





































































## Schedule G – Amortization of UAAL

### AMORTIZATION OF TRANSITIONAL UAAL

<u>Valuation Date</u>	<u>Amortization Period</u>	<u>Balance of Transitional UAAL</u>	<u>Annual Amortization Payment</u>
6/30/2013	25	\$182,988,036	\$16,415,980
6/30/2014	24	180,296,159	16,415,980
6/30/2015	23	177,402,391	16,415,980
6/30/2016	22	174,291,591	16,415,980
6/30/2017	21	170,947,481	16,287,231
6/30/2018	20	167,310,363	16,163,032
6/30/2019	19	163,360,988	16,163,032
6/30/2020	18	159,123,309	16,163,032
<b>6/30/2021</b>	<b>17</b>	<b>154,576,279</b>	<b>16,052,513</b>
6/30/2022	16	149,653,258	16,052,513
6/30/2023	15	144,375,779	16,052,513
6/30/2024	14	138,718,322	16,052,513
6/30/2025	13	132,653,529	16,052,513
6/30/2026	12	126,152,070	16,052,513
6/30/2027	11	119,182,506	16,052,513
6/30/2028	10	111,711,133	16,052,513
6/30/2029	9	103,701,822	16,052,513
6/30/2030	8	95,115,840	16,052,513
6/30/2031	7	85,911,668	16,052,513
6/30/2032	6	76,044,795	16,052,513
6/30/2033	5	65,467,508	16,052,513
6/30/2034	4	54,128,655	16,052,513
6/30/2035	3	41,973,405	16,052,513
6/30/2036	2	28,942,978	16,052,513
6/30/2037	1	14,974,359	16,052,513
6/30/2038	0	0	0







## Schedule G – Amortization of UAAL

### AMORTIZATION OF 2014 INCREMENTAL UAAL

<u>Valuation Date</u>	<u>Amortization Period</u>	<u>Balance of New Incremental UAAL 6/30/2014</u>	<u>Annual Amortization Payment</u>
6/30/2014	25	(\$21,380,749)	(\$1,918,081)
6/30/2015	24	(21,066,224)	(1,918,081)
6/30/2016	23	(20,728,109)	(1,918,081)
6/30/2017	22	(20,364,636)	(1,902,575)
6/30/2018	21	(19,969,044)	(1,887,586)
6/30/2019	20	(19,539,198)	(1,887,586)
6/30/2020	19	(19,077,974)	(1,887,586)
<b>6/30/2021</b>	<b>18</b>	<b>(18,583,080)</b>	<b>(1,874,145)</b>
6/30/2022	17	(18,046,917)	(1,874,145)
6/30/2023	16	(17,472,150)	(1,874,145)
6/30/2024	15	(16,856,000)	(1,874,145)
6/30/2025	14	(16,195,486)	(1,874,145)
6/30/2026	13	(15,487,416)	(1,874,145)
6/30/2027	12	(14,728,365)	(1,874,145)
6/30/2028	11	(13,914,663)	(1,874,145)
6/30/2029	10	(13,042,373)	(1,874,145)
6/30/2030	9	(12,107,279)	(1,874,145)
6/30/2031	8	(11,104,858)	(1,874,145)
6/30/2032	7	(10,030,263)	(1,874,145)
6/30/2033	6	(8,878,297)	(1,874,145)
6/30/2034	5	(7,643,389)	(1,874,145)
6/30/2035	4	(6,319,568)	(1,874,145)
6/30/2036	3	(4,900,432)	(1,874,145)
6/30/2037	2	(3,379,118)	(1,874,145)
6/30/2038	1	(1,748,270)	(1,874,145)
6/30/2039	0	0	0





