99082	SULLIVAN COUNTY SCHOOLS	3,380,682	0.9555516%
99083	SUMNER COUNTY SCHOOLS	10,179,798	2.8773249%
99162	SWEETWATER CITY SCHOOLS	561,191	0.1586210%
90613	TENNESSEE SCHOLAR ACADEMIES - MEMPHIS SCHOLARS	105,714	0.0298802%
99084	TIPTON COUNTY SCHOOLS	3,922,830	1.1087900%
99620	TRENTON SPECIAL SCHOOLS	505,930	0.1430015%
99216	TULLAHOMA CITY SCHOOLS	1,344,211	0.3799419%
99086	UNICOI COUNTY SCHOOLS	927,065	0.2620353%
99166	UNION CITY SCHOOLS	644,746	0.1822378%
99087	UNION COUNTY SCHOOLS	1,130,962	0.3196669%
91919	VALOR COLLEGIATE ACADEMY	176,310	0.0498340%
99088	VAN BUREN COUNTY SCHOOLS	364,677	0.1030762%
97951	VERITAS COLLEGE PREPARATORY CHARTER SCHOOL	18,913	0.0053456%
97954	VISION PREP	84,519	0.0238892%
97921	W.E.B. DU BOIS CONSORTIUM OF CHARTER SCHOOLS	65,185	0.0184244%
97922	W.E.B. DUBOIS-ELEMENTARY SCHOOL OF ENTREPRENEURSHIP	-	0.0000000%
97923	W.E.B. DUBOIS-HIGH SCHOOL OF ARTS AND TECHNOLOGY	-	0.0000000%
97925	W.E.B. DUBOIS-HIGH SCHOOL OF LEADERSHIP AND PUBLIC POLICY	-	0.0000000%
97924	W.E.B. DUBOIS-MIDDLE SCHOOL OF ARTS AND TECHNOLOGY	-	0.0000000%
99089	WARREN COUNTY SCHOOLS	2,432,453	0.6875342%
99090	WASHINGTON COUNTY SCHOOLS	2,717,809	0.7681899%
99091	WAYNE COUNTY SCHOOLS	1,082,779	0.3060480%
99092	WEAKLEY COUNTY SCHOOLS	1,446,335	0.4088073%
99609	WEST CARROLL SPECIAL SCHOOL DISTRICT	323,345	0.0913937%
99093	WHITE COUNTY SCHOOLS	1,491,400	0.4215450%
99094	WILLIAMSON COUNTY SCHOOLS	12,925,309	3.6533451%
99095	WILSON COUNTY SCHOOLS	5,272,029	1.4901416%
Totals for all Employers		\$ 353,793,821.20	100.00%

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
Schedule of Pension Amounts by Employer
As of and for the year ended June 30, 2020

