



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF STATE AUDIT

PHONE (615) 401-7897
FAX (615) 532-2765

SUITE 1500, JAMES K. POLK STATE OFFICE BUILDING
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1402

Independent Auditor's Report

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

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, 2014. We have also audited the total for all entities of the columns titled net pension asset, total deferred outflows of resources, total deferred inflows of resources, and total pension expense/income (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, 2014.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts in the Schedule of Employer Allocations and specified column totals included in the Schedule of Pension Amounts by Employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule of Employer Allocations and specified column totals included in the Schedule of Pension Amounts by Employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule of Employer Allocations and specified column totals included in the Schedule of Pension Amounts

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by Employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule of Employer Allocations and specified column totals included in the Schedule of Pension Amounts by Employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. Tennessee statutes, in addition to audit responsibilities, entrust certain other responsibilities to the Comptroller of the Treasury. Those responsibilities include serving as a member of the board of trustees of the TCRS. We do not believe that the Comptroller's service in this capacity affected our ability to conduct an independent audit of the Schedule of Employer Allocations and specified column totals included in the Schedule of Pension Amounts by Employer.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension asset, total deferred outflows of resources, total deferred inflows of resources, and total pension expense/income for the total of all participating entities for the Teacher Legacy Pension Plan of the TCRS as of and for the year ended June 30, 2014, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Tennessee Consolidated Retirement System as of and for the year ended June 30, 2014, and our report thereon, dated December 19, 2014, expressed an unmodified opinion on those financial statements.

Restriction on 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 Teacher Legacy Pension Plan employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.



Deborah V. Loveless, CPA

Director

October 15, 2015

Tennessee Consolidated Retirement System
Teacher Legacy Pension Plan
Schedule of Employer Allocations
June 30, 2013 and June 30, 2014

Schedule of Employer Allocations

Employer Code	Employer	Fiscal Year 2012-13		Fiscal Year 2013-14	
		Contributions for the Year Ended June 30, 2013	Employer Allocation Percentage	Contributions for the Year Ended June 30, 2014	Employer Allocation Percentage
99117	ALAMO CITY SCHOOLS	188,140	0.054607%	206,265	0.059180%
99105	ALCOA CITY SCHOOLS	754,044	0.218859%	773,020	0.221788%
99001	ANDERSON COUNTY SCHOOLS	2,626,872	0.762440%	2,641,046	0.757747%
97901	ARLINGTON MUNICIPAL SCHOOLS	-	0.000000%	37,418	0.010736%
99154	ATHENS CITY SCHOOLS	615,201	0.178560%	658,397	0.188902%
99002	BEDFORD COUNTY SCHOOLS	2,482,860	0.720642%	2,545,755	0.730407%
99217	BELLS CITY SCHOOLS	149,219	0.043310%	153,418	0.044017%
99003	BENTON COUNTY SCHOOLS	826,775	0.239969%	816,685	0.234316%
99004	BLED SOE COUNTY SCHOOLS	627,763	0.182206%	636,679	0.182671%
99005	BLOUNT COUNTY SCHOOLS	3,740,632	1.085706%	3,709,621	1.064334%
99627	BRADFORD SPECIAL SCHOOLS	196,597	0.057062%	199,601	0.057268%
99006	BRADLEY COUNTY SCHOOLS	3,333,261	0.967467%	3,451,104	0.990162%
99182	BRISTOL SCHOOLS	1,567,427	0.454940%	1,617,296	0.464021%
99007	CAMPBELL COUNTY SCHOOLS	1,706,017	0.495166%	1,684,191	0.483214%
99008	CANNON COUNTY SCHOOLS	678,643	0.196974%	688,431	0.197519%
99009	CARROLL COUNTY SCHOOLS	79,031	0.022939%	78,331	0.022474%
99010	CARTER COUNTY SCHOOLS	1,912,658	0.555143%	1,864,442	0.534930%
99011	CHEATHAM COUNTY SCHOOLS	1,934,296	0.561423%	1,952,735	0.560263%
99012	CHESTER COUNTY SCHOOLS	783,704	0.227467%	794,579	0.227974%
99013	CLAIBORNE COUNTY SCHOOLS	1,635,404	0.474670%	1,645,756	0.472187%
99014	CLAY COUNTY SCHOOLS	384,355	0.111558%	366,063	0.105028%
99106	CLEVELAND CITY SCHOOLS	1,829,898	0.531122%	1,868,991	0.536236%
91927	CLINCH POWELL ED COOP	14,542	0.004221%	13,288	0.003813%
99101	CLINTON CITY SCHOOLS	347,764	0.100937%	361,483	0.103714%