## Schedule G – Amortization of UAAL

### AMORTIZATION OF 2015 INCREMENTAL UAAL

<u>Valuation Date</u>	<u>Amortization Period</u>	<u>Balance of New Incremental UAAL 6/30/2015</u>	<u>Annual Amortization Payment</u>
6/30/2015	25	\$5,795,541	\$519,922
6/30/2016	24	5,710,285	519,922
6/30/2017	23	5,618,634	515,598
6/30/2018	22	5,518,815	511,410
6/30/2019	21	5,410,279	511,410
6/30/2020	20	5,293,819	511,410
<b>6/30/2021</b>	<b>19</b>	<b>5,168,858</b>	<b>507,628</b>
6/30/2022	18	5,033,388	507,628
6/30/2023	17	4,888,163	507,628
6/30/2024	16	4,732,483	507,628
6/30/2025	15	4,565,593	507,628
6/30/2026	14	4,386,687	507,628
6/30/2027	13	4,194,901	507,628
6/30/2028	12	3,989,305	507,628
6/30/2029	11	3,768,907	507,628
6/30/2030	10	3,532,640	507,628
6/30/2031	9	3,279,361	507,628
6/30/2032	8	3,007,847	507,628
6/30/2033	7	2,716,783	507,628
6/30/2034	6	2,404,763	507,628
6/30/2035	5	2,070,278	507,628
6/30/2036	4	1,711,710	507,628
6/30/2037	3	1,327,324	507,628
6/30/2038	2	915,263	507,628
6/30/2039	1	473,534	507,628
6/30/2040	0	0	0





## Schedule G – Amortization of UAAL

### AMORTIZATION OF 2016 INCREMENTAL UAAL

<u>Valuation Date</u>	<u>Amortization Period</u>	<u>Balance of New Incremental UAAL 6/30/2016</u>	<u>Annual Amortization Payment</u>
6/30/2016	25	(\$4,944,605)	(\$443,584)
6/30/2017	24	(4,871,867)	(439,795)
6/30/2018	23	(4,792,589)	(436,120)
6/30/2019	22	(4,706,329)	(436,120)
6/30/2020	21	(4,613,771)	(436,120)
<b>6/30/2021</b>	<b>20</b>	<b>(4,514,457)</b>	<b>(432,779)</b>
6/30/2022	19	(4,406,719)	(432,779)
6/30/2023	18	(4,291,223)	(432,779)
6/30/2024	17	(4,167,412)	(432,779)
6/30/2025	16	(4,034,686)	(432,779)
6/30/2026	15	(3,892,404)	(432,779)
6/30/2027	14	(3,739,878)	(432,779)
6/30/2028	13	(3,576,369)	(432,779)
6/30/2029	12	(3,401,089)	(432,779)
6/30/2030	11	(3,213,188)	(432,779)
6/30/2031	10	(3,011,758)	(432,779)
6/30/2032	9	(2,795,825)	(432,779)
6/30/2033	8	(2,564,345)	(432,779)
6/30/2034	7	(2,316,198)	(432,779)
6/30/2035	6	(2,050,185)	(432,779)
6/30/2036	5	(1,765,019)	(432,779)
6/30/2037	4	(1,459,321)	(432,779)
6/30/2038	3	(1,131,613)	(432,779)
6/30/2039	2	(780,309)	(432,779)
6/30/2040	1	(403,712)	(432,779)
6/30/2041	0	0	0





