

**Fiscal
Year
2018**

Department of Community Health

Georgia School Personnel Postemployment Benefit Fund

Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer

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**

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DEPARTMENT OF AUDITS AND ACCOUNTS

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STATE AUDITOR
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Independent Auditor's Report

The Board of Trustees
Department of Community Health:

Report on the Schedule of Employer Allocations and Schedule of Other Postemployment Benefit (OPEB) Amounts by Employer

We have audited the accompanying schedule of employer allocations of the Department of Community Health's Georgia School Personnel Postemployment Benefit Fund (the Plan) as of and for the year ended June 30, 2018 and related notes. We have also audited the totals for the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer (collectively the Schedules) of the Plan as of and for the year ended June 30, 2018 and related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of the Schedules 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 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 specified column totals included in the schedule of OPEB 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 OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules, 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 Schedules 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 Schedules.

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

Opinions

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for the total of all participating entities for the Plan as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of Georgia's Comprehensive Annual Financial Report (CAFR), which includes the Plan, as of and for the year ended June 30, 2018, and our report thereon, dated January 18, 2019, expressed an unmodified opinion on those financial statements.

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

May 16, 2019

School GASB 75 Schedules

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
60112	APPLING BOE	\$ 715,694	0.138087%
60113	APPLING BOE0SVC	418,978	0.080838%
60212	ATKINSON BOE	355,958	0.068679%
60213	ATKINSON BOE0SVC	201,475	0.038873%
60312	BACON BOE	412,639	0.079615%
60313	BACON BOE0SVC	233,895	0.045128%
60412	BAKER BOE	67,262	0.012978%
60413	BAKER BOE0SVC	64,913	0.012524%
60512	BALDWIN BOE	933,853	0.180180%
60513	BALDWIN BOE0SVC	684,516	0.132072%
60522	TWIN LAKES LIB SYSTEM	13,484	0.002602%
60612	BANKS BOE	555,475	0.107174%
60613	BANKS BOE0SVC	401,375	0.077442%
60712	BARROW BOE	2,701,801	0.521291%
60713	BARROW BOE0SVC	1,365,957	0.263551%
60722	PIEDMONT REG LIB	21,798	0.004206%
60812	BARTOW BOE	2,695,755	0.520124%
60813	BARTOW BOE0SVC	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 BOE0SVC	355,103	0.068514%
60922	FITZGERALD/BEN HILL LIB	10,787	0.002081%
61012	BERRIEN BOE	634,325	0.122388%
61013	BERRIEN BOE0SVC	377,169	0.072772%
61112	BIBB BOE	4,386,365	0.846314%
61113	BIBB BOE0SVC	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 BOE0SVC	275,107	0.053080%
61312	BRANTLEY BOE	600,316	0.115826%
61313	BRANTLEY BOE0SVC	393,852	0.075991%
61412	BROOKS BOE	463,274	0.089385%
61413	BROOKS BOE0SVC	301,782	0.058226%
61422	BROOKS LIB	-	0.000000%
61512	BRYAN BOE	1,455,572	0.280841%
61513	BRYAN BOE0SVC	682,907	0.131761%
61612	BULLOCH BOE	2,001,474	0.386168%
61613	BULLOCH BOE0SVC	1,372,596	0.264831%
61622	STATESBORO REG PUBLIC LIB	58,878	0.011360%
61712	BURKE BOE	930,578	0.179548%
61713	BURKE BOE0SVC	921,859	0.177865%
61812	BUTTS BOE	653,219	0.126033%
61813	BUTTS BOE0SVC	338,906	0.065389%
61912	CALHOUN BOE	136,035	0.026247%
61913	CALHOUN BOE0SVC	111,530	0.021519%
61962	PATAULA CHARTER BOE	91,949	0.017741%
61963	PATAULA CHARTER BOE0SVC	66,999	0.012927%
62012	CAMDEN BOE	1,366,897	0.263732%
62013	CAMDEN BOE0SVC	694,852	0.134066%
62112	CANDLER BOE	391,730	0.075581%

The accompanying notes are an integral part of this schedule

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
62113	CANDLER BOE0SVC	259,082	0.049988%
62212	CARROLL BOE	2,732,031	0.527124%
62213	CARROLL BOE0SVC	1,398,062	0.269745%
62222	WEST GEORGIA REG LIB	59,103	0.011403%
62312	CATOOSA BOE	2,198,473	0.424178%
62313	CATOOSA BOE0SVC	1,434,843	0.276842%
62322	CATOOSA CO PUB LIB	21,349	0.004119%
62412	CHARLTON BOE	278,367	0.053709%
62413	CHARLTON BOE0SVC	188,171	0.036306%
62512	CHATHAM BOE	7,406,337	1.428994%
62513	CHATHAM BOE0SVC	4,292,195	0.828145%
62522	LIVE OAK PUBLIC LIB	215,287	0.041538%
62612	CHATTAHOOCHEE BOE	158,707	0.030621%
62613	CHATTAHOOCHEE BOE0SVC	137,781	0.026584%
62712	CHATTOOGA BOE	557,491	0.107563%
62713	CHATTOOGA BOE0SVC	234,599	0.045264%
62722	CHATTOOGA REG LIB	10,787	0.002081%
62812	CHEROKEE BOE	7,871,374	1.518719%
62813	CHEROKEE BOE0SVC	3,543,871	0.683762%
62822	SEQUOYAH REG LIB	116,632	0.022503%
62912	CLARKE BOE	3,281,209	0.633083%
62913	CLARKE BOE0SVC	2,160,096	0.416773%
62922	ATHENS REG LIB	97,755	0.018861%
63012	CLAY BOE	52,902	0.010207%
63013	CLAY BOE0SVC	51,095	0.009858%
63112	CLAYTON BOE	9,965,805	1.922823%
63113	CLAYTON BOE0SVC	5,391,436	1.040235%
63212	CLINCH BOE	275,848	0.053223%
63213	CLINCH BOE0SVC	176,578	0.034069%
63312	COBB BOE	21,243,590	4.098782%
63313	COBB BOE0SVC	10,835,842	2.090689%
63412	COFFEE BOE	1,523,841	0.294013%
63413	COFFEE BOE0SVC	895,747	0.172827%
63422	SATILLA REG LIB	14,832	0.002862%
63512	COLQUITT BOE	1,958,900	0.377954%
63513	COLQUITT BOE0SVC	1,331,021	0.256810%
63522	MOULTRIE0COLQUITT CO LIB	18,877	0.003642%
63612	COLUMBIA BOE	4,351,601	0.839607%
63613	COLUMBIA BOE0SVC	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 BOE0SVC	306,399	0.059117%
63812	COWETA BOE	3,974,482	0.766845%
63813	COWETA BOE0SVC	2,442,168	0.471197%
63912	CRAWFORD BOE	303,055	0.058472%
63913	CRAWFORD BOE0SVC	225,591	0.043526%
64012	CRISP BOE	834,346	0.160980%
64013	CRISP BOE0SVC	617,227	0.119089%
64112	DADE BOE	416,921	0.080442%
64113	DADE BOE0SVC	252,319	0.048683%
64212	DAWSON BOE	769,856	0.148538%

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Department of Community Health
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 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
64213	DAWSON BOE0SVC	525,128	0.101319%
64312	DECATUR BOE	967,862	0.186741%
64313	DECATUR BOE0SVC	765,366	0.147671%
64322	SOUTHWEST GA REG LIB	37,529	0.007241%
64412	DEKALB BOE	21,219,658	4.094164%
64413	DEKALB BOE0SVC	11,063,379	2.134591%
64512	DODGE BOE	577,644	0.111452%
64513	DODGE CTY BOE0SVC	397,941	0.076780%
64522	OCMULGEE REG LIB	24,270	0.004683%
64612	DOOLY BOE	274,841	0.053028%
64613	DOOLY BOE0SVC	216,544	0.041780%
64712	DOUGHERTY BOE	2,787,453	0.537817%
64713	DOUGHERTY BOE0SVC	2,067,876	0.398980%
64722	DOUGHERTY LIB	85,171	0.016433%
64812	DOUGLAS BOE	4,855,937	0.936914%
64813	DOUGLAS BOE0SVC	2,298,339	0.443446%
64912	EARLY BOE	469,320	0.090552%
64913	EARLY BOE0SVC	222,646	0.042958%
65012	ECHOLS BOE	165,005	0.031836%
65013	ECHOLS BOE0SVC	111,023	0.021421%
65112	EFFINGHAM BOE	2,053,621	0.396230%
65113	EFFINGHAM BOE0SVC	1,142,621	0.220460%
65212	ELBERT BOE	599,309	0.115632%
65213	ELBERT BOE0SVC	443,872	0.085642%
65222	ELBERT LIB	5,393	0.001041%
65312	EMANUEL BOE	863,317	0.166570%
65313	EMANUEL BOE0SVC	513,344	0.099046%
65412	EVANS BOE	388,203	0.074901%
65413	EVANS BOE0SVC	216,371	0.041747%
65512	FANNIN BOE	740,634	0.142899%
65513	FANNIN BOE0SVC	545,694	0.105287%
65612	FAYETTE BOE	3,811,996	0.735494%
65613	FAYETTE BOE0SVC	2,038,979	0.393405%
65712	FLOYD BOE	1,923,632	0.371149%
65713	FLOYD BOE0SVC	1,074,038	0.207227%
65722	SARA HIGHTOWER REG LIB	46,743	0.009019%
65812	FORSYTH BOE	8,251,767	1.592113%
65813	FORSYTH BOE0SVC	4,085,000	0.788168%
65822	FORSYTH PUBLIC LIB	102,475	0.019772%
65912	FRANKLIN BOE	781,444	0.150773%
65913	FRANKLIN BOE0SVC	479,766	0.092567%
66012	FULTON BOE	18,993,978	3.664737%
66013	FULTON BOE0SVC	8,933,149	1.723580%
66072	GA MAGNET CHARTER BOE	170,295	0.032857%
66073	GA MAGNET CHARTER BOE0SVC	63,551	0.012262%
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 BOE0SVC	554,341	0.106956%
66212	GLASCOCK BOE	116,385	0.022456%
66213	GLASCOCK BOE0SVC	98,491	0.019003%
66312	GLYNN BOE	2,560,980	0.494121%

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
66313	GLYNN BOE0SVC	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 BOE0SVC	589,455	0.113731%
66512	GRADY BOE	952,747	0.183825%
66513	GRADY BOE0SVC	548,850	0.105896%
66522	RODDENBERY MEM LIB	5,393	0.001041%
66612	GREENE BOE	616,691	0.118986%
66613	GREENE BOE0SVC	393,043	0.075835%
66712	GWINNETT BOE	31,762,692	6.128360%
66713	GWINNETT BOE0SVC	17,965,901	3.466378%
66722	GWINNETT CO LIB	491,025	0.094739%
66812	HABERSHAM BOE	1,504,192	0.290222%
66813	HABERSHAM BOE0SVC	901,857	0.174006%
66822	N E GA REG LIB	43,147	0.008325%
66912	HALL BOE	5,168,565	0.997233%
66913	HALL BOE0SVC	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 BOE0SVC	315,934	0.060957%
67112	HARALSON BOE	769,100	0.148392%
67113	HARALSON BOE0SVC	359,205	0.069306%
67212	HARRIS BOE	930,327	0.179499%
67213	HARRIS BOE0SVC	693,193	0.133746%
67312	HART BOE	681,181	0.131428%
67313	HART BOE0SVC	421,098	0.081248%
67322	HART LIB	2,697	0.000520%
67412	HEARD BOE	401,051	0.077380%
67413	HEARD BOE0SVC	182,360	0.035185%
67512	HENRY BOE	7,959,545	1.535731%
67513	HENRY BOE0SVC	3,191,565	0.615787%
67522	HENRY CO LIB SYS	67,867	0.013094%
67612	HOUSTON BOE	4,739,048	0.914362%
67613	HOUSTON BOE0SVC	2,900,288	0.559587%
67622	HOUSTON PUBLIC LIB	37,754	0.007284%
67712	IRWIN BOE	370,317	0.071450%
67713	IRWIN BOE0SVC	191,779	0.037002%
67812	JACKSON BOE	1,325,835	0.255809%
67813	JACKSON BOE0SVC	837,497	0.161588%
67912	JASPER BOE	422,967	0.081608%
67913	JASPER BOE0SVC	335,725	0.064775%
68012	JEFF DAVIS BOE	535,826	0.103383%
68013	JEFF DAVIS BOE0SVC	360,731	0.069600%
68112	JEFFERSON BOE	596,286	0.115049%
68113	JEFFERSON BOE0SVC	325,461	0.062795%
68122	JEFFERSON LIB	13,708	0.002645%
68212	JENKINS BOE	274,337	0.052931%
68213	JENKINS BOE0SVC	187,256	0.036130%
68312	JOHNSON BOE	210,098	0.040537%
68313	JOHNSON BOE0SVC	186,632	0.036009%
68412	JONES BOE	1,003,634	0.193643%

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
68413	JONES BOE0SVC	622,637	0.120133%
68512	LAMAR BOE	511,138	0.098620%
68513	LAMAR BOE0SVC	300,430	0.057966%
68612	LANIER BOE	350,415	0.067610%
68613	LANIER BOE0SVC	200,148	0.038617%
68712	LAURENS BOE	1,203,908	0.232284%
68713	LAURENS BOE0SVC	684,877	0.132142%
68722	OCONEE REG LIB	25,619	0.004943%
68812	LEE BOE	1,104,653	0.213134%
68813	LEE BOE0SVC	613,888	0.118445%
68822	LEE LIB	14,832	0.002862%
68862	BACONTON COMM BOE	124,699	0.024060%
68863	BACONTON COMM BOE0SVC	32,033	0.006181%
68912	LIBERTY BOE	1,644,509	0.317295%
68913	LIBERTY BOE0SVC	1,011,181	0.195099%
69012	LINCOLN BOE	251,916	0.048605%
69013	LINCOLN BOE0SVC	211,875	0.040880%
69112	LONG BOE	505,092	0.097453%
69113	LONG BOE0SVC	319,334	0.061613%
69212	LOWNDES BOE	1,862,165	0.359290%
69213	LOWNDES BOE0SVC	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 BOE0SVC	540,133	0.104214%
69412	MACON BOE	264,764	0.051084%
69413	MACON BOE0SVC	256,285	0.049448%
69512	MADISON BOE	1,040,162	0.200691%
69513	MADISON BOE0SVC	581,728	0.112240%
69561	FOOTHILLS ED CTR HS	33,970	0.006554%
69612	MARION BOE	263,756	0.050890%
69613	MARION BOE0SVC	226,797	0.043759%
69712	MCDUFFIE BOE	711,915	0.137358%
69713	MCDUFFIE BOE0SVC	590,633	0.113958%
69812	MCINTOSH BOE	272,825	0.052639%
69813	MCINTOSH BOE0SVC	161,445	0.031150%
69912	MERIWETHER CO BOE	545,147	0.105182%
69913	MERIWETHER CO BOE0SVC	454,489	0.087690%
69922	PINE MOUNTAIN REG LIB	20,899	0.004032%
70012	MILLER BOE	190,449	0.036746%
70013	MILLER BOE0SVC	156,628	0.030220%
70112	MITCHELL BOE	387,699	0.074803%
70113	MITCHELL BOE0SVC	239,614	0.046232%
70122	DESOTO TRAIL REG LIB	10,787	0.002081%
70212	MONROE BOE	756,504	0.145961%
70213	MONROE BOE0SVC	646,407	0.124719%
70312	MONTGOMERY CO BOE	192,464	0.037134%
70313	MONTGOMERY BOE0SVC	132,023	0.025473%
70412	MORGAN BOE	672,868	0.129825%
70413	MORGAN BOE0SVC	385,744	0.074426%
70422	UNCLE REMUS LIB	66,069	0.012747%

