Fiscal Year 2019

# Department of Community Health

**Georgia School Personnel Postemployment Benefit Fund** 

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

(Including Independent Auditor's Report)

As of and for the Year Ended June 30, 2019

Department of Audits and Accounts

**Greg S. Griffin 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, 2019 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, 2019 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 Unites 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, 2019, in accordance with accounting principles generally accepted in the United States of America.

#### Emphasis of Matter

As discussed in Note 5 to the schedules, subsequent to the measurement date of June 30, 2019, the occurrence of the COVID-19 pandemic had a significant negative effect on the valuation of certain investments of the Plan. Additionally, there are unknown and uncertain future effects to the Plan's operations. Our opinions are not modified with respect to these matters.

#### 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, 2019, and our report thereon, dated December 30, 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 29, 2020

**School GASB 75 Schedules** 

Payroll Location Number	Employer Name	2019 Employer Contributions	2019 Employer Allocation Percentage
60112/60113	APPLING BOE	\$ 1,165,376	0.216384%
60212/60213	ATKINSON BOE	570,879	0.105999%
60312/60313	BACON BOE	681,347	0.126511%
60412/60413	BAKER BOE	169,892	0.031545%
60512/60513	BALDWIN BOE	1,681,432	0.312203%
60522	TWIN LAKES LIB SYSTEM	12,913	0.002398%
60612/60613	BANKS BOE	993,225	0.184419%
60712/60713	BARROW BOE	4,198,686	0.779600%
60722	PIEDMONT REG LIB	20,615	0.003828%
60812/60813	BARTOW BOE	3,980,918	0.739165%
60822	BARTOW CO LIB SYSTEM	48,479	0.009002%
60912/60913	BEN HILL BOE	1,012,726	0.188040%
61012/61013	BERRIEN BOE	1,014,022	0.188281%
61112/61113	BIBB BOE	7,596,074	1.410417%
61122	MIDDLE GA REG LIB	103,302	0.019181%
61162/61163	ACADEMY FOR CLASSICAL EDUCAT	377,370	0.070069%
61212/61213	BLECKLEY BOE	715,377	0.132829%
61312/61313	BRANTLEY BOE	1,041,395	0.193363%
61412/61413	BROOKS BOE	784,568	0.145677%
61422	BROOKS LIB	-	0.000000%
61512/61513	BRYAN BOE	2,332,530	0.433098%
61612/61613	BULLOCH BOE	3,570,027	0.662873%
61622	STATESBORO REG PUBLIC LIB	55,955	0.00207376
61712/61713	BURKE BOE	1,972,816	0.366307%
61812/61813	BUTTS BOE	1,040,940	0.193279%
61912/61913	CALHOUN BOE		
		217,635	0.040410%
61962/61963 62012/62013	PATAULA CHARTER BOE CAMDEN BOE	172,940	0.032111%
		2,177,366	0.404287%
62112/62113	CANDLER BOE	678,273	0.125940%
62212/62213	CARROLL BOE	4,326,036	0.803246%
62222	WEST GEORGIA REG LIB	54,143	0.010053%
62312/62313	CATOOSA BOE	3,773,293	0.700614%
62322	CATOOSA CO PUB LIB	20,842	0.003870%
62412/62413	CHARLTON BOE	486,822	0.090392%
62512/62513	CHATHAM BOE	12,164,304	2.258633%
62522	LIVE OAK PUBLIC LIB	205,471	0.038151%
62612/62613	CHATTAHOOCHEE BOE	295,852	0.054933%
62712/62713	CHATTOOGA BOE	825,845	0.153341%
62722	CHATTOOGA REG LIB	10,647	0.001977%
62812/62813	CHEROKEE BOE	12,015,177	2.230944%
62822	SEQUOYAH REG LIB	114,629	0.021284%
62912/62913	CLARKE BOE	5,723,392	1.062703%
62922	ATHENS REG LIB	98,318	0.018255%
63012/63013	CLAY BOE	100,056	0.018578%
63112/63113	CLAYTON BOE	15,257,864	2.833037%
63212/63213	CLINCH BOE	476,156	0.088411%
63312/63313	COBB BOE	33,165,263	6.158032%
63412/63413	COFFEE BOE	2,506,231	0.465350%
63422	SATILLA REG LIB	14,725	0.002734%
63512/63513	COLQUITT BOE	3,369,430	0.625626%
63522	MOULTRIE-COLQUITT CO LIB	21,974	0.004080%
63612/63613	COLUMBIA BOE	7,179,442	1.333058%
63660/63661	SAIL CHARTER BOE	111,590	0.020720%
63712/63713	COOK BOE	878,413	0.163102%
63812/63813	COWETA BOE	6,661,358	1.236863%
63912/63913	CRAWFORD BOE	555,922	0.103223%
64012/64013	CRISP BOE	1,471,131	0.273155%
64112/64113	DADE BOE	692,013	0.128491%
64212/64213	DAWSON BOE	1,373,361	0.255002%
64312/64313	DECATUR BOE	1,778,157	0.330163%
64322	SOUTHWEST GA REG LIB	38,059	0.007067%
64412/64413	DEKALB BOE	33,802,837	6.276415%
64512/64513	DODGE BOE	1,007,590	0.187086%
64522	OCMULGEE REG LIB	22,880	0.004248%
64612/64613	DOOLY BOE	435,468	0.080857%
64712/64713	DOUGHERTY BOE	5,021,684	0.932412%
64712/64713	DOUGHERTY LIB	5,021,664 85,632	
			0.015900%
64812/64813	DOUGLAS BOE	7,701,176	1.429933%
64912/64913	EARLY BOE	698,870	0.129764%
65012/65013	ECHOLS BOE	299,661	0.055640%
65112/65113	EFFINGHAM BOE	3,381,007	0.627775%
65212/65213	ELBERT BOE	1,108,237	0.205774%

