



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)
6/30/2021	20	(4,514,457)	(432,779)
6/30/2022	19	(4,406,719)	(432,779)
6/30/2023	18	(4,291,223)	(429,686)
6/30/2024	17	(4,166,214)	(429,686)
6/30/2025	16	(4,032,330)	(429,686)
6/30/2026	15	(3,888,940)	(429,686)
6/30/2027	14	(3,735,369)	(429,686)
6/30/2028	13	(3,570,895)	(429,686)
6/30/2029	12	(3,394,743)	(429,686)
6/30/2030	11	(3,206,084)	(429,686)
6/30/2031	10	(3,004,030)	(429,686)
6/30/2032	9	(2,787,631)	(429,686)
6/30/2033	8	(2,555,867)	(429,686)
6/30/2034	7	(2,307,648)	(429,686)
6/30/2035	6	(2,041,806)	(429,686)
6/30/2036	5	(1,757,088)	(429,686)
6/30/2037	4	(1,452,156)	(429,686)
6/30/2038	3	(1,125,574)	(429,686)
6/30/2039	2	(775,804)	(429,686)
6/30/2040	1	(401,200)	(429,686)
6/30/2041	0	0	0





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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
6/30/2021	21	17,552,082	1,645,991
6/30/2022	20	17,169,842	1,645,991
6/30/2023	19	16,760,080	1,633,769
6/30/2024	18	16,316,276	1,633,769
6/30/2025	17	15,840,963	1,633,769
6/30/2026	16	15,331,902	1,633,769
6/30/2027	15	14,786,698	1,633,769
6/30/2028	14	14,202,784	1,633,769
6/30/2029	13	13,577,412	1,633,769
6/30/2030	12	12,907,639	1,633,769
6/30/2031	11	12,190,313	1,633,769
6/30/2032	10	11,422,056	1,633,769
6/30/2033	9	10,599,252	1,633,769
6/30/2034	8	9,718,030	1,633,769
6/30/2035	7	8,774,241	1,633,769
6/30/2036	6	7,763,443	1,633,769
6/30/2037	5	6,680,878	1,633,769
6/30/2038	4	5,521,451	1,633,769
6/30/2039	3	4,279,705	1,633,769
6/30/2040	2	2,949,795	1,633,769
6/30/2041	1	1,525,461	1,633,769
6/30/2042	0	0	0





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<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
6/30/2021	22	9,067,096	833,360
6/30/2022	21	8,886,567	833,360
6/30/2023	20	8,693,039	826,950
6/30/2024	19	8,483,295	826,950
6/30/2025	18	8,258,659	826,950
6/30/2026	17	8,018,074	826,950
6/30/2027	16	7,760,408	826,950
6/30/2028	15	7,484,447	826,950
6/30/2029	14	7,188,892	826,950
6/30/2030	13	6,872,354	826,950
6/30/2031	12	6,533,341	826,950
6/30/2032	11	6,170,258	826,950
6/30/2033	10	5,781,397	826,950
6/30/2034	9	5,364,926	826,950
6/30/2035	8	4,918,886	826,950
6/30/2036	7	4,441,177	826,950
6/30/2037	6	3,929,550	826,950
6/30/2038	5	3,381,599	826,950
6/30/2039	4	2,794,742	826,950
6/30/2040	3	2,166,219	826,950
6/30/2041	2	1,493,071	826,950
6/30/2042	1	772,129	826,950
6/30/2043	0	0	0