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
70512	MURRAY BOE	1,335,408	0.257656%
70513	MURRAY BOE0SVC	609,895	0.117674%
70612	MUSCOGEE BOE	5,531,828	1.067322%
70613	MUSCOGEE BOE0SVC	3,189,464	0.615382%
70622	CHATTAHOOCHEE VALLEY LIB	162,926	0.031435%
70712	NEWTON BOE	3,704,176	0.714691%
70713	NEWTON BOE0SVC	2,234,264	0.431083%
70722	NEWTON LIB	24,270	0.004683%
70812	OCONEE BOE	1,298,880	0.250609%
70813	OCONEE BOE0SVC	789,053	0.152241%
70912	OGLETHORPE BOE	458,488	0.088462%
70913	OGLETHORPE BOE0SVC	269,429	0.051984%
71012	PAULDING BOE	5,231,544	1.009385%
71013	PAULDING BOE0SVC	2,280,060	0.439919%
71112	PEACH BOE	642,386	0.123943%
71113	PEACH BOE0SVC	327,488	0.063186%
71122	PEACH PUBLIC LIB	6,517	0.001257%
71212	PICKENS BOE	942,922	0.181929%
71213	PICKENS BOE0SVC	554,302	0.106948%
71312	PIERCE BOE	679,922	0.131186%
71313	PIERCE BOE0SVC	318,231	0.061400%
71412	PIKE BOE	568,575	0.109702%
71413	PIKE BOE0SVC	350,118	0.067552%
71512	POLK BOE	1,412,494	0.272529%
71513	POLK BOE0SVC	644,818	0.124412%
71612	PULASKI BOE	262,497	0.050647%
71613	PULASKI BOE0SVC	178,274	0.034397%
71712	PUTNAM BOE	607,622	0.117236%
71713	PUTNAM BOE0SVC	561,676	0.108371%
71812	QUITMAN BOE	88,423	0.017061%
71813	QUITMAN BOE0SVC	69,838	0.013475%
71912	RABUN BOE	551,445	0.106397%
71913	RABUN COUNTY BOE0SVC	452,313	0.087270%
72012	RANDOLPH BOE	175,838	0.033927%
72013	RANDOLPH BOE0SVC	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 BOE0SVC	3,647,046	0.703668%
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 BOE0SVC	2,019,773	0.389699%
72222	CONYERSOROCKDALE LIB	33,259	0.006417%
72312	SCHLEY BOE	247,130	0.047682%
72313	SCHLEY BOE0SVC	129,607	0.025007%
72412	SCREVEN BOE	452,190	0.087246%
72413	SCREVEN BOE0SVC	272,200	0.052519%
72422	SCREVENOJENKINS REG LIB	16,180	0.003122%
72512	SEMINOLE BOE	310,361	0.059882%
72513	SEMINOLE BOE0SVC	222,752	0.042978%

The accompanying notes are an integral part of this schedule

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
72612	SPALDING BOE	2,098,966	0.404979%
72613	SPALDING BOE0SVC	1,188,067	0.229228%
72622	FLINT RIVER REG LIB	29,664	0.005723%
72712	STEPHENS BOE	779,933	0.150482%
72713	STEPHENS BOE0SVC	503,575	0.097161%
72812	STEWART BOE	98,247	0.018956%
72813	STEWART BOE0SVC	104,089	0.020083%
72912	SUMTER BOE	845,179	0.163071%
72913	SUMTER BOE0SVC	567,117	0.109421%
72922	LAKE BLACKSHEAR REG LIB	24,945	0.004813%
73012	TALBOT BOE	126,966	0.024497%
73013	TALBOT BOE0SVC	96,578	0.018634%
73112	TALIAFERRO BOE	73,056	0.014096%
73113	TALIAFERRO BOE0SVC	44,384	0.008564%
73212	TATTNALL BOE	704,610	0.135949%
73213	TATTNALL BOE0SVC	447,827	0.086405%
73312	TAYLOR BOE	260,481	0.050258%
73313	TAYLOR BOE0SVC	193,173	0.037271%
73412	TELFAIR BOE	360,996	0.069651%
73413	TELFAIR BOE0SVC	237,531	0.045830%
73512	TERRELL BOE	257,206	0.049626%
73513	TERRELL BOE0SVC	274,287	0.052921%
73522	KINCHAFOONEE REG LIB	16,180	0.003122%
73612	THOMAS BOE	1,217,511	0.234909%
73613	THOMAS BOE0SVC	732,990	0.141425%
73622	THOMAS CO PUBLIC LIB	29,888	0.005767%
73712	TIFT BOE	1,641,990	0.316809%
73713	TIFT BOE0SVC	803,727	0.155073%
73722	COASTAL PLAIN REG LIB	44,271	0.008542%
73812	TOOMBS BOE	622,485	0.120104%
73813	TOOMBS BOE0SVC	306,109	0.059061%
73912	TOWNS BOE	268,291	0.051765%
73913	TOWNS BOE0SVC	253,499	0.048911%
73922	MOUNTAIN REG LIB	30,787	0.005940%
74012	TREUTLEN BOE	234,534	0.045251%
74013	TREUTLEN BOE0SVC	101,382	0.019561%
74112	TROUP BOE	2,323,171	0.448237%
74113	TROUP CY BOE0SVC	1,680,221	0.324185%
74122	TROUP HARRIS COWETA LIB	22,248	0.004293%
74212	TURNER BOE	259,978	0.050161%
74213	TURNER BOE0SVC	195,403	0.037701%
74312	TWIGGS BOE	167,524	0.032322%
74313	TWIGGS BOE0SVC	137,886	0.026604%
74412	UNION BOE	644,402	0.124332%
74413	UNION BOE0SVC	429,637	0.082895%
74512	UPSON BOE	852,736	0.164529%
74513	UPSON BOE0SVC	613,964	0.118459%
74612	WALKER BOE	2,080,324	0.401382%
74613	WALKER BOE0SVC	1,255,162	0.242174%
74622	CHEROKEE REG LIB	19,776	0.003816%
74712	WALTON BOE	2,444,595	0.471665%
74713	WALTON CTY BOE0SVC	1,400,231	0.270163%

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
 Schedule of Employer Allocations
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Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
74812	WARE BOE	1,219,023	0.235201%
74813	WARE BOE0SVC	773,908	0.149319%
74912	WARREN BOE	140,569	0.027122%
74913	WARREN BOE0SVC	90,291	0.017421%
75012	WASHINGTON BOE	582,934	0.112472%
75013	WASHINGTON BOE0SVC	369,025	0.071200%
75112	WAYNE BOE	970,633	0.187276%
75113	WAYNE BOE0SVC	562,014	0.108436%
75212	WEBSTER BOE	89,178	0.017206%
75213	WEBSTER CTY BOE0SVC	35,867	0.006920%
75312	WHEELER BOE	200,021	0.038592%
75313	WHEELER BOE0SVC	146,003	0.028170%
75412	WHITE BOE	804,620	0.155245%
75413	WHITE BOE0SVC	464,949	0.089708%
75512	WHITFIELD BOE	2,755,963	0.531741%
75513	WHITFIELD BOE0SVC	1,264,508	0.243977%
75522	NORTHWEST GA REG LIB	48,990	0.009452%
75612	WILCOX BOE	196,998	0.038009%
75613	WILCOX BOE0SVC	155,779	0.030056%
75712	WILKES BOE	370,065	0.071401%
75713	WILKES BOE0SVC	269,523	0.052002%
75722	BARTRAM TRAIL REG LIB	13,484	0.002602%
75812	WILKINSON BOE	279,123	0.053855%
75813	WILKINSON BOE0SVC	210,814	0.040675%
75912	WORTH BOE	636,340	0.122777%
75913	WORTH BOE0SVC	387,069	0.074682%
75922	WORTH PUB LIB	10,787	0.002081%
76112	ATLANTA CITY BOE	9,484,897	1.830035%
76113	ATLANTA CITY BOE0SVC	5,333,297	1.029017%
76312	BREMEN CITY BOE	397,776	0.076748%
76313	BREMEN CITY BOE0SVC	184,802	0.035656%
76412	BUFORD CITY BOE	860,546	0.166036%
76413	BUFORD CITY BOE0SVC	462,723	0.089279%
76512	CALHOUN CITY BOE	676,647	0.130554%
76513	CALHOUN CITY BOE0SVC	296,873	0.057279%
76612	CARROLLTON CITY BOE	894,806	0.172646%
76613	CARROLLTON CITY BOE0SVC	403,454	0.077843%
76712	CARTERSVILLE CITY BOE	768,344	0.148246%
76713	CARTERSVILLE CITY BOE0SVC	232,726	0.044903%
76912	CHICKAMAUGA CITY BOE	218,915	0.042238%
76913	CHICKAMAUGA CITY BOE0SVC	94,934	0.018317%
77112	COMMERCE CITY BOE	312,880	0.060368%
77113	COMMERCE CITY BOE0SVC	155,647	0.030031%
77212	DALTON CITY BOE	1,705,725	0.329106%
77213	DALTON CITY BOE0SVC	714,918	0.137938%
77312	DECATUR CITY BOE	1,188,037	0.229222%
77313	DECATUR CITY BOE0SVC	692,757	0.133662%
77412	DUBLIN CITY BOE	452,190	0.087246%
77413	DUBLIN CITY BOE0SVC	247,850	0.047821%
77612	GNSVILLE CITY BOE	1,543,743	0.297853%
77613	GNSVILLE CITY BOE0SVC	703,037	0.135645%
77912	JEFFERSON CITY BOE	663,043	0.127929%

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
77913	JEFFERSON CITY BOE0SVC	230,963	0.044562%
78112	MARIETTA CITY BOE	2,010,795	0.387967%
78113	MARIETTA CITY BOE0SVC	844,733	0.162985%
78212	MOUNTAIN EDU CTR BOE	36,780	0.007096%
78213	MOUNTAIN EDU CTR BOE0SVC	63,179	0.012190%
78412	PELHAM CITY BOE	327,239	0.063138%
78413	PELHAM CITY BOE0SVC	182,375	0.035188%
78512	ROME CITY BOE	1,220,534	0.235492%
78513	ROME CITY BOE0SVC	491,395	0.094811%
78612	SOCIAL CIRCLE BOE	323,964	0.062506%
78613	SOCIAL CIRCLE BOE0SVC	150,289	0.028997%
78912	THOMASVILLE CITY BOE	633,065	0.122145%
78913	THOMASVILLE CITY BOE0SVC	295,878	0.057087%
79112	TRION CITY BOE	267,031	0.051522%
79113	TRION CITY BOE0SVC	134,092	0.025872%
79212	VALDOSTA CITY BOE	1,602,943	0.309275%
79213	VALDOSTA CITY BOE0SVC	817,123	0.157657%
79312	VIDALIA CITY BOE	486,702	0.093905%
79313	VIDALIA CITY BOE0SVC	224,658	0.043346%
79322	OHOOPEE 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 COLLOSVC	1,037,475	0.200173%
85042	NORTHWEST GEORGIA RESA	129,233	0.024934%
85043	NORTHWEST GA RESA0SVC	90,186	0.017401%
85242	NORTH GEORGIA RESA	49,376	0.009527%
85243	NORTH GEORGIA RESA0SVC	63,326	0.012218%
85442	PIONEER RESA	99,507	0.019199%
85443	PIONEER RESA0SVC	121,689	0.023479%
85642	METRO RESA	159,715	0.030816%
85643	METRO RESA0SVC	109,169	0.021063%
85842	N E GEORGIA RESA	101,522	0.019588%
85843	N E GEORGIA RESA0SVC	132,220	0.025511%
86042	WEST GA RESA	119,912	0.023136%
86043	WEST GA RESA0SVC	110,665	0.021352%
86242	GRIFFIN RESA	28,215	0.005444%
86243	GRIFFIN RESA0SVC	43,150	0.008325%
86442	MIDDLE GA RESA	23,680	0.004569%
86443	MIDDLE GA RESA0SVC	8,516	0.001643%
86642	OCONEE RESA	46,101	0.008895%
86643	OCONEE RESA0SVC	39,872	0.007693%
86842	CEN SAV RIVER RESA	15,115	0.002916%
86843	CEN SAV RIVER RESA0SVC	24,288	0.004686%
87242	CHATT FLINT RESA	39,299	0.007582%
87243	CHATT FLINT RESA0SVC	14,325	0.002764%
87642	HEART OF GEORGIA RESA	57,185	0.011033%
87643	HEART OF GEORGIA RESA0SVC	70,383	0.013580%
88042	FIRST DISTRICT RESA	143,844	0.027754%
88043	FIRST DISTRICT RESA0SVC	138,097	0.026645%
88442	SOUTHWEST GA RESA	6,046	0.001167%
88443	SOUTHWEST GA RESA0SVC	23,611	0.004556%
88642	COASTAL PLNS RESA	13,603	0.002625%

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
88643	COASTAL PLNS RESA0SVC	14,419	0.002782%
88842	OKEFENOKEE RESA	44,337	0.008554%
88843	OKEFENOKEE RESA0SVC	50,870	0.009815%
	Total	\$ <u>518,290,365</u>	<u>100.000000%</u>

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Department of Community Health
 Georgia School Personnel Postemployment Benefit Fund
 Schedule of OPEB Amounts by Employer
 As of and for the Years Ended June 30, 2018