BESZ2	Payroll Location Number	Employer Name	2019 Employer Contributions	2019 Employer Allocation Percentage
BSS1268513   EMANUEL DOE	65222	FI BERT I IB	\$ 5,437	0.001010%
B612/96613   FANNIS BOE   1,317.238   2,044891%   5691/96613   FANNIS BOE   1,317.238   3,044.010   0,044891%   5691/96613   FANTIT BOC   3,044.010   0,066131%   5691/96613   FANTIT BOE   3,044.010   0,066131%   5691/96613   FANTIT BOE   1,447.712   0,24681%   5691/96613   FANTIT BOE   1,247.712   0,246.21%   5691/96613   FANNIS BOE   1,247.712   0,250339%   5691/96613   FANNIS BOE   1,247.712   0,250339%   5691/96613   FANNIS BOE   1,247.712   0,250339%   5691/966913   FANNIS BOE   1,247.712   0,250339%   5691/966913   FANNIS BOE   1,247.814   0,250339%   5691/966913   FANNIS BOE   1,247.814   0,250339%   5691/966913   FANNIS BOE   1,247.814   0,250339%   5691/966913   5691/96			•	
B651266513   FANINI ROE   1,317,238   0,2468174     6671266713   FAYETTE BOE   1,616,808   1,417,407     6671266713   FLOYD BOE   3,040,010   0,0661974     667266713   FORTSTYN BOE   1,417,407   2,445,247     667266713   FORTSTYN BOE   1,417,407   2,445,247     667266713   FRANKLIN BOE   1,417,112   2,445,247     667266713   FRANKLIN BOE   1,417,112   2,445,247     667266713   FRANKLIN BOE   2,269,269   3,534,440     667266713   FRANKLIN BOE   2,460,829   0,0754,544     667266713   FRANKLIN BOE   2,460,829   0,0754,544     667266713   GANAGNET CHARTER BOE   2,460,839   0,04532,544     667266713   GANAGNET CHARTER BOE   2,470,479   0,000,779,744     667266713   GANAGNET CHARTER BOE   1,470,481   0,773826     667266713   GANAGNET CHARTER BOE   1,470,481   0,773826     667266713   GANAGNET CHARTER BOE   1,470,481   0,000,779,744     667266713   GANAGNET CHARTER BOE   1,560,744   0,000,779,744     667266713   GANAGNET CHARTER BOE   1,000,000,779,744     66726713   GANAGNET CHARTER BOE   1,000,000,779,744     667				
68612/68613   FAVETTE DOIS   0.150,050   0.143739%   0.00895%				
68712/08/17   FLOVO DOE				
B5722   SARA HIGHTOWER REG IIB				
6881268813   FORNYTH POE				
68822   FORNYTH PUBLIC LIB   102,622   0.0196579   6901269013   FRANICUAID BOE   13,47,772   25,026299   6901269013   FRANICUAID BOE   28,998,829   5.3844290   6907269073   GA MAGNET CHARTER BOE   24,839   0.0453299   6907269073   GA MAGNET CHARTER BOE   24,839   0.0453299   6907269073   GA MAGNET CHARTER BOE   24,839   0.0453299   6907269073   GA MAGNET CHARTER BOE   1,474,341   0.0736578   6907269073   GA MAGNET CHARTER SCHOOL OF ATL   17,228   0.0352299   6907269073   GA MAGNET CHARTER SCHOOL OF ATL   17,228   0.0352299   6907269073   GA MAGNET CHARTER SCHOOL OF ATL   17,228   0.0352299   6907269073   GA MAGNET CHARTER SCHOOL OF ATL   17,228   0.0352299   6907269073   GA MAGNET CHARTER SCHOOL OF ATL   17,228   0.0352299   6907269073   GA MAGNET CHARTER SCHOOL OF ATL   17,228   0.0352299   6907269073   GA MAGNET CHARTER SCHOOL OF ATL   1,285   0.035229   690726073   GA MAGNET CHARTER SCHOOL OF ATL   1,285   0.035229   690726073   GA MAGNET CHARTER SCHOOL OF ATL   1,285   0.035229   690726073   GA MAGNET CHARTER SCHOOL OF ATL   1,285   0.035229   690726073   GA MAGNET CHARTER SCHOOL OF ATL   1,285   0.035229   690726073   GA MAGNET CHARTER SCHOOL OF ATL   1,285   0.035229   690727   GA MAGNET CHARTER SCHOOL OF ATL   1,285   0.035229   690727   GA MAGNET CHARTER SCHOOL OF ATL   1,285   0.035229   690728   FALL DOLE   7,0344   0.0141759   690729   FALL DOLE   7,0344   0.0041759   690729   FAL	65722	SARA HIGHTOWER REG LIB	46,826	0.008695%
66917/98913   FRANKLIN BOE	65812/65813	FORSYTH BOE	13,412,642	2.490421%
66012/98013   FULTON BOIL   CHARTER SCHOOL OF ATL   CHARTER BOIL	65822	FORSYTH PUBLIC LIB	102,622	0.019055%
6606/68065         INTENATIONAL CHARTER BOE         24,6,93         0.07595%           6607/466075         INTL CHARTER BOE         24,6,93         0.045932%           6607/466075         INTL CHARTER SCHOOL OF ATL         1179,288         0.033389%           6611/266113         GLIMER BOE         1,214,441         0.2738389%           6621/26613         GLASCOCK BOE         21,0471         0.090809%           6631/26613         GLYNN BOE         3,91,91         0.00090777%           6631/26613         GORDOMERS REG LIB SYS         39,191         0.0002777%           6631/26613         GORDOMERS REG LIB SYS         39,191         0.0002777%           6631/26613         GORDOMERS REG LIB SYS         39,191         0.0002777%           661/26613         GORDOMERS REG LIB SYS         39,191         0.0002777%           661/26613         GORDOMERS REG LIB SYS         39,191         0.0002777%           661/26613         GORDOMERS REG LIB SYS         39,191         0.0002774           661/26613         GORDOMERS REG LIB SYS         39,191         0.0002714           661/26613         GORDOMERS REG LIB SYS         39,191         0.001077           661/26613         GORDOMERS REG LIB SYS         39,191         0.001077 <tr< td=""><td>65912/65913</td><td>FRANKLIN BOE</td><td>1,347,712</td><td>0.250239%</td></tr<>	65912/65913	FRANKLIN BOE	1,347,712	0.250239%
6606/68065         INTENATIONAL CHARTER BOE         24,6,93         0.07595%           6607/466075         INTL CHARTER BOE         24,6,93         0.045932%           6607/466075         INTL CHARTER SCHOOL OF ATL         1179,288         0.033389%           6611/266113         GLIMER BOE         1,214,441         0.2738389%           6621/26613         GLASCOCK BOE         21,0471         0.090809%           6631/26613         GLYNN BOE         3,91,91         0.00090777%           6631/26613         GORDOMERS REG LIB SYS         39,191         0.0002777%           6631/26613         GORDOMERS REG LIB SYS         39,191         0.0002777%           6631/26613         GORDOMERS REG LIB SYS         39,191         0.0002777%           661/26613         GORDOMERS REG LIB SYS         39,191         0.0002777%           661/26613         GORDOMERS REG LIB SYS         39,191         0.0002777%           661/26613         GORDOMERS REG LIB SYS         39,191         0.0002774           661/26613         GORDOMERS REG LIB SYS         39,191         0.0002714           661/26613         GORDOMERS REG LIB SYS         39,191         0.001077           661/26613         GORDOMERS REG LIB SYS         39,191         0.001077 <tr< td=""><td>66012/66013</td><td>FULTON BOE</td><td>28.998.829</td><td>5.384420%</td></tr<>	66012/66013	FULTON BOE	28.998.829	5.384420%
68072469073   GAMAGNET CHARTER BOE   246.839   0.04583279   6811268113   INTL CHARTER SCHOOL OF ATL   1792.868   0.0332879   681126813   GLASCOCK BOE   210.471   0.03808076   6831268313   GLYNN BOE   4,365.879   0.1604476   6831268313   GLYNN BOE   1,965.579   0.1604476   6831268313   GLYNN BOE   1,965.501   0.038080376   0.03227876   0.0000000000000000000000000000000000				
6607-466075   MIT. CHARTER SCHOOL OF ATL				
66112/6613   GIMER BOC				
66312/6613   GLYNN DOE				
68312/680313 CLYNN BOE 4,380,879 0,810644% 66322 THREE REGUB SYS 39,191 0,0072778 66412/686133 CORDON BOE 1,568,744 0,20844046 66522 RODDENGERY MEM LIB 5,5437 0,00101079 66612/68613 GREEN BOE 1,568,744 0,20844046 66522 RODDENGERY MEM LIB 5,5437 0,001101079 66712/68613 GREEN BOE 1,568,032 0,179347% 66712/68613 GREEN BOE 5,5437 0,001101079 66812/68613 GREEN BOE 5,5437 0,001101079 67812/68713 HAACLSON BOE 5,5437 0,001101079 67812/68713 JACKSON BOE 5,5437 0,00110179 67812/68713 JACKSON BOE 5,5437 0,001101079 67812/68713 JACKSON BOE 5,5437 0,001101079 67812/68713 JACKSON BOE 5,5437 0,001101079 67812/68713 JACKSON BOE 5,5438 0,001101079 67812/68713 JACK				
65322         THIKER RIVERS REG UB SYS         39,191         0,00727789           66412(Bet31)         CORADY BODE         1,886,501         0,308630           66522         RODDENBERY MEM LIB         5,437         0,001049           66522         RODDENBERY MEM LIB         5,437         0,001049           66712(Bet713)         GWINNETT BOE         52,102,706         9,6742667           66712(Bet713)         GWINNETT CO LIB         511,166         0,0941696           6612(Bet813)         HABERSHAM BOE         2,524,770         0,468729           66812(Bet813)         HABERSHAM BOE         2,524,770         0,468729           66912(Bet813)         HABLESHAM BOE         2,534,770         0,468729           66912(Bet813)         HALL BOE         33,70,54         1,555,764           66912(Bet813)         HALL BOE         32,822         0,0060576           66912(Bet813)         HALL BOE         1,67,933         0,0167576           66912(Bet813)         HALL CO LIB         7,006,000         0,0060576           6712(28713)         HARL CO LIB         7,006,000         0,0060576           6712(28713)         HARL CO LIB         7,006,000         0,0060576           6712(28713)         HART LIB				
66412/86613				
B6512/B6513   GRADY BOE				
66522         RODDENBERY MEM LIB         5,437         0,010101%           6671266713         GRENE BOE         1,066,082         1,07847%           66712266713         GWINNETT BOE         \$2,102,706         9,674280%           66722         GWINNETT CO LIB         \$51,1186         0,094916%           66822         N E GA REG LIB         42,363         0,007868%           66922         HALL BOE         8,379,054         1,555799%           66922         CHESTATER FEG LIB         3,262         2,0000057%           66942         HALL CO LIB         76,344         0,0141776%           6701267013         HALL CO LIB         76,344         0,0141776%           671287013         HARCOK BOE         499,315         0,092712%           671287013         HART BOE         1,167,593         0,216796%           6731287013         HART BOE         1,167,593         0,216976%           6731287013         HART BOE         1,246,329         0,212847%           6731267313         HERNY BOE         1,252,788         0,116090%           6731267313         HERNY BOE         1,252,788         0,116090%           6731267313         HERNY BOE         1,252,788         0,005576%				
6681286813         GREENE BOE         \$2,102.706         67428076           66722         GWINNETT GOLIB         \$5,110.2706         67428076           6881286813         HABERSHAMBOE         \$2,54.770         0.48678276           688222         NE GA REG LIB         42,383         0.00786976           6891286813         HALL BOE         32,902         0.0060576           68942         HALL CO LIB         7,544         0.0141756           6701287013         HANDOCK BOE         49,9315         0.0927126           6712187013         HARDOCK BOE         4,99,315         0.0927126           6712187013         HARRI BOE         1,167,593         0.21679676           6712187013         HARRI BOE         1,167,893         0.3191576           6712187013         HARRI BOE         1,167,893         0.3191576           6712187013         HART LIB         2,718         0.0050576           672128713         HART BOE         1,167,893         0.3191576           6731287313         HART BOE         1,167,893         0.2184776           6741287413         HENRY BOE         6,213         1,178,893         0.01428776           67222         HENRY COULS YS         7,6570         0.00427876 <td>66512/66513</td> <td>GRADY BOE</td> <td>1,558,744</td> <td>0.289424%</td>	66512/66513	GRADY BOE	1,558,744	0.289424%
66712/86713   AVENUET BOE   \$2,102.706   9,674280%   66812/86813   ALBERSHAM BOE   2,524.770   0,488729%   66812/86813   ALBERSHAM BOE   2,524.770   0,488729%   66912/86813   ALBERSHAM BOE   2,524.770   0,488729%   66912/86813   ALBERSHAM BOE   3,379.054   1,555799%   66912/86913   ALBERSHAM BOE   3,379.054   1,555799%   66912/86912   ALBERSHAM BOE   3,379.054   1,555799%   66912/86912   ALBERSHAM BOE   3,3622   0,000507%   67012/87013   ALBERSHAM BOE   4,99,315   0,014175%   67012/87013   ALBERSHAM BOE   4,99,315   0,012712%   67012/8713   ALBERSHAM BOE   1,167.933   0,2167369%   6712/267213   ALBERSHAM BOE   1,167.933   0,2167369%   6712/267313   ALBERSHAM BOE   1,167.935   0,2167369%   6712/267313   ALBERSHAM BOE   1,167.935   0,2167369%   6712/267313   ALBERSHAM BOE   1,167.935   0,2167369%   6712/267313   ALBERSHAM BOE   1,135.788   2,102940%   6712/267313   ALBERSHAM BOE   1,135.788   2,102940%   67612/267313   ALBERSHAM BOE   1,355.788   2,102940%   67612/267313   ALBERSHAM BOE   1,355.788   2,102940%   67612/267313   ALBERSHAM BOE   4,941.913.26%   67670   0,014175%   67670	66522	RODDENBERY MEM LIB	5,437	0.001010%
66722         GWINNETT CO LIB         5511.186         0.94916%           688126813         HABERSHAM BOE         2.924.770         0.48872%           68822         NE GA REG LIB         42.363         0.007868%           689426813         HALL BOE         8.379.064         1.555799%           68942         HALL CO LIB         76.344         0.014175%           67012187013         HANCOCK BOE         4.99.315         0.092712%           6711218713         HARD SON BOE         1.167.953         0.216796%           67212187213         HARRI BOE         1.167.953         0.216796%           67312187313         HART BOE         1.18329         0.21247%           67412187413         HERNY BOE         2.718         0.00050%           67412187413         HERNY BOE         13.25.788         2.102840%           67421287613         HERNY BOE         13.25.788         2.102840%           67421287613         HERNY BOE         8.031.819         1.491326           67421287613         HERNY BOE         8.031.819         1.491326           67422876713         HERNY BOE         8.031.819         1.491326           671228775         HENNY CO LIB SYS         76.570         0.014217%	66612/66613	GREENE BOE	1,066,082	0.197947%
66722         GWINNETT CO LIB         5511,186         0.94916%           66812686313         HABERSHAMBOE         2,524,770         0.48872%           6681268613         HALL BOE         8,379,054         1,555,799%           6691268613         HALL BOE         32,622         0.006057%           66942         HALL CO LIB         76,344         0.014175%           6712126713         HANCOCK BOE         4,99,315         0.092712%           6712126713         HARRIS BOE         1,167,593         0.216769%           6731216713         HARRIS BOE         1,167,893         0.319115%           6731216713         HART LIB         2,718         0.00505%           6741216713         HERNY BOE         2,718         0.00505%           67421267413         HERNY BOE         13,35,788         2,102940%           67522         HERNY CO LIB SYS         76,570         0.014217%           67522         HERNY CO LIB SYS         76,570         0.014217%           67321267613         HERN BOE         9,31,819         1,491326%           67222 HOLUSTON BOE         8,031,819         1,491326%           67321267613         JACKSON DEE         2,29,799         0.00478%           6731267613<	66712/66713	GWINNETT BOE	52,102,706	9.674280%
6812 (196813 N E AR REG LIB (1968)         4.2,563 (1905)         0.468782% (1968)           68912 (1968) I ALL BOE (1968)         8.379,054 (1,558799% (1968)         8.379,054 (1,558799% (1968)         8.379,054 (1,558799% (1968)         8.379,054 (1,558799% (1968)         8.379,054 (1,558799% (1968)         8.379,054 (1,558799% (1968)         9.361 (19	66722	GWINNETT CO LIB		0.094916%
68821         N E GA REG LIB         4.2,363         0.007868%           689126681         HALL GOE         8.379,054         1.555799%           68942         HALL CO LIB         76,324         0.006057%           6701267013         HARCOCK BOE         493,915         0.092712%           6711267113         HARALSON BOE         1,167,593         0.216796%           67121267213         HARTIS BOE         1,167,593         0.217269%           6721267313         HART BOE         1,167,693         0.212647%           6731267313         HEAND BOE         62,224         0.1000505%           6741267413         HEANT BOE         675126731         HENRY BOE         62,5224         0.110009%           6741267413         HENRY BOE         8,031,819         1,491226%         6761267613         HENRY BOE         8,031,819         1,491226%           6761267613         HOUSTON BOE         8,031,819         3,4887         0.006478%         6771267713         IRWIN BOE         3,4887         0.006478%         6771267713         IRWIN BOE         3,4887         0.006478%         6791267613         JASPER BOE         2,297,993         0.26685%         67912676713         JASPER BOE         1,932,948         6811268113         JASPER BOE				
68912/68013				
68022         CHESTATEE REG LIB         32,622         0,006057%           68042         HALL CO LIB         76,344         0,014175%           67012(87013)         HANCOCK BOE         49,915         0,092712%           6712(97213)         HARRIS BOE         1,167,893         0,216796%           673(12)(67313)         HART BOE         1,678,878         0,3119176           673(2)(67312)         HART BOE         1,167,893         0,212847%           674(12)(67413)         HEAND BOE         625,224         0,1106095%           674(12)(67413)         HENRY BOE         11,325,788         2,102940%           676(12)(67613)         HENRY CO LIB SYS         76,570         0,014217%           676(12)(67613)         HOUSTON BOE         8,031,819         1,491326%           67712(67613)         HOUSTON PUBLIC LIB         3,4887         0,006478%           67712(67613)         JASPER BOE         154,200         0,095476%           67812(67613)         JASPER BOE         154,200         0,095476%           67812(67613)         JASPER BOE         1,793,404         0,005476%           67812(67613)         JASPER BOE         1,914,004         0,005476%           67812(67613)         JASPER BOE         1,914				
66942         HALL CO LIB         76,344         0.014175%           67012/67013         HANCOCK BOE         499.315         0.092712%           67112/67113         HARALSON BOE         1,167,593         0.216708%           67212/67213         HART BOE         1,767,693         0.212647%           67312/67313         HART BOE         1,718         0.00505%           67412/67413         HEARD BOE         625,224         0.116090%           67412/67413         HEART BOE         1,252,708         0.00505%           67512/67513         HENRY BOE         1,252,708         0.00405%           67522         HENRY CO LIB SYS         76,570         0.01427%           67626         HOUSTON BOE         80,31,819         1,491326%           67712/67713         JACKSON BOE         2,279,939         0.426685%           67812/67813         JACKSON BOE         2,279,939         0.426685%           67812/67813         JACKSON BOE         2,279,939         0.426685%           68112/68133         JEFFERSON BOE         73,304         0.143585%           68112/68133         JERNIN BOE         91,426         0.18231%           68112/68613         JONES BOE         419,176         0.002524%				
67012/67013         HANCOCK BOE         499.315         0.092712%           6712/67213         HARRIS BOE         1,167.583         0.216796%           67312/67313         HARRIS BOE         1,679.878         0.311915%           67312/67313         HART BOE         1,167.878         0.011915%           6732/67322         HART LIB         2,718         0.00556           67412/67413         HEARD BOE         625.224         0.116000%           67512/67513         HEARY WOE         11.325,788         2.102940%           67612/67613         HOUSTON BOE         8.031,819         1.49125%           67612/67613         HOUSTON PUBLIC LIB         34,887         0.00478%           67612/67613         JACKSON BOE         514,200         0.09478%           67812/67813         JACKSON BOE         514,200         0.09478%           67812/67813         JACKSON BOE         73,304         0.456855%           6811/268013         JEFFERSON LIB         13,592         0.00254%           6811/268013         JEFFERSON LIB         13,592         0.00254%           6811/268013         JEMINS BOE         150,0229         0.00254%           6811/26813         JONES BOE         10,03249         0.005346%				
67112/667113         HARALSON BOE         1,167,593         0,216796%           67212/67213         HARTI BOE         1,167,5878         0,311916           67312/67313         HART BOE         1,146,329         0,212847%           67322         HART LIB         2,718         0,000505%           67412/67413         HEARD BOE         652,524         0,116090%           67512/67513         HENRY BOE         1,325,788         2,102940%           6752/67513         HENRY CO LIB SYS         76,570         0,01417%           67622         HOUSTON PUBLIC LIB         34,887         0,00478%           67712/67713         IRWIN BOE         514,200         0,095478%           67812/67913         JACKSON BOE         2,287,993         0,426685%           68012/66913         JEFFERSON BOE         936,821         0,173946%           68112/68113         JEFFERSON BOE         91,426         0,169231%           68122/68213         JENINIS BOE         13,592         0,002524%           68122/68213         JENINIS BOE         13,592         0,002524%           6812/68213         JONES BOE         19,146         0,078328%           6812/68213         JENINIS BOE         1,000,000         0,000,000				
67212/67213 HARRIS BOE 1,679,878 0,311915% 67312/67313 HARRIS BOE 1,146,329 0,212847% 67312/67313 HARRI BOE 1,146,329 0,212847% 67312/67313 HARRI BOE 1,146,329 0,212847% 67312/67313 HEARD BOE 625,224 0,1105005% 67412/67413 HEARD BOE 11,325,788 2,102940% 67512/67513 HEARD BOE 11,325,788 2,102940% 67512/67513 HEARD BOE 1,1325,788 2,102940% 67512/67513 HEARD BOE 8,031,819 1,4193,26% 67612/67613 HOUSTON PUBLIC LIB \$14,200 0,098476% 67612/67613 HOUSTON PUBLIC LIB \$14,200 0,098476% 67612/67613 JACKSON BOE \$14,200 0,098476% 67612/67613 JACKSON BOE \$2,297,993 0,4265685% 67612/67913 JACKSON BOE \$2,297,993 0,4265685% 68012/68013 JEFFERSON BOE \$936,821 0,173946% 68112/68013 JEFFERSON BOE \$13,992 0,005244% 68212/68213 JONES BOE \$11,992 0,005244% 68212/68213 JONES BOE \$11,992 0,005244% 68512/68613 JONES BOE \$1,996,419 0,0853465% 68512/68613 LAMRE BOE \$806,010 0,149658% 68512/68613 LAMER BOE \$806,000 0,149658% 68512	67012/67013	HANCOCK BOE	499,315	0.092712%
67312/67313         HART BOE         1,146,329         0.212847%           67322         HART IIB         2,718         0.000505%           67412/67413         HEARD BOE         625,224         0.116090%           67512/67513         HENRY BOE         11,325,788         2.102940%           67612/67613         HOUSTON BOE         8,031,819         1.491326%           67712/67713         IRVIN BOE         34,887         0.00478%           67712/67713         JANSCON BOE         2,297,93         0.42685%           67912/67913         JASPER BOE         773,304         0.143865%           68112/68113         JEFF DANIS BOE         773,304         0.143865%           68112/68113         JEFF DANIS BOE         911,426         0.16921%           6812/26313         JENRIS BOE         91,426         0.16921%           6812/26313         JENRIS BOE         1,50,40         0.00524%           6812/68313         LAMER BOE         1,50,40         0.00524%		HARALSON BOE	1,167,593	0.216796%
67322         HART LIB         2.718         0.005059%           67412/67413         HEARD BOE         625.224         0.116090%           67512/67613         HENRY BOE         11,325,788         2.102940%           67522         HENRY CO LIB SYS         76,570         0.014217%           67612/67613         HOUSTON FUBLIC LIB         34,887         0.006478%           67712/67713         IRWIN BOE         514,200         0.095476%           67812/67913         JACKSON BOE         2,297,993         0.426685%           67812/67913         JASPER BOE         773,304         0.145865%           68112/68013         JEFF BOWIS BOE         936,821         0.173946%           6812/26813         JEFFERSON LIB         13,592         0.002524%           68212/68213         JENKINS BOE         459,649         0.085346%           68312/68313         JOHNSON BOE         459,649         0.085346%           68512/68513         JENKINS BOE         459,649         0.085346%           68512/68613         LAMAR BOE         806,010         0.149658%           68512/68613         LAMIRE BOE         566,562         0.15197%           68512/68613         LAILER BOE         1,766,983         0.332217%	67212/67213	HARRIS BOE	1,679,878	0.311915%
67412/67413         HEARD BOE         £25.224         0.116000%           67512/67513         HENRY BOE         11,325,788         2.102940%           67622         HENRY CO LIB SYS         76,570         0.014217%           67622         HOUSTON BOE         8,031,819         1.1491326%           67712/67713         IRWIN BOE         514,200         0.095476%           67812/67813         JACKSON BOE         2,297,993         0.426865%           67812/67813         JASPER BOE         773,304         0.143855%           68012/68013         JEFF DAVIS BOE         936,821         0.17346%           68112/68113         JEFF ERSON BOE         911,426         0.168231%           6812/26/213         JENINS BOE         936,821         0.17346%           6812/26/213         JENINS BOE         911,426         0.062524%           6812/26/213         JENINS BOE         459,649         0.002524%           6812/26/213         JENINS BOE         459,649         0.002524%           6812/26/213         JENINS BOE         459,649         0.002524%           6812/26/213         JENINS BOE         1,002,202         0.002524%           6812/26/213         JENINS BOE         1,002,202         0.002524 <td>67312/67313</td> <td>HART BOE</td> <td>1,146,329</td> <td>0.212847%</td>	67312/67313	HART BOE	1,146,329	0.212847%
67412/67413         HEARD BOE         625.224         0.116000%           67512/67513         HENRY BOE         11,325.788         2.10240%           67612/67613         HENRY CO LIB SYS         76,570         0.014217%           67612/67613         HOUSTON BOE         8,031,819         1.491326%           67712/67713         IRWIN BOE         514,200         0.095476%           67812/67813         JACKSON BOE         2,297,993         0.426865%           67812/67813         JASPER BOE         773,304         0.1436856%           68012/68013         JEFF DAVIS BOE         936,821         0.17346%           68112/68113         JEFFERSON BOE         911,426         0.168231%           6812/26/213         JENIKINS BOE         936,821         0.17346%           6812/26/213         JENIKINS BOE         459,649         0.005254%           6812/26/213         JENIKINS BOE         459,649         0.005254%           6812/26/213         JENIKINS BOE         459,649         0.077832%           68312/68/213         JCHINSON BOE         459,649         0.077832%           68312/68/213         JCHINSON BOE         1,609,289         0.298808%           68512/68/213         LAWAR BOE         806,010	67322	HART LIB	2,718	0.000505%
67512/67513         HENRY DOE         11,325,788         2,102940%           67522         HENRY CO LIB SYS         76,570         0,014217%           67612/67613         HOUSTON BOE         8,031,819         1,491326%           67722/67713         IRWIN BOE         34,887         0,009478%           67812/67813         JACKSON BOE         2,297,993         0,428685%           67912/67913         JASPER BOE         773,304         0,143585%           68012/68013         JEFF DAVIS BOE         936,821         0,173846%           6812/26813         JEFFERSON LIB         13,592         0,002524%           68212/268213         JENKINS BOE         459,649         0,085346%           68312/68313         JOHNSON BOE         459,649         0,085346%           68312/68313         JANISON BOE         459,649         0,085346%           68412/68413         JONES BOE         419,176         0,077832%           68412/68613         LAMIRE BOE         56,562         0,0781426           68512/68613         LAIRE BOE         56,562         0,051476           68512/68613         LAIRE BOE         1,596,176         0,353217%           68712/68713         LAURENS BOE         1,766,833         0,320690	67412/67413	HEARD BOE		
67522         HENRY CO LIB SYS         76,570         0.014217%           67612/67613         HOUSTON BOE         8,031,819         1.491326%           67712/67713         IRWIN BOE         514,200         0.096476%           67712/67713         IRWIN BOE         514,200         0.99476%           67812/67613         JACKSON BOE         2,297,993         0.426685%           67912/67913         JASPER BOE         773,304         0.143585%           68012/88113         JEFFERSON BOE         936,821         0.173946%           68112/88113         JEFFERSON BOE         911,426         0.169231%           6812/2812         JEFFERSON LIB         13,592         0.002524%           6812/28213         JENKINS BOE         459,649         0.085346           6812/28213         JENKINS BOE         419,176         0.077832%           6812/28613         JONES BOE         1,699,299         0.298808%           68512/28513         LAMIR BOE         96,612         0.10149658%           68512/28513         LANIER BOE         1,699,299         0.298808%           68512/28513         LANIER BOE         1,699,299         0.298808%           68512/28513         LANIER BOE         1,561         0.363217 <td></td> <td></td> <td></td> <td></td>				
67612/67613         HOUSTON BOE         8,031,819         1,491226%           67622         HOUSTON PUBLIC LIB         34,887         0,006478%           6781/67613         JACKSON BOE         2,297,993         0,426685%           6791/67913         JASPER BOE         773,304         0,143685%           68012/68013         JEFF DAVIS BOE         936,821         0,173946%           68112/68113         JEFF ERSON BOE         911,426         0,169231%           6812/2 JEFFERSON LIB         13,592         0,002524%           68212/68213         JENKINS BOE         459,649         0,08346%           68312/68313         JOHNSON BOE         419,176         0,077832%           68512/68513         LAMAR BOE         806,010         0,149658%           68712/68713         LAURENS BOE         1,956,176         0,363217%           68712/68713         LAURENS BOE         1,766,983         0,328089%           68812/68812         LEE LIB         1,766,983         0,328089%				
67622         HOUSTON PUBLIC LIB         34,887         0.006478%           67712/67713         IRWIN BOE         514,200         0.095476%           67812/67813         JACKSON BOE         2,297,993         0.426665%           67912/67913         JASPER BOE         773,304         0.143585%           68012/86813         JEFF DAVIS BOE         936,821         0.173946%           68112/68113         JEFFERSON BOE         911,426         0.169231%           6812/28213         JENKINS BOE         459,649         0.085346%           68312/68213         JOHNSON BOE         419,176         0.077632%           68412/68613         JOHNSON BOE         419,176         0.077832%           68512/68513         LAMAR BOE         806,010         0.149658%           68512/68513         LANIER BOE         566,562         0.105197%           68712/68713         LAUREN BOE         27,185         0.005247%           68812/68813         LEE DOE         1,566,176         0.363217%           68812/68813         LEE DOE         1,566,162         0.317974%           68812/68813         LEE DOE         1,766,933         0.320898%           68812/68813         LEE LIB         1,766,933         0.031074%			•	
67712/67713         IRWIN BOE         514,200         0.095476%           67812/67813         JACKSON BOE         2,297,993         0.426685%           67912/67913         JASPER BOE         773,304         0.143565%           68012/68013         JEFF DAVIS BOE         936,821         0.173946%           68112/68113         JEFFERSON BOE         911,426         0.169231%           68122         JEFFERSON LIB         13,592         0.002524%           68212/68213         JENKINS BOE         459,649         0.065346%           6812/28313         JOHNSON BOE         459,649         0.065346%           6812/28613         LAMAR BOE         806,010         0.149658%           68512/68613         LAIKER BOE         566,562         0.10797%           68712/68713         LAURENS BOE         1,956,176         0.363217%           68712/68813         LEE EUB         1,56,31         0.00000%           68112/68813         LEE GOE         1,766,983         0.324009% </td <td></td> <td></td> <td></td> <td></td>				
67812/67813         JACKSON BOE         2,297,993         0.426685%           67912/67913         JASPER BOE         773,304         0.143585%           68012/68013         JEFF DAVIS BOE         936,821         0.173946%           68112/68113         JEFFERSON BOE         911,426         0.169231%           6812/168213         JENKINS BOE         459,649         0.02524%           68312/68313         JOHNSON BOE         419,176         0.077832%           68412/68413         JOHNSON BOE         1,609,289         0.29808%           68512/68613         LAMAR BOE         806,010         0.149658%           68712/68613         LAMIER BOE         566,652         0.105197%           68712/68713         LAURENS BOE         1,956,176         0.363217%           68712/68713         LAURENS BOE         1,766,983         0.38089%           68812/68813         LEE BOE         1,766,983         0.328089%           68862/68863         BACONTON COMM BOE         167,353         0.031074%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           69012/69013         LINCOLIN BOE         478,188         0.88789%           69212/69213         LOWNDES BOE         30,80,772				
67912/67913         JASPER BOE         773,304         0.143585%           68012/68013         JEFF DAVIS BOE         936,821         0.173946%           68112/68113         JEFFERSON BOE         911,426         0.169231%           68122         JEFFERSON LIB         13,592         0.002524%           68212/68213         JENKINS BOE         459,649         0.085346%           68312/68313         JOHNSON BOE         419,176         0.077832%           68412/68413         JONES BOE         1806,010         0.149658%           68512/68613         LAMAR BOE         806,010         0.149658%           68712/68713         LAURENS BOE         1,956,176         0.363217%           68712/68813         LAURENS BOE         1,766,983         0.328089%           68812/68813         LEE BOE         1,766,983         0.328089%           6882/2         LEE LIB         27,185         0.002002%           68862/68863         BACONTON COMM BOE         167,353         0.031074%           68912/69913         LIDERTY BOE         2,756,371         0.511795%           69912/69913         LOWNDES BOE         30,080,772         0.572029%           69222         SOUTH GEORGIA REG LIB         26,558         0.0				
68012/68013         JEFF DAVIS BOE         936,821         0.173946%           68112/68113         JEFFERSON BOE         911,426         0.169231%           68212/EFERSON LIB         13,592         0.002524%           68212/68213         JENKINS BOE         459,649         0.085346%           68312/68313         JOHNSON BOE         16,09,289         0.298808%           68412/68413         JONES BOE         1,609,289         0.298808%           68512/68513         LAMAR BOE         806,010         0.149658%           68612/686713         LANIER BOE         566,562         0.105197%           68712/687713         LAURENS BOE         1,956,176         0.363217%           68712/68713         LAURENS BOE         1,966,183         0.328089%           68812/68813         LEE BOE         1,766,983         0.328089%           68812/68863         BACONTON COMM BOE         167,353         0.011074%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           69112/69013         LINCOLN BOE         478,188         0.088769%           69112/69113         LONG BOE         860,636         0.159800%           69222         SOUTH GEORGIA REG LIB         26,958         0.005006% <td></td> <td></td> <td></td> <td></td>				
68112/68113         JEFFERSON BOE         911,426         0.169231%           68122         JEFFERSON LIB         13,592         0.00524%           68212/68213         JENKINS BOE         459,649         0.085346%           68312/68313         JOHNSON BOE         419,176         0.077832%           68412/686413         JONES BOE         1,609,289         0.28808%           68512/68613         LANIER BOE         806,010         0.149658%           68712/68713         LAURENS BOE         1,956,176         0.363217%           68712/68813         LEB DOE         1,956,176         0.363217%           68712/68813         LEE BOE         1,766,983         0.328089%           68812/68813         LEE BOE         1,766,983         0.328089%           68812/68813         LEE LIB         15,631         0.002902%           68862/68863         BACONTON COMM BOE         167,353         0.31074%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           69112/69013         LINCOLN BOE         476,188         0.088789%           6912/69213         LOWNDES BOE         3,080,772         0.572029%           69222         SOUTH GEORGIA REG LIB         26,958         0.05006%				
68122         JEFFERSON LIB         13,592         0.002524%           68212/68213         JENKINS BOE         459,649         0.085346%           68312/68313         JONES BOE         419,176         0.077832%           68412/68413         JONES BOE         1,609,289         0.298808%           68512/68513         LAMAR BOE         806,010         0.149658%           68612/68613         LANIER BOE         566,562         0.105197%           68712/68713         LAURENS BOE         1,956,176         0.363217%           68722         OCONEE REG LIB         27,185         0.005048%           68812/68813         LEE BOE         1,766,983         0.328089%           68812/68863         BACONTON COMM BOE         15,631         0.002902%           68812/68863         BACONTON COMM BOE         167,353         0.031074%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           6912/69013         LINCOLN BOE         476,188         0.086789%           6911/69013         LONG BOE         3,080,772         0.572029%           69212/69013         LOWNDES BOE         3,080,772         0.572029%           69212/69013         MALINCOLIN BOE         1,003,362         0.			936,821	0.173946%
68212/68213         JENKINS BOE         459,649         0.085346%           68312/68313         JOHNSON BOE         419,176         0.077832%           68412/68513         JONES BOE         1,609,289         0.298808%           68512/68513         LAMAR BOE         806,010         0.149658%           68612/68613         LANIER BOE         566,652         0.105197%           68712         OCONEE REG LIB         27,185         0.005048%           68812/68813         LEE BOE         1,766,983         0.328089%           68822         LEE LIB         1,766,983         0.328089%           68822         LEE LIB         167,353         0.031074%           68812/68913         LIBERTY BOE         2,756,371         0.511795%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           69112/69113         LONG BOE         478,188         0.088789%           6912/69213         LOWNDES BOE         3,080,772         0.572029%           69222         SOUTH GEORGIA REG LIB         26,958         0.005006%           69312/69313         LUMPKIN BOE         13,00,382         0.241451%           69312/69413         MACON BOE         532,025         0.098785%	68112/68113	JEFFERSON BOE	911,426	0.169231%
68312/68313         JOHNSON BOE         419,176         0.077832%           68412/68413         JONES BOE         1,609,289         0.298808%           68512/68513         LAMAR BOE         806,010         0.149658%           68612/68613         LANIER BOE         566,562         0.105197%           68712/68713         LAURENS BOE         1,956,176         0.363217%           68722         OCONEE REG LIB         27,185         0.005048%           68812/68813         LEE BOE         15,631         0.002902%           68882/68863         BACONTON COMM BOE         167,353         0.31074%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           69112/69113         LONG BOE         478,188         0.088789%           69112/69113         LONG BOE         3,080,772         0.572029%           69212/69213         LOWNDES BOE         3,080,772         0.572029%           69222         SOUTH GEORGIA REG LIB         26,958         0.05006%           69312/69313         LIMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         1,709,083         0.317338%           69512/69513         MADISON BOE         1,709,083         0.31	68122	JEFFERSON LIB	13,592	0.002524%
68412/68413         JONES BOE         1,609,289         0.298808%           68512/68513         LAMAR BOE         806,010         0.149658%           68612/68613         LANIER BOE         566,562         0.105197%           68712/68713         LAURENS BOE         1,956,176         0.363217%           68722         OCONEE REG LIB         27,185         0.005048%           6812/68813         LEE BOE         1,766,983         0.328089%           68822         LEE LIB         167,353         0.031074%           68862/68863         BACONTON COMM BOE         167,353         0.031074%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           6911/69113         LONG BOE         478,188         0.088789%           6911/69213         LOWNDES BOE         300,772         0.572029%           6921/69213         LOWNDES BOE         3,080,772         0.572029%           69212/69313         LOWNDES BOE         3,080,772         0.572029%           69220/69261         SCINTILLA CHARTER ACADEMY         127,991         0.023765%           69312/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         1,799,083         0	68212/68213	JENKINS BOE	459,649	0.085346%
68412/68413         JONES BOE         1,609,289         0.298808%           68512/68513         LAMAR BOE         806,010         0.149658%           68612/68813         LANIER BOE         566,562         0.105197%           68712/68713         LAURENS BOE         1,956,176         0.363217%           68722         OCONEE REG LIB         27,185         0.005048%           68812/68813         LEE BOE         15,631         0.002902%           68862/68863         BACONTON COMM BOE         167,353         0.031074%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           69112/69113         LONG BOE         478,188         0.088789%           69112/69113         LONG BOE         806,636         0.159800%           69212/69213         LOWNDES BOE         3080,772         0.572029%           69260/69261         SCINTILLA CHARTER ACADEMY         127,991         0.023765%           69312/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         1,300,382         0.241451%           69512/69513         MACON BOE         1,799,083         0.317338%           69512/69613         MACON BOE         49,755 <td< td=""><td>68312/68313</td><td>JOHNSON BOE</td><td>419,176</td><td>0.077832%</td></td<>	68312/68313	JOHNSON BOE	419,176	0.077832%
68512/68513         LAMAR BOE         806,010         0.149658%           68612/68613         LANIER BOE         566,562         0.105197%           68712/68713         LAURENS BOE         1,956,176         0.363217%           68722         OCONEE REG LIB         27,185         0.005048%           68812/68813         LEE BOE         1,766,983         0.328089%           68822         LEE LIB         15,631         0.002902%           68862/68863         BACONTON COMM BOE         167,353         0.031074%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           69012/69013         LINCOLN BOE         478,188         0.088789%           6912/69913         LOWNDES BOE         3,080,772         0.572029%           69212/69213         LOWNDES BOE         3,080,772         0.572029%           693212/69313         LUMPKIN BOE         26,958         0.005006%           69312/69313         LUMPKIN BOE         127,991         0.023765%           69312/69513         MACON BOE         532,025         0.098785%           69512/69513         MACON BOE         532,025         0.098785%           69512/69513         MADISON BOE         1,709,083         0.317338%	68412/68413	JONES BOE		0.298808%
68612/68613         LANIER BOE         566,562         0.105197%           68712/68713         LAURENS BOE         1,956,176         0.363217%           68722         OCONEE REG LIB         27,185         0.005048%           68812/68813         LEE BOE         17,66,983         0.328089%           68822         LEE LIB         15,631         0.002902%           68862/68863         BACONTON COMM BOE         167,353         0.031074%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           69012/69013         LINCOLN BOE         478,188         0.088789%           6912/69213         LOWNDES BOE         3,080,772         0.572029%           69222         SOUTH GEORGIA REG LIB         26,958         0.005006%           69212/69213         LUMPKIN BOE         1,300,382         0.241451%           69322/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         1,300,382         0.241451%           69512/69513         MADISON BOE         1,709,083         0.317338%           69512/69613         MARION BOE         498,758         0.092607%           69912/69913         MARION BOE         1,338,668         0.0				
68712/68713         LAURENS BOE         1,956,176         0.363217%           68722         OCONEE REG LIB         27,185         0.005048%           68812/68813         LEE BOE         1,766,983         0.328089%           68822         LEE LIB         15,631         0.002902%           68862/68863         BACONTON COMM BOE         167,353         0.031074%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           6912/99013         LINCOLN BOE         860,636         0.159800%           69212/69213         LOWNDES BOE         860,636         0.159800%           69222         SOUTH GEORGIA REG LIB         26,958         0.005006%           69222         SOUTH, GEORGIA REG LIB         26,958         0.005006%           69312/69313         LUMPKIN BOE         127,991         0.023765%           69412/69413         MACON BOE         532,025         0.098785%           69512/69513         MADISON BOE         532,025         0.098785%           69512/69513         MADISON BOE         1,709,083         0.317338%           69512/69613         MARION BOE         69812/69813         MARION BOE         69812/69813         MARION BOE         1,338,868         0.248597%     <				
68722         OCONEE REG LIB         27,185         0.005048%           68812/68813         LEE BOE         1,766,983         0.328089%           6882         LEE LIB         15,631         0.002902%           68862/68863         BACONTON COMM BOE         167,353         0.031074%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           69012/69013         LINCOLN BOE         478,188         0.088789%           69112/69113         LOW NDES BOE         860,636         0.159800%           69212/69213         LOWNDES BOE         3,080,772         0.572029%           69260/69261         SCINTILLA CHARTER ACADEMY         127,991         0.023765%           69312/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         532,025         0.098785%           69512/69513         MADISON BOE         1,709,083         0.317338%           69512/69513         MADISON BOE         498,758         0.092607%           69712/69713         MARION BOE         498,758         0.092607%           69912/69813         MARION BOE         1,338,868         0.248597%           69912/69813         MCINTOSH BOE         446,698				
68812/68813         LEE BOE         1,766,983         0.328089%           68822         LEE LIB         15,631         0.002902%           68862/68863         BACONTON COMM BOE         167,353         0.031074%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           69012/69013         LINCOLN BOE         478,188         0.088789%           69112/69113         LONG BOE         860,636         0.159800%           69212/69213         LOWNDES BOE         3,080,772         0.572029%           69222         SOUTH GEORGIA REG LIB         26,958         0.05006%           69260/69261         SCINTILLA CHARTER ACADEMY         127,991         0.023765%           69312/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         1,300,382         0.241451%           69412/69513         MADISON BOE         532,025         0.098785%           69512/69513         MARION BOE         69,948         0.011316%           69612/69613         MARION BOE         1,338,868         0.248597%           69812/69813         MCDUFFIE BOE         1,338,868         0.248597%           69812/69813         MCINTOSH BOE         1,023,164				
68822         LEE LIB         15,631         0.002902%           68862/68863         BACONTON COMM BOE         167,353         0.031074%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           69012/69013         LINCOLN BOE         478,188         0.088789%           69112/69113         LONG BOE         860,636         0.159800%           69212/69213         LOWNDES BOE         3,080,772         0.572029%           69222         SOUTH GEORGIA REG LIB         26,958         0.005006%           69260/69261         SCINTILLA CHARTER ACADEMY         127,991         0.023765%           69312/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         532,025         0.098785%           69560/69561         FOOTHILLS ED CTR HS         6,948         0.011316%           69560/69561         FOOTHILLS ED CTR HS         6,948         0.011316%           69612/69613         MARION BOE         1,338,868         0.248597%           69712/69713         MCDUFFIE BOE         1,338,868         0.248597%           69912/69913         MERIWETHER CO BOE         1,023,164         0.189978%           69912/69913         MERIWETHER CO BOE				
68862/68863         BACONTON COMM BOE         167,353         0.031074%           68912/68913         LIBERTY BOE         2,756,371         0.511795%           69012/69013         LINCOLN BOE         478,188         0.088789%           69112/69113         LONG BOE         860,636         0.159800%           69212/69213         LOWNDES BOE         3,080,772         0.572029%           69222         SOUTH GEORGIA REG LIB         26,958         0.005006%           69260/69261         SCINTILLA CHARTER ACADEMY         127,991         0.023765%           69312/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         532,025         0.098785%           69512/69513         MADISON BOE         1,709,083         0.317338%           69560/69561         FOOTHILLS ED CTR HS         60,948         0.011316%           69612/69613         MARION BOE         498,758         0.092607%           69712/69713         MCDUFFIE BOE         1,338,868         0.248597%           69912/69913         MCINTOSH BOE         446,698         0.082942%           69912/69913         MERIWETHER CO BOE         1,023,164         0.189978%           69922         PINE MOUNTAIN REG LIB				
68912/68913         LIBERTY BOE         2,756,371         0.511795%           69012/69013         LINCOLN BOE         478,188         0.088789%           69112/69113         LONG BOE         860,636         0.159800%           69212/69213         LOWNDES BOE         3,080,772         0.572029%           69222         SOUTH GEORGIA REG LIB         26,958         0.005006%           69260/69261         SCINTILLA CHARTER ACADEMY         127,991         0.023765%           69312/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         532,025         0.098785%           69512/69513         MADISON BOE         1,709,083         0.317338%           69560/69561         FOOTHILLS ED CTR HS         60,948         0.011316%           69612/69613         MARION BOE         498,758         0.092607%           69712/69713         MCDUFFIE BOE         1,338,868         0.248597%           69912/69913         MERIWETHER CO BOE         1,023,164         0.18978%           69912/69913         MERIWETHER CO BOE         19,670         0.003652%           70012/70013         MILLER BOE         350,451         0.065070%           70112/70113         MITCHELL BOE				
69012/69013         LINCOLN BOE         478,188         0.088789%           69112/69113         LONG BOE         860,636         0.159800%           69212/69213         LOWNDES BOE         3,080,772         0.572029%           69222         SOUTH GEORGIA REG LIB         26,958         0.005006%           69260/69261         SCINTILLA CHARTER ACADEMY         127,991         0.023765%           69312/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         532,025         0.098785%           69512/69513         MADISON BOE         1,709,083         0.317338%           69560/69561         FOOTHILLS ED CTR HS         60,948         0.011316%           69612/69613         MARION BOE         498,758         0.092607%           69712/69713         MCDUFFIE BOE         1,338,868         0.248597%           69912/69913         MERIWETHER CO BOE         446,698         0.082942%           69912/69913         MERIWETHER CO BOE         19,670         0.003652%           70012/70013         MILLER BOE         350,451         0.065070%           70112/70113         MITCHELL BOE         649,603         0.120617%	68862/68863	BACONTON COMM BOE	167,353	0.031074%
69012/69013         LINCOLN BOE         478,188         0.088789%           69112/69113         LONG BOE         860,636         0.159800%           69212/69213         LOWNDES BOE         3,080,772         0.572029%           69222         SOUTH GEORGIA REG LIB         26,958         0.005006%           69260/69261         SCINTILLA CHARTER ACADEMY         127,991         0.023765%           69312/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         532,025         0.098785%           69512/69513         MADISON BOE         1,709,083         0.317338%           69560/69561         FOOTHILLS ED CTR HS         60,948         0.011316%           69612/69613         MARION BOE         498,758         0.092607%           69712/69713         MCDUFFIE BOE         1,338,868         0.248597%           69912/69913         MERIWETHER CO BOE         446,698         0.082942%           69912/69913         MERIWETHER CO BOE         19,670         0.003652%           70012/70013         MILLER BOE         350,451         0.065070%           70112/70113         MITCHELL BOE         649,603         0.120617%	68912/68913	LIBERTY BOE	2,756,371	0.511795%
69112/69113         LONG BOE         860,636         0.159800%           69212/69213         LOWNDES BOE         3,080,772         0.572029%           69222         SOUTH GEORGIA REG LIB         26,958         0.005006%           69260/69261         SCINTILLA CHARTER ACADEMY         127,991         0.023765%           69312/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         532,025         0.098785%           69512/69513         MADISON BOE         1,709,083         0.317338%           69560/69561         FOOTHILLS ED CTR HS         60,948         0.011316%           69612/69613         MARION BOE         498,758         0.092607%           69712/69713         MCDUFFIE BOE         1,338,868         0.248597%           69912/69913         MERIWETHER CO BOE         446,698         0.082942%           69912/69913         MERIWETHER CO BOE         19,670         0.003652%           70012/70013         MILLER BOE         350,451         0.065070%           70112/70113         MITCHELL BOE         649,603         0.120617%		LINCOLN BOE		
69212/69213         LOWNDES BOE         3,080,772         0.572029%           69222         SOUTH GEORGIA REG LIB         26,958         0.005006%           69260/69261         SCINTILLA CHARTER ACADEMY         127,991         0.023765%           69312/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         532,025         0.098785%           69512/69513         MADISON BOE         1,709,083         0.317338%           69560/69561         FOOTHILLS ED CTR HS         60,948         0.011316%           69612/69613         MARION BOE         498,758         0.092607%           69712/69713         MCDUFFIE BOE         1,338,868         0.248597%           69812/69913         MERIWETHER CO BOE         1,023,164         0.189978%           69912/69913         MERIWETHER CO BOE         19,670         0.003652%           70012/70013         MILLER BOE         350,451         0.065070%           70112/70113         MITCHELL BOE         649,603         0.120617%				
69222         SOUTH GEORGIA REG LIB         26,958         0.005006%           69260/69261         SCINTILLA CHARTER ACADEMY         127,991         0.023765%           69312/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         532,025         0.098785%           69512/69513         MADISON BOE         1,709,083         0.317338%           69560/69561         FOOTHILLS ED CTR HS         60,948         0.011316%           69612/69613         MARION BOE         498,758         0.092607%           69712/69713         MCDUFFIE BOE         1,338,868         0.248597%           69812/69813         MCINTOSH BOE         446,698         0.082942%           69912/69913         MERIWETHER CO BOE         1,023,164         0.189978%           69922         PINE MOUNTAIN REG LIB         19,670         0.003652%           70012/70013         MILLER BOE         350,451         0.065070%           70112/70113         MITCHELL BOE         649,603         0.120617%				
69260/69261         SCINTILLA CHARTER ACADEMY         127,991         0.023765%           69312/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         532,025         0.098785%           69512/69513         MADISON BOE         1,709,083         0.317338%           69560/69561         FOOTHILLS ED CTR HS         60,948         0.011316%           69612/69613         MARION BOE         498,758         0.02607%           69712/69713         MCDUFFIE BOE         1,338,868         0.248597%           69812/69813         MCINTOSH BOE         446,698         0.082942%           69912/69913         MERIWETHER CO BOE         1,023,164         0.189978%           69922         PINE MOUNTAIN REG LIB         19,670         0.003652%           70012/70013         MILLER BOE         350,451         0.065070%           70112/70113         MITCHELL BOE         649,603         0.120617%				
69312/69313         LUMPKIN BOE         1,300,382         0.241451%           69412/69413         MACON BOE         532,025         0.098785%           69512/69513         MADISON BOE         1,709,083         0.317338%           69560/69561         FOOTHILLS ED CTR HS         60,948         0.011316%           69612/69613         MARION BOE         498,758         0.092607%           69712/69713         MCDUFFIE BOE         1,338,868         0.248597%           69812/69813         MCINTOSH BOE         446,698         0.082942%           69912/69913         MERIWETHER CO BOE         1,023,164         0.189978%           69922         PINE MOUNTAIN REG LIB         19,670         0.003652%           70012/70013         MILLER BOE         350,451         0.065070%           70112/70113         MITCHELL BOE         649,603         0.120617%				
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69512/69513       MADISON BOE       1,709,083       0.317338%         69560/69561       FOOTHILLS ED CTR HS       60,948       0.011316%         69612/69613       MARION BOE       498,758       0.092607%         69712/69713       MCDUFFIE BOE       1,338,868       0.248597%         69812/69813       MCINTOSH BOE       446,698       0.082942%         69912/69913       MERIWETHER CO BOE       1,023,164       0.189978%         69922       PINE MOUNTAIN REG LIB       19,670       0.003652%         70012/70013       MILLER BOE       350,451       0.065070%         70112/70113       MITCHELL BOE       649,603       0.120617%				
69560/69561         FOOTHILLS ED CTR HS         60,948         0.011316%           69612/69613         MARION BOE         498,758         0.092607%           69712/69713         MCDUFFIE BOE         1,338,868         0.248597%           69812/69813         MCINTOSH BOE         446,698         0.082942%           69912/69913         MERIWETHER CO BOE         1,023,164         0.189978%           69922         PINE MOUNTAIN REG LIB         19,670         0.003652%           70012/70013         MILLER BOE         350,451         0.065070%           70112/70113         MITCHELL BOE         649,603         0.120617%				
69612/69613         MARION BOE         498,758         0.092607%           69712/69713         MCDUFFIE BOE         1,338,868         0.248597%           69812/69813         MCINTOSH BOE         446,698         0.082942%           69912/69913         MERIWETHER CO BOE         1,023,164         0.189978%           69922         PINE MOUNTAIN REG LIB         19,670         0.003652%           70012/70013         MILLER BOE         350,451         0.065070%           70112/70113         MITCHELL BOE         649,603         0.120617%				
69712/69713       MCDUFFIE BOE       1,338,868       0.248597%         69812/69813       MCINTOSH BOE       446,698       0.082942%         69912/69913       MERIWETHER CO BOE       1,023,164       0.189978%         69922       PINE MOUNTAIN REG LIB       19,670       0.003652%         70012/70013       MILLER BOE       350,451       0.065070%         70112/70113       MITCHELL BOE       649,603       0.120617%	69560/69561	FOOTHILLS ED CTR HS	60,948	0.011316%
69812/69813       MCINTOSH BOE       446,698       0.082942%         69912/69913       MERIWETHER CO BOE       1,023,164       0.189978%         69922       PINE MOUNTAIN REG LIB       19,670       0.003652%         70012/70013       MILLER BOE       350,451       0.065070%         70112/70113       MITCHELL BOE       649,603       0.120617%	69612/69613	MARION BOE	498,758	0.092607%
69812/69813       MCINTOSH BOE       446,698       0.082942%         69912/69913       MERIWETHER CO BOE       1,023,164       0.189978%         69922       PINE MOUNTAIN REG LIB       19,670       0.003652%         70012/70013       MILLER BOE       350,451       0.065070%         70112/70113       MITCHELL BOE       649,603       0.120617%	69712/69713	MCDUFFIE BOE	1,338,868	0.248597%
69912/69913       MERIWETHER CO BOE       1,023,164       0.189978%         69922       PINE MOUNTAIN REG LIB       19,670       0.003652%         70012/70013       MILLER BOE       350,451       0.065070%         70112/70113       MITCHELL BOE       649,603       0.120617%				
69922       PINE MOUNTAIN REG LIB       19,670       0.003652%         70012/70013       MILLER BOE       350,451       0.065070%         70112/70113       MITCHELL BOE       649,603       0.120617%				
70012/70013         MILLER BOE         350,451         0.065070%           70112/70113         MITCHELL BOE         649,603         0.120617%				
70112/70113 MITCHELL BOE 649,603 0.120617%				
10122 DESCRIPTION 10,874 0.002019%	70122	DESOTO TRAIL REG LIB	10,874	0.002019%