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99015	COCKE COUNTY SCHOOLS	1,595,758	0.463163%	1,598,249	0.458556%
99016	COFFEE COUNTY SCHOOLS	1,586,587	0.460501%	1,588,162	0.455662%
97903	COLLIERVILLE MUNICIPAL SCHOOLS	-	0.000000%	35,942	0.010312%
99017	CROCKETT COUNTY SCHOOLS	610,466	0.177186%	641,175	0.183961%
99018	CUMBERLAND COUNTY SCHOOLS	2,103,176	0.610440%	2,189,577	0.628215%
92019	DAVIDSON CO CHARTER SCHOOLS	986,813	0.286419%	1,232,964	0.353752%
99019	DAVIDSON COUNTY SCHOOLS	30,650,469	8.896194%	30,470,761	8.742419%
99172	DAYTON CITY SCHOOLS	249,291	0.072356%	258,835	0.074263%
99020	DECATUR COUNTY SCHOOLS	609,636	0.176945%	597,266	0.171362%
99021	DEKALB COUNTY SCHOOLS	988,603	0.286939%	995,164	0.285524%
99022	DICKSON COUNTY BOARD OF EDUCATION	2,732,235	0.793022%	2,724,275	0.781626%
99023	DYER COUNTY SCHOOLS	1,088,454	0.315920%	1,128,581	0.323803%
99123	DYERSBURG CITY SCHOOLS	1,047,065	0.303907%	1,070,102	0.307025%
99110	ELIZABETHTON CITY SCHOOLS	883,768	0.256511%	929,227	0.266606%
99254	ETOWAH CITY SCHOOLS	115,694	0.033580%	126,959	0.036426%
99024	FAYETTE COUNTY SCHOOLS	1,212,223	0.351844%	1,103,265	0.316540%
99152	FAYETTEVILLE CITY SCHOOLS	490,626	0.142402%	528,043	0.151502%
99025	FENTRESS COUNTY SCHOOLS	766,414	0.222449%	773,144	0.221824%
99026	FRANKLIN COUNTY SCHOOLS	1,860,813	0.540094%	1,861,081	0.533966%
99194	FRANKLIN SPECIAL CITY SCHOOL DISTRICT	1,942,652	0.563848%	2,006,692	0.575744%
97904	GERMANTOWN MUNICIPAL SCHOOLS	-	0.000000%	9,491	0.002723%
99027	GIBSON COUNTY SCHOOLS	1,094,179	0.317582%	1,140,084	0.327103%
99028	GILES COUNTY SCHOOLS	1,338,123	0.388386%	1,288,367	0.369647%
99029	GRAINGER COUNTY SCHOOLS	1,036,085	0.300720%	1,057,354	0.303367%

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99030	GREENE COUNTY SCHOOLS	2,232,829	0.648071%	2,268,201	0.650774%
99130	GREENEVILLE CITY SCHOOLS	1,106,763	0.321234%	1,138,337	0.326602%
99031	GRUNDY COUNTY SCHOOLS	792,317	0.229967%	793,730	0.227730%
99032	HAMBLEN COUNTY SCHOOLS	3,090,239	0.896931%	3,207,929	0.920393%
92033	HAMILTON COUNTY CHARTER SCHOOLS	176,230	0.051150%	218,733	0.062757%
99033	HAMILTON COUNTY SCHOOLS	14,418,973	4.185057%	15,202,379	4.361741%
99034	HANCOCK COUNTY SCHOOLS	417,994	0.121321%	416,058	0.119372%
99035	HARDEMAN COUNTY SCHOOLS	1,501,116	0.435694%	1,524,099	0.437282%
99036	HARDIN COUNTY SCHOOLS	1,260,065	0.365729%	1,256,719	0.360567%
99085	HARTSVILLE/TROUSDALE COUNTY SCHOOLS	433,712	0.125883%	434,589	0.124689%
99037	HAWKINS COUNTY SCHOOLS	2,507,843	0.727893%	2,500,355	0.717381%
99038	HAYWOOD COUNTY SCHOOLS	1,144,939	0.332315%	1,152,098	0.330551%
99039	HENDERSON COUNTY SCHOOLS	1,241,579	0.360364%	1,281,571	0.367698%
99040	HENRY COUNTY SCHOOLS	1,083,866	0.314588%	1,121,863	0.321876%
99041	HICKMAN COUNTY SCHOOLS	1,212,279	0.351860%	1,222,030	0.350615%
99209	HOLLOW ROCK-BRUCETON SPECIAL SCHOOL DIST	224,997	0.065305%	224,255	0.064341%
99042	HOUSTON COUNTY SCHOOLS	465,675	0.135161%	476,460	0.136702%
99127	HUMBOLDT CITY SCHOOLS	479,570	0.139194%	433,231	0.124299%
99043	HUMPHREYS COUNTY SCHOOLS	995,689	0.288995%	1,004,086	0.288084%
99309	HUNTINGDON CITY SCHOOLS	425,897	0.123615%	432,227	0.124011%
99044	JACKSON COUNTY SCHOOLS	535,437	0.155409%	534,462	0.153343%
99057	JACKSON-MADISON CO BD OF ED	4,850,804	1.407929%	4,769,001	1.368282%
99045	JEFFERSON COUNTY SCHOOLS	2,209,929	0.641424%	2,253,165	0.646459%
99190	JOHNSON CITY SCHOOLS	2,860,958	0.830383%	2,919,640	0.837679%