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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
6/30/2021	23	5,307,971	478,962
6/30/2022	22	5,211,184	478,962
6/30/2023	21	5,107,427	475,154
6/30/2024	20	4,994,900	475,154
6/30/2025	19	4,874,384	475,154
6/30/2026	18	4,745,312	475,154
6/30/2027	17	4,607,075	475,154
6/30/2028	16	4,459,023	475,154
6/30/2029	15	4,300,460	475,154
6/30/2030	14	4,130,638	475,154
6/30/2031	13	3,948,760	475,154
6/30/2032	12	3,753,968	475,154
6/30/2033	11	3,545,345	475,154
6/30/2034	10	3,321,911	475,154
6/30/2035	9	3,082,612	475,154
6/30/2036	8	2,826,324	475,154
6/30/2037	7	2,551,839	475,154
6/30/2038	6	2,257,865	475,154
6/30/2039	5	1,943,020	475,154
6/30/2040	4	1,605,820	475,154
6/30/2041	3	1,244,680	475,154
6/30/2042	2	857,898	475,154
6/30/2043	1	443,655	475,154
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
6/30/2021	24	21,968,129	1,949,127
6/30/2022	23	21,600,707	1,949,127
6/30/2023	22	21,206,830	1,933,146
6/30/2024	21	20,779,369	1,933,146
6/30/2025	20	20,321,559	1,933,146
6/30/2026	19	19,831,244	1,933,146
6/30/2027	18	19,306,117	1,933,146
6/30/2028	17	18,743,705	1,933,146
6/30/2029	16	18,141,363	1,933,146
6/30/2030	15	17,496,254	1,933,146
6/30/2031	14	16,805,342	1,933,146
6/30/2032	13	16,065,376	1,933,146
6/30/2033	12	15,272,872	1,933,146
6/30/2034	11	14,424,100	1,933,146
6/30/2035	10	13,515,065	1,933,146
6/30/2036	9	12,541,489	1,933,146
6/30/2037	8	11,498,789	1,933,146
6/30/2038	7	10,382,058	1,933,146
6/30/2039	6	9,186,038	1,933,146
6/30/2040	5	7,905,101	1,933,146
6/30/2041	4	6,533,218	1,933,146
6/30/2042	3	5,063,931	1,933,146
6/30/2043	2	3,490,324	1,933,146
6/30/2044	1	1,804,991	1,933,146
6/30/2045	0	0	0





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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>
6/30/2021	25	(\$24,783,920)	(\$2,165,178)
6/30/2022	24	(24,403,184)	(2,165,178)
6/30/2023	23	(23,995,035)	(2,146,904)
6/30/2024	22	(23,551,779)	(2,146,904)
6/30/2025	21	(23,077,051)	(2,146,904)
6/30/2026	20	(22,568,619)	(2,146,904)
6/30/2027	19	(22,024,087)	(2,146,904)
6/30/2028	18	(21,440,894)	(2,146,904)
6/30/2029	17	(20,816,293)	(2,146,904)
6/30/2030	16	(20,147,347)	(2,146,904)
6/30/2031	15	(19,430,905)	(2,146,904)
6/30/2032	14	(18,663,595)	(2,146,904)
6/30/2033	13	(17,841,807)	(2,146,904)
6/30/2034	12	(16,961,672)	(2,146,904)
6/30/2035	11	(16,019,047)	(2,146,904)
6/30/2036	10	(15,009,496)	(2,146,904)
6/30/2037	9	(13,928,266)	(2,146,904)
6/30/2038	8	(12,770,270)	(2,146,904)
6/30/2039	7	(11,530,055)	(2,146,904)
6/30/2040	6	(10,201,786)	(2,146,904)
6/30/2041	5	(8,779,209)	(2,146,904)
6/30/2042	4	(7,255,629)	(2,146,904)
6/30/2043	3	(5,623,875)	(2,146,904)
6/30/2044	2	(3,876,267)	(2,146,904)
6/30/2045	1	(2,004,578)	(2,146,904)
6/30/2046	0	0	0





Schedule G – Amortization of UAAL

AMORTIZATION OF 2022 INCREMENTAL UAAL

<u>Valuation Date</u>	<u>Amortization Period</u>	<u>Balance of New Incremental UAAL 6/30/2022</u>	<u>Annual Amortization Payment</u>
6/30/2022	25	(\$15,035,768)	(\$1,313,558)
6/30/2023	24	(14,804,785)	(1,302,166)
6/30/2024	23	(14,553,759)	(1,302,166)
6/30/2025	22	(14,284,910)	(1,302,166)
6/30/2026	21	(13,996,973)	(1,302,166)
6/30/2027	20	(13,688,592)	(1,302,166)
6/30/2028	19	(13,358,316)	(1,302,166)
6/30/2029	18	(13,004,590)	(1,302,166)
6/30/2030	17	(12,625,750)	(1,302,166)
6/30/2031	16	(12,220,013)	(1,302,166)
6/30/2032	15	(11,785,468)	(1,302,166)
6/30/2033	14	(11,320,070)	(1,302,166)
6/30/2034	13	(10,821,629)	(1,302,166)
6/30/2035	12	(10,287,799)	(1,302,166)
6/30/2036	11	(9,716,066)	(1,302,166)
6/30/2037	10	(9,103,741)	(1,302,166)
6/30/2038	9	(8,447,941)	(1,302,166)
6/30/2039	8	(7,745,579)	(1,302,166)
6/30/2040	7	(6,993,349)	(1,302,166)
6/30/2041	6	(6,187,711)	(1,302,166)
6/30/2042	5	(5,324,872)	(1,302,166)
6/30/2043	4	(4,400,772)	(1,302,166)
6/30/2044	3	(3,411,061)	(1,302,166)
6/30/2045	2	(2,351,080)	(1,302,166)
6/30/2046	1	(1,215,841)	(1,302,166)
6/30/2047	0	0	0