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Payroll Location Number	Employer Name		2019 Employer Contributions	2019 Employer Allocation Percentage
70212/70213	MONROE BOE	\$	1,478,243	0.274476%
70312/70313	MONTGOMERY CO BOE	•	334,934	0.062190%
70412/70413	MORGAN BOE		1,123,807	0.208666%
70422	UNCLE REMUS LIB		62,236	0.011556%
70512/70513	MURRAY BOE		2,025,504	0.376089%
70612/70613	MUSCOGEE BOE		9,245,018	1.716588%
70622	CHATTAHOOCHEE VALLEY LIB		173,529	0.032220%
70712/70713	NEWTON BOE		6,024,960	1.118697%
70722	NEWTON LIB		28,738	0.005336%
70812/70813	OCONEE BOE		2,286,311	0.424516%
70912/70913	OGLETHORPE BOE		782,165	0.145231%
71012/71013	PAULDING BOE			1.466873%
			7,900,126	
71112/71113	PEACH BOE		1,008,874	0.187325%
71122	PEACH PUBLIC LIB		4,984	0.000925%
71212/71213	PICKENS BOE		1,580,330	0.293431%
71312/71313	PIERCE BOE		1,021,673	0.189702%
71412/71413	PIKE BOE		941,953	0.174899%
71512/71513	POLK BOE		2,110,001	0.391779%
71612/71613	PULASKI BOE		408,936	0.075930%
71712/71713	PUTNAM BOE		1,209,055	0.224494%
71812/71813	QUITMAN BOE		163,798	0.030414%
71912/71913	RABUN BOE		1,004,880	0.186583%
72012/72013				0.071386%
	RANDOLPH BOE		384,465	
72060/72061	STEM CHARTER SCHOOL CERT		95,232	0.017683%
72112/72113	RICHMOND BOE		8,763,763	1.627230%
72122	AUGUSTA RICHMOND CO LIB		86,991	0.016152%
72160/72161	GA SCHOOL INNOVATION&CLASSICS		144,498	0.026830%
72212/72213	ROCKDALE BOE		5,668,609	1.052531%
72222	CONYERS-ROCKDALE LIB		32,848	0.006099%
72312/72313	SCHLEY BOE		382,956	0.071106%
72412/72413	SCREVEN BOE		754,993	0.140185%
72422	SCREVEN-JENKINS REG LIB		16,764	0.003113%
72512/72513	SEMINOLE BOE		544,977	0.101189%
72612/72613	SPALDING BOE		3,398,171	0.630963%
72622	FLINT RIVER REG LIB		32,169	0.005973%
72712/72713	STEPHENS BOE		1,338,316	0.248494%
72812/72813	STEWART BOE		200,113	0.037157%
72912/72913	SUMTER BOE		1,443,705	0.268063%
72922	LAKE BLACKSHEAR REG LIB		24,466	0.004543%
73012/73013	TALBOT BOE		245,062	0.045502%
73112/73113	TALIAFERRO BOE		127,736	0.023717%
73212/73213	TATTNALL BOE		1,199,659	0.222750%
73312/73313	TAYLOR BOE		473,616	0.087939%
73412/73413	TELFAIR BOE		610,242	0.113308%
73512/73513	TERRELL BOE		456,804	0.084818%
73522	KINCHAFOONEE REG LIB		16,311	0.003029%
	THOMAS BOE			0.372553%
73612/73613			2,006,458	
73622	THOMAS CO PUBLIC LIB		25,372	0.004711%
73712/73713	TIFT BOE		2,474,995	0.459550%
73722	COASTAL PLAIN REG LIB		52,331	0.009717%
73812/73813	TOOMBS BOE		942,154	0.174936%
73912/73913	TOWNS BOE		548,135	0.101776%
73922	MOUNTAIN REG LIB		28,771	0.005342%
74012/74013	TREUTLEN BOE		342,832	0.063656%
74112/74113	TROUP BOE		4,223,466	0.784202%
74122	TROUP HARRIS COWETA LIB		24,693	0.004585%
7412/74213	TURNER BOE			
			467,268	0.086760%
74312/74313	TWIGGS BOE		281,630	0.052292%
74412/74413	UNION BOE		1,129,823	0.209783%
74512/74513	UPSON BOE		1,544,401	0.286761%
74612/74613	WALKER BOE		3,472,511	0.644766%
74622	CHEROKEE REG LIB		18,123	0.003365%
74712/74713	WALTON BOE		4,076,202	0.756858%
74812/74813	WARE BOE		2,095,700	0.389123%
74912/74913	WARREN BOE		242,522	0.045031%
75012/75013	WASHINGTON BOE		971,104	0.180312%
75112/75113	WAYNE BOE		1,540,459	0.286028%
75212/75213	WEBSTER BOE		120,626	0.022397%
75312/75313	WHEELER BOE		383,718	0.071248%
75412/75413	WHITE BOE		1,325,110	0.246042%
75512/75513	WHITFIELD BOE		4,126,558	0.766207%
75522	NORTHWEST GA REG LIB		50,292	0.009338%
75612/75613	WILCOX BOE		364,164	0.067617%