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99046	JOHNSON COUNTY SCHOOLS	775,419	0.225063%	785,473	0.225362%
99282	KINGSPORT CITY SCHOOLS	2,812,755	0.816392%	2,895,779	0.830833%
99047	KNOX COUNTY SCHOOLS	20,904,288	6.067398%	21,792,648	6.252566%
99048	LAKE COUNTY SCHOOLS	372,977	0.108255%	382,847	0.109843%
97905	LAKELAND MUNICIPAL SCHOOLS	-	0.000000%	7,581	0.002175%
99049	LAUDERDALE COUNTY SCHOOLS	1,519,861	0.441134%	1,527,707	0.438317%
99050	LAWRENCE COUNTY SCHOOLS	2,221,321	0.644731%	2,266,972	0.650421%
99195	LEBANON SPEC SCH DST	1,290,098	0.374447%	1,335,119	0.383061%
99153	LENOIR CITY SCHOOLS	794,259	0.230531%	787,369	0.225906%
99051	LEWIS COUNTY SCHOOLS	631,476	0.183284%	653,387	0.187464%
99139	LEXINGTON CITY SCHOOLS	357,940	0.103891%	365,390	0.104835%
99052	LINCOLN COUNTY SCHOOLS	1,324,696	0.384488%	1,327,053	0.380747%
99924	LITTLE TN VALLEY ED COOP	51,059	0.014820%	19,885	0.005705%
99053	LOUDON COUNTY SCHOOLS	1,600,351	0.464496%	1,671,722	0.479637%
99056	MACON COUNTY BOARD OF EDUCATION	1,123,623	0.326128%	1,138,156	0.326550%
99116	MANCHESTER CITY SCHOOLS	570,011	0.165444%	614,927	0.176430%
99058	MARION COUNTY SCHOOLS	1,350,123	0.391869%	1,361,307	0.390575%
99059	MARSHALL COUNTY SCHOOLS	1,712,417	0.497023%	1,717,390	0.492739%
99205	MARYVILLE CITY SCHOOLS	1,957,834	0.568255%	2,020,967	0.579839%
99060	MAURY COUNTY SCHOOLS	4,024,530	1.168106%	4,049,189	1.161760%
99409	MCKENZIE CITY SCHOOLS	439,419	0.127540%	455,003	0.130546%
99054	MCMINN COUNTY SCHOOLS	1,886,698	0.547608%	1,876,330	0.538341%
99055	MCNAIRY COUNTY SCHOOLS	1,490,560	0.432630%	1,495,882	0.429186%
99061	MEIGS COUNTY SCHOOLS	648,513	0.188229%	647,995	0.185917%

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99227	MILAN SPECIAL SCH DIST	729,160	0.211636%	740,724	0.212522%
97906	MILLINGTON MUNICIPAL SCHOOLS	-	0.000000%	2,314	0.000664%
99062	MONROE COUNTY BOARD OF EDUCATION	1,649,262	0.478693%	1,429,001	0.409997%
99063	MONTGOMERY COUNTY SCHOOLS	10,149,030	2.945721%	10,592,992	3.039254%
99064	MOORE COUNTY SCHOOLS	346,406	0.100543%	342,727	0.098332%
99065	MORGAN COUNTY SCHOOLS	1,067,343	0.309793%	1,042,557	0.299122%
99175	MURFREESBORO CITY SCHOOLS	2,649,393	0.768977%	2,726,364	0.782226%
99115	NEWPORT CITY SCHOOLS	276,530	0.080262%	280,255	0.080409%
99201	OAK RIDGE CITY SCHOOLS	2,261,737	0.656461%	2,242,022	0.643262%
99066	OBION COUNTY SCHOOLS	1,248,006	0.362229%	1,238,767	0.355417%
99176	ONEIDA SPECIAL SCHOOL DISTRICT	390,308	0.113286%	397,374	0.114011%
99067	VERTON COUNTY SCHOOLS	1,091,582	0.316828%	1,053,143	0.302159%
