



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, 2023, 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, 2023, and the 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, 2023, 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 Schedules 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 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 the schedules that are free from material misstatement, whether due to fraud or error.

In preparing the schedules, 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 12 months beyond the schedule date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are 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 schedules.

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 schedules, 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 in the schedules and disclosures in the notes to the schedules.
- 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 schedules.

- 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Tennessee Consolidated Retirement System as of and for the year ended June 30, 2023, and our report thereon, dated December 12, 2023, 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 25, 2024

Tennessee Consolidated Retirement System
 Teacher Legacy Pension Plan
 Schedule of Employer Allocations
 As of and for the Year ended June 30, 2023

Employer Code	Employer	Employer Contributions for the Year Ended June 30, 2023	Employer Allocation Percentage at June 30, 2023
30002	ACHIEVEMENT SCHOOL DISTRICTS	\$ -	0.0000000%
90601	ASD-LEAD CHARTER SCHOOLS	37,999.08	0.0134751%
90602	ASD-GESTALT CHARTER SCHOOLS	-	0.0000000%
90604	ASD-ASPIRE PUBLIC SCHOOLS	223,277.89	0.0791781%
90605	ASD-CAPSTONE EDUCATION	260,943.48	0.0925349%
90606	ASD-KIPP MEMPHIS COLLEGIATE SCHOOLS	247.81	0.0000879%
90607	ASD-GRAD ACADEMY	-	0.0000000%
90608	ASD-FRAYSER COMMUNITY SCHOOLS	135,660.34	0.0481074%
90609	ASD-FREEDOM PREPARATORY SCHOOLS - ASD TEACHERS	-	0.0000000%
90610	ASD-GREEN DOT PUBLIC SCHOOLS	420,157.55	0.1489949%
90611	ASD-PROMISE ACADEMY (ASD)	57,658.67	0.0204467%
90612	ASD-PATHWAYS IN EDUCATION	1,087.98	0.0003858%
90613	TENNESSEE SCHOLAR ACADEMIES - MEMPHIS SCHOLARS	80,438.34	0.0285248%
90615	ASD-LIBERTAS SCHOOLS OF MEMPHIS	82,200.67	0.0291497%
90617	BLUFF CITY HIGH SCHOOL	75,037.93	0.0266097%
91420	TENNESSEE NATURE ACADEMY	2,085.60	0.0007396%
91901	LEAD: MNPS	119,997.98	0.0425533%
91903	KIPP NASHVILLE SCHOOLS	187,449.67	0.0664728%
91904	KNOWLEDGE ACADEMIES	46,308.30	0.0164217%
91907	LIBERTY COLLEGIATE	38,114.91	0.0135162%
91908	MARTHA O BRYAN	129,699.44	0.0459936%
91909	NASHVILLE ACADEMY OF COMPUTER SCIENCE	-	0.0000000%
91910	NASHVILLE CLASSICAL	82,842.00	0.0293772%
91911	NASHVILLE PREPARATORY ACADEMY	11,189.71	0.0039681%
91913	NEW VISION ACADEMY	-	0.0000000%
91914	PROJECT REFLECT INC	81,296.68	0.0288292%
91915	PURPOSE PREPARATORY ACADEMY	30,607.47	0.0108539%
91916	INTREPID COLLEGE PREPARATORY	13,014.11	0.0046150%
91917	STEM PREPARATORY	121,987.42	0.0432588%
91919	VALOR COLLEGIATE ACADEMY	175,756.42	0.0623262%
91920	ROCKETSHIP	33,412.17	0.0118485%
91925	EXPLORE COMMUNITY SCHOOL	55,592.53	0.0197140%
91927	CLINCH POWELL ED COOP	17,938.71	0.0063614%
91928	STRIVE COLLEGIATE ACADEMY	12,059.85	0.0042766%
91931	REPUBLIC SCHOOLS	23,502.62	0.0083344%
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	64,831.72	0.0229904%
93301	IVY LEADERSHIP ACADEMY	95,809.17	0.0339755%
93302	CHATTANOOGA CHARTER SCHOOL OF EXCELLENCE - ELEMENTARY	31,387.32	0.0111305%
93303	CHATTANOOGA CHARTER SCHOOL OF EXCELLENCE - MIDDLE	15,197.19	0.0053892%
93304	CHATTANOOGA Preparatory School	66,356.68	0.0235312%
93305	MONTESSORI ELEMENTARY @ HIGHLAND PARK	20,249.63	0.0071809%
93306	IVY ACADEMY'S SKILLERN ELEMENTARY	7,853.31	0.0027849%
94700	EMERALD CHARTER SCHOOL	38,566.01	0.0136762%
97901	ARLINGTON MUNICIPAL SCHOOLS	1,651,849.54	0.5857734%
97902	BARTLETT MUNICIPAL SCHOOLS	3,047,426.01	1.0806682%
97903	COLLIERSVILLE MUNICIPAL SCHOOLS	2,986,115.29	1.0589264%
97904	GERMANTOWN MUNICIPAL SCHOOLS	1,840,875.69	0.6528053%
97905	LAKELAND MUNICIPAL SCHOOLS	697,385.29	0.2473045%
97906	MILLINGTON MUNICIPAL SCHOOLS	787,796.70	0.2793659%
97915	ARROW ACADEMY	18,371.80	0.0065149%
97916	AURORA COLLEGIATE ACADEMY INC.	27,729.42	0.0098333%

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
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97917	CIRCLES OF SUCCESS LEARNING ACADEMY	58,834.99	0.0208639%
97918	CITY UNIVERSITY SCHOOL BOYS PREPARATORY	-	0.0000000%
97919	CITY UNIVERSITY SCHOOL GIRLS PREPARATORY	-	0.0000000%
97920	CITY UNIVERSITY SCHOOL OF LIBERAL ARTS	86,820.84	0.0307881%
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	189,924.27	0.0673503%
97927	KIPP SCHOOLS-KIPP MEMPHIS ACADEMY MIDDLE	-	0.0000000%
97928	KIPP MEMPHIS COLLEGIATE ELEMENTARY	-	0.0000000%
97929	KIPP MEMPHIS COLLEGIATE HIGH	316,903.17	0.1123792%
97930	KIPP MEMPHIS COLLEGIATE MIDDLE	-	0.0000000%
97931	MEMPHIS ACADEMY OF HEALTH SCIENCES (MAHS) HIGH	6,122.83	0.0021713%
97932	MEMPHIS ACADEMY OF HEALTH SCIENCES MIDDLE SCHOOL	3,672.46	0.0013023%
97933	MEMPHIS ACADEMY OF SCIENCE AND ENGINEERING	197,484.40	0.0700313%
97934	MEMPHIS BUSINESS ACADEMY ELEMENTARY SCHOOL	-	0.0000000%
97935	MEMPHIS BUSINESS ACADEMY MIDDLE SCHOOL	-	0.0000000%
97936	MEMPHIS BUSINESS ACADEMY HIGH SCHOOL	491,845.18	0.1744165%
97937	MEMPHIS COLLEGE PREPARATORY ELEMENTARY SCHOOL	15,274.70	0.0054167%
97938	MEMPHIS GRIZZLIES PREP	81,750.66	0.0289901%
97939	MEMPHIS SCHOOL OF EXCELLENCE	146,688.67	0.0520183%
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	357,211.99	0.1266733%
97945	POWER CENTER ACADEMY MIDDLE SCHOOL	-	0.0000000%
97946	PROMISE ACADEMY	74,766.15	0.0265133%
97947	SOUTHERN AVENUE CHARTER ELEMENTARY SCHOOL	51,271.61	0.0181818%
97948	SOUTHERN AVENUE CHARTER MIDDLE SCHOOL	-	0.0000000%
97949	STAR ACADEMY	66,865.60	0.0237117%
97950	SOULSVILLE CHARTER SCHOOL	121,698.32	0.0431563%
97951	VERITAS COLLEGE PREPARATORY CHARTER SCHOOL	17,559.78	0.0062270%
97953	MEMPHIS RISE ACADEMY	64,551.20	0.0228909%
97954	VISION PREP	56,030.58	0.0198694%
97955	GOODWILL EXCEL CENTER	-	0.0000000%
97956	LEADERSHIP PREPARATORY	20,075.78	0.0071192%
97958	GRANVILLE T WOODS ACADEMY OF INNOVATION CHARTER SCHOOL	38,032.22	0.0134869%
97960	POWER CENTER ACADEMY ELEMENTARY SCHOOL	-	0.0000000%
97961	MEMPHIS DELTA PREPARATORY CHARTER SCHOOL	24,423.52	0.0086610%
97962	MEMPHIS STEM ACADEMY CHARTER SCHOOL	-	0.0000000%
97963	NEXUS STEM ACADEMY MIDDLE SCHOOL CHARTER	-	0.0000000%
97965	ASPIRE PUBLIC SCHOOLS-CHARTER SCHOOL	103,516.28	0.0367086%
97966	ARTESIAN SCHOOLS, INC	-	0.0000000%
97967	GATEWAY UNIVERSITY	-	0.0000000%
97968	KALEIDOSCOPE SCHOOL OF MEMPHIS	-	0.0000000%
97969	LEGACY LEADERSHIP ACADEMY	-	0.0000000%
97970	BELIEVE MEMPHIS ACADEMY	27,556.67	0.0097721%
97971	PEREA ELEMENTARY	41,598.98	0.0147517%
97972	CROSSTOWN HIGH SCHOOL	54,003.42	0.0191505%
97973	COMPASS SCHOOLS	122,332.89	0.0433813%
97974	MEMPHIS MERIT ACADEMY, INC	32,703.33	0.0115971%
97975	ASTER COLLEGE PREPARATORY, INC	-	0.0000000%

