

**Fiscal
Year
2017**

Department of Community Health

Georgia School Personnel Postemployment Benefit Fund

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

As of and for the
Year Ended June 30, 2017

**Department of
Audits and Accounts**

**Greg S. Griffin
State Auditor**



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

Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

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DEPARTMENT OF AUDITS AND ACCOUNTS

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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 (Plan) as of and for the year ended June 30, 2017 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, 2017 and the net OPEB liability as of June 30, 2016 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 Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

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, 2017 and net OPEB liability as of June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 2 to the schedules, in 2017, the Department of Community Health adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Plans Other than Pension*. Our opinions are not modified with respect to this matter.

As discussed in Note 3 to the Schedules, the Department of Community Health restated previously reported components of the collective net OPEB liability to correct a misstatement. Our opinions are not modified with respect to this matter.

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 Department of Community Health's School Personnel Postemployment Benefit Fund, as of and for the year ended June 30, 2017 and our report thereon, dated December 28, 2017, 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

August 8, 2018

School GASB 75 Schedules

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2016 and June 30, 2017

Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
60112	APPLING BOE	\$ 655,453	0.156553%	\$ 761,889	0.146121%
60113	APPLING BOE SVC	303,724	0.072544%	411,270	0.078877%
60212	ATKINSON BOE	316,682	0.075639%	373,039	0.071545%
60213	ATKINSON BOE SVC	127,332	0.030413%	185,168	0.035513%
60312	BACON BOE	368,300	0.087968%	441,376	0.084651%
60313	BACON BOE SVC	151,665	0.036225%	222,069	0.042590%
60412	BAKER BOE	69,754	0.016661%	68,873	0.013209%
60413	BAKER BOE SVC	56,440	0.013481%	101,152	0.019400%
60512	BALDWIN BOE	855,646	0.204369%	975,208	0.187034%
60513	BALDWIN BOE SVC	458,620	0.109540%	605,780	0.116182%
60522	TWIN LAKES LIB SYSTEM	14,862	0.003550%	16,100	0.003088%
60612	BANKS BOE	490,369	0.117123%	579,658	0.111172%
60613	BANKS BOE SVC	269,781	0.064437%	373,595	0.071651%
60712	BARROW BOE	2,410,690	0.575788%	2,840,671	0.544808%
60713	BARROW BOE SVC	910,825	0.217548%	1,272,169	0.243987%
60722	PIEDMONT REG LIB	23,965	0.005724%	25,211	0.004835%
60812	BARTOW BOE	2,483,931	0.593281%	2,897,752	0.555755%
60813	BARTOW BOE SVC	853,899	0.203952%	1,134,461	0.217576%
60822	BARTOW CO LIB SYSTEM	45,424	0.010849%	51,159	0.009812%
60912	BEN HILL BOE	570,121	0.136172%	664,074	0.127362%
60913	BEN HILL BOE SVC	234,080	0.055909%	320,891	0.061543%
60922	FITZGERALD/BEN HILL LIB	10,163	0.002427%	11,475	0.002201%
61012	BERRIEN BOE	548,962	0.131118%	661,394	0.126848%
61013	BERRIEN BOE SVC	261,380	0.062430%	365,283	0.070057%
61112	BIBB BOE	4,036,023	0.963994%	4,507,555	0.864497%
61113	BIBB BOE SVC	1,907,467	0.455594%	2,733,748	0.524301%
61122	MIDDLE GA REG LIB	84,211	0.020114%	99,211	0.019028%
61162	ACADEMY FOR CLASSICAL EDUCAT	151,598	0.036209%	218,946	0.041991%
61163	ACADEMY FOR CLASSICAL ED BOE	30,423	0.007266%	60,045	0.011516%
61212	BLECKLEY BOE	359,929	0.085968%	410,825	0.078791%
61213	BLECKLEY BOE SVC	183,842	0.043910%	255,992	0.049096%
61312	BRANTLEY BOE	538,499	0.128619%	636,203	0.122016%
61313	BRANTLEY BOE SVC	266,297	0.063604%	376,755	0.072257%
61412	BROOKS BOE	403,409	0.096353%	491,222	0.094211%
61413	BROOKS BOE SVC	203,291	0.048556%	279,516	0.053608%
61422	BROOKS LIB	2,489	0.000594%	717	0.000138%