Employer		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Negative Pension Expense)			
		Net Pension Liability (Asset)	Net Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense (Negative Pension Expense)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Negative Pension Expense)
30002	ACHIEVEMENT SCHOOL DISTRICTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 806,713	\$ 806,713	\$ -	\$ 88,357	\$ 88,357
99117	ALAMO CITY SCHOOLS	(389,465)	14,806	230,480	35,381	4,370	285,037	187,248	143,497	-	11,550	342,295	(8,038)	(232)	(8,270)
99105	ALCOA CITY SCHOOLS	(2,318,609)	88,143	1,372,121	210,635	59,721	1,730,620	1,114,746	854,283	-	38,342	2,007,371	(47,853)	67,409	19,556
99001	ANDERSON COUNTY SCHOOLS	(5,427,839)	206,342	3,212,121	493,094	67,868	3,979,425	2,609,608	1,999,869	-	39,497	4,648,974	(112,024)	(1,372)	(113,395)
97901	ARLINGTON MUNICIPAL SCHOOLS	(4,164,259)	158,307	2,464,352	378,304	92,584	3,093,547	2,002,102	1,534,307	-	24,285	3,560,694	(85,945)	1,064,312	978,367
97915	ARROW ACADEMY	(40,624)	1,544	24,041	3,690	1,137	30,412	19,531	14,968	-	3,704	38,203	(838)	7,526	6,687
97966	ARTESIAN SCHOOLS, INC	(85,503)	3,250	50,600	7,768	23,147	84,765	41,109	31,503	-	-	72,612	(1,765)	10,780	9,015
90604	ASD-ASPIRE PUBLIC SCHOOLS	(496,851)	18,888	294,030	45,137	52,147	410,202	238,877	183,063	-	28,764	450,704	(10,254)	254,905	244,650
90605	ASD-CAPSTONE EDUCATION	(626,197)	23,805	370,575	56,887	64,706	515,973	301,064	230,720	-	763	532,547	(12,924)	188,536	175,612
90608	ASD-FRAYSER COMMUNITY SCHOOLS	(358,691)	13,636	212,268	32,585	24,818	283,307	172,452	132,158	-	7,258	311,868	(7,403)	58,756	51,353
90609	ASD-FREEDOM PREPARATORY SCHOOLS - ASD TEACHERS	(99,966)	3,800	59,158	9,081	25,064	97,103	48,062	36,832	-	-	84,894	(2,063)	35,520	33,457
90602	ASD-GESTALT CHARTER SCHOOLS	-	-	-	-	-	-	-	-	-	84,974	84,974	-	78,040	78,040
90607	ASD-GRAD ACADEMY	-	-	-	-	18,614	18,614	-	-	-	4,884	4,884	-	58,255	58,255
90610	ASD-GREEN DOT PUBLIC SCHOOLS	(1,138,961)	43,298	674,022	103,469	134,827	955,616	547,592	419,646	-	6,570	973,808	(23,507)	213,807	190,301
90606	ASD-KIPP MEMPHIS COLLEGIATE SCHOOLS	(323,495)	12,298	191,440	29,388	49,316	282,442	153,531	119,191	-	29,291	304,013	(6,677)	129,668	122,992
90601	ASD-LEAD CHARTER SCHOOLS	(221,502)	8,421	131,082	20,122	176,948	176,948	106,494	81,611	-	12,441	200,546	(4,572)	58,506	53,935
90615	ASD-LIBERTAS SCHOOLS OF MEMPHIS	(205,152)	7,799	121,406	18,637	27,018	174,860	98,633	75,588	-	18,973	193,194	(4,234)	19,898	15,664
90612	ASD-PATHWAYS IN EDUCATION	(87,562)	3,329	51,818	7,955	3,645	66,747	42,098	32,262	-	17,843	92,203	(1,807)	27,621	25,814
90611	ASD-PROMISE ACADEMY (ASD)	(142,419)	5,414	84,282	12,938	14,592	117,226	68,473	52,474	-	5,960	126,907	(2,939)	24,150	21,211
97965	ASPIRE PUBLIC SCHOOLS-CHARTER SCHOOL	(251,953)	9,578	149,103	22,889	20,846	202,416	121,135	92,831	-	24,665	238,631	(5,200)	6,830	1,630
97975	ASTER COLLEGE PREPARATORY, INC	(3,628)	138	2,147	330	-	2,615	1,744	1,337	-	1,052	4,133	(75)	(351)	(426)
99154	ATHENS CITY SCHOOLS	(1,402,423)	53,314	829,935	127,404	35,500	1,046,153	674,260	516,718	-	18,168	1,209,146	(28,944)	39,385	10,441
97916	AURORA COLLEGIATE ACADEMY INC.	(110,418)	4,198	65,344	10,031	20,330	99,903	53,087	40,683	-	1,713	95,483	(2,279)	24,986	22,707
97902	BARTLETT MUNICIPAL SCHOOLS	(8,157,158)	310,099	4,827,295	741,040	190,271	6,068,705	3,921,816	3,005,477	-	51,390	6,978,683	(168,353)	2,047,134	1,878,780
99002	BEDFORD COUNTY SCHOOLS	(5,963,144)	226,692	3,528,907	541,724	22,019	4,319,342	2,866,974	2,197,100	-	69,964	5,134,038	(123,072)	(8,430)	(131,502)
97970	BELIEVE MEMPHIS ACADEMY	(48,519)	1,844	28,713	4,408	438	35,403	23,327	17,877	-	6,506	47,710	(1,001)	(1,950)	(2,951)
99217	BELLS CITY SCHOOLS	(354,741)	13,486	209,931	32,227	7,755	263,399	170,553	130,703	-	2,185	303,441	(7,321)	5,503	(1,818)
99003	BENTON COUNTY SCHOOLS	(1,991,215)	75,697	1,178,374	180,893	26,131	1,461,095	957,341	733,656	-	10,504	1,701,501	(41,096)	11,749	(29,347)
99004	BLEDSE COUNTY SCHOOLS	(1,515,521)	57,613	896,865	137,678	54,357	1,146,513	728,636	558,389	-	3,993	1,291,018	(31,278)	49,773	18,495
99005	BLOUNT COUNTY SCHOOLS	(9,179,430)	348,961	5,432,262	833,909	112,908	6,728,040	4,413,307	3,382,129	-	121,946	7,917,382	(189,452)	62,423	(127,028)
90617	BLUFF CITY HIGH SCHOOL	(104,648)	3,978	61,929	9,507	11,834	87,248	50,313	38,557	-	5,440	94,310	(2,160)	4,103	1,944
99627	BRADFORD SPECIAL SCHOOLS	(396,700)	15,081	234,762	36,038	13,676	299,557	190,726	146,163	-	2,919	339,808	(8,187)	6,139	(2,048)
99006	BRADLEY COUNTY SCHOOLS	(7,533,219)	286,380	4,458,056	684,358	80,533	5,509,327	3,621,838	2,775,589	-	34,348	6,431,775	(155,476)	105,634	(49,842)
99182	BRISTOL SCHOOLS	(3,740,861)	142,211	2,213,791	339,840	18,072	2,713,914	1,798,539	1,378,307	-	26,281	3,203,127	(77,207)	13,719	(63,488)
99007	CAMPBELL COUNTY SCHOOLS	(3,856,537)	146,608	2,282,246	350,348	81,833	2,861,035	1,854,154	1,420,928	-	7,221	3,282,303	(79,594)	70,369	(9,225)
99008	CANNON COUNTY SCHOOLS	(1,565,487)	59,513	926,434	142,217	17,139	1,145,303	752,658	576,798	-	4,454	1,333,910	(32,310)	8,673	(23,637)
99009	CARROLL COUNTY SCHOOLS	(97,358)	3,701	57,615	8,845	8,407	78,568	46,808	35,871	-	7,505	90,184	(2,009)	(1,430)	(3,439)
99010	CARTER COUNTY SCHOOLS	(4,318,746)	164,180	2,555,775	392,338	61,567	3,173,860	2,076,376	1,591,227	-	6,805	3,674,408	(89,133)	18,306	(70,827)
93302	CHATTANOOGA CHARTER SCHOOL OF EXCELLENCE - ELEMENTARY	(76,977)	2,926	45,554	6,993	10,236	65,709	37,009	28,362	-	11,134	76,505	(1,589)	40,777	39,188
93303	CHATTANOOGA CHARTER SCHOOL OF EXCELLENCE - MIDDLE	(41,428)	1,575	24,516	3,764	4,961	34,816	19,918	15,264	-	6,993	42,175	(855)	69	(786)
93300	CHATTANOOGA GIRLS LEADERSHIP	(227,029)	8,631	134,353	20,625	10,182	173,791	109,152	83,648	-	24,633	217,433	(4,686)	48,432	43,747
93304	CHATTANOOGA PREPARATORY SCHOOL	(51,031)	1,940	30,199	4,636	-	36,775	24,535	18,802	-	8,805	52,142	(1,053)	(2,935)	(3,988)
99011	CHEATHAM COUNTY SCHOOLS	(3,886,770)	147,758	2,300,138	353,095	121,621	2,922,612	1,868,690	1,432,067	-	29,651	3,330,408	(80,218)	(36,930)	(117,148)
99012	CHESTER COUNTY SCHOOLS	(1,894,598)	72,024	1,121,197	172,115	80,680	1,446,016	910,889	698,058	-	4,864	1,613,811	(39,102)	58,713	19,611
97917	CIRCLES OF SUCCESS LEARNING ACADEMY	(150,429)	5,719	89,022	13,666	3,212	111,619	72,324	55,425	-	5,337	133,086	(3,105)	41,956	38,851
97918	CITY UNIVERSITY SCHOOL BOYS PREPARATORY	-	-	-	-	1,004	1,004	-	-	-	3,265	3,265	-	6,554	6,554
97919	CITY UNIVERSITY SCHOOL GIRLS PREPARATORY	-	-	-	-	1,626	1,626	-	-	-	995	995	-	7,889	7,889
97920	CITY UNIVERSITY SCHOOL OF LIBERAL ARTS	(255,328)	9,706	151,100	23,195	2,491	186,492	122,757	94,075	-	18,185	235,017	(5,270)	37,487	32,217
99013	CLAIBORNE COUNTY SCHOOLS	(3,738,838)	142,134	2,212,594	339,656	29,033	2,723,417	1,797,567	1,377,562	-	3,131	3,178,260	(77,165)	19,250	(57,915)
99014	CLAY COUNTY SCHOOLS	(858,096)	32,621	507,810	77,954	9,480	627,865	412,557	316,163	-	5,227	733,947	(17,710)	(4,071)	(21,781)
99106	CLEVELAND CITY SCHOOLS	(4,907,554)	186,563	2,904,223	445,828	107,758	3,644,372	2,359,465	1,808,171	-	16,513	4,184,149	(101,286)	100,743	(543)
91927	CLINCH POWELL ED COOP	(28,641)	1,089	16,949	2,602	1,088	21,728	13,770	10,553	-	1,407	25,730	(5,531)	(4,125)	(4,716)
99101	CLINTON CITY SCHOOLS	(826,966)	31,438	489,387	75,126	8,419	604,370	397,591	304,693	-	3,972	706,256	(17,068)	8,315	(8,752)
99015	COCKE COUNTY SCHOOLS	(3,515,420)	133,641	2,080,378	319,360	42,873	2,576,252	1,690,152	1,295,245	-	13,359	2,998,756	(72,554)	1,852	(70,702)
99016	COFFEE COUNTY SCHOOLS	(3,412,472)	129,727	2,019,455	310,007	43,123	2,502,312	1,640,656	1,257,314	-	20,863	2,918,833	(70,429)	(13,706)	(84,135)
97903	COLLIERVILLE MUNICIPAL SCHOOLS	(7,783,508)	295,894	4,606,174	707,096	191,207	5,800,371	3,742,172	2,867,807	-	50,602	6,660,581	(160,642)	1,888,532	1,727,890
97973	COMPASS SCHOOLS	(242,875)	9,233	143,730	22,064	-	175,027	116,770	89,487	-	70,464	276,721	(5,013)	(23,488)	(28,501)

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
Schedule of Pension Amounts by Employer
As of and for the year ended June 30, 2020