99140	PARIS CITY SCHOOLS	574,963	0.166881%	581,333	0.166791%
99068	PERRY COUNTY SCHOOLS	411,625	0.119473%	419,679	0.120411%
99069	PICKETT COUNTY SCHOOLS	276,825	0.080348%	279,797	0.080277%
99070	POLK COUNTY SCHOOLS	859,308	0.249411%	825,308	0.236791%
99071	PUTNAM COUNTY SCHOOLS	3,540,770	1.027696%	3,539,956	1.015655%
99072	RHEA COUNTY SCHOOLS	1,335,078	0.387502%	1,384,566	0.397248%
99158	RICHARD CITY SCHOOLS	80,563	0.023383%	89,994	0.025820%
99073	ROANE COUNTY SCHOOLS	2,450,461	0.711238%	2,438,536	0.699644%
99074	ROBERTSON COUNTY SCHOOLS	3,593,827	1.043096%	3,680,396	1.055949%
99137	ROGERSVILLE CITY SCHOOLS	229,633	0.066650%	231,443	0.066404%
99075	RUTHERFORD COUNTY SCHOOLS	12,776,739	3.708405%	13,375,185	3.837498%
99076	SCOTT COUNTY SCHOOLS	963,739	0.279722%	971,075	0.278613%

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99077	SEQUATCHIE COUNTY SCHOOLS	698,811	0.202828%	689,822	0.197918%
99078	SEVIER COUNTY SCHOOLS	5,275,346	1.531151%	5,337,621	1.531426%
99079	SHELBY COUNTY SCHOOLS	59,748,311	17.341743%	57,458,551	16.485532%
92179	SHELBY COUNTY SCHOOLS TEACHER	2,419,104	0.702137%	2,947,346	0.845628%
99080	SMITH COUNTY SCHOOLS	1,025,559	0.297665%	1,033,868	0.296629%
99509	SOUTH CARROLL COUNTY SPECIAL SCHOOL DIST	135,113	0.039216%	136,670	0.039212%
30000	STATE DEPARTMENT OF EDUCATION	491,462	0.142645%	1,411,417	0.404952%
99081	STEWART COUNTY SCHOOLS	738,894	0.214461%	684,880	0.196500%
99082	SULLIVAN COUNTY SCHOOLS	3,625,186	1.052198%	3,498,250	1.003689%
99083	SUMNER COUNTY SCHOOLS	9,145,596	2.654478%	9,318,045	2.673456%
99162	SWEETWATER CITY SCHOOLS	510,448	0.148156%	499,013	0.143173%
99084	TIPTON COUNTY SCHOOLS	3,914,574	1.136192%	3,876,376	1.112178%
99620	TRENTON SPECIAL SCHOOLS	487,076	0.141372%	479,890	0.137686%
99216	TULLAHOMA CITY SCHOOLS	1,257,238	0.364909%	1,234,163	0.354096%
99086	UNICOI COUNTY SCHOOLS	816,252	0.236914%	844,596	0.242324%
99166	UNION CITY SCHOOLS	512,969	0.148887%	507,630	0.145645%
99087	UNION COUNTY SCHOOLS	1,039,293	0.301651%	1,048,909	0.300944%
99088	VAN BUREN COUNTY SCHOOLS	310,858	0.090226%	317,296	0.091036%
99089	WARREN COUNTY SCHOOLS	2,190,337	0.635738%	2,235,874	0.641498%
99090	WASHINGTON COUNTY SCHOOLS	2,646,862	0.768243%	2,648,436	0.759867%
99091	WAYNE COUNTY SCHOOLS	943,563	0.273866%	946,200	0.271476%
99092	WEAKLEY COUNTY SCHOOLS	1,454,707	0.422224%	1,451,331	0.416404%
99609	WEST CARROLL SPECIAL SCHOOL DISTRICT	346,356	0.100529%	339,550	0.097421%
99093	WHITE COUNTY SCHOOLS	1,298,960	0.377019%	1,319,234	0.378504%

