



JASON E. MUMPOWER
Comptroller

Independent Auditor's Report

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

Opinion

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, 2022, 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, 2022, and related notes.

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 entities participating in the Teacher Legacy Pension Plan of the TCRS as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the TCRS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. 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 directors of TCRS. We do not believe that the Comptroller's service in this capacity affected our ability to conduct an independent audit of the Schedules.

Responsibilities of Management for the Schedule

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 the schedules that are free from material misstatement, whether due to fraud or error.

In preparing the Schedule, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Teacher Legacy Pension Plan's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 TCRS's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Teacher Legacy Pension Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, 2022, and our report thereon, dated December 16, 2022, 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. It 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 22, 2023

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
Schedule of Employer Allocations
As of and for the year ended June 30, 2022

Employer Code	Employer	Employer Contributions for the Year Ended June 30, 2022	Employer Allocation Percentage at June 30, 2022
30002	Achievement School Districts	\$ -	0.0000000%
90601	ASD-LEAD CHARTER SCHOOLS	57,318.75	0.0169099%
90602	ASD-GESTALT CHARTER SCHOOLS	-	0.0000000%
90604	ASD-ASPIRE PUBLIC SCHOOLS	281,584.27	0.0830714%
90605	ASD-CAPSTONE EDUCATION	282,014.65	0.0831984%
90606	ASD-KIPP MEMPHIS COLLEGIATE SCHOOLS	70,808.57	0.0208895%
90607	ASD-GRAD ACADEMY	-	0.0000000%
90608	ASD-FRAYSER COMMUNITY SCHOOLS	172,389.22	0.0508573%
90609	ASD-FREEDOM PREPARATORY SCHOOLS - ASD TEACHERS	-	0.0000000%
90610	ASD-GREEN DOT PUBLIC SCHOOLS	469,862.71	0.1386162%
90611	ASD-PROMISE ACADEMY (ASD)	63,762.42	0.0188108%
90612	ASD-PATHWAYS IN EDUCATION	11,567.56	0.0034126%
90613	TENNESSEE SCHOLAR ACADEMIES - MEMPHIS SCHOLARS	103,579.15	0.0305573%
90615	ASD-LIBERTAS SCHOOLS OF MEMPHIS	89,721.25	0.0264691%
90617	BLUFF CITY HIGH SCHOOL	94,755.56	0.0279542%
91901	LEAD: MNPS	175,405.91	0.0517473%
91903	KIPP Nashville Schools	238,086.11	0.0702388%
91904	Knowledge Academies	37,021.02	0.0109217%
91907	LIBERTY COLLEGIATE	62,321.48	0.0183857%
91908	MARTHA O BRYAN	135,790.34	0.0400601%
91909	NASHVILLE ACADEMY OF COMPUTER SCIENCE	-	0.0000000%
91910	NASHVILLE CLASSICAL	100,337.57	0.0296010%
91911	NASHVILLE PREPARATORY ACADEMY	19,255.07	0.0056805%
91913	New Vision Academy	-	0.0000000%
91914	Project Reflect INC	77,276.94	0.0227978%
91915	Purpose Preparatory Academy	32,078.61	0.0094636%
91916	Intrepid College Preparatory	6,300.66	0.0018588%
91917	STEM Preparatory	124,797.11	0.0368169%
91919	Valor Collegiate Academy	216,655.94	0.0639166%
91920	ROCKETSHIP	37,378.46	0.0110272%
91925	EXPLORE COMMUNITY SCHOOL	34,784.02	0.0102618%
91927	CLINCH POWELL ED COOP	16,174.32	0.0047717%
91928	STRIVE COLLEGIATE ACADEMY	13,135.04	0.0038750%
91931	REPUBLIC SCHOOLS	35,451.73	0.0104588%
92019	Davidson Co Charter Schools	-	0.0000000%
92033	Hamilton County Charter Schools	-	0.0000000%
92179	MEMPHIS CITY CHARTER SCHOOLS TEACHER	-	0.0000000%
93300	CHATTANOOGA GIRLS LEADERSHIP	93,417.29	0.0275594%
93301	Ivy Leadership Academy	109,637.93	0.0323448%
93302	CHATTANOOGA CHARTER SCHOOL OF EXCELLENCE - ELEMENTARY	50,727.48	0.0149653%
93303	CHATTANOOGA CHARTER SCHOOL OF EXCELLENCE - MIDDLE	18,063.62	0.0053290%
93304	CHATTANOOGA Preparatory School	59,626.31	0.0175906%
93305	MONTESSORI ELEMENTARY @ HIGHLAND PARK	7,560.47	0.0022304%
94700	EMERALD CHARTER SCHOOL	47,705.72	0.0140739%
97901	ARLINGTON MUNICIPAL SCHOOLS	1,873,890.70	0.5528246%
97902	BARTLETT MUNICIPAL SCHOOLS	3,661,594.14	1.0802228%
97903	COLLIERVILLE MUNICIPAL SCHOOLS	3,436,197.89	1.0137277%
97904	GERMANTOWN MUNICIPAL SCHOOLS	2,189,176.79	0.6458385%
97905	LAKELAND MUNICIPAL SCHOOLS	730,561.22	0.2155260%
97906	MILLINGTON MUNICIPAL SCHOOLS	953,292.10	0.2812348%
97915	ARROW ACADEMY	20,170.80	0.0059507%
97916	AURORA COLLEGIATE ACADEMY INC.	35,863.28	0.0105802%
97917	CIRCLES OF SUCCESS LEARNING ACADEMY	80,420.85	0.0237253%

Tennessee Consolidated Retirement System
 Teacher Legacy Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2022

Employer Code	Employer	Employer Contributions for the Year Ended June 30, 2022	Employer Allocation Percentage at June 30, 2022
97918	CITY UNIVERSITY SCHOOL BOYS PREPARATORY	-	0.0000000%
97919	CITY UNIVERSITY SCHOOL GIRLS PREPARATORY	-	0.0000000%
97920	CITY UNIVERSITY SCHOOL OF LIBERAL ARTS	114,033.95	0.0336417%
97921	W.E.B. DU BOIS CONSORTIUM OF CHARTER SCHOOLS	-	0.0000000%
97922	W.E.B. DUBOIS-ELEMENTARY SCHOOL OF ENTREPRENEURSHIP	-	0.0000000%
97923	W.E.B. DUBOIS-HIGH SCHOOL OF ARTS AND TECHNOLOGY	-	0.0000000%
97924	W.E.B. DUBOIS-MIDDLE SCHOOL OF ARTS AND TECHNOLOGY	-	0.0000000%
97925	W.E.B. DUBOIS-HIGH SCHOOL OF LEADERSHIP AND PUBLIC POLICY	-	0.0000000%
97926	FREEDOM PREP CHARTER SCHOOL- SHELBY CO TEACHERS	210,522.53	0.0621072%
97927	KIPP SCHOOLS-KIPP MEMPHIS ACADEMY MIDDLE	-	0.0000000%
97928	KIPP MEMPHIS COLLEGIATE ELEMENTARY	-	0.0000000%
97929	KIPP MEMPHIS COLLEGIATE HIGH	320,005.02	0.0944061%
97930	KIPP MEMPHIS COLLEGIATE MIDDLE	-	0.0000000%
97931	MEMPHIS ACADEMY OF HEALTH SCIENCES (MAHS) HIGH	111,620.01	0.0329295%
97932	MEMPHIS ACADEMY OF HEALTH SCIENCES MIDDLE SCHOOL	64,482.19	0.0190232%
97933	MEMPHIS ACADEMY OF SCIENCE AND ENGINEERING	199,771.63	0.0589355%
97934	MEMPHIS BUSINESS ACADEMY ELEMENTARY SCHOOL	-	0.0000000%
97935	MEMPHIS BUSINESS ACADEMY MIDDLE SCHOOL	-	0.0000000%
97936	MEMPHIS BUSINESS ACADEMY HIGH SCHOOL	477,664.75	0.1409180%
97937	MEMPHIS COLLEGE PREPARATORY ELEMENTARY SCHOOL	17,932.77	0.0052904%
97938	MEMPHIS GRIZZLIES PREP	89,597.38	0.0264325%
97939	MEMPHIS SCHOOL OF EXCELLENCE	182,647.39	0.0538836%
97941	New Consortium Of Law And Business-Bartlett	-	0.0000000%
97942	OMNI PREP ACADEMY - NORTH POINTE LOWER SCHOOL	-	0.0000000%
97943	OMNI PREP ACADEMY - NORTH POINTE MIDDLE SCHOOL	-	0.0000000%
97944	GESTALT COMMUNITY SCHOOLS	424,572.07	0.1252548%
97945	POWER CENTER ACADEMY MIDDLE SCHOOL	-	0.0000000%
97946	PROMISE ACADEMY	86,370.64	0.0254806%
97947	SOUTHERN AVENUE CHARTER ELEMENTARY SCHOOL	42,629.80	0.0125764%
97948	Southern Avenue Charter Middle School	-	0.0000000%
97949	STAR ACADEMY	59,070.50	0.0174266%
97950	SOULSVILLE CHARTER SCHOOL	164,143.46	0.0484247%
97951	VERITAS COLLEGE PREPARATORY CHARTER SCHOOL	19,320.18	0.0056997%
97953	MEMPHIS RISE ACADEMY	58,111.01	0.0171436%
97954	VISION PREP	59,643.31	0.0175956%
97955	GOODWILL EXCEL CENTER	-	0.0000000%
97956	LEADERSHIP PREPARATORY	22,011.66	0.0064938%
97958	GRANVILLE T WOODS ACADEMY OF INNOVATION CHARTER SCHOOL	51,486.94	0.0151894%
97960	POWER CENTER ACADEMY ELEMENTARY SCHOOL	-	0.0000000%
97961	MEMPHIS DELTA PREPARATORY CHARTER SCHOOL	40,318.77	0.0118946%
97962	MEMPHIS STEM ACADEMY CHARTER SCHOOL	-	0.0000000%
97963	NEXUS STEM ACADEMY MIDDLE SCHOOL CHARTER	-	0.0000000%
97965	ASPIRE PUBLIC SCHOOLS-CHARTER SCHOOL	124,047.61	0.0365958%
97966	ARTESIAN SCHOOLS, INC	-	0.0000000%
97967	GATEWAY UNIVERSITY	-	0.0000000%
97968	KALEIDOSCOPE SCHOOL OF MEMPHIS	858.33	0.0002532%
97969	LEGACY LEADERSHIP ACADEMY	-	0.0000000%
97970	BELIEVE MEMPHIS ACADEMY	37,377.27	0.0110268%
97971	PEREA ELEMENTARY	33,394.08	0.0098517%
97972	CROSSTOWN HIGH SCHOOL	50,118.55	0.0147857%
97973	COMPASS SCHOOLS	117,194.76	0.0345741%
97974	MEMPHIS MERIT ACADEMY, INC	27,057.37	0.0079823%
97975	ASTER COLLEGE PREPARATORY, INC	-	0.0000000%