## Schedule G – Amortization of UAAL

### AMORTIZATION OF 2017 INCREMENTAL UAAL

<u>Valuation Date</u>	<u>Amortization Period</u>	<u>Balance of New Incremental UAAL 6/30/2017</u>	<u>Annual Amortization Payment</u>
6/30/2017	25	\$18,819,066	\$1,673,487
6/30/2018	24	18,538,189	1,659,121
6/30/2019	23	18,232,356	1,659,121
6/30/2020	22	17,904,197	1,659,121
<b>6/30/2021</b>	<b>21</b>	<b>17,552,082</b>	<b>1,645,991</b>
6/30/2022	20	17,169,842	1,645,991
6/30/2023	19	16,760,080	1,645,991
6/30/2024	18	16,320,815	1,645,991
6/30/2025	17	15,849,923	1,645,991
6/30/2026	16	15,345,127	1,645,991
6/30/2027	15	14,803,986	1,645,991
6/30/2028	14	14,223,882	1,645,991
6/30/2029	13	13,602,011	1,645,991
6/30/2030	12	12,935,365	1,645,991
6/30/2031	11	12,220,721	1,645,991
6/30/2032	10	11,454,622	1,645,991
6/30/2033	9	10,633,364	1,645,991
6/30/2034	8	9,752,976	1,645,991
6/30/2035	7	8,809,200	1,645,991
6/30/2036	6	7,797,472	1,645,991
6/30/2037	5	6,712,899	1,645,991
6/30/2038	4	5,550,237	1,645,991
6/30/2039	3	4,303,864	1,645,991
6/30/2040	2	2,967,751	1,645,991
6/30/2041	1	1,535,439	1,645,991
6/30/2042	0	0	0





## Schedule G – Amortization of UAAL

### AMORTIZATION OF 2018 INCREMENTAL UAAL

<u>Valuation Date</u>	<u>Amortization Period</u>	<u>Balance of New Incremental UAAL 6/30/2018</u>	<u>Annual Amortization Payment</u>
6/30/2018	25	\$9,532,508	\$840,217
6/30/2019	24	9,388,164	840,217
6/30/2020	23	9,233,283	840,217
<b>6/30/2021</b>	<b>22</b>	<b>9,067,096</b>	<b>833,360</b>
6/30/2022	21	8,886,567	833,360
6/30/2023	20	8,693,039	833,360
6/30/2024	19	8,485,578	833,360
6/30/2025	18	8,263,180	833,360
6/30/2026	17	8,024,768	833,360
6/30/2027	16	7,769,192	833,360
6/30/2028	15	7,495,213	833,360
6/30/2029	14	7,201,509	833,360
6/30/2030	13	6,886,657	833,360
6/30/2031	12	6,549,137	833,360
6/30/2032	11	6,187,314	833,360
6/30/2033	10	5,799,441	833,360
6/30/2034	9	5,383,641	833,360
6/30/2035	8	4,937,903	833,360
6/30/2036	7	4,460,071	833,360
6/30/2037	6	3,947,837	833,360
6/30/2038	5	3,398,721	833,360
6/30/2039	4	2,810,068	833,360
6/30/2040	3	2,179,033	833,360
6/30/2041	2	1,502,564	833,360
6/30/2042	1	777,388	833,360
6/30/2043	0	0	0





## Schedule G – Amortization of UAAL

### AMORTIZATION OF 2019 INCREMENTAL UAAL

<u>Valuation Date</u>	<u>Amortization Period</u>	<u>Balance of New Incremental UAAL 6/30/2019</u>	<u>Annual Amortization Payment</u>
6/30/2019	25	\$5,479,988	\$483,019
6/30/2020	24	5,397,008	483,019
<b>6/30/2021</b>	<b>23</b>	<b>5,307,971</b>	<b>478,962</b>
6/30/2022	22	5,211,184	478,962
6/30/2023	21	5,107,427	478,962
6/30/2024	20	4,996,200	478,962
6/30/2025	19	4,876,965	478,962
6/30/2026	18	4,749,144	478,962
6/30/2027	17	4,612,121	478,962
6/30/2028	16	4,465,232	478,962
6/30/2029	15	4,307,767	478,962
6/30/2030	14	4,138,964	478,962
6/30/2031	13	3,958,008	478,962
6/30/2032	12	3,764,023	478,962
6/30/2033	11	3,556,070	478,962
6/30/2034	10	3,333,146	478,962
6/30/2035	9	3,094,170	478,962
6/30/2036	8	2,837,989	478,962
6/30/2037	7	2,563,362	478,962
6/30/2038	6	2,268,963	478,962
6/30/2039	5	1,953,366	478,962
6/30/2040	4	1,615,047	478,962
6/30/2041	3	1,252,368	478,962
6/30/2042	2	863,577	478,962
6/30/2043	1	446,793	478,962
6/30/2044	0	0	0





