

**Fiscal
Year
2018**

Department of Community Health

Georgia School Personnel Postemployment Benefit Fund

Other Postemployment Benefit (OPEB) Plan Schedule of Employer Contributions Subsequent to the Measurement Date of June 30, 2017

As of and for the
Year Ended June 30, 2018

**Department of
Audits and Accounts**

**Greg S. Griffin
State Auditor**



**Department of Community Health
Georgia School Personnel Postemployment Benefit Fund**

Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2017
As of and for the Year Ended June 30, 2018

Table of Contents

Page(s)

Independent Auditor's Report..... 1-2

School Subsequent Period Contributions Schedule

Schedule of Employer Contributions Subsequent to the Measurement Date..... 4-13

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DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156

Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2174

Independent Auditor's Report

The Board of Trustees
Department of Community Health:

Report on the Schedule of Employer Contributions Subsequent to the Measurement Date

We have audited the accompanying schedule of employer contributions subsequent to the measurement date (the Schedule) of the Department of Community Health's Georgia School Personnel Postemployment Benefit Fund (Plan) as of and for the year ended June 30, 2018.

Management's Responsibility for the Schedule

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

Auditor's Responsibility

Our responsibility is to express an opinion on the schedule of employer contributions subsequent to the measurement date 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 contributions subsequent to the measurement date is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the schedule of employer contributions subsequent to the measurement date. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer contributions subsequent to the measurement date, 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 contributions subsequent to the measurement date 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 Plan's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer contributions subsequent to the measurement date.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the schedule of employer contributions subsequent to the measurement date referred to above presents fairly, in all material respects, the employer contributions subsequent to measurement date for the Plan for the year ended June 30, 2018 in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

In 2018, the Department of Community Health adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Plans Other than Pension*. Our opinion is not modified with respect to this matter.

Restriction on Use

Our report is intended solely for the information and use of the Plan's management, the Board of Trustees, Plan employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Greg S. Griffin
State Auditor

October 3, 2018

School Subsequent Period Contributions Schedule

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2017
As of and for the Years Ending June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
60112	APPLING BOE	\$ 715,694	0.138087%
60113	APPLING BOE-SVC	418,978	0.080838%
60212	ATKINSON BOE	355,958	0.068679%
60213	ATKINSON BOE-SVC	201,475	0.038873%
60312	BACON BOE	412,639	0.079615%
60313	BACON BOE-SVC	233,895	0.045128%
60412	BAKER BOE	67,262	0.012978%
60413	BAKER BOE-SVC	64,913	0.012524%
60512	BALDWIN BOE	933,853	0.180180%
60513	BALDWIN BOE-SVC	684,516	0.132072%
60522	TWIN LAKES LIB SYSTEM	13,484	0.002602%
60612	BANKS BOE	555,475	0.107174%
60613	BANKS BOE-SVC	401,375	0.077442%
60712	BARROW BOE	2,701,801	0.521291%
60713	BARROW BOE-SVC	1,365,957	0.263551%
60722	PIEDMONT REG LIB	21,798	0.004206%
60812	BARTOW BOE	2,695,755	0.520124%
60813	BARTOW BOE-SVC	1,148,983	0.221687%
60822	BARTOW CO LIB SYSTEM	45,395	0.008759%
60912	BEN HILL BOE	619,966	0.119618%
60913	BEN HILL BOE-SVC	355,103	0.068514%
60922	FITZGERALD/BEN HILL LIB	10,787	0.002081%
61012	BERRIEN BOE	634,325	0.122388%
61013	BERRIEN BOE-SVC	377,169	0.072772%
61112	BIBB BOE	4,386,365	0.846314%
61113	BIBB BOE-SVC	2,906,956	0.560874%
61122	MIDDLE GA REG LIB	97,755	0.018861%
61162	ACADEMY FOR CLASSICAL EDUCAT	241,084	0.046515%
61163	ACADEMY FOR CLASSICAL ED BOE	76,218	0.014706%
61212	BLECKLEY BOE	382,157	0.073734%
61213	BLECKLEY BOE-SVC	275,107	0.053080%
61312	BRANTLEY BOE	600,316	0.115826%
61313	BRANTLEY BOE-SVC	393,852	0.075991%
61412	BROOKS BOE	463,274	0.089385%
61413	BROOKS BOE-SVC	301,782	0.058226%
61512	BRYAN BOE	1,455,572	0.280841%
61513	BRYAN BOE-SVC	682,907	0.131761%
61612	BULLOCH BOE	2,001,474	0.386168%
61613	BULLOCH BOE-SVC	1,372,596	0.264831%
61622	STATESBORO REG PUBLIC LIB	58,878	0.011360%
61712	BURKE BOE	930,578	0.179548%
61713	BURKE BOE-SVC	921,859	0.177865%
61812	BUTTS BOE	653,219	0.126033%
61813	BUTTS BOE-SVC	338,906	0.065389%
61912	CALHOUN BOE	136,035	0.026247%
61913	CALHOUN BOE-SVC	111,530	0.021519%
61962	PATAULA CHARTER BOE	91,949	0.017741%
61963	PATAULA CHARTER BOE-SVC	66,999	0.012927%