Payroll Location	Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense (Income)		
		2018 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
60112	APPLING BOE	\$ 17,550,434	\$ 0	\$ 23,746	\$ 0	\$ 0	\$ 23,746	\$ 399,203	\$ 0	\$ 2,973,128	\$ 2,103,119	\$ 5,475,450	\$ 741,868	\$ (421,649)	\$ 320,219
60113	APPLING BOE0SVC	10,274,262	0	13,901	0	903,444	917,345	233,699	0	1,740,509	0	1,974,208	434,300	188,471	622,771
60212	ATKINSON BOE	8,728,890	0	11,810	0	0	11,810	198,548	0	1,478,716	788,635	2,465,899	368,976	(158,832)	210,144
60213	ATKINSON BOE0SVC	4,940,639	0	6,685	0	955,507	962,192	112,380	0	836,968	0	949,348	208,844	192,996	401,840
60312	BACON BOE	10,118,822	0	13,691	0	0	13,691	230,163	0	1,714,177	986,369	2,930,709	427,729	(191,508)	236,221
60313	BACON BOE0SVC	5,735,630	0	7,760	0	980,604	988,364	130,463	0	971,643	0	1,102,106	242,449	202,547	444,996
60412	BAKER BOE	1,649,464	0	2,232	0	0	2,232	37,519	0	279,427	385,192	702,138	69,724	(83,336)	(13,612)
60413	BAKER BOE0SVC	1,591,762	0	2,154	0	609,770	611,924	36,206	0	269,652	880,190	1,186,048	67,285	(25,445)	41,840
60512	BALDWIN BOE	22,900,325	0	30,984	0	0	30,984	520,892	0	3,879,425	2,663,210	7,063,527	968,012	(550,291)	417,721
60513	BALDWIN BOE0SVC	16,785,946	0	22,711	0	2,718,318	2,741,029	381,814	0	2,843,620	0	3,225,434	709,553	517,877	1,227,430
60522	TWIN LAKES LIB SYSTEM	330,706	0	447	0	0	447	7,522	0	56,023	109,807	173,352	13,979	(21,690)	(7,711)
60612	BANKS BOE	13,621,486	0	18,430	0	0	18,430	309,835	0	2,307,545	1,124,847	3,742,227	575,789	(226,989)	348,800
60613	BANKS BOE0SVC	9,842,641	0	13,317	0	1,484,480	1,497,797	223,881	0	1,667,391	0	1,891,272	416,055	297,028	713,083
60712	BARROW BOE	66,254,486	0	89,642	0	0	89,642	1,507,029	0	11,223,829	6,201,919	18,932,777	2,800,620	(1,244,272)	1,556,348
60713	BARROW BOE0SVC	33,496,523	0	45,321	0	5,228,092	5,273,413	761,914	0	5,674,472	0	6,436,386	1,415,920	1,050,173	2,466,093
60722	PIEDMONT REG LIB	534,570	0	723	0	0	723	12,159	0	90,559	172,102	274,820	22,597	(34,645)	(12,048)
60812	BARTOW BOE	66,106,164	0	89,441	0	0	89,441	1,503,655	0	11,198,702	8,426,985	21,129,342	2,794,351	(1,672,572)	1,121,779
60813	BARTOW BOE0SVC	28,175,737	0	38,122	0	1,929,778	1,967,900	640,887	0	4,773,105	0	5,413,992	1,191,007	402,953	1,593,960
60822	BARTOW CO LIB SYSTEM	1,113,242	0	1,506	0	0	1,506	25,322	0	188,589	241,624	455,535	47,057	(47,805)	(748)
60912	BEN HILL BOE	15,203,081	0	20,570	0	0	20,570	345,810	0	2,575,475	1,898,900	4,820,185	642,644	(378,297)	264,347
60913	BEN HILL BOE0SVC	8,707,919	0	11,782	0	1,472,759	1,484,541	198,071	0	1,475,163	0	1,673,234	368,089	288,650	656,739
60922	FITZGERALD/BEN HILL LIB	264,489	0	358	0	0	358	6,016	0	44,806	38,643	89,465	11,180	(7,883)	3,297
61012	BERRIEN BOE	15,555,139	0	21,046	0	0	21,046	353,818	0	2,635,115	1,010,813	3,999,746	657,526	(199,708)	457,818
61013	BERRIEN BOE0SVC	9,249,098	0	12,514	0	1,133,271	1,145,785	210,381	0	1,566,842	0	1,777,223	390,965	235,156	626,121
61112	BIBB BOE	107,563,912	0	145,533	0	0	145,533	2,446,656	0	18,221,844	12,577,678	33,246,178	4,546,797	(2,668,727)	1,878,070
61113	BIBB BOE0SVC	71,285,364	0	96,449	0	11,759,806	11,856,255	1,621,461	0	12,076,084	0	13,697,545	3,013,279	2,398,818	5,412,097
61122	MIDDLE GA REG LIB	2,397,175	0	3,243	0	0	3,243	54,526	0	406,093	133,255	593,874	101,330	(28,401)	72,929
61162	ACADEMY FOR CLASSICAL EDUCAT	5,911,914	0	7,999	0	1,174,770	1,182,769	134,473	0	1,001,507	0	1,135,980	249,900	235,350	485,250
61163	ACADEMY FOR CLASSICAL ED BOE	1,869,087	0	2,529	0	846,180	848,709	42,514	0	316,632	0	359,146	79,008	169,854	248,862
61212	BLECKLEY BOE	9,371,365	0	12,679	0	0	12,679	213,162	0	1,587,554	1,386,710	3,187,426	396,134	(279,201)	116,933
61213	BLECKLEY BOE0SVC	6,746,305	0	9,128	0	1,044,246	1,053,374	153,452	0	1,142,857	0	1,296,309	285,171	209,382	494,553
61312	BRANTLEY BOE	14,721,129	0	19,918	0	0	19,918	334,848	0	2,493,830	1,472,612	4,301,290	622,272	(292,460)	329,812
61313	BRANTLEY BOE0SVC	9,658,223	0	13,068	0	1,369,409	1,382,477	219,687	0	1,636,149	0	1,855,836	408,259	281,921	690,180
61412	BROOKS BOE	11,360,559	0	15,371	0	0	15,371	258,408	0	1,924,533	838,439	3,021,380	480,218	(160,106)	320,112
61413	BROOKS BOE0SVC	7,400,346	0	10,013	0	1,111,600	1,121,613	168,329	0	1,253,654	0	1,421,983	312,817	221,034	533,851
61422	BROOKS LIB	0	0	0	0	0	0	0	0	0	64,642	64,642	0	(13,495)	(13,495)
61512	BRYAN BOE	35,694,029	0	48,294	0	869,438	917,732	811,899	0	6,046,740	602,456	7,461,095	1,508,810	25,105	1,533,915
61513	BRYAN BOE0SVC	16,746,419	0	22,658	0	2,898,768	2,921,426	380,915	0	2,836,924	0	3,217,839	707,882	594,020	1,301,902
61612	BULLOCH BOE	49,080,768	0	66,406	0	0	66,406	1,116,394	0	8,314,518	1,623,782	11,054,694	2,074,676	(324,060)	1,750,616
61613	BULLOCH BOE0SVC	33,659,207	0	45,541	0	4,598,688	4,644,229	765,614	0	5,702,032	0	6,467,646	1,422,797	932,503	2,355,300
61622	STATESBORO REG PUBLIC LIB	1,443,821	0	1,953	0	1,649	3,602	32,841	0	244,590	95,239	372,670	61,031	(16,861)	44,170
61712	BURKE BOE	22,820,000	0	30,875	0	0	30,875	519,065	0	3,865,818	2,160,228	6,545,111	964,616	(443,710)	520,906
61713	BURKE BOE0SVC	22,606,096	0	30,586	0	2,823,954	2,854,540	514,200	0	3,829,581	0	4,343,781	955,574	589,573	1,545,147
61812	BUTTS BOE	16,018,408	0	21,673	0	0	21,673	364,356	0	2,713,595	793,560	3,871,511	677,109	(168,238)	508,871
61813	BUTTS BOE0SVC	8,310,741	0	11,244	0	1,006,344	1,017,588	189,037	0	1,407,880	0	1,596,917	351,300	194,008	545,308
61912	CALHOUN BOE	3,335,913	0	4,513	0	0	4,513	75,879	0	565,120	340,427	981,426	141,011	(70,017)	70,994
61913	CALHOUN BOE0SVC	2,734,999	0	3,700	0	214,588	218,288	62,210	0	463,322	114,951	640,483	115,610	26,271	141,881

The accompanying notes are an integral part of this schedule

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Years Ended June 30, 2018

Payroll Location	Employer Name	2018 Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)		
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
61962	PATAULA CHARTER BOE	2,254,827	0	3,051	0	62,429	65,480	51,288	0	381,978	209,424	642,690	95,313	(24,180)	71,133
61963	PATAULA CHARTER BOE0SVC	1,642,982	0	2,223	0	421,831	424,054	37,371	0	278,329	0	315,700	69,450	87,823	157,273
62012	CAMDEN BOE	33,519,528	0	45,352	0	0	45,352	762,437	0	5,678,369	4,664,522	11,105,328	1,416,892	(941,498)	475,394
62013	CAMDEN BOE0SVC	17,039,377	0	23,054	0	1,827,176	1,850,230	387,579	0	2,886,552	0	3,274,131	720,266	372,536	1,092,802
62112	CANDLER BOE	9,606,113	0	12,997	0	0	12,997	218,501	0	1,627,322	991,109	2,836,932	406,057	(195,718)	210,339
62113	CANDLER BOE0SVC	6,353,321	0	8,596	0	909,811	918,407	144,513	0	1,076,283	0	1,220,796	268,559	185,237	453,796
62212	CARROLL BOE	66,995,843	0	90,645	0	0	90,645	1,523,892	0	11,349,418	3,586,360	16,459,670	2,831,958	(722,693)	2,109,265
62213	CARROLL BOE0SVC	34,283,762	0	46,386	0	5,643,684	5,690,070	779,821	0	5,807,834	0	6,587,655	1,449,197	1,133,782	2,582,979
62222	WEST GEORGIA REG LIB	1,449,286	0	1,961	0	0	1,961	32,966	0	245,516	308,332	586,814	61,262	(58,968)	2,294
62312	CATOOSA BOE	53,911,722	0	72,942	0	0	72,942	1,226,279	0	9,132,905	4,802,651	15,161,835	2,278,884	(988,419)	1,290,465
62313	CATOOSA BOE0SVC	35,185,769	0	47,606	0	2,893,750	2,941,356	800,338	0	5,960,638	0	6,760,976	1,487,325	571,879	2,059,204
62322	CATOOSA CO PUB LIB	523,512	0	708	0	0	708	11,908	0	88,685	62,945	163,538	22,129	(13,317)	8,812
62412	CHARLTON BOE	6,826,249	0	9,236	0	0	9,236	155,270	0	1,156,399	499,155	1,810,824	288,550	(105,665)	182,885
62413	CHARLTON BOE0SVC	4,614,381	0	6,243	0	480,531	486,774	104,959	0	781,698	0	886,657	195,053	97,413	292,466
62512	CHATHAM BOE	181,620,752	0	245,732	0	0	245,732	4,131,157	0	30,767,429	20,339,495	55,238,081	7,677,227	(3,981,862)	3,695,365
62513	CHATHAM BOE0SVC	105,254,688	0	142,409	0	29,784,283	29,926,692	2,394,130	0	17,830,651	0	20,224,781	4,449,184	6,004,003	10,453,187
62522	LIVE OAK PUBLIC LIB	5,279,352	0	7,143	0	0	7,143	120,084	0	894,348	1,460,310	2,474,742	223,162	(274,407)	(51,245)
62612	CHATTAHOOCHEE BOE	3,891,835	0	5,266	0	0	5,266	88,524	0	659,296	419,734	1,167,554	164,510	(88,953)	75,557
62613	CHATTAHOOCHEE BOE0SVC	3,378,745	0	4,571	0	518,542	523,113	76,853	0	572,376	0	649,229	142,822	106,561	249,383
62712	CHATTOOGA BOE	13,670,927	0	18,497	0	0	18,497	310,960	0	2,315,921	888,114	3,514,995	577,879	(177,751)	400,128
62713	CHATTOOGA BOE0SVC	5,752,915	0	7,784	0	939,880	947,664	130,856	0	974,572	0	1,105,428	243,179	191,615	434,794
62722	CHATTOOGA REG LIB	264,489	0	358	0	0	358	6,016	0	44,806	33,595	84,417	11,180	(6,776)	4,404
62812	CHEROKEE BOE	193,024,524	0	261,161	0	0	261,161	4,390,548	0	32,699,283	6,240,140	43,329,971	8,159,272	(1,179,353)	6,979,919
62813	CHEROKEE BOE0SVC	86,904,052	0	117,581	0	13,911,060	14,028,641	1,976,725	0	14,721,964	0	16,698,689	3,673,491	2,755,221	6,428,712
62822	SEQUOYAH REG LIB	2,860,062	0	3,870	0	191,615	195,485	65,055	0	484,508	147,850	697,413	120,897	15,284	136,181
62912	CLARKE BOE	80,462,906	0	108,866	0	0	108,866	1,830,214	0	13,630,803	4,809,185	20,270,202	3,401,219	(959,617)	2,441,602
62913	CLARKE BOE0SVC	52,970,569	0	71,669	0	9,296,824	9,368,493	1,204,872	0	8,973,469	0	10,178,341	2,239,100	1,933,128	4,172,228
62922	ATHENS REG LIB	2,397,175	0	3,243	0	43,165	46,408	54,526	0	406,093	226,704	687,323	101,330	(31,529)	69,801
63012	CLAY BOE	1,297,278	0	1,755	0	0	1,755	29,508	0	219,765	639,978	889,251	54,837	(126,071)	(71,234)
63013	CLAY BOE0SVC	1,252,922	0	1,695	0	101,887	103,582	28,499	0	212,251	14,720	255,470	52,962	19,683	72,645
63112	CLAYTON BOE	244,384,902	0	330,652	0	1,962,122	2,292,774	5,558,794	0	41,399,978	6,638,961	53,597,733	10,330,309	(1,101,100)	9,229,209
63113	CLAYTON BOE0SVC	132,210,676	0	178,880	0	23,584,706	23,763,586	3,007,272	0	22,397,125	0	25,404,397	5,588,631	4,741,170	10,329,801
63212	CLINCH BOE	6,764,480	0	9,152	0	0	9,152	153,865	0	1,145,935	809,279	2,109,079	285,939	(159,640)	126,299
63213	CLINCH BOE0SVC	4,330,065	0	5,859	0	621,781	627,640	98,492	0	733,534	0	832,026	183,035	128,447	311,482
63312	COBB BOE	520,942,614	0	704,833	0	0	704,833	11,849,393	0	88,250,185	46,789,035	146,888,613	22,020,583	(9,287,289)	12,733,294
63313	COBB BOE0SVC	265,720,156	0	359,518	0	34,767,642	35,127,160	6,044,087	0	45,014,273	0	51,058,360	11,232,164	6,994,478	18,226,642
63412	COFFEE BOE	37,368,150	0	50,559	0	0	50,559	849,978	0	6,330,344	4,370,645	11,550,967	1,579,576	(883,927)	695,649
63413	COFFEE BOE0SVC	21,965,781	0	29,720	0	2,310,774	2,340,494	499,635	0	3,721,109	0	4,220,744	928,508	468,312	1,396,820
63422	SATILLA REG LIB	363,751	0	492	0	31,746	32,238	8,274	0	61,621	36,881	106,776	15,376	(2,349)	13,027
63512	COLQUITT BOE	48,036,794	0	64,994	0	0	64,994	1,092,648	0	8,137,664	3,375,791	12,606,103	2,030,547	(692,123)	1,338,424
63513	COLQUITT BOE0SVC	32,639,763	0	44,161	0	3,777,200	3,821,361	742,426	0	5,529,333	0	6,271,759	1,379,704	746,954	2,126,658
63522	MOULTRIE0COLQUITT CO LIB	462,887	0	626	0	0	626	10,529	0	78,415	53,642	142,586	19,567	(10,735)	8,832
63612	COLUMBIA BOE	106,711,473	0	144,380	0	0	144,380	2,427,266	0	18,077,437	7,292,226	27,796,929	4,510,763	(1,495,340)	3,015,423
63613	COLUMBIA BOE0SVC	58,120,156	0	78,636	0	9,373,365	9,452,001	1,322,005	0	9,845,834	0	11,167,839	2,456,777	1,913,416	4,370,193
63660	SAIL CHARTER BOE	1,495,041	0	2,023	0	1,505,771	1,507,794	34,006	0	253,267	0	287,273	63,196	272,288	335,484
63661	SAIL CHARTER BOE-SVC	726,994	0	984	0	732,211	733,195	16,536	0	123,156	0	139,692	30,731	132,406	163,137
63712	COOK BOE	12,997,568	0	17,586	0	0	17,586	295,643	0	2,201,850	1,429,378	3,926,871	549,416	(288,331)	261,085

The accompanying notes are an integral part of this schedule

Department of Community Health
 Georgia School Personnel Postemployment Benefit Fund
 Schedule of OPEB Amounts by Employer
 As of and for the Years Ended June 30, 2018

		Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense (Income)		
Payroll Location	Employer Name	2018 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
63713	COOK BOE0SVC	7,513,589	0	10,166	0	734,685	744,851	170,905	0	1,272,838	0	1,443,743	317,604	148,539	466,143
63812	COWETA BOE	97,463,646	0	131,868	0	0	131,868	2,216,914	0	16,510,811	7,362,135	26,089,860	4,119,852	(1,452,037)	2,667,815
63813	COWETA BOE0SVC	59,887,693	0	81,028	0	9,144,863	9,225,891	1,362,209	0	10,145,263	0	11,507,472	2,531,492	1,838,073	4,369,565
63912	CRAWFORD BOE	7,431,612	0	10,055	0	0	10,055	169,040	0	1,258,951	1,135,766	2,563,757	314,139	(237,342)	76,797
63913	CRAWFORD BOE0SVC	5,532,021	0	7,485	0	1,014,228	1,021,713	125,832	0	937,151	0	1,062,983	233,842	203,885	437,727
64012	CRISP BOE	20,460,064	0	27,682	0	0	27,682	465,386	0	3,466,033	3,099,787	7,031,206	864,860	(632,976)	231,884
64013	CRISP BOE0SVC	15,135,846	0	20,479	0	1,854,982	1,875,461	344,281	0	2,564,085	0	2,908,366	639,802	386,693	1,026,495
64112	DADE BOE	10,223,931	0	13,833	0	0	13,833	232,554	0	1,731,983	461,865	2,426,402	432,172	(86,383)	345,789
64113	DADE BOE0SVC	6,187,460	0	8,372	0	578,838	587,210	140,740	0	1,048,185	0	1,188,925	261,548	111,006	372,554
64212	DAWSON BOE	18,878,724	0	25,543	0	0	25,543	429,417	0	3,198,147	2,137,763	5,765,327	798,016	(419,966)	378,050
64213	DAWSON BOE0SVC	12,877,334	0	17,423	0	1,981,647	1,999,070	292,909	0	2,181,482	0	2,474,391	544,333	389,778	934,111
64312	DECATUR BOE	23,734,208	0	32,112	0	0	32,112	539,860	0	4,020,689	2,493,871	7,054,420	1,003,260	(497,880)	505,380
64313	DECATUR BOE0SVC	18,768,531	0	25,394	0	2,501,143	2,526,537	426,910	0	3,179,479	0	3,606,389	793,358	500,867	1,294,225
64322	SOUTHWEST GA REG LIB	920,309	0	1,245	0	0	1,245	20,933	0	155,905	86,113	262,951	38,902	(16,838)	22,064
64412	DEKALB BOE	520,355,680	0	704,039	0	0	704,039	11,836,043	0	88,150,756	25,767,902	125,754,701	21,995,773	(5,423,008)	16,572,765
64413	DEKALB BOE0SVC	271,299,965	0	367,068	0	46,210,078	46,577,146	6,171,006	0	45,959,519	0	52,130,525	11,468,026	9,388,907	20,856,933
64512	DODGE BOE	14,165,207	0	19,165	0	0	19,165	322,203	0	2,399,654	1,856,165	4,578,022	598,773	(374,014)	224,759
64513	DODGE CTY BOE0SVC	9,758,502	0	13,203	0	996,855	1,010,058	221,968	0	1,653,137	0	1,875,105	412,498	195,498	607,996
64522	OCMULGEE REG LIB	595,195	0	805	0	0	805	13,538	0	100,829	65,235	179,602	25,159	(12,985)	12,174
64612	DOOLY BOE	6,739,696	0	9,119	0	37,764	46,883	153,302	0	1,141,737	174,205	1,469,244	284,891	(31,373)	253,518
64613	DOOLY BOE0SVC	5,310,110	0	7,185	0	687,768	694,953	120,784	0	899,558	0	1,020,342	224,462	129,350	353,812
64712	DOUGHERTY BOE	68,354,890	0	92,484	0	0	92,484	1,554,805	0	11,579,647	9,398,954	22,533,406	2,889,406	(1,876,168)	1,013,238
64713	DOUGHERTY BOE0SVC	50,709,134	0	68,609	0	6,339,942	6,408,551	1,153,433	0	8,590,371	0	9,743,804	2,143,508	1,306,556	3,450,064
64722	DOUGHERTY LIB	2,088,584	0	2,826	0	0	2,826	47,507	0	353,816	135,482	536,805	88,286	(28,449)	59,837
64812	DOUGLAS BOE	119,078,894	0	161,113	0	0	161,113	2,708,576	0	20,172,538	9,145,842	32,026,956	5,033,542	(1,852,039)	3,181,503
64813	DOUGLAS BOE0SVC	56,360,626	0	76,256	0	9,038,587	9,114,843	1,281,982	0	9,547,761	0	10,829,743	2,382,400	1,812,344	4,194,744
64912	EARLY BOE	11,508,881	0	15,571	0	0	15,571	261,782	0	1,949,660	898,448	3,109,890	486,488	(187,364)	299,124
64913	EARLY BOE0SVC	5,459,830	0	7,387	0	605,944	613,331	124,190	0	924,921	0	1,049,111	230,791	116,034	346,825
65012	ECHOLS BOE	4,046,258	0	5,475	0	0	5,475	92,036	0	685,456	568,015	1,345,507	171,038	(116,064)	54,974
65013	ECHOLS BOE0SVC	2,722,543	0	3,684	0	637,101	640,785	61,927	0	461,212	0	523,139	115,084	124,668	239,752
65112	EFFINGHAM BOE	50,359,617	0	68,136	0	0	68,136	1,145,483	0	8,531,161	2,524,966	12,201,610	2,128,734	(500,626)	1,628,108
65113	EFFINGHAM BOE0SVC	28,019,789	0	37,911	0	2,493,275	2,531,186	637,340	0	4,746,687	0	5,384,027	1,184,415	504,199	1,688,614
65212	ELBERT BOE	14,696,472	0	19,884	0	0	19,884	334,287	0	2,489,653	1,792,072	4,616,012	621,229	(363,330)	257,899
65213	ELBERT BOE0SVC	10,884,835	0	14,727	0	1,551,104	1,565,831	247,587	0	1,843,943	0	2,091,530	460,109	316,757	776,866
65222	ELBERT LIB	132,308	0	179	0	0	179	3,009	0	22,414	21,768	47,191	5,593	(4,488)	1,105
65312	EMANUEL BOE	21,170,536	0	28,644	0	0	28,644	481,546	0	3,586,391	1,504,476	5,572,413	894,892	(298,001)	596,891
65313	EMANUEL BOE0SVC	12,588,443	0	17,032	0	947,756	964,788	286,338	0	2,132,543	0	2,418,881	532,122	195,949	728,071
65412	EVANS BOE	9,519,687	0	12,880	0	0	12,880	216,535	0	1,612,681	1,581,099	3,410,315	402,403	(318,464)	83,939
65413	EVANS BOE0SVC	5,305,916	0	7,179	0	1,002,139	1,009,318	120,689	0	898,848	0	1,019,537	224,285	196,857	421,142
65512	FANNIN BOE	18,162,024	0	24,573	0	0	24,573	413,115	0	3,076,734	1,802,904	5,292,753	767,721	(359,002)	408,719
65513	FANNIN BOE0SVC	13,381,655	0	18,105	0	1,918,570	1,936,675	304,380	0	2,266,917	0	2,571,297	565,651	388,701	954,352
65612	FAYETTE BOE	93,479,030	0	126,477	0	0	126,477	2,126,280	0	15,835,797	5,322,159	23,284,236	3,951,419	(1,050,991)	2,900,428
65613	FAYETTE BOE0SVC	50,000,568	0	67,651	0	8,538,453	8,606,104	1,137,316	0	8,470,337	0	9,607,653	2,113,557	1,735,827	3,849,384
65712	FLOYD BOE	47,171,899	0	63,823	0	0	63,823	1,072,975	0	7,991,147	4,700,985	13,765,107	1,993,987	(933,029)	1,060,958
65713	FLOYD BOE0SVC	26,337,916	0	35,635	0	3,163,675	3,199,310	599,084	0	4,461,770	0	5,060,854	1,113,321	638,808	1,752,129
65722	SARA HIGHTOWER REG LIB	1,146,287	0	1,551	0	0	1,551	26,074	0	194,187	431,298	651,559	48,454	(90,005)	(41,551)
65812	FORSYTH BOE	202,352,676	0	273,782	0	0	273,782	4,602,727	0	34,279,517	3,257,548	42,139,792	8,553,579	(696,354)	7,857,225

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Years Ended June 30, 2018

Payroll Location	Employer Name	2018 Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)		
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
65813	FORSYTH BOE0SVC	100,173,734	0	135,535	0	21,955,640	22,091,175	2,278,558	0	16,969,912	0	19,248,470	4,234,409	4,394,541	8,628,950
65822	FORSYTH PUBLIC LIB	2,512,961	0	3,400	0	0	3,400	57,160	0	425,708	196,188	679,056	106,224	(39,464)	66,760
65912	FRANKLIN BOE	19,162,786	0	25,927	0	0	25,927	435,878	0	3,246,268	1,549,259	5,231,405	810,023	(310,769)	499,254
65913	FRANKLIN BOE0SVC	11,764,982	0	15,918	0	1,923,522	1,939,440	267,607	0	1,993,044	0	2,260,651	497,313	385,359	882,672
66012	FULTON BOE	465,776,826	0	630,194	0	0	630,194	10,594,589	0	78,904,835	38,902,676	128,402,100	19,688,690	(7,807,127)	11,881,563
66013	FULTON BOE0SVC	219,061,729	0	296,389	0	34,605,434	34,901,823	4,982,792	0	37,110,111	0	42,092,903	9,259,882	6,951,403	16,211,285
66072	GA MAGNET CHARTER BOE	4,176,024	0	5,650	0	98,692	104,342	94,988	0	707,439	274,451	1,076,878	176,523	(27,986)	148,537
66073	GA MAGNET CHARTER BOE0SVC	1,558,463	0	2,109	0	238,250	240,359	35,449	0	264,011	0	299,460	65,877	51,036	116,913
66074	INTL CHARTER SCHOOL OF ATL	3,051,724	0	4,129	0	952,521	956,650	69,415	0	516,977	0	586,392	128,998	185,055	314,053
66075	INTL CHARTER SCHOOL OF ATL	749,109	0	1,014	0	450,148	451,162	17,039	0	126,903	0	143,942	31,665	89,630	121,295
66112	GILMER BOE	20,898,803	0	28,276	0	0	28,276	475,365	0	3,540,358	2,206,608	6,222,331	883,406	(452,842)	430,564
66113	GILMER BOE0SVC	13,593,779	0	18,392	0	1,510,693	1,529,085	309,205	0	2,302,852	0	2,612,057	574,618	308,715	883,333
66212	GLASCOCK BOE	2,854,089	0	3,862	0	0	3,862	64,919	0	483,496	192,157	740,572	120,644	(38,829)	81,815
66213	GLASCOCK BOE0SVC	2,415,223	0	3,268	0	265,750	269,018	54,937	0	409,150	0	464,087	102,093	57,190	159,283
66312	GLYNN BOE	62,801,263	0	84,970	0	0	84,970	1,428,481	0	10,638,836	4,772,632	16,839,949	2,654,650	(978,252)	1,676,398
66313	GLYNN BOE0SVC	41,922,669	0	56,721	0	7,214,144	7,270,865	953,576	0	7,101,902	0	8,055,478	1,772,098	1,459,360	3,231,458
66322	THREE RIVERS REG LIB SYS	832,104	0	1,126	0	0	1,126	18,927	0	140,962	56,246	216,135	35,174	(11,156)	24,018
66412	GORDON BOE	33,834,601	0	45,778	0	0	45,778	769,604	0	5,731,744	2,567,592	9,068,940	1,430,211	(510,811)	919,400
66413	GORDON BOE0SVC	14,454,861	0	19,557	0	1,060,803	1,080,360	328,791	0	2,448,723	0	2,777,514	611,016	228,588	839,604
66512	GRADY BOE	23,363,593	0	31,611	0	0	31,611	531,430	0	3,957,905	1,387,810	5,877,145	987,594	(292,341)	695,253
66513	GRADY BOE0SVC	13,459,057	0	18,210	0	1,849,046	1,867,256	306,141	0	2,280,029	0	2,586,170	568,923	368,419	937,342
66522	RODDENBERY MEM LIB	132,308	0	179	0	0	179	3,009	0	22,414	16,720	42,143	5,593	(3,381)	2,212
66612	GREENE BOE	15,122,755	0	20,461	0	250,257	270,718	343,983	0	2,561,868	661,691	3,567,542	639,249	(99,855)	539,394
66613	GREENE BOE0SVC	9,638,396	0	13,041	0	1,839,819	1,852,860	219,236	0	1,632,791	0	1,852,027	407,421	382,255	789,676
66712	GWINNETT BOE	778,895,748	0	1,053,842	0	0	1,053,842	17,716,816	0	131,948,685	67,196,023	216,861,524	32,924,441	(13,520,589)	19,403,852
66713	GWINNETT BOE0SVC	440,566,006	0	596,084	0	67,268,317	67,864,401	10,021,142	0	74,634,001	0	84,655,143	18,623,012	13,594,586	32,217,598
66722	GWINNETT CO LIB	12,041,036	0	16,291	0	0	16,291	273,886	0	2,039,809	1,434,886	3,748,581	508,982	(304,124)	204,858
66812	HABERSHAM BOE	36,886,326	0	49,907	0	0	49,907	839,019	0	6,248,721	3,412,374	10,500,114	1,559,209	(679,154)	880,055
66813	HABERSHAM BOE0SVC	22,115,629	0	29,922	0	3,326,467	3,356,389	503,043	0	3,746,494	0	4,249,537	934,842	669,510	1,604,352
66822	N E GA REG LIB	1,058,082	0	1,432	0	32,770	34,202	24,067	0	179,244	87,360	290,671	44,726	(13,233)	31,493
66912	HALL BOE	126,745,254	0	171,486	0	0	171,486	2,882,956	0	21,471,256	10,625,247	34,979,459	5,357,604	(2,206,480)	3,151,124
66913	HALL BOE0SVC	69,335,824	0	93,811	0	4,577,751	4,671,562	1,577,117	0	11,745,822	0	13,322,939	2,930,870	896,249	3,827,119
66922	CHESTATEE REG LIB	666,751	0	902	0	0	902	15,166	0	112,951	109,004	237,121	28,184	(22,641)	5,543
66942	HALL CO LIB	2,072,061	0	2,803	0	0	2,803	47,131	0	351,017	223,618	621,766	87,587	(47,137)	40,450
67012	HANCOCK BOE	4,991,478	0	6,753	0	0	6,753	113,536	0	845,580	855,401	1,814,517	210,993	(169,901)	41,092
67013	HANCOCK BOE0SVC	7,747,448	0	10,482	0	1,426,515	1,436,997	176,224	0	1,312,455	0	1,488,679	327,490	277,085	604,575
67112	HARALSON BOE	18,860,168	0	25,518	0	0	25,518	428,995	0	3,195,003	2,159,808	5,783,806	797,232	(432,434)	364,798
67113	HARALSON BOE0SVC	8,808,580	0	11,918	0	1,263,570	1,275,488	200,361	0	1,492,216	0	1,692,577	372,344	251,493	623,837
67212	HARRIS BOE	22,813,772	0	30,867	0	0	30,867	518,923	0	3,864,763	1,130,820	5,514,506	964,353	(219,998)	744,355
67213	HARRIS BOE0SVC	16,998,706	0	22,999	0	2,078,721	2,101,720	386,654	0	2,879,663	0	3,266,317	718,546	422,875	1,141,421
67312	HART BOE	16,704,095	0	22,601	0	0	22,601	379,952	0	2,829,754	1,116,872	4,326,578	706,093	(215,851)	490,242
67313	HART BOE0SVC	10,326,371	0	13,972	0	1,676,621	1,690,593	234,884	0	1,749,337	0	1,984,221	436,502	338,896	775,398
67322	HART LIB	66,090	0	89	0	0	89	1,503	0	11,196	8,373	21,072	2,794	(1,686)	1,108
67412	HEARD BOE	9,834,761	0	13,306	0	0	13,306	223,702	0	1,666,056	1,382,318	3,272,076	415,722	(269,361)	146,361
67413	HEARD BOE0SVC	4,471,906	0	6,050	0	1,017,398	1,023,448	101,718	0	757,562	0	859,280	189,030	197,784	386,814
67512	HENRY BOE	195,186,697	0	264,087	0	0	264,087	4,439,729	0	33,065,565	9,420,519	46,925,813	8,250,669	(1,901,353)	6,349,316
67513	HENRY BOE0SVC	78,264,638	0	105,892	0	14,988,047	15,093,939	1,780,212	0	13,258,406	0	15,038,618	3,308,297	2,989,084	6,297,381