Schedule G – Amortization of UAAL

AMORTIZATION OF 2023 INCREMENTAL UAAL

<u>Valuation Date</u>	<u>Amortization Period</u>	<u>Balance of New Incremental UAAL 6/30/2023</u>	<u>Annual Amortization Payment</u>
6/30/2023	25	\$36,992,930	\$3,203,031
6/30/2024	24	36,416,397	3,203,031
6/30/2025	23	35,798,929	3,203,031
6/30/2026	22	35,137,622	3,203,031
6/30/2027	21	34,429,362	3,203,031
6/30/2028	20	33,670,815	3,203,031
6/30/2029	19	32,858,412	3,203,031
6/30/2030	18	31,988,328	3,203,031
6/30/2031	17	31,056,468	3,203,031
6/30/2032	16	30,058,445	3,203,031
6/30/2033	15	28,989,564	3,203,031
6/30/2034	14	27,844,791	3,203,031
6/30/2035	13	26,618,740	3,203,031
6/30/2036	12	25,305,639	3,203,031
6/30/2037	11	23,899,308	3,203,031
6/30/2038	10	22,393,128	3,203,031
6/30/2039	9	20,780,009	3,203,031
6/30/2040	8	19,052,358	3,203,031
6/30/2041	7	17,202,044	3,203,031
6/30/2042	6	15,220,358	3,203,031
6/30/2043	5	13,097,972	3,203,031
6/30/2044	4	10,824,896	3,203,031
6/30/2045	3	8,390,433	3,203,031
6/30/2046	2	5,783,122	3,203,031
6/30/2047	1	2,990,692	3,203,031
6/30/2048	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 \$16.50 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

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, 2023

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	183	282	5	0	0	0	0	0	0	470
25 to 29	227	534	126	2	0	0	0	0	0	889
30 to 34	355	918	318	58	3	0	0	0	0	1,652
35 to 39	403	1,115	503	100	59	6	0	0	0	2,186
40 to 44	388	1,243	736	221	120	41	2	0	0	2,751
45 to 49	400	1,152	811	339	289	115	26	2	0	3,134
50 to 54	358	1,323	1,091	543	553	308	110	37	5	4,328
55 to 59	402	1,456	1,173	679	785	582	293	128	45	5,543
60 to 64	279	1,316	1,326	785	745	597	374	161	128	5,711
65 to 69	178	798	866	447	407	231	193	112	106	3,338
70 & Over	94	514	684	423	348	172	96	69	107	2,507
Total	3,267	10,651	7,639	3,597	3,309	2,052	1,094	509	391	32,509

Average Age: 53.9

Average Service: 8.9





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	993	2,784,336	2,804
65 – 69	3,394	10,953,227	3,227
70 – 74	4,084	13,996,732	3,427
75 – 79	3,966	13,683,161	3,450
80 – 84	2,845	10,539,765	3,705
85 – 89	1,623	6,614,671	4,076
90 – 94	624	2,985,741	4,785
95 & Over	191	1,017,762	5,329
Total	17,720	\$ 62,575,395	\$ 3,531

*Does not reflect the COLA granted by the Board on July 1, 2023 or increases in benefit accrual rates after June 30, 2023.

Average Age: 75.6

NUMBER OF BENEFICIARIES AND THEIR BENEFITS BY AGE

Age	Number of Members	Total Annual Benefits*	Average Annual Benefits
Under 50	195	\$ 268,853	\$ 1,379
50 – 54	105	174,690	1,664
55 – 59	128	234,846	1,835
60 – 64	137	273,839	1,999
65 – 69	180	407,929	2,266
70 – 74	222	521,822	2,351
75 – 79	174	461,413	2,652
80 – 84	151	416,353	2,757
85 – 89	83	231,438	2,788
90 – 94	47	158,217	3,366
95 & Over	16	42,675	2,667
Total	1,438	\$ 3,192,075	\$ 2,220

*Does not reflect the COLA granted by the Board on July 1, 2023 or increases in benefit accrual rates after June 30, 2023.