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2017
As of and for the Years Ending June 30, 2018

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62012	CAMDEN BOE	1,366,897	0.263732%
62013	CAMDEN BOE-SVC	694,852	0.134066%
62112	CANDLER BOE	391,730	0.075581%
62113	CANDLER BOE-SVC	259,082	0.049988%
62212	CARROLL BOE	2,732,031	0.527124%
62213	CARROLL BOE-SVC	1,398,062	0.269745%
62222	WEST GEORGIA REG LIB	59,103	0.011403%
62312	CATOOSA BOE	2,198,473	0.424178%
62313	CATOOSA BOE-SVC	1,434,843	0.276842%
62322	CATOOSA CO PUB LIB	21,349	0.004119%
62412	CHARLTON BOE	278,367	0.053709%
62413	CHARLTON BOE-SVC	188,171	0.036306%
62512	CHATHAM BOE	7,406,337	1.428994%
62513	CHATHAM BOE-SVC	4,292,195	0.828145%
62522	LIVE OAK PUBLIC LIB	215,287	0.041538%
62612	CHATTAHOOCHEE BOE	158,707	0.030621%
62613	CHATTAHOOCHEE BOE-SVC	137,781	0.026584%
62712	CHATTOOGA BOE	557,491	0.107563%
62713	CHATTOOGA BOE-SVC	234,599	0.045264%
62722	CHATTOOGA REG LIB	10,787	0.002081%
62812	CHEROKEE BOE	7,871,374	1.518719%
62813	CHEROKEE BOE-SVC	3,543,871	0.683762%
62822	SEQUOYAH REG LIB	116,632	0.022503%
62912	CLARKE BOE	3,281,209	0.633083%
62913	CLARKE BOE-SVC	2,160,096	0.416773%
62922	ATHENS REG LIB	97,755	0.018861%
63012	CLAY BOE	52,902	0.010207%
63013	CLAY BOE-SVC	51,095	0.009858%
63112	CLAYTON BOE	9,965,805	1.922823%
63113	CLAYTON BOE-SVC	5,391,436	1.040235%
63212	CLINCH BOE	275,848	0.053223%
63213	CLINCH BOE-SVC	176,578	0.034069%
63312	COBB BOE	21,243,590	4.098782%
63313	COBB BOE-SVC	10,835,842	2.090689%
63412	COFFEE BOE	1,523,841	0.294013%
63413	COFFEE BOE-SVC	895,747	0.172827%
63422	SATILLA REG LIB	14,832	0.002862%
63512	COLQUITT BOE	1,958,900	0.377954%
63513	COLQUITT BOE-SVC	1,331,021	0.256810%
63522	MOULTRIE-COLQUITT CO LIB	18,877	0.003642%
63612	COLUMBIA BOE	4,351,601	0.839607%
63613	COLUMBIA BOE-SVC	2,370,091	0.457290%
63660	SAIL CHARTER BOE	60,964	0.011763%
63661	SAIL CHARTER BOE-SVC	29,646	0.005720%
63712	COOK BOE	530,032	0.102265%
63713	COOK BOE-SVC	306,399	0.059117%
63812	COWETA BOE	3,974,482	0.766845%
63813	COWETA BOE-SVC	2,442,168	0.471197%
63912	CRAWFORD BOE	303,055	0.058472%
63913	CRAWFORD BOE-SVC	225,591	0.043526%