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Negative Pension Expense)			
Employer Code	Employer	Net Pension Liability (Asset)	Differences Between Expected and Actual	Net Difference Between Projected and Actual		Total Deferred Outflows of Resources	Differences Between Expected and Actual	Net Difference Between Projected and Actual		Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense (Negative Pension Expense)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Negative Pension Expense)		
			Actual Experience	Investment Earnings on Pension Plan	Change in Assumptions		Changes in Proportion	Actual Experience	Investment Earnings on Pension Plan					Change in Assumptions	Changes in Proportion
99017	CROCKETT COUNTY SCHOOLS	(1,518,730)	57,735	898,764	137,970	13,073	1,107,542	730,178	559,571	-	7,724	1,297,473	(31,345)	36,373	5,028
97972	CROSSTOWN HIGH SCHOOL	(72,652)	2,762	42,995	6,600	-	52,357	34,930	26,769	-	17,076	78,775	(1,499)	(5,692)	(7,191)
99018	CUMBERLAND COUNTY SCHOOLS	(4,625,402)	175,837	2,737,250	420,196	44,005	3,377,288	2,223,811	1,704,213	-	37,161	3,965,185	(95,462)	42,150	(53,313)
92019	DAVIDSON CO CHARTER SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	(598,240)	(598,240)
99019	DAVIDSON COUNTY SCHOOLS	(56,699,625)	2,155,468	33,554,066	5,150,897	693,092	41,553,523	27,260,171	20,890,782	-	713,315	48,864,268	(1,170,208)	(1,277,181)	(2,447,390)
99172	DAYTON CITY SCHOOLS	(621,640)	23,632	367,878	56,473	9,692	56,473	298,873	229,041	-	5,651	533,565	(12,830)	5,907	(6,923)
99020	DECATUR COUNTY SCHOOLS	(1,462,670)	55,604	865,588	132,877	36,741	1,090,810	703,226	538,916	-	16,152	1,258,294	(30,188)	(9,530)	(39,718)
99021	DEKALB COUNTY SCHOOLS	(2,114,756)	80,394	1,251,484	192,116	8,229	1,532,223	1,016,737	779,175	-	14,461	1,810,373	(43,646)	(3,869)	(47,514)
99022	DICKSON COUNTY BOARD OF EDUCATION	(6,171,820)	234,625	3,652,399	560,681	79,023	4,526,728	2,967,301	2,273,986	-	27,340	5,268,627	(127,379)	5,472	(121,906)
99023	DYER COUNTY SCHOOLS	(2,913,419)	110,755	1,724,121	264,671	70,147	2,169,694	1,400,720	1,073,439	-	5,886	2,480,045	(60,129)	82,106	21,977
99123	DYERSBURG CITY SCHOOLS	(2,363,631)	89,855	1,398,765	214,725	34,004	1,737,349	1,136,392	870,872	-	8,002	2,015,266	(48,782)	(335)	(49,117)
99110	ELIZABETHTON CITY SCHOOLS	(2,265,540)	86,126	1,340,716	205,814	28,705	1,661,361	1,089,231	834,730	-	21,194	1,945,155	(46,758)	53,689	6,931
94700	EMERALD CHARTER SCHOOL	(233,135)	8,863	137,966	21,179	29,654	197,662	112,087	85,898	-	9,417	207,402	(4,812)	27,238	22,427
99254	ETOWAH CITY SCHOOLS	(286,503)	10,892	169,549	26,027	6,979	213,447	137,746	105,561	-	5,314	248,621	(5,913)	7,815	1,902
91925	EXPLORE COMMUNITY SCHOOL	(79,981)	3,041	47,331	7,266	8,722	66,360	38,453	29,469	-	5,012	72,934	(1,651)	12,218	10,568
99024	FAYETTE COUNTY SCHOOLS	(2,076,855)	78,953	1,229,054	188,673	44,817	1,541,497	998,515	765,210	-	37,597	1,801,322	(42,864)	(147,310)	(190,174)
99152	FAYETTEVILLE CITY SCHOOLS	(1,199,876)	45,614	710,070	109,003	42,857	907,544	576,879	442,090	-	15,496	1,034,465	(24,764)	36,482	11,718
99025	FENTRESS COUNTY SCHOOLS	(1,723,759)	65,530	1,020,097	156,595	6,424	1,248,646	828,753	635,113	-	13,090	1,476,956	(35,576)	(729)	(36,305)
99026	FRANKLIN COUNTY SCHOOLS	(4,262,381)	162,037	2,522,419	387,218	51,214	3,122,888	2,049,277	1,570,460	-	8,960	3,628,697	(87,970)	3,469	(84,501)
99194	FRANKLIN SPECIAL CITY SCHOOL DISTRICT	(4,762,851)	181,062	2,818,590	432,683	38,177	3,470,512	2,289,894	1,754,856	-	85,461	4,130,211	(98,299)	43,931	(54,368)
97926	FREEDOM PREP CHARTER SCHOOL- SHELBY CO TEACHERS	(366,374)	13,928	216,815	33,283	12,918	276,944	176,146	134,989	-	5,055	316,190	(7,561)	88,007	80,445
97967	GATEWAY UNIVERSITY	(15,143)	576	8,961	1,376	18,976	29,889	7,280	5,579	-	1,888	14,747	(313)	6,625	6,312
97904	GERMANTOWN MUNICIPAL SCHOOLS	(4,945,066)	187,989	2,926,423	449,236	123,814	3,687,462	2,377,500	1,821,993	-	32,517	4,232,010	(102,060)	1,255,142	1,153,082
97944	GESTALT COMMUNITY SCHOOLS	(863,482)	32,826	510,997	78,443	84,637	706,903	415,147	318,147	-	22,890	756,184	(17,821)	152,209	134,388
99027	GIBSON COUNTY SCHOOLS	(2,797,953)	106,366	1,655,790	254,181	51,223	2,067,560	1,345,206	1,030,896	-	101,910	2,478,012	(57,746)	49,894	(7,852)
99028	GILES COUNTY SCHOOLS	(2,730,554)	103,804	1,615,905	248,058	21,156	1,988,923	1,312,802	1,006,063	-	35,888	2,354,753	(56,355)	(44,156)	(100,511)
97955	GOODWILL EXCEL CENTER	(2,299)	87	1,361	209	34,364	36,021	1,105	847	-	-	1,952	(47)	20,873	20,825