Tennessee Consolidated Retirement System
 Teacher Legacy Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2022

Employer Code	Employer	Employer Contributions for the Year Ended June 30, 2022	Employer Allocation Percentage at June 30, 2022
97976	BEACON COLLEGE PREP	-	0.0000000%
99001	ANDERSON COUNTY SCHOOLS	2,348,934.10	0.6929692%
99002	BEDFORD COUNTY SCHOOLS	2,560,884.49	0.7554976%
99003	BENTON COUNTY SCHOOLS	906,863.09	0.2675376%
99004	BLED SOE COUNTY SCHOOLS	648,363.53	0.1912765%
99005	BLOUNT COUNTY SCHOOLS	3,978,745.37	1.1737869%
99006	BRADLEY COUNTY SCHOOLS	3,316,084.99	0.9782926%
99007	CAMPBELL COUNTY SCHOOLS	1,608,142.28	0.4744250%
99008	CANNON COUNTY SCHOOLS	665,737.33	0.1964021%
99009	CARROLL COUNTY SCHOOLS	47,095.83	0.0138939%
99010	CARTER COUNTY SCHOOLS	1,841,770.93	0.5433488%
99011	CHEATHAM COUNTY SCHOOLS	1,633,802.87	0.4819953%
99012	CHESTER COUNTY SCHOOLS	908,245.55	0.2679455%
99013	CLAIBORNE COUNTY SCHOOLS	1,674,236.93	0.4939239%
99014	CLAY COUNTY SCHOOLS	402,210.79	0.1186580%
99015	COCKE COUNTY SCHOOLS	1,485,007.75	0.4380986%
99016	COFFEE COUNTY SCHOOLS	1,622,374.31	0.4786237%
99017	CROCKETT COUNTY SCHOOLS	678,367.37	0.2001281%
99018	CUMBERLAND COUNTY SCHOOLS	2,049,922.81	0.6047566%
99019	DAVIDSON COUNTY SCHOOLS	27,221,945.82	8.0308644%
99020	DECATUR COUNTY SCHOOLS	690,580.82	0.2037312%
99021	DEKALB COUNTY SCHOOLS	1,006,418.98	0.2969080%
99022	DICKSON COUNTY BOARD OF EDUCATION	2,686,376.34	0.7925195%
99023	DYER COUNTY SCHOOLS	1,517,990.70	0.4478290%
99024	FAYETTE COUNTY SCHOOLS	911,417.22	0.2688812%
99025	FENTRESS COUNTY SCHOOLS	724,390.96	0.2137057%
99026	FRANKLIN COUNTY SCHOOLS	1,782,559.70	0.5258807%
99027	GIBSON COUNTY SCHOOLS	1,252,470.04	0.3694966%
99028	GILES COUNTY SCHOOLS	1,192,767.27	0.3518834%
99029	GRAINGER COUNTY SCHOOLS	1,291,445.90	0.3809951%
99030	GREENE COUNTY SCHOOLS	2,317,247.82	0.6836213%
99031	GRUNDY COUNTY SCHOOLS	626,998.26	0.1849735%
99032	HAMBLEN COUNTY SCHOOLS	3,580,451.51	1.0562845%
99033	HAMILTON COUNTY SCHOOLS	14,353,778.27	4.2345704%
99034	HANCOCK COUNTY SCHOOLS	388,104.79	0.1144965%
99035	HARDEMAN COUNTY SCHOOLS	1,347,755.94	0.3976073%
99036	HARDIN COUNTY SCHOOLS	1,261,739.21	0.3722312%
99037	HAWKINS COUNTY SCHOOLS	2,439,804.80	0.7197774%
99038	HAYWOOD COUNTY SCHOOLS	963,762.75	0.2843238%
99039	HENDERSON COUNTY SCHOOLS	1,389,261.56	0.4098521%
99040	HENRY COUNTY SCHOOLS	1,122,763.08	0.3312312%
99041	HICKMAN COUNTY SCHOOLS	1,180,284.98	0.3482010%
99042	HOUSTON COUNTY SCHOOLS	467,231.17	0.1378399%
99043	HUMPHREYS COUNTY SCHOOLS	1,082,484.42	0.3193484%
99044	JACKSON COUNTY SCHOOLS	571,895.89	0.1687175%
99045	JEFFERSON COUNTY SCHOOLS	2,133,978.64	0.6295543%
99046	JOHNSON COUNTY SCHOOLS	662,075.55	0.1953218%
99047	KNOX COUNTY SCHOOLS	20,659,471.50	6.0948404%
99048	LAKE COUNTY SCHOOLS	295,864.19	0.0872842%
99049	LAUDERDALE COUNTY SCHOOLS	1,282,263.35	0.3782861%
99050	LAWRENCE COUNTY SCHOOLS	2,577,516.73	0.7604044%
99051	LEWIS COUNTY SCHOOLS	619,222.85	0.1826796%
99052	LINCOLN COUNTY SCHOOLS	1,221,446.26	0.3603442%

Tennessee Consolidated Retirement System
 Teacher Legacy Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2022

Employer Code	Employer	Employer Contributions for the Year Ended June 30, 2022	Employer Allocation Percentage at June 30, 2022
99053	LOUDON COUNTY SCHOOLS	1,578,723.08	0.4657459%
99054	MCMINN COUNTY SCHOOLS	1,744,746.73	0.5147253%
99055	MCNAIRY COUNTY SCHOOLS	1,584,199.60	0.4673616%
99056	MACON COUNTY BOARD OF EDUCATION	1,243,512.73	0.3668541%
99057	JACKSON MADISON CO BD OF ED	4,102,799.23	1.2103846%
99058	MARION COUNTY SCHOOLS	1,343,146.42	0.3962475%
99059	MARSHALL COUNTY SCHOOLS	1,720,988.07	0.5077162%
99060	MAURY COUNTY SCHOOLS	4,039,965.37	1.1918477%
99061	MEIGS COUNTY SCHOOLS	694,046.04	0.2047535%
99062	MONROE COUNTY BOARD OF EDUCATION	1,703,331.87	0.5025073%
99063	MONTGOMERY COUNTY SCHOOLS	9,891,790.61	2.9182201%
99064	MOORE COUNTY SCHOOLS	370,641.95	0.1093447%
99065	MORGAN COUNTY SCHOOLS	1,056,976.70	0.3118233%
99066	OBION COUNTY SCHOOLS	1,217,205.57	0.3590931%
99067	OVERTON COUNTY SCHOOLS	1,134,718.63	0.3347583%
99068	PERRY COUNTY SCHOOLS	471,964.28	0.1392362%
99069	PICKETT COUNTY SCHOOLS	318,313.82	0.0939071%
99070	POLK COUNTY SCHOOLS	930,179.33	0.2744162%
99071	PUTNAM COUNTY SCHOOLS	3,772,390.21	1.1129092%
99072	RHEA COUNTY SCHOOLS	1,451,326.85	0.4281622%
99073	ROANE COUNTY SCHOOLS	2,352,468.13	0.6940118%
99074	ROBERTSON COUNTY SCHOOLS	3,623,811.10	1.0690762%
99075	RUTHERFORD COUNTY SCHOOLS	16,027,990.96	4.7284872%
99076	SCOTT COUNTY SCHOOLS	1,086,972.64	0.3206725%
99077	SEQUATCHIE COUNTY SCHOOLS	704,727.51	0.2079047%
99078	SEVIER COUNTY SCHOOLS	6,173,911.83	1.8213925%
99079	SHELBY CO BD OF ED TEACHERS	31,701,505.94	9.3523989%
99080	SMITH COUNTY SCHOOLS	1,010,049.41	0.2979791%
99081	STEWART COUNTY SCHOOLS	707,598.02	0.2087516%
99082	SULLIVAN COUNTY SCHOOLS	3,233,132.60	0.9538205%
99083	SUMNER COUNTY SCHOOLS	9,729,775.23	2.8704232%
99084	TIPTON COUNTY SCHOOLS	3,723,365.89	1.0984463%
99085	HARTSVILLE TROUSDALE COUNTY SCHOOLS	381,773.71	0.1126287%
99086	UNICOI COUNTY SCHOOLS	932,730.95	0.2751690%
99087	UNION COUNTY SCHOOLS	1,171,152.39	0.3455068%
99088	VAN BUREN COUNTY SCHOOLS	360,712.89	0.1064155%
99089	WARREN COUNTY SCHOOLS	2,238,037.75	0.6602532%
99090	WASHINGTON COUNTY SCHOOLS	2,708,056.67	0.7989156%
99091	WAYNE COUNTY SCHOOLS	1,125,193.40	0.3319482%
99092	WEAKLEY COUNTY SCHOOLS	1,425,970.22	0.4206817%
99093	WHITE COUNTY SCHOOLS	1,331,979.37	0.3929530%
99094	WILLIAMSON COUNTY SCHOOLS	12,188,769.70	3.5958619%
99095	WILSON COUNTY SCHOOLS	4,993,012.02	1.4730101%
99101	CLINTON CITY SCHOOLS	378,160.66	0.1115628%
99105	ALCOA CITY SCHOOLS	1,045,970.34	0.3085763%
99106	CLEVELAND CITY SCHOOLS	2,192,548.85	0.6468334%
99110	ELIZABETHTON CITY SCHOOLS	937,682.83	0.2766299%
99115	NEWPORT CITY SCHOOLS	316,436.87	0.0933534%
99116	MANCHESTER CITY SCHOOLS	752,660.06	0.2220455%
99117	ALAMO CITY SCHOOLS	189,005.23	0.0557593%
99123	DYERSBURG CITY SCHOOLS	1,043,321.83	0.3077949%
99127	HUMBOLDT CITY SCHOOLS	400,535.35	0.1181637%
99130	GREENEVILLE CITY SCHOOLS	1,218,206.23	0.3593883%