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99094	WILLIAMSON COUNTY SCHOOLS	10,816,773	3.139531%	11,316,956	3.246967%
99095	WILSON COUNTY SCHOOLS	4,798,548	1.392762%	4,951,168	1.420548%
	TOTAL	344,534,643	100.000000%	348,539,254	100.000000%

Schedule of Pension Amounts by Employer

		Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense (Income)			
Employer Code	Employer	Net Pension Asset at June 30, 2014	Changes in Proportion of Net Pension Liability	Differences Between Actual and Expected Experience	Total Deferred Outflows of Resources	Changes in Proportion of Net Pension Liability	Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Income)	Amortization of Deferred amounts from Changes in Proportion	Total Employer Pension Expense (Income)
99105	ALCOA CITY SCHOOLS	(36,040)	48,214	102,078	150,292	-	3,711,790	3,711,790	(30,909)	6,888	(24,021)
99001	ANDERSON COUNTY SCHOOLS	(123,130)	-	348,752	348,752	77,238	12,681,449	12,758,686	(105,600)	(11,034)	(116,634)
97901	ARLINGTON MUNICIPAL SCHOOLS	(1,744)	176,668	4,941	181,609	-	179,668	179,668	(1,496)	25,238	23,742
99154	ATHENS CITY SCHOOLS	(30,696)	170,186	86,942	257,127	-	3,161,409	3,161,409	(26,325)	24,312	(2,013)
99002	BEDFORD COUNTY SCHOOLS	(118,688)	160,702	336,168	496,870	-	12,223,896	12,223,896	(101,790)	22,957	(78,833)
99217	BELLS CITY SCHOOLS	(7,153)	11,637	20,259	31,896	-	736,662	736,662	(6,134)	1,662	(4,472)
99003	BENTON COUNTY SCHOOLS	(38,075)	-	107,844	107,844	93,014	3,921,457	4,014,471	(32,654)	(13,288)	(45,942)
99004	BLEDSON COUNTY SCHOOLS	(29,683)	7,648	84,074	91,721	-	3,057,129	3,057,129	(25,457)	1,093	(24,365)
99005	BLOUNT COUNTY SCHOOLS	(172,949)	-	489,858	489,858	351,702	17,812,403	18,164,104	(148,326)	(50,243)	(198,569)
99627	BRADFORD SPECIAL SCHOOLS	(9,306)	3,393	26,357	29,750	-	958,420	958,420	(7,981)	485	(7,496)
99006	BRADLEY COUNTY SCHOOLS	(160,897)	373,474	455,720	829,195	-	16,571,089	16,571,089	(137,990)	53,353	(84,636)
99182	BRISTOL SCHOOLS	(75,401)	149,439	213,565	363,004	-	7,765,735	7,765,735	(64,666)	21,348	(43,318)
99007	CAMPBELL COUNTY SCHOOLS	(78,520)	-	222,398	222,398	196,674	8,086,944	8,283,617	(67,341)	(28,096)	(95,437)
99008	CANNON COUNTY SCHOOLS	(32,096)	8,972	90,908	99,880	-	3,305,623	3,305,623	(27,526)	1,282	(26,245)
99009	CARROLL COUNTY SCHOOLS	(3,652)	-	10,344	10,344	7,641	376,122	383,763	(3,132)	(1,092)	(4,224)
99010	CARTER COUNTY SCHOOLS	(86,924)	-	246,201	246,201	332,622	8,952,447	9,285,069	(74,548)	(47,517)	(122,066)
99011	CHEATHAM COUNTY SCHOOLS	(91,040)	-	257,860	257,860	19,093	9,376,404	9,395,497	(78,078)	(2,728)	(80,806)
99012	CHESTER COUNTY SCHOOLS	(37,045)	8,341	104,925	113,266	-	3,815,314	3,815,314	(31,771)	1,192	(30,579)
99013	CLAIBORNE COUNTY SCHOOLS	(76,728)	-	217,323	217,323	40,871	7,902,390	7,943,261	(65,804)	(5,839)	(71,643)
99014	CLAY COUNTY SCHOOLS	(17,067)	-	48,339	48,339	107,461	1,757,716	1,865,178	(14,637)	(15,352)	(29,988)
99106	CLEVELAND CITY SCHOOLS	(87,136)	84,155	246,801	330,956	-	8,974,293	8,974,293	(74,730)	12,022	(62,708)
91927	CLINCH POWELL ED COOP	(620)	-	1,755	1,755	6,717	63,805	70,522	(531)	(960)	(1,491)
99101	CLINTON CITY SCHOOLS	(16,853)	45,688	47,734	93,422	-	1,735,725	1,735,725	(14,454)	6,527	(7,927)
99015	COCKE COUNTY SCHOOLS	(74,513)	-	211,050	211,050	75,814	7,674,274	7,750,088	(63,905)	(10,831)	(74,735)
99016	COFFEE COUNTY SCHOOLS	(74,043)	-	209,718	209,718	79,635	7,625,841	7,705,476	(63,501)	(11,376)	(74,878)
97903	COLLIERVILLE MUNICIPAL SCHOOLS	(1,676)	169,703	4,746	174,449	-	172,584	172,584	(1,437)	24,243	22,806
99017	CROCKETT COUNTY SCHOOLS	(29,893)	111,492	84,668	196,159	-	3,078,718	3,078,718	(25,637)	15,927	(9,709)
99018	CUMBERLAND COUNTY SCHOOLS	(102,082)	292,526	289,135	581,660	-	10,513,643	10,513,643	(87,548)	41,789	(45,759)
92019	DAVIDSON CO CHARTER SCHOOLS	(57,483)	1,108,050	162,814	1,270,864	-	5,920,295	5,920,295	(49,299)	158,293	108,994
99019	DAVIDSON COUNTY SCHOOLS	(1,420,602)	-	4,023,681	4,023,681	2,530,574	146,310,758	148,841,332	(1,218,348)	(361,511)	(1,579,859)
99172	DAYTON CITY SCHOOLS	(12,067)	31,383	34,179	65,562	-	1,242,843	1,242,843	(10,349)	4,483	(5,866)
99020	DECATUR COUNTY SCHOOLS	(27,846)	-	78,869	78,869	91,864	2,867,876	2,959,741	(23,881)	(13,123)	(37,005)
99021	DEKALB COUNTY SCHOOLS	(46,396)	-	131,412	131,412	23,277	4,778,455	4,801,733	(39,791)	(3,325)	(43,116)
99022	DICKSON COUNTY BOARD OF EDUCATION	(127,011)	-	359,742	359,742	187,528	13,081,089	13,268,617	(108,928)	(26,790)	(135,718)
99023	DYER COUNTY SCHOOLS	(52,617)	129,730	149,030	278,759	-	5,419,082	5,419,082	(45,125)	18,533	(26,593)
99123	DYERSBURG CITY SCHOOLS	(49,890)	51,307	141,308	192,615	-	5,138,286	5,138,286	(42,787)	7,330	(35,458)
99110	ELIZABETHTON CITY SCHOOLS	(43,322)	166,134	122,705	288,839	-	4,461,846	4,461,846	(37,154)	23,733	(13,421)
99254	ETOWAH CITY SCHOOLS	(5,919)	46,839	16,765	63,604	-	609,617	609,617	(5,076)	6,691	1,615
99024	FAYETTE COUNTY SCHOOLS	(51,436)	-	145,687	145,687	580,974	5,297,523	5,878,497	(44,113)	(82,996)	(127,109)