Average Age: 66.7





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	4	\$ 14,116	\$ 3,529
50 – 54	25	100,639	4,026
55 – 59	66	280,350	4,248
60 – 64	177	780,773	4,411
65 – 69	187	887,624	4,747
70 – 74	167	820,078	4,911
75 – 79	128	706,145	5,517
80 – 84	115	702,092	6,105
85 – 89	48	315,596	6,575
90 – 94	12	70,671	5,889
95 & Over	2	14,657	7,329
Total	931	\$ 4,692,741	\$ 5,041

*Does not reflect the COLA granted by the Board on July 1, 2023 or increases in benefit accrual rates after June 30, 2023.

Average Age: 70.4

NUMBER OF DEFERRED VESTED MEMBERS AND THEIR BENEFITS BY AGE

Age	Number of Members	Total Annual Benefits*	Average Annual Benefits
Under 35	11	\$ 23,384	\$ 2,126
35 – 39	73	169,194	2,318
40 – 44	199	488,281	2,454
45 – 64	460	1,190,189	2,587
50 – 54	935	2,556,063	2,734
55 – 59	1,691	4,894,227	2,894
60 – 64	1,683	4,885,933	2,903
65 – 69	626	1,801,008	2,877
70 – 74	246	678,002	2,756
75 & Over	140	392,730	2,805
Total	6,064	\$ 17,079,011	\$ 2,816

*Does not reflect increases in benefit accrual rates after June 30, 2023.

Average Age: 58.3





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:						
	Active Members (Employer Funded Portion)			Valuation Assets	Portion of Aggregate Accrued Liabilities Covered by Assets		
	Active Member Contributions (1)	Retirants & Beneficiaries (2)	Active Members (Employer Funded Portion) (3)		(1)	(2)	(3)
2023	\$20,471	\$851,419	\$430,944	\$1,125,373	100%	100.0%	58.8%
2022	20,252	792,572	420,277	1,087,439	100%	100.0%	65.3%
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%

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, 2023	1,287	\$5,610	997	\$3,758	20,089	\$70,460	2.7%	\$3,507
June 30, 2022	1,440	6,734	1,083	4,173	19,799	68,608	3.9%	3,465
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

**Does not reflect any increases after the valuation date.*





Schedule K – Allocation of Contributions

ALLOCATION OF 2025-2026 ACTUARIALLY DETERMINED EMPLOYER CONTRIBUTION BY SCHOOL SYSTEM

System Number	System Name	Contribution
1	Appling	\$ 69,860
2	Atkinson	35,928
3	Bacon	37,924
4	Baker	8,982
5	Baldwin	103,792
6	Banks	64,870
7	Barrow	281,436
8	Bartow	293,412
9	Ben Hill	62,874
10	Berrien	57,884
11	Bibb	530,936
12	Bleckley	84,830
13	Brantley	82,834
14	Brooks	57,884
15	Bryan	220,558
16	Bulloch	252,494
17	Burke	134,730
18	Butts	81,836
19	Calhoun	17,964
20	Camden	176,646
21	Candler	39,920
22	Carroll	247,504
23	Catoosa	279,440
24	Charlton	36,926
25	Chatham	829,338
26	Chattahoochee	15,968
27	Chattooga	59,880
28	Cherokee	636,724
29	Clarke	402,194
30	Clay	11,976
31	Clayton	1,041,915
32	Clinch	24,950
33	Cobb	2,065,864
34	Coffee	143,712
35	Colquitt	156,686
36	Columbia	603,790
37	Cook	81,836
38	Coweta	613,770
39	Crawford	44,910





Schedule K – Allocation of Contributions

ALLOCATION OF 2025-2026 ACTUARIALLY DETERMINED EMPLOYER CONTRIBUTION BY SCHOOL SYSTEM

System Number	System Name	Contribution
40	Crisp	\$ 102,794
41	Dade	40,918
42	Dawson	88,822
43	Decatur	129,740
44	Dekalb	1,762,472
45	Dodge	62,874
46	Dooly	29,940
47	Dougherty	341,316
48	Douglas	445,108
49	Early	44,910
50	Echols	6,986
51	Effingham	211,576
52	Elbert	67,864
53	Emanuel	96,806
54	Evans	33,932
55	Fannin	74,850
56	Fayette	357,284
57	Floyd	127,744
58	Forsyth	967,064
59	Franklin	75,848
61	Gilmer	95,808
62	Glascok	16,966
63	Glynn	350,298
64	Gordon	111,776
65	Grady	58,882
66	Greene	48,902
67	Gwinnett	3,647,695
68	Habersham	201,596
69	Hall	455,088
70	Hancock	44,910
71	Haralson	53,892
72	Harris	113,772
73	Hart	107,784
74	Heard	40,918
75	Henry	470,058
76	Houston	811,374
77	Irwin	22,954
78	Jackson	239,520