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2017
As of and for the Years Ending June 30, 2018

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64012	CRISP BOE	834,346	0.160980%
64013	CRISP BOE-SVC	617,227	0.119089%
64112	DADE BOE	416,921	0.080442%
64113	DADE BOE-SVC	252,319	0.048683%
64212	DAWSON BOE	769,856	0.148538%
64213	DAWSON BOE-SVC	525,128	0.101319%
64312	DECATUR BOE	967,862	0.186741%
64313	DECATUR BOE-SVC	765,366	0.147671%
64322	SOUTHWEST GA REG LIB	37,529	0.007241%
64412	DEKALB BOE	21,219,658	4.094164%
64413	DEKALB BOE-SVC	11,063,379	2.134591%
64512	DODGE BOE	577,644	0.111452%
64513	DODGE CTY BOE-SVC	397,941	0.076780%
64522	OCMULGEE REG LIB	24,270	0.004683%
64612	DOOLY BOE	274,841	0.053028%
64613	DOOLY BOE-SVC	216,544	0.041780%
64712	DOUGHERTY BOE	2,787,453	0.537817%
64713	DOUGHERTY BOE-SVC	2,067,876	0.398980%
64722	DOUGHERTY LIB	85,171	0.016433%
64812	DOUGLAS BOE	4,855,937	0.936914%
64813	DOUGLAS BOE-SVC	2,298,339	0.443446%
64912	EARLY BOE	469,320	0.090552%
64913	EARLY BOE-SVC	222,646	0.042958%
65012	ECHOLS BOE	165,005	0.031836%
65013	ECHOLS BOE-SVC	111,023	0.021421%
65112	EFFINGHAM BOE	2,053,621	0.396230%
65113	EFFINGHAM BOE-SVC	1,142,621	0.220460%
65212	ELBERT BOE	599,309	0.115632%
65213	ELBERT BOE-SVC	443,872	0.085642%
65222	ELBERT LIB	5,393	0.001041%
65312	EMANUEL BOE	863,317	0.166570%
65313	EMANUEL BOE-SVC	513,344	0.099046%
65412	EVANS BOE	388,203	0.074901%
65413	EVANS BOE-SVC	216,371	0.041747%
65512	FANNIN BOE	740,634	0.142899%
65513	FANNIN BOE-SVC	545,694	0.105287%
65612	FAYETTE BOE	3,811,996	0.735494%
65613	FAYETTE BOE-SVC	2,038,979	0.393405%
65712	FLOYD BOE	1,923,632	0.371149%
65713	FLOYD BOE-SVC	1,074,038	0.207227%
65722	SARA HIGHTOWER REG LIB	46,743	0.009019%
65812	FORSYTH BOE	8,251,767	1.592113%
65813	FORSYTH BOE-SVC	4,085,000	0.788168%
65822	FORSYTH PUBLIC LIB	102,475	0.019772%
65912	FRANKLIN BOE	781,444	0.150773%
65913	FRANKLIN BOE-SVC	479,766	0.092567%
66012	FULTON BOE	18,993,978	3.664737%
66013	FULTON BOE-SVC	8,933,149	1.723580%
66072	GA MAGNET CHARTER BOE	170,295	0.032857%
66073	GA MAGNET CHARTER BOE-SVC	63,551	0.012262%

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2017
As of and for the Years Ending June 30, 2018