The accompanying notes are an integral part of this schedule

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Years Ended June 30, 2018

Payroll Location	Employer Name	2018 Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)		
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
67522	HENRY CO LIB SYS	1,664,207	0	2,252	0	0	2,252	37,854	0	281,925	53,346	373,125	70,347	(10,932)	59,415
67612	HOUSTON BOE	116,212,604	0	157,235	0	0	157,235	2,643,379	0	19,686,974	12,728,247	35,058,600	4,912,382	(2,574,444)	2,337,938
67613	HOUSTON BOE0SVC	71,121,790	0	96,227	0	9,335,132	9,431,359	1,617,741	0	12,048,373	0	13,666,114	3,006,364	1,884,716	4,891,080
67622	HOUSTON PUBLIC LIB	925,774	0	1,253	0	0	1,253	21,058	0	156,831	87,361	265,250	39,133	(17,998)	21,135
67712	IRWIN BOE	9,081,076	0	12,287	0	0	12,287	206,559	0	1,538,378	852,834	2,597,771	383,863	(186,307)	197,556
67713	IRWIN BOE0SVC	4,702,841	0	6,363	0	1,207,121	1,213,484	106,971	0	796,684	0	903,655	198,792	242,810	441,602
67812	JACKSON BOE	32,512,539	0	43,989	0	0	43,989	739,532	0	5,507,780	2,889,586	9,136,898	1,374,326	(580,313)	794,013
67813	JACKSON BOE0SVC	20,537,339	0	27,787	0	1,675,084	1,702,871	467,144	0	3,479,124	0	3,946,268	868,127	346,581	1,214,708
67912	JASPER BOE	10,372,126	0	14,033	0	0	14,033	235,925	0	1,757,088	1,021,967	3,014,980	438,437	(204,827)	233,610
67913	JASPER BOE0SVC	8,232,704	0	11,139	0	1,766,622	1,777,761	187,262	0	1,394,660	0	1,581,922	348,002	358,057	706,059
68012	JEFF DAVIS BOE	13,139,662	0	17,778	0	0	17,778	298,876	0	2,225,922	1,841,897	4,366,695	555,422	(395,435)	159,987
68013	JEFF DAVIS BOE0SVC	8,845,946	0	11,969	0	1,433,846	1,445,815	201,210	0	1,498,546	0	1,699,756	373,924	277,633	651,557
68112	JEFFERSON BOE	14,622,375	0	19,784	0	0	19,784	332,601	0	2,477,101	1,957,084	4,766,786	618,097	(400,193)	217,904
68113	JEFFERSON BOE0SVC	7,981,052	0	10,798	0	883,587	894,385	181,538	0	1,352,029	0	1,533,567	337,364	183,117	520,481
68122	JEFFERSON LIB	336,171	0	455	0	0	455	7,647	0	56,949	56,836	121,432	14,210	(11,943)	2,267
68212	JENKINS BOE	6,727,368	0	9,102	0	0	9,102	153,021	0	1,139,648	791,294	2,083,963	284,370	(167,417)	116,953
68213	JENKINS BOE0SVC	4,592,012	0	6,213	0	765,088	771,301	104,450	0	777,909	0	882,359	194,107	157,457	351,564
68312	JOHNSON BOE	5,152,128	0	6,971	0	0	6,971	117,191	0	872,795	227,154	1,217,140	217,784	(47,971)	169,813
68313	JOHNSON BOE0SVC	4,576,633	0	6,192	0	478,001	484,193	104,100	0	775,304	0	879,404	193,457	94,333	287,790
68412	JONES BOE	24,611,431	0	33,299	0	0	33,299	559,813	0	4,169,295	3,528,537	8,257,645	1,040,341	(704,352)	335,989
68413	JONES BOE0SVC	15,268,536	0	20,658	0	2,059,352	2,080,010	347,299	0	2,586,563	672,432	3,606,294	645,411	330,015	975,426
68512	LAMAR BOE	12,534,299	0	16,959	0	0	16,959	285,106	0	2,123,371	1,411,973	3,820,450	529,833	(290,198)	239,635
68513	LAMAR BOE0SVC	7,367,301	0	9,968	0	938,797	948,765	167,577	0	1,248,056	0	1,415,633	311,421	194,834	506,255
68612	LANIER BOE	8,593,024	0	11,626	0	0	11,626	195,457	0	1,455,700	804,330	2,455,487	363,233	(162,838)	200,395
68613	LANIER BOE0SVC	4,908,102	0	6,641	0	967,155	973,796	111,640	0	831,456	0	943,096	207,469	196,421	403,890
68712	LAURENS BOE	29,522,584	0	39,944	0	0	39,944	671,523	0	5,001,268	3,464,887	9,137,678	1,247,939	(694,143)	553,796
68713	LAURENS BOE0SVC	16,794,843	0	22,723	0	2,744,533	2,767,256	382,017	0	2,845,127	0	3,227,144	709,929	545,336	1,255,265
68722	OCONEE REG LIB	628,240	0	850	0	0	850	14,290	0	106,427	42,827	163,544	26,556	(8,221)	18,335
68812	LEE BOE	27,088,677	0	36,651	0	0	36,651	616,161	0	4,588,952	2,562,310	7,767,423	1,145,056	(513,777)	631,279
68813	LEE BOE0SVC	15,053,996	0	20,368	0	967,258	987,626	342,419	0	2,550,219	0	2,892,638	636,342	206,391	842,733
68822	LEE LIB	363,751	0	492	0	0	492	8,274	0	61,621	72,251	142,146	15,376	(13,911)	1,465
68862	BACONTON COMM BOE	3,057,952	0	4,137	0	14,938	19,075	69,556	0	518,032	45,314	632,902	129,262	(4,922)	124,340
68863	BACONTON COMM BOE0SVC	785,586	0	1,063	0	96,647	97,710	17,869	0	133,082	823	151,774	33,207	17,293	50,500
68912	LIBERTY BOE	40,327,221	0	54,563	0	0	54,563	917,286	0	6,831,625	2,600,028	10,348,939	1,704,658	(562,443)	1,142,215
68913	LIBERTY BOE0SVC	24,796,484	0	33,550	0	4,201,320	4,234,870	564,022	0	4,200,644	0	4,764,666	1,048,164	836,412	1,884,576
69012	LINCOLN BOE	6,177,546	0	8,358	0	63,891	72,249	140,515	0	1,046,506	0	1,187,021	261,129	11,816	272,945
69013	LINCOLN BOE0SVC	5,195,723	0	7,030	0	987,248	994,278	118,182	0	880,180	0	998,362	219,627	193,882	413,509
69112	LONG BOE	12,385,977	0	16,758	0	175,029	191,787	281,732	0	2,098,244	275,732	2,655,708	523,563	(11,474)	512,089
69113	LONG BOE0SVC	7,830,823	0	10,595	0	2,021,305	2,031,900	178,120	0	1,326,579	0	1,504,699	331,014	408,238	739,252
69212	LOWNDES BOE	45,664,656	0	61,784	0	0	61,784	1,038,691	0	7,735,812	4,644,268	13,418,771	1,930,275	(939,140)	991,135
69213	LOWNDES BOE0SVC	27,533,771	0	37,253	0	3,407,962	3,445,215	626,285	0	4,664,353	0	5,290,638	1,163,870	683,117	1,846,987
69222	SOUTH GEORGIA REG LIB	760,548	0	1,029	0	0	1,029	17,299	0	128,840	271,299	417,438	32,149	(53,521)	(21,372)
69260	SCINTILLA CHARTER ACADEMY	1,655,565	0	2,240	0	206,863	209,103	37,658	0	280,461	146,183	464,302	69,982	5,352	75,334
69261	SCINTILLA CHARTER ACADEMY	1,252,922	0	1,695	0	848,587	850,282	28,499	0	212,251	0	240,750	52,962	180,570	233,532
69312	LUMPKIN BOE	17,173,719	0	23,236	0	0	23,236	390,634	0	2,909,311	1,667,597	4,967,542	725,944	(336,852)	389,092
69313	LUMPKIN BOE0SVC	13,245,280	0	17,921	0	1,935,159	1,953,080	301,278	0	2,243,814	0	2,545,092	559,887	384,563	944,450
69412	MACON BOE	6,492,620	0	8,784	0	0	8,784	147,682	0	1,099,881	1,274,498	2,522,061	274,447	(250,618)	23,829

The accompanying notes are an integral part of this schedule

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Years Ended June 30, 2018

		Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense (Income)		
Payroll Location	Employer Name	2018 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment on OPEB Plan	Changes of Assumption	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
69413	MACON BOE0SVC	6,284,689	0	8,503	0	361,554	370,057	142,952	0	1,064,657	0	1,207,609	265,658	76,516	342,174
69512	MADISON BOE	25,507,210	0	34,511	0	0	34,511	580,189	0	4,321,044	1,946,880	6,848,113	1,078,206	(402,076)	676,130
69513	MADISON BOE0SVC	14,265,360	0	19,301	0	2,592,821	2,612,122	324,481	0	2,416,621	0	2,741,102	603,006	519,754	1,122,760
69561	FOOTHILLS ED CTR HS	832,993	0	1,127	0	600,017	601,144	18,947	0	141,113	0	160,060	35,211	114,891	150,102
69612	MARION BOE	6,467,963	0	8,751	0	168,230	176,981	147,121	0	1,095,704	71,428	1,314,253	273,405	23,974	297,379
69613	MARION BOE0SVC	5,561,635	0	7,525	0	928,672	936,197	126,505	0	942,168	0	1,068,673	235,094	186,612	421,706
69712	MCDUFFIE BOE	17,457,780	0	23,620	0	0	23,620	397,096	0	2,957,432	3,410,650	6,765,178	737,952	(667,342)	70,610
69713	MCDUFFIE BOE0SVC	14,483,712	0	19,596	0	1,541,244	1,560,840	329,447	0	2,453,611	0	2,783,058	612,236	306,331	918,567
69812	MCINTOSH BOE	6,690,255	0	9,052	0	0	9,052	152,177	0	1,133,361	1,859,820	3,145,358	282,801	(362,847)	(80,046)
69813	MCINTOSH BOE0SVC	3,959,069	0	5,357	0	407,338	412,695	90,053	0	670,685	742,837	1,503,575	167,352	(45,004)	122,348
69912	MERIWETHER CO BOE	13,368,309	0	18,087	0	0	18,087	304,076	0	2,264,656	3,614,003	6,182,735	565,087	(695,986)	(130,899)
69913	MERIWETHER CO BOE0SVC	11,145,130	0	15,079	0	219,534	234,613	253,508	0	1,888,039	261,394	2,402,941	471,112	875	471,987
69922	PINE MOUNTAIN REG LIB	512,455	0	693	0	0	693	11,656	0	86,812	48,085	146,553	21,662	(8,721)	12,941
70012	MILLER BOE	4,670,304	0	6,319	0	0	6,319	106,231	0	791,172	1,126,984	2,024,387	197,417	(226,127)	(28,710)
70013	MILLER BOE0SVC	3,840,869	0	5,197	0	477,310	482,507	87,365	0	650,662	0	738,027	162,356	96,368	258,724
70112	MITCHELL BOE	9,507,232	0	12,863	0	0	12,863	216,252	0	1,610,571	2,510,446	4,337,269	401,877	(482,050)	(80,173)
70113	MITCHELL BOE0SVC	5,875,945	0	7,950	0	317,506	325,456	133,655	0	995,413	300,438	1,429,506	248,380	15,298	263,678
70122	DESOTO TRAIL REG LIB	264,489	0	358	0	10,405	10,763	6,016	0	44,806	44,675	95,497	11,180	(5,795)	5,385
70212	MONROE BOE	18,551,195	0	25,100	0	0	25,100	421,967	0	3,142,662	2,432,327	5,996,956	784,171	(490,096)	294,075
70213	MONROE BOE0SVC	15,851,402	0	21,447	0	2,521,142	2,542,589	360,557	0	2,685,304	0	3,045,861	670,049	508,659	1,178,708
70312	MONTGOMERY CO BOE	4,719,617	0	6,386	0	0	6,386	107,353	0	799,526	722,891	1,629,770	199,501	(143,971)	55,530
70313	MONTGOMERY BOE0SVC	3,237,540	0	4,380	0	373,683	378,063	73,641	0	548,455	0	622,096	136,853	71,872	208,725
70412	MORGAN BOE	16,500,359	0	22,325	0	0	22,325	375,318	0	2,795,240	2,402,575	5,573,133	697,481	(481,057)	216,424
70413	MORGAN BOE0SVC	9,459,316	0	12,798	0	1,143,096	1,155,894	215,162	0	1,602,454	0	1,817,616	399,851	222,142	621,993
70422	UNCLE REMUS LIB	1,620,105	0	2,192	0	0	2,192	36,851	0	274,454	225,530	536,835	68,483	(44,944)	23,539
70512	MURRAY BOE	32,747,287	0	44,307	0	0	44,307	744,872	0	5,547,548	3,642,803	9,935,223	1,384,249	(734,338)	649,911
70513	MURRAY BOE0SVC	14,956,004	0	20,235	0	1,107,111	1,127,346	340,190	0	2,533,619	0	2,873,809	632,200	222,660	854,860
70612	MUSCOGEE BOE	135,653,351	0	183,538	0	0	183,538	3,085,580	0	22,980,330	11,570,046	37,635,956	5,734,155	(2,383,730)	3,350,425
70613	MUSCOGEE BOE0SVC	78,213,164	0	105,822	0	11,178,170	11,283,992	1,779,042	0	13,249,686	0	15,028,728	3,306,121	2,209,982	5,516,103
70622	CHATTAHOOCHEE VALLEY LIB	3,995,292	0	5,406	0	103,431	108,837	90,877	0	676,822	269,394	1,037,093	168,884	(40,373)	128,511
70712	NEWTON BOE	90,835,033	0	122,899	0	0	122,899	2,066,139	0	15,387,892	12,458,212	29,912,243	3,839,656	(2,442,617)	1,397,039
70713	NEWTON BOE0SVC	54,789,326	0	74,130	0	8,358,166	8,432,296	1,246,241	0	9,281,575	0	10,527,816	2,315,980	1,752,828	4,068,808
70722	NEWTON LIB	595,195	0	805	0	0	805	13,538	0	100,829	119,083	233,450	25,159	(25,245)	(86)
70812	OCONEE BOE	31,851,635	0	43,095	0	0	43,095	724,499	0	5,395,820	1,702,027	7,822,346	1,346,389	(324,649)	1,021,740
70813	OCONEE BOE0SVC	19,349,364	0	26,180	0	2,662,214	2,688,394	440,122	0	3,277,875	0	3,717,997	817,910	515,963	1,333,873
70912	OGLETHORPE BOE	11,243,249	0	15,212	0	0	15,212	255,740	0	1,904,660	1,014,648	3,175,048	475,259	(215,465)	259,794
70913	OGLETHORPE BOE0SVC	6,607,007	0	8,939	0	1,097,359	1,106,298	150,283	0	1,119,259	0	1,269,542	279,282	211,784	491,066
71012	PAULDING BOE	128,289,736	0	173,575	0	0	173,575	2,918,086	0	21,732,898	9,191,340	33,842,324	5,422,891	(1,833,935)	3,588,956
71013	PAULDING BOE0SVC	55,912,355	0	75,649	0	8,671,538	8,747,187	1,271,786	0	9,471,822	0	10,743,608	2,363,452	1,698,766	4,062,218
71112	PEACH BOE	15,752,775	0	21,313	0	0	21,313	358,314	0	2,668,596	2,882,033	5,908,943	665,880	(571,660)	94,220
71113	PEACH BOE0SVC	8,030,747	0	10,866	0	813,056	823,922	182,668	0	1,360,447	0	1,543,115	339,465	152,456	491,921
71122	PEACH PUBLIC LIB	159,761	0	216	0	0	216	3,634	0	27,064	134,950	165,648	6,753	(26,752)	(19,999)
71212	PICKENS BOE	23,122,618	0	31,285	0	0	31,285	525,949	0	3,917,083	1,515,655	5,958,687	977,408	(307,747)	669,661
71213	PICKENS BOE0SVC	13,592,763	0	18,391	0	1,726,274	1,744,665	309,182	0	2,302,679	0	2,611,861	574,575	343,801	918,376
71312	PIERCE BOE	16,673,338	0	22,559	0	0	22,559	379,253	0	2,824,544	1,893,085	5,096,882	704,793	(392,477)	312,316
71313	PIERCE BOE0SVC	7,803,752	0	10,558	0	834,893	845,451	177,505	0	1,321,993	0	1,499,498	329,870	171,659	501,529
71412	PIKE BOE	13,942,788	0	18,865	0	0	18,865	317,144	0	2,361,975	1,454,320	4,133,439	589,371	(308,151)	281,220