## Schedule G – Amortization of UAAL

### AMORTIZATION OF 2020 INCREMENTAL UAAL

<u>Valuation Date</u>	<u>Amortization Period</u>	<u>Balance of New Incremental UAAL 6/30/2020</u>	<u>Annual Amortization Payment</u>
6/30/2020	25	\$22,305,891	\$1,966,092
<b>6/30/2021</b>	<b>24</b>	<b>21,968,129</b>	<b>1,949,127</b>
6/30/2022	23	21,600,707	1,949,127
6/30/2023	22	21,206,830	1,949,127
6/30/2024	21	20,784,594	1,949,127
6/30/2025	20	20,331,958	1,949,127
6/30/2026	19	19,846,731	1,949,127
6/30/2027	18	19,326,568	1,949,127
6/30/2028	17	18,768,954	1,949,127
6/30/2029	16	18,171,191	1,949,127
6/30/2030	15	17,530,389	1,949,127
6/30/2031	14	16,843,450	1,949,127
6/30/2032	13	16,107,051	1,949,127
6/30/2033	12	15,317,631	1,949,127
6/30/2034	11	14,471,373	1,949,127
6/30/2035	10	13,564,184	1,949,127
6/30/2036	9	12,591,678	1,949,127
6/30/2037	8	11,549,151	1,949,127
6/30/2038	7	10,431,563	1,949,127
6/30/2039	6	9,233,508	1,949,127
6/30/2040	5	7,949,193	1,949,127
6/30/2041	4	6,572,407	1,949,127
6/30/2042	3	5,096,493	1,949,127
6/30/2043	2	3,514,313	1,949,127
6/30/2044	1	1,818,216	1,949,127
6/30/2045	0	0	0





## Schedule G – Amortization of UAAL

### AMORTIZATION OF 2021 INCREMENTAL UAAL

<u>Valuation Date</u>	<u>Amortization Period</u>	<u>Balance of New Incremental UAAL 6/30/2021</u>	<u>Annual Amortization Payment</u>
<b>6/30/2021</b>	<b>25</b>	<b>(\$24,783,920)</b>	<b>(\$2,165,178)</b>
6/30/2022	24	(24,403,184)	(2,165,178)
6/30/2023	23	(23,995,035)	(2,165,178)
6/30/2024	22	(23,557,499)	(2,165,178)
6/30/2025	21	(23,088,461)	(2,165,178)
6/30/2026	20	(22,585,651)	(2,165,178)
6/30/2027	19	(22,046,640)	(2,165,178)
6/30/2028	18	(21,468,820)	(2,165,178)
6/30/2029	17	(20,849,397)	(2,165,178)
6/30/2030	16	(20,185,375)	(2,165,178)
6/30/2031	15	(19,473,543)	(2,165,178)
6/30/2032	14	(18,710,460)	(2,165,178)
6/30/2033	13	(17,892,435)	(2,165,178)
6/30/2034	12	(17,015,512)	(2,165,178)
6/30/2035	11	(16,075,451)	(2,165,178)
6/30/2036	10	(15,067,705)	(2,165,178)
6/30/2037	9	(13,987,401)	(2,165,178)
6/30/2038	8	(12,829,316)	(2,165,178)
6/30/2039	7	(11,587,848)	(2,165,178)
6/30/2040	6	(10,256,995)	(2,165,178)
6/30/2041	5	(8,830,320)	(2,165,178)
6/30/2042	4	(7,300,925)	(2,165,178)
6/30/2043	3	(5,661,413)	(2,165,178)
6/30/2044	2	(3,903,857)	(2,165,178)
6/30/2045	1	(2,019,756)	(2,165,178)
6/30/2046	0	0	0







## Schedule H – Summary of Main System Provisions

### AS INTERPRETED FOR VALUATION PURPOSES

The Public School Employees' Retirement System (PSERS) is a cost-sharing multiple employer defined benefit pension plan established by the Georgia General Assembly in 1969 for the purpose of providing retirement allowances and other benefits for public school employees who are not eligible for membership in the Teachers Retirement System of Georgia.