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66074	INTL CHARTER SCHOOL OF ATL	124,447	0.024011%
66075	INTL CHARTER SCHOOL OF ATL	30,548	0.005894%
66112	GILMER BOE	852,233	0.164432%
66113	GILMER BOE-SVC	554,341	0.106956%
66212	GLASCOCK BOE	116,385	0.022456%
66213	GLASCOCK BOE-SVC	98,491	0.019003%
66312	GLYNN BOE	2,560,980	0.494121%
66313	GLYNN BOE-SVC	1,709,571	0.329848%
66322	THREE RIVERS REG LIB SYS	33,934	0.006547%
66412	GORDON BOE	1,379,745	0.266211%
66413	GORDON BOE-SVC	589,455	0.113731%
66512	GRADY BOE	952,747	0.183825%
66513	GRADY BOE-SVC	548,850	0.105896%
66522	RODDENBERY MEM LIB	5,393	0.001041%
66612	GREENE BOE	616,691	0.118986%
66613	GREENE BOE-SVC	393,043	0.075835%
66712	GWINNETT BOE	31,762,692	6.128360%
66713	GWINNETT BOE-SVC	17,965,901	3.466378%
66722	GWINNETT CO LIB	491,025	0.094739%
66812	HABERSHAM BOE	1,504,192	0.290222%
66813	HABERSHAM BOE-SVC	901,857	0.174006%
66822	N E GA REG LIB	43,147	0.008325%
66912	HALL BOE	5,168,565	0.997233%
66913	HALL BOE-SVC	2,827,456	0.545535%
66922	CHESTATEE REG LIB	27,192	0.005246%
66942	HALL CO LIB	84,497	0.016303%
67012	HANCOCK BOE	203,548	0.039273%
67013	HANCOCK BOE-SVC	315,934	0.060957%
67112	HARALSON BOE	769,100	0.148392%
67113	HARALSON BOE-SVC	359,205	0.069306%
67212	HARRIS BOE	930,327	0.179499%
67213	HARRIS BOE-SVC	693,193	0.133746%
67312	HART BOE	681,181	0.131428%
67313	HART BOE-SVC	421,098	0.081248%
67322	HART LIB	2,697	0.000520%
67412	HEARD BOE	401,051	0.077380%
67413	HEARD BOE-SVC	182,360	0.035185%
67512	HENRY BOE	7,959,545	1.535731%
67513	HENRY BOE-SVC	3,191,565	0.615787%
67522	HENRY CO LIB SYS	67,867	0.013094%
67612	HOUSTON BOE	4,739,048	0.914362%
67613	HOUSTON BOE-SVC	2,900,288	0.559587%
67622	HOUSTON PUBLIC LIB	37,754	0.007284%
67712	IRWIN BOE	370,317	0.071450%
67713	IRWIN BOE-SVC	191,779	0.037002%
67812	JACKSON BOE	1,325,835	0.255809%
67813	JACKSON BOE-SVC	837,497	0.161588%
67912	JASPER BOE	422,967	0.081608%
67913	JASPER BOE-SVC	335,725	0.064775%
68012	JEFF DAVIS BOE	535,826	0.103383%

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Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2017
As of and for the Years Ending June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
68013	JEFF DAVIS BOE-SVC	360,731	0.069600%
68112	JEFFERSON BOE	596,286	0.115049%
68113	JEFFERSON BOE-SVC	325,461	0.062795%
68122	JEFFERSON LIB	13,708	0.002645%
68212	JENKINS BOE	274,337	0.052931%
68213	JENKINS BOE-SVC	187,256	0.036130%
68312	JOHNSON BOE	210,098	0.040537%
68313	JOHNSON BOE-SVC	186,632	0.036009%
68412	JONES BOE	1,003,634	0.193643%
68413	JONES BOE-SVC	622,637	0.120133%
68512	LAMAR BOE	511,138	0.098620%
68513	LAMAR BOE-SVC	300,430	0.057966%
68612	LANIER BOE	350,415	0.067610%
68613	LANIER BOE-SVC	200,148	0.038617%
68712	LAURENS BOE	1,203,908	0.232284%
68713	LAURENS BOE-SVC	684,877	0.132142%
68722	OCONEE REG LIB	25,619	0.004943%
68812	LEE BOE	1,104,653	0.213134%
68813	LEE BOE-SVC	613,888	0.118445%
68822	LEE LIB	14,832	0.002862%
68862	BACONTON COMM BOE	124,699	0.024060%
68863	BACONTON COMM BOE-SVC	32,033	0.006181%
68912	LIBERTY BOE	1,644,509	0.317295%
68913	LIBERTY BOE-SVC	1,011,181	0.195099%
69012	LINCOLN BOE	251,916	0.048605%
69013	LINCOLN BOE-SVC	211,875	0.040880%
69112	LONG BOE	505,092	0.097453%
69113	LONG BOE-SVC	319,334	0.061613%
69212	LOWNDES BOE	1,862,165	0.359290%
69213	LOWNDES BOE-SVC	1,122,804	0.216636%
69222	SOUTH GEORGIA REG LIB	31,012	0.005984%
69260	SCINTILLA CHARTER ACADEMY	67,514	0.013026%
69261	SCINTILLA CHARTER ACADEMY	51,095	0.009858%
69312	LUMPKIN BOE	700,327	0.135123%
69313	LUMPKIN BOE-SVC	540,133	0.104214%
69412	MACON BOE	264,764	0.051084%
69413	MACON BOE-SVC	256,285	0.049448%
69512	MADISON BOE	1,040,162	0.200691%
69513	MADISON BOE-SVC	581,728	0.112240%
69561	FOOTHILLS ED CTR HS	33,970	0.006554%
69612	MARION BOE	263,756	0.050890%
69613	MARION BOE-SVC	226,797	0.043759%
69712	MCDUFFIE BOE	711,915	0.137358%
69713	MCDUFFIE BOE-SVC	590,633	0.113958%
69812	MCINTOSH BOE	272,825	0.052639%
69813	MCINTOSH BOE-SVC	161,445	0.031150%
69912	MERIWETHER CO BOE	545,147	0.105182%
69913	MERIWETHER CO BOE-SVC	454,489	0.087690%
69922	PINE MOUNTAIN REG LIB	20,899	0.004032%
70012	MILLER BOE	190,449	0.036746%