The accompanying notes are an integral part of this schedule

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Years Ended June 30, 2018

		Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense (Income)		
Payroll Location	Employer Name	2018 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
71413	PIKE BOE0SVC	8,585,652	0	11,616	0	1,279,358	1,290,974	195,290	0	1,454,451	0	1,649,741	362,921	259,278	622,199
71512	POLK BOE	34,637,600	0	46,865	0	0	46,865	787,869	0	5,867,776	3,668,423	10,324,068	1,464,154	(746,378)	717,776
71513	POLK BOE0SVC	15,812,383	0	21,394	0	1,919,655	1,941,049	359,669	0	2,678,694	0	3,038,363	668,400	392,276	1,060,676
71612	PULASKI BOE	6,437,078	0	8,709	0	0	8,709	146,418	0	1,090,472	893,525	2,130,415	272,099	(181,123)	90,976
71613	PULASKI BOE0SVC	4,371,753	0	5,915	0	931,970	937,885	99,440	0	740,596	0	840,036	184,797	189,668	374,465
71712	PUTNAM BOE	14,900,336	0	20,160	0	0	20,160	338,924	0	2,524,189	1,391,293	4,254,406	629,847	(269,926)	359,921
71713	PUTNAM BOE0SVC	13,773,622	0	18,636	0	2,576,845	2,595,481	313,296	0	2,333,318	0	2,646,614	582,220	519,683	1,101,903
71812	QUITMAN BOE	2,168,401	0	2,934	0	65,413	68,347	49,323	0	367,338	5,665	422,326	91,660	10,584	102,244
71813	QUITMAN BOE0SVC	1,712,631	0	2,317	0	260,147	262,464	38,956	0	290,128	0	329,084	72,394	51,239	123,633
71912	RABUN BOE	13,522,732	0	18,296	0	0	18,296	307,589	0	2,290,816	1,361,090	3,959,495	571,615	(273,965)	297,650
71913	RABUN COUNTY BOE0SVC	11,091,749	0	15,007	0	1,143,991	1,158,998	252,294	0	1,878,996	0	2,131,290	468,855	242,358	711,213
72012	RANDOLPH BOE	4,312,018	0	5,834	0	0	5,834	98,081	0	730,477	1,210,489	2,039,047	182,272	(220,941)	(38,669)
72013	RANDOLPH BOE0SVC	5,003,425	0	6,770	0	427,702	434,472	113,808	0	847,604	0	961,412	211,498	86,290	297,788
72060	STEM CHARTER SCHOOL CERT	1,043,974	0	1,412	0	1,020,629	1,022,041	23,746	0	176,854	0	200,600	44,129	189,454	233,583
72061	STEM CHARTER SCHOOL NON CERT	334,646	0	453	0	280,796	281,249	7,612	0	56,691	0	64,303	14,146	59,697	73,843
72112	RICHMOND BOE	132,725,165	0	179,577	0	0	179,577	3,018,975	0	22,484,281	19,388,077	44,891,333	5,610,379	(4,007,290)	1,603,089
72113	RICHMOND BOE0SVC	89,434,043	0	121,004	0	10,409,347	10,530,351	2,034,272	0	15,150,557	0	17,184,829	3,780,435	2,123,164	5,903,599
72122	AUGUSTA RICHMOND CO LIB	1,961,868	0	2,654	0	9,729	12,383	44,625	0	332,350	50,788	427,763	82,929	(9,380)	73,549
72160	GA SCHOOL INNOVATION&CLASSICS	2,495,675	0	3,377	0	620,484	623,861	56,767	0	422,779	6,274	485,820	105,494	134,939	240,433
72161	GA SCHOOL INNOVATION&CLASSICS	574,351	0	777	0	429,776	430,553	13,064	0	97,298	0	110,362	24,278	85,993	110,271
72212	ROCKDALE BOE	87,406,466	0	118,261	0	0	118,261	1,988,153	0	14,807,076	6,848,043	23,643,272	3,694,728	(1,323,202)	2,371,526
72213	ROCKDALE BOE0SVC	49,529,547	0	67,013	0	7,691,049	7,758,062	1,126,602	0	8,390,544	0	9,517,146	2,093,646	1,583,361	3,677,007
72222	CONYERSROCKDALE LIB	815,581	0	1,103	0	53,569	54,672	18,551	0	138,163	6,144	162,858	34,475	10,637	45,112
72312	SCHLEY BOE	6,060,236	0	8,199	0	0	8,199	137,847	0	1,026,633	694,637	1,859,117	256,170	(134,291)	121,879
72313	SCHLEY BOE0SVC	3,178,313	0	4,300	0	134,892	139,192	72,294	0	538,422	0	610,716	134,349	26,875	161,224
72412	SCREVEN BOE	11,088,699	0	15,003	0	0	15,003	252,224	0	1,878,479	1,444,315	3,575,018	468,727	(290,286)	178,441
72413	SCREVEN BOE0SVC	6,675,004	0	9,031	0	1,273,234	1,282,265	151,830	0	1,130,778	0	1,282,608	282,157	249,170	531,327
72422	SCREVENOJENKINS REG LIB	396,797	0	537	0	0	537	9,026	0	67,219	89,962	166,207	16,773	(19,075)	(2,302)
72512	SEMINOLE BOE	7,610,818	0	10,297	0	0	10,297	173,116	0	1,289,309	1,225,542	2,687,967	321,714	(249,046)	72,668
72513	SEMINOLE BOE0SVC	5,462,372	0	7,391	0	482,728	490,119	124,247	0	925,352	0	1,049,599	230,898	96,955	327,853
72612	SPALDING BOE	51,471,588	0	69,641	0	0	69,641	1,170,776	0	8,719,535	4,397,420	14,287,731	2,175,738	(900,173)	1,275,565
72613	SPALDING BOE0SVC	29,134,175	0	39,418	0	3,399,040	3,438,458	662,688	0	4,935,469	0	5,598,157	1,231,521	727,676	1,959,197
72622	FLINT RIVER REG LIB	727,376	0	984	0	0	984	16,545	0	123,221	117,835	257,601	30,747	(24,217)	6,530
72712	STEPHENS BOE	19,125,800	0	25,877	0	0	25,877	435,037	0	3,240,003	563,820	4,238,860	808,460	(115,506)	692,954
72713	STEPHENS BOE0SVC	12,348,865	0	16,708	0	1,502,653	1,519,361	280,888	0	2,091,957	0	2,372,845	521,995	303,603	825,598
72812	STEWART BOE	2,409,249	0	3,260	0	0	3,260	54,801	0	408,138	561,960	1,024,899	101,841	(103,448)	(1,607)
72813	STEWART BOE0SVC	2,552,488	0	3,454	0	113,553	117,007	58,059	0	432,404	0	490,463	107,895	23,763	131,658
72912	SUMTER BOE	20,725,824	0	28,042	0	0	28,042	471,431	0	3,511,054	3,237,795	7,220,280	876,094	(652,232)	223,862
72913	SUMTER BOE0SVC	13,907,073	0	18,816	0	859,739	878,555	316,331	0	2,355,925	0	2,672,256	587,861	180,044	767,905
72922	LAKE BLACKSHEAR REG LIB	611,718	0	828	0	0	828	13,914	0	103,628	200,751	318,293	25,858	(39,504)	(13,646)
73012	TALBOT BOE	3,113,494	0	4,213	0	23,809	28,022	70,820	0	527,441	64,284	662,545	131,609	(9,790)	121,819
73013	TALBOT BOE0SVC	2,368,324	0	3,204	0	805,036	808,240	53,870	0	401,206	0	455,076	100,111	155,097	255,208
73112	TALIAFERRO BOE	1,791,558	0	2,424	0	0	2,424	40,751	0	303,499	237,590	581,840	75,730	(43,817)	31,913
73113	TALIAFERRO BOE0SVC	1,088,458	0	1,473	0	174,914	176,387	24,758	0	184,390	0	209,148	46,010	36,287	82,297
73212	TATTNALL BOE	17,278,701	0	23,378	0	0	23,378	393,022	0	2,927,095	1,366,687	4,686,804	730,382	(263,798)	466,584
73213	TATTNALL BOE0SVC	10,981,810	0	14,858	0	1,454,150	1,469,008	249,793	0	1,860,372	0	2,110,165	464,208	298,057	762,265
73312	TAYLOR BOE	6,387,638	0	8,642	0	0	8,642	145,294	0	1,082,097	576,705	1,804,096	270,010	(106,435)	163,575

The accompanying notes are an integral part of this schedule

Department of Community Health
 Georgia School Personnel Postemployment Benefit Fund
 Schedule of OPEB Amounts by Employer
 As of and for the Years Ended June 30, 2018

Payroll Location	Employer Name	2018 Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)		
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
73313	TAYLOR BOE0SVC	4,737,030	0	6,409	0	517,913	524,322	107,749	0	802,476	0	910,225	200,237	105,190	305,427
73412	TELFAIR BOE	8,852,428	0	11,977	0	0	11,977	201,358	0	1,499,644	886,948	2,587,950	374,198	(179,614)	194,584
73413	TELFAIR BOE0SVC	5,824,852	0	7,881	0	747,830	755,711	132,492	0	986,758	0	1,119,250	246,220	148,829	395,049
73512	TERRELL BOE	6,307,312	0	8,534	0	8,534	8,534	143,467	0	1,068,489	1,253,952	2,465,908	266,614	(249,311)	17,303
73513	TERRELL BOE0SVC	6,726,097	0	9,100	0	658,076	667,176	152,992	0	1,139,433	0	1,292,425	284,316	138,130	422,446
73522	KINCHAFOONEE REG LIB	396,797	0	537	0	0	537	9,026	0	67,219	44,118	120,363	16,773	(9,022)	7,751
73612	THOMAS BOE	29,856,213	0	40,395	0	0	40,395	679,111	0	5,057,786	1,666,210	7,403,107	1,262,042	(335,906)	926,136
73613	THOMAS BOE0SVC	17,974,683	0	24,320	0	2,562,872	2,587,192	408,853	0	3,044,998	0	3,453,851	759,802	542,224	1,302,026
73622	THOMAS CO PUBLIC LIB	732,968	0	992	0	28,034	29,026	16,672	0	124,168	56,145	196,985	30,983	(7,246)	23,737
73712	TIFT BOE	40,265,452	0	54,479	0	0	54,479	915,880	0	6,821,161	5,052,008	12,789,049	1,702,047	(1,018,043)	684,004
73713	TIFT BOE0SVC	19,709,302	0	26,667	0	2,962,020	2,988,687	448,309	0	3,338,851	0	3,787,160	833,125	615,337	1,448,462
73722	COASTAL PLAIN REG LIB	1,085,662	0	1,469	0	0	1,469	24,695	0	183,916	101,299	309,910	45,892	(20,932)	24,960
73812	TOOMBS BOE	15,264,850	0	20,653	0	0	20,653	347,215	0	2,585,939	1,071,826	4,004,980	645,255	(214,750)	430,505
73813	TOOMBS BOE0SVC	7,506,472	0	10,156	0	1,310,335	1,320,491	170,743	0	1,271,632	0	1,442,375	317,303	265,689	582,992
73912	TOWNS BOE	6,579,173	0	8,902	0	0	8,902	149,650	0	1,114,543	456,903	1,721,096	278,106	(97,965)	180,141
73913	TOWNS BOE0SVC	6,216,438	0	8,411	0	1,430,089	1,438,500	141,399	0	1,053,095	0	1,194,494	262,773	283,129	545,902
73922	MOUNTAIN REG LIB	754,956	0	1,021	0	0	1,021	17,172	0	127,893	242,912	387,977	31,912	(47,749)	(15,837)
74012	TREUTLEN BOE	5,751,263	0	7,781	0	0	7,781	130,819	0	974,292	221,835	1,326,946	243,110	(45,715)	197,395
74013	TREUTLEN BOE0SVC	2,486,143	0	3,364	0	235,155	238,519	56,550	0	421,165	0	477,715	105,091	49,506	154,597
74112	TROUP BOE	56,969,547	0	77,080	0	0	77,080	1,295,833	0	9,650,915	4,511,685	15,458,433	2,408,140	(868,957)	1,539,183
74113	TROUP CY BOE0SVC	41,202,919	0	55,747	0	7,486,667	7,542,414	937,204	0	6,979,973	0	7,917,177	1,741,674	1,511,078	3,252,752
74122	TROUP HARRIS COWETA LIB	545,627	0	738	0	8,242	8,980	12,411	0	92,432	189,965	294,808	23,064	(32,547)	(9,483)
74212	TURNER BOE	6,375,309	0	8,626	0	0	8,626	145,013	0	1,080,008	2,144,824	3,369,845	269,488	(444,280)	(174,792)
74213	TURNER BOE0SVC	4,791,681	0	6,483	0	407,993	414,476	108,992	0	811,734	0	920,726	202,547	86,565	289,112
74312	TWIGGS BOE	4,108,027	0	5,558	0	0	5,558	93,441	0	695,920	799,213	1,588,574	173,649	(149,669)	23,980
74313	TWIGGS BOE0SVC	3,381,287	0	4,575	0	601,483	606,058	76,911	0	572,806	0	649,717	142,929	121,985	264,914
74412	UNION BOE	15,802,216	0	21,380	0	0	21,380	359,438	0	2,676,971	475,878	3,512,287	667,970	(91,969)	576,001
74413	UNION BOE0SVC	10,535,700	0	14,255	0	1,047,285	1,061,540	239,646	0	1,784,798	0	2,024,444	445,351	214,547	659,898
74512	UPSON BOE	20,911,131	0	28,293	0	0	28,293	475,646	0	3,542,446	2,971,409	6,989,501	883,927	(612,180)	271,747
74513	UPSON BOE0SVC	15,055,775	0	20,370	0	1,783,874	1,804,244	342,460	0	2,550,521	0	2,892,981	636,417	344,739	981,156
74612	WALKER BOE	51,014,420	0	69,022	0	0	69,022	1,160,377	0	8,642,088	2,755,195	12,557,660	2,156,413	(554,467)	1,601,946
74613	WALKER BOE0SVC	30,779,572	0	41,645	0	3,822,882	3,864,527	700,114	0	5,214,208	0	5,914,322	1,301,073	779,470	2,080,543
74622	CHEROKEE REG LIB	485,002	0	656	0	0	656	11,032	0	82,162	111,482	204,676	20,501	(21,563)	(1,062)
74712	WALTON BOE	59,947,174	0	81,108	0	0	81,108	1,363,562	0	10,155,340	4,568,780	16,087,682	2,534,006	(916,611)	1,617,395
74713	WALTON CTY BOE0SVC	34,336,888	0	46,458	0	5,408,010	5,454,468	781,029	0	5,816,834	0	6,597,863	1,451,443	1,060,597	2,512,040
74812	WARE BOE	29,893,325	0	40,446	0	0	40,446	679,955	0	5,064,073	2,604,253	8,348,281	1,263,610	(537,995)	725,615
74813	WARE BOE0SVC	18,977,987	0	25,677	0	3,648,357	3,674,034	431,674	0	3,214,962	0	3,646,636	802,212	713,782	1,515,994
74912	WARREN BOE	3,447,123	0	4,664	0	0	4,664	78,408	0	583,959	252,978	915,345	145,712	(45,784)	99,928
74913	WARREN BOE0SVC	2,214,156	0	2,996	0	285,460	288,456	50,363	0	375,089	26,889	452,341	93,594	45,724	139,318
75012	WASHINGTON BOE	14,294,846	0	19,341	0	0	19,341	325,151	0	2,421,616	1,647,608	4,394,375	604,252	(341,905)	262,347
75013	WASHINGTON BOE0SVC	9,049,301	0	12,244	0	852,034	864,278	205,836	0	1,532,995	0	1,738,831	382,520	180,971	563,491
75112	WAYNE BOE	23,802,205	0	32,204	0	0	32,204	541,406	0	4,032,208	2,020,987	6,594,601	1,006,135	(412,252)	593,883
75113	WAYNE BOE0SVC	13,781,883	0	18,647	0	953,704	972,351	313,484	0	2,334,717	0	2,648,201	582,569	195,089	777,658
75212	WEBSTER BOE	2,186,830	0	2,959	0	0	2,959	49,742	0	370,459	520,073	940,274	92,439	(100,830)	(8,391)
75213	WEBSTER CTY BOE0SVC	879,511	0	1,190	0	60,267	61,457	20,005	0	148,993	185,358	354,356	37,177	(20,301)	16,876
75312	WHEELER BOE	4,904,925	0	6,636	0	0	6,636	111,568	0	830,918	716,993	1,659,479	207,334	(146,822)	60,512
75313	WHEELER BOE0SVC	3,580,321	0	4,844	0	480,314	485,158	81,438	0	606,524	0	687,962	151,342	98,953	250,295