#### Normal Retirement Benefit

Eligibility	Age 65 and 10 years of creditable service.
Benefit	Monthly benefit is \$15.00 multiplied by years of creditable service for members retiring before August 1, 2012 and \$15.75 multiplied by years of creditable service for members retiring on or after August 1, 2012. For members with retirement dates prior to July 1, 2013, a one-time 1.75% increase was made at time of retirement.

#### Early Retirement Benefit

Eligibility	Age 60 and 10 years of creditable service.
Benefit	Accrued benefit reduced by 6% for each year member is under age 65.

#### Disability Retirement Benefit

Eligibility	15 years of creditable service.
Benefit	Accrued benefit payable immediately.

#### Deferred Vested Retirement Benefit

Eligibility	10 years of creditable service. Member contributions not withdrawn.
Benefit	Accrued benefit deferred to age 65 or reduced benefit payable at age 60.

#### Death Benefit

Eligibility	Death in service and the member is at least age 60 and has at least 10 years of creditable service.
Benefit	Benefit payable to beneficiary under the joint and survivor annuity payment option.  If the member dies in service under age 60 or with less than 10 years of creditable service, his beneficiary receives a refund of the member's accumulated contributions.





## Schedule H – Summary of Main System Provisions

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### Termination Benefit

Eligibility	Less than 10 years of creditable service.
Benefit	Return of the member's accumulated contributions.

### Payment Options

- (1) Life annuity. Guaranteed payment of accumulated member contributions.
- (2) Joint and survivorship annuity.
- (3) Certain and life annuity.

### Post-Retirement Adjustments

The Board may from time to time grant a Cost-of-Living Adjustment.

### Contributions

By Members	Members who joined the System prior to July 1, 2012 contribute \$4 per month. Members joining the System on or after July 1, 2012 contribute \$10 per month.
By Employers	Employer contributions are actuarially determined and approved and certified by the Board.





## Schedule I – Tables of Membership Data

### NUMBER OF ACTIVE MEMBERS BY AGE AND SERVICE AS OF JUNE 30, 2021

Attained Age	Years of Service									Total
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 & Up	
Under 25	109	261	8	0	0	0	0	0	0	378
25 to 29	116	585	114	0	0	0	0	0	0	815
30 to 34	156	888	368	55	3	0	0	0	0	1,470
35 to 39	166	1,164	504	165	55	3	0	0	0	2,057
40 to 44	159	1,193	719	242	151	43	0	0	0	2,507
45 to 49	169	1,227	870	515	351	144	44	2	0	3,322
50 to 54	195	1,432	1,094	723	627	384	115	43	4	4,617
55 to 59	195	1,596	1,291	934	898	643	310	145	57	6,069
60 to 64	158	1,290	1,288	866	743	541	362	187	125	5,560
65 to 69	78	782	793	538	335	230	138	99	100	3,093
70 & Over	28	445	627	468	317	152	78	69	85	2,269
Total	1,529	10,863	7,676	4,506	3,480	2,140	1,047	545	371	32,157

Average Age: 54.0  
Average Service: 9.6





## Schedule I – Tables of Membership Data

### NUMBER OF RETIRED MEMBERS AND THEIR BENEFITS BY AGE

Age	Number of Members	Total Annual Benefits	Average Annual Benefits
Under 50	0	\$ 0	\$ 0
50 – 54	0	0	0
55 – 59	0	0	0
60 – 64	1,015	2,674,006	2,634
65 – 69	3,319	10,102,641	3,044
70 – 74	4,187	13,562,476	3,239
75 – 79	3,696	12,344,165	3,340
80 – 84	2,709	9,931,397	3,666
85 – 89	1,491	6,171,161	4,139
90 – 94	597	2,800,165	4,690
95 & Over	177	930,783	5,259
Total	17,191	\$ 58,516,794	\$ 3,404