Tennessee Consolidated Retirement System
 Teacher Legacy Pension Plan
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99137	ROGERSVILLE CITY SCHOOLS	241,341.11	0.0711991%
99139	LEXINGTON CITY SCHOOLS	337,825.61	0.0996634%
99140	PARIS CITY SCHOOLS	618,965.96	0.1826038%
99152	FAYETTEVILLE CITY SCHOOLS	538,391.35	0.1588332%
99153	LENOIR CITY SCHOOLS	783,060.10	0.2310140%
99154	ATHENS CITY SCHOOLS	624,917.97	0.1843598%
99158	RICHARD CITY SCHOOLS	63,394.75	0.0187024%
99162	SWEETWATER CITY SCHOOLS	531,616.18	0.1568344%
99166	UNION CITY SCHOOLS	629,668.12	0.1857611%
99172	DAYTON CITY SCHOOLS	259,435.19	0.0765371%
99175	MURFREESBORO CITY SCHOOLS	3,318,513.33	0.9790090%
99176	ONEIDA SPECIAL SCHOOLS DISTRICT	457,595.31	0.1349972%
99182	BRISTOL SCHOOLS	1,694,303.85	0.4998439%
99190	JOHNSON CITY SCHOOLS	3,359,277.96	0.9910352%
99194	FRANKLIN SPECIAL CITY SCHOOL DISTRICT	2,100,099.42	0.6195594%
99195	LEBANON SPEC SCH DST	1,650,381.15	0.4868861%
99196	KIPP ANTIOCH COLLEGE PREP ELEMENTARY	63,985.83	0.0188767%
99197	KIPP ANTIOCH COLLEGE PREP MIDDLE	30,413.33	0.0089724%
99198	NASHVILLE COLLEGIATE PREP	5,743.29	0.0016944%
99201	OAK RIDGE CITY SCHOOLS	2,690,230.19	0.7936565%
99205	MARYVILLE CITY SCHOOLS	2,436,150.50	0.7186993%
99209	HOLLOW ROCK BRUCETON SPECIAL SCHOOL DIST	229,197.01	0.0676164%
99216	TULLAHOMA CITY SCHOOLS	1,360,312.19	0.4013116%
99217	BELLS CITY SCHOOLS	169,212.55	0.0499201%
99227	MILAN SPECIAL SCH DIST	745,341.60	0.2198865%
99254	ETOWAH CITY SCHOOLS	116,596.54	0.0343977%
99282	KINGSPORT CITY SCHOOLS	3,160,338.62	0.9323452%
99309	HUNTINGDON CITY SCHOOLS	580,057.82	0.1711254%
99409	MCKENZIE CITY SCHOOLS	478,401.49	0.1411353%
99509	SOUTH CARROLL COUNTY SPECIAL SCHOOL DIST	117,149.37	0.0345607%
99609	WEST CARROLL SPECIAL SCHOOL DISTRICT	236,907.44	0.0698911%
99620	TRENTON SPECIAL SCHOOLS	508,471.89	0.1500065%
99627	BRADFORD SPECIAL SCHOOLS	187,587.53	0.0553410%
99924	LITTLE TN VALLEY ED COOP	29,412.18	0.0086770%
Totals for all Employers		\$ 338,966,572.95	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, 2022