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Georgia School Personnel Postemployment Benefit Fund
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As of and for the Years Ending June 30, 2018

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70013	MILLER BOE-SVC	156,628	0.030220%
70112	MITCHELL BOE	387,699	0.074803%
70113	MITCHELL BOE-SVC	239,614	0.046232%
70122	DESOTO TRAIL REG LIB	10,787	0.002081%
70212	MONROE BOE	756,504	0.145961%
70213	MONROE BOE-SVC	646,407	0.124719%
70312	MONTGOMERY CO BOE	192,464	0.037134%
70313	MONTGOMERY BOE-SVC	132,023	0.025473%
70412	MORGAN BOE	672,868	0.129825%
70413	MORGAN BOE-SVC	385,744	0.074426%
70422	UNCLE REMUS LIB	66,069	0.012747%
70512	MURRAY BOE	1,335,408	0.257656%
70513	MURRAY BOE-SVC	609,895	0.117674%
70612	MUSCOGEE BOE	5,531,828	1.067322%
70613	MUSCOGEE BOE-SVC	3,189,464	0.615382%
70622	CHATTAHOOCHEE VALLEY LIB	162,926	0.031435%
70712	NEWTON BOE	3,704,176	0.714691%
70713	NEWTON BOE-SVC	2,234,264	0.431083%
70722	NEWTON LIB	24,270	0.004683%
70812	OCONEE BOE	1,298,880	0.250609%
70813	OCONEE BOE-SVC	789,053	0.152241%
70912	OGLETHORPE BOE	458,488	0.088462%
70913	OGLETHORPE BOE-SVC	269,429	0.051984%
71012	PAULDING BOE	5,231,544	1.009385%
71013	PAULDING BOE-SVC	2,280,060	0.439919%
71112	PEACH BOE	642,386	0.123943%
71113	PEACH BOE-SVC	327,488	0.063186%
71122	PEACH PUBLIC LIB	6,517	0.001257%
71212	PICKENS BOE	942,922	0.181929%
71213	PICKENS BOE-SVC	554,302	0.106948%
71312	PIERCE BOE	679,922	0.131186%
71313	PIERCE BOE-SVC	318,231	0.061400%
71412	PIKE BOE	568,575	0.109702%
71413	PIKE BOE-SVC	350,118	0.067552%
71512	POLK BOE	1,412,494	0.272529%
71513	POLK BOE-SVC	644,818	0.124412%
71612	PULASKI BOE	262,497	0.050647%
71613	PULASKI BOE-SVC	178,274	0.034397%
71712	PUTNAM BOE	607,622	0.117236%
71713	PUTNAM BOE-SVC	561,676	0.108371%
71812	QUITMAN BOE	88,423	0.017061%
71813	QUITMAN BOE-SVC	69,838	0.013475%
71912	RABUN BOE	551,445	0.106397%
71913	RABUN COUNTY BOE-SVC	452,313	0.087270%
72012	RANDOLPH BOE	175,838	0.033927%
72013	RANDOLPH BOE-SVC	204,035	0.039367%
72060	STEM CHARTER SCHOOL CERT	42,574	0.008214%
72061	STEM CHARTER SCHOOL NON CERT	13,647	0.002633%
72112	RICHMOND BOE	5,412,420	1.044283%
72113	RICHMOND BOE-SVC	3,647,046	0.703668%