### NUMBER OF BENEFICIARIES AND THEIR BENEFITS BY AGE

Age	Number of Members	Total Annual Benefits	Average Annual Benefits
Under 50	174	\$ 226,759	\$ 1,303
50 – 54	95	155,972	1,642
55 – 59	113	200,464	1,774
60 – 64	122	246,260	2,019
65 – 69	175	391,465	2,237
70 – 74	166	366,387	2,207
75 – 79	161	406,946	2,528
80 – 84	128	345,483	2,699
85 – 89	79	230,878	2,923
90 – 94	46	148,398	3,226
95 & Over	19	51,060	2,687
Total	1,278	\$ 2,770,072	\$ 2,168





## Schedule I – Tables of Membership Data

### NUMBER OF DISABLED RETIREES AND THEIR BENEFITS BY AGE

Age	Number of Members	Total Annual Benefits	Average Annual Benefits
Under 50	5	\$ 16,543	\$ 3,309
50 – 54	23	89,697	3,900
55 – 59	89	371,703	4,176
60 – 64	186	794,300	4,270
65 – 69	198	893,756	4,514
70 – 74	169	819,335	4,848
75 – 79	150	844,580	5,631
80 – 84	98	599,091	6,113
85 – 89	45	267,261	5,939
90 – 94	9	56,757	6,306
95 & Over	1	6,666	6,666
Total	973	\$ 4,759,689	\$ 4,892

### NUMBER OF DEFERRED VESTED MEMBERS AND THEIR BENEFITS BY AGE

Age	Number of Members	Total Annual Benefits	Average Annual Benefits
Under 35	8	\$ 17,155	\$ 2,144
35 – 39	72	155,183	2,155
40 – 44	207	494,011	2,387
45 – 64	466	1,170,645	2,512
50 – 54	953	2,496,075	2,619
55 – 59	1,678	4,680,066	2,789
60 – 64	1,417	3,957,889	2,793
65 – 69	498	1,375,067	2,761
70 – 74	182	500,333	2,749
75 & Over	93	263,036	2,828
Total	5,574	\$ 15,109,460	\$ 2,711





## Schedule J – Annual Comprehensive Financial Report Schedules

### ANNUAL COMPREHENSIVE FINANCIAL REPORT SCHEDULES

GA PSERS: Solvency Test							
Actuarial Valuation as of 6/30	Actuarial Accrued Liability for:			Valuation Assets	Portion of Aggregate Accrued Liabilities Covered by Assets		
	Active Member Contributions	Retirants & Beneficiaries	Active Members (Employer Funded Portion)		(1)	(2)	(3)
	(1)	(2)	(3)				
2021	\$20,188	\$763,615	\$424,152	\$1,042,196	100%	100.0%	60.9%
2020	19,898	721,554	415,545	961,431	100%	100.0%	52.9%
2019	19,109	695,624	393,925	931,032	100%	100.0%	54.9%
2018	18,570	674,222	388,392	905,046	100%	100.0%	54.6%
2017	18,077	640,197	377,661	865,786	100%	100.0%	54.9%
2016	17,413	609,807	361,663	834,554	100%	100.0%	57.3%
2015	17,196	585,471	364,742	805,277	100%	100.0%	55.5%
2014	16,995	566,344	341,026	765,450	100%	100.0%	53.4%
2013	17,016	549,796	343,444	727,268	100%	100.0%	46.7%
2012	16,917	537,284	341,123	710,915	100%	100.0%	45.9%