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Payroll Location Number	Employer Name		2019 Employer Contributions	2019 Employer Allocation Percentage
75712/75713	WILKES BOE	\$	641,986	0.119202%
75722	BARTRAM TRAIL REG LIB	•	13,139	0.002440%
75812/75813	WILKINSON BOE		485,298	0.090109%
75912/75913	WORTH BOE		980,671	0.182089%
75922	WORTH PUB LIB		9,288	0.001725%
76112/76113	ATLANTA CITY BOE		15,273,052	2.835857%
76312/76313	BREMEN CITY BOE		612.754	0.113774%
76412/76413	BUFORD CITY BOE		1,367,774	0.253964%
76512/76513	CALHOUN CITY BOE		998,785	0.185451%
76612/76613	CARROLLTON CITY BOE		1,341,549	0.249095%
76712/76713	CARTERSVILLE CITY BOE		1,037,131	0.192571%
76912/76913	CHICKAMAUGA CITY BOE		321,500	0.192571%
77112/77113	COMMERCE CITY BOE			0.059695%
77212/77213			499,011	
	DALTON CITY BOE		2,521,214	0.468132%
77312/77313	DECATUR CITY BOE		1,993,506	0.370149%
77412/77413	DUBLIN CITY BOE		692,013	0.128491%
77612/77613	GNSVLLE CITY BOE		2,294,744	0.426082%
77912/77913	JEFFERSON CITY BOE		961,454	0.178520%
78112/78113	MARIETTA CITY BOE		2,964,864	0.550507%
78212/78213	MOUNTAIN EDU CTR BOE		118,340	0.021974%
78412/78413	PELHAM CITY BOE		505,868	0.093928%
78512/78513	ROME CITY BOE		1,839,612	0.341574%
78612/78613	SOCIAL CIRCLE BOE		507,391	0.094211%
78912/78913	THOMASVILLE CITY BOE		959,423	0.178143%
79112/79113	TRION CITY BOE		420,795	0.078132%
79212/79213	VALDOSTA CITY BOE		2,510,295	0.466105%
79312/79313	VIDALIA CITY BOE		743,819	0.138110%
79322	OHOOPEE REG LIB		23,787	0.004417%
79422	OKEFENOKEE REG LIB		28,317	0.005258%
79561	COASTAL PLAINS CHARTER -SVC		18,284	0.003395%
81012/81013	GA MILITARY COLLEGE		1,213,372	0.225295%
85042/85043	NORTHWEST GEORGIA RESA		231,709	0.043023%
85242/85243	NORTH GEORGIA RESA		118,352	0.021975%
85442/85443	PIONEER RESA		239,221	0.044418%
85642/85643	METRO RESA		268,171	0.049793%
85842/85843	N E GEORGIA RESA		232,364	0.043145%
86042/86043	WEST GA RESA		253,696	0.047105%
86242/86243	GRIFFIN RESA		86,089	0.015985%
86442/86443	MIDDLE GA RESA		31,490	0.005846%
86642/86643	OCONEE RESA		71,038	0.013190%
86842/86843	CEN SAV RIVER RESA		34,030	0.006318%
87242/87243	CHATT FLINT RESA		56,885	0.010562%
87642/87643	HEART OF GEORGIA RESA		127,229	0.023623%
88042/88043	FIRST DISTRICT RESA		296,894	0.055126%
88442/88443	SOUTHWEST GA RESA		32,252	0.005989%
88642/88643	COASTAL PLNS RESA		115,801	0.021501%
88842/88843	OKEFENOKEE RESA	_	92,945	0.017258%
	Total	\$	538,569,200	100.000000%