Schedule of Pension Amounts by Employer

		Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense (Income)			
Employer Code	Employer	Net Pension Asset at June 30, 2014	Changes in Proportion of Net Pension Liability	Differences Between Actual and Expected Experience	Total Deferred Outflows of Resources	Changes in Proportion of Net Pension Liability	Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Income)	Amortization of Deferred amounts from Changes in Proportion	Total Employer Pension Expense (Income)
99025	FENTRESS COUNTY SCHOOLS	(36,045)	-	102,094	102,094	10,285	3,712,389	3,722,674	(30,914)	(1,469)	(32,383)
99026	FRANKLIN COUNTY SCHOOLS	(86,767)	-	245,757	245,757	100,854	8,936,309	9,037,163	(74,414)	(14,408)	(88,822)
99194	FRANKLIN SPECIAL CITY SCHOOL DISTRICT	(93,556)	195,754	264,985	460,739	-	9,635,489	9,635,489	(80,236)	27,965	(52,271)
97904	GERMANTOWN MUNICIPAL SCHOOLS	(442)	44,810	1,253	46,063	-	45,570	45,570	(379)	6,401	6,022
99027	GIBSON COUNTY SCHOOLS	(53,153)	156,695	150,549	307,244	-	5,474,315	5,474,315	(45,585)	22,385	(23,200)
99028	GILES COUNTY SCHOOLS	(60,066)	-	170,130	170,130	308,360	6,186,320	6,494,680	(51,514)	(44,051)	(95,566)
99029	GRAINGER COUNTY SCHOOLS	(49,296)	43,565	139,624	183,189	-	5,077,074	5,077,074	(42,277)	6,224	(36,054)
99030	GREENE COUNTY SCHOOLS	(105,748)	44,474	299,517	343,991	-	10,891,170	10,891,170	(90,692)	6,353	(84,339)
99130	GREENEVILLE CITY SCHOOLS	(53,071)	88,339	150,318	238,657	-	5,465,929	5,465,929	(45,515)	12,620	(32,896)
99031	GRUNDY COUNTY SCHOOLS	(37,005)	-	104,812	104,812	36,811	3,811,235	3,848,046	(31,737)	(5,259)	(36,995)
99032	HAMBLEN COUNTY SCHOOLS	(149,560)	386,086	423,609	809,695	-	15,403,441	15,403,441	(128,266)	55,155	(73,111)
92033	HAMILTON COUNTY CHARTER SCHOOLS	(10,198)	191,007	28,884	219,891	-	1,050,287	1,050,287	(8,746)	27,287	18,541
99033	HAMILTON COUNTY SCHOOLS	(708,763)	2,907,562	2,007,483	4,915,045	-	72,996,915	72,996,915	(607,855)	415,366	(192,488)
99034	HANCOCK COUNTY SCHOOLS	(19,397)	-	54,941	54,941	32,081	1,997,776	2,029,857	(16,636)	(4,583)	(21,219)
99035	HARDEMAN COUNTY SCHOOLS	(71,056)	26,136	201,258	227,394	-	7,318,232	7,318,232	(60,940)	3,734	(57,206)
99036	HARDIN COUNTY SCHOOLS	(58,591)	-	165,950	165,950	84,949	6,034,359	6,119,307	(50,249)	(12,136)	(62,384)
99085	HARTSVILLE/TROUSDALE COUNTY SCHOOLS	(20,261)	-	57,388	57,388	19,661	2,086,756	2,106,416	(17,377)	(2,809)	(20,185)
99037	HAWKINS COUNTY SCHOOLS	(116,571)	-	330,173	330,173	172,983	12,005,897	12,178,881	(99,975)	(24,712)	(124,687)
99038	HAYWOOD COUNTY SCHOOLS	(53,713)	-	152,135	152,135	29,032	5,532,005	5,561,037	(46,066)	(4,147)	(50,213)
99039	HENDERSON COUNTY SCHOOLS	(59,749)	120,685	169,232	289,917	-	6,153,691	6,153,691	(51,243)	17,241	(34,002)
99040	HENRY COUNTY SCHOOLS	(52,303)	119,920	148,143	268,062	-	5,386,823	5,386,823	(44,857)	17,131	(27,725)
99041	HICKMAN COUNTY SCHOOLS	(56,973)	-	161,370	161,370	20,491	5,867,792	5,888,284	(48,862)	(2,927)	(51,789)
99209	HOLLOW ROCK-BRUCETON SPECIAL SCHOOL DIST	(10,455)	-	29,613	29,613	15,851	1,076,799	1,092,650	(8,967)	(2,264)	(11,231)
99042	HOUSTON COUNTY SCHOOLS	(22,213)	25,365	62,917	88,282	-	2,287,808	2,287,808	(19,051)	3,624	(15,427)
99127	HUMBOLDT CITY SCHOOLS	(20,198)	-	57,208	57,208	245,110	2,080,236	2,325,346	(17,322)	(35,016)	(52,338)
99043	HUMPHREYS COUNTY SCHOOLS	(46,812)	-	132,590	132,590	14,995	4,821,298	4,836,294	(40,148)	(2,142)	(42,290)
99309	HUNTINGDON CITY SCHOOLS	(20,151)	6,514	57,076	63,590	-	2,075,413	2,075,413	(17,282)	931	(16,352)
99044	JACKSON COUNTY SCHOOLS	(24,918)	-	70,576	70,576	33,988	2,566,313	2,600,300	(21,370)	(4,855)	(26,225)
99057	JACKSON-MADISON CO BD OF ED	(222,340)	-	629,749	629,749	652,441	22,899,205	23,551,646	(190,685)	(93,206)	(283,890)
99045	JEFFERSON COUNTY SCHOOLS	(105,047)	82,856	297,532	380,388	-	10,818,969	10,818,969	(90,091)	11,837	(78,254)
99190	JOHNSON CITY SCHOOLS	(136,119)	120,064	385,540	505,604	-	14,019,170	14,019,170	(116,739)	17,152	(99,587)
99046	JOHNSON COUNTY SCHOOLS	(36,620)	4,919	103,722	108,641	-	3,771,590	3,771,590	(31,407)	703	(30,704)
99282	KINGSPORT CITY SCHOOLS	(135,007)	237,641	382,389	620,031	-	13,904,598	13,904,598	(115,785)	33,949	(81,837)
99047	KNOX COUNTY SCHOOLS	(1,016,013)	3,047,193	2,877,731	5,924,925	-	104,641,262	104,641,262	(871,361)	435,313	(436,048)
99048	LAKE COUNTY SCHOOLS	(17,849)	26,135	50,555	76,690	-	1,838,308	1,838,308	(15,308)	3,734	(11,574)