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2017
As of and for the Years Ending June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
72122	AUGUSTA RICHMOND CO LIB	80,002	0.015436%
72160	GA SCHOOL INNOVATION&CLASSICS	101,774	0.019636%
72161	GA SCHOOL INNOVATION&CLASSICS	23,424	0.004519%
72212	ROCKDALE BOE	3,564,362	0.687715%
72213	ROCKDALE BOE-SVC	2,019,773	0.389699%
72222	CONYERS-ROCKDALE LIB	33,259	0.006417%
72312	SCHLEY BOE	247,130	0.047682%
72313	SCHLEY BOE-SVC	129,607	0.025007%
72412	SCREVEN BOE	452,190	0.087246%
72413	SCREVEN BOE-SVC	272,200	0.052519%
72422	SCREVEN-JENKINS REG LIB	16,180	0.003122%
72512	SEMINOLE BOE	310,361	0.059882%
72513	SEMINOLE BOE-SVC	222,752	0.042978%
72612	SPALDING BOE	2,098,966	0.404979%
72613	SPALDING BOE-SVC	1,188,067	0.229228%
72622	FLINT RIVER REG LIB	29,664	0.005723%
72712	STEPHENS BOE	779,933	0.150482%
72713	STEPHENS BOE-SVC	503,575	0.097161%
72812	STEWART BOE	98,247	0.018956%
72813	STEWART BOE-SVC	104,089	0.020083%
72912	SUMTER BOE	845,179	0.163071%
72913	SUMTER BOE-SVC	567,117	0.109421%
72922	LAKE BLACKSHEAR REG LIB	24,945	0.004813%
73012	TALBOT BOE	126,966	0.024497%
73013	TALBOT BOE-SVC	96,578	0.018634%
73112	TALIAFERRO BOE	73,056	0.014096%
73113	TALIAFERRO BOE-SVC	44,384	0.008564%
73212	TATTNALL BOE	704,610	0.135949%
73213	TATTNALL BOE-SVC	447,827	0.086405%
73312	TAYLOR BOE	260,481	0.050258%
73313	TAYLOR BOE-SVC	193,173	0.037271%
73412	TELFAIR BOE	360,996	0.069651%
73413	TELFAIR BOE-SVC	237,531	0.045830%
73512	TERRELL BOE	257,206	0.049626%
73513	TERRELL BOE-SVC	274,287	0.052921%
73522	KINCHAFOONEE REG LIB	16,180	0.003122%
73612	THOMAS BOE	1,217,511	0.234909%
73613	THOMAS BOE-SVC	732,990	0.141425%
73622	THOMAS CO PUBLIC LIB	29,888	0.005767%
73712	TIFT BOE	1,641,990	0.316809%
73713	TIFT BOE-SVC	803,727	0.155073%
73722	COASTAL PLAIN REG LIB	44,271	0.008542%
73812	TOOMBS BOE	622,485	0.120104%
73813	TOOMBS BOE-SVC	306,109	0.059061%
73912	TOWNS BOE	268,291	0.051765%
73913	TOWNS BOE-SVC	253,499	0.048911%
73922	MOUNTAIN REG LIB	30,787	0.005940%
74012	TREUTLEN BOE	234,534	0.045251%
74013	TREUTLEN BOE-SVC	101,382	0.019561%
74112	TROUP BOE	2,323,171	0.448237%