99029	GRAINGER COUNTY SCHOOLS	(2,659,568)	101,105	1,573,896	241,609	34,567	1,951,177	1,278,673	979,909	-	14,660	2,273,242	(54,890)	67,634	12,744
97958	GRANVILLE T WOODS ACADEMY OF INNOVATION CHARTER SCHOOL	(124,021)	4,715	73,394	11,267	22,108	111,484	59,627	45,695	-	1,136	106,458	(2,560)	16,964	14,404
99030	GREENE COUNTY SCHOOLS	(5,214,947)	198,249	3,086,135	473,754	91,111	3,849,249	2,507,254	1,921,429	-	18,151	4,446,834	(107,630)	80,189	(27,441)
99130	GREENEVILLE CITY SCHOOLS	(2,686,274)	102,120	1,589,701	244,036	31,779	1,967,636	1,291,513	989,749	-	13,537	2,294,799	(55,441)	54,218	(1,223)
99031	GRUNDY COUNTY SCHOOLS	(1,511,077)	57,444	894,235	137,274	40,970	1,129,923	726,499	556,751	-	13,057	1,296,307	(31,187)	(2,599)	(33,786)
99032	HAMBLETON COUNTY SCHOOLS	(7,743,641)	294,379	4,582,581	703,474	94,540	5,674,974	3,723,005	2,853,118	-	23,158	6,599,281	(159,819)	114,071	(45,748)
92033	HAMILTON COUNTY CHARTER SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	(106,926)	(106,926)
99033	HAMILTON COUNTY SCHOOLS	(32,998,948)	1,254,473	19,528,328	2,997,801	392,790	24,173,392	15,865,307	12,158,349	-	461,230	28,484,886	(681,056)	156,264	(524,792)
99034	HANCOCK COUNTY SCHOOLS	(904,663)	34,391	535,367	82,184	13,022	664,964	434,946	333,320	-	5,765	774,031	(18,671)	(893)	(19,564)
99035	HARDEMAN COUNTY SCHOOLS	(3,130,159)	118,995	1,852,386	284,360	47,852	2,303,593	1,504,925	1,153,296	-	28,623	2,686,844	(64,603)	17,195	(47,407)
99036	HARDIN COUNTY SCHOOLS	(2,770,039)	105,305	1,639,272	251,645	21,381	2,017,603	1,331,786	1,020,611	-	13,211	2,365,608	(57,170)	(21,725)	(78,895)
99085	HARTSVILLE TROUSDALE COUNTY SCHOOLS	(838,570)	31,879	496,255	76,180	21,653	625,967	403,170	308,968	-	24,025	736,163	(17,307)	(16,214)	(33,521)
99037	HAWKINS COUNTY SCHOOLS	(5,321,127)	202,286	3,148,970	483,400	39,627	3,874,283	2,558,303	1,960,551	-	28,073	4,546,927	(109,821)	(4,960)	(114,781)
99038	HAYWOOD COUNTY SCHOOLS	(2,132,531)	81,069	1,262,003	193,731	41,443	1,578,246	1,025,283	785,724	-	25,164	1,836,171	(44,013)	(13,531)	(57,544)
99039	HENDERSON COUNTY SCHOOLS	(3,140,098)	119,373	1,858,267	285,263	71,479	2,334,382	1,509,703	1,156,958	-	9,204	2,675,865	(64,808)	89,070	24,262
99040	HENRY COUNTY SCHOOLS	(2,426,346)	92,239	1,435,879	220,422	-	1,748,540	1,166,544	893,979	-	39,889	2,100,412	(50,077)	(12,228)	(62,305)
99041	HICKMAN COUNTY SCHOOLS	(2,615,199)	99,418	1,547,639	237,579	35,952	1,920,588	1,257,341	963,561	-	8,773	2,229,675	(53,974)	(29)	(54,003)
99209	HOLLOW ROCK BRUCETON SPECIAL SCHOOL DIST	(526,780)	20,026	311,741	47,856	19,819	399,442	253,267	194,090	-	15,767	463,124	(10,872)	(2,240)	(13,112)
99042	HOUSTON COUNTY SCHOOLS	(1,072,414)	40,768	634,640	97,424	13,122	785,954	515,598	395,127	-	3,008	913,733	(22,133)	8,972	(13,161)
99127	HUMBOLDT CITY SCHOOLS	(826,074)	31,404	488,859	75,045	6,886	602,194	397,162	304,364	-	32,987	734,513	(17,049)	(49,674)	(66,724)
99043	HUMPHREYS COUNTY SCHOOLS	(2,142,107)	81,433	1,267,670	194,601	117,976	1,661,680	1,029,887	789,252	-	51,927	1,871,066	(44,210)	39,615	(4,596)
99309	HUNTINGDON CITY SCHOOLS	(1,232,815)	46,866	729,563	111,996	22,755	911,180	592,716	454,227	-	16,935	1,063,878	(25,444)	23,512	(1,932)
91916	INTREPID COLLEGE PREPARATORY	(37,032)	1,408	21,915	3,364	3,820	30,507	17,804	13,644	-	9,943	41,391	(764)	8,161	7,396
93301	IVY LEADERSHIP ACADEMY	(222,753)	8,468	131,822	20,236	4,472	164,998	107,096	82,072	-	29,495	218,663	(4,579)	13,265	8,667
99044	JACKSON COUNTY SCHOOLS	(1,251,883)	47,591	740,847	113,728	33,789	935,955	601,883	461,252	-	2,986	1,066,121	(25,837)	22,650	(3,188)
99057	JACKSON MADISON CO BD OF ED	(9,249,795)	351,636	5,473,903	840,301	110,562	6,776,402	4,447,137	3,408,055	-	95,665	7,950,857	(190,934)	(278,463)	(469,367)
99045	JEFFERSON COUNTY SCHOOLS	(5,151,291)	195,829	3,048,464	467,971	100,745	3,813,009	2,476,649	1,897,976	-	17,140	4,391,765	(106,316)	89,333	(16,983)
99190	JOHNSON CITY SCHOOLS	(7,302,904)	277,624	4,321,759	663,435	79,750	5,342,568	3,511,106	2,690,730	-	47,132	6,248,968	(150,723)	115,160	(35,563)
99046	JOHNSON COUNTY SCHOOLS	(1,517,395)	57,685	897,974	137,848	23,957	1,117,464	729,537	559,079	-	35,885	1,324,501	(31,317)	(15,118)	(46,435)
97968	KALEIDOSCOPE SCHOOL OF MEMPHIS	(11,456)	436	6,780	1,041	4,241	12,498	5,508	4,221	-	805	10,534	(236)	1,388	1,152
99282	KINGSPORT CITY SCHOOLS	(7,115,078)	270,484	4,210,606	646,372	62,643	5,190,105	3,420,803	2,621,526	-	28,950	6,071,279	(146,846)	132,706	(14,140)