		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 Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		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)	
				Change in Assumptions	Changes in Proportion			Change in Assumptions	Changes in Proportion					
30002	Achievement School Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26,172)	\$ (26,172)	
90601	ASD-LEAD CHARTER SCHOOLS	(207,383)	34,114	475,982	129,916	61,258	701,270	35,041	472,436	507,926	1,607	29,822	31,428	
90602	ASD-GESTALT CHARTER SCHOOLS	-	-	-	-	-	-	-	-	-	-	(24,084)	(24,084)	
90604	ASD-ASPIRE PUBLIC SCHOOLS	(1,018,792)	167,588	2,338,313	638,224	12,392	3,156,517	172,145	2,320,892	170,404	7,894	(59,652)	(51,758)	
90605	ASD-CAPSTONE EDUCATION	(1,020,349)	167,844	2,341,887	639,200	11,347	3,160,278	172,408	2,324,439	48,960	7,906	(6,118)	1,788	
90606	ASD-KIPP MEMPHIS COLLEGIATE SCHOOLS	(256,190)	42,142	588,004	160,491	88,221	878,858	43,288	583,623	54,982	1,985	17,792	19,777	
90607	ASD-GRAD ACADEMY	-	-	-	-	4,014	4,014	-	-	-	-	6,422	6,422	
90608	ASD-FRAYSER COMMUNITY SCHOOLS	(623,717)	102,599	1,431,543	390,728	5,166	1,930,036	105,389	1,420,878	16,475	4,833	(5,431)	(598)	
90609	ASD-FREEDOM PREPARATORY SCHOOLS - ASD TEACHERS	-	-	-	-	47,097	47,097	-	-	-	-	27,933	27,933	
90610	ASD-GREEN DOT PUBLIC SCHOOLS	(1,699,997)	279,643	3,901,802	1,064,966	59,427	5,305,838	287,248	3,872,733	87,078	4,247,059	13,172	5,105	
90611	ASD-PROMISE ACADEMY (ASD)	(230,697)	37,949	529,492	144,521	5,813	717,775	38,981	525,547	2,857	567,385	1,787	4,604	
90612	ASD-PATHWAYS IN EDUCATION	(41,852)	6,885	96,059	26,218	83,555	212,717	7,072	95,343	1,828	104,243	324	22,003	
90613	TENNESSEE SCHOLAR ACADEMIES - MEMPHIS SCHOLARS	(374,757)	61,646	860,135	234,767	172,972	1,329,520	63,323	853,727	44,543	961,593	2,904	32,151	
90615	ASD-LIBERTAS SCHOOLS OF MEMPHIS	(324,618)	53,398	745,057	203,357	54,851	1,067,029	54,851	739,506	22,062	816,419	2,515	8,278	
90617	BLUFF CITY HIGH SCHOOL	(342,832)	56,395	786,863	214,768	-	1,058,026	57,928	781,000	133,106	972,034	2,656	(42,530)	
91901	LEAD: MNPS	(634,631)	104,394	1,456,594	397,566	88,961	2,047,515	107,233	1,445,742	-	1,552,975	4,917	26,945	
91903	KIPP Nashville Schools	(861,413)	141,699	1,977,098	539,633	3,997	2,662,427	145,553	1,962,369	45,973	2,153,895	6,674	(1,643)	
91904	Knowledge Academies	(133,945)	22,033	307,427	83,910	53,985	467,355	22,633	305,137	955	328,725	1,038	34,001	
91907	LIBERTY COLLEGIATE	(225,484)	37,091	517,526	141,255	7,731	703,603	38,100	513,670	9,495	561,265	1,747	(1,453)	
91908	MARTHA O BRYAN	(491,299)	80,817	1,127,621	307,775	29,627	1,545,840	83,015	1,119,220	469	1,202,704	3,807	23,591	
91909	NASHVILLE ACADEMY OF COMPUTER SCIENCE	-	-	-	-	22,295	22,295	-	-	454	454	-	10,603	
91910	NASHVILLE CLASSICAL	(363,028)	59,717	833,216	227,420	-	1,120,353	61,341	827,009	107,867	996,217	2,813	(40,812)	
91911	NASHVILLE PREPARATORY ACADEMY	(69,666)	11,460	159,897	43,643	9,775	224,775	11,771	158,705	25,136	195,612	540	(3,228)	
91913	New Vision Academy	-	-	-	-	2,471	2,471	-	-	-	-	-	3,332	
91914	Project Reflect INC	(279,593)	45,992	641,718	175,152	-	862,862	47,243	636,937	58,200	742,380	2,166	(23,825)	
91915	Purpose Preparatory Academy	(116,063)	19,092	266,385	72,708	55,907	414,092	19,611	264,400	26,099	310,110	899	9,394	
91916	Intrepid College Preparatory	(2,796)	3,750	52,322	14,281	52,322	128,123	3,852	51,932	6,515	62,299	177	12,581	
91917	STEM Preparatory	(451,525)	74,274	1,036,332	282,859	-	1,393,465	76,294	1,028,611	35,565	1,140,470	3,499	(16,339)	
91919	Valor Collegiate Academy	(783,877)	128,945	1,799,140	491,061	-	2,419,146	132,451	1,785,576	101,556	2,019,743	6,074	(36,132)	
91920	ROCKETSHIP	(135,238)	22,246	310,396	84,720	17,518	434,880	22,851	308,083	3,378	334,312	1,048	(2,635)	
91925	EXPLORE COMMUNITY SCHOOL	(125,851)	20,702	288,851	78,840	43,330	431,723	21,265	286,699	12,319	320,283	975	8,227	
91927	CLINCH POWELL ED COOP	9,626	134,314	36,660	134,314	-	180,600	9,888	133,313	4,997	148,198	453	(1,899)	
91928	STRIVE COLLEGIATE ACADEMY	(47,524)	7,817	109,075	29,771	3,332	149,995	8,030	108,262	28,487	144,779	368	(6,453)	
91931	REPUBLIC SCHOOLS	(128,267)	21,099	294,396	80,353	7,426	403,274	21,673	292,203	44,309	358,185	994	(8,904)	
92019	Davidson Co Charter Schools	-	-	-	-	-	-	-	-	-	-	-	-	
92033	Hamilton County Charter Schools	-	-	-	-	-	-	-	-	-	-	-	-	
92179	MEMPHIS CITY CHARTER SCHOOLS TEACHER	-	-	-	-	-	-	-	-	-	-	-	-	
93300	CHATTANOOGA GIRLS LEADERSHIP	(337,990)	55,598	775,750	211,735	14,577	1,057,660	57,110	769,970	30,641	857,721	2,619	19	
93301	Ivy Leadership Academy	(396,678)	65,252	910,448	248,500	31,476	1,255,676	67,027	903,665	28,004	998,696	3,074	(7,800)	
93302	CHATTANOOGA CHARTER SCHOOL OF EXCELLENCE - ELEMENTARY	(183,536)	30,191	421,248	114,976	3,412	569,827	31,012	418,109	34,666	483,787	1,422	(9,996)	
93303	CHATTANOOGA CHARTER SCHOOL OF EXCELLENCE - MIDDLE	(65,356)	10,751	150,003	40,942	1,499	203,195	11,043	148,885	6,103	166,031	506	(519)	
93304	CHATTANOOGA Preparatory School	(215,732)	35,487	495,145	135,146	-	665,778	36,452	491,456	102,553	630,461	1,672	(38,394)	
93305	MONTESSORI ELEMENTARY @ HIGHLAND PARK	(27,354)	4,500	62,783	17,136	-	84,419	4,622	62,315	24,863	91,800	212	(8,482)	
94700	EMERALD CHARTER SCHOOL	(172,603)	28,393	396,155	108,127	86,187	618,862	29,165	393,203	3,139	425,507	1,337	37,199	
97901	ARLINGTON MUNICIPAL SCHOOLS	(6,779,870)	1,115,264	15,561,036	4,247,262	37,770	20,961,332	1,145,592	15,445,103	39,051	16,629,746	52,532	(12,394)	
97902	BARTLETT MUNICIPAL SCHOOLS	(13,247,909)	2,179,232	30,406,361	8,299,177	291,618	41,176,388	2,238,494	30,179,828	129,000	32,547,322	102,648	52,290	
97903	COLLIERVILLE MUNICIPAL SCHOOLS	(12,432,409)	2,045,085	28,534,641	7,788,306	122,150	38,490,182	2,100,700	28,322,053	25,934	30,448,687	96,329	128,550	
97904	GERMANTOWN MUNICIPAL SCHOOLS	(7,920,598)	1,302,909	18,179,213	4,961,873	142,871	24,586,866	1,338,341	18,043,775	39,753	19,421,869	61,371	23,286	
97905	LAKELAND MUNICIPAL SCHOOLS	(2,643,223)	434,800	6,066,677	1,655,852	-	8,157,329	446,624	6,021,479	167,559	6,635,662	20,480	(38,193)	
97906	MILLINGTON MUNICIPAL SCHOOLS	(3,449,079)	567,361	7,916,263	2,160,682	215,325	10,859,631	582,790	7,857,286	23,503	8,463,579	26,724	66,630	
97915	ARROW ACADEMY	(72,979)	12,005	167,501	45,718	-	225,224	12,331	166,253	4,413	182,997	565	(2,387)	
97916	AURORA COLLEGIATE ACADEMY INC.	(129,756)	21,344	297,813	81,286	87,425	487,868	21,925	295,595	9,908	327,428	1,005	28,830	
97917	CIRCLES OF SUCCESS LEARNING ACADEMY	(290,968)	47,863	667,825	182,278	1,273	899,239	49,165	662,850	13,895	725,910	2,254	(7,936)	
97918	CITY UNIVERSITY SCHOOL BOYS PREPARATORY	-	-	-	-	335	335	-	-	-	-	-	262	
97919	CITY UNIVERSITY SCHOOL GIRLS PREPARATORY	-	-	-	-	517	517	-	-	-	-	-	554	
97920	CITY UNIVERSITY SCHOOL OF LIBERAL ARTS	(412,583)	67,868	946,953	258,463	2,296	1,275,580	69,714	939,898	15,012	1,024,624	3,197	(8,054)	
97921	W.E.B. DU BOIS CONSORTIUM OF CHARTER SCHOOLS	-	-	-	-	93,305	93,305	-	-	-	-	-	89,275	
97922	W.E.B. DUBOIS-ELEMENTARY SCHOOL OF ENTREPRENEURSHIP	-	-	-	-	-	-	-	-	-	-	-	(10,015)	
97923	W.E.B. DUBOIS-HIGH SCHOOL OF ARTS AND TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	(7,688)	
97924	W.E.B. DUBOIS-MIDDLE SCHOOL OF ARTS AND TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	(6,374)	
97925	W.E.B. DUBOIS-HIGH SCHOOL OF LEADERSHIP AND PUBLIC POLICY	-	-	-	-	-	-	-	-	-	-	-	(9,392)	
97926	FREEDOM PREP CHARTER SCHOOL- SHELBY CO TEACHERS	(761,686)	125,294	1,748,207	477,159	95	2,350,755	128,702	1,735,182	75,979	1,939,863	5,902	(28,228)	
97927	KIPP SCHOOLS-KIPP MEMPHIS ACADEMY MIDDLE	-	-	-	-	4,886	4,886	-	-	-	-	-	2,039	
97928	KIPP MEMPHIS COLLEGIATE ELEMENTARY	-	-	-	-	4,232	4,232	-	-	-	-	-	7,320	
97929	KIPP MEMPHIS COLLEGIATE HIGH	(1,157,801)	190,454	2,657,364	725,307	10,414	3,583,539	195,633	2,637,566	202,397	3,035,596	8,971	(64,071)	
97930	KIPP MEMPHIS COLLEGIATE MIDDLE	-	-	-	-	3,380	3,380	-	-	-	-	-	3,416	

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
Schedule of Pension Amounts by Employer
As of and for the year ended June 30, 2022

