

**Fiscal
Year
2019**

Department of Community Health

Georgia School Personnel Postemployment Benefit Fund

Other Postemployment Benefit (OPEB) Plan Schedule of Employer Contributions Subsequent to the Measurement Date of June 30, 2018

(Including Independent Auditor's Reports)

As of and for the
Year Ended June 30, 2019

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

Independent Auditor's Report

The Board of Trustees
Department of Community Health:

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

We have audited the accompanying schedule of employer contributions subsequent to the measurement date (the Schedule) of the Department of Community Health's Georgia School Personnel Postemployment Benefit Fund (Plan) as of and for the year ended June 30, 2019.

Management's Responsibility for the Schedule

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

Auditor's Responsibility

Our responsibility is to express an opinion on the schedule of employer contributions subsequent to the measurement date based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

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

Opinion

In our opinion, the schedule of employer contributions subsequent to the measurement date referred to above presents fairly, in all material respects, the employer contributions subsequent to measurement date for the Plan for the year ended June 30, 2019 in accordance with accounting principles generally accepted in the United States of America.

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,

A handwritten signature in black ink, appearing to read "Greg S. Griffin". The signature is written in a cursive style with a horizontal line at the end.

Greg S. Griffin
State Auditor

August 30, 2019

School Subsequent Period Contributions Schedule

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2018
As of and for the Year Ending June 30, 2019

Payroll Location Number	Employer Name	2019 Employer Contributions	2019 Employer Allocation Percentage
60112	APPLING BOE	\$ 714,615	0.132688%
60113	APPLING BOE-SVC	450,761	0.083696%
60212	ATKINSON BOE	355,530	0.066014%
60213	ATKINSON BOE-SVC	215,349	0.039985%
60312	BACON BOE	424,096	0.078745%
60313	BACON BOE-SVC	257,251	0.047766%
60412	BAKER BOE	79,486	0.014759%
60413	BAKER BOE-SVC	90,406	0.016786%
60512	BALDWIN BOE	960,438	0.178331%
60513	BALDWIN BOE-SVC	720,994	0.133872%
60522	TWIN LAKES LIB SYSTEM	12,913	0.002398%
60612	BANKS BOE	567,832	0.105433%
60613	BANKS BOE-SVC	425,393	0.078986%
60712	BARROW BOE	2,706,217	0.502483%
60713	BARROW BOE-SVC	1,492,469	0.277117%
60722	PIEDMONT REG LIB	20,615	0.003828%
60812	BARTOW BOE	2,714,978	0.504109%
60813	BARTOW BOE-SVC	1,265,940	0.235056%
60822	BARTOW CO LIB SYSTEM	48,479	0.009002%
60912	BEN HILL BOE	628,526	0.116703%
60913	BEN HILL BOE-SVC	384,200	0.071337%
61012	BERRIEN BOE	623,701	0.115807%
61013	BERRIEN BOE-SVC	390,321	0.072474%
61112	BIBB BOE	4,458,978	0.827930%
61113	BIBB BOE-SVC	3,137,096	0.582487%
61122	MIDDLE GA REG LIB	103,302	0.019181%
61162	ACADEMY FOR CLASSICAL EDUCAT	288,995	0.053660%
61163	ACADEMY FOR CLASSICAL ED BOE	88,375	0.016409%
61212	BLECKLEY BOE	386,512	0.071766%
61213	BLECKLEY BOE-SVC	328,865	0.061063%
61312	BRANTLEY BOE	610,495	0.113355%
61313	BRANTLEY BOE-SVC	430,900	0.080008%
61412	BROOKS BOE	483,774	0.089826%
61413	BROOKS BOE-SVC	300,794	0.055851%
61512	BRYAN BOE	1,576,521	0.292724%
61513	BRYAN BOE-SVC	756,009	0.140374%
61612	BULLOCH BOE	2,056,740	0.381890%
61613	BULLOCH BOE-SVC	1,513,287	0.280983%
61622	STATESBORO REG PUBLIC LIB	55,955	0.010390%
61712	BURKE BOE	944,947	0.175455%
61713	BURKE BOE-SVC	1,027,869	0.190852%
61812	BUTTS BOE	673,221	0.125002%
61813	BUTTS BOE-SVC	367,719	0.068277%
61912	CALHOUN BOE	115,293	0.021407%
61913	CALHOUN BOE-SVC	102,342	0.019003%