Schedule K – Allocation of Contributions

ALLOCATION OF 2025-2026 ACTUARIALLY DETERMINED EMPLOYER CONTRIBUTION BY SCHOOL SYSTEM

System Number	System Name	Contribution
79	Jasper	\$ 64,870
80	Jeff Davis	87,824
81	Jefferson	72,854
82	Jenkins	24,950
83	Johnson	27,944
84	Jones	130,738
85	Lamar	58,882
86	Lanier	33,932
87	Laurens	165,668
88	Lee	138,722
89	Liberty	241,516
90	Lincoln	45,908
91	Long	90,818
92	Lowndes	223,552
93	Lumpkin	88,822
94	Macon	37,924
95	Madison	100,798
96	Marion	40,918
97	McDuffie	126,746
98	McIntosh	25,948
99	Meriwether	78,842
100	Miller	23,952
101	Mitchell	43,912
102	Monroe	139,720
103	Montgomery	32,934
104	Morgan	71,856
105	Murray	99,800
106	Muscogee	627,742
107	Newton	405,188
108	Oconee	145,708
109	Oglethorpe	62,874
110	Paulding	588,820
111	Peach	104,790
112	Pickens	82,834
113	Pierce	81,836
114	Pike	54,890
115	Polk	172,654
116	Pulaski	34,930
117	Putnam	94,810





Schedule K – Allocation of Contributions

ALLOCATION OF 2025-2026 ACTUARIALLY DETERMINED EMPLOYER CONTRIBUTION BY SCHOOL SYSTEM

System Number	System Name	Contribution
118	Quitman	\$ 10,978
119	Rabun	67,864
120	Randolph	22,954
121	Richmond	679,638
122	Rockdale	342,314
123	Schley	22,954
124	Screven	44,910
125	Seminole	25,948
126	Spalding	228,542
127	Stephens	104,790
128	Stewart	12,974
129	Sumter	134,730
130	Talbot	18,962
131	Taliaferro	6,986
132	Tattnall	87,824
133	Taylor	34,930
134	Telfair	40,918
135	Terrell	43,912
136	Thomas	148,702
137	Tift	76,846
138	Toombs	54,890
139	Towns	37,924
140	Treutlen	19,960
141	Troup	326,346
142	Turner	27,944
143	Twiggs	21,956
144	Union	80,838
145	Upton	143,712
146	Walker	239,520
147	Walton	336,326
148	Ware	139,720
149	Warren	17,964
150	Washington	49,900
151	Wayne	116,766
152	Webster	1,996
153	Wheeler	29,940
154	White	89,820
155	Whitfield	181,636
156	Wilcox	28,942





Schedule K – Allocation of Contributions

ALLOCATION OF 2025-2026 ACTUARIALLY DETERMINED EMPLOYER CONTRIBUTION BY SCHOOL SYSTEM

System Number	System Name	Contribution
157	Wilkes	\$ 61,876
158	Wilkinson	40,918
159	Worth	56,886
205	Bremen	18,962
206	Buford	109,780
207	Calhoun	31,936
209	Carrollton	113,772
210	Cartersville	56,886
212	Chickamauga	21,956
214	Commerce	22,954
216	Dalton	72,854
217	Decatur	88,822
219	Dublin	52,894
221	Gainesville	104,790
224	Jefferson	47,904
226	Marietta	102,794
230	Pelham	21,956
232	Rome	149,700
247	Social Circle	37,924
236	Thomasville	24,950
239	Trion	21,956
240	Valdosta	165,668
241	Vidalia	43,912
	Furlow Charter School	4,990
	Georgia Magnet Charter School	998
	Georgia Military College	61,876
	Kipp Metro Atlanta Collaborative Inc	51,896
	School for Arts Infused Learning	3,992
	Scintilla Charter Academy	3,992
	Southwest Georgia Stem Charter School	4,990
	The Globe Academy	1,996