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
Schedule of Pension Amounts by Employer
As of and for the year ended June 30, 2020

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Negative Pension Expense)			
		Net Pension Liability (Asset)	Differences Between Expected and Actual	Net Difference Between Projected and Actual	Change in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Net Difference Between Projected and Actual	Change in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan	Net Amortization of Deferred	Total Employer
			Actual Experience	Investment Earnings on Pension Plan					Investment Earnings on Pension Plan				Pension Expense (Negative Pension Expense)	Amounts from Changes in Proportion	Pension Expense (Negative Pension Expense)
99196	KIPP ANTIOCH COLLEGE PREP ELEMENTARY	(109,561)	4,165	64,837	9,953	-	78,955	52,675	40,367	-	19,012	112,054	(2,261)	(6,337)	(8,599)
99197	KIPP ANTIOCH COLLEGE PREP MIDDLE	(53,270)	2,025	31,524	4,839	-	38,388	25,611	19,627	-	15,455	60,693	(1,099)	(5,152)	(6,251)
97928	KIPP MEMPHIS COLLEGIATE ELEMENTARY	-	-	-	-	18,872	18,872	-	-	-	15,547	15,547	-	63,788	63,788
97929	KIPP MEMPHIS COLLEGIATE HIGH	(599,384)	22,786	354,707	54,451	32,554	464,498	288,173	220,841	-	52,505	561,519	(12,371)	60,894	48,523
97930	KIPP MEMPHIS COLLEGIATE MIDDLE	-	-	-	-	14,230	14,230	-	-	-	2,968	2,968	-	47,450	47,450
91903	KIPP NASHVILLE SCHOOLS	(486,672)	18,501	288,006	44,212	53,420	404,139	233,983	179,313	-	-	413,296	(10,044)	131,199	121,154
97927	KIPP SCHOOLS-KIPP MEMPHIS ACADEMY MIDDLE	-	-	-	-	24,118	24,118	-	-	-	7,753	7,753	-	74,068	74,068
91904	KNOWLEDGE ACADEMIES	(114,186)	4,341	67,574	10,373	80,249	162,537	54,899	42,071	-	10,590	107,560	(2,357)	80,008	77,651
99047	KNOX COUNTY SCHOOLS	(46,070,839)	1,751,409	27,264,095	4,185,322	1,772,534	34,973,360	22,150,040	16,974,643	-	1,382,636	40,507,319	(950,844)	619,313	(331,530)
99048	LAKE COUNTY SCHOOLS	(674,919)	25,657	399,408	61,313	3,184	489,562	324,489	248,671	-	19,010	592,170	(13,929)	(22,518)	(36,447)
97905	LAKELAND MUNICIPAL SCHOOLS	(1,522,758)	57,889	901,148	138,336	92,908	1,190,281	732,115	561,055	-	47,247	1,340,417	(31,428)	240,926	209,498
99049	LAUDERDALE COUNTY SCHOOLS	(3,033,440)	115,318	1,795,148	275,574	1,474	2,187,514	1,458,424	1,117,660	-	53,859	2,629,943	(62,606)	(65,673)	(128,279)
99050	LAWRENCE COUNTY SCHOOLS	(5,688,707)	216,259	3,366,499	516,793	59,051	4,158,602	2,735,029	2,095,985	-	37,196	4,868,210	(117,448)	112,010	(5,398)
91901	LEAD: MNPS	(457,518)	17,393	270,753	41,563	3,924	333,633	219,966	168,571	-	51,069	439,606	(9,443)	169,523	160,080
97956	LEADERSHIP PREPARATORY	(33,388)	1,269	19,759	3,033	4,278	28,339	16,052	12,302	-	5,395	33,749	(689)	2,232	1,543
99195	LEBANON SPEC SCH DST	(3,580,731)	136,123	2,119,028	325,293	54,996	2,635,440	1,721,552	1,319,308	-	20,865	3,061,725	(73,902)	103,327	29,425
97969	LEGACY LEADERSHIP ACADEMY	-	-	-	-	2,556	2,556	-	-	-	-	-	-	1,118	1,118
99153	LENOIR CITY SCHOOLS	(1,774,189)	67,447	1,049,941	161,177	21,724	1,300,289	852,998	653,694	-	5,054	1,511,746	(36,617)	5,529	(31,088)
99051	LEWIS COUNTY SCHOOLS	(1,446,980)	55,008	856,303	131,451	7,900	1,050,662	695,682	533,135	-	26,618	1,255,435	(29,884)	13,393	(16,471)
99139	LEXINGTON CITY SCHOOLS	(743,422)	28,262	439,947	67,536	2,559	538,304	357,424	273,911	-	20,985	652,320	(15,379)	(12,379)	(27,722)
91907	LIBERTY COLLEGIATE	(123,272)	4,686	72,951	11,199	2,838	91,674	59,267	45,419	-	26,196	130,882	(2,544)	44,517	41,973
99052	LINCOLN COUNTY SCHOOLS	(2,787,203)	105,957	1,649,429	253,204	56,627	2,065,217	1,340,038	1,026,935	-	24,835	2,391,808	(57,524)	19,344	(38,180)
99924	LITTLE TN VALLEY ED COOP	(69,909)	2,658	41,371	6,351	7,214	57,594	33,611	25,758	-	7,651	67,020	(1,443)	(13,245)	(14,688)
99053	LOUDON COUNTY SCHOOLS	(3,534,828)	134,378	2,091,863	321,123	84,659	2,632,023	1,699,483	1,302,395	-	7,319	3,009,197	(72,954)	74,487	1,532
99056	MACON COUNTY BOARD OF EDUCATION	(2,923,081)	111,123	1,729,840	265,548	49,029	2,155,540	1,405,366	1,076,999	-	11,091	2,493,456	(60,329)	46,603	(13,726)
99116	MANCHESTER CITY SCHOOLS	(1,514,420)	57,572	896,213	137,578	18,652	1,110,015	728,106	557,983	-	25,586	1,311,675	(31,256)	40,777	9,521
99058	MARION COUNTY SCHOOLS	(3,072,047)	116,786	1,817,995	279,081	37,364	2,251,226	1,476,985	1,131,885	-	2,928	2,611,798	(63,403)	13,442	(49,961)
99059	MARSHALL COUNTY SCHOOLS	(3,864,934)	146,928	2,287,215	351,111	89,423	2,874,677	1,858,191	1,424,022	-	5,803	3,288,016	(79,767)	49,367	(30,401)
91908	MARTHA O BRYAN	(348,785)	13,259	206,406	31,685	41,568	292,918	167,690	128,509	-	1,407	297,606	(7,198)	71,457	64,258
99205	MARYVILLE CITY SCHOOLS	(5,496,951)	208,970	3,253,021	499,372	83,885	4,045,248	2,642,836	2,025,333	-	85,967	4,754,136	(113,450)	154,324	40,874
99060	MAURY COUNTY SCHOOLS	(9,125,698)	346,918	5,400,463	829,027	140,078	6,716,486	4,387,473	3,362,332	-	76,727	7,826,532	(188,343)	2,018	(186,325)
99409	MCKENZIE CITY SCHOOLS	(1,077,683)	40,969	637,758	97,903	26,264	802,894	518,131	397,069	-	3,803	919,003	(22,242)	24,721	2,479
99054	MCMINN COUNTY SCHOOLS	(4,072,499)	154,818	2,410,050	369,968	41,884	2,976,720	1,957,985	1,500,498	-	32,869	3,491,352	(84,051)	11,330	(72,721)
99055	MCNAIRY COUNTY SCHOOLS	(3,496,780)	132,932	2,069,347	317,666	57,047	2,576,992	1,288,376	1,288,376	-	15,169	2,984,734	(72,169)	20,344	(51,825)
99061	MEIGS COUNTY SCHOOLS	(1,583,109)	60,183	936,862	143,818	17,294	1,158,157	761,130	583,291	-	9,025	1,353,446	(32,673)	9,267	(23,406)
97931	MEMPHIS ACADEMY OF HEALTH SCIENCES (MAHS) HIGH	(218,961)	8,324	129,578	19,892	17,844	175,638	105,273	80,676	-	6,581	192,530	(4,519)	61,013	56,494
97932	MEMPHIS ACADEMY OF HEALTH SCIENCES MIDDLE SCHOOL	(139,663)	5,309	82,650	12,688	3,031	103,678	67,147	51,458	-	9,260	127,865	(2,882)	43,039	40,157
97933	MEMPHIS ACADEMY OF SCIENCE AND ENGINEERING	(455,422)	17,313	269,512	41,373	26,543	354,741	218,959	167,799	-	8,496	395,254	(9,399)	84,929	75,529
97934	MEMPHIS BUSINESS ACADEMY ELEMENTARY SCHOOL	-	-	-	-	19,415	19,415	-	-	-	4,181	4,181	-	47,180	47,180
97936	MEMPHIS BUSINESS ACADEMY HIGH SCHOOL	(1,014,862)	38,581	600,582	92,196	24,489	755,848	487,928	373,923	-	79,096	940,947	(20,945)	46,502	25,557
97935	MEMPHIS BUSINESS ACADEMY MIDDLE SCHOOL	-	-	-	-	24,253	24,253	-	-	-	-	-	-	49,526	49,526
92179	MEMPHIS CITY CHARTER SCHOOLS TEACHER	-	-	-	-	-	-	-	-	-	-	-	-	(1,471,124)	(1,471,124)
97937	MEMPHIS COLLEGE PREPARATORY ELEMENTARY SCHOOL	(42,174)	1,603	24,958	3,831	12,479	42,871	20,276	15,539	-	27,573	63,388	(870)	43,012	42,142
97961	MEMPHIS DELTA PREPARATORY CHARTER SCHOOL	(97,205)	3,695	57,525	8,831	22,111	92,162	46,734	35,815	-	1,681	84,230	(2,006)	16,841	14,835
97938	MEMPHIS GRIZZLIES PREP	(193,394)	7,352	114,448	17,569	9,299	148,668	92,980	71,255	-	1,300	165,535	(3,991)	46,687	42,696
97974	MEMPHIS MERIT ACADEMY, INC	(53,672)	2,040	31,762	4,876	-	38,678	25,805	19,775	-	15,572	61,152	(1,108)	(5,191)	(6,298)
97953	MEMPHIS RISE ACADEMY	(181,905)	6,915	107,649	16,525	10,747	141,836	87,457	67,022	-	11,960	166,439	(3,754)	5,778	2,024
97939	MEMPHIS SCHOOL OF EXCELLENCE	(303,650)	11,543	179,696	27,585	9,104	227,928	145,989	111,879	-	26,050	283,918	(6,267)	49,278	43,011
97962	MEMPHIS STEM ACADEMY CHARTER SCHOOL	-	-	-	-	23,041	23,041	-	-	-	-	-	-	16,050	16,050
99227	MILAN SPECIAL SCH DIST	(1,589,995)	60,445	940,938	144,444	17,755	1,163,582	764,442	585,828	-	22,326	1,372,596	(32,815)	(13,467)	(46,282)
97906	MILLINGTON MUNICIPAL SCHOOLS	(2,219,854)	84,389	1,313,679	201,663	80,660	1,680,391	1,067,266	817,898	-	861	1,886,025	(45,815)	592,096	546,281
99062	MONROE COUNTY BOARD OF EDUCATION	(3,845,430)	146,186	2,275,673	349,339	28,702	2,799,900	1,848,814	1,416,835	-	12,598	3,278,247	(79,365)	(10,886)	(90,250)
99063	MONTGOMERY COUNTY SCHOOLS	(22,917,336)	871,215	13,562,167	2,081,933	94,706	16,610,021	11,018,248	8,443,814	-	151,986	19,614,048	(472,985)	160,354	(312,630)
99064	MOORE COUNTY SCHOOLS	(783,597)	29,789	463,722	71,186	18,925	583,622	376,740	288,714	-	12,112	677,566	(16,172)	1,363	(14,809)
99065	MORGAN COUNTY SCHOOLS	(2,596,843)	98,720	1,536,776	235,911	22,743	1,894,150	1,248,516	956,798	-	62,006	2,267,320	(53,596)	(3,053)	(56,649)
99175	MURFREESBORO CITY SCHOOLS	(7,312,595)	277,992	4,327,494	664,315	107,636	5,377,437	3,515,766	2,694,301	-	75,198	6,285,265	(150,923)	195,600	44,677
91909	NASHVILLE ACADEMY OF COMPUTER SCIENCE	(51,169)	1,945	30,281	4,648	2,093	38,967	24,601	18,853	-	1,543	44,997	(1,056)	8,588	7,532
91910	NASHVILLE CLASSICAL	(121,425)	4,616	71,857	11,031	352	87,856	58,379	44,739	-	8,848	111,966	(2,506)	27,100	24,594