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61962	PATAULA CHARTER BOE	103,612	0.019238%
61963	PATAULA CHARTER BOE-SVC	69,328	0.012873%
62012	CAMDEN BOE	1,433,801	0.266224%
62013	CAMDEN BOE-SVC	743,565	0.138063%
62112	CANDLER BOE	403,780	0.074973%
62113	CANDLER BOE-SVC	274,493	0.050967%
62212	CARROLL BOE	2,790,909	0.518208%
62213	CARROLL BOE-SVC	1,535,127	0.285038%
62222	WEST GEORGIA REG LIB	54,143	0.010053%
62312	CATOOSA BOE	2,244,155	0.416688%
62313	CATOOSA BOE-SVC	1,529,138	0.283926%
62322	CATOOSA CO PUB LIB	20,842	0.003870%
62412	CHARLTON BOE	283,916	0.052717%
62413	CHARLTON BOE-SVC	202,906	0.037675%
62512	CHATHAM BOE	7,419,653	1.377660%
62513	CHATHAM BOE-SVC	4,744,651	0.880973%
62522	LIVE OAK PUBLIC LIB	205,471	0.038151%
62612	CHATTAHOOCHEE BOE	148,561	0.027584%
62613	CHATTAHOOCHEE BOE-SVC	147,291	0.027349%
62712	CHATTOOGA BOE	568,086	0.105481%
62713	CHATTOOGA BOE-SVC	257,759	0.047860%
62722	CHATTOOGA REG LIB	10,647	0.001977%
62812	CHEROKEE BOE	8,163,186	1.515717%
62813	CHEROKEE BOE-SVC	3,851,991	0.715227%
62822	SEQUOYAH REG LIB	114,629	0.021284%
62912	CLARKE BOE	3,400,767	0.631445%
62913	CLARKE BOE-SVC	2,322,625	0.431258%
62922	ATHENS REG LIB	98,318	0.018255%
63012	CLAY BOE	49,774	0.009242%
63013	CLAY BOE-SVC	50,282	0.009336%
63112	CLAYTON BOE	9,492,899	1.762615%
63113	CLAYTON BOE-SVC	5,764,965	1.070422%
63212	CLINCH BOE	285,186	0.052952%
63213	CLINCH BOE-SVC	190,970	0.035459%
63312	COBB BOE	21,572,024	4.005432%
63313	COBB BOE-SVC	11,593,239	2.152600%
63412	COFFEE BOE	1,555,697	0.288857%
63413	COFFEE BOE-SVC	950,534	0.176493%
63422	SATILLA REG LIB	14,725	0.002734%
63512	COLQUITT BOE	1,994,776	0.370384%
63513	COLQUITT BOE-SVC	1,374,654	0.255242%
63522	MOULTRIE-COLQUITT CO LIB	21,974	0.004080%
63612	COLUMBIA BOE	4,550,781	0.844976%
63613	COLUMBIA BOE-SVC	2,628,661	0.488082%
63660	SAIL CHARTER BOE	84,057	0.015608%