Tennessee Consolidated Retirement System
 Teacher Legacy Pension Plan
 Schedule of Employer Allocations
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Employer Code	Employer	Employer Contributions for the Year Ended June 30, 2023	Employer Allocation Percentage at June 30, 2023
97976	BEACON COLLEGE PREP	-	0.0000000%
99001	ANDERSON COUNTY SCHOOLS	1,966,935.03	0.6975080%
99002	BEDFORD COUNTY SCHOOLS	2,174,954.40	0.7712752%
99003	BENTON COUNTY SCHOOLS	693,595.24	0.2459605%
99004	BLEDSON COUNTY SCHOOLS	493,094.67	0.1748596%
99005	BLOUNT COUNTY SCHOOLS	3,330,010.58	1.1808774%
99006	BRADLEY COUNTY SCHOOLS	2,798,911.13	0.9925407%
99007	CAMPBELL COUNTY SCHOOLS	1,344,663.86	0.4768403%
99008	CANNON COUNTY SCHOOLS	494,455.12	0.1753420%
99009	CARROLL COUNTY SCHOOLS	41,064.84	0.0145623%
99010	CARTER COUNTY SCHOOLS	1,498,600.12	0.5314286%
99011	CHEATHAM COUNTY SCHOOLS	1,380,632.30	0.4895953%
99012	CHESTER COUNTY SCHOOLS	763,578.11	0.2707776%
99013	CLAIBORNE COUNTY SCHOOLS	1,279,537.21	0.4537453%
99014	CLAY COUNTY SCHOOLS	351,039.72	0.1244845%
99015	COCKE COUNTY SCHOOLS	1,239,411.33	0.4395160%
99016	COFFEE COUNTY SCHOOLS	1,397,900.39	0.4957188%
99017	CROCKETT COUNTY SCHOOLS	565,330.78	0.2004757%
99018	CUMBERLAND COUNTY SCHOOLS	1,720,972.31	0.6102855%
99019	DAVIDSON COUNTY SCHOOLS	23,020,413.93	8.1634234%
99020	DECATUR COUNTY SCHOOLS	553,128.91	0.1961488%
99021	DEKALB COUNTY SCHOOLS	858,102.21	0.3042974%
99022	DICKSON COUNTY BOARD OF EDUCATION	2,233,473.13	0.7920269%
99023	DYER COUNTY SCHOOLS	1,128,904.62	0.4003284%
99024	FAYETTE COUNTY SCHOOLS	663,704.84	0.2353608%
99025	FENTRESS COUNTY SCHOOLS	634,830.91	0.2251216%
99026	FRANKLIN COUNTY SCHOOLS	1,415,534.55	0.5019722%
99027	GIBSON COUNTY SCHOOLS	1,036,161.14	0.3674401%
99028	GILES COUNTY SCHOOLS	974,602.60	0.3456104%
99029	GRAINGER COUNTY SCHOOLS	1,038,285.29	0.3681933%
99030	GREENE COUNTY SCHOOLS	1,945,914.45	0.6900538%
99031	GRUNDY COUNTY SCHOOLS	510,084.39	0.1808844%
99032	HAMBLIN COUNTY SCHOOLS	2,849,859.00	1.0106076%
99033	HAMILTON COUNTY SCHOOLS	11,589,256.68	4.1097441%
99034	HANCOCK COUNTY SCHOOLS	327,071.94	0.1159852%
99035	HARDEMAN COUNTY SCHOOLS	1,060,540.67	0.3760854%
99036	HARDIN COUNTY SCHOOLS	1,052,250.27	0.3731455%
99037	HAWKINS COUNTY SCHOOLS	1,947,105.25	0.6904761%
99038	HAYWOOD COUNTY SCHOOLS	765,399.95	0.2714236%
99039	HENDERSON COUNTY SCHOOLS	1,183,727.75	0.4197696%
99040	HENRY COUNTY SCHOOLS	917,424.07	0.3253339%
99041	HICKMAN COUNTY SCHOOLS	968,867.49	0.3435766%
99042	HOUSTON COUNTY SCHOOLS	370,270.19	0.1313040%
99043	HUMPHREYS COUNTY SCHOOLS	859,957.83	0.3049554%
99044	JACKSON COUNTY SCHOOLS	476,421.28	0.1689469%
99045	JEFFERSON COUNTY SCHOOLS	1,715,489.37	0.6083412%
99046	JOHNSON COUNTY SCHOOLS	566,608.38	0.2009288%
99047	KNOX COUNTY SCHOOLS	17,254,932.58	6.1188874%
99048	LAKE COUNTY SCHOOLS	262,071.61	0.0929350%
99049	LAUDERDALE COUNTY SCHOOLS	1,013,888.44	0.3595418%
99050	LAWRENCE COUNTY SCHOOLS	2,167,045.84	0.7684707%
99051	LEWIS COUNTY SCHOOLS	456,390.60	0.1618437%
99052	LINCOLN COUNTY SCHOOLS	1,046,700.90	0.3711776%
99053	LOUDON COUNTY SCHOOLS	1,310,375.96	0.4646812%

Tennessee Consolidated Retirement System
 Teacher Legacy Pension Plan
 Schedule of Employer Allocations
 As of and for the Year ended June 30, 2023

Employer Code	Employer	Employer Contributions for the Year Ended June 30, 2023	Employer Allocation Percentage at June 30, 2023
99054	MCMINN COUNTY SCHOOLS	1,416,110.58	0.5021765%
99055	MCNAIRY COUNTY SCHOOLS	1,333,826.04	0.4729970%
99056	MACON COUNTY BOARD OF EDUCATION	1,031,125.29	0.3656543%
99057	JACKSON MADISON CO BD OF ED	3,506,392.26	1.2434253%
99058	MARION COUNTY SCHOOLS	1,121,025.46	0.3975344%
99059	MARSHALL COUNTY SCHOOLS	1,454,958.24	0.5159525%
99060	MAURY COUNTY SCHOOLS	3,362,482.03	1.1923923%
99061	MEIGS COUNTY SCHOOLS	574,141.59	0.2036002%
99062	MONROE COUNTY BOARD OF EDUCATION	1,325,202.91	0.4699391%
99063	MONTGOMERY COUNTY SCHOOLS	8,381,105.49	2.9720800%
99064	MOORE COUNTY SCHOOLS	311,804.79	0.1105712%
99065	MORGAN COUNTY SCHOOLS	848,480.88	0.3008855%
99066	OBION COUNTY SCHOOLS	978,813.56	0.3471036%
99067	OVERTON COUNTY SCHOOLS	997,335.62	0.3536719%
99068	PERRY COUNTY SCHOOLS	393,280.88	0.1394640%
99069	PICKETT COUNTY SCHOOLS	264,686.84	0.0938624%
99070	POLK COUNTY SCHOOLS	740,499.93	0.2625936%
99071	PUTNAM COUNTY SCHOOLS	3,182,599.79	1.1286031%
99072	RHEA COUNTY SCHOOLS	1,161,429.45	0.4118623%
99073	ROANE COUNTY SCHOOLS	2,043,927.32	0.7248108%
99074	ROBERTSON COUNTY SCHOOLS	3,069,729.73	1.0885775%
99075	RUTHERFORD COUNTY SCHOOLS	13,502,971.18	4.7883792%
99076	SCOTT COUNTY SCHOOLS	828,817.24	0.2939124%
99077	SEQUATCHIE COUNTY SCHOOLS	584,230.30	0.2071778%
99078	SEVIER COUNTY SCHOOLS	5,359,565.03	1.9005913%
99079	SHELBY CO BD OF ED TEACHERS	25,190,405.32	8.9329386%
99080	SMITH COUNTY SCHOOLS	880,193.78	0.3121314%
99081	STEWART COUNTY SCHOOLS	611,001.18	0.2166712%
99082	SULLIVAN COUNTY SCHOOLS	2,713,925.69	0.9624034%
99083	SUMNER COUNTY SCHOOLS	8,478,711.30	3.0066927%
99084	TIPTON COUNTY SCHOOLS	3,025,584.46	1.0729228%
99085	HARTSVILLE TROUSDALE COUNTY SCHOOLS	320,749.14	0.1137430%
99086	UNICOI COUNTY SCHOOLS	706,263.38	0.2504528%
99087	UNION COUNTY SCHOOLS	962,247.54	0.3412291%
99088	VAN BUREN COUNTY SCHOOLS	311,697.42	0.1105331%
99089	WARREN COUNTY SCHOOLS	1,831,779.59	0.6495796%
99090	WASHINGTON COUNTY SCHOOLS	2,364,691.96	0.8385593%
99091	WAYNE COUNTY SCHOOLS	930,599.20	0.3300060%
99092	WEAKLEY COUNTY SCHOOLS	1,191,711.57	0.4226008%
99093	WHITE COUNTY SCHOOLS	1,101,903.32	0.3907533%
99094	WILLIAMSON COUNTY SCHOOLS	10,305,814.98	3.6546142%
99095	WILSON COUNTY SCHOOLS	4,036,143.96	1.4312841%
99101	CLINTON CITY SCHOOLS	311,434.50	0.1104399%
99105	ALCOA CITY SCHOOLS	884,370.59	0.3136126%
99106	CLEVELAND CITY SCHOOLS	1,838,389.66	0.6519237%
99110	ELIZABETHTON CITY SCHOOLS	917,111.49	0.3252231%
99115	NEWPORT CITY SCHOOLS	259,545.91	0.0920393%
99116	MANCHESTER CITY SCHOOLS	633,603.04	0.2246862%
99117	ALAMO CITY SCHOOLS	154,985.94	0.0549606%
99123	DYERSBURG CITY SCHOOLS	844,735.78	0.2995574%
99127	HUMBOLDT CITY SCHOOLS	306,147.91	0.1085652%
99130	GREENEVILLE CITY SCHOOLS	990,096.86	0.3511049%
99137	ROGERSVILLE CITY SCHOOLS	197,975.75	0.0702055%
99139	LEXINGTON CITY SCHOOLS	279,862.59	0.0992440%