The accompanying notes are an integral part of this schedule

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Years Ended June 30, 2018

Payroll Location	Employer Name	2018 Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)		
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
75412	WHITE BOE	19,731,163	0	26,696	0	0	26,696	448,806	0	3,342,554	1,655,448	5,446,808	834,049	(324,949)	509,100
75413	WHITE BOE0SVC	11,401,611	0	15,426	0	1,149,737	1,165,163	259,342	0	1,931,488	0	2,190,830	481,954	229,372	711,326
75512	WHITFIELD BOE	67,582,649	0	91,439	0	0	91,439	1,537,239	0	11,448,826	7,015,202	20,001,267	2,856,763	(1,426,754)	1,430,009
75513	WHITFIELD BOE0SVC	31,008,728	0	41,955	0	2,810,915	2,852,870	705,326	0	5,253,028	0	5,958,354	1,310,759	572,412	1,883,171
75522	NORTHWEST GA REG LIB	1,201,320	0	1,625	0	171,149	172,774	27,325	0	203,509	6,078	236,912	50,781	29,615	80,396
75612	WILCOX BOE	4,830,827	0	6,536	0	0	6,536	109,882	0	818,365	712,774	1,641,021	204,202	(142,773)	61,429
75613	WILCOX BOE0SVC	3,820,025	0	5,168	0	619,566	624,734	86,891	0	647,131	0	734,022	161,475	122,006	283,481
75712	WILKES BOE	9,074,848	0	12,278	0	0	12,278	206,417	0	1,537,323	1,303,335	3,047,075	383,600	(273,976)	109,624
75713	WILKES BOE0SVC	6,609,295	0	8,942	0	901,459	910,401	150,335	0	1,119,646	0	1,269,981	279,379	180,225	459,604
75722	BARTRAM TRAIL REG LIB	330,706	0	447	0	0	447	7,522	0	56,023	110,010	173,555	13,979	(22,039)	(8,060)
75812	WILKINSON BOE	6,844,805	0	9,261	0	0	9,261	155,692	0	1,159,543	1,973,039	3,288,274	289,334	(393,669)	(104,335)
75813	WILKINSON BOE0SVC	5,169,668	0	6,995	0	480,148	487,143	117,590	0	875,767	0	993,357	218,525	97,667	316,192
75912	WORTH BOE	15,604,580	0	21,113	0	0	21,113	354,943	0	2,643,491	2,208,370	5,206,804	659,616	(424,765)	234,851
75913	WORTH BOE0SVC	9,491,853	0	12,842	0	2,008,436	2,021,278	215,902	0	1,607,966	0	1,823,868	401,227	381,098	782,325
75922	WORTH PUB LIB	264,489	0	358	0	0	358	6,016	0	44,806	93,639	144,461	11,180	(20,169)	(8,989)
76112	ATLANTA CITY BOE	232,591,832	0	314,696	0	0	314,696	5,290,548	0	39,402,175	45,979,500	90,672,223	9,831,808	(9,202,222)	629,586
76113	ATLANTA CITY BOE0SVC	130,784,903	0	176,951	0	25,870,901	26,047,852	2,974,842	0	22,155,592	0	25,130,434	5,528,363	5,263,239	10,791,602
76312	BREMEN CITY BOE	9,754,435	0	13,198	0	0	13,198	221,875	0	1,652,448	331,739	2,206,062	412,326	(70,535)	341,791
76313	BREMEN CITY BOE0SVC	4,531,768	0	6,131	0	616,183	622,314	103,080	0	767,703	0	870,783	191,561	123,695	315,256
76412	BUFORD CITY BOE	21,102,666	0	28,552	0	35,970	64,522	480,003	0	3,574,893	837,030	4,891,926	892,023	(177,057)	714,966
76413	BUFORD CITY BOE0SVC	11,347,087	0	15,353	0	2,063,764	2,079,117	258,102	0	1,922,251	0	2,180,353	479,649	415,658	895,307
76512	CALHOUN CITY BOE	16,593,013	0	22,450	0	0	22,450	377,426	0	2,810,936	1,267,166	4,455,528	701,397	(263,997)	437,400
76513	CALHOUN CITY BOE0SVC	7,279,985	0	9,850	0	139,972	149,822	165,591	0	1,233,265	0	1,398,856	307,730	27,008	334,738
76612	CARROLLTON CITY BOE	21,942,777	0	29,688	0	0	29,688	499,112	0	3,717,212	335,260	4,551,584	927,535	(67,468)	860,067
76613	CARROLLTON CITY BOE0SVC	9,893,606	0	13,386	0	1,418,037	1,431,423	225,041	0	1,676,025	0	1,901,066	418,209	(272,208)	690,417
76712	CARTERSVILLE CITY BOE	18,841,612	0	25,493	0	0	25,493	428,572	0	3,191,860	1,958,063	5,578,495	796,447	(397,087)	399,360
76713	CARTERSVILLE CITY BOE0SVC	5,707,033	0	7,722	0	872,985	880,707	129,813	0	966,799	0	1,096,612	241,240	173,537	414,777
76912	CHICKAMAUGA CITY BOE	5,368,320	0	7,263	0	0	7,263	122,108	0	909,419	413,537	1,445,064	226,922	(76,210)	150,712
76913	CHICKAMAUGA CITY BOE0SVC	2,328,034	0	3,150	0	163,874	167,024	52,954	0	394,380	0	447,334	98,408	32,267	130,675
77112	COMMERCE CITY BOE	7,672,588	0	10,381	0	812,539	822,920	174,521	0	1,299,773	0	1,474,294	324,325	166,915	491,240
77113	COMMERCE CITY BOE0SVC	3,816,848	0	5,164	0	822,322	827,486	86,818	0	646,592	0	733,410	161,341	168,880	330,221
77212	DALTON CITY BOE	41,828,363	0	56,594	0	0	56,594	951,431	0	7,085,926	3,098,348	11,135,705	1,768,112	(626,877)	1,141,235
77213	DALTON CITY BOE0SVC	17,531,496	0	23,720	0	2,470,033	2,493,753	398,773	0	2,969,920	0	3,368,693	741,068	464,710	1,205,778
77312	DECATUR CITY BOE	29,133,413	0	39,417	0	472,610	512,027	662,670	0	4,935,340	1,041,007	6,639,017	1,231,488	(142,827)	1,088,661
77313	DECATUR CITY BOE0SVC	16,988,030	0	22,985	0	3,134,228	3,157,213	386,411	0	2,877,854	0	3,264,265	718,095	628,976	1,347,071
77412	DUBLIN CITY BOE	11,088,699	0	15,003	0	0	15,003	252,224	0	1,878,479	2,610,369	4,741,072	468,727	(529,298)	(60,571)
77413	DUBLIN CITY BOE0SVC	6,077,902	0	8,223	0	415,785	424,008	138,248	0	1,029,626	719,538	1,887,412	256,917	(38,937)	217,980
77612	GNSVILLE CITY BOE	37,856,202	0	51,219	0	193,469	244,688	861,080	0	6,413,023	2,150,424	9,424,527	1,600,206	(346,437)	1,253,769
77613	GNSVILLE CITY BOE0SVC	17,240,063	0	23,326	0	2,686,319	2,709,645	392,144	0	3,312,694	0	3,312,694	728,749	519,423	1,248,172
77912	JEFFERSON CITY BOE	16,259,383	0	21,999	0	412,479	434,478	369,837	0	2,754,418	0	3,124,255	687,295	83,109	770,404
77913	JEFFERSON CITY BOE0SVC	5,663,693	0	7,663	0	688,506	696,169	128,827	0	959,457	0	1,088,284	239,408	144,388	383,796
78112	MARIETTA CITY BOE	49,309,415	0	66,715	0	0	66,715	1,121,595	0	8,353,252	3,102,165	12,577,012	2,084,341	(621,441)	1,462,900
78113	MARIETTA CITY BOE0SVC	20,714,893	0	28,027	0	2,405,880	2,433,907	471,182	0	3,509,203	0	3,980,385	875,632	507,024	1,382,656
78212	MOUNTAIN EDU CTR BOE	901,880	0	1,220	0	230,672	231,892	20,514	0	152,783	15,246	188,543	38,123	38,372	76,495
78213	MOUNTAIN EDU CTR BOE0SVC	1,549,312	0	2,096	0	466,001	468,097	35,241	0	262,461	0	297,702	65,490	92,542	158,032
78412	PELHAM CITY BOE	8,024,646	0	10,857	0	0	10,857	182,529	0	1,359,414	829,312	2,371,255	339,207	(174,130)	165,077
78413	PELHAM CITY BOE0SVC	4,472,287	0	6,051	0	516,193	522,244	101,727	0	757,627	0	859,354	189,046	102,023	291,069