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63661	SAIL CHARTER BOE-SVC	27,533	0.005112%
63712	COOK BOE	553,103	0.102699%
63713	COOK BOE-SVC	325,310	0.060403%
63812	COWETA BOE	4,029,168	0.748125%
63813	COWETA BOE-SVC	2,632,190	0.488738%
63912	CRAWFORD BOE	301,946	0.056065%
63913	CRAWFORD BOE-SVC	253,976	0.047158%
64012	CRISP BOE	838,288	0.155651%
64013	CRISP BOE-SVC	632,843	0.117504%
64112	DADE BOE	429,429	0.079735%
64113	DADE BOE-SVC	262,584	0.048756%
64212	DAWSON BOE	769,722	0.142920%
64213	DAWSON BOE-SVC	603,639	0.112082%
64312	DECATUR BOE	962,470	0.178709%
64313	DECATUR BOE-SVC	815,687	0.151454%
64322	SOUTHWEST GA REG LIB	38,059	0.007067%
64412	DEKALB BOE	21,481,872	3.988693%
64413	DEKALB BOE-SVC	12,320,965	2.287722%
64512	DODGE BOE	585,608	0.108734%
64513	DODGE CTY BOE-SVC	421,982	0.078352%
64522	OCMULGEE REG LIB	22,880	0.004248%
64612	DOOLY BOE	229,063	0.042532%
64613	DOOLY BOE-SVC	206,405	0.038325%
64712	DOUGHERTY BOE	2,875,220	0.533863%
64713	DOUGHERTY BOE-SVC	2,146,464	0.398549%
64722	DOUGHERTY LIB	85,632	0.015900%
64812	DOUGLAS BOE	5,127,247	0.952013%
64813	DOUGLAS BOE-SVC	2,573,929	0.477920%
64912	EARLY BOE	467,776	0.086855%
64913	EARLY BOE-SVC	231,094	0.042909%
65012	ECHOLS BOE	168,623	0.031309%
65013	ECHOLS BOE-SVC	131,038	0.024331%
65112	EFFINGHAM BOE	2,152,733	0.399713%
65113	EFFINGHAM BOE-SVC	1,228,274	0.228062%
65212	ELBERT BOE	617,606	0.114675%
65213	ELBERT BOE-SVC	490,631	0.091099%
65222	ELBERT LIB	5,437	0.001010%
65312	EMANUEL BOE	879,428	0.163290%
65313	EMANUEL BOE-SVC	549,294	0.101991%
65412	EVANS BOE	387,020	0.071861%
65413	EVANS BOE-SVC	221,190	0.041070%
65512	FANNIN BOE	733,407	0.136177%
65513	FANNIN BOE-SVC	583,831	0.108404%
65612	FAYETTE BOE	3,975,077	0.738081%
65613	FAYETTE BOE-SVC	2,184,731	0.405655%

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65712	FLOYD BOE	1,955,922	0.363170%
65713	FLOYD BOE-SVC	1,093,088	0.202961%
65722	SARA HIGHTOWER REG LIB	46,826	0.008695%
65812	FORSYTH BOE	8,789,712	1.632049%
65813	FORSYTH BOE-SVC	4,622,930	0.858372%
65822	FORSYTH PUBLIC LIB	102,622	0.019055%
65912	FRANKLIN BOE	799,688	0.148484%
65913	FRANKLIN BOE-SVC	548,024	0.101755%
66012	FULTON BOE	19,244,574	3.573278%
66013	FULTON BOE-SVC	9,754,255	1.811142%
66064	INTERNATIONAL CHARTER	14,729	0.002735%
66065	INTERNATIONAL CHARTER-SVC	25,903	0.004810%
66072	GA MAGNET CHARTER BOE	185,383	0.034421%
66073	GA MAGNET CHARTER BOE-SVC	61,456	0.011411%
66074	INTL CHARTER SCHOOL OF ATL	145,259	0.026971%
66075	INTL CHARTER SCHOOL OF ATL	34,029	0.006318%
66112	GILMER BOE	876,889	0.162818%
66113	GILMER BOE-SVC	598,052	0.111045%
66212	GLASCOCK BOE	111,738	0.020747%
66213	GLASCOCK BOE-SVC	98,733	0.018333%
66312	GLYNN BOE	2,600,954	0.482938%
66313	GLYNN BOE-SVC	1,764,925	0.327706%
66322	THREE RIVERS REG LIB SYS	39,191	0.007277%
66412	GORDON BOE	1,373,107	0.254955%
66413	GORDON BOE-SVC	612,394	0.113708%
66512	GRADY BOE	987,357	0.183330%
66513	GRADY BOE-SVC	571,387	0.106094%
66522	RODDENBERY MEM LIB	5,437	0.001010%
66612	GREENE BOE	650,112	0.120711%
66613	GREENE BOE-SVC	415,970	0.077236%
66712	GWINNETT BOE	32,640,952	6.060677%
66713	GWINNETT BOE-SVC	19,461,754	3.613603%
66722	GWINNETT CO LIB	511,186	0.094916%
66812	HABERSHAM BOE	1,551,126	0.288009%
66813	HABERSHAM BOE-SVC	973,644	0.180783%
66822	N E GA REG LIB	42,363	0.007866%
66912	HALL BOE	5,423,861	1.007087%
66913	HALL BOE-SVC	2,955,193	0.548712%
66922	CHESTATEE REG LIB	32,622	0.006057%
66942	HALL CO LIB	76,344	0.014175%
67012	HANCOCK BOE	204,176	0.037911%
67013	HANCOCK BOE-SVC	295,139	0.054801%
67112	HARALSON BOE	793,085	0.147258%
67113	HARALSON BOE-SVC	374,508	0.069538%
67212	HARRIS BOE	930,726	0.172815%