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
Schedule of Pension Amounts by Employer
As of and for the year ended June 30, 2020

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Negative Pension Expense)			
		Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Negative Pension Expense)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Negative Pension Expense)
91911	NASHVILLE PREPARATORY ACADEMY	(50,283)	1,912	29,757	4,568	934	37,171	24,175	18,527	-	21,516	64,218	(1,038)	21,991	20,954
97941	NEW CONSORTIUM OF LAW AND BUSINESS-BARTLETT	-	-	-	-	1,114	1,114	-	-	-	8,656	8,656	-	4,965	4,965
91913	NEW VISION ACADEMY	-	-	-	-	9,134	9,134	-	-	-	6,790	6,790	-	15,753	15,753
99115	NEWPORT CITY SCHOOLS	(612,453)	23,283	362,442	55,639	11,751	453,115	294,457	225,656	-	4,676	524,789	(12,640)	3,446	(9,194)
97963	NEXUS STEM ACADEMY MIDDLE SCHOOL CHARTER	-	-	-	-	4,842	4,842	-	-	-	5,022	5,022	-	2,331	2,331
99201	OAK RIDGE CITY SCHOOLS	(5,868,358)	223,089	3,472,814	533,113	105,865	4,334,881	2,821,402	2,162,176	-	58,293	5,041,871	(121,115)	78,690	(42,425)
99066	OBION COUNTY SCHOOLS	(2,670,451)	101,519	1,580,336	242,598	27,630	1,952,083	1,283,905	983,918	-	14,280	2,282,103	(55,115)	(2,107)	(57,222)
97942	OMNI PREP ACADEMY - NORTH POINTE LOWER SCHOOL	-	-	-	-	-	-	-	-	-	15,273	15,273	-	8,542	8,542
97943	OMNI PREP ACADEMY - NORTH POINTE MIDDLE SCHOOL	-	-	-	-	407	407	-	-	-	11,412	11,412	-	7,425	7,425
99176	ONEIDA SPECIAL SCHOOLS DISTRICT	(1,053,287)	40,041	623,321	95,686	40,764	799,812	506,402	388,080	-	8,162	902,644	(21,739)	30,108	8,369
99067	OVERTON COUNTY SCHOOLS	(2,487,196)	94,552	1,471,889	225,950	20,234	1,812,625	1,195,799	916,399	-	8,727	2,120,925	(51,333)	(5,969)	(57,302)
99140	PARIS CITY SCHOOLS	(1,340,612)	50,964	793,356	121,788	36,768	644,542	493,944	366,788	-	15,508	1,153,994	(27,669)	33,830	6,162
97971	PEREA ELEMENTARY	(61,694)	2,345	36,510	5,605	-	44,460	29,661	22,731	-	15,859	68,251	(1,273)	(5,286)	(6,560)
99068	PERRY COUNTY SCHOOLS	(1,143,487)	43,470	676,700	103,880	22,769	846,819	549,768	421,314	-	31,321	1,002,403	(23,600)	25,222	1,622
99069	PICKETT COUNTY SCHOOLS	(700,411)	26,627	414,494	63,629	11,915	516,665	336,745	258,064	-	1,653	596,462	(14,456)	14,744	289
99070	POLK COUNTY SCHOOLS	(1,993,968)	75,802	1,180,003	181,143	21,863	1,458,811	958,664	734,671	-	2,372	1,695,707	(41,153)	943	(40,210)
97960	POWER CENTER ACADEMY ELEMENTARY SCHOOL	-	-	-	-	15,442	15,442	-	-	-	13,988	13,988	-	8,448	8,448
97945	POWER CENTER ACADEMY MIDDLE SCHOOL	-	-	-	-	-	-	-	-	-	56,691	56,691	-	46,446	46,446
91914	PROJECT REFLECT INC	(137,130)	5,213	81,152	12,458	2,210	101,033	65,930	50,525	-	20,067	136,522	(2,830)	31,554	28,723
97946	PROMISE ACADEMY	(233,336)	8,870	138,085	21,197	-	168,152	112,184	85,972	-	25,479	223,635	(4,816)	68,310	63,495
91915	PURPOSE PREPARATORY ACADEMY	(193,057)	7,339	114,248	17,538	4,309	143,434	92,818	71,131	-	49,726	213,675	(3,984)	(503)	(4,488)
99071	PUTNAM COUNTY SCHOOLS	(8,427,235)	320,366	4,987,123	765,575	53,144	6,126,208	4,051,665	3,104,986	-	51,218	7,207,869	(173,927)	100,146	(73,782)
91931	REPUBLIC SCHOOLS	(70,344)	2,674	41,629	6,390	15,505	66,198	33,820	26,329	-	6,329	66,067	(1,452)	8,610	7,158
99072	RHEA COUNTY SCHOOLS	(3,130,303)	119,000	1,852,471	284,373	27,052	2,282,896	1,504,994	1,153,349	-	15,899	2,674,242	(64,605)	49,232	(15,374)
99158	RICHARD CITY SCHOOLS	(145,207)	5,520	85,932	13,191	7,089	111,732	69,813	53,501	-	5,609	128,923	(2,997)	(1,886)	(4,883)
99073	ROANE COUNTY SCHOOLS	(5,290,776)	201,132	3,131,009	480,642	25,781	3,838,564	2,543,711	1,949,368	-	16,456	4,509,535	(109,195)	(35,906)	(145,101)
99074	ROBERTSON COUNTY SCHOOLS	(8,697,566)	330,643	5,147,101	790,133	36,880	6,304,757	4,181,635	3,204,588	-	406,162	7,792,385	(179,507)	(155,223)	(334,730)
91920	ROCKETSHIP	(89,079)	3,886	52,716	8,092	13,420	77,614	42,827	32,821	-	16,226	91,874	(1,838)	35,953	34,114
99137	ROGERSVILLE CITY SCHOOLS	(587,486)	22,334	347,666	53,370	14,192	437,562	282,453	216,457	-	505	499,415	(12,125)	10,413	(1,712)
99075	RUTHERFORD COUNTY SCHOOLS	(35,026,769)	1,331,562	20,728,365	3,182,019	441,001	25,682,947	16,840,248	12,905,493	-	362,968	30,108,709	(722,908)	738,816	15,908
99076	SCOTT COUNTY SCHOOLS	(2,393,020)	90,972	1,416,156	217,395	19,072	1,743,595	1,150,521	881,700	-	15,864	2,048,085	(49,389)	33,117	(16,272)
99077	SEQUATCHIE COUNTY SCHOOLS	(1,570,561)	59,706	929,437	142,678	3,995	1,135,816	755,098	578,668	-	13,817	1,347,583	(32,414)	(17,053)	(49,468)
99078	SEVIER COUNTY SCHOOLS	(13,507,593)	513,499	7,993,609	1,227,102	202,523	9,936,733	6,494,210	4,976,826	-	30,546	11,501,582	(278,780)	297,286	18,506
99079	SHELBY CO BD OF ED TEACHERS	(76,439,830)	2,905,903	45,236,050	6,944,203	924,382	56,010,538	36,750,911	28,163,993	-	3,094,595	68,009,499	(1,577,621)	(12,638,816)	(14,216,437)
99080	SMITH COUNTY SCHOOLS	(2,382,416)	90,569	1,409,881	216,431	1,255	1,718,136	1,145,423	877,793	-	32,185	2,055,401	(49,170)	(7,236)	(56,406)
97950	SOULSVILLE CHARTER SCHOOL	(382,440)	14,539	226,323	34,743	14,195	289,800	183,870	140,909	-	23,658	348,437	(7,893)	150,458	142,565
99509	SOUTH CARROLL COUNTY SPECIAL SCHOOL DIST	(285,721)	10,862	169,086	25,956	160	206,064	137,370	105,273	-	8,460	251,103	(5,897)	(5,621)	(11,518)
97947	SOUTHERN AVENUE CHARTER ELEMENTARY SCHOOL	(130,147)	4,948	77,019	11,823	15,684	109,474	62,572	47,952	-	-	110,524	(2,686)	49,083	46,397
97948	SOUTHERN AVENUE CHARTER MIDDLE SCHOOL	-	-	-	-	-	-	-	-	-	23,788	23,788	-	14,167	14,167
97949	STAR ACADEMY	(131,910)	5,015	78,063	11,983	3,256	98,317	63,420	48,602	-	19,056	131,078	(2,722)	29,923	27,201
91917	STEM PREPARATORY	(255,837)	9,726	151,401	23,242	6,194	190,563	123,002	94,262	-	19,373	236,637	(5,280)	45,696	40,416
99081	STEWART COUNTY SCHOOLS	(1,625,472)	61,793	961,932	147,667	13,917	1,185,309	781,498	598,900	-	15,880	1,396,278	(33,548)	(43,117)	(76,665)
91928	STRIVE COLLEGIATE ACADEMY	(17,191)	654	10,173	1,562	7,208	19,597	8,265	6,334	-	755	15,354	(355)	3,869	3,514
99082	SULLIVAN COUNTY SCHOOLS	(7,286,785)	277,011	4,312,220	661,971	115,732	5,366,934	3,503,357	2,684,791	-	63,214	6,251,362	(150,390)	(136,467)	(286,857)
99083	SUNNER COUNTY SCHOOLS	(21,941,723)	834,127	12,984,812	1,993,304	21,115	15,833,358	10,549,190	8,084,352	-	349,851	18,983,393	(452,849)	(347,497)	(800,346)
99162	SWEETWATER CITY SCHOOLS	(1,209,602)	45,984	715,826	109,887	9,180	880,877	581,555	445,674	-	2,511	1,029,740	(24,965)	7,385	(17,580)
90613	TENNESSEE SCHOLAR ACADEMIES - MEMPHIS SCHOLARS	(227,858)	8,662	134,843	20,700	126,861	291,066	109,550	83,954	-	23,164	216,668	(4,703)	90,869	86,167
99084	TIPTON COUNTY SCHOOLS	(8,455,341)	321,434	5,003,755	768,128	20,190	6,113,541	4,065,177	3,115,341	-	17,643	7,198,161	(174,508)	(33,009)	(207,517)
99620	TRENTON SPECIAL SCHOOLS	(1,090,492)	41,456	645,338	99,066	12,224	798,084	524,289	401,788	-	9,841	935,918	(22,506)	(4,542)	(27,048)
99216	TULLAHOMA CITY SCHOOLS	(2,897,337)	110,144	1,714,605	263,210	94,749	2,182,708	1,392,988	1,067,514	-	6,960	2,467,462	(59,797)	31,556	(28,241)
99086	UNICOI COUNTY SCHOOLS	(1,998,212)	75,963	1,182,515	181,528	39,284	1,479,290	960,705	736,235	-	2,528	1,699,468	(41,241)	35,824	(5,417)
99166	UNION CITY SCHOOLS	(1,389,697)	52,830	822,404	126,248	57,886	1,059,368	668,142	512,029	-	4,555	1,184,726	(28,682)	48,811	20,130
99087	UNION COUNTY SCHOOLS	(2,437,695)	92,670	1,442,595	221,453	30,522	1,787,240	1,172,001	898,160	-	11,495	2,081,656	(50,311)	16,766	(33,545)
91919	VALOR COLLEGIATE ACADEMY	(380,021)	14,447	224,891	34,523	41,542	315,403	182,707	140,017	-	16,210	338,934	(7,843)	42,663	34,820
99088	VAN BUREN COUNTY SCHOOLS	(786,032)	29,881	465,163	71,407	20,301	586,752	377,910	289,611	-	2,018	669,539	(16,223)	15,848	(374)
97951	VERITAS COLLEGE PREPARATORY CHARTER SCHOOL	(40,764)	1,550	24,124	3,703	-	29,377	19,599	15,020	-	16,329	50,948	(841)	11,743	10,901
97954	VISION PREP	(182,173)	6,925	107,807	16,550	15,064	146,346	87,585	67,121	-	10,089	164,795	(3,760)	14,269	10,509
97921	W.E.B. DU BOIS CONSORTIUM OF CHARTER SCHOOLS	(140,500)	5,341	83,146	12,764	154,754	256,005	67,550	51,767	-	-	119,317	(2,900)	96,844	93,945