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2017
As of and for the Years Ending June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
74113	TROUP CY BOE-SVC	1,680,221	0.324185%
74122	TROUP HARRIS COWETA LIB	22,248	0.004293%
74212	TURNER BOE	259,978	0.050161%
74213	TURNER BOE-SVC	195,403	0.037701%
74312	TWIGGS BOE	167,524	0.032322%
74313	TWIGGS BOE-SVC	137,886	0.026604%
74412	UNION BOE	644,402	0.124332%
74413	UNION BOE-SVC	429,637	0.082895%
74512	UPSON BOE	852,736	0.164529%
74513	UPSON BOE-SVC	613,964	0.118459%
74612	WALKER BOE	2,080,324	0.401382%
74613	WALKER BOE-SVC	1,255,162	0.242174%
74622	CHEROKEE REG LIB	19,776	0.003816%
74712	WALTON BOE	2,444,595	0.471665%
74713	WALTON CTY BOE-SVC	1,400,231	0.270163%
74812	WARE BOE	1,219,023	0.235201%
74813	WARE BOE-SVC	773,908	0.149319%
74912	WARREN BOE	140,569	0.027122%
74913	WARREN BOE-SVC	90,291	0.017421%
75012	WASHINGTON BOE	582,934	0.112472%
75013	WASHINGTON BOE-SVC	369,025	0.071200%
75112	WAYNE BOE	970,633	0.187276%
75113	WAYNE BOE-SVC	562,014	0.108436%
75212	WEBSTER BOE	89,178	0.017206%
75213	WEBSTER CTY BOE-SVC	35,867	0.006920%
75312	WHEELER BOE	200,021	0.038592%
75313	WHEELER BOE-SVC	146,003	0.028170%
75412	WHITE BOE	804,620	0.155245%
75413	WHITE BOE-SVC	464,949	0.089708%
75512	WHITFIELD BOE	2,755,963	0.531741%
75513	WHITFIELD BOE-SVC	1,264,508	0.243977%
75522	NORTHWEST GA REG LIB	48,990	0.009452%
75612	WILCOX BOE	196,998	0.038009%
75613	WILCOX BOE-SVC	155,779	0.030056%
75712	WILKES BOE	370,065	0.071401%
75713	WILKES BOE-SVC	269,523	0.052002%
75722	BARTRAM TRAIL REG LIB	13,484	0.002602%
75812	WILKINSON BOE	279,123	0.053855%
75813	WILKINSON BOE-SVC	210,814	0.040675%
75912	WORTH BOE	636,340	0.122777%
75913	WORTH BOE-SVC	387,069	0.074682%
75922	WORTH PUB LIB	10,787	0.002081%
76112	ATLANTA CITY BOE	9,484,897	1.830035%
76113	ATLANTA CITY BOE-SVC	5,333,297	1.029017%
76312	BREMEN CITY BOE	397,776	0.076748%
76313	BREMEN CITY BOE-SVC	184,802	0.035656%
76412	BUFORD CITY BOE	860,546	0.166036%
76413	BUFORD CITY BOE-SVC	462,723	0.089279%
76512	CALHOUN CITY BOE	676,647	0.130554%
76513	CALHOUN CITY BOE-SVC	296,873	0.057279%