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67213	HARRIS BOE-SVC	749,152	0.139100%
67312	HART BOE	692,521	0.128585%
67313	HART BOE-SVC	453,808	0.084262%
67322	HART LIB	2,718	0.000505%
67412	HEARD BOE	399,717	0.074218%
67413	HEARD BOE-SVC	225,507	0.041872%
67512	HENRY BOE	7,900,634	1.466967%
67513	HENRY BOE-SVC	3,425,154	0.635973%
67522	HENRY CO LIB SYS	76,570	0.014217%
67612	HOUSTON BOE	4,839,268	0.898542%
67613	HOUSTON BOE-SVC	3,192,551	0.592784%
67622	HOUSTON PUBLIC LIB	34,887	0.006478%
67712	IRWIN BOE	351,974	0.065354%
67713	IRWIN BOE-SVC	162,226	0.030122%
67812	JACKSON BOE	1,389,868	0.258067%
67813	JACKSON BOE-SVC	908,125	0.168618%
67912	JASPER BOE	421,303	0.078226%
67913	JASPER BOE-SVC	352,001	0.065359%
68012	JEFF DAVIS BOE	548,532	0.101850%
68013	JEFF DAVIS BOE-SVC	388,289	0.072096%
68112	JEFFERSON BOE	584,339	0.108498%
68113	JEFFERSON BOE-SVC	327,087	0.060733%
68122	JEFFERSON LIB	13,592	0.002524%
68212	JENKINS BOE	263,600	0.048944%
68213	JENKINS BOE-SVC	196,049	0.036402%
68312	JOHNSON BOE	226,015	0.041966%
68313	JOHNSON BOE-SVC	193,161	0.035866%
68412	JONES BOE	1,036,623	0.192477%
68413	JONES BOE-SVC	572,666	0.106331%
68512	LAMAR BOE	485,806	0.090203%
68513	LAMAR BOE-SVC	320,204	0.059455%
68612	LANIER BOE	354,514	0.065825%
68613	LANIER BOE-SVC	212,048	0.039372%
68712	LAURENS BOE	1,231,911	0.228738%
68713	LAURENS BOE-SVC	724,265	0.134479%
68722	OCONEE REG LIB	27,185	0.005048%
68812	LEE BOE	1,145,314	0.212659%
68813	LEE BOE-SVC	621,669	0.115430%
68822	LEE LIB	15,631	0.002902%
68862	BACONTON COMM BOE	128,245	0.023812%
68863	BACONTON COMM BOE-SVC	39,108	0.007262%
68912	LIBERTY BOE	1,659,562	0.308143%
68913	LIBERTY BOE-SVC	1,096,809	0.203652%
69012	LINCOLN BOE	254,204	0.047200%
69013	LINCOLN BOE-SVC	223,984	0.041589%