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 Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		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)		
				Change in Assumptions	Changes in Proportion			Change in Assumptions	Changes in Proportion						
97931	MEMPHIS ACADEMY OF HEALTH SCIENCES (MAHS) HIGH	(403,849)	66,432	926,907	252,992	11,752	1,258,083	68,238	920,002	-	85,241	1,073,481	3,129	(23,232)	(20,103)
97932	MEMPHIS ACADEMY OF HEALTH SCIENCES MIDDLE SCHOOL	(233,301)	38,377	535,469	146,152	33,097	753,095	39,421	531,479	-	131,001	701,901	1,808	(27,720)	(25,912)
97933	MEMPHIS ACADEMY OF SCIENCE AND ENGINEERING	(722,788)	118,896	1,658,930	452,792	3,987	2,234,605	122,129	1,646,571	-	8,030	1,776,730	5,600	5,161	10,761
97934	MEMPHIS BUSINESS ACADEMY ELEMENTARY SCHOOL	-	-	-	-	3,260	3,260	-	-	-	-	-	-	1,170	1,170
97935	MEMPHIS BUSINESS ACADEMY MIDDLE SCHOOL	-	-	-	-	4,017	4,017	-	-	-	-	-	-	6,293	6,293
97936	MEMPHIS BUSINESS ACADEMY HIGH SCHOOL	(1,728,225)	284,287	3,966,591	1,082,650	12	5,333,540	292,018	3,937,039	-	123,310	4,352,367	13,391	(50,535)	(37,144)
97937	MEMPHIS COLLEGE PREPARATORY ELEMENTARY SCHOOL	(64,882)	10,673	148,916	40,645	21,493	221,727	10,963	147,807	-	4,092	162,862	503	3,003	3,506
97938	MEMPHIS GRIZZLIES PREP	(324,170)	53,325	744,028	203,077	14,486	1,014,916	54,775	738,485	-	65,338	858,598	2,512	(13,193)	(10,681)
97939	MEMPHIS SCHOOL OF EXCELLENCE	(660,831)	108,704	1,516,728	413,979	-	2,039,411	111,660	1,505,428	-	134,891	1,751,979	5,120	(48,059)	(42,939)
97941	New Consortium Of Law And Business-Bartlett	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97942	OMNI PREP ACADEMY - NORTH POINTE LOWER SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	(374)	(374)
97943	OMNI PREP ACADEMY - NORTH POINTE MIDDLE SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	(502)	(502)
97944	GESTALT COMMUNITY SCHOOLS	(1,536,132)	252,688	3,525,703	962,313	544	4,741,248	259,560	3,499,435	-	97,664	3,856,659	11,902	(17,267)	(5,364)
97945	POWER CENTER ACADEMY MIDDLE SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	(15,048)	(15,048)
97946	PROMISE ACADEMY	(312,495)	51,404	717,233	195,763	40,514	1,004,914	52,802	711,890	-	918	765,610	2,421	13,581	16,002
97947	SOUTHERN AVENUE CHARTER ELEMENTARY SCHOOL	(154,238)	25,372	354,003	96,622	47,931	523,928	26,061	351,366	-	-	377,427	1,195	18,074	19,270
97948	Southern Avenue Charter Middle School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97949	STAR ACADEMY	(213,721)	35,156	490,529	133,886	6,096	665,667	36,112	486,875	-	27,796	550,783	1,656	(11,952)	(10,296)
97950	SOULSVILLE CHARTER SCHOOL	(593,883)	97,692	1,363,069	372,039	70,846	1,903,646	100,348	1,352,914	-	11,690	1,464,952	4,602	15,204	19,806
97951	VERITAS COLLEGE PREPARATORY CHARTER SCHOOL	(69,902)	11,499	160,437	43,790	-	215,726	11,811	159,242	-	3,553	174,606	542	(2,430)	(1,888)
97953	MEMPHIS RISE ACADEMY	(210,250)	34,585	482,562	131,711	35,521	684,379	35,526	478,966	-	3,559	518,051	1,629	14,412	16,042
97954	VISION PREP	(215,794)	35,497	495,286	135,184	54,906	720,873	36,463	491,596	-	3,240	531,299	1,672	20,153	21,825
97955	GOODWILL EXCEL CENTER	-	-	-	-	7,742	7,742	-	-	-	-	-	-	7,252	7,252
97956	LEADERSHIP PREPARATORY	(79,640)	13,100	182,788	49,890	14,957	260,735	13,457	181,426	-	12,705	207,588	617	(2,223)	(1,606)
97958	GRANVILLE T WOODS ACADEMY OF INNOVATION CHARTER SCHOOL	(186,283)	30,643	427,554	116,698	9,959	584,854	31,476	424,369	-	21,989	477,834	1,443	1,123	2,567
97960	POWER CENTER ACADEMY ELEMENTARY SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	(6,994)	(6,994)
97961	MEMPHIS DELTA PREPARATORY CHARTER SCHOOL	(145,876)	23,996	334,812	91,384	76,823	527,015	24,649	332,318	-	17,430	374,397	1,130	18,551	19,682
97962	MEMPHIS STEM ACADEMY CHARTER SCHOOL	-	-	-	-	2,026	2,026	-	-	-	-	-	-	4,964	4,964
97963	NEXUS STEM ACADEMY MIDDLE SCHOOL CHARTER	-	-	-	-	-	-	-	-	-	-	-	-	(2,511)	(2,511)
97965	ASPIRE PUBLIC SCHOOLS-CHARTER SCHOOL	(448,813)	73,828	1,030,108	281,160	-	1,385,096	75,836	1,022,433	-	51,628	1,149,897	3,478	(16,981)	(13,503)
97966	ARTESIAN SCHOOLS, INC	-	-	-	-	42,443	42,443	-	-	-	-	-	-	30,393	30,393
97967	GATEWAY UNIVERSITY	-	-	-	-	11,065	11,065	-	-	-	629	629	-	9,924	9,924
97968	KALEIDOSCOPE SCHOOL OF MEMPHIS	(3,105)	511	7,128	1,945	36,141	45,725	525	7,075	-	5,400	13,000	24	10,561	10,585
97969	LEGACY LEADERSHIP ACADEMY	-	-	-	-	321	321	-	-	-	-	-	-	1,118	1,118
97970	BELIEVE MEMPHIS ACADEMY	(135,234)	22,245	310,386	84,717	-	417,348	22,850	308,073	-	36,002	366,925	1,048	(14,717)	(13,669)
97971	PEREA ELEMENTARY	(120,822)	19,875	277,309	75,689	816	373,689	20,415	275,243	-	30,586	326,244	936	(13,311)	(12,375)
97972	CROSTOWN HIGH SCHOOL	(181,332)	29,829	416,191	113,596	-	559,616	30,640	413,090	-	46,547	490,277	1,405	(20,827)	(19,422)
97973	COMPASS SCHOOLS	(424,019)	69,750	973,201	265,627	27,704	1,336,282	71,646	965,950	-	39,844	1,077,440	3,285	(22,431)	(19,146)
97974	MEMPHIS MERIT ACADEMY, INC	(97,895)	16,103	224,688	61,327	7,679	309,797	16,541	223,014	-	46,223	285,778	759	(15,028)	(14,270)
97975	ASTER COLLEGE PREPARATORY, INC	-	-	-	-	1,581	1,581	-	-	-	351	351	-	439	439
97976	BEACON COLLEGE PREP	-	-	-	-	8,458	8,458	-	-	-	2,229	2,229	-	1,705	1,705
99001	ANDERSON COUNTY SCHOOLS	(8,498,611)	1,397,990	19,505,859	5,323,971	164,573	26,392,393	1,436,007	19,360,537	-	-	20,796,544	65,849	71,201	137,051
99002	BEDFORD COUNTY SCHOOLS	(9,265,463)	1,524,134	21,265,923	5,804,366	421,377	29,015,800	1,565,582	21,107,488	-	46,077	22,719,147	71,791	110,076	181,867
99003	BENTON COUNTY SCHOOLS	(3,281,095)	539,728	7,530,711	2,055,448	-	10,125,887	554,405	7,474,606	-	58,661	8,087,672	25,423	(24,587)	835
99004	BLEDSoE COUNTY SCHOOLS	(2,345,826)	385,880	5,384,096	1,469,547	93,277	7,332,800	396,373	5,343,984	-	1,331	5,741,688	18,176	39,598	57,774
99005	BLOUNT COUNTY SCHOOLS	(14,395,385)	2,367,987	33,040,027	9,018,015	181,777	44,607,806	2,432,383	32,793,873	-	32,748	35,259,004	111,539	27,676	139,215
99006	BRADLEY COUNTY SCHOOLS	(11,997,832)	1,973,599	27,537,208	7,516,064	53,854	37,080,725	2,027,269	27,332,050	-	2,784	29,362,103	92,962	27,215	120,178
99007	CAMPBELL COUNTY SCHOOLS	(5,818,374)	957,101	13,354,226	3,644,931	254,747	18,211,005	983,128	13,254,734	-	224	14,238,086	45,082	112,475	157,557
99008	CANNON COUNTY SCHOOLS	(2,408,685)	396,220	5,528,371	1,508,925	51,381	7,484,897	406,995	5,487,183	-	69,625	5,963,803	18,663	3,442	22,105
99009	CARROLL COUNTY SCHOOLS	(170,396)	28,030	391,090	106,745	1,997	527,862	28,792	388,176	-	8,108	425,076	1,320	(2,515)	(1,195)
99010	CARTER COUNTY SCHOOLS	(6,663,659)	1,096,147	15,294,309	4,174,461	117,074	20,681,991	1,125,956	15,180,364	-	111,373	16,417,693	51,632	28,219	79,851
99011	CHEATHAM COUNTY SCHOOLS	(5,911,215)	972,373	13,567,315	3,703,092	188,521	18,431,301	998,816	13,466,236	-	-	14,465,052	45,802	77,988	123,789
99012	CHESTER COUNTY SCHOOLS	(3,286,097)	540,551	7,542,191	2,058,582	8,964	10,150,288	555,251	7,486,000	-	66,095	8,107,346	25,462	(29,836)	(4,374)
99013	CLAIBORNE COUNTY SCHOOLS	(6,057,509)	996,438	13,903,085	3,794,737	90,113	18,784,373	1,023,535	13,799,504	-	384,544	15,207,583	46,935	(83,774)	(36,838)
99014	CLAY COUNTY SCHOOLS	(1,455,227)	239,379	3,340,012	911,630	52	4,491,073	245,889	3,315,128	-	29,406	3,590,423	11,275	(11,123)	152
99015	COCKE COUNTY SCHOOLS	(5,372,864)	883,816	12,331,700	3,365,841	175,484	16,756,841	907,851	12,239,827	-	2,390	13,150,068	41,630	72,998	114,628
99016	COFFEE COUNTY SCHOOLS	(5,869,866)	965,571	13,472,411	3,677,188	8,297	18,123,467	991,829	13,372,039	-	206,324	14,570,192	45,481	(80,713)	(35,232)
99017	CROCKETT COUNTY SCHOOLS	(2,454,382)	403,737	5,633,252	1,537,552	28,243	7,602,784	414,716	5,591,283	-	11,488	6,017,487	19,017	1,251	20,268
99018	CUMBERLAND COUNTY SCHOOLS	(7,416,767)	1,220,830	4,646,247	1,821,010	18,210	22,907,318	1,253,208	16,896,007	-	5,987	18,155,202	57,467	18,174	75,641
99019	DAVIDSON COUNTY SCHOOLS	(98,490,944)	16,201,395	226,054,633	61,699,833	231,031	304,186,892	16,641,979	224,370,484	-	6,175,195	247,187,658	763,132	(2,018,876)	(1,255,744)
99020	DECATUR COUNTY SCHOOLS	(2,498,571)	411,006	5,734,674	1,565,234	25	7,710,939	422,183	5,691,950	-	6,937	6,195,070	19,360	(33,028)	(13,668)
99021	DEKALB COUNTY SCHOOLS	(3,641,296)	598,980	8,357,436	2,281,096	692	11,238,204	615,268	8,295,172	-	183,474	9,093,914	28,214	(69,746)	(41,532)
99022	DICKSON COUNTY BOARD OF EDUCATION	(9,719,501)	1,598,822	22,308,024	6,088,800	79,854	30,075,500	1,642,301	22,141,825	-	65,623	23,849,749	75,309	37,602	112,911
99023	DYER COUNTY SCHOOLS	(5,492,199)	903,446	12,605,595	3,440,598	161,668	17,111,307	928,015	12,511,681	-	1,436,929	14,876,625	42,555	(392,416)	(349,862)
99024	FAYETTE COUNTY SCHOOLS	(3,297,573)	542,438	7,568,529	2,065,770	49,842	10,226,579	557,190	7,512,142	-	-	8,069,332	25,550	20,935	46,486
99025	FENTRESS COUNTY SCHOOLS	(2,620,898)	431,128	6,015,438	1,641,867	170,770	8,259,203	442,852	5,970,622	-	5,641	6,419,115	20,307	54,221	74,528