Tennessee Consolidated Retirement System
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99140	PARIS CITY SCHOOLS	541,451.28	0.1920077%
99152	FAYETTEVILLE CITY SCHOOLS	385,265.22	0.1366215%
99153	LENOIR CITY SCHOOLS	651,293.57	0.2309596%
99154	ATHENS CITY SCHOOLS	564,794.66	0.2002856%
99158	RICHARD CITY SCHOOLS	47,748.27	0.0169323%
99162	SWEETWATER CITY SCHOOLS	420,956.16	0.1492781%
99166	UNION CITY SCHOOLS	526,533.17	0.1867175%
99172	DAYTON CITY SCHOOLS	215,443.68	0.0763999%
99175	MURFREESBORO CITY SCHOOLS	2,732,939.33	0.9691459%
99176	ONEIDA SPECIAL SCHOOLS DISTRICT	373,244.49	0.1323587%
99182	BRISTOL SCHOOLS	1,387,428.97	0.4920055%
99190	JOHNSON CITY SCHOOLS	2,998,184.75	1.0632064%
99194	FRANKLIN SPECIAL CITY SCHOOL DISTRICT	1,753,785.38	0.6219216%
99195	LEBANON SPEC SCH DST	1,436,994.59	0.5095823%
99196	KIPP ANTIOCH COLLEGE PREP ELEMENTARY	61,829.19	0.0219257%
99197	KIPP ANTIOCH COLLEGE PREP MIDDLE	25,031.78	0.0088767%
99198	NASHVILLE COLLEGIATE PREP	5,781.86	0.0020503%
99199	AVENTURA COMMUNITY SCHOOLS	22,202.98	0.0078735%
99201	OAK RIDGE CITY SCHOOLS	2,303,868.64	0.8169903%
99205	MARYVILLE CITY SCHOOLS	2,062,522.19	0.7314048%
99209	HOLLOW ROCK BRUCETON SPECIAL SCHOOL DIST	180,784.58	0.0641092%
99216	TULLAHOMA CITY SCHOOLS	1,201,887.09	0.4262092%
99217	BELLS CITY SCHOOLS	146,457.95	0.0519364%
99227	MILAN SPECIAL SCH DIST	619,030.84	0.2195187%
99254	ETOWAH CITY SCHOOLS	86,836.71	0.0307937%
99282	KINGSPORT CITY SCHOOLS	2,579,512.07	0.9147381%
99309	HUNTINGDON CITY SCHOOLS	479,523.09	0.1700469%
99409	MCKENZIE CITY SCHOOLS	410,019.27	0.1453997%
99509	SOUTH CARROLL COUNTY SPECIAL SCHOOL DIST	89,216.25	0.0316376%
99609	WEST CARROLL SPECIAL SCHOOL DISTRICT	201,231.86	0.0713602%
99620	TRENTON SPECIAL SCHOOLS	413,090.97	0.1464890%
99627	BRADFORD SPECIAL SCHOOLS	154,099.49	0.0546463%
99924	LITTLE TN VALLEY ED COOP	25,021.84	0.0088732%
Totals for all Employers		\$ 281,994,609.16	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, 2023