Tennessee Consolidated Retirement System
 Teacher Legacy Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the year ended June 30, 2020

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Negative Pension Expense)		
Employer Code	Employer	Net Pension Liability (Asset)	Differences Between Expected and Actual	Net Difference Between Projected and Actual		Total Deferred Outflows of Resources	Differences Between Expected and Actual	Net Difference Between Projected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Negative Pension Expense)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Negative Pension Expense)	
			Actual Experience	on Pension Plan Investments	Change in Assumptions		Changes in Proportion	Actual Experience	on Pension Plan Investments					Change in Assumptions
97922	W.E.B. DUBOIS-ELEMENTARY SCHOOL OF ENTREPRENEURSHIP	-	-	-	-	2,743	-	-	-	20,580	20,580	-	20,613	20,613
97923	W.E.B. DUBOIS-HIGH SCHOOL OF ARTS AND TECHNOLOGY	-	-	-	-	14,905	-	-	-	15,720	15,720	-	10,529	10,529
97925	W.E.B. DUBOIS-HIGH SCHOOL OF LEADERSHIP AND PUBLIC POLICY	-	-	-	-	14,330	-	-	-	18,785	18,785	-	12,726	12,726
97924	W.E.B. DUBOIS-MIDDLE SCHOOL OF ARTS AND TECHNOLOGY	-	-	-	-	7,003	-	-	-	16,463	16,463	-	13,072	13,072
99089	WARREN COUNTY SCHOOLS	(5,242,955)	199,314	3,102,709	476,298	26,702	2,520,719	1,931,749	-	62,497	4,514,965	(108,208)	17,619	(90,589)
99090	WASHINGTON COUNTY SCHOOLS	(5,858,014)	222,696	3,466,693	532,173	83,509	2,816,429	2,158,365	-	11,654	4,986,448	(120,902)	40,507	(80,395)
99091	WAYNE COUNTY SCHOOLS	(2,333,842)	88,722	1,381,136	212,019	36,029	1,122,069	859,896	-	7,283	1,989,248	(48,168)	17,304	(30,864)
99092	WEAKLEY COUNTY SCHOOLS	(3,117,457)	118,512	1,844,869	283,206	45,894	1,498,818	1,148,616	-	47,890	2,695,324	(64,340)	4,019	(60,321)
99609	WEST CARROLL SPECIAL SCHOOL DISTRICT	(696,944)	26,495	412,442	63,314	16,685	335,078	256,787	-	10,404	602,269	(14,384)	(599)	(14,983)
99093	WHITE COUNTY SCHOOLS	(3,214,591)	122,204	1,902,351	292,031	58,369	1,545,518	1,184,405	-	706	2,730,629	(66,345)	55,246	(11,099)
99094	WILLIAMSON COUNTY SCHOOLS	(27,859,449)	1,059,092	16,486,842	2,530,901	198,884	13,394,327	10,264,718	-	314,241	23,973,286	(574,984)	663,353	88,369
99095	WILSON COUNTY SCHOOLS	(11,363,428)	431,987	6,724,722	1,032,315	180,001	5,463,334	4,186,816	-	13,736	9,663,886	(234,527)	187,568	(46,959)
Total for All Employers		\$ (762,573,694)	\$ 28,989,667	\$ 451,280,729	\$ 69,276,274	\$ 12,539,560	\$ 366,631,866	\$ 280,967,662	\$ -	\$ 12,539,564	\$ 660,139,092	\$ (15,738,555)	\$ (0)	\$ (15,738,555)