Tennessee Consolidated Retirement System
 Teacher Legacy Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the year ended June 30, 2022

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 Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		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)
				Change in Assumptions	Changes in Proportion			Investment Earnings on Pension Plan Investments	Change in Assumptions						
99026	FRANKLIN COUNTY SCHOOLS	(6,449,428)	1,060,907	14,802,611	4,040,256	172,583	20,076,357	1,089,758	14,692,329	-	2,987	15,785,074	49,972	73,999	123,970
99027	GIBSON COUNTY SCHOOLS	(4,531,526)	745,419	10,400,677	2,838,783	142,147	14,127,026	765,690	10,323,190	-	78,334	11,167,214	35,111	(2,762)	32,349
99028	GILES COUNTY SCHOOLS	(4,315,517)	709,887	9,904,897	2,703,464	249,692	13,567,940	729,191	9,831,104	-	45,419	10,605,714	33,438	49,867	83,305
99029	GRAINGER COUNTY SCHOOLS	(4,672,543)	768,616	10,724,337	2,927,123	-	14,420,076	789,518	10,644,439	-	157,166	11,591,123	36,204	(72,738)	(36,534)
99030	GREENE COUNTY SCHOOLS	(8,383,968)	1,379,132	19,242,732	5,252,152	436,026	26,310,042	1,416,636	19,099,370	-	113,208	20,629,214	64,961	93,031	157,992
99031	GRUNDY COUNTY SCHOOLS	(2,268,524)	373,164	5,206,676	1,421,121	118,419	7,119,380	383,312	5,167,886	-	-	5,551,198	17,577	47,271	64,848
99032	HAMBLEN COUNTY SCHOOLS	(12,954,329)	2,130,939	29,732,542	8,115,263	76,413	40,055,157	2,188,888	29,511,029	-	796,576	32,496,493	100,373	(226,013)	(125,640)
99033	HAMILTON COUNTY SCHOOLS	(51,932,995)	8,542,785	119,195,670	32,533,520	329,433	160,601,408	8,775,099	118,307,641	-	139,618	127,222,358	402,390	33,167	435,557
99034	HANCOCK COUNTY SCHOOLS	(1,404,191)	230,984	3,222,873	879,658	25,967	4,359,482	237,266	3,198,862	-	88	3,436,216	10,880	9,504	20,384
99035	HARDEMAN COUNTY SCHOOLS	(4,876,277)	802,130	11,191,943	3,054,753	93,476	15,142,302	823,943	11,108,561	-	406	11,932,910	37,783	41,614	79,397
99036	HARDIN COUNTY SCHOOLS	(4,565,063)	750,936	10,477,649	2,859,792	50,024	14,138,401	771,357	10,399,589	-	44,232	11,215,178	35,371	(10,846)	24,525
99037	HAWKINS COUNTY SCHOOLS	(8,827,388)	1,452,073	20,260,461	5,529,933	13,209	27,255,676	1,491,561	20,109,517	-	101,945	21,703,023	68,397	(39,995)	28,402
99038	HAYWOOD COUNTY SCHOOLS	(3,486,962)	573,592	8,003,213	2,184,414	64,591	10,825,810	589,191	7,943,588	-	28,916	8,561,695	27,018	14,531	41,548
99039	HENDERSON COUNTY SCHOOLS	(5,026,448)	826,832	11,536,611	3,148,827	25,043	15,537,313	849,317	11,450,662	-	1,610	12,301,589	38,946	8,695	47,642
99040	HENRY COUNTY SCHOOLS	(4,062,237)	668,223	9,323,573	2,544,796	-	12,536,592	686,395	9,254,111	-	114,228	10,054,734	31,475	(46,151)	(14,676)
99041	HICKMAN COUNTY SCHOOLS	(4,270,355)	702,458	9,801,242	2,675,172	26,565	13,205,437	721,560	9,728,221	-	22,933	10,472,714	33,088	2,758	35,846
99042	HOUSTON COUNTY SCHOOLS	(1,690,476)	278,077	3,879,949	1,059,002	40,651	5,257,679	285,639	3,851,043	-	2,291	4,138,973	13,098	14,445	27,543
99043	HUMPHREYS COUNTY SCHOOLS	(3,916,506)	644,251	8,989,094	2,453,502	270,784	12,357,631	661,771	8,922,123	-	197,224	9,781,118	30,346	(3,358)	26,988
99044	JACKSON COUNTY SCHOOLS	(2,069,160)	340,369	4,749,099	1,296,229	6,728	6,392,425	349,625	4,713,717	-	52,659	5,116,001	16,032	(11,679)	4,354
99045	JEFFERSON COUNTY SCHOOLS	(7,720,887)	1,270,557	17,720,840	4,836,764	523,720	24,351,381	1,304,595	17,588,817	-	3,091	18,896,503	59,823	184,503	244,326
99046	JOHNSON COUNTY SCHOOLS	(2,395,437)	394,040	5,497,963	1,500,626	215,826	7,608,455	404,756	5,457,002	-	44,016	5,905,774	18,560	34,568	53,128
99047	KNOX COUNTY SCHOOLS	(74,747,443)	12,295,677	171,558,979	46,825,673	339,286	231,019,615	12,630,048	170,280,834	-	1,504,992	184,415,874	579,162	75,001	654,163
99048	LAKE COUNTY SCHOOLS	(1,070,458)	176,086	2,456,895	670,590	46,250	3,349,821	180,875	2,438,591	-	8,352	2,627,818	8,294	11,016	19,310
99049	LAUDERDALE COUNTY SCHOOLS	(4,639,320)	763,151	10,648,084	2,906,311	313,602	14,631,148	783,904	10,568,754	-	20,399	11,373,057	35,947	86,690	122,637
99050	LAWRENCE COUNTY SCHOOLS	(9,325,640)	1,534,039	5,842,064	388,261	21,404,039	1,575,750	1,575,750	21,244,575	-	162,640	22,982,965	72,257	42,415	114,673
99051	LEWIS COUNTY SCHOOLS	(2,240,392)	368,536	5,142,108	1,403,498	49,042	6,963,184	378,558	5,103,799	-	5,642	5,487,999	17,359	10,009	27,369
99052	LINCOLN COUNTY SCHOOLS	(4,419,280)	726,955	10,143,051	2,788,466	250,535	13,889,007	746,724	10,067,483	-	45,787	10,859,994	34,242	61,983	96,224
99053	LOUDON COUNTY SCHOOLS	(5,711,933)	939,592	13,109,925	3,578,251	204,821	17,832,589	965,143	13,012,254	-	56,276	14,033,673	44,257	58,470	102,727
99054	MCMINN COUNTY SCHOOLS	(6,312,618)	1,038,402	14,488,607	3,954,551	194,107	19,675,667	1,066,641	14,380,664	-	878	15,448,183	48,912	63,136	112,048