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2016 and June 30, 2017

Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
61512	BRYAN BOE	1,171,863	0.279897%	1,428,911	0.274049%
61513	BRYAN BOE SVC	442,441	0.105676%	642,881	0.123297%
61612	BULLOCH BOE	1,676,183	0.400352%	2,047,427	0.392673%
61613	BULLOCH BOE SVC	937,564	0.223935%	1,300,393	0.249400%
61622	STATESBORO REG PUBL LIB	50,609	0.012088%	63,112	0.012104%
61712	BURKE BOE	833,325	0.199038%	967,972	0.185646%
61713	BURKE BOE SVC	636,042	0.151917%	895,933	0.171830%
61812	BUTTS BOE	558,728	0.133451%	663,270	0.127208%
61813	BUTTS BOE SVC	238,373	0.056935%	312,688	0.059970%
61912	CALHOUN BOE	122,767	0.029323%	141,766	0.027189%
61913	CALHOUN BOE SVC	85,133	0.020334%	116,884	0.022417%
61962	PATAULA CHARTER BOE	78,589	0.018771%	101,031	0.019377%
61963	PATAULA CHARTER BOE SVC	37,944	0.009063%	62,443	0.011976%
62012	CAMDEN BOE	1,276,959	0.304999%	1,461,338	0.280268%
62013	CAMDEN BOE SVC	492,853	0.117717%	669,210	0.128347%
62112	CANDLER BOE	352,256	0.084136%	416,989	0.079974%
62113	CANDLER BOE SVC	175,260	0.041860%	245,520	0.047088%
62212	CARROLL BOE	2,339,541	0.558794%	2,816,016	0.540079%
62213	CARROLL BOE SVC	921,421	0.220079%	1,296,485	0.248651%
62222	WEST GEORGIA REG LIB	58,491	0.013970%	68,611	0.013159%
62312	CATOOSA BOE	1,957,755	0.467605%	2,280,308	0.437337%
62313	CATOOSA BOE SVC	1,054,403	0.251842%	1,377,071	0.264106%
62322	CATOOSA CO PUB LIB	19,705	0.004706%	21,994	0.004218%
62412	CHARLTON BOE	244,371	0.058367%	284,067	0.054481%
62413	CHARLTON BOE SVC	134,121	0.032034%	180,864	0.034688%
62512	CHATHAM BOE	6,710,776	1.602853%	7,957,630	1.526181%
62513	CHATHAM BOE SVC	2,365,624	0.565024%	3,759,299	0.720990%
62522	LIVE OAK PUBLIC LIB	223,802	0.053455%	265,120	0.050847%
62612	CHATTAHOOCHEE BOE	144,623	0.034543%	162,937	0.031249%
62613	CHATTAHOOCHEE BOE SVC	91,701	0.021903%	131,037	0.025131%
62712	CHATTOOGA BOE	482,929	0.115346%	578,854	0.111017%
62713	CHATTOOGA BOE SVC	154,302	0.036855%	220,657	0.042319%
62722	CHATTOOGA REG LIB	9,956	0.002378%	11,475	0.002201%
62812	CHEROKEE BOE	6,573,129	1.569976%	8,118,959	1.557122%
62813	CHEROKEE BOE SVC	2,358,336	0.563283%	3,252,338	0.623761%
62822	SEQUOYAH REG LIB	91,263	0.021798%	123,356	0.023658%
62912	CLARKE BOE	2,826,422	0.675084%	3,401,569	0.652382%