Schedule of Pension Amounts by Employer

		Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense (Income)			
Employer Code	Employer	Net Pension Asset at June 30, 2014	Changes in Proportion of Net Pension Liability	Differences Between Actual and Expected Experience	Total Deferred Outflows of Resources	Changes in Proportion of Net Pension Liability	Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Income)	Amortization of Deferred amounts from Changes in Proportion	Total Employer Pension Expense (Income)
99049	LAUDERDALE COUNTY SCHOOLS	(71,224)	-	201,735	201,735	46,361	7,335,557	7,381,918	(61,084)	(6,623)	(67,707)
99050	LAWRENCE COUNTY SCHOOLS	(105,690)	93,637	299,355	392,991	-	10,885,266	10,885,266	(90,643)	13,377	(77,266)
99195	LEBANON SPEC SCH DST	(62,246)	141,766	176,303	318,070	-	6,410,811	6,410,811	(53,384)	20,252	(33,131)
99153	LENOIR CITY SCHOOLS	(36,709)	-	103,973	103,973	76,119	3,780,694	3,856,813	(31,482)	(10,874)	(42,357)
99051	LEWIS COUNTY SCHOOLS	(30,462)	68,797	86,280	155,077	-	3,137,352	3,137,352	(26,125)	9,828	(16,297)
99139	LEXINGTON CITY SCHOOLS	(17,035)	15,533	48,250	63,783	-	1,754,484	1,754,484	(14,610)	2,219	(12,391)
99052	LINCOLN COUNTY SCHOOLS	(61,870)	-	175,238	175,238	61,570	6,372,078	6,433,649	(53,061)	(8,796)	(61,857)
99924	LITTLE TN VALLEY ED COOP	(927)	-	2,626	2,626	149,989	95,481	245,470	(795)	(21,427)	(22,222)
99053	LOUDON COUNTY SCHOOLS	(77,939)	249,154	220,752	469,906	-	8,027,070	8,027,070	(66,842)	35,593	(31,249)
99056	MACON COUNTY BOARD OF EDUCATION	(53,063)	6,956	150,294	157,250	-	5,465,059	5,465,059	(45,508)	994	(44,515)
99116	MANCHESTER CITY SCHOOLS	(28,669)	180,789	81,201	261,991	-	2,952,682	2,952,682	(24,587)	25,827	1,240
99058	MARION COUNTY SCHOOLS	(63,467)	-	179,761	179,761	21,288	6,536,558	6,557,846	(54,431)	(3,041)	(57,472)
99059	MARSHALL COUNTY SCHOOLS	(80,068)	-	226,782	226,782	70,497	8,246,353	8,316,850	(68,668)	(10,071)	(78,739)
99205	MARYVILLE CITY SCHOOLS	(94,221)	190,638	266,870	457,507	-	9,704,029	9,704,029	(80,807)	27,234	(53,573)
99060	MAURY COUNTY SCHOOLS	(188,781)	-	534,698	534,698	104,435	19,442,898	19,547,333	(161,903)	(14,919)	(176,823)
99409	MCKENZIE CITY SCHOOLS	(21,213)	49,466	60,083	109,549	-	2,184,777	2,184,777	(18,193)	7,067	(11,126)
99054	MCMINN COUNTY SCHOOLS	(87,478)	-	247,770	247,770	152,490	9,009,533	9,162,023	(75,024)	(21,784)	(96,808)
99055	MCNAIRY COUNTY SCHOOLS	(69,741)	-	197,532	197,532	56,669	7,182,744	7,239,413	(59,812)	(8,096)	(67,907)
99061	MEIGS COUNTY SCHOOLS	(30,211)	-	85,568	85,568	38,033	3,111,465	3,149,498	(25,910)	(5,433)	(31,343)
99227	MILAN SPECIAL SCH DIST	(34,534)	14,584	97,813	112,397	-	3,556,716	3,556,716	(29,617)	2,083	(27,534)
97906	MILLINGTON MUNICIPAL SCHOOLS	(108)	10,924	306	11,229	-	11,109	11,109	(93)	1,561	1,468
99062	MONROE COUNTY BOARD OF EDUCATION	(66,623)	-	188,700	188,700	1,130,474	6,861,602	7,992,076	(57,137)	(161,496)	(218,634)
99063	MONTGOMERY COUNTY SCHOOLS	(493,865)	1,539,203	1,398,811	2,938,013	-	50,864,129	50,864,129	(423,552)	219,886	(203,666)
99064	MOORE COUNTY SCHOOLS	(15,979)	-	45,257	45,257	36,384	1,645,663	1,682,047	(13,704)	(5,198)	(18,901)
99065	MORGAN COUNTY SCHOOLS	(48,606)	-	137,670	137,670	175,600	5,006,023	5,181,623	(41,686)	(25,086)	(66,772)
99175	MURFREESBORO CITY SCHOOLS	(127,108)	218,020	360,018	578,038	-	13,091,118	13,091,118	(109,011)	31,146	(77,866)
99115	NEWPORT CITY SCHOOLS	(13,066)	2,413	37,008	39,421	-	1,345,696	1,345,696	(11,206)	345	(10,861)
99201	OAK RIDGE CITY SCHOOLS	(104,527)	-	296,060	296,060	217,208	10,765,466	10,982,674	(89,645)	(31,030)	(120,675)
99066	OBION COUNTY SCHOOLS	(57,754)	-	163,580	163,580	112,110	5,948,161	6,060,272	(49,531)	(16,016)	(65,547)
99176	ONEIDA SPECIAL SCHOOL DISTRICT	(18,526)	11,940	52,473	64,413	-	1,908,060	1,908,060	(15,889)	1,706	(14,183)
99067	OVERTON COUNTY SCHOOLS	(49,099)	-	139,068	139,068	241,395	5,056,853	5,298,249	(42,109)	(34,485)	(76,594)
99140	PARIS CITY SCHOOLS	(27,103)	-	76,765	76,765	1,479	2,791,374	2,792,853	(23,244)	(211)	(23,455)
99068	PERRY COUNTY SCHOOLS	(19,566)	15,439	55,419	70,858	-	2,015,164	2,015,164	(16,781)	2,206	(14,575)
99069	PICKETT COUNTY SCHOOLS	(13,045)	-	36,947	36,947	1,163	1,343,493	1,344,656	(11,187)	(166)	(11,354)
99070	POLK COUNTY SCHOOLS	(38,477)	-	108,982	108,982	207,689	3,962,862	4,170,551	(32,999)	(29,670)	(62,669)
99071	PUTNAM COUNTY SCHOOLS	(165,039)	-	467,453	467,453	198,162	16,997,724	17,195,886	(141,542)	(28,309)	(169,851)
99072	RHEA COUNTY SCHOOLS	(64,551)	160,388	182,833	343,221	-	6,648,237	6,648,237	(55,361)	22,913	(32,448)
99158	RICHARD CITY SCHOOLS	(4,196)	40,104	11,884	51,988	-	432,120	432,120	(3,598)	5,729	2,131