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 Investments	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 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)	
30002	ACHIEVEMENT SCHOOL DISTRICTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
90601	ASD-LEAD CHARTER SCHOOLS	(158,868)	37,850	277,738	51,764	87,150	454,502	7,373	250,173	-	257,546	40,198	42,704	82,902		
90602	ASD-GESTALT CHARTER SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	-		
90604	ASD-ASPIRE PUBLIC SCHOOLS	(933,489)	222,405	1,631,953	304,156	58,697	2,217,211	43,320	1,469,987	-	110,295	1,623,602	236,200	(28,151)	208,049	
90605	ASD-CAPSTONE EDUCATION	(1,090,963)	259,923	1,907,253	355,465	4,621	2,527,262	50,628	1,717,965	-	173,231	1,941,824	276,046	(56,684)	219,362	
90606	ASD-KIPP MEMPHIS COLLEGIATE SCHOOLS	(1,036)	247	1,811	338	356,241	358,637	48	1,631	-	34,689	36,368	262	129,837	130,099	
90607	ASD-GRAD ACADEMY	-	-	-	-	-	-	-	-	-	-	-	-	4,014	4,014	
90608	ASD-FRAYSER COMMUNITY SCHOOLS	(567,174)	135,130	991,550	184,801	44,902	1,356,383	26,321	893,143	-	7,028	926,492	143,512	6,094	149,606	
90609	ASD-FREEDOM PREPARATORY SCHOOLS - ASD TEACHERS	-	-	-	-	21,778	-	-	-	-	-	-	-	25,319	25,319	
90610	ASD-GREEN DOT PUBLIC SCHOOLS	(1,756,611)	418,514	3,070,959	572,352	29,032	4,090,857	81,518	2,766,178	-	213,064	3,060,760	444,475	(52,249)	392,226	
90611	ASD-PROMISE ACADEMY (ASD)	(241,062)	57,433	421,431	78,544	1,960	559,368	11,187	379,606	-	25,275	416,068	60,996	(6,614)	54,381	
90612	ASD-PATHWAYS IN EDUCATION	(4,549)	1,084	7,952	1,482	100,252	110,770	211	7,374	-	7,374	-	-	42,318	43,469	
90613	TENNESSEE SCHOLAR ACADEMIES - MEMPHIS SCHOLARS	(336,300)	80,124	587,929	109,576	137,611	915,240	15,607	529,579	-	22,271	567,457	85,094	53,948	139,042	
90615	ASD-LIBERTAS SCHOOLS OF MEMPHIS	(343,668)	81,879	600,810	111,976	43,446	838,111	15,948	541,182	-	48,283	605,413	86,958	(5,894)	81,064	
90617	BLUFF CITY HIGH SCHOOL	(313,721)	74,744	548,457	102,219	20,271	745,691	14,559	494,025	-	84,659	593,243	79,381	(41,690)	37,691	
91420	TENNESSEE NATURE ACADEMY	(8,720)	2,077	15,244	2,841	-	20,621	405	13,731	-	11,150	25,286	2,206	(3,717)	(1,510)	
91901	LEAD: MNPS	(501,692)	119,529	877,073	163,465	196,072	1,356,139	23,282	790,027	-	813,309	126,943	77,704	204,647	204,647	
91903	KIPP NASHVILLE SCHOOLS	(783,697)	186,716	1,370,082	255,350	56,778	1,868,926	36,369	1,234,106	-	28,564	1,299,039	198,298	5,514	203,813	
91904	KNOWLEDGE ACADEMIES	(193,608)	46,127	338,470	63,083	22,134	469,814	8,885	304,878	-	82,919	396,782	48,988	3,256	52,244	
91907	LIBERTY COLLEGIATE	(159,352)	37,966	278,584	51,921	78,112	446,583	7,395	250,936	-	4,617	262,948	40,321	22,628	62,949	
91908	MARTHA O BRYAN	(542,252)	129,192	947,982	176,681	15,542	1,269,397	25,164	853,898	-	89,455	968,517	137,206	(16,202)	121,004	
91909	NASHVILLE ACADEMY OF COMPUTER SCIENCE	-	-	-	-	11,147	-	-	-	-	-	-	-	10,693	10,693	
91910	NASHVILLE CLASSICAL	(346,349)	82,518	605,498	112,850	3,375	804,241	16,073	545,404	-	66,934	628,411	87,637	(39,808)	47,828	
91911	NASHVILLE PREPARATORY ACADEMY	(46,782)	11,146	81,786	15,243	30,635	138,810	2,171	73,669	-	16,694	92,534	11,837	5,121	16,958	
91913	NEW VISION ACADEMY	-	-	-	-	-	-	-	-	-	-	-	-	2,471	2,471	
91914	PROJECT REFLECT INC	(339,888)	80,979	594,203	110,745	-	785,927	15,773	535,230	-	127,442	678,445	86,002	(51,998)	34,004	
91915	PURPOSE PREPARATORY ACADEMY	(127,965)	30,488	223,712	41,694	27,756	323,650	5,938	201,509	-	32,379	235,586	28,139	2,244	34,623	
91916	INTREPID COLLEGE PREPARATORY	(54,410)	12,963	95,121	17,728	38,513	164,325	2,525	85,681	-	44,188	132,394	13,767	1,524	15,291	
91917	STEM PREPARATORY	(510,010)	121,510	891,614	166,175	-	1,179,299	23,668	803,125	-	117,662	944,455	129,048	(47,395)	81,653	
91919	VALOR COLLEGIATE ACADEMY	(734,809)	175,069	1,284,615	239,421	23,978	1,723,083	34,100	1,157,122	-	59,248	1,250,470	185,928	(34,315)	151,613	
91920	ROCKETSHIP	(139,691)	33,281	244,212	45,515	11,397	334,405	6,483	219,975	-	13,549	240,007	35,346	(218)	35,128	
91925	EXPLORE COMMUNITY SCHOOL	(232,423)	55,375	406,329	75,730	28,835	566,269	10,786	366,003	-	147,829	524,618	58,810	(40,002)	18,808	
91927	CLINCH POWELL ED COOP	(74,999)	17,869	131,115	24,437	-	173,421	3,480	118,103	-	26,604	148,187	18,977	(10,349)	8,628	
91928	STRIVE COLLEGIATE ACADEMY	(50,420)	12,013	88,146	16,428	1,029	117,616	2,340	79,398	-	24,878	106,616	12,758	(9,378)	3,379	
91931	REPUBLIC SCHOOLS	(98,261)	23,411	171,782	32,016	35,626	262,835	4,560	154,733	-	28,574	187,867	24,863	(1,232)	23,631	
92019	DAVIDSON CO CHARTER SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
92033	HAMILTON COUNTY CHARTER SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
92179	MEMPHIS CITY CHARTER SCHOOLS TEACHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
93300	CHATTANOOGA GIRLS LEADERSHIP	(271,051)	64,578	473,859	88,316	76,173	702,926	12,579	426,831	-	18,280	457,690	68,584	17,889	86,473	
93301	IVY LEADERSHIP ACADEMY	(400,563)	95,434	700,275	130,514	20,984	947,207	18,589	330,776	-	33,941	683,306	101,354	(16,353)	85,002	
93302	CHATTANOOGA CHARTER SCHOOL OF EXCELLENCE - ELEMENTARY	(131,225)	31,265	229,412	42,757	57,816	361,250	6,090	206,644	-	21,478	234,212	33,204	9,496	42,700	
93303	CHATTANOOGA CHARTER SCHOOL OF EXCELLENCE - MIDDLE	(63,537)	15,138	111,077	20,702	669	147,586	2,949	100,053	-	3,422	106,424	16,077	(3,060)	13,016	
93304	CHATTANOOGA PREPARATORY SCHOOL	(277,427)	66,097	485,005	90,393	-	641,495	12,874	436,870	-	153,721	603,465	70,197	(68,248)	1,949	
93305	MONTESSORI ELEMENTARY @ HIGHLAND PARK	(84,660)	20,170	148,006	27,585	-	195,761	3,929	133,317	-	91,015	228,261	21,422	(33,360)	(11,938)	
93306	IVY ACADEMY'S SKILLERN ELEMENTARY	(32,833)	7,823	57,400	10,698	-	75,921	1,524	51,704	-	41,986	95,214	8,308	(13,995)	(5,688)	
94700	EMERALD CHARTER SCHOOL	(161,238)	38,415	281,881	52,536	56,190	429,022	7,483	253,906	-	261,389	40,798	34,853	75,651	75,651	
97901	ARLINGTON MUNICIPAL SCHOOLS	(6,906,116)	1,645,389	12,073,475	2,250,201	25,180	15,994,245	320,490	10,875,229	-	512,930	11,708,649	1,747,452	(175,859)	1,571,593	
97902	BARTLETT MUNICIPAL SCHOOLS	(12,740,796)	3,035,506	22,273,834	4,151,299	194,412	29,655,051	591,258	20,063,241	-	62,650	20,717,149	3,223,799	21,903	3,245,701	
97903	COLLIERVILLE MUNICIPAL SCHOOLS	(12,484,465)	2,974,435	21,825,710	4,067,780	81,433	28,949,358	579,362	19,659,591	-	685,963	20,924,916	3,158,940	(207,827)	2,951,113	
97904	GERMANTOWN MUNICIPAL SCHOOLS	(7,696,404)	1,833,675	13,455,080	2,507,699	95,247	17,891,701	357,164	12,119,714	-	119,489	12,596,367	1,947,418	(12,683)	1,934,735	
97905	LAKELAND MUNICIPAL SCHOOLS	(2,915,655)	694,658	5,097,234	950,000	-	6,741,892	135,306	4,591,353	-	577,454	5,304,113	737,747	(228,907)	508,840	
97906	MILLINGTON MUNICIPAL SCHOOLS	(3,293,651)	784,715	5,758,057	1,073,161	169,801	7,785,734	152,847	5,186,592	-	11,608	5,351,047	833,391	71,199	904,590	
97915	ARROW ACADEMY	(76,810)	18,300	134,281	25,027	-	177,608	3,564	120,954	-	10,635	135,153	19,435	(5,121)	14,314	
97916	AURORA COLLEGIATE ACADEMY INC.	(115,932)	27,621	202,676	37,774	67,654	335,725	5,380	182,561	-	4,670	192,611	29,334	29,547	58,882	
97917	CIRCLES OF SUCCESS LEARNING ACADEMY	(245,980)	58,605	430,029	80,147	43,988	612,769	11,415	387,350	-	6,811	405,576	62,240	7,720	69,960	
97918	CITY UNIVERSITY SCHOOL BOYS PREPARATORY	-	-	-	-	-	-	-	-	-	-	-	-	335	335	
97919	CITY UNIVERSITY SCHOOL GIRLS PREPARATORY	-	-	-	-	-	-	-	-	-	-	-	-	517	517	
97920	CITY UNIVERSITY SCHOOL OF LIBERAL ARTS	(362,984)	86,481	634,579	118,270	44,169	883,499	16,845	571,600	-	7,146	595,591	91,846	7,622	99,468	
97921	W.E.B. DU BOIS CONSORTIUM OF CHARTER SCHOOLS	-	-	-	-	36,118	36,118	-	-	-	-	-	-	57,187	57,187	
97922	W.E.B. DUBOIS-ELEMENTARY SCHOOL OF ENTREPRENEURSHIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
97923	W.E.B. DUBOIS-HIGH SCHOOL OF ARTS AND TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
97924	W.E.B. DUBOIS-MIDDLE SCHOOL OF ARTS AND TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
97925	W.E.B. DUBOIS-HIGH SCHOOL OF LEADERSHIP AND PUBLIC POLICY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
97926	FREEDOM PREP CHARTER SCHOOL - SHELBY CO TEACHERS	(794,043)	189,181	1,388,169	258,721	-	1,836,071	36,849	1,250,398	-	122,704	1,409,951	200,916	(58,577)	142,339	
97927	KIPP SCHOOLS-KIPP MEMPHIS ACADEMY MIDDLE	-	-	-	-	-	-	-	-	-	-	-	-	4,886	4,886	
97928	KIPP MEMPHIS COLLEGIATE ELEMENTARY	-	-	-												