*All dollar amounts are in thousands.*

GA PSERS: Schedule of Retirants Added to and Removed from Rolls								
Year Ended	Added to Rolls		Removed from Rolls		Roll End of Year		% Increase in Annual Allowances	Average Annual Allowances
	Number	Annual Allowances (in thousands)	Number	Annual Allowances (in thousands)	Number	Annual Allowances (in thousands)		
June 30, 2021	1,368	\$4,185	1,087	\$4,195	19,442	\$66,047	0.0%	\$3,397
June 30, 2020	1,165	5,679	932	3,484	19,161	66,057	3.4%	3,447
June 30, 2019	1,301	5,319	795	3,101	18,928	63,862	3.6%	3,374
June 30, 2018	1,258	5,436	885	3,354	18,422	61,644	3.5%	3,346
June 30, 2017	1,253	4,322	756	2,927	18,049	59,562	2.4%	3,300
June 30, 2016	1,363	3,927	763	2,890	17,552	58,167	1.8%	3,314
June 30, 2015	1,247	3,482	690	2,679	16,952	57,130	1.4%	3,370
June 30, 2014	1,345	3,749	647	2,604	16,395	56,327	2.1%	3,436
June 30, 2013	1,298	3,803	650	2,738	15,697	55,182	2.0%	3,515
June 30, 2012	1,133	3,192	684	2,834	15,049	54,117	0.7%	3,596





## Schedule K – Allocation of Contributions

### ALLOCATION OF 2023-2024 ACTUARIALLY DETERMINED EMPLOYER CONTRIBUTION BY SCHOOL SYSTEM

System Number	System Name	Contribution
1	Appling	\$ 55,100
2	Atkinson	34,897
3	Bacon	36,734
4	Baker	6,428
5	Baldwin	90,915
6	Banks	60,610
7	Barrow	247,951
8	Bartow	272,746
9	Ben Hill	62,447
10	Berrien	52,345
11	Bibb	518,861
12	Bleckley	74,385
13	Brantley	89,997
14	Brooks	45,917
15	Bryan	179,994
16	Bulloch	236,931
17	Burke	119,384
18	Butts	78,059
19	Calhoun	19,285
20	Camden	175,403
21	Candler	33,060
22	Carroll	217,646
23	Catoosa	275,501
24	Charlton	30,305
25	Chatham	784,261
26	Chattahoochee	13,775
27	Chattooga	45,917
28	Cherokee	593,246
29	Clarke	371,009
30	Clay	9,183
31	Clayton	1,018,437
32	Clinch	24,795
33	Cobb	1,884,431
34	Coffee	122,139
35	Colquitt	168,974
36	Columbia	558,350
37	Cook	61,529
38	Coweta	528,044
39	Crawford	41,325





## Schedule K – Allocation of Contributions

### ALLOCATION OF 2023-2024 ACTUARIALLY DETERMINED EMPLOYER CONTRIBUTION BY SCHOOL SYSTEM

System Number	System Name	Contribution
40	Crisp	\$ 91,834
41	Dade	43,162
42	Dawson	78,059
43	Decatur	134,996
44	Dekalb	1,822,901
45	Dodge	58,774
46	Dooly	38,570
47	Dougherty	339,785
48	Douglas	379,274
49	Early	43,162
50	Echols	11,938
51	Effingham	203,871
52	Elbert	61,529
53	Emanuel	93,670
54	Evans	37,652
55	Fannin	75,304
56	Fayette	326,010
57	Floyd	134,996
58	Forsyth	836,606
59	Franklin	77,140
61	Gilmer	89,079
62	Glascock	17,448
63	Glynn	308,562
64	Gordon	88,160
65	Grady	78,977
66	Greene	44,080
67	Gwinnett	3,013,988
68	Habersham	167,138
69	Hall	412,334
70	Hancock	38,570
71	Haralson	47,754
72	Harris	112,956
73	Hart	92,752
74	Heard	41,325
75	Henry	425,191
76	Houston	698,855
77	Irwin	21,122
78	Jackson	182,749