Part					Deferr	ed Outflows of Resource	ces		Deferred Inflows of Resources			OPEB Expense				
Part												Changes in Proportion				
Part							Proportion									
Part					Not Difference					Not Difference					from Changes in	
					Between											
Part				P.07												
Page	Pavroll		2019 Net OPEE			Changes of					Changes of		Total Deferred			Total Employer
		Employer Name														
Second   Color	60112_60113	APPLING BOE	\$ 26,554	1,959 \$ 0	\$ 57,829	\$ 922,202	\$ 0 \$	980,031	\$ 2,888,903	\$ 0 \$	3,743,410 \$	1,291,719	7,924,032	\$ 623,604	\$ (292,531) \$	331,073
March   Marc										0						
Proc.   Proc										0						
										-						
										-						
March   Marc	60712_60713	BARROW BOE	95,673	1,646 0	208,347	3,322,558		3,530,905	10,408,297	0	13,486,962	1,450,655	25,345,914	2,246,754	(316,530)	1,930,224
Monte Control   1,007   1,007   1,007   1,008   1,009   1,000   1,00		PIEDMONT REG LIB					0			0						
	60822	BARTOW CO LIB SYSTEM	1,104	1,739 0	2,406	38,365	31,101	71,872	120,184	0	155,733	193,819	469,736	25,943	(42,132)	(16,189)
1961   1968		BEN HILL BOE					0			0						
Sect No.   1985   198										0						
100   100	61122	MIDDLE GA REG LIB	2,353	,920 0	5,126	81,747	40,957	127,830	256,082	0	331,828	104,854	692,764	55,278	(20,928)	34,350
1905   1906										0						
March   Marc						824,089			2,581,554	0			6,184,242			
Secretary   Secr			17,877				234,044	893,833	1,944,906	0	2,520,190					
		BRYAN BOE	53.150				5.169.924	7.131.480	5.782.213	0	7.492.530				(13,495) 1.097.828	(13,495) 2.345.986
1972   1975	61612_61613	BULLOCH BOE	81,348	1,739 0	177,153	2,825,083	3,886,227			0	11,467,604		20,317,500	1,910,355	885,768	2,796,123
SELECTION   PRINCE   1277-000   12545   1277-00   12540   12										0						
	61812_61813	BUTTS BOE	23,719	),480 0	51,654	823,731	682,704	1,558,089	2,580,433	0	3,343,698	258,011	6,182,142	557,017	69,140	626,157
Control   Cont										0						
Section   Sect										0						
Column   C		CANDLER BOE	15,455	,540 0	33,658					0						
6212 - 6100-00-00-00-00-00-00-00-00-00-00-00-00-										0						
Self-Self-Self-Self-Self-Self-Self-Self-	62312_62313															
GATT-RECORD FOR THE FORT   STATE   S	62512_62513	CHATHAM BOE	277,182	1,727 0			7,613,864			0	39,074,012	0			2,057,036	8,566,262
STITE   CANTOCAME   18.18.211   0							0 86 508			0						
Carlo   Carl		CHATTOOGA BOE	18,818	3,231 0	40,981	653,520		851,568	2,047,228	0	2,652,776	53,377	4,753,381	441,918	25,867	467,785
Control   Cont							9 738 053			0						
Company   Comp										0						
SATE DESIDES   CAP OF   12,795,00   0										0						
STITL   STIT							0			0						
6812_68131 COMP FOR COMP STATE OF TAX PART										0						
***Signal Signal							,-			0			202,500,269			
6512,6533 COLQUITT DOS 76,77733 0 157,98 26,6541 70,077 3 15,0512 8,132,618 0 10,023,256 1,259,976 20,076,810 1,107,101 (19,559) 1,144,147 0 10,001 1,125 1,										0						
SESSED   MOUNTRE/COCUMPT COURS   SO, 704   C										0						
6860_68661	63522															
6312_68131 COMEN DE 20.016.115 0 43.98 99.10 22.0145 998.854 2.177.945 0 2.281.960 554.901 5.554.086 470.088 (99.52) 370.265 63812_68131 COMETA DE 15.178.98262 0 330.551 5.271.375 1.966.92 698.00 15.131.132 0 21.375.44 1.95.00 13.95.651 2.74.81 (4.551) 29.23.088 6812_68131 CAMPHOR DEE 15.67.676 0 2.566 489.924 30.704 769.214 1.378.112 0 1.785.742 213.977 3.396.851 297.481 (4.551) 292.560 6112_6413 DANCON DEE 15.785.02 0 3.33.33 3.70.613 92.550 674.302 1.775.540 0 4.725.541 1.883.449 1.055.8512 787.414 (4.551) 292.560 6112_6413 DANCON DEE 15.785.02 0 3.33.33 3.70.613 92.550 674.302 1.775.540 0 4.725.541 1.883.449 1.055.8512 787.414 (4.551) 292.560 6112_6413 DANCON DEE 15.785.02 0 3.33.33 3.70.613 92.550 674.302 1.775.540 0 4.725.541 1.883.449 1.055.8512 787.414 (4.551) 292.560 674.302 1.775.540 0 4.725.541 1.883.449 1.055.8512 787.414 (4.551) 292.560 674.302 1.775.540 0 4.725.541 1.883.449 1.055.8512 787.414 1.05	63612_63613 63660_63661	COLUMBIA BOE SAIL CHARTER ROF	163,594 2 542	1,817 0 1,788 0						0						5,104,437 540,010
6932_6933 CAM/FORD DEC 12,667,676 0 27,586 439,924 30,706 76,214 1,378,112 0 1,785,72 23,997 3,356,851 297,81 (46,75) 379,40 (612) 613,515,197 0 73,007 11,64153 0 1,371,145 0 1,371,145 1 1,834,800 1 1,771,509 0 2,222,875 8,11,43 4,019,477 370,302 9,813 390,15 612] 612,6413 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	63712_63713	COOK BOE	20,016	i,115 0	43,589	695,120	220,145	958,854	2,177,545	0	2,821,640	554,901	5,554,086	470,048	(99,622)	370,426
6012_6013 CRSP ROE										0						
64312_64323 DAWSON BDE \$ 13.094.215 0 683.49 1,086.787 698.512 1,813.448 3,404.485 0 4,411.497 159.28 7,514.510 734.890 89.977 824.875 64322 SQUTHMEST GA REG LIB 8 67.273 0 1,899 30.19 0 32.008 94.30 0 122.78 91.545 308.13 20.367 (20.905) [53.8] 6412_6412_6413 DEKALB BOC 70.705.0780 0 1,677.370 25,749.056 22.575.20 51.009.996 83.795.20 7 0 10.8851.037 0 192.275.04 18,088.198 70.904 12,187.29 6412_6413 DOKALB BOC 12.599.466 0 49.999 79.738 0 847.337 2,497.751 0 3.328.550 87.471 65.61.72 2391.60 (20.5281) 333.888 61.525 4 0.000 ND FOR EARLY BOC 14.26.693 0 11.55 18,104 0 19.239 56.714 0 73.400 10.796 2.88.130 12.42 (27.863) 15.66 12.26.613 DOUGHER FOR IB 14.26.957 0 249.187 3373.825 0 42.230.12 12.278 0 15.305.881 1.69.988 2.687.148 (27.863) 15.66 12.20 DOUGHERT VIDE 14.26.957 0 24.91.87 3373.825 0 42.230.12 12.278 0 17.095.07 0 13.898.14 18.00.54 4.289.05 233.024 (27.7853) 15.66 12.20 DOUGHERT VIDE 14.26.957 0 24.91.87 3373.825 0 4.230.12 12.278 0 27.005.88 13.69.95.88 2.687.148 (27.863) 15.66 12.20 DOUGHERT VIDE 14.26.957 0 3.49.99 6.69.35 13.16.570 19.00.73 12.228 0 27.506.88 17.522 66.598 45.823 (40.989) 4.955 6412_6493 DOUGHERT VIDE 15.594.887 0 382.49 6.094.198 6.693.55 13.16.703 19.00.73 0 27.5068 175.52 66.598 45.823 (40.989) 4.955 6412_6493 DOUGHERT VIDE 15.594.887 0 382.49 6.094.198 6.693.55 13.16.703 19.00.73 0 24.737.676 412.09 42.404.02 41.20.990 11.18.127 75.290.956 64912_6493 EARLY BOE 15.594.887 0 382.49 6.094.198 6.693.55 13.16.703 19.007.73 0 24.737.676 412.09 42.404.02 41.20.990 11.18.127 75.290.956 64912_6493 EARLY BOE 15.594.89 0 382.49 6.094.198 6.693.55 13.16.703 19.007.73 0 24.737.676 412.09 42.404.02 41.20.990 11.18.127 75.290.956 64912_6493 EARLY BOE 15.594.89 0 382.49 6.094.198 6.095.55 13.104.99 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	64012_64013	CRISP BOE	33,521	,979 0	73,001	1,164,153	0	1,237,154	3,646,842	0	4,725,541	1,883,449	10,255,832	787,214	(407,765)	379,449
64312 64313 DECATURROE 40.518,083 0 88.236 1.407,114 33.850 1.529,110 4.407,946 0 5.711,770 573,407 10,693,123 951,507 (66,253) 85.524 (6432,6443) DEVALBORE 770,250,780 0 1.88 30.199 0 32,008 94,350 0 18,81,637 0 18,237,631 20,367 (20,005) (58) 64412,6443 DEVALBORE 770,250,780 0 1.677,370 25,749,306 22,575,320 51,002,996 83,795,667 0 108,581,037 0 192,376,304 16,088,198 5,079,041 23,167,239 10,006 10 10										0						
6412_6413_0DEAL_BOE 77,050,780 0 1,677,370 26,749,306 22,576,320 51,002,996 83,795,567 0 105,851,037 0 192,76,304 18,088,198 5,079,041 23,167,239 64512_6413_0DEAL_BOE E0E 22,995,866 0 0 49,999 797,338 0 847,337 2,497,751 0 3,256,560 827,41 5,551,782 539,199 (265,281] 31,184,182,182,183,183,183,183,183,183,183,183,183,183	64312_64313	DECATUR BOE	40,518	1,083 0	88,236	1,407,114		1,529,210	4,407,946		5,711,770	573,407	10,693,123	951,507	(96,253)	855,254
6412_64613 DOUGHERT UB \$2,593,481 0 \$4,999 793,38 0 \$43,37 \$2,497,51 0 \$3,245,500 \$27,471 \$6,561,782 \$39,169 \$(25,281) \$13,988 \$(612,64613) DOUGHERT WOR \$9,222,889 0 \$21,609 \$34,602 \$483,34 \$85,455 \$1,079,507 0 \$1,388,814 \$1,803,881 \$4,289,905 \$23,004 \$(27,863) \$2,561,61 \$4,000 \$1,							22.576.220		94,350	0				20,367	(20,905)	
6412_6463 DOULY NOTE 9.22.889 0 21,699 344,602 483,34 854,545 1,079,507 0 1,398,814 1,870,584 4,289,05 23,042 (27,863) 2,51,61 64712_64718 DOULY NOTE 14,426,957 0 24,187 3,738,255 0 4,231,012_78 0 15,139,814 1,870,584 1,870,584 1,870,585 1,875,18		DODGE BOE	22,959	1,466 0	49,999	797,338			2,497,751	0	3,236,560	827,471		539,169	(205,281)	333,888
64712 64713 DOUGHERT WOE 114,045,957 0 249,187 3,973,825 0 4,223,012 12,484,662 0 15,105,888 13,050,688 13,050,688 2,687,148 (672,030) 2,015,118 12,000 12,0			521	,321 0			0			0					(23,142)	
64812_64913 DOUGLAS DEC 175_883_488 0 321_460 6,064_198 6,689_356 13_165_703 13,060_773 0 24.737_626 412,029 44_204.28 4_120_99 1,118_1127 5_289_506 64912_64913 EARLY BODE 15_924_8277 0 34,679 553.038 15_2894 740_611 1,732_455 0 2_24_867 85_323 48_30.875 37_39_71 [158_820_2] 25_515_65012_65013 ECHO'S BODE 6,828_222 0 14,899 237_131 444_455 696_455 742_840 0 962_564 78_981 1,784_385 160_380 64_266 224_616 65112_65113 EFFNICHMAN BODE 77,041_461 0 167_772 2_67_5499 1,607_701 4,459_972 8_38_61_99 0 18_88_0,433 24_188 19_48_5_910 1,809_204 22_4818 24_18_5_910 1,809_204 22_4818 24_18_5_910 1,809_204 22_4818 24_18_5_910 1,809_204 22_4818 24_18_5_910 1,809_204 22_4818 24_18_5_910 1,809_204 22_4818 24_18_5_910 1,809_204_5_910 1,809_204 24_18_5_910 1,809_204 24_18_5_910 1,809_204 24_18_5_910 1,809_204 24_18_5_910 1,809_204 24_18_5_910 1,809_204_5_910 1,809_204 24_18_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,809_204_5_910 1,8										0						
6912 5913 EARLY DE 15,948,877 0 34,679 553,038 152,894 740,611 1,732,455 0 2,244,897 83,523 4,830,875 37,3971 [15,820] 215,151 65012	64722									0						
6512_6513 ECHOLS DE 6,828_222 0 14,869 237,131 444,465 666,465 742,840 0 962,544 78,981 1,784,385 163,350 64,266 224,616 5112_65112_																
6512_6513 FLARET DE 25,252,885 0 54,993 876,984 575,999 1,507,936 2,747,251 0 3,559,859 194,395 6,501,505 593,026 58,531 65,357 65,252 FLARET UB 123,949 0 7270 4,304 0 4,574 13,484 0 17,773 21,248 52,205 2,911 (5,714) (2,335) 65312_65313 EMANUEL BOE 32,555,670 0 70,396 1,130,595 0 1,201,491 3,541,718 0 4,589,321 497,547 8,522,586 764,522 (109,876) 64,666 65412_65413 EVANUE BOE 13,859,056 0 30,181 481,298 0 511,479 1,507,721 0 1,953,690 933,093 4,394,504 325,499 (208,425) 10,403,66512_65513 FANUEL BOE 30,015,337 0 65,564 1,042,374 178,145 1,285,883 3,265,356 0 4,231,15 533,584 8,050,155 704,866 (34,500) 653,666 (104,2574 4,490,488 9,610,582 1,696,910 0 15,786,661 0 35,786,271 3,296,199 1,313,88 4,257,377 (3,600) 66512_65613 FANUEL BOE 69,476,420 0 135,663 4,874,461 4,490,488 9,610,582 15,269,610 0 19,786,661 0 35,786,271 3,296,199 1,301,388 4,327,378 (3,600) 66512_65613 FANUEL BOE 69,476,420 0 12,324 37,057 0 33,381 116,085 0 150,422 382,763 649,270 25,088 (97,77) (72,517) 65812_65813 FORSYTH BOE 30,562,809 0 6,565 10,613,666 299,680 9 0,376,240 0 83,249,154 0 43,083,10 0 7,333,064 7,177,222 6,270,681 13,447,696 16,5912_65912_65913_FANUEL BOE 30,709,694 0 6,567 10,6687 118,2881 2,316,048 0 43,340,995 0 4,329,97 0 7,669,992 27,172_255,755 95,857	65012_65013	ECHOLS BOE	6,828	3,222 0	14,869	237,131	444,465	696,465	742,840	ō	962,564	78,981	1,784,385	160,350	64,266	224,616
65222 ELBERT UB 123,949 0 270 4,304 0 4,574 13,484 0 17,473 21,248 52,05 2,911 (5,214) (2,039) (5312,5513) EMANUEL BOSE 32,555,670 0 70,966 11,30,955 0 1,01,491 3,541,718 0 4,589,211 497,47 8,682,866 764,522 (109,876) 654,666 65412,65412 EVANS DE 13,889,056 0 30,181 481,298 0 5114,79 1,507,721 0 1,933,690 933,093 4,394,504 325,499 (208,425) 117,054 (65412,65413) FANNIN BOSE 30,015,337 0 6,5634 104,374 178,145 1,285,881 3,265,355 0 4,231,125 533,84 8,560,155 704,866 (545,400) 650,346 (65412,65413) FANNIN BOSE 104,080,946 0 305,663 4,874,461 4,450,488 9,610,582 15,269,810 0 19,786,461 0 35,066,271 3,296,169 10,31,588 4,275,377 (65412,65413) FLOYED GE 69,476,420 0 18,128 24,12781 0 2,564,079 7,558,311 0 9,773,381 24,033,88 24,126,50 16,31,551 (800,13) 1,053,349,154 0 9,759,341 1 (10,000) 1,000,476,340 1 1,										0						
6512 6541 EVANS DE 13,899,066 0 30,181 481,298 0 511,479 1,507,721 0 1,935,690 933,093 4,394,504 325,459 (208,425) 117,054 (5512,5513,541) 1 1,054 (5512,5513,541,541) 1 1,054 (5512,551,541,541,541) 1 1,054 (5512,551,541,541,541) 1 1,054 (5512,551,541,541,541) 1 1,054 (5512,551,541,541,541) 1 1,054 (5512,551,541,541,541) 1 1,054 (5512,551,541,541,541) 1 1,054 (5512,551,541,541,541) 1 1,054 (5512,551,541,541,541,541,541,541,541,541,541	65222	ELBERT LIB	123	,949 0	270	4,304		4,574	13,484	0	17,473	21,248	52,205	2,911	(5,214)	(2,303)
65312_65313 FANNIN BOE 30.015.337 0 65.364 1,042.374 178,145 1,285.883 3,265.356 0 4,231.215 553,584 8,050,155 704.866 (54,500) 65.0366 (5612_65312_65							0			0						
65712_65713 FLOYD BOE 69,476,420 0 151,298 2,412,781 0 2,564,079 7,583,811 0 9,793,981 2,810,338 20,126,80 1,631,551 (580,213) 1,051,338 65722 \$ARA HIGHTOWER REG LIB 1,067,063 0 2,324 37,057 0 39,381 116,085 0 150,422 382,763 649,270 25,085 (97,755) (72,721) 66812_65813 FORSYTH BOE 30,5628,089 0 665,565 10,613,866 29,096,809 40,375,240 32,491,54 0 43,083,310 0 76,333,064 7,177,222 6,270,618 13,47,810 65822 FORSYTH PUBLIC LIB 2,334,647 0 5,092 81,210 0 86,302 254,400 0 329,649 248,95 832,544 54,915 (56,211) (1,296) 67912_65913_FRANKLIN BOE 30,709,694 0 6,6676 1,066,487 1,182,681 2,316,044 33,40,895 0 4,329,997 0 7,669,992 721,172 235,725 958,689	65512_65513	FANNIN BOE	30,015	i,337 0	65,364	1,042,374	178,145	1,285,883	3,265,356		4,231,215		8,050,155	704,866	(54,500)	650,366
65722 SARA HIGHTOWER REG IB 1.067,063 0 2,324 37,057 0 33,381 116,085 0 150,422 382,763 649,270 25,058 (97,575) (72,517) (5812,5813 7 (0.517) (5812,5813 7 (																
65822 FORSTHIPUBLICUB 2,338,467 0 5,092 81,210 0 8,302 25,400 0 3,29,649 248,495 832,544 54,915 (52,11) (2,26) 65912_59313_FRANKLIN BOCE 30,709,5640 0 6,66,76 1,06,6487 1,182,681 2,316,044 3,340,895 0 4,329,097 0 7,669,992 721,172 235,725 95,867							0			0						
65912_65913 FRANKLIN BOE 30,709,694 0 66,876 1,066,487 1,182,681 2,316,044 3,340,895 0 4,329,097 0 7,669,992 721,172 235,725 956,897							29,096,809			0						
66012_66013 FULTON BOE 660,783,856 0 1,438,884 22,947,732 0 24,386,716 71,886,405 0 93,149,658 3,940,298 168,976,361 15,517,529 (946,740) 14,570,789	65912_65913	FRANKLIN BOE	30,709	0,694 0	66,876	1,066,487	1,182,681	2,316,044	3,340,895	0	4,329,097	0	7,669,992	721,172	235,725	956,897
	66012_66013	FULTON BOE	660,783	1,856 0	1,438,984	22,947,732	0	24,386,716	71,886,405	0	93,149,658	3,940,298	168,976,361	15,517,529	(946,740)	14,570,789