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year ended June 30, 2023

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 Investments	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 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)
97933	MEMPHIS ACADEMY OF SCIENCE AND ENGINEERING	(825,650)	196,712	1,443,426	269,019	1,993	1,911,150	38,316	1,300,172	-	170,760	1,509,248	208,914	(58,322)	150,592
97934	MEMPHIS BUSINESS ACADEMY ELEMENTARY SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	3,260	3,260
97935	MEMPHIS BUSINESS ACADEMY MIDDLE SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	4,017	4,017
97936	MEMPHIS BUSINESS ACADEMY HIGH SCHOOL	(2,056,325)	489,921	3,594,928	670,007	6	4,754,862	95,427	3,238,145	-	570,900	3,904,472	520,311	(225,783)	294,528
97937	MEMPHIS COLLEGE PREPARATORY ELEMENTARY SCHOOL	(63,861)	15,215	111,644	20,808	11,555	159,222	2,964	100,564	-	3,789	107,317	16,159	7,096	23,255
97938	MEMPHIS GRIZZLIES PREP	(341,786)	81,431	597,521	111,363	6,773	797,088	15,861	538,219	-	81,829	635,909	86,482	(27,209)	59,273
97939	MEMPHIS SCHOOL OF EXCELLENCE	(613,282)	146,115	1,072,157	199,824	28,123	1,446,219	28,460	965,749	-	83,081	1,077,290	155,178	(42,436)	112,742
97941	NEW CONSORTIUM OF LAW AND BUSINESS-BARTLETT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97942	OMNI PREP ACADEMY - NORTH POINTE LOWER SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97943	OMNI PREP ACADEMY - NORTH POINTE MIDDLE SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97944	GESTALT COMMUNITY SCHOOLS	(1,493,446)	355,815	2,610,886	486,605	-	3,453,306	69,306	2,351,765	-	77,739	2,498,810	377,886	(47,895)	329,991
97945	POWER CENTER ACADEMY MIDDLE SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97946	PROMISE ACADEMY	(312,585)	74,474	546,471	101,849	25,577	748,371	14,506	492,235	-	15,570	522,311	79,093	8,829	87,922
97947	SOUTHERN AVENUE CHARTER ELEMENTARY SCHOOL	(214,358)	51,071	374,748	69,844	30,246	525,909	9,948	337,555	-	84,508	432,011	54,239	(10,484)	43,755
97948	SOUTHERN AVENUE CHARTER MIDDLE SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97949	STAR ACADEMY	(279,554)	66,604	488,725	91,086	3,048	649,463	12,973	440,221	-	111,252	564,446	70,736	(39,835)	30,900
97950	SOULSVILLE CHARTER SCHOOL	(508,801)	121,222	889,501	165,781	123,504	1,300,008	23,612	801,221	-	5,845	830,678	128,742	47,401	176,143
97951	VERITAS COLLEGE PREPARATORY CHARTER SCHOOL	(73,415)	17,491	128,346	23,920	-	169,757	3,407	115,608	-	9,698	128,713	18,576	(4,454)	14,122
97953	MEMPHIS RISE ACADEMY	(269,878)	64,299	471,809	87,934	20,754	644,796	12,524	424,984	-	86,649	524,157	68,287	(17,675)	50,612
97954	VISION PREP	(234,255)	55,811	409,531	76,327	35,147	576,816	10,871	368,887	-	34,280	414,038	59,273	5,093	64,366
97955	GOODWILL EXCEL CENTER	-	-	-	-	501	501	-	-	-	-	-	-	7,241	7,241
97956	LEADERSHIP PREPARATORY	(83,934)	19,997	146,735	27,348	9,895	203,975	3,895	132,172	-	14,900	150,967	21,238	(5,315)	15,922
97958	GRANVILLE T WOODS ACADEMY OF INNOVATION CHARTER SCHOOL	(159,007)	37,883	277,980	51,809	30,300	397,972	7,379	250,392	-	14,407	272,178	40,233	6,300	46,533
97960	POWER CENTER ACADEMY ELEMENTARY SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97961	MEMPHIS DELTA PREPARATORY CHARTER SCHOOL	(102,111)	24,328	178,513	33,270	98,581	334,692	4,739	160,796	-	8,435	173,970	25,837	34,249	60,086
97962	MEMPHIS STEM ACADEMY CHARTER SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	2,026	2,026
97963	NEXUS STEM ACADEMY MIDDLE SCHOOL CHARTER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97965	ASPIRE PUBLIC SCHOOLS-CHARTER SCHOOL	(432,785)	103,111	756,607	141,013	-	1,000,731	20,084	681,517	-	30,553	732,154	109,507	(23,342)	86,166
97966	ARTESIAN SCHOOLS, INC	-	-	-	-	21,243	21,243	-	-	-	-	-	-	21,200	21,200
97967	GATEWAY UNIVERSITY	-	-	-	-	3,299	3,299	-	-	-	-	-	-	7,137	7,137
97968	KALEIDOSCOPE SCHOOL OF MEMPHIS	-	-	-	-	27,294	27,294	-	-	-	2,566	2,566	-	11,103	11,103
97969	LEGACY LEADERSHIP ACADEMY	-	-	-	-	-	-	-	-	-	-	-	-	321	321
97970	BELIEVE MEMPHIS ACADEMY	(115,210)	27,449	201,413	37,539	18,917	285,318	5,347	181,424	-	21,067	207,838	29,152	(8,630)	20,522
97971	PEREA ELEMENTARY	(173,919)	41,436	304,050	56,667	408	402,561	8,071	273,874	-	90,740	372,685	44,007	(37,936)	6,071
97972	CROSTOWN HIGH SCHOOL	(225,780)	53,792	394,714	73,565	-	522,071	10,478	355,541	-	91,525	457,544	57,129	(42,762)	14,367
97973	COMPASS SCHOOLS	(511,454)	121,854	894,139	166,646	18,469	1,201,108	23,735	805,399	-	140,957	970,091	129,413	(66,691)	62,722
97974	MEMPHIS MERIT ACADEMY, INC	(136,727)	32,575	239,031	44,550	3,839	319,995	6,345	215,308	-	81,853	303,506	34,596	(33,195)	1,401
97975	ASTER COLLEGE PREPARATORY, INC	-	-	-	-	790	790	-	-	-	-	-	-	439	439
97976	BEACON COLLEGE PREP	-	-	-	-	5,639	5,639	-	-	-	1,115	1,115	-	1,705	1,705
99001	ANDERSON COUNTY SCHOOLS	(8,223,437)	1,959,242	14,376,456	2,679,421	90,180	19,105,299	381,622	12,949,647	-	68,428	13,399,697	2,080,773	51,583	2,132,357
99002	BEDFORD COUNTY SCHOOLS	(9,093,133)	2,166,447	15,896,883	2,962,791	280,918	21,307,039	421,982	14,319,177	-	249,413	14,990,572	2,300,832	26,640	2,327,472
99003	BENTON COUNTY SCHOOLS	(2,899,810)	690,882	5,069,533	944,837	325,304	7,030,556	134,570	4,566,401	-	36,328	4,737,299	733,738	86,101	819,838
99004	BLEDSE COUNTY SCHOOLS	(2,061,549)	491,166	3,604,061	671,709	301,393	5,068,329	95,670	3,246,372	-	-	3,342,042	521,633	120,562	642,195
99005	BLOUNT COUNTY SCHOOLS	(13,922,236)	3,316,986	24,339,263	4,536,245	109,502	32,301,996	646,085	21,923,683	-	106,898	22,676,666	3,522,738	3,894	3,526,633
99006	BRADLEY COUNTY SCHOOLS	(11,701,795)	2,787,964	20,457,423	3,812,765	16,657	27,074,809	543,041	18,427,101	-	214,808	19,184,950	2,960,901	(37,189)	2,923,712
99007	CAMPBELL COUNTY SCHOOLS	(5,621,822)	1,339,404	9,828,235	1,831,743	148,530	13,147,912	260,890	8,852,820	-	36,413	9,150,123	1,422,488	93,855	1,516,342
99008	CANNON COUNTY SCHOOLS	(2,067,237)	492,521	3,614,005	673,562	341,253	5,121,341	95,934	3,255,328	-	45,427	3,396,689	523,072	109,273	632,345
99009	CARROLL COUNTY SCHOOLS	(171,685)	40,904	300,146	55,940	-	396,990	7,967	270,357	-	15,118	293,442	43,442	(4,428)	39,014
99010	CARTER COUNTY SCHOOLS	(6,265,405)	1,492,739	10,953,365	2,041,440	232,284	14,719,828	290,757	9,866,285	-	72,736	10,229,778	1,585,333	85,771	1,671,104
99011	CHEATHAM COUNTY SCHOOLS	(5,772,200)	1,375,232	10,091,131	1,880,741	102,845	13,449,949	267,869	9,089,624	-	114,580	9,472,073	1,460,538	47,483	1,508,021
99012	CHESTER COUNTY SCHOOLS	(3,192,397)	760,591	5,581,042	1,040,170	3,320	7,385,123	148,148	5,027,145	-	75,745	5,251,038	807,771	(41,636)	766,135
99013	CLAIBORNE COUNTY SCHOOLS	(5,349,538)	1,274,532	9,352,220	1,743,026	650,323	13,020,101	248,254	8,424,048	-	256,012	8,928,314	1,353,592	118,919	1,472,510
99014	CLAY COUNTY SCHOOLS	(1,467,640)	349,667	2,565,772	478,197	-	3,393,636	68,108	2,311,129	-	104,528	2,483,765	371,356	(41,951)	329,406
99015	COCKE COUNTY SCHOOLS	(5,181,778)	1,234,564	9,058,938	1,688,365	102,000	12,083,867	240,469	8,159,872	-	21,369	8,421,710	1,311,143	63,970	1,375,114
99016	COFFEE COUNTY SCHOOLS	(5,844,396)	1,392,435	1,904,264	-	-	13,514,042	271,219	9,203,312	-	382,964	9,857,495	1,478,805	(1,320,100)	1,320,100
99017	CROCKETT COUNTY SCHOOLS	(2,363,557)	563,120	4,132,039	770,111	18,384	5,483,654	109,685	3,721,950	-	10,486	3,842,121	598,050	1,870	599,919
99018	CUMBERLAND COUNTY SCHOOLS	(7,195,107)	1,714,241	12,578,698	2,344,363	3,733	16,641,035	333,901	11,330,310	-	87,154	11,751,365	1,820,575	(15,496)	1,805,079
99019	DAVIDSON COUNTY SCHOOLS	(96,244,629)	22,930,372	168,257,697	31,359,131	-	222,547,200	4,466,392	151,558,758	-	6,035,828	162,060,978	24,352,742	(2,573,003)	21,779,740
99020	DECATUR COUNTY SCHOOLS	(2,312,543)	550,965	4,042,855	753,490	114,316	5,461,626	107,317	3,641,617	-	45,909	3,794,843	585,142	3,102	588,244
99021	DEKALB COUNTY SCHOOLS	(3,587,587)	854,746	6,271,925	1,168,934	-	8,295,605	166,488	5,649,460	-	229,935	6,045,883	907,766	(101,387)	806,379
99022	DICKSON COUNTY BOARD OF EDUCATION	(9,337,790)	2,224,737	16,324,600	3,042,570	43,814	21,635,658	433,336	14,704,445	-	42,703	15,180,484	2,362,738	23,022	2,385,760
99023	DYER COUNTY SCHOOLS	(4,719,768)	1,124,489	1,537,829	8,251,237	795,975	11,709,530	219,029	7,432,333	-	956,645	8,608,007	1,194,241	(159,747)	1,034,494
99024	FAYETTE COUNTY SCHOOLS	(2,774,843)	661,109	4,851,062	904,120	533,911	6,950,202	128,771	4,369,612	-	-	4,498,383	702,117	189,748	891,865
99025	FENTRESS COUNTY SCHOOLS	(2,654,125)	632,348	4,640,020	864,787	113,846	6,251,001	113,846	4,179,516	-					