The accompanying notes are an integral part of this schedule

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Years Ended June 30, 2018

		Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense (Income)		
Payroll Location	Employer Name	2018 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
78512	ROME CITY BOE	29,930,311	0	40,496	0	31,746	72,242	680,797	0	5,070,339	1,281,764	7,032,900	1,265,174	(275,345)	989,829
78513	ROME CITY BOEOSVC	12,050,187	0	16,304	0	1,783,050	1,799,354	274,094	0	2,041,360	0	2,315,454	509,369	336,760	846,129
78612	SOCIAL CIRCLE BOE	7,944,321	0	10,749	0	0	10,749	180,702	0	1,345,806	579,795	2,106,303	335,812	(126,171)	209,641
78613	SOCIAL CIRCLE BOEOSVC	3,685,430	0	4,986	0	531,358	536,344	83,829	0	624,330	0	708,159	155,786	105,833	261,619
78912	THOMASVILLE CITY BOE	15,524,255	0	21,004	0	0	21,004	353,116	0	2,629,883	1,489,491	4,472,490	656,220	(315,632)	340,588
78913	THOMASVILLE CITY BOEOSVC	7,255,583	0	9,817	0	1,103,974	1,113,791	165,036	0	1,229,131	0	1,394,167	306,698	225,493	532,191
79112	TRION CITY BOE	6,548,288	0	8,860	0	0	8,860	148,948	0	1,109,312	581,519	1,839,779	276,800	(112,450)	164,350
79113	TRION CITY BOEOSVC	3,288,252	0	4,449	0	827,612	832,061	74,795	0	557,046	0	631,841	138,997	166,948	305,945
79212	VALDOSTA CITY BOE	39,307,903	0	53,183	0	0	53,183	894,100	0	6,658,948	2,043,371	9,596,419	1,661,571	(433,271)	1,228,300
79213	VALDOSTA CITY BOEOSVC	20,037,721	0	27,111	0	3,088,808	3,115,919	455,779	0	3,394,486	0	3,850,265	847,008	617,431	1,464,439
79312	VIDALIA CITY BOE	11,935,037	0	16,148	0	0	16,148	271,475	0	2,021,853	781,510	3,074,838	504,502	(149,377)	355,125
79313	VIDALIA CITY BOEOSVC	5,509,144	0	7,454	0	925,605	933,059	125,311	0	933,275	0	1,058,586	232,875	195,049	427,924
79322	OHOOPEE REG LIB	529,105	0	716	0	56,455	57,171	12,035	0	89,633	12,928	114,596	22,366	10,039	32,405
79422	OKEFENOKEE REG LIB	617,183	0	835	0	34,305	35,140	14,038	0	104,554	29,826	148,418	26,089	2,130	28,219
81012	GA MILITARY COLLEGE	1,822,316	0	2,466	0	0	2,466	41,451	0	308,709	298,194	648,354	77,030	(58,296)	18,734
81013	GA MILITARY COLLO SVC	25,441,374	0	34,422	0	5,541,885	5,576,307	578,691	0	4,309,891	0	4,888,582	1,075,423	1,100,578	2,176,001
85042	NORTHWEST GEORGIA RESA	3,169,035	0	4,288	0	0	4,288	72,083	0	536,850	319,289	928,222	133,957	(65,747)	68,210
85043	NORTHWEST GA RESAOSVC	2,211,614	0	2,992	0	79,595	82,587	50,306	0	374,658	0	424,964	93,486	16,712	110,198
85242	NORTH GEORGIA RESA	1,210,852	0	1,638	0	169,129	170,767	27,542	0	205,124	0	232,666	51,184	31,428	82,612
85243	NORTH GEORGIA RESAOSVC	1,552,870	0	2,101	0	0	2,101	35,322	0	263,064	184,781	483,167	65,641	(36,652)	28,989
85442	PIONEER RESA	2,440,134	0	3,301	0	227,216	230,517	55,503	0	413,370	258,887	727,760	103,146	(15,685)	87,461
85443	PIONEER RESAOSVC	2,984,109	0	4,037	0	656,417	660,454	67,877	0	505,522	0	573,399	126,140	132,364	258,504
85642	METRO RESA	3,916,619	0	5,299	0	0	5,299	89,088	0	663,494	476,473	1,229,055	165,558	(95,274)	70,284
85643	METRO RESAOSVC	2,677,043	0	3,622	0	205,626	209,248	60,892	0	453,504	279,956	794,352	113,160	(5,530)	107,630
85842	N E GEORGIA RESA	2,489,575	0	3,368	0	0	3,368	56,628	0	421,746	920,650	1,399,024	105,236	(178,640)	(73,404)
85843	N E GEORGIA RESAOSVC	3,242,370	0	4,387	0	505,240	509,627	73,751	0	549,273	0	623,024	137,057	91,792	228,849
86042	WEST GA RESA	2,940,515	0	3,979	0	0	3,979	66,885	0	498,137	263,877	828,899	124,297	(48,033)	76,264
86043	WEST GA RESAOSVC	2,713,774	0	3,672	0	410,932	414,604	61,728	0	459,726	0	521,454	114,713	81,593	196,306
86242	GRIFFIN RESA	691,916	0	936	0	98,177	99,113	15,738	0	117,214	171,532	304,484	29,248	(9,489)	19,759
86243	GRIFFIN RESAOSVC	1,058,082	0	1,432	0	156,571	158,003	24,067	0	179,244	0	203,311	44,726	29,246	73,972
86442	MIDDLE GA RESA	580,706	0	786	0	111,112	111,898	13,209	0	98,374	76,440	188,023	24,547	3,328	27,875
86443	MIDDLE GA RESAOSVC	208,820	0	283	0	12,800	13,083	4,750	0	35,375	6,284	46,409	8,827	937	9,764
86642	OCONEE RESA	1,130,527	0	1,530	0	189,461	190,991	25,715	0	191,517	0	217,232	47,788	35,963	83,751
86643	OCONEE RESAOSVC	977,757	0	1,323	0	277,779	279,102	22,240	0	165,637	0	187,877	41,330	52,222	93,552
86842	CEN SAV RIVER RESA	370,615	0	501	0	0	501	8,430	0	62,784	426,895	498,109	15,666	(86,717)	(71,051)
86843	CEN SAV RIVER RESAOSVC	595,576	0	806	0	0	806	13,547	0	100,893	133,194	247,634	25,175	(26,166)	(991)
87242	CHATT FLINT RESA	963,649	0	1,304	0	95,495	96,799	21,919	0	163,247	50,994	236,160	40,734	6,088	46,822
87243	CHATT FLINT RESAOSVC	351,296	0	475	0	151,179	151,654	7,991	0	59,511	28,330	95,832	14,850	21,124	35,974
87642	HEART OF GEORGIA RESA	1,402,260	0	1,897	0	0	1,897	31,896	0	237,550	254,957	524,403	59,274	(50,004)	9,270
87643	HEART OF GEORGIA RESAOSVC	1,725,976	0	2,335	0	0	2,335	39,259	0	292,389	352,180	683,828	72,958	(71,822)	1,136
88042	FIRST DISTRICT RESA	3,527,448	0	4,773	0	138,122	142,895	80,236	0	597,567	455,860	1,133,663	149,108	(74,995)	74,113
88043	FIRST DISTRICT RESAOSVC	3,386,498	0	4,582	0	910,688	915,270	77,029	0	573,689	0	650,718	143,149	183,959	327,108
88442	SOUTHWEST GA RESA	148,322	0	201	0	0	201	3,374	0	25,126	18,775	47,275	6,270	(3,791)	2,479
88443	SOUTHWEST GA RESAOSVC	579,054	0	783	0	38,855	39,638	13,171	0	98,094	0	111,265	24,477	8,476	32,953
88642	COASTAL PLNS RESA	333,629	0	451	0	76,134	76,585	7,589	0	56,518	0	64,107	14,103	14,400	28,503
88643	COASTAL PLNS RESAOSVC	353,584	0	478	0	0	478	8,043	0	59,899	118,136	186,078	14,946	(21,587)	(6,641)
88842	OKEFENOKEE RESA	1,087,187	0	1,471	0	88,327	89,798	24,729	0	184,175	65,211	274,115	45,956	1,673	47,629

The accompanying notes are an integral part of this schedule

Department of Community Health
 Georgia School Personnel Postemployment Benefit Fund
 Schedule of OPEB Amounts by Employer
 As of and for the Years Ended June 30, 2018

Payroll Location	Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense (Income)		
		2018 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
88843	OKEFENOKEE RESA0SVC	1,247,456	0	1,688	0	214,243	215,931	28,375	0	211,325	0	239,700	52,731	42,097	94,828
	Total	\$ <u>12,709,693,115</u>	\$ <u>0</u>	\$ <u>17,196,154</u>	\$ <u>0</u>	\$ <u>704,505,963</u>	\$ <u>721,702,117</u>	\$ <u>289,095,479</u>	\$ <u>0</u>	\$ <u>2,153,083,157</u>	\$ <u>704,505,963</u>	\$ <u>3,146,684,599</u>	\$ <u>537,247,002</u>	\$ <u>0</u>	\$ <u>537,247,002</u>

Department of Community Health
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Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
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NOTE 1 – PLAN DESCRIPTION

The Georgia School Personnel Postemployment Benefit Fund (School OPEB Fund) is a cost-sharing multiple-employer defined benefit postemployment healthcare plan (Plan) as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Certified teachers and non-certified public school employees as defined in §20-2-875 of the *Official Code of Georgia Annotated* (O.C.G.A.) are provided Other Post-Employment Benefits (OPEB) through the School OPEB Fund. The School OPEB Fund is reported as an employee benefit trust fund and is administered by the Board of Community Health (Board) that is comprised of nine members, including former State of Georgia employees and industry professionals. Title 20 of the O.C.G.A. assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

The School OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for public school teachers, including librarians, other certified employees of public schools, regional educational service agencies and non-certified public school employees. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employees' Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public School Employees Retirement System (PSERS). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and a High Deductible Health Plan (HDHP). The School OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the School OPEB Fund is permitted.

NOTE 2 – BASIS OF PRESENTATION

The Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer (collectively, the Schedules) present amounts that are elements of the financial statements of the School OPEB Fund or its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the School OPEB Fund. The amounts presented in the Schedules are prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the School OPEB Fund to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

The Schedule of OPEB Amounts by Employer does not contain deferred outflows of resources or deferred inflows of resources related to contributions made by employers after the measurement date. Such information will be provided by the Department of Community Health (DCH) to the participating employers and available on the DCH website.

Allocation Methodology

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, requires participating employers in the School OPEB Fund to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense. The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer are based on the ratio of each employer's contribution to the School OPEB Fund during the measurement period July 1, 2017 through June 30, 2018 for the

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fiscal year 2018. Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. Employer contribution amounts billed by the State Health Benefit Plan are used as the basis to allocate the employer's contribution to the School OPEB Fund. Contributions from the employers contributing entities are recognized when due, based on statutory requirements and is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur.

The methodology used to determine employee and retiree participation in the School OPEB Fund is based on their current or last employer payroll location. Current and former employees of public school districts, libraries, regional educational service agencies and community colleges are allocated to the School OPEB Fund irrespective of retirement system affiliation.

Total contributions presented in the schedule of employer allocations to those reported in the School OPEB Fund statement of changes in fiduciary net position for the years ended June 30, 2018 are as follows (amounts in thousands):

	FY 18
Total employer contributions per audited financial statements	\$ 518,290

NOTE 3 – COLLECTIVE NET OPEB LIABILITY AND ACTUARIAL ASSUMPTIONS AND METHODS

The components of the collective net OPEB liability of the participating employers at June 30, 2018 were as follows (amounts in thousands):

	FY 18
Total OPEB liability	\$ 13,092,956
Plan fiduciary net position	383,263
Employers' net OPEB liability	\$ 12,709,693
Plan fiduciary net position as a percentage of Total OPEB liability	2.93%

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Actuarial Assumptions

The collective total OPEB liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of June 30, 2017, with update procedures used to roll forward the total OPEB liability to June 30, 2018. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments for the same year, and then applies the expected investment rate of return for the period. This actuarial valuation used the following actuarial assumptions:

Inflation	2.75%
Salary Increases:	3.25 – 9.00% including inflation
Long-term expected rate of return	7.30% compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare Eligible	7.50%
Medicare Eligible	5.50%
Ultimate trend rate	
Pre-Medicare Eligible	4.75%
Medicare Eligible	4.75%
Year of Ultimate trend rate	
Pre-Medicare Eligible	2028
Medicare Eligible	2022

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale BB as follows:

- For TRS members: The RP-2000 White Collar Mortality Table projected to 2025 with projection scale BB (set forward 1 year for males) is used for death after service retirement and beneficiaries. The RP-2000 Disabled Mortality Table projected to 2025 with projection scale BB (set forward two years for males and four years for females) is used for death after disability retirement.
- For PSERS members: The RP-2000 Blue-Collar Mortality Table projected to 2025 with projection scale BB (set forward 3 years for males and 2 years for females) is used for the period after service retirement and for beneficiaries of deceased members. The RP-2000 Disabled Mortality Table projected to 2025 with projection scale BB (set forward 5 years for both males and females) is used for the period after disability retirement.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the pension systems, which covered the five-year period ending June 30, 2014.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2017 valuation were based on a review of recent plan experience done concurrently with the June 30, 2017 valuation.

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Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. During fiscal year 2018, the School OPEB fund updated their investment strategy to a more long-term approach. The target allocation and best estimates of arithmetic real rate of return for the major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Fixed Income	30.00%	(0.50)%
Domestic Stocks – Large Cap	37.20%	9.00%
Domestic Stocks – Mid Cap	3.40%	12.00%
Domestic Stocks – Small Cap	1.40%	13.50%
Int'l Stocks – Developed Mkt	17.80%	8.00%
Int'l Stocks – Emerging Mkt	5.20%	12.00%
Alternatives	5.00%	10.50%
Total	100.00%	

*Net of Inflation

Discount Rate

In order to measure the total OPEB liability for the School OPEB Fund, a single equivalent interest rate of 3.87% was used as the discount rate. This is comprised mainly of the yield or index rate for 20 year tax-exempt general obligation municipal bonds with an average rating of AA or higher (3.87% per the Bond Buyers Index). The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2118. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make OPEB payments for inactive employees through year 2018. Therefore, the calculated discount rate of 3.87% was applied to all periods of projected benefit payments to determine the total OPEB liability.

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Sensitivity of the Collective Net OPEB liability to Changes in the Discount Rate

The following presents the collective net OPEB liability of the participating employers calculated using the discount rate of 3.87%, as well as what the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.87%) or 1-percentage-point higher (4.87%) than the current discount rate (amounts in thousands):

	<u>1% Decrease</u> <u>2.87%</u>	<u>Current</u> <u>Discount Rate</u> <u>(3.87%)</u>	<u>1% Increase</u> <u>(4.87%)</u>
Employers' Net OPEB liability	\$ 14,840,936	\$ 12,709,693	\$ 10,991,068

Sensitivity of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the collective net OPEB liability of the participating employers, as well as what the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates (amounts in thousands):

	<u>1% Decrease</u>	<u>Current</u> <u>Healthcare Cost</u> <u>Trend Rate</u>	<u>1% Increase</u>
Employers' Net OPEB liability	\$ 10,685,141	\$ 12,709,693	\$ 15,296,996

OPEB plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the Comprehensive Annual Financial Report (CAFR) which is publicly available at <https://sao.georgia.gov/comprehensive-annual-financial-reports>.

NOTE 4 – COLLECTIVE DEFERRED OUTFLOWS OF RESOURCES, DEFERRED INFLOWS OF RESOURCES AND OPEB EXPENSE

Certain expense items are amortized over closed periods each year. The deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled deferred inflows of resources. If they will increase OPEB expense they are labeled deferred outflows of resources. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five year period.

The discount rate has changed since the prior measurement date from 3.58% to 3.87%, resulting in a change of assumptions. Current year changes in the total OPEB liability, due to the change in assumption for the year, are determined by spreading the total change over the average expected remaining service life of the entire Plan membership at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. For the year ended June 30, 2018 this number is 9.56 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 6.53 years.

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The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2018 (amounts in thousands):

	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning of Year Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of Year Balance</u>
Deferred Outflows of Resources:						
Net difference between projected and actual earnings on OPEB plan investments	2017	5.0 years	\$ 4,109	\$ -	\$ (1,027)	\$ 3,082
	2018	5.0 years	17,643	-	(3,529)	14,114
			<u>\$ 21,752</u>	<u>\$ -</u>	<u>\$ (4,556)</u>	<u>\$ 17,196</u>
Deferred Inflows of Resources:						
Net difference between Expected and Actual Experience	2017	6.56 years	\$ -	\$ -	\$ -	\$ -
	2018	6.53 years	341,373	-	(52,278)	289,095
			<u>\$ 341,373</u>	<u>\$ -</u>	<u>\$ (52,278)</u>	<u>\$ 289,095</u>
Change of Assumptions	2017	6.56 years	\$1,069,869	\$ -	\$ (192,423)	\$ (877,446)
	2018	6.53 years	1,506,312	-	(230,675)	1,275,637
			<u>\$2,576,181</u>	<u>\$ -</u>	<u>\$ (423,098)</u>	<u>\$ 2,153,083</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (amounts in thousands):

Year ended June 30	
2019	\$ (470,820)
2020	(470,820)
2021	(470,820)
2022	(471,847)
2023	(390,710)
2024 and Thereafter	<u>(149,965)</u>
Total	<u>\$ (2,424,982)</u>

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Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2018 are as follows (amounts in thousands):

Service Cost	\$ 521,135
Interest on the Total OPEB liability and net cash flow	504,681
Projected earnings on plan investments	(22,206)
Administrative Expense	4,457
Recognition (amortization) of deferred inflows and outflows of resources:	
Differences between expected and actual experience	
Changes of assumptions	(52,278)
Differences between projected and actual earnings on plan investments	(423,098)
	<u>4,556</u>
Collective OPEB Expense (Income)	<u>\$ 537,247</u>

NOTE 5 – ACCESS TO ACTUARIAL VALUATIONS

Further information about actuarial valuations for the Georgia School Personnel Postemployment Benefit Fund is publicly available on the DCH website at <https://shbp.georgia.gov/employers>.