The accompanying notes are an integral part of this schedule

		-	Deferred Outflows of Resources Deferred inflows of Resources				OPEB Expense									
						Changes in					Changes in Proportion					
						Proportion					and			Deferred Amounts		
				Net Difference		and Differences Between			Net Difference		Differences Between			from Changes in Proportion and		
				Between		Employer			Between		Employer			Differences Between		
			Differences Between	Projected and Actual Investment		Contributions and	Total Deferred	Differences Between Expected	Projected and Actual Investment		Contributions and		Proportionate	Employer Contributions and		
Payroll		2019 Net OPEB	Expected and Actual	Earnings on OPEB	Changes of	Proportionate Share	Outflows of	and Actual	Earnings on OPEB	Changes of	Proportionate Share	Total Deferred	Share of Plan OPEB	Proportionate Share	Total Employer	
Location	Employer Name	Liability	Experience	Plan Investments	Assumptions	of Contributions	Resources	Experience	Plan Investments	Assumptions	of Contributions	Inflows of Resources	Expense	of Contributions	OPEB Expense	
66064_66065	INTERNATIONAL CHARTER GA MAGNET CHARTER BOE	\$ 925,933 \$ 5.624.570	0	\$ 2,016 S	32,156 S	965,691 \$ 329,723	999,863 537,302	\$ 100,731 611.894	\$ 0 5	130,527 \$ 792.887		\$ 231,258 \$ 1,603,807			197,960 171.790	
66072_66073 66074_66075	GA MAGNET CHARTER BOE INTL CHARTER SCHOOL OF ATL	5,624,570 4,085,274	0	12,249 8,896	195,330 141,874	329,723 1,561,105	537,302 1,711,875	611,894 444,435	0	792,887 575,894	199,026 0	1,603,807	132,085 95,937	39,705 353,724	171,790 449,661	
66112_66113	GILMER BOE	33,608,866	0	73,190	1,167,170	316,777	1,557,137	3,656,294	0	4,737,789	551,788	8,945,871	789,254	(86,322)	702,932	
66212_66213 66312_66313	GLASCOCK BOE GLYNN BOE	4,795,954 99.483.411	0	10,444 216.644	166,554 3.454.864	102,626 1.960.404	279,624 5,631,912	521,750 10.822.760	0	676,078 14.024.020	351,883 1,705,478	1,549,711 26.552.258	112,625 2.336.220	(37,204) 169.892	75,421 2.506.112	
66322	THREE RIVERS REG LIB SYS	893,044	0	1,945	31,014	93,433	126,392	97,154	0	125,891	45,090	268,135	20,972	5,893	26,865	
66412_66413 66512 66513	GORDON BOE GRADY BOE	45,242,860 35,518,534	0	98,525 77,349	1,571,196 1,233,490	0 533,948	1,669,721 1,844,787	4,921,953 3,864,047	0	6,377,814 5,006,991	2,668,174 186,803	13,967,941 9,057,841	1,062,462 834,100	(545,659) 69,134	516,803 903,234	
66522	RODDENBERY MEM LIB	123,949	0	270	4,304	0	4,574	13,484	0	17,473	17,307	48,264	2,911	(4,107)	(1,196)	
66612_66613	GREENE BOE	24,292,344	0	52,901	843,625	1,546,083	2,442,609	2,642,754	0	3,424,453	0	6,067,207	570,470	355,412	925,882	
66712_66713 66722	GWINNETT BOE GWINNETT CO LIB	1,187,241,718 11,648,230	0	2,585,456 25,366	41,230,588 404,520	11,417,124 22,654	55,233,168 452,540	129,159,540 1,267,206	0	167,363,600 1,642,033	1,238,198 1,130,762	297,761,338 4,040,001	27,880,604 273,541	1,931,812 (299,990)	29,812,416 (26,449)	
66812_66813	HABERSHAM BOE	57,530,836	0	125,284	1,997,934	703,665	2,826,883	6,258,756	0	8,110,031	195,779	14,564,566	1,351,026	96,953	1,447,979	
66822 66912 66913	N E GA REG LIB HALL BOE	965,327 190.929.917	0	2,102 415,787	33,524 6.630.623	26,845 1.667.847	62,471 8.714.257	105,018 20,771,187	0	136,081 26,915,089	126,949 4,737,265	368,048 52,423,541	22,669 4,483,706	(23,953) (1,005,879)	(1,284) 3,477,827	
66922	CHESTATEE REG LIB	743,324	0	1,619	25,814	103,800	131,233	80,866	0	104,785	86,363	272,014	17,456	(3,699)	13,757	
66942 67012 67013	HALL CO LIB HANCOCK BOE	1,739,577 11.377.751	0	3,788 24.778	60,412 395.127	0 463,930	64,200 883.835	189,248 1,237,781	0	245,225 1.603.904	448,845 962,235	883,318 3.803.920	40,851 267.190	(96,836) (68.411)	(55,985) 198.779	
67112_67113	HARALSON BOE	26,605,521	0		923,957	463,930	981,896	2,894,404	0	3,750,538	830,746	7,475,688	624,791	(202,010)	422,781	
67212_67213	HARRIS BOE HART ROF	38,278,662 26.120.893	0	83,359 56.883	1,329,343 907.127	745,024 464.883	2,157,726 1.428.893	4,164,320 2,841,682	0	5,396,083 3.682,221	170,229 6.289	9,730,632 6,530,192	898,918 613.410	171,814 127,040	1,070,732 740.450	
67312_67313 67322	HART BOE HART LIB	26,120,893 61.974	0		907,127	464,883	1,428,893 2.287	2,841,682 6.742	0	3,682,221 8.736	6,289 8.607	6,530,192 24.085	613,410 1.455	127,040 (2.038)	740,450	
67412_67413	HEARD BOE	14,246,734	0		494,761	451,166	976,952	1,549,896	0	2,008,339	293,343	3,851,578	334,563	10,752	345,315	
67512_67513 67522	HENRY BOE HENRY CO LIB SYS	258,075,856 1.744,731	0		8,962,470 60.591	4,479,797 143.735	14,004,277 208.125	28,075,967 189.809	0	36,380,546 245.952	6,217,534 42.414	70,674,047 478.175	6,060,529 40.972	(46,855) 15,299	6,013,674 56,271	
67612_67613	HOUSTON BOE	183,017,696	0		6,355,847	2,224,095	8,978,498	19,910,421	ō	25,799,716	2,703,387	48,413,524	4,297,899	(283,872)	4,014,027	
67622 67712 67713	HOUSTON PUBLIC LIB IRWIN BOE	794,990 11.716.954	0	1,731 25.516	27,608 406.907	0 451,319	29,339 883.742	86,487 1,274,682	0	112,068 1.651.720	172,523 1.814.345	371,078 4,740,747	18,669 275.156	(36,824) (246,569)	(18,155) 28.587	
67812 67813	JACKSON BOE	52,363,404	0	114,031	1,818,479	1,188,778	3,121,288	5,696,593	0	7,381,586	980,770	14,058,949	1,229,677	(16,803)	1,212,874	
67912_67913	JASPER BOE	17,620,961	0	38,373	611,942	591,425	1,241,740	1,916,977	0	2,483,999	358,119 893.304	4,759,095	413,802	87,880	501,682 405,993	
68012_68013 68112 68113	JEFF DAVIS BOE JEFFERSON BOE	21,346,906 20,768,274	0	46,487 45,227	741,336 721,242	726,310 0	1,514,133 766,469	2,322,321 2,259,372	0	3,009,240 2,927,671	1,958,807	6,224,865 7,145,850	501,301 487,712	(95,308) (418,242)	405,993 69,470	
68122	JEFFERSON LIB	309,749	0	675	10,757	0	11,432	33,697	0	43,665	60,379	137,741	7,274	(14,772)	(7,498)	
68212_68213 68312_68313	JENKINS BOE JOHNSON BOE	10,473,785 9.551.657	0	22,808 20.800	363,734 331.710	89,758 369.082	476,300 721.592	1,139,438 1,039,120	0	1,476,473 1.346.481	581,490 0	3,197,401 2,385,601	245,961 224,306	(96,725) 76,395	149,236 300,701	
68412_68413	JONES BOE	36,670,152	0	79,856	1,273,483	262,515	1,615,854	3,989,331	0	5,169,333	3,945,561	13,104,225	861,145	(723,930)	137,215	
68512_68513 68612_68613	LAMAR BOE LANIER BOE	18,366,247 12,909,929	0	39,996 28.114	637,824 448.337	0 129,242	677,820 605,693	1,998,057 1.404.466	0	2,589,061 1.819.893	1,264,532 131.830	5,851,650 3,356,189	431,304 303.170	(257,176) 9,530	174,128 312.700	
68712_68713	LAURENS BOE	44,574,519	0	97,069	1,547,986	0	1,645,055	4,849,244	0	6,283,600	726,290	11,859,134	1,046,766	(177,041)	869,725	
68722	OCONEE REG LIB	619,498	0	1,349	21,514	13,439	36,302	67,395	0	87,330	34,606	189,331	14,548	(5,770)	8,778	
68812_68813 68822	LEE BOE LEE LIB	40,263,560 356,138	0	87,682 776	1,398,274 12,368	5,119	1,485,956 18,263	4,380,256 38,744	0	5,675,891 50,204	1,734,353 58,340	11,790,500 147,288	945,530 8,363	(388,900) (12,974)	556,630 (4,611)	
68862_68863	BACONTON COMM BOE LIBERTY BOE	3,813,446 62.808.227	0	8,305	132,434	159,695	300,434	414,864	0	537,576	0 393.146	952,440	89,554	31,822 259,980	121,376	
68912_68913 69012 69013	LINCOLN BOE	10,896,316	0	136,777 23,729	2,181,207 378,408	1,643,804 845,441	3,961,788 1,247,578	6,832,882 1,185,406	0	8,853,977 1,536,036	393,146 89,082	16,080,005 2,810,524	1,474,958 255,884	259,980 189,441	1,734,938 445,325	
69112_69113	LONG BOE	19,610,888	0	42,706	681,048	1,617,784	2,341,538	2,133,461	0	2,764,516	0	4,897,977	460,533	413,910	874,443	
69212_69213 69222	LOWNDES BOE SOUTH GEORGIA REG LIB	70,200,231 614,344	0	152,875 1,338	2,437,917 21,335	0	2,590,792 22,673	7,637,055 66,834	0	9,896,016 86,603	1,479,063 342,953	19,012,134 496.390	1,648,548 14,427	(347,040) (76,365)	1,301,508 (61,938)	
69260_69261	SCINTILLA CHARTER ACADEMY	2,916,475	0	6,351	101,284	836,103	943,738	317,282	0	411,131	0	728,413	68,489	206,498	274,987	
69312_69313 69412 69413	LUMPKIN BOE MACON BOE	29,631,218 12,123,039	0		1,029,034 421,009	504,096	1,597,658 447,409	3,223,568 1,318,860	0	4,177,066 1,708,965	13,672 962.443	7,414,306 3,990,268	695,845 284 692	97,086 (214,907)	792,931 69.785	
69512_69513	MADISON BOE	38,944,181	0		1,352,455	1,092,318	2,529,581	4,236,721	0	5,489,900	0	9,726,621	914,546	220,606	1,135,152	
69560_69561 69612 69613	FOOTHILLS ED CTR HS MARION BOF	1,388,716 11.364.866	0	3,025 24.749	48,227 394.679	1,094,618 814.888	1,145,870	151,078 1 236 379	0	195,765 1,602,087	0 261 357	346,843 3.099.823	32,612 266,887	226,116 162,898	258,728 429,785	
69712_69713	MCDUFFIE BOE	30,508,185	0		1,059,490	0	1,125,927	3,318,973	0	4,300,691	1,856,402	9,476,066	716,440	(424,516)	291,924	
69812_69813 69912 69913	MCINTOSH BOE MERIWETHER CO BOE	10,178,763 23.314.376	0	22,167 50.772	353,488 809.663	0	375,655 860.435	1,107,343 2,536,361	0	1,434,884 3,286,591	1,895,876 3.331,159	4,438,103 9.154.111	239,033 547.504	(427,634) (762,703)	(188,601) (215,199)	
69922	PINE MOUNTAIN REG LIB	23,314,376 448,179	0		15,564	0	16,540	48,757	0	63,179	5,331,139 88,001	199,937	10,525	(17,594)	(7,069)	
70012_70013 70112 70113	MILLER BOE MITCHELL BOE	7,985,485 14.802.294	0	17,390 32,235	277,320 514.055	0	294,710 546.290	868,738 1.610.336	0	1,125,701 2.086.656	762,585 2.080.127	2,757,024 5,777,119	187,527 347.610	(174,038) (476,517)	13,489 (128,907)	
70112_70113	DESOTO TRAIL REG LIB	14,802,294	0		514,055 8,605	8,123	17,268	1,610,336 26,955	0	2,086,656	2,080,127	106,416	347,610 5,819	(4/6,51/)	(128,907)	
70212_70213	MONROE BOE	33,684,094	0	73,354	1,169,782	556,106	1,799,242	3,664,479	0	4,748,393	0	8,412,872	791,021	107,221	898,242	
70312_70313 70412 70413	MONTGOMERY CO BOE MORGAN BOE	7,632,047 25,607,795	0	16,620 55,766	265,046 889,309	0 565,080	281,666 1,510,155	830,287 2,785,861	0	1,075,878 3,609,890	330,479 1,000,564	2,236,644 7,396,315	179,227 601,362	(81,842) (155,805)	97,385 445,557	
70422	UNCLE REMUS LIB	1,418,169	0	3,088	49,250	0	52,338	154,282	0	199,917	333,024	687,223	33,304	(72,762)	(39,458)	
70512_70513 70612_70613	MURRAY BOE MUSCOGEE BOE	46,154,189 210.662.177	0	100,510 458.757	1,602,845 7.315.886	97,145 6.206.920	1,800,500 13.981.563	5,021,095 22,917,852	0	6,506,283 29,696,715	2,024,014 2.088.211	13,551,392 54,702,778	1,083,863 4.947.089	(493,948) 617.652	589,915 5.564.741	
70622	CHATTAHOOCHEE VALLEY LIB	3,954,085	0	8,611	137,318	185,199	331,128	430,163	0	557,401	210,316	1,197,880	92,856	(22,038)	70,818	
70712_70713 70722	NEWTON BOE NEWTON LIB	137,288,124 654.842	0	298,971 1.426	4,767,749 22.741	1,047,805 83.577	6,114,525 107,744	14,935,518 71.240	0	19,353,291 92,312	7,923,668 93,838	42,212,477 257.390	3,224,008 15,378	(1,322,195) (9,992)	1,901,813 5.386	
70812_70813	OCONEE BOE	52,097,221	0	113,452	1,809,235	3,541,922	5,464,609	5,667,636	0	7,344,063	0	13,011,699	1,223,426	697,343	1,920,769	
70912_70913 71012 71013	OGLETHORPE BOE PAULDING BOE	17,822,960 180,016,788	0	38,813 392,021	618,957 6,251,631	1,077,077 2,699,676	1,734,847 9,343,328	1,938,952 19,583,952	0	2,512,475 25,376,683	378,248 835,638	4,829,675 45,796,273	418,546 4,227,427	108,071 275,171	526,617 4,502,598	
71112_71113	PEACH BOE	22,988,797	0	50,062	798,356	2,699,676	873,505	2,500,942	0	3,240,694	1,649,773	7,391,409	539,858	(414,628)	125,230	
71122	PEACH PUBLIC LIB	113,517 36.010.279	0	247 78.420	3,942 1.250.567	0 798.775	4,189	12,350	0	16,002	150,691 41,340	179,043	2,666	(34,504)	(31,838) 988.063	
71212_71213 71312_71313	PICKENS BOE PIERCE BOE	23,280,505	0	78,420 50,698	1,250,567 808,487	798,775 0	2,127,762 859,185	3,917,543 2,532,677	0	5,076,312 3,281,816	41,340 1,206,499	9,035,195 7,020,992	845,648 546,708	142,415 (288,183)	988,063 258,525	
71412_71413	PIKE BOE	21,463,860	0	46,742	745,398	223,769	1,015,909	2,335,044	0	3,025,727	651,279	6,012,050	504,047	(103,874)	400,173	
71512_71513 71612_71613	POLK BOE PULASKI BOE	48,079,689 9,318,240	0	104,702 20,292	1,669,714 323,604	0 32,411	1,774,416 376,307	5,230,569 1,013,727	0	6,777,718 1,313,577	2,055,354 1,169,019	14,063,641 3,496,323	1,129,080 218,825	(474,665) (204,321)	654,415 14.504	
71712_71713	PUTNAM BOE	27,550,231	0	59,996	956,766	935,795	1,952,557	2,997,179	0	3,883,713	142,453	7,023,345	646,976	223,761	870,737	
71812_71813 71912 71913	QUITMAN BOE RABLIN BOE	3,732,450 22,897,737	0	8,128 49,864	129,621 795,194	258,072 155,307	395,821 1.000.365	406,052 2 491 036	0	526,157 3,227,858	15,616 1.247.486	947,825 6,966,380	87,651 537,720	58,970 (197.060)	146,621 340,660	
72012_72013	RANDOLPH BOE	8,760,593	0	19,078	304,239	140,101	463,418	953,061	0	1,234,967	1,032,443	3,220,471	205,730	(179,215)	26,515	
72060_72061 72112 72113	STEM CHARTER SCHOOL CERT RICHMOND BOF	2,170,084 199.696.033	0	4,726 434.877	75,363 6,935,053	1,927,219	2,007,308 7.369,930	236,083 21,724.850	0	305,913 28,150,835	0 22.545.777	541,996 72.421.462	50,961 4 689 566	408,810 (4.703,680)	459,771 (14.114)	
72112_72113 72122	AUGUSTA RICHMOND CO LIB	1,982,197	0		68,838	99,612	172,767	21,724,850 215,642	0	28,150,835 279,427	22,545,777 39,650	72,421,462 534,719	4,689,566 46,549	(4,703,680) 7,343	(14,114) 53,892	