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year ended June 30, 2023

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 Investments	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 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)
99032	HAMBLEN COUNTY SCHOOLS	(11,914,800)	2,838,712	20,829,804	3,882,167	724,786	28,275,469	552,926	19,842,525	-	525,904	19,841,355	3,014,797	(859)	3,013,938
99033	HAMILTON COUNTY SCHOOLS	(48,452,809)	11,543,927	84,706,628	15,787,250	2,045,786	114,083,591	2,248,533	76,299,816	-	49,537	78,597,886	12,259,996	702,793	12,962,789
99034	HANCOCK COUNTY SCHOOLS	(1,367,435)	325,935	2,390,590	445,548	14,759	3,176,690	63,458	2,153,339	-	22,444	2,239,233	346,002	3,339	349,641
99035	HARDEMAN COUNTY SCHOOLS	(4,433,949)	1,056,392	7,751,560	1,444,702	371,983	10,624,637	205,765	6,982,247	-	-	7,188,012	1,121,920	153,716	1,275,636
99036	HARDIN COUNTY SCHOOLS	(4,399,288)	1,048,135	7,690,965	1,433,408	33,349	10,205,857	204,156	6,927,666	-	35,301	7,167,123	1,113,150	153,716	1,102,514
99037	HAWKINS COUNTY SCHOOLS	(8,140,532)	1,939,489	14,231,518	2,652,408	441,756	19,265,171	377,775	12,819,094	-	56,935	13,253,804	2,059,796	115,452	2,175,248
99038	HAYWOOD COUNTY SCHOOLS	(3,200,013)	762,406	5,594,358	1,042,652	228,339	7,627,755	148,502	5,039,139	-	14,458	5,202,099	809,698	81,111	890,809
99039	HENDERSON COUNTY SCHOOLS	(4,948,974)	1,179,098	8,651,943	1,612,511	12,550	11,456,102	229,665	7,793,270	-	149,520	8,172,455	1,252,237	(38,957)	1,213,280
99040	HENRY COUNTY SCHOOLS	(3,835,602)	913,836	6,705,512	1,249,744	88,910	8,958,002	177,997	6,040,015	-	68,347	6,286,359	970,521	(16,244)	954,277
99041	HICKMAN COUNTY SCHOOLS	(4,050,678)	965,078	7,081,515	1,319,822	83,285	9,449,700	187,978	6,378,702	-	11,416	6,578,096	1,024,942	24,722	1,049,663
99042	HOUSTON COUNTY SCHOOLS	(1,548,040)	368,822	2,706,329	504,394	125,251	3,704,796	71,839	2,437,736	-	644	2,510,219	391,700	45,136	436,836
99043	HUMPHREYS COUNTY SCHOOLS	(3,595,345)	856,594	6,285,345	1,171,462	373,982	8,687,525	166,848	5,661,677	-	94,901	5,923,426	909,729	83,804	993,533
99044	JACKSON COUNTY SCHOOLS	(1,991,840)	474,558	3,482,194	648,996	-	4,605,748	92,435	3,136,599	-	37,560	3,266,594	503,995	(12,983)	491,011
99045	JEFFERSON COUNTY SCHOOLS	(7,172,184)	1,708,779	12,538,623	2,336,894	652,008	17,236,304	332,837	11,294,212	-	-	11,627,049	1,814,775	295,041	2,109,816
99046	JOHNSON COUNTY SCHOOLS	(2,368,898)	564,392	4,141,377	771,852	142,097	5,619,718	109,933	3,730,361	-	106,541	3,946,835	599,401	23,543	622,944
99047	KNOX COUNTY SCHOOLS	(72,140,084)	17,187,442	126,117,420	23,505,211	58,804	166,868,877	3,347,781	113,600,744	-	1,108,301	118,056,826	18,253,578	(599,596)	17,653,982
99048	LAKE COUNTY SCHOOLS	(1,095,679)	261,047	1,915,498	357,002	30,380	2,563,927	50,847	1,725,392	-	89,170	1,865,409	277,239	(16,903)	260,337
99049	LAUDERDALE COUNTY SCHOOLS	(4,238,904)	1,009,923	7,410,576	1,381,151	491,335	10,292,985	196,713	6,675,105	-	8,865	6,880,683	1,072,568	187,526	1,260,094
99050	LAWRENCE COUNTY SCHOOLS	(9,060,068)	2,158,570	15,839,078	2,952,018	258,841	21,208,507	420,448	14,267,110	-	196,730	14,884,288	2,292,466	1,365	2,293,830
99051	LEWIS COUNTY SCHOOLS	(1,908,095)	454,605	3,335,788	621,710	343,693	4,755,796	88,548	3,004,724	-	-	3,093,272	482,805	118,545	601,350
99052	LINCOLN COUNTY SCHOOLS	(4,376,087)	1,042,607	7,650,405	1,425,849	159,129	10,277,990	203,080	6,891,131	-	186,222	7,280,433	1,107,280	14,069	1,121,349
99053	LOUDON COUNTY SCHOOLS	(5,478,470)	1,305,251	9,577,623	1,785,035	134,283	12,802,192	254,238	8,627,080	-	27,039	8,908,357	1,386,215	62,705	1,448,920
99054	MCMINN COUNTY SCHOOLS	(5,920,529)	1,410,572	10,350,444	1,929,070	309,353	13,999,439	274,752	9,323,202	-	-	9,597,954	1,498,069	136,130	1,634,199
99055	MCMINRA COUNTY SCHOOLS	(5,576,511)	1,328,609	9,749,021	1,816,980	105,557	13,000,167	258,787	8,781,468	-	120,468	9,160,723	1,411,022	(7,275)	1,403,747
99056	MACON COUNTY BOARD OF EDUCATION	(4,310,968)	1,027,992	7,536,562	1,404,631	137,571	10,105,856	200,058	6,788,644	-	-	6,988,644	1,090,803	64,399	1,155,201
99057	JACKSON MADISON CO BD OF ED	(14,659,659)	3,492,677	25,628,448	4,776,518	607,590	34,505,233	680,306	23,084,922	-	613,950	24,379,178	3,709,328	52,490	3,761,818
99058	MARION COUNTY SCHOOLS	(4,686,826)	1,116,641	8,193,648	1,527,096	28,895	10,805,280	28,895	7,380,459	-	19,402	7,617,361	1,185,906	15,210	1,201,116
99059	MARSHALL COUNTY SCHOOLS	(6,082,945)	1,449,267	10,634,384	1,981,990	25,531	14,091,172	282,289	9,578,962	-	130,697	9,991,948	1,539,165	(19,803)	1,519,362
99060	MAURY COUNTY SCHOOLS	(14,057,994)	3,349,330	24,576,599	4,580,479	35,525	32,541,933	652,385	22,137,465	-	147,159	22,937,009	3,557,089	(29,017)	3,528,072