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69112	LONG BOE	526,184	0.097700%
69113	LONG BOE-SVC	334,452	0.062100%
69212	LOWNDES BOE	1,931,289	0.358596%
69213	LOWNDES BOE-SVC	1,149,483	0.213433%
69222	SOUTH GEORGIA REG LIB	26,958	0.005006%
69260	SCINTILLA CHARTER ACADEMY	74,915	0.013910%
69261	SCINTILLA CHARTER ACADEMY	53,076	0.009855%
69312	LUMPKIN BOE	712,075	0.132216%
69313	LUMPKIN BOE-SVC	588,307	0.109235%
69412	MACON BOE	266,393	0.049463%
69413	MACON BOE-SVC	265,632	0.049322%
69512	MADISON BOE	1,069,383	0.198560%
69513	MADISON BOE-SVC	639,700	0.118778%
69560	FOOTHILLS ED CTR HS	5,333	0.000990%
69561	FOOTHILLS ED CTR HS SVC	55,615	0.010326%
69612	MARION BOE	265,124	0.049227%
69613	MARION BOE-SVC	233,634	0.043380%
69712	MCDUFFIE BOE	730,868	0.135705%
69713	MCDUFFIE BOE-SVC	608,000	0.112892%
69812	MCINTOSH BOE	274,266	0.050925%
69813	MCINTOSH BOE-SVC	172,432	0.032017%
69912	MERIWETHER CO BOE	552,087	0.102510%
69913	MERIWETHER CO BOE-SVC	471,077	0.087468%
69922	PINE MOUNTAIN REG LIB	19,670	0.003652%
70012	MILLER BOE	173,702	0.032252%
70013	MILLER BOE-SVC	176,749	0.032818%
70112	MITCHELL BOE	408,859	0.075916%
70113	MITCHELL BOE-SVC	240,744	0.044701%
70122	DESOTO TRAIL REG LIB	10,874	0.002019%
70212	MONROE BOE	782,166	0.145230%
70213	MONROE BOE-SVC	696,077	0.129246%
70312	MONTGOMERY CO BOE	190,383	0.035350%
70313	MONTGOMERY BOE-SVC	144,551	0.026840%
70412	MORGAN BOE	696,330	0.129293%
70413	MORGAN BOE-SVC	427,477	0.079373%
70422	UNCLE REMUS LIB	62,236	0.011556%
70512	MURRAY BOE	1,386,058	0.257359%
70513	MURRAY BOE-SVC	639,446	0.118730%
70612	MUSCOGEE BOE	5,665,621	1.051976%
70613	MUSCOGEE BOE-SVC	3,579,397	0.664612%
70622	CHATTAHOOCHEE VALLEY LIB	173,529	0.032220%
70712	NEWTON BOE	3,686,082	0.684421%
70713	NEWTON BOE-SVC	2,338,878	0.434276%
70722	NEWTON LIB	28,738	0.005336%
70812	OCONEE BOE	1,404,597	0.260802%