99055	MCNAIRY COUNTY SCHOOLS	(5,731,747)	942,851	13,155,403	3,590,664	165,208	17,854,126	968,491	13,057,393	-	74,112	14,099,996	44,411	24,960	69,371
99056	MACON COUNTY BOARD OF EDUCATION	(4,499,118)	740,088	10,326,294	2,818,481	181,548	14,066,411	760,214	10,249,361	-	3,697	11,013,272	34,860	62,858	97,719
99057	JACKSON MADISON CO BD OF ED	(14,844,221)	2,441,819	34,070,187	9,299,189	466,578	44,775,487	2,508,223	33,816,357	-	234,987	36,559,567	115,017	203,771	318,788
99058	MARION COUNTY SCHOOLS	(4,859,600)	799,386	11,153,665	3,044,305	51,548	15,048,904	821,125	11,070,568	-	976	11,892,669	37,653	25,388	63,041
99059	MARSHALL COUNTY SCHOOLS	(6,226,658)	1,024,262	14,291,312	3,900,701	54,809	19,271,084	1,052,116	14,184,839	-	14,212	15,251,167	48,246	20,435	68,681
99060	MAURY COUNTY SCHOOLS	(14,616,883)	2,404,423	33,548,406	9,156,773	80,360	45,189,962	2,469,809	33,298,464	-	210,064	35,978,337	113,255	26,440	139,695
99061	MEIGS COUNTY SCHOOLS	(2,511,108)	413,068	5,763,450	1,573,088	88,222	7,837,828	424,301	5,720,511	-	15,956	6,160,768	19,457	19,079	38,536
99062	MONROE COUNTY BOARD OF EDUCATION	(6,162,776)	1,013,754	14,144,693	3,860,683	109,553	19,128,683	1,041,322	14,039,312	-	25,533	15,106,167	47,751	30,416	78,167
99063	MONTGOMERY COUNTY SCHOOLS	(35,789,205)	5,887,191	82,142,735	22,420,213	1,021,928	111,472,067	6,047,289	81,530,757	-	8,816	87,586,862	277,304	358,456	635,760
99064	MOORE COUNTY SCHOOLS	(1,341,009)	220,591	840,078	3,212	4,141,741	226,590	4,141,741	3,339,950	-	58,431	4,039,950	10,390	(14,191)	(3,801)
99065	MORGAN COUNTY SCHOOLS	(3,824,217)	629,070	8,777,274	2,395,688	170,019	11,972,051	646,177	8,711,882	-	16,164	9,374,223	29,631	45,201	74,832
99066	OBION COUNTY SCHOOLS	(4,403,937)	724,431	10,107,836	2,758,854	5,175	13,596,296	744,132	10,032,531	-	77,604	10,854,267	34,123	(28,264)	5,859
99067	OVERTON COUNTY SCHOOLS	(4,105,493)	675,338	9,422,853	2,571,894	4,195	12,674,280	693,704	9,352,651	-	40,536	10,086,891	31,810	(13,492)	18,319
99068	PERRY COUNTY SCHOOLS	(1,707,600)	280,894	3,919,254	1,069,729	44,071	5,313,948	288,533	3,890,055	-	38,828	4,217,416	13,231	5,648	18,879
99069	PICKETT COUNTY SCHOOLS	(1,151,682)	189,447	2,643,320	721,473	15,941	3,570,181	194,599	2,623,627	-	11,435	2,829,661	8,924	(271)	8,652
99070	POLK COUNTY SCHOOLS	(3,365,455)	553,605	7,724,332	2,108,296	29,285	10,415,518	568,660	7,666,784	-	271,518	8,506,962	26,076	(71,919)	(45,843)
99071	PUTNAM COUNTY SCHOOLS	(13,648,777)	2,245,173	31,326,426	8,550,302	13,538	42,135,439	2,306,229	31,093,039	-	44,896	33,444,164	105,754	(16,066)	89,688
99072	RHEA COUNTY SCHOOLS	(5,251,004)	863,771	12,052,010	3,289,501	3,144	16,208,426	887,260	11,962,220	-	212,120	13,061,600	40,686	(75,170)	(34,484)
99073	ROANE COUNTY SCHOOLS	(8,511,398)	1,400,093	19,535,206	5,331,981	104,307	26,371,587	1,438,168	19,389,665	-	27,637	20,855,470	65,948	27,359	93,308
99074	ROBERTSON COUNTY SCHOOLS	(13,111,207)	2,156,745	30,092,606	8,213,540	274,417	40,737,308	2,215,396	29,868,410	-	237,710	32,321,516	101,589	(25,657)	75,932
99075	RUTHERFORD COUNTY SCHOOLS	(57,990,416)	9,539,208	133,098,553	36,328,202	-	178,965,963	9,798,619	132,106,945	-	1,659,186	143,564,750	449,324	(582,212)	(132,887)
99076	SCOTT COUNTY SCHOOLS	(3,932,745)	646,922	9,026,364	2,463,675	-	12,136,961	664,514	8,959,116	-	50,166	9,673,796	30,472	(23,189)	7,282
99077	SEQUATCHIE COUNTY SCHOOLS	(2,549,754)	419,425	5,852,150	1,597,298	27,922	7,896,795	430,831	5,808,551	-	15,704	6,255,086	19,756	2,519	22,275
99078	SEVIER COUNTY SCHOOLS	(22,337,654)	3,674,461	51,268,979	13,993,464	16,152	68,953,056	3,774,385	50,887,016	-	675,710	55,337,111	173,078	(208,597)	(35,519)
99079	SHELBY CO BD OF ED TEACHERS	(114,698,312)	18,867,447	263,253,491	71,852,968	5,129,988	359,103,894	19,380,532	261,292,205	-	-	280,672,737	888,711	1,669,322	2,558,033
99080	SMITH COUNTY SCHOOLS	(3,654,431)	601,140	8,387,584	2,289,325	84,356	11,362,405	617,488	8,325,095	-	6,856	8,949,439	28,315	23,356	51,671
99081	STEWART COUNTY SCHOOLS	(2,560,140)	421,134	5,875,987	1,603,805	18,970	7,919,896	432,586	5,832,210	-	21,741	6,286,537	19,837	(70)	19,766
99082	SULLIVAN COUNTY SCHOOLS	(11,697,705)	1,924,229	26,848,360	7,328,049	229,544	34,905,753	1,976,557	26,438,335	-	51,238	28,676,130	90,637	44,356	134,993
99083	SUMNER COUNTY SCHOOLS	(35,203,022)	5,790,766	80,797,338	22,052,998	772,172	109,413,274	5,948,242	80,195,383	-	264,221	86,407,846	272,762	64,848	337,610
99084	TIPTON COUNTY SCHOOLS	(13,471,404)	2,215,994	30,919,322	8,439,186	173,185	41,747,689	2,276,258	30,688,967	-	10,774	32,975,999	104,380	45,240	149,619
99085	HARTSVILLE TROUSDALE COUNTY SCHOOLS	(1,381,285)	227,216	3,170,299	865,308	2									