**Deferred Outflows of Resources** Deferred Inflows of Resource **OPEB Expense** Changes in Proportion and Deferred Amounts from Changes in Net Difference Differences Betwee Net Difference Retween Proportion and Projected and Contributions Differences Projected and Contribution: Employer Total Deferre 2019 Net OPEB Payroll **Expected and Actua** Earnings on OPEB Changes of Proportionate Share Outflows of and Actual Earnings on OPEB Changes of Proportionate Share **Total Deferred** Share of Plan OPEB Proportionate Share Total Employer 72160 72161 GA SCHOOL INNOVATION&CLASSICS 3,292,617 \$ 0 \$ 7,171 \$ 114,346 \$ 1,165,430 \$ 1,286,947 \$ 358,203 \$ 464,155 \$ 822,358 \$ 77,322 \$ 283,410 \$ 360,732 72212 72213 ROCKDALE BOE 129 168 136 281 288 4.485.757 2 186 171 6 953 216 14 052 149 18 208 628 A 788 119 37 048 896 3 033 333 (321.005) 2 712 317 232,674 CONYERS-ROCKDALE LIB 748,478 1,630 25,993 69,444 81,427 105,512 17,577 3,212 72222 41,821 45,735 20,789 72312 72313 SCHLEY BOE 8 726 231 19.003 303.045 322 048 949 323 1.230.123 654.940 2 834 386 204 923 (144.389) 60.534 72412 72413 SCREVEN BOE 17,203,707 37,465 597,451 130,407 765,323 1,871,584 2,425,179 206,616 4,503,379 404,003 (31,308) 372,695 72422 SCREVEN-JENKINS REG LIB 382.032 832 13.267 14.099 41.561 53.854 72.038 167,453 8.971 (19.288) (10.317) 27,043 1,350,956 3,906,105 291,620 (191,115) 72512\_72513 SEMINOLE BOE 12,418,061 431,255 458,298 1,750,554 804,595 100,505 72612\_72613 72622 SPAIDING BOE 77 432 693 168 625 2,689,087 163 268 3.020.980 8 423 872 10.915.565 1 404 353 20.743.790 1.818.393 (248 267) 1 570 126 59.050 276,694 (18,379) 93,618 72712 72713 STEPHENS BOD 30.495.545 66,410 1.059.051 859.655 1.985.116 3.317.598 4.298.909 7.616.507 716.143 207.977 924.120 72812\_72813 STEWART BOE 4,559,961 9,931 158,358 28,391 196,680 496,077 642,810 637,991 1,776,878 107,084 (123,644) (16,560) 72912 72913 SUMTER BOE 32 897 082 71 640 1 142 452 1 214 092 3 578 860 4 637 450 2 472 739 10 689 049 772 539 (575 631) 196 908 LAKE BLACKSHEAR REG LIB 557.524 1.214 20.576 60.653 78,593 195,804 335.050 13.093 (45,812) (32,719) 73012 73013 TALBOT BOE 5.584.072 12.161 193,924 922.718 1.128.803 607,489 787.178 1.394.667 131.133 200.688 331.821 6,338 59,530 319,991 1,433,938 316,641 2,973,895 410,301 859,377 7,148,622 73112\_73113 TALIAFERRO BOE 2.910.584 101,079 212,574 132,435 68,351 17,162 85,513 73212\_73213 TATTNALL BOE 27,336,204 3,853,542 641,951 949,333 425,075 321,185 43,502 685,453 73312\_73313 73412\_73413 TAYLOR BOF 10 792 002 23,502 374 785 242.926 641.213 1.174.058 1.521.332 248 000 2.943.390 253,434 8 336 261,770 13,905,323 1,512,754 482,904 245,008 TELFAIR BOE 30,281 5,872 519,057 1,960,212 392,326 3,865,292 326,546 (81,538) 73512\_73513 TERREII BOE 10 408 989 22,668 361 484 384,152 1,132,390 1.467.338 2 753 843 5 353 571 244,439 (525, 259) (280.820) KINCHAFOONEE REG LIB 371,723 12,909 13,718 52,403 46,999 139,840 8,729 (11,196 (2,467) 73522 40,440 99,564 1,259 2,583,940 44,304 73612\_73613 THOMAS BOE 45 720 246 1.587.775 896 601 4.973.887 6.445.111 690 190 12.109.188 1.073.672 118 013 1.191.685 20,078 81,500 178,989 323,385 THOMAS CO PUBLIC LIB 578,141 22,967 62,896 13,577 (31,910) (18,333) 73622 73712\_73713 73722 TIFT BOE 56 396 645 122,815 2,597 1,958,546 2,081,361 6 135 367 7 950 146 3 265 662 17.351.175 1,324,391 (690.734) 633,657 1,192,484 41,413 44,010 129,730 168,103 524,920 28,004 (49,978) (21,974) 73812 73813 TOOMBS BOE 21 468 400 46 751 745 555 187.570 979 876 2 335 538 3.026.366 541 273 5 903 177 504.154 (47.832) 456 322 73912\_73913 TOWNS BOE 12,490,099 27,199 433,757 928,813 1,389,769 1,358,793 1,760,710 3,119,503 293,312 210,857 504,169 73922 MOUNTAIN REG LIB 655.578 1.428 22.767 24.195 71.320 92,416 271.702 435,438 15.395 (61.715) (46,320) 74012\_74013 TREUTLEN BOE 7,811,957 17,012 271,294 27,988 849,859 166,416 2,117,514 (23,210) 160,242 3,177,267 74112 74113 TROUP BOE 96,238,411 209,578 3,342,172 3,840,592 7,392,342 10,469,738 13,566,576 24,036,314 2,260,017 917,250 TROUP HARRIS COWETA LIB 562,678 43,809 155,611 (25,729) 74212 74213 TURNER BOE 10.647.314 23.186 369,760 392,946 1.158.316 1.500.935 1.520.160 4.179.411 250.036 (383,448) (133,412) 74312\_74313 TWIGGS BOE 6.417.350 13,975 222,862 163.831 400.668 698 141 904 644 1,182,967 2,785,752 150,702 (182 627) (31.925) 74412 74413 1,726,109 3,629,214 UNION BOE 25,744,875 56,065 894,069 775,975 2,800,774 6,429,988 604,580 182,270 786,850 74512 74513 LIPSON ROP 35 191 72 76 637 1 222 140 632 336 1.931.113 3 828 494 4 960 922 1.069.521 9.858.937 826.425 (179.324) 647 101 74612 74613 WALKER BOE 172.314 2.747.913 3.917.779 8.608.153 11.154.355 19.762.508 1.858.172 253.264 2.111.436 79.126.621 997.552 74622 CHEROKEE REG LIB 412 958 899 14.341 15.240 44 925 58 214 147 644 250,783 9.698 (32,096) (22.398) 74712\_74713 23,356,000 WALTON BOE 92,882,715 202,270 3,225,636 2,776,743 6,204,649 10,104,672 13,093,529 157,799 2,181,213 495,024 2,676,237 74812 74813 WARE BOE 47,753,740 103.993 1.658.394 1.721.745 3,484,132 5.195.110 6.731.769 264.284 12.191.163 1.121.426 283.296 1.404.722 74912\_74913 5,526,270 779,029 WARREN BOE 12,035 191,917 89,830 293,782 601,201 21,718 1,401,948 129,776 11,337 141,113 75012 75013 WASHINGTON BOE 22 128 151 48 189 768 467 816,656 2 407 313 3.119.370 1.064.689 6.591.372 519.647 (239.410) 280 237 75112\_75113 35,101,773 76,441 1,219,016 1,295,457 3,818,707 10,856,530 824,313 (443,343) 380,970 75212 75213 WEBSTER BOE 2.748.593 5.986 95,453 101.439 299.018 387.465 745.328 1.431.811 64.547 (161.511) (96,964) 75312\_75313 303,650 WHEELER BOE 8,743,658 19,04 574,166 1,232,579 188,810 2,372,608 205,331 262,234 75412 75413 WHITE BOE 30 194 633 65.755 1.048.601 139,382 1 253 738 3 284 862 4 256 489 410 134 7 951 485 709.076 (70.139) 638 937 75512\_75513 WHITFIELD BOE 94,030,038 204,768 3,265,479 3,470,247 10,229,490 13,255,266 4,567,264 28,052,020 2,208,157 (1,076,477) 1,131,680 75522 NORTHWEST GAIREG LIB 1.145.973 2.496 39,797 140.201 182,494 124.670 161.546 19.336 305.552 26.911 26.954 53.865 75612\_75613 WILCOX BOE 8,298,05 18,070 288,176 7,024 313,270 902,743 1,169,764 136,803 2,209,310 194,868 (31,232) 163,636 75712\_75713 75722 WILKES BOE 14,628,642 31,856 508,024 119,750 659,630 1,591,444 2,062,177 965,565 4,619,186 343,532 (191,868) 151,664 BARTRAM TRAIL REG LIB 299,440 652 10.399 11.051 32,576 42 212 108,706 183,494 4,524,639 7.032 (25,824) (18,792) 75812\_75813 11,058,307 24,081 1,203,029 WILKINSON BOE 384,034 408,115 1,558,872 1,762,738 259,688 (139,571) 75912\_75913 75922 3,150,113 29,842 WORTH BOE 22,346,227 48,663 776,041 824,704 2,431,036 2,123,486 7,704,635 524,768 (402 653) 122,115 WORTH PUB LIB 211,699 7.352 7,813 23,030 171,906 4,971 (28,487) (23,516) 461 119,034 76112\_76113 76312\_76313 ATLANTA CITY BOI 348.020.497 757.882 12 086 072 12.843.954 37.861.008 49 059 900 19,138,362 106 059 270 8.172.745 (4,480,724) 3 602 021 BREMEN CITY BOE 13,962,510 484,891 406,632 921,929 1,518,976 1,968,273 3,487,249 327,888 413,048 30,406 85,160 76412\_76413 76512\_76513 BUFORD CITY BOE CALHOUN CITY BOE 31 166 832 67,872 49,562 1,082,363 1,024,103 2 174 338 3 390 627 4.393.539 172 916 7.957.082 731,907 534,457 207.050 938 957 839,932 22,758,816 2,475,923 3,208,275 1,195,079 6.879,277 (292,621) 241,836 76612 76613 CARROLLTON CITY BOE 30 569 301 66 570 1.061.612 878 037 2 006 219 3 325 622 4 309 306 178 421 7 813 349 717.875 172 183 890.058 76712\_76713 CARTERSVILLE CITY BOE 23,632,593 51,464 820,714 872,178 2,570,980 3,331,449 935,506 6,837,935 554,977 (237,048) 317,929 76912 76913 CHICKAMAUGA CITY BOE 7.325.858 15.953 254,413 24,450 294.816 796,977 1.032.714 340.239 2.169.930 172.037 (64.030) 108.007 77112\_77113 11,370,756 24,762 1.587.815 2,007,461 1.237.020 1.602.91 388,485 655.510 77212 77213 DALTON CITY BOE 57,449,840 125,108 1,995,121 658,420 2,778,649 6,249,944 8,098,613 985,314 15,333,871 1,349,124 (136,758) 1,212,366 77312\_77313 DECATUR CITY BOE 45,425,224 98,922 1,577,529 3,009,534 4,685,985 4,941,792 6,403,523 11,345,315 1,066,744 655,831 1,722,575 77412 77413 DUBLIN CITY BOE 15.768.602 34.339 547.613 581.952 1.715.460 2.222.875 3.187.554 7.125.889 370.303 (721.825) (351.522) 77612\_77613 833,948 GNSVLLE CITY BOE 52,289,402 113,870 1,815,909 2,763,727 5,688,543 7,371,15 1,226,752 14,286,449 1,227,939 1,227,715 77912 77913 JEFFERSON CITY BOE 21,908,234 47,709 760,830 1,645,146 2,453,685 2,383,388 3,088,369 5,471,757 514,482 368,310 882,792 78112\_78113 MARIETTA CITY BOE 67 559 020 147,123 2.346.193 233.319 2.726.635 7.349.718 9.523.688 872.145 17,745,551 1.586.524 (124,807) 1.461.717 78212 78213 MOUNTAIN EDU CTR BOI 2.696.681 5.873 93.651 894.551 994.075 293.371 380.147 673.518 63.328 193.688 257.016 78412\_78413 PELHAM CITY BOE 11 526 981 25,102 400.310 73 297 498 709 1.254.016 1.624.940 877.215 3 756 171 270.694 (174.824) 95.870 78512 78513 ROME CITY BOE 41,918,458 91,286 1,455,746 2,624,052 4,171,084 4,560,292 5,909,179 709,850 11,179,321 984,393 324,658 1,309,051 78612 78613 SOCIAL CIRCLE BOE 11.561.711 25.178 401 516 553 588 980 282 1 257 794 1 629 836 235 089 3 122 710 271 510 42 909 314 419 2,378,354 78912\_78913 THOMASVILLE CITY BOD 21,861,968 47,608 759,224 119,225 926,057 3,081,847 553,985 6,014,186 513,396 (115,576) 397,820 79112 79113 TRION CITY BOE 9 588 472 20.881 332 989 297.377 651.247 1.043.126 1.351.672 11.324 2 406 122 225.171 71.732 296 903 VALDOSTA CITY BOE 57,201,084 3,071,574 6,222,882 14,491,523 79212 79213 124,567 1,986,482 960,525 8,063,546 205,095 1,343,283 164,839 1,508,122 79312 79313 VIDALIA CITY BOE 16.949.060 36,910 588,608 508.059 1.133.577 1.843.882 2.389.282 299.691 4.532.855 398.024 65.735 463,759 12,729 15,971 79322 OHOOPEE REG LIB 542,061 1,180 18,825 76,584 96,589 58,971 76,413 145,971 28,700 79422 OKEFENOKEE REG LIB 645.269 1 405 22 409 78 235 102.049 70 199 90.963 24.433 185 595 15 153 11.518 26 671 416,639 81012 81013 GA MILITARY COLLEGE 27.648.530 60.210 960.180 5.581.660 6.602.050 3.007.872 3.897.569 6.905.441 649.285 1.294.155 1.943.440 85042\_85043 5,279,845 11,498 183,359 88,056 282,913 744,292 1,509,343 123,989 (32,965) 91,024 NORTHWEST GEORGIA RESA 574,392 190,659 85242 85243 NORTH GEORGIA RESA 2 696 804 5.873 93.655 67.506 167.034 293 385 380 165 48 497 722 047 63.330 152 63 482 85442\_85443 PIONEER RESA 5,451,04 11,871 189,304 768,425 1,361,442 128,010 157,318 716,988 85642 85643 METRO RESA 6,110,670 13,307 212,211 225,518 664,777 861,412 2,243,177 143,500 (149,522) (6,022) 195,409 124,341 135,753 85842\_85843 N E GEORGIA RESA 5,294,817 11,530 183,879 576.021 746,402 578,656 1,901,079 (132,488) (8,147) 12,588 476,341 814,909 230,439 86042\_86043 WEST GA RESA 5,780,794 200,756 689,685 628,890 27,894 1,471,693 94,686 86242\_86243 GRIFFIN RESA 1.961.703 4,272 68.126 379,178 451,576 127,984 213,413 276.538 32.089 522.040 46.068 71.511 117.579 MIDDLE GA RESA 717,429 86442 86443 1,563 24,915 101,506 78,049 101,135 111,427 290,611 16,848 (4,279)12,569