99061	MEIGS COUNTY SCHOOLS	(2,400,393)	571,896	4,196,438	782,114	76,203	5,626,651	111,394	3,779,958	-	6,897	3,898,249	607,371	26,144	633,515
99062	MONROE COUNTY BOARD OF EDUCATION	(5,540,459)	1,320,020	9,685,994	1,805,233	561,469	13,372,716	257,114	8,724,696	-	11,001	8,992,811	1,401,900	188,230	1,590,131
99063	MONTGOMERY COUNTY SCHOOLS	(35,040,047)	8,348,324	61,258,043	11,417,005	657,798	81,681,170	1,626,092	55,178,414	-	812,009	57,616,515	8,866,170	84,645	8,950,815
99064	MOORE COUNTY SCHOOLS	(1,303,605)	2,279,001	424,750	-	3,014,336	60,496	2,052,819	5,536,265	-	55,365	2,168,680	329,851	(28,508)	305,343
99065	MORGAN COUNTY SCHOOLS	(3,547,361)	845,162	6,201,602	1,155,827	266,798	8,469,389	164,621	5,586,116	-	-	5,750,737	897,588	106,926	1,004,513
99066	OBION COUNTY SCHOOLS	(4,092,261)	974,985	7,154,212	1,333,371	180,757	9,643,325	189,908	6,444,183	-	49,643	6,683,734	1,035,463	37,467	1,072,930
99067	OVERTON COUNTY SCHOOLS	(4,169,699)	993,435	7,289,591	1,358,602	-	9,641,628	193,502	6,566,126	-	306,371	7,065,999	1,055,057	(110,166)	944,891
99068	PERRY COUNTY SCHOOLS	(1,844,244)	391,743	2,874,515	535,740	21,542	3,823,540	76,304	2,589,231	-	22,359	2,687,894	416,042	1,482	417,525
99069	PICKETT COUNTY SCHOOLS	(1,106,613)	263,652	1,934,613	360,565	10,903	2,569,733	51,354	1,742,610	-	5,442	1,799,406	280,006	(55)	279,951
99070	POLK COUNTY SCHOOLS	(3,095,911)	737,604	5,412,362	1,008,732	192,428	7,351,126	143,671	4,875,206	-	180,485	5,199,362	783,357	(16,521)	766,836
99071	PUTNAM COUNTY SCHOOLS	(13,305,935)	3,170,515	23,261,828	4,335,437	-	30,767,416	617,484	20,953,180	-	257,062	21,827,726	3,366,796	(89,769)	3,277,027
99072	RHEA COUNTY SCHOOLS	(4,855,749)	1,156,887	8,488,963	1,582,136	245,743	11,473,729	225,339	7,646,466	-	139,864	8,011,669	1,228,648	12,803	1,241,451
99073	ROANE COUNTY SCHOOLS	(8,545,330)	2,035,933	14,939,197	2,784,302	68,163	19,827,595	396,560	13,456,538	-	198,153	14,331,251	2,162,222	(132,453)	2,029,769
99074	ROBERTSON COUNTY SCHOOLS	(12,834,044)	3,057,723	22,436,853	4,181,682	134,334	29,810,521	595,585	20,210,081	-	372,857	21,178,523	3,247,393	(116,779)	3,130,615
99075	RUTHERFORD COUNTY SCHOOLS	(56,453,740)	13,450,156	98,694,091	18,394,172	-	130,538,419	2,619,830	88,899,077	-	1,918,467	93,437,374	14,284,469	(944,653)	13,339,816
99076	SCOTT COUNTY SCHOOLS	(3,465,151)	825,575	6,057,879	1,129,041	403,443	8,415,938	160,806	5,456,657	-	27,864	5,645,327	876,786	112,179	988,964
99077	SEQUATCHIE COUNTY SCHOOLS	(2,442,572)	581,945	4,270,177	795,857	29,574	5,677,553	113,352	3,846,378	-	6,919	3,966,649	618,043	4,175	622,218
99078	SEVIER COUNTY SCHOOLS	(22,407,475)	5,338,602	39,173,408	7,300,968	4,521	51,817,499	1,039,856	35,285,596	-	1,637,710	37,963,162	5,669,755	(618,402)	5,051,353
99079	SHELBY CO BD OF ED TEACHERS	(105,317,013)	25,091,876	184,118,304	34,315,162	9,321,161	252,846,503	4,887,412	165,845,261	-	-	170,732,673	26,648,324	4,240,708	30,889,033
99080	SMITH COUNTY SCHOOLS	(3,679,948)	876,751	6,433,393	1,199,028	50,412	8,559,584	170,774	5,794,903	-	213,365	6,179,042	931,136	(44,034)	887,102
99081	STEWART COUNTY SCHOOLS	(2,554,497)	608,611	4,465,847	832,325	9,485	5,916,268	118,546	4,022,629	-	130,364	4,271,539	646,363	(41,091)	605,273
99082	SULLIVAN COUNTY SCHOOLS	(11,346,485)	2,703,311	19,836,259	3,696,995	144,140	26,380,705	526,553	17,867,585	-	155,018	18,549,156	2,870,997	16,652	2,887,649
99083	SUMNER COUNTY SCHOOLS	(35,448,121)	8,445,548	61,971,450	11,549,967	514,781	82,481,746	1,645,029	55,821,019	-	2,144,742	59,610,790	8,969,425	(601,342)	8,368,082
99084	TIPTON COUNTY SCHOOLS	(12,649,480)	3,013,750	22,114,193	4,121,546	498,973	29,748,462	587,020	19,919,443	-	5,387	20,511,850	3,200,693	181,894	3,382,587
99085	HARTSVILLE TROUSDALE COUNTY SCHOOLS	(1,341,000)	319,495	2,344,376	436,935	15,753	3,116,553	62,231	2,111,706	-	24,337	2,198,274	339,313	(1,958)	337,354
99086	UNICOI COUNTY SCHOOLS	(2,952,773)	703,501	5,162,125	962,094	372,629	7,200,349	137,028	4,649,803	-	49,449	4,836,280	747,139	94,283	841,422
99087	UNION COUNTY SCHOOLS	(4,023,001)	958,484	7,033,130	1,310,804	64,492	9,366,910	186,694	6,335,118	-	132,003	6,653,815	1,017,939	(50,924)	967,015
99088	VAN BUREN COUNTY SCHOOLS	(1,303,157)	310,178	424,604	-	3,013,299	60,475	60,475	2,052,112	-	84,391	2,196,978	329,373	(31,884)	297,853
99089	WARREN COUNTY SCHOOLS	(7,658,374)	1,824,615	13,388,596	2,495,308	426,914	18,135,433	355,400	12,059,828	-	7,263	12,422,491	1,937,796	160,986	2,098,782
99090	WASHINGTON COUNTY SCHOOLS	(9,886,395)	2,355,443	17,283,687	3,221,258	40,950	22,901,338	458,795	15,568,346	-	1,063,025	17,090,166	2,501,551	(376,494)	2,125,056
99091	WAYNE COUNTY SCHOOLS	(3,890													

Tennessee Consolidated Retirement System
 Teacher Legacy Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Year ended June 30, 2023