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
Schedule of Pension Amounts by Employer
As of and for the year ended June 30, 2022

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 Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		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)		
				Change in Assumptions	Changes in Proportion			Change in Assumptions	Changes in Proportion						
99092	WEAKLEY COUNTY SCHOOLS	(5,159,262)	848,679	11,841,445	3,232,029	158,488	10,491,350	871,759	11,753,224	-	81,104	12,706,087	39,975	2,493	42,468
99093	WHITE COUNTY SCHOOLS	(4,819,196)	792,740	11,060,933	3,018,994	237,034	15,109,701	814,298	10,978,527	-	235	11,793,060	37,340	97,242	134,582
99094	WILLIAMSON COUNTY SCHOOLS	(44,099,839)	7,254,260	101,217,153	27,626,425	828,762	136,926,600	7,451,534	100,463,067	-	110,309	108,024,910	341,697	146,830	488,527
99095	WILSON COUNTY SCHOOLS	(18,065,074)	2,971,638	41,462,631	11,316,899	1,071,746	56,822,914	3,052,449	41,153,727	-	222,796	44,428,972	139,973	269,534	409,507
99101	CLINTON CITY SCHOOLS	(1,368,212)	225,066	3,140,296	857,119	25,847	4,248,328	231,186	3,116,900	-	17,523	3,365,609	10,601	1,721	12,322
99105	ALCOA CITY SCHOOLS	(3,784,395)	622,519	8,685,876	2,370,741	26,625	11,705,761	639,448	8,621,164	-	34,836	9,295,448	29,322	(5,239)	24,083
99106	CLEVELAND CITY SCHOOLS	(7,932,798)	1,304,916	18,207,215	4,969,516	18,161	24,499,808	1,340,402	18,071,568	-	115,772	19,527,742	61,465	(17,331)	44,134
99110	ELIZABETHTON CITY SCHOOLS	(3,392,603)	558,071	7,786,642	2,125,303	86,905	10,556,921	573,247	7,728,630	-	76,118	8,377,995	26,287	11,099	37,386
99115	NEWPORT CITY SCHOOLS	(1,144,891)	188,330	2,627,734	717,219	2,475	3,535,758	193,452	2,608,156	-	141,217	2,942,825	8,871	(46,335)	(37,464)
99116	MANCHESTER CITY SCHOOLS	(2,723,178)	447,953	6,250,189	1,705,940	-	8,404,082	460,134	6,203,623	-	222,671	6,886,428	21,100	(77,558)	(56,458)
99117	ALAMO CITY SCHOOLS	(683,834)	112,488	1,569,524	428,389	183	2,110,584	115,547	1,557,831	-	40,528	1,713,906	5,299	(13,301)	(8,002)
99123	DIERSBURG CITY SCHOOLS	(3,774,813)	620,943	8,663,882	2,364,738	138,030	11,787,593	637,829	8,599,335	-	29,581	9,266,745	29,248	31,121	60,369
99127	HUMBOLDT CITY SCHOOLS	(1,449,166)	238,382	3,326,098	907,832	2,295	4,474,607	244,865	3,301,318	-	87,514	3,633,697	11,228	(32,774)	(21,545)
99130	GREENEVILLE CITY SCHOOLS	(4,407,557)	725,027	10,116,145	2,761,122	119,317	13,721,611	744,743	10,040,778	-	55,758	10,841,279	34,151	16,004	50,155
99137	ROGERSVILLE CITY SCHOOLS	(873,189)	143,636	2,004,128	547,011	56,825	2,751,600	147,542	1,989,197	-	168	2,136,907	6,766	24,483	31,248
99139	LEXINGTON CITY SCHOOLS	(1,222,277)	201,060	2,805,348	765,698	-	3,772,106	206,528	2,784,448	-	14,183	3,005,159	9,471	(10,970)	(1,500)
99140	PARIS CITY SCHOOLS	(2,239,463)	368,383	5,139,975	1,402,916	4,800	6,916,074	378,401	5,101,681	-	61,632	5,541,714	17,352	(24,580)	(7,228)
99152	FAYETTEVILLE CITY SCHOOLS	(1,947,938)	320,429	4,470,873	1,220,290	46,724	6,058,316	329,142	4,437,564	-	186,335	4,953,041	15,093	(19,872)	(4,779)
99153	LENOIR CITY SCHOOLS	(2,833,167)	466,046	6,502,634	1,774,843	139,170	8,882,693	478,719	6,454,189	-	30,905	6,963,813	21,952	29,913	51,865
99154	ATHENS CITY SCHOOLS	(2,260,998)	371,926	5,189,401	1,416,406	27,764	7,005,497	382,040	5,150,739	-	84,923	5,617,702	17,519	(15,692)	1,827
99158	RICHARD CITY SCHOOLS	(229,367)	37,730	526,438	143,687	6,783	714,638	38,756	522,516	-	13,403	574,675	1,777	110	1,887
99162	SWEETWATER CITY SCHOOLS	(1,923,425)	316,396	4,414,611	1,204,933	27,719	5,963,659	325,000	4,381,721	-	80,203	4,786,924	14,903	(11,418)	3,485
99166	UNION CITY SCHOOLS	(2,278,184)	374,753	5,228,847	1,427,173	5,758	7,036,531	384,944	5,189,891	-	14,081	5,588,916	17,652	(981)	16,671
99172	DAYTON CITY SCHOOLS	(938,655)	154,405	2,154,384	588,022	96,695	2,993,506	158,604	2,138,334	-	9,866	2,306,804	7,273	26,700	33,973
99175	MURFREESBORO CITY SCHOOLS	(12,006,618)	1,975,044	27,557,373	7,521,568	138,383	37,192,368	2,028,754	27,352,065	-	128,236	29,509,055	93,030	(30,342)	62,688
99176	ONEIDA SPECIAL SCHOOLS DISTRICT	(1,655,613)	272,342	3,799,932	1,037,161	17,960	5,127,395	279,748	3,771,622	-	7,843	4,059,213	12,828	7,532	20,360
99182	BRISTOL SCHOOLS	(6,130,112)	1,008,381	14,069,723	3,840,220	-	18,918,324	1,035,803	13,964,901	-	43,505	15,044,209	47,498	(22,278)	25,219
99190	JOHNSON CITY SCHOOLS	(12,154,108)	1,999,306	27,895,888	7,613,963	-	37,509,157	2,053,675	27,688,058	-	183,747	29,925,480	94,173	(89,302)	4,871
99194	FRANKLIN SPECIAL CITY SCHOOL DISTRICT	(7,598,310)	1,249,894	17,439,503	4,759,975	20,610	23,469,982	1,283,884	17,309,575	-	25,770	18,619,229	58,874	(22,024)	36,850
99195	LEBANON SPEC SCH DST	(5,971,197)	982,240	13,704,983	3,740,667	2,044	18,429,934	1,008,991	13,602,878	-	86,314	14,698,143	46,266	(40,374)	5,892
99196	KIPP ANTIOCH COLLEGE PREP ELEMENTARY	(231,505)	38,082	531,347	145,027	-	714,456	39,117	527,388	-	43,112	609,617	1,794	(19,793)	(17,999)
99197	KIPP ANTIOCH COLLEGE PREP MIDDLE	(110,038)	18,101	252,556	68,933	2,476	342,066	18,593	250,675	-	39,589	308,857	853	(15,393)	(14,540)
99198	NASHVILLE COLLEGIATE PREP	(20,780)	3,418	47,693	13,017	-	64,128	3,511	47,338	-	21,358	72,207	161	(7,119)	(6,958)
99201	OAK RIDGE CITY SCHOOLS	(9,733,445)	1,601,116	22,340,027	6,097,534	66,151	30,104,828	1,644,657	22,173,589	-	114,659	23,932,905	75,417	(30,291)	45,126
99205	MARYVILLE CITY SCHOOLS	(8,814,166)	1,449,898	20,230,115	5,521,651	43,395	27,245,059	1,489,326	20,079,397	-	30,160	21,598,883	68,294	(17,758)	50,537
99209	HOLLOW ROCK BRUCETON SPECIAL SCHOOL DIST	(829,251)	136,409	1,903,282	519,486	26,514	2,585,691	140,118	1,889,102	-	2,331	2,031,551	6,425	9,818	16,243
99216	TULLAHOMA CITY SCHOOLS	(4,921,707)	809,602	11,296,212	3,083,212	16,018	15,205,044	831,619	11,212,053	-	98,672	12,142,344	38,135	(26,856)	11,278
99217	BELLS CITY SCHOOLS	(612,223)	100,708	1,405,163	383,528	1,260	1,890,659	103,447	1,394,695	-	22,416	1,520,558	4,744	(5,598)	(855)
99227	MILAN SPECIAL SCH DIST	(2,696,699)	443,597	6,189,415	1,689,352	-	8,322,364	455,660	6,143,303	-	87,566	6,686,529	20,895	(31,764)	(10,869)
99254	ETOWAH CITY SCHOOLS	(421,855)	69,394	968,233	264,272	13,429	1,315,328	71,281	961,020	-	10,736	1,043,037	3,269	3,702	6,970
99282	KINGSPORT CITY SCHOOLS	(11,434,331)	1,880,905	26,243,869	7,163,058	202,777	35,496,609	1,932,055	26,048,348	-	60,808	28,041,211	88,596	39,417	128,013
99309	HUNTINGDON CITY SCHOOLS	(2,098,691)	345,227	4,816,877	1,314,729	-	6,476,833	354,615	4,780,990	-	65,754	5,201,359	16,261	(25,874)	(9,613)
99409	MCKENZIE CITY SCHOOLS	(1,730,891)	284,725	3,972,709	1,084,320	22,623	5,364,377	292,468	3,943,112	-	5,179	4,240,759	13,411	11,066	24,477
99509	SOUTH CARROLL COUNTY SPECIAL SCHOOL DIST	(423,855)	69,723	972,824	265,525	53,401	1,361,473	71,619	965,576	-	5,648	1,042,843	3,284	14,310	17,594
99609	WEST CARROLL SPECIAL SCHOOL DISTRICT	(857,148)	140,998	1,967,311	536,962	254,067	2,899,338	144,832	1,952,654	-	-	2,097,486	6,641	86,727	93,368
99620	TRENTON SPECIAL SCHOOLS	(1,839,688)	302,622	4,222,418	1,152,476	2,492	5,680,008	310,851	4,190,960	-	24,536	4,526,347	14,254	(13,385)	869
99627	BRADFORD SPECIAL SCHOOLS	(678,705)	111,644	1,557,752	425,176	3,289	2,097,861	114,681	1,546,146	-	34,658	1,695,485	5,259	(8,430)	(3,171)
99924	LITTLE TN VALLEY ED COOP	(106,415)	17,505	244,243	66,664	13,925	342,337	17,981	242,423	-	2,076	262,480	825	4,502	5,326
Total for All Employers		\$ (1,226,405,268)	\$ 201,739,117	\$ 2,814,823,179	\$ 768,283,828	\$ 24,373,255	\$ 3,809,219,379	\$ 207,225,249	\$ 2,793,852,229	\$ -	\$ 24,373,255	\$ 3,025,450,733	\$ 9,502,494	\$ 0	\$ 9,502,494

Tennessee Consolidated Retirement System
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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, 2022, the Teacher Legacy Pension Plan had an experience loss of \$268,985,486 and a remaining average expected service life of four years. One-fourth of the current year experience loss, or \$67,246,372, was recognized in pension expense in the fiscal year ending June 30, 2023. The remaining experience loss of \$201,739,114 is reflected as a deferred outflow of resources and will be amortized over the next three fiscal years at the rate of \$67,246,372 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 6.75%.

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.

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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.**

For the year ended June 30, 2022, the Teacher Legacy Pension Plan had an investment loss of \$3,236,478,526. One-fifth of the current year investment loss, or \$647,295,705, was recognized in pension expense as of June 30, 2023. The remaining investment loss of \$2,589,182,821 is reflected as a deferred outflow of resources and will be amortized over the next four fiscal years at the rate of \$647,295,705 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 Retirement Plan as of the year ended June 30, 2022. 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, 2022 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.

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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.

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, 2022. The remaining average expected service life for the measurement period ended June 30, 2022 is four years. One-fourth of the calculated change in proportionate share was recognized in pension expense as of June 30, 2023. 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.