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2017
As of and for the Years Ending June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
76612	CARROLLTON CITY BOE	894,806	0.172646%
76613	CARROLLTON CITY BOE-SVC	403,454	0.077843%
76712	CARTERSVILLE CITY BOE	768,344	0.148246%
76713	CARTERSVILLE CITY BOE-SVC	232,726	0.044903%
76912	CHICKAMAUGA CITY BOE	218,915	0.042238%
76913	CHICKAMAUGA CITY BOE-SVC	94,934	0.018317%
77112	COMMERCE CITY BOE	312,880	0.060368%
77113	COMMERCE CITY BOE-SVC	155,647	0.030031%
77212	DALTON CITY BOE	1,705,725	0.329106%
77213	DALTON CITY BOE-SVC	714,918	0.137938%
77312	DECATUR CITY BOE	1,188,037	0.229222%
77313	DECATUR CITY BOE-SVC	692,757	0.133662%
77412	DUBLIN CITY BOE	452,190	0.087246%
77413	DUBLIN CITY BOE-SVC	247,850	0.047821%
77612	GNSVILLE CITY BOE	1,543,743	0.297853%
77613	GNSVILLE CITY BOE-SVC	703,037	0.135645%
77912	JEFFERSON CITY BOE	663,043	0.127929%
77913	JEFFERSON CITY BOE-SVC	230,963	0.044562%
78112	MARIETTA CITY BOE	2,010,795	0.387967%
78113	MARIETTA CITY BOE-SVC	844,733	0.162985%
78212	MOUNTAIN EDU CTR BOE	36,780	0.007096%
78213	MOUNTAIN EDU CTR BOE-SVC	63,179	0.012190%
78412	PELHAM CITY BOE	327,239	0.063138%
78413	PELHAM CITY BOE-SVC	182,375	0.035188%
78512	ROME CITY BOE	1,220,534	0.235492%
78513	ROME CITY BOE-SVC	491,395	0.094811%
78612	SOCIAL CIRCLE BOE	323,964	0.062506%
78613	SOCIAL CIRCLE BOE-SVC	150,289	0.028997%
78912	THOMASVILLE CITY BOE	633,065	0.122145%
78913	THOMASVILLE CITY BOE-SVC	295,878	0.057087%
79112	TRION CITY BOE	267,031	0.051522%
79113	TRION CITY BOE-SVC	134,092	0.025872%
79212	VALDOSTA CITY BOE	1,602,943	0.309275%
79213	VALDOSTA CITY BOE-SVC	817,123	0.157657%
79312	VIDALIA CITY BOE	486,702	0.093905%
79313	VIDALIA CITY BOE-SVC	224,658	0.043346%
79322	OHOPEE REG LIB	21,574	0.004163%
79422	OKEFENOKEE REG LIB	25,169	0.004856%
81012	GA MILITARY COLLEGE	74,315	0.014338%
81013	GA MILITARY COLL-SVC	1,037,475	0.200173%
85042	NORTHWEST GEORGIA RESA	129,233	0.024934%
85043	NORTHWEST GA RESA-SVC	90,186	0.017401%
85242	NORTH GEORGIA RESA	49,376	0.009527%
85243	NORTH GEORGIA RESA-SVC	63,326	0.012218%
85442	PIONEER RESA	99,507	0.019199%
85443	PIONEER RESA-SVC	121,689	0.023479%
85642	METRO RESA	159,715	0.030816%
85643	METRO RESA-SVC	109,169	0.021063%
85842	N E GEORGIA RESA	101,522	0.019588%
85843	N E GEORGIA RESA-SVC	132,220	0.025511%

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2017
As of and for the Years Ending June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
86042	WEST GA RESA	119,912	0.023136%
86043	WEST GA RESA-SVC	110,665	0.021352%
86242	GRIFFIN RESA	28,215	0.005444%
86243	GRIFFIN RESA-SVC	43,150	0.008325%
86442	MIDDLE GA RESA	23,680	0.004569%
86443	MIDDLE GA RESA-SVC	8,516	0.001643%
86642	OCONEE RESA	46,101	0.008895%
86643	OCONEE RESA-SVC	39,872	0.007693%
86842	CEN SAV RIVER RESA	15,115	0.002916%
86843	CEN SAV RIVER RESA-SVC	24,288	0.004686%
87242	CHATT FLINT RESA	39,299	0.007582%
87243	CHATT FLINT RESA-SVC	14,325	0.002764%
87642	HEART OF GEORGIA RESA	57,185	0.011033%
87643	HEART OF GEORGIA RESA-SVC	70,383	0.013580%
88042	FIRST DISTRICT RESA	143,844	0.027754%
88043	FIRST DISTRICT RESA-SVC	138,097	0.026645%
88442	SOUTHWEST GA RESA	6,046	0.001167%
88443	SOUTHWEST GA RESA-SVC	23,611	0.004556%
88642	COASTAL PLNS RESA	13,603	0.002625%
88643	COASTAL PLNS RESA-SVC	14,419	0.002782%
88842	OKEFENOKEE RESA	44,337	0.008554%
88843	OKEFENOKEE RESA-SVC	50,870	0.009815%
	Total	<u>\$ 518,290,365</u>	<u>100.000000%</u>