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 Investments	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 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)
99117	ALAMO CITY SCHOOLS	(647,971)	154,380	1,132,802	211,127	12,041	1,510,350	30,070	1,020,376	-	25,912	1,076,358	163,956	(10,420)	153,536
99123	DYERSBURG CITY SCHOOLS	(3,531,704)	841,432	6,174,229	1,150,726	213,682	8,380,069	163,895	5,561,460	-	14,104	5,739,459	893,626	74,459	968,085
99127	HUMBOLDT CITY SCHOOLS	(1,279,955)	304,950	2,237,655	417,044	144,710	3,104,359	59,398	2,015,576	-	55,708	2,130,682	323,867	18,726	342,592
99130	GREENEVILLE CITY SCHOOLS	(4,139,435)	986,224	7,236,682	1,348,741	201,163	9,772,810	192,097	6,518,469	-	26,915	6,737,481	1,047,400	55,822	1,103,221
99137	ROGERSVILLE CITY SCHOOLS	(827,705)	197,201	1,447,018	269,689	51,511	1,965,419	38,411	1,303,407	-	-	1,341,818	209,434	25,118	234,552
99139	LEXINGTON CITY SCHOOLS	(1,170,060)	278,768	2,045,534	381,238	6,324	2,711,864	54,299	1,842,522	-	7,123	1,903,944	296,600	(4,952)	291,107
99140	PARIS CITY SCHOOLS	(2,263,720)	539,333	3,957,502	737,582	-	5,234,417	105,052	3,564,735	-	181,089	3,850,876	572,788	(64,777)	508,012
99152	FAYETTEVILLE CITY SCHOOLS	(1,610,732)	383,758	2,815,928	524,820	356,957	4,081,463	74,749	2,536,458	-	124,223	2,735,430	407,563	74,150	481,712
99153	LENOIR CITY SCHOOLS	(2,722,953)	648,746	4,760,347	887,213	92,296	6,388,602	126,363	4,287,901	-	15,353	4,429,617	688,988	32,415	721,403
99154	ATHENS CITY SCHOOLS	(2,361,315)	562,586	4,128,121	769,381	10,349	5,470,437	109,581	3,718,420	-	296,263	4,124,264	597,483	(91,383)	506,100
99158	RICHARD CITY SCHOOLS	(199,628)	47,562	348,995	65,044	28,982	490,583	9,264	314,359	-	8,766	332,389	50,512	8,744	59,256
99162	SWEETWATER CITY SCHOOLS	(1,759,950)	419,310	3,076,796	573,440	127,349	4,196,895	81,673	2,771,436	-	52,911	2,906,020	445,319	24,972	470,292
99166	UNION CITY SCHOOLS	(2,201,350)	524,474	3,848,465	717,260	-	5,090,199	102,157	3,466,519	-	20,893	3,589,569	557,007	(6,654)	550,353
99172	DAYTON CITY SCHOOLS	(900,735)	214,601	1,574,692	293,484	65,602	2,148,379	41,800	1,418,410	-	4,284	1,464,494	227,913	28,268	256,181
99175	MURFREESBORO CITY SCHOOLS	(11,425,978)	2,722,250	19,975,231	3,722,896	240,954	26,661,331	530,242	17,992,765	-	51,585	18,574,592	2,891,111	19,043	2,910,154
99176	ONEIDA SPECIAL SCHOOLS DISTRICT	(1,560,475)	371,785	2,728,068	508,445	45,663	3,653,961	72,416	2,457,318	-	3,506	2,533,240	394,846	20,997	415,843
99182	BRISTOL SCHOOLS	(5,800,616)	1,382,002	10,140,808	1,889,999	118,175	13,530,984	269,187	9,134,371	-	18,253	9,421,811	1,467,728	14,139	1,481,867
99190	JOHNSON CITY SCHOOLS	(12,534,926)	2,986,458	21,913,927	4,084,221	-	28,984,606	581,704	19,739,052	-	1,187,387	21,508,143	3,171,708	(447,127)	2,724,580
99194	FRANKLIN SPECIAL CITY SCHOOL DISTRICT	(7,332,293)	1,746,926	12,818,531	2,389,062	10,305	16,964,824	340,267	11,546,340	-	45,583	11,932,190	1,855,287	(17,365)	1,837,923
99195	LEBANON SPEC SCH DST	(6,007,842)	1,431,374	10,503,087	1,957,519	-	13,891,980	278,804	9,460,695	-	387,456	10,126,955	1,520,162	(153,047)	1,367,115
99196	KIPP ANTIOCH COLLEGE PREP ELEMENTARY	(258,498)	61,587	451,914	84,226	-	597,727	11,996	407,063	-	69,286	488,345	65,408	(35,115)	30,293
99197	KIPP ANTIOCH COLLEGE PREP MIDDLE	(104,654)	24,934	182,959	34,099	2,680	244,672	4,857	164,801	-	22,958	192,616	26,481	(14,912)	11,569
99198	NASHVILLE COLLEGIATE PREP	(24,173)	5,759	42,260	7,876	-	55,895	1,122	38,066	-	19,606	58,794	6,116	(8,908)	(2,792)
99199	AVENTURA COMMUNITY SCHOOLS	(92,827)	22,116	162,283	30,246	-	214,645	4,308	146,177	-	118,704	269,189	23,488	(39,568)	(16,080)
99201	OAK RIDGE CITY SCHOOLS	(9,632,102)	2,294,857	16,839,125	3,138,402	44,101	22,316,485	446,994	15,167,906	-	400,560	16,015,460	2,437,207	(161,099)	2,276,108
99205	MARVILLE CITY SCHOOLS	(8,623,072)	2,054,455	15,075,108	2,809,633	28,930	19,968,126	400,168	13,578,961	-	193,712	14,172,841	2,181,893	(77,386)	2,104,506
99209	HOLLOW ROCK BRUCETON SPECIAL SCHOOL DIST	(755,831)	180,077	1,321,366	246,270	70,234	1,817,947	35,076	1,190,226	-	1,001	1,226,303	191,248	25,451	216,698
99216	TULLAHOMA CITY SCHOOLS	(5,024,896)	1,197,186	8,784,671	1,637,248	-	11,619,105	233,189	7,912,825	-	429,278	8,575,292	1,271,447	(153,863)	1,117,585
99217	BELLS CITY SCHOOLS	(612,317)	145,885	1,070,471	199,510	-	1,415,866	28,416	964,230	-	43,968	1,036,614	154,934	(17,719)	137,215
99227	MILAN SPECIAL SCH DIST	(2,588,068)	616,610	4,524,537	843,263	5,545	5,989,955	120,104	4,075,493	-	54,602	4,250,199	654,858	(31,115)	623,743
99254	ETOWAH CITY SCHOOLS	(363,050)	86,497	634,695	118,292	60,909	900,393	16,848	571,704	-	6,597	595,149	91,862	20,826	112,689
99282	KINGSPORT CITY SCHOOLS	(10,784,523)	2,569,423	18,853,821	3,513,892	400,635	25,337,771	500,474	16,982,651	-	25,579	17,508,704	2,728,804	120,847	2,849,651
99309	HUNTINGDON CITY SCHOOLS	(2,004,809)	477,647	3,504,865	653,221	16,259	4,651,992	93,036	3,157,021	-	36,545	3,286,602	507,276	(23,790)	483,486
99409	MCKENZIE CITY SCHOOLS	(1,714,224)	408,416	2,996,857	558,541	11,459	3,975,273	79,551	2,699,431	-	66,247	2,845,229	433,750	(13,490)	420,260
99509	SOUTH CARROLL COUNTY SPECIAL SCHOOL DIST	(372,999)	88,867	652,087	121,533	79,636	942,123	17,310	587,370	-	2,201	606,881	94,380	29,080	123,459
99609	WEST CARROLL SPECIAL SCHOOL DISTRICT	(841,318)	200,445	1,470,817	274,124	167,038	2,112,424	39,043	1,324,844	-	22,148	1,386,035	212,878	79,646	292,524
99620	TRENTON SPECIAL SCHOOLS	(1,727,067)	411,475	3,019,309	562,725	53,648	4,047,157	80,147	2,719,654	-	11,759	2,811,560	436,999	6,776	443,775
99627	BRADFORD SPECIAL SCHOOLS	(644,265)	153,497	1,126,323	209,919	10,474	1,500,213	29,898	1,014,540	-	22,676	1,067,114	163,018	(5,201)	157,817
99924	LITTLE TN VALLEY ED COOP	(104,612)	24,924	182,886	34,086	8,178	250,074	4,855	164,735	-	3,759	173,349	26,470	3,488	29,958
Total for All Employers		\$ (1,178,973,876)	\$ 280,891,621	\$ 2,061,116,869	\$ 384,141,920	\$ 36,880,443	\$ 2,763,030,853	\$ 54,712,252	\$ 1,856,558,827	\$ -	\$ 36,880,443	\$ 1,948,151,522	\$ 298,315,317	\$ (0)	\$ 298,315,317

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, 2023, the Teacher Legacy Pension Plan had an experience loss of \$195,198,507 and a remaining average expected service life of four years. One-fourth of the current year experience loss, or \$48,799,627, was recognized in pension expense in the fiscal year ending June 30, 2024. The remaining experience loss of \$146,398,880 is reflected as a deferred outflow of resources and will be amortized over the next three fiscal years at the rate of \$48,799,627 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, 2023, the Teacher Legacy Pension Plan had an investment loss of \$8,011,964. One-fifth of the current year investment loss, or \$1,602,393, was recognized in pension expense as of June 30, 2024. The remaining investment loss of \$6,409,571 is reflected as a deferred outflow of resources and will be amortized over the next four fiscal years at the rate of \$1,602,393 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, 2023. 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, 2023, 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, 2023. The remaining average expected service life for the measurement period ended June 30, 2023, is four years. One-fourth of the calculated change in proportionate share was recognized in pension expense as of June 30, 2024. 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.