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70813	OCONEE BOE-SVC	881,714	0.163714%
70912	OGLETHORPE BOE	475,140	0.088223%
70913	OGLETHORPE BOE-SVC	307,025	0.057008%
71012	PAULDING BOE	5,407,608	1.004069%
71013	PAULDING BOE-SVC	2,492,518	0.462804%
71112	PEACH BOE	651,381	0.120947%
71113	PEACH BOE-SVC	357,493	0.066378%
71122	PEACH PUBLIC LIB	4,984	0.000925%
71212	PICKENS BOE	972,882	0.180642%
71213	PICKENS BOE-SVC	607,448	0.112789%
71312	PIERCE BOE	700,364	0.130042%
71313	PIERCE BOE-SVC	321,309	0.059660%
71412	PIKE BOE	570,371	0.105905%
71413	PIKE BOE-SVC	371,582	0.068994%
71512	POLK BOE	1,449,038	0.269053%
71513	POLK BOE-SVC	660,963	0.122726%
71612	PULASKI BOE	234,904	0.043616%
71613	PULASKI BOE-SVC	174,032	0.032314%
71712	PUTNAM BOE	623,447	0.115760%
71713	PUTNAM BOE-SVC	585,608	0.108734%
71812	QUITMAN BOE	75,677	0.014052%
71813	QUITMAN BOE-SVC	88,121	0.016362%
71912	RABUN BOE	538,628	0.100011%
71913	RABUN COUNTY BOE-SVC	466,252	0.086572%
72012	RANDOLPH BOE	173,448	0.032205%
72013	RANDOLPH BOE-SVC	211,017	0.039181%
72060	STEM CHARTER SCHOOL CERT	62,726	0.011647%
72061	STEM CHARTER SCHOOL NON CERT	32,506	0.006036%
72112	RICHMOND BOE	5,331,169	0.989876%
72113	RICHMOND BOE-SVC	3,432,594	0.637354%
72122	AUGUSTA RICHMOND CO LIB	86,991	0.016152%
72160	GA SCHOOL INNOVATION&CLASSICS	106,659	0.019804%
72161	GA SCHOOL INNOVATION&CLASSICS	37,839	0.007026%
72212	ROCKDALE BOE	3,544,124	0.658063%
72213	ROCKDALE BOE-SVC	2,124,485	0.394468%
72222	CONYERS-ROCKDALE LIB	32,848	0.006099%
72312	SCHLEY BOE	241,760	0.044889%
72313	SCHLEY BOE-SVC	141,196	0.026217%
72412	SCREVEN BOE	467,268	0.086761%
72413	SCREVEN BOE-SVC	287,725	0.053424%
72422	SCREVEN-JENKINS REG LIB	16,764	0.003113%
72512	SEMINOLE BOE	309,819	0.057526%
72513	SEMINOLE BOE-SVC	235,158	0.043663%
72612	SPALDING BOE	2,167,462	0.402448%
72613	SPALDING BOE-SVC	1,230,709	0.228515%

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72622	FLINT RIVER REG LIB	32,169	0.005973%
72712	STEPHENS BOE	802,228	0.148955%
72713	STEPHENS BOE-SVC	536,088	0.099539%
72812	STEWART BOE	102,342	0.019003%
72813	STEWART BOE-SVC	97,771	0.018154%
72912	SUMTER BOE	831,178	0.154331%
72913	SUMTER BOE-SVC	612,527	0.113732%
72922	LAKE BLACKSHEAR REG LIB	24,466	0.004543%
73012	TALBOT BOE	126,975	0.023576%
73013	TALBOT BOE-SVC	118,087	0.021926%
73112	TALIAFERRO BOE	78,978	0.014664%
73113	TALIAFERRO BOE-SVC	48,758	0.009053%
73212	TATTNALL BOE	728,074	0.135187%
73213	TATTNALL BOE-SVC	471,585	0.087563%
73312	TAYLOR BOE	261,822	0.048614%
73313	TAYLOR BOE-SVC	211,794	0.039325%
73412	TELFAIR BOE	366,958	0.068136%
73413	TELFAIR BOE-SVC	243,284	0.045172%
73512	TERRELL BOE	229,571	0.042626%
73513	TERRELL BOE-SVC	227,233	0.042192%
73522	KINCHAFOONEE REG LIB	16,311	0.003029%
73612	THOMAS BOE	1,212,611	0.225154%
73613	THOMAS BOE-SVC	793,847	0.147399%
73622	THOMAS CO PUBLIC LIB	25,372	0.004711%
73712	TIFT BOE	1,639,246	0.304371%
73713	TIFT BOE-SVC	835,749	0.155179%
73722	COASTAL PLAIN REG LIB	52,331	0.009717%
73812	TOOMBS BOE	617,352	0.114628%
73813	TOOMBS BOE-SVC	324,802	0.060308%
73912	TOWNS BOE	275,790	0.051208%
73913	TOWNS BOE-SVC	272,345	0.050568%
73922	MOUNTAIN REG LIB	28,771	0.005342%
74012	TREUTLEN BOE	237,697	0.044135%
74013	TREUTLEN BOE-SVC	105,135	0.019521%
74112	TROUP BOE	2,387,636	0.443330%
74113	TROUP CY BOE-SVC	1,835,830	0.340872%
74122	TROUP HARRIS COWETA LIB	24,693	0.004585%
74212	TURNER BOE	263,600	0.048944%
74213	TURNER BOE-SVC	203,668	0.037816%
74312	TWIGGS BOE	149,830	0.027820%
74313	TWIGGS BOE-SVC	131,800	0.024472%
74412	UNION BOE	663,063	0.123116%
74413	UNION BOE-SVC	466,760	0.086667%
74512	UPSON BOE	883,999	0.164139%
74513	UPSON BOE-SVC	660,402	0.122622%