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Department of Community Health
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62913	CLARKE BOE SVC	1,388,893	0.331734%	2,061,212	0.395317%
62922	ATHENS REG LIB	84,626	0.020213%	107,578	0.020632%
63012	CLAY BOE	65,801	0.015716%	68,337	0.013106%
63013	CLAY BOE SVC	37,613	0.008984%	51,999	0.009973%
63112	CLAYTON BOE	8,256,055	1.971939%	9,945,832	1.907495%
63113	CLAYTON BOE SVC	3,485,605	0.832528%	4,967,572	0.952723%
63212	CLINCH BOE	252,044	0.060200%	296,395	0.056845%
63213	CLINCH BOE SVC	119,001	0.028423%	169,264	0.032463%
63312	COBB BOE	18,861,416	4.505004%	22,402,174	4.296478%
63313	COBB BOE SVC	7,470,196	1.784238%	10,233,900	1.962744%
63412	COFFEE BOE	1,393,215	0.332766%	1,611,947	0.309153%
63413	COFFEE BOE SVC	637,603	0.152290%	860,430	0.165021%
63422	SATILLA REG LIB	12,445	0.002972%	13,627	0.002614%
63512	COLQUITT BOE	1,709,665	0.408349%	2,021,700	0.387739%
63513	COLQUITT BOE SVC	938,482	0.224154%	1,252,856	0.240283%
63522	MOULTRIE0COLQUITT CO LIB	17,216	0.004112%	20,081	0.003851%
63612	COLUMBIA BOE	3,790,187	0.905277%	4,487,724	0.860694%
63613	COLUMBIA BOE SVC	1,562,948	0.373306%	2,233,827	0.428422%
63712	COOK BOE	481,068	0.114902%	559,827	0.107368%
63713	COOK BOE SVC	220,244	0.052605%	294,925	0.056563%
63812	COWETA BOE	3,476,295	0.830305%	4,170,427	0.799840%
63813	COWETA BOE SVC	1,635,661	0.390674%	2,279,620	0.437205%
63912	CRAWFORD BOE	288,548	0.068919%	317,298	0.060854%
63913	CRAWFORD BOE SVC	144,838	0.034594%	207,324	0.039762%
64012	CRISP BOE	790,310	0.188764%	888,916	0.170484%
64013	CRISP BOE SVC	427,356	0.102073%	599,656	0.115007%
64112	DADE BOE	352,489	0.084191%	435,212	0.083469%
64113	DADE BOE SVC	183,586	0.043849%	236,969	0.045448%
64212	DAWSON BOE	698,700	0.166883%	826,206	0.158457%
64213	DAWSON BOE SVC	352,901	0.084290%	480,853	0.092222%
64312	DECATUR BOE	873,085	0.208534%	1,025,589	0.196696%
64313	DECATUR BOE SVC	526,440	0.125739%	719,531	0.137998%
64322	SOUTHWEST GA REG LIB	33,394	0.007976%	39,923	0.007657%
64412	DEKALB BOE	18,141,557	4.333067%	21,588,563	4.140436%
64413	DEKALB BOE SVC	7,212,666	1.722728%	10,341,172	1.983317%
64512	DODGE BOE	535,244	0.127842%	616,104	0.118162%
64513	DODGE CTY BOE SVC	285,712	0.068242%	375,869	0.072087%