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the year ended June 30, 2021 – Financial Statements
Actuarial Measurement Period of July 1, 2019, through June 30, 2020

Differences between Expected and Actual Experience

Experience differences pertain to non-investment economic and demographic factors. When actual non-investment economic and demographic factors are positively different than assumed, the experience difference is referred to as an experience gain. If the actual factors are negatively different than assumed, the experience difference is referred to as an experience loss.

A portion of the experience (gain)/loss is recognized in pension expense during the current year. The remaining portion is amortized in a rational method over a closed period equal to the average expected remaining service life of all active and inactive employees in the plan. The remaining average expected service life can vary from year to year depending on the underlying demographic factors considered by the actuary.

The remaining average expected service life is reflected in the “original period” column of the “Development of Deferred Outflows and Deferred Inflows” schedule in the actuarial report. Experience (gains)/losses in the current year will be amortized over the remaining average expected service life in effect at the establishment date (i.e. (gains)/losses will be tiered).

The portion of experience gains to be recognized in future periods will be reflected as a deferred inflow of resources. The portion of experience losses to be recognized in future periods will be reflected as a deferred outflow of resources. Cumulative experience deferred inflows of resources will be presented separately from cumulative experience deferred outflows of resources (i.e. cumulative deferred inflows of resources and deferred outflows of resources are not presented as a net amount).

For the year ended June 30, 2020, the Teacher Legacy Pension Plan had an experience gain of \$37,149,799 and a remaining average expected service life of four years. One-fourth of the current year experience gain, or \$9,287,450, was recognized in pension expense in the fiscal year ending June 30, 2021. The remaining experience gain of \$27,862,349 is reflected as a deferred inflow of resources and will be amortized over the next three fiscal years at the rate of \$9,287,450 per year.

Differences between Projected and Actual Investment Earnings

When actual investment earnings exceed projected investment earnings, the investment difference is referred to as an investment gain. If the actual earnings are less than projected, the investment difference is referred to as an investment loss. The projected investment earnings is currently 7.25%.

A portion of the investment (gain)/loss is recognized in pension expense during the current year. The remaining portion is amortized in a rational method over a closed five-year period.

The portion of investment gains to be recognized in future periods will be reflected as a deferred inflow of resources. The portion of investment losses to be recognized in future periods will be reflected as a deferred outflow of resources. **Cumulative investment deferred inflows are presented separately from cumulative investment deferred outflows on this schedule.**

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the year ended June 30, 2021 – Financial Statements
Actuarial Measurement Period of July 1, 2019, through June 30, 2020

For the year ended June 30, 2020, the Teacher Legacy Pension Plan had an investment loss of \$564,100,904. One-fifth of the current year investment loss, or \$112,820,181, was recognized in pension expense as of June 30, 2021. The remaining investment loss of \$451,280,723 is reflected as a deferred outflow of resources and will be amortized over the next four fiscal years at the rate of \$112,820,181 per year.

Changes of Assumptions

Actuarial assumptions fall into two types: economic and demographic. Economic assumptions impact the amount of future expected benefits while demographic assumptions impact timing and probability of the benefit amount to be paid. Some examples of economic assumptions are: discount rate, salary, cost of living adjustments, etc. Demographic assumptions include: retirement pattern, turnover and mortality rates.

There were no assumption changes for The Teacher Legacy Pension Plan as of the year ended June 30, 2020. The methodology used for changes of assumptions would have been the same methodology applied for differences between expected and actual experience.

Changes of Benefit Terms

Benefit terms impact the benefit payments to be provided through the pension plan. Benefit terms include automatic postemployment benefit changes and projected ad hoc postemployment benefit changes (such as automatic cost of living adjustments (COLAs) and ad hoc COLAs, projected salary changes, and projected service credits).

There were no changes of benefit terms as of the year ended June 30, 2020, for the Teacher Legacy Pension Plan. If there had been any changes of benefit terms, the effects would all be immediately recognized in pension expense.

Changes in Proportionate Share

The Teacher Legacy Pension Plan is a cost-sharing plan. As such, each year the change in proportionate share will need to be calculated for each employer participating in the cost-sharing plan. There will be no cumulative impact on the cost-sharing plan from changes in proportionate share; however, each participating employer may have an increase or decrease in proportionate share.

The basis for determining each employer's current year proportion is employer contributions as a percentage of total cost-sharing plan contributions. For example, if employer contributions for the cost-sharing plan totaled \$100,000 and a specific employer's contributions totaled \$15,000, the corresponding proportionate share would be 15% ($\$15,000/\$100,000$). This proportion would be used to allocate the employer's share of the collective net pension liability (asset), collective pension expense, collective deferred inflows/outflows of resources from experience, collective deferred inflows/outflows of resources from investments, and collective deferred inflows/outflows of resources from changes of assumptions.

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the year ended June 30, 2021 – Financial Statements
Actuarial Measurement Period of July 1, 2019, through June 30, 2020

An employer's proportionate share may increase or decrease from one year to the next. If there is a change in the employer's proportionate share since the prior measurement period, the net effect of that change on the collective net pension liability (asset), collective deferred outflows of resources and collective deferred inflows of resources must be calculated as of the beginning of the current measurement period.

A portion of the change in proportionate share is recognized in pension expense during the current year. The remaining portion is amortized in a rational method over a closed period equal to the average expected remaining service life of all active and inactive employees in the plan.

The remaining average expected service life is reflected in the "original period" column of the "Development of Deferred Outflows and Deferred Inflows" schedule in the actuarial report. Changes in proportionate share in the current year will be amortized over the remaining average expected service life in effect at the establishment date (i.e. changes in proportionate share will be tiered) as either a deferred inflow of resources or a deferred outflow of resources. Cumulative changes in proportionate share deferred inflows of resources will be presented separately from cumulative changes in proportionate share deferred outflows of resources (i.e. cumulative deferred inflows of resources and deferred outflows of resources are not presented as a net amount).

A change in proportionate share was calculated for each employer in the Teacher Legacy Pension Plan as of the year ended June 30, 2020. The remaining average expected service life for the measurement period ended June 30, 2020, is four years. One-fourth of the calculated change in proportionate share was recognized in pension expense as of June 30, 2021. The remaining unamortized change in proportionate share is reflected as a deferred outflow of resources or a deferred inflow of resources and will be amortized over the next three fiscal years.