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74612	WALKER BOE	2,128,862	0.395281%
74613	WALKER BOE-SVC	1,343,649	0.249485%
74622	CHEROKEE REG LIB	18,123	0.003365%
74712	WALTON BOE	2,537,975	0.471244%
74713	WALTON CTY BOE-SVC	1,538,227	0.285614%
74812	WARE BOE	1,256,290	0.233264%
74813	WARE BOE-SVC	839,410	0.155859%
74912	WARREN BOE	139,672	0.025934%
74913	WARREN BOE-SVC	102,850	0.019097%
75012	WASHINGTON BOE	591,703	0.109866%
75013	WASHINGTON BOE-SVC	379,401	0.070446%
75112	WAYNE BOE	985,071	0.182905%
75113	WAYNE BOE-SVC	555,388	0.103123%
75212	WEBSTER BOE	80,248	0.014900%
75213	WEBSTER CTY BOE-SVC	40,378	0.007497%
75312	WHEELER BOE	205,699	0.038194%
75313	WHEELER BOE-SVC	178,019	0.033054%
75412	WHITE BOE	833,717	0.154802%
75413	WHITE BOE-SVC	491,393	0.091240%
75512	WHITFIELD BOE	2,798,273	0.519575%
75513	WHITFIELD BOE-SVC	1,328,285	0.246632%
75522	NORTHWEST GA REG LIB	50,292	0.009338%
75612	WILCOX BOE	195,287	0.036260%
75613	WILCOX BOE-SVC	168,877	0.031357%
75712	WILKES BOE	356,800	0.066250%
75713	WILKES BOE-SVC	285,186	0.052952%
75722	BARTRAM TRAIL REG LIB	13,139	0.002440%
75812	WILKINSON BOE	266,139	0.049416%
75813	WILKINSON BOE-SVC	219,159	0.040693%
75912	WORTH BOE	616,336	0.114440%
75913	WORTH BOE-SVC	364,335	0.067649%
75922	WORTH PUB LIB	9,288	0.001725%
76112	ATLANTA CITY BOE	9,818,971	1.823159%
76113	ATLANTA CITY BOE-SVC	5,454,081	1.012698%
76312	BREMEN CITY BOE	404,542	0.075114%
76313	BREMEN CITY BOE-SVC	208,212	0.038660%
76412	BUFORD CITY BOE	884,761	0.164280%
76413	BUFORD CITY BOE-SVC	483,013	0.089684%
76512	CALHOUN CITY BOE	664,333	0.123351%
76513	CALHOUN CITY BOE-SVC	334,452	0.062100%
76612	CARROLLTON CITY BOE	908,125	0.168618%
76613	CARROLLTON CITY BOE-SVC	433,424	0.080477%
76712	CARTERSVILLE CITY BOE	785,467	0.145843%
76713	CARTERSVILLE CITY BOE-SVC	251,664	0.046728%
76912	CHICKAMAUGA CITY BOE	216,619	0.040221%