1.618.696

775,355

3,525

1.688

56.214

26.927

OCONFF RESA

86642\_86643

86842\_86843

379,055

438 794

28,615

176.097

84.350

228,185

109.301

434 913

611,545

839,195

805.196

38,013

18,208

8.822

(142,869)

46 835

(124.661)

			=		Deferred	Outflows of Resource	s				Deferred Inflows of Res	ources	T		OPEB Expense	
							Changes in					Changes in Proportion				
							Proportion					and			Deferred Amounts	
							and					Differences			from Changes in	
					Net Difference		Differences Between			Net Difference		Between			Proportion and	
					Between		Employer			Between		Employer			Differences Between	
					Projected and		Contributions		Differences	Projected and		Contributions			Employer	
				Differences Between	Actual Investment		and	Total Deferred	Between Expected	Actual Investment		and		Proportionate	Contributions and	
Payroll			2019 Net OPEB	Expected and Actual	Earnings on OPEB	Changes of	Proportionate Share	Outflows of	and Actual	Earnings on OPEB	Changes of	Proportionate Share	Total Deferred	Share of Plan OPEB	Proportionate Share	Total Employer
Location	Employer Name		Liability	Experience	Plan Investments	Assumptions	of Contributions	Resources	Experience	Plan Investments	Assumptions	of Contributions	Inflows of Resources	Expense	of Contributions	OPEB Expense
87242_87243	CHATT FLINT RESA	\$	1,296,184 \$	0	\$ 2,823 \$	45,013 \$	229,710 \$	277,546	141,011 \$	0 \$	182,721 \$	61,928 \$	385,660 \$	30,439 \$	32,260 \$	62,699
87642_87643	HEART OF GEORGIA RESA		2,899,049	0	6,313	100,678	0	106,991	315,386	0	408,674	612,022	1,336,082	68,079	(144,945)	(76,866)
88042_88043	FIRST DISTRICT RESA		6,765,143	0	14,732	234,940	577,036	826,708	735,977	0	953,672	0	1,689,649	158,870	125,946	284,816
88442_88443	SOUTHWEST GA RESA		734,979	0	1,601	25,524	55,519	82,644	79,958	0	103,608	6,079	189,645	17,260	10,895	28,155
88642_88643	COASTAL PLNS RESA		2,638,634	0	5,746	91,635	2,068,166	2,165,547	287,055	0	371,964	43,098	702,117	61,964	368,706	430,670
88842_88843	OKEFENOKEE RESA	_	2,117,927	0	4,612	73,552	193,589	271,753	230,408	0	298,561	142,198	671,167	49,736	17,821	67,557
	Total	\$	12,272,145,483 \$	0	\$ 26,724,969 \$	426,187,647 \$	254,680,786 \$	707,593,402	1,335,081,686 \$	0 \$	1,729,984,985 \$	254,680,786 \$	3,319,747,457	\$ 288,193,141 \$	0 \$	288,193,141

Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer As of and for the Year Ended June 30, 2019

#### **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 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 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 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.

Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer As of and for the Year Ended June 30, 2019

#### 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, 2018 through June 30, 2019 for the fiscal year 2019. 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-yougo 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 year ended June 30, 2019 are as follows (amounts in thousands):

	FY19
Total employer contributions per audited financial statements	\$ 538,569

#### 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, 2019 were as follows (amounts in thousands):

	_	FY19
Total OPEB liability	\$	12,867,274
Plan fiduciary net position	_	595,129
Employers' net OPEB liability	\$_	12,272,145
Plan fiduciary net position as a percentage of Total OPEB Liability	_	4.63%

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
As of and for the Year Ended June 30, 2019

#### **Actuarial Assumptions**

The collective total OPEB liability for the June 30, 2019 measurement date were determined by an actuarial valuation as of June 30, 2018, with update procedures used to roll forward the total OPEB liability to June 30, 2019. 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	2.50%
Salary Increases	3.00 – 8.75% 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	7.25%
Medicare Eligible	5.375%
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, 2018 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, which covered the five-year period ending June 30, 2014, and adopted by the pension Board on December 17, 2015. The next experience study for TRS will be for the period ending June 30, 2018.

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
As of and for the Year Ended June 30, 2019

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, 2018 valuation were based on a review of recent plan experience done concurrently with the June 30, 2018 valuation.

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. The target allocation and best estimates of arithmetic real rate of return for the major asset class are summarized in the following table:

Asset class	Target allocation	Real Rate of Return*
Fixed income	30.00%	(0.10)%
Domestic Stocks Large Cap	46.20%	8.90%
Domestic Stocks Small Cap	1.30%	13.20%
Int'l Stocks - Developed Mkt	12.40%	8.90%
Int'l Stocks - Emerging Mkt	5.10%	10.90%
Alternatives	5.00%	12.00%
Total	100.00%	

<sup>\*</sup>Net of Inflation

Beginning in fiscal year 2018, the State OPEB fund updated their investment strategy to a more long-term approach, investing more in domestic and international stocks.

#### Discount Rate

In order to measure the total OPEB liability for the School OPEB, a single equivalent interest rate of 3.58% was used as the discount rate, as compared with last year's rate of 3.87%. This is comprised mainly of the yield or index rate for 20 year tax-exempt general obligation bonds with an average rating of AA or higher (3.5% per the Municipal Bond Index Rate). The projection of cashflows used to determine the discount rate assumed that contributions from members and from the employers 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 members were projected through 2119. 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 2026. Therefore, the calculated discount rate of 3.58% was applied to all periods of projected benefit payments to determine the total OPEB liability.

Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer As of and for the Year Ended June 30, 2019

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 3.58%, 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 (2.58%) or 1-percentage-point higher (4.58%) than the current discount rate (amounts in thousands):

		1% Decrease	Current Discount Rate	1% Increase	
	_	(2.58%)	(3.58%)	(4.58%)	
Collective Net OPEB Liability	\$	14,264,284 \$	12,272,145	\$ 10.651.631	

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):

		Current					
		Healthcare Cost					
	_	1% Decrease		Trend Rate		1% Increase	
Collective Net OPEB Liability	\$	10,337,982	\$	12,272,145	\$	14,728,679	

*OPEB plan fiduciary net position:* Detailed information about the OPEB plan's fiduciary net position is available in the 2019 State of Georgia Comprehensive Annual Financial Report (CAFR) which is publicly available at: <a href="https://sao.georgia.gov/comprehensive-annual-financial-reports.">https://sao.georgia.gov/comprehensive-annual-financial-reports.</a>

## 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 measurement period. Investment gains and losses are amortized over a fixed five year period.

The discount rate has changed since the prior measurement date from 3.87% to 3.58%, resulting in a change of assumptions. Current year changes in the total OPEB liability due to a change in assumption for the year, are determined by spreading the total change over the average expected remaining service life of the active and inactive members 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, 2019 this number is 9.54 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 6.48 years.

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
As of and for the Year Ended June 30, 2019

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, 2019 (amounts in thousands):

	Year of Deferral	Amortization Period	Beginning of Year Balance	Additions	Deductions	End of Year Balance
Deferred Outflows of						
Resources:						
Net difference between projected and actual earnings on OPEB plan investments	2017 2018 2019	5.0 years 5.0 years 5.0 years	\$ 3,082 14,114 17,606	\$ -	\$ (1,027) (3,529) (3,521)	\$ 2,055 10,585 14,085
	2019	3.0 years	17,000	<del></del>	(3,321)	14,083
			\$ 34,802	\$ -	\$ (8,077)	\$ 26,725
Changes of						
Assumptions	2019	6.48 years	\$ 503,959	\$ -	\$ (77,771)	\$ 426,188
			\$ 503,959	\$ -	\$ (77,771)	\$ 426,188
Deferred Inflows of Resources:						
Diiferences between Expected and Actual						
Experience	2017	6.56 years	\$ -	\$ -	\$ -	\$ -
	2018	6.53 years	289,095	-	(52,278)	236,817
	2019	6.48 years	1,298,677	-	(200,413)	1,098,264
			\$ 1,587,772	\$ -	\$ (252,691)	\$ 1,335,081
Changes of	2017	6.56 years	\$ 877,446	\$ -	\$ (192,422)	\$ 685,024
Assumptions	2018	6.53 years	1,275,637		(230,676)	1,044,961
			\$ 2,153,083	\$ -	\$ (423,098)	\$ 1,729,985

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:

2020	\$	(589,940)
	Ψ	,
2021		(589,940)
2022		(590,968)
2023		(509,830)
2024		(272,607)
2025		(58,868)
Total	\$	(2,612,153)

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
As of and for the Year Ended June 30, 2019

#### Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2019 are as follows (amounts in thousands):

Service Cost	\$	408,667
Interest on the Total OPEB liability and net cash flow		500,123
Projected earnings on plan investments		(35,074)
Administrative Expense		4,417
Recognition (amortization) of deferred inflows and outflows of resource	es:	
Differences between expected and actual experience		(252,691)
Changes of assumptions		(345,326)
Net difference between projected and actual earnings on		
plan investments		8,077
Collective OPEB Expense (Income)	\$_	288,193

#### NOTE 5 - SUBSEQUENT EVENT

In December 2019, a strand of coronavirus (COVID-19) began to spread worldwide, resulting in a severe impact to the United States economy in March 2020. The spread of COVID-19 has had a negative impact on virtually all businesses and individuals which comprise the tax base of all levels of government. The full extent of this impact is uncertain but is expected to have an effect on the School OPEB Fund's net OPEB liability which will be allocated to participants in future years. The complete impact cannot be reasonably estimated at this time.

#### NOTE 6- 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 <a href="https://shbp.georgia.gov/employers">https://shbp.georgia.gov/employers</a>.