## Schedule K – Allocation of Contributions

### ALLOCATION OF 2023-2024 ACTUARIALLY DETERMINED EMPLOYER CONTRIBUTION BY SCHOOL SYSTEM

System Number	System Name	Contribution
79	Jasper	\$ 62,447
80	Jeff Davis	63,365
81	Jefferson	64,284
82	Jenkins	25,713
83	Johnson	28,468
84	Jones	110,201
85	Lamar	53,264
86	Lanier	27,550
87	Laurens	149,689
88	Lee	134,996
89	Liberty	234,176
90	Lincoln	41,325
91	Long	78,977
92	Lowndes	226,830
93	Lumpkin	89,997
94	Macon	36,734
95	Madison	97,344
96	Marion	32,142
97	McDuffie	94,589
98	McIntosh	29,387
99	Meriwether	79,895
100	Miller	25,713
101	Mitchell	40,407
102	Monroe	135,914
103	Montgomery	22,040
104	Morgan	61,529
105	Murray	92,752
106	Muscogee	598,756
107	Newton	363,662
108	Oconee	152,444
109	Oglethorpe	61,529
110	Paulding	478,454
111	Peach	44,080
112	Pickens	86,324
113	Pierce	64,284
114	Pike	39,489
115	Polk	98,262
116	Pulaski	34,897
117	Putnam	82,650





## Schedule K – Allocation of Contributions

### ALLOCATION OF 2023-2024 ACTUARIALLY DETERMINED EMPLOYER CONTRIBUTION BY SCHOOL SYSTEM

System Number	System Name	Contribution
118	Quitman	\$ 9,183
119	Rabun	67,039
120	Randolph	22,040
121	Richmond	633,653
122	Rockdale	337,030
123	Schley	16,530
124	Screven	47,754
125	Seminole	37,652
126	Spalding	243,360
127	Stephens	89,997
128	Stewart	11,938
129	Sumter	112,956
130	Talbot	16,530
131	Taliaferro	6,428
132	Tattnall	78,977
133	Taylor	36,734
134	Telfair	38,570
135	Terrell	43,162
136	Thomas	121,221
137	Tift	85,405
138	Toombs	45,917
139	Towns	33,979
140	Treutlen	16,530
141	Troup	349,887
142	Turner	24,795
143	Twiggs	16,530
144	Union	67,957
145	Upton	129,486
146	Walker	226,830
147	Walton	292,032
148	Ware	140,506
149	Warren	14,693
150	Washington	50,509
151	Wayne	119,384
152	Webster	918
153	Wheeler	22,958
154	White	66,120
155	Whitfield	165,301
156	Wilcox	30,305





## Schedule K – Allocation of Contributions

### ALLOCATION OF 2023-2024 ACTUARIALLY DETERMINED EMPLOYER CONTRIBUTION BY SCHOOL SYSTEM

System Number	System Name	Contribution
157	Wilkes	\$ 45,917
158	Wilkinson	35,815
159	Worth	57,855
205	Bremen	14,693
206	Buford	88,160
207	Calhoun	30,305
209	Carrollton	80,814
210	Cartersville	48,672
212	Chickamauga	21,122
214	Commerce	22,040
216	Dalton	66,120
217	Decatur	107,446
219	Dublin	38,570
221	Gainesville	109,282
224	Jefferson	34,897
226	Marietta	93,670
230	Pelham	21,122
232	Rome	108,364
247	Social Circle	22,958
236	Thomasville	24,795
239	Trion	18,367
240	Valdosta	168,974
241	Vidalia	36,734
	Furlow Charter School	3,673
	Georgia Magnet Charter School	1,837
	Georgia Military College	60,610
	Kipp Metro Atlanta Collaborative Inc	36,734
	School for Arts Infused Learning	2,755
	Scintilla Charter Academy	1,837
	The Globe Academy	918