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76913	CHICKAMAUGA CITY BOE-SVC	104,881	0.019474%
77112	COMMERCE CITY BOE	328,865	0.061063%
77113	COMMERCE CITY BOE-SVC	170,146	0.031592%
77212	DALTON CITY BOE	1,762,920	0.327334%
77213	DALTON CITY BOE-SVC	758,294	0.140798%
77312	DECATUR CITY BOE	1,264,162	0.234726%
77313	DECATUR CITY BOE-SVC	729,344	0.135423%
77412	DUBLIN CITY BOE	425,874	0.079075%
77413	DUBLIN CITY BOE-SVC	266,139	0.049416%
77612	GNSVLLC CITY BOE	1,537,920	0.285557%
77613	GNSVLLC CITY BOE-SVC	756,824	0.140525%
77912	JEFFERSON CITY BOE	694,299	0.128915%
77913	JEFFERSON CITY BOE-SVC	267,155	0.049605%
78112	MARIETTA CITY BOE	2,076,040	0.385473%
78113	MARIETTA CITY BOE-SVC	888,824	0.165034%
78212	MOUNTAIN EDU CTR BOE	49,266	0.009148%
78213	MOUNTAIN EDU CTR BOE-SVC	69,074	0.012826%
78412	PELHAM CITY BOE	322,262	0.059837%
78413	PELHAM CITY BOE-SVC	183,606	0.034091%
78512	ROME CITY BOE	1,279,145	0.237508%
78513	ROME CITY BOE-SVC	560,467	0.104066%
78612	SOCIAL CIRCLE BOE	351,974	0.065354%
78613	SOCIAL CIRCLE BOE-SVC	155,417	0.028857%
78912	THOMASVILLE CITY BOE	635,129	0.117929%
78913	THOMASVILLE CITY BOE-SVC	324,294	0.060214%
79112	TRION CITY BOE	279,853	0.051962%
79113	TRION CITY BOE-SVC	140,942	0.026170%
79212	VALDOSTA CITY BOE	1,647,627	0.305927%
79213	VALDOSTA CITY BOE-SVC	862,668	0.160178%
79312	VIDALIA CITY BOE	487,076	0.090439%
79313	VIDALIA CITY BOE-SVC	256,743	0.047671%
79322	OHOOPPEE REG LIB	23,787	0.004417%
79422	OKEFENOKEE REG LIB	28,317	0.005258%
79561	COASTAL PLAINS CHARTER -SVC	18,284	0.003395%
81012	GA MILITARY COLLEGE	90,406	0.016786%
81013	GA MILITARY COLL-SVC	1,122,966	0.208509%
85042	NORTHWEST GEORGIA RESA	147,291	0.027349%
85043	NORTHWEST GA RESA-SVC	84,418	0.015674%
85242	NORTH GEORGIA RESA	56,642	0.010517%
85243	NORTH GEORGIA RESA-SVC	61,710	0.011458%
85442	PIONEER RESA	100,310	0.018625%
85443	PIONEER RESA-SVC	138,911	0.025793%
85642	METRO RESA	149,830	0.027820%
85643	METRO RESA-SVC	118,341	0.021973%
85842	N E GEORGIA RESA	106,151	0.019710%

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85843	N E GEORGIA RESA-SVC	126,213	0.023435%
86042	WEST GA RESA	128,499	0.023859%
86043	WEST GA RESA-SVC	125,197	0.023246%
86242	GRIFFIN RESA	35,807	0.006649%
86243	GRIFFIN RESA-SVC	50,282	0.009336%
86442	MIDDLE GA RESA	22,348	0.004149%
86443	MIDDLE GA RESA-SVC	9,142	0.001697%
86642	OCONEE RESA	39,362	0.007309%
86643	OCONEE RESA-SVC	31,676	0.005881%
86842	CEN SAV RIVER RESA	12,444	0.002310%
86843	CEN SAV RIVER RESA-SVC	21,586	0.004008%
87242	CHATT FLINT RESA	41,140	0.007639%
87243	CHATT FLINT RESA-SVC	15,745	0.002923%
87642	HEART OF GEORGIA RESA	55,361	0.010279%
87643	HEART OF GEORGIA RESA-SVC	71,868	0.013344%
88042	FIRST DISTRICT RESA	148,307	0.027537%
88043	FIRST DISTRICT RESA-SVC	148,587	0.027589%
88442	SOUTHWEST GA RESA	6,095	0.001132%
88443	SOUTHWEST GA RESA-SVC	26,157	0.004857%
88642	COASTAL PLNS RESA	63,487	0.011788%
88643	COASTAL PLNS RESA-SVC	52,314	0.009713%
88842	OKEFENOKEE RESA	43,679	0.008110%
88843	OKEFENOKEE RESA-SVC	49,266	0.009148%
Total		\$ 538,569,200	100.000000%