Schedule of Pension Amounts by Employer

		Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense (Income)			
Employer Code	Employer	Net Pension Asset at June 30, 2014	Changes in Proportion of Net Pension Liability	Differences Between Actual and Expected Experience	Total Deferred Outflows of Resources	Changes in Proportion of Net Pension Liability	Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Income)	Amortization of Deferred amounts from Changes in Proportion	Total Employer Pension Expense (Income)
99074	ROBERTSON COUNTY SCHOOLS	(171,587)	211,511	485,998	697,509	-	17,672,074	17,672,074	(147,158)	30,216	(116,942)
99137	ROGERSVILLE CITY SCHOOLS	(10,790)	-	30,562	30,562	4,057	1,111,314	1,115,371	(9,254)	(580)	(9,834)
99075	RUTHERFORD COUNTY SCHOOLS	(623,576)	2,124,398	1,766,201	3,890,599	-	64,223,322	64,223,322	(534,796)	303,485	(231,310)
99076	SCOTT COUNTY SCHOOLS	(45,273)	-	128,231	128,231	18,255	4,662,788	4,681,043	(38,828)	(2,608)	(41,435)
99077	SEQUATCHIE COUNTY SCHOOLS	(32,161)	-	91,091	91,091	80,791	3,312,304	3,393,095	(27,582)	(11,542)	(39,124)
99078	SEVIER COUNTY SCHOOLS	(248,850)	4,526	704,836	709,362	-	25,629,533	25,629,533	(213,420)	647	(212,774)
99079	SHELBY COUNTY SCHOOLS	(2,678,822)	-	7,587,434	7,587,434	14,090,096	275,897,411	289,987,507	(2,297,432)	(2,012,871)	(4,310,303)
92179	SHELBY COUNTY SCHOOLS TEACHER	(137,411)	2,361,348	389,199	2,750,547	-	14,152,205	14,152,205	(117,847)	337,335	219,488
99080	SMITH COUNTY SCHOOLS	(48,201)	-	136,523	136,523	17,050	4,964,303	4,981,352	(41,338)	(2,436)	(43,774)
SOUTH CARROLL COUNTY SPECIAL											
99509	SCHOOL DIST	(6,372)	-	18,047	18,047	67	656,244	656,310	(5,465)	(10)	(5,474)
30000	STATE DEPARTMENT OF EDUCATION	(65,803)	4,316,613	186,378	4,502,992	-	6,777,169	6,777,169	(56,434)	616,659	560,225
99081	STEWART COUNTY SCHOOLS	(31,930)	-	90,439	90,439	295,579	3,288,571	3,584,150	(27,384)	(42,226)	(69,610)
99082	SULLIVAN COUNTY SCHOOLS	(163,095)	-	461,946	461,946	798,280	16,797,466	17,595,746	(139,875)	(114,040)	(253,915)
99083	SUMNER COUNTY SCHOOLS	(434,424)	312,318	1,230,453	1,542,771	-	44,742,244	44,742,244	(372,574)	44,617	(327,957)
99162	SWEETWATER CITY SCHOOLS	(23,265)	-	65,895	65,895	82,005	2,396,100	2,478,105	(19,953)	(11,715)	(31,668)
99084	TIPTON COUNTY SCHOOLS	(180,724)	-	511,878	511,878	395,182	18,613,105	19,008,287	(154,994)	(56,455)	(211,448)
99620	TRENTON SPECIAL SCHOOLS	(22,373)	-	63,370	63,370	60,656	2,304,277	2,364,934	(19,188)	(8,665)	(27,853)
99216	TULLAHOMA CITY SCHOOLS	(57,539)	-	162,972	162,972	177,943	5,926,052	6,103,995	(49,347)	(25,420)	(74,767)
99086	UNICOI COUNTY SCHOOLS	(39,377)	89,029	111,529	200,558	-	4,055,475	4,055,475	(33,770)	12,718	(21,052)
99166	UNION CITY SCHOOLS	(23,667)	-	67,033	67,033	53,357	2,437,476	2,490,833	(20,297)	(7,622)	(27,920)
99087	UNION COUNTY SCHOOLS	(48,902)	-	138,509	138,509	11,637	5,036,521	5,048,158	(41,940)	(1,662)	(43,602)
99088	VAN BUREN COUNTY SCHOOLS	(14,793)	13,338	41,899	55,237	-	1,523,554	1,523,554	(12,687)	1,905	(10,781)
99089	WARREN COUNTY SCHOOLS	(104,241)	94,799	295,248	390,047	-	10,735,943	10,735,943	(89,400)	13,543	(75,857)
99090	WASHINGTON COUNTY SCHOOLS	(123,475)	-	349,727	349,727	137,827	12,716,936	12,854,763	(105,896)	(19,690)	(125,585)
99091	WAYNE COUNTY SCHOOLS	(44,114)	-	124,946	124,946	39,332	4,543,345	4,582,678	(37,833)	(5,619)	(43,452)
99092	WEAKLEY COUNTY SCHOOLS	(67,664)	-	191,649	191,649	95,770	6,968,824	7,064,595	(58,030)	(13,681)	(71,712)
WEST CARROLL SPECIAL SCHOOL											
99609	DISTRICT	(15,830)	-	44,838	44,838	51,139	1,630,411	1,681,550	(13,577)	(7,306)	(20,882)
99093	WHITE COUNTY SCHOOLS	(61,505)	24,438	174,206	198,644	-	6,334,538	6,334,538	(52,748)	3,491	(49,257)
99094	WILLIAMSON COUNTY SCHOOLS	(527,617)	1,768,008	1,494,410	3,262,419	-	54,340,370	54,340,370	(452,499)	252,573	(199,926)
99095	WILSON COUNTY SCHOOLS	(230,832)	457,258	653,804	1,111,062	-	23,773,910	23,773,910	(197,968)	65,323	(132,646)
TOTAL Teacher Legacy Pension Plan		(16,249,535)	26,279,522	46,024,804	72,304,326	26,279,522	1,673,572,980	1,699,852,502	(13,936,053)	0	(13,936,053)