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Allocations
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Payroll Location Number	Employer Name	2016 Employer Contribution	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
64522	OCMULGEE REG LIB	21,986	0.005251%	25,819	0.004952%
64612	DOOLY BOE	227,862	0.054424%	274,956	0.052733%
64613	DOOLY BOE SVC	151,402	0.036162%	195,103	0.037418%
64712	DOUGHERTY BOE	2,595,537	0.619938%	3,000,124	0.575389%
64713	DOUGHERTY BOE SVC	1,430,058	0.341566%	1,991,595	0.381965%
64722	DOUGHERTY LIB	74,047	0.017686%	87,019	0.016689%
64812	DOUGLAS BOE	4,262,652	1.018124%	5,047,819	0.968113%
64813	DOUGLAS BOE SVC	1,524,295	0.364074%	2,132,358	0.408962%
64912	EARLY BOE	413,640	0.098797%	482,378	0.092515%
64913	EARLY BOE SVC	158,705	0.037906%	206,151	0.039537%
65012	ECHOLS BOE	154,621	0.036931%	174,996	0.033562%
65013	ECHOLS BOE SVC	66,896	0.015978%	95,759	0.018365%
65112	EFFINGHAM BOE	1,750,587	0.418124%	2,122,196	0.407013%
65113	EFFINGHAM BOE SVC	830,467	0.198355%	1,104,420	0.211815%
65212	ELBERT BOE	550,836	0.131566%	634,327	0.121657%
65213	ELBERT BOE SVC	300,350	0.071738%	421,770	0.080891%
65222	ELBERT LIB	5,185	0.001238%	5,737	0.001100%
65312	EMANUEL BOE	751,946	0.179601%	902,315	0.173054%
65313	EMANUEL BOE SVC	378,618	0.090432%	503,840	0.096631%
65412	EVANS BOE	372,020	0.088856%	420,473	0.080642%
65413	EVANS BOE SVC	138,783	0.033148%	193,410	0.037094%
65512	FANNIN BOE	664,056	0.158608%	783,596	0.150285%
65513	FANNIN BOE SVC	369,448	0.088242%	515,047	0.098780%
65612	FAYETTE BOE	3,271,684	0.781434%	3,957,912	0.759082%
65613	FAYETTE BOE SVC	1,328,268	0.317254%	1,906,560	0.365656%
65712	FLOYD BOE	1,724,778	0.411959%	2,038,851	0.391028%
65713	FLOYD BOE SVC	750,380	0.179226%	1,022,275	0.196061%
65722	SARA HIGHTOWER REG LIB	54,343	0.012980%	51,876	0.009949%
65812	FORSYTH BOE	6,794,481	1.622846%	8,320,486	1.595773%
65813	FORSYTH BOE SVC	2,494,272	0.595751%	3,664,521	0.702813%
65822	FORSYTH PUBLIC LIB	90,019	0.021501%	106,861	0.020495%
65912	FRANKLIN BOE	688,237	0.164384%	816,827	0.156658%
65913	FRANKLIN BOE SVC	316,905	0.075692%	444,038	0.085161%
66012	FULTON BOE	16,775,081	4.006688%	19,875,049	3.811804%
66013	FULTON BOE SVC	5,941,334	1.419073%	8,311,826	1.594112%
66072	GA MAGNET CHARTER BOE	142,530	0.034043%	182,500	0.035001%
66073	GA MAGNET CHARTER BOE SVC	41,906	0.010009%	62,654	0.012016%

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
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Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
66074	INTL CHARTER SCHOOL ATL	66,731	0.015939%	99,959	0.019171%
66075	INTL CHARTER SCHOOL ATL	8,257	0.001972%	21,111	0.004049%
66112	GILMER BOE	771,709	0.184321%	890,256	0.170741%
66113	GILMER BOE SVC	391,060	0.093404%	533,770	0.102371%
66212	GLASCOCK BOE	101,143	0.024158%	120,595	0.023129%
66213	GLASCOCK BOE SVC	68,987	0.016477%	97,932	0.018782%
66312	GLYNN BOE	2,248,629	0.537080%	2,648,792	0.508008%
66313	GLYNN BOE SVC	1,113,115	0.265865%	1,589,936	0.304931%
66322	THREE RIVERS REG LIB SYS	29,453	0.007035%	35,381	0.006786%
66412	GORDON BOE	1,208,135	0.288560%	1,443,382	0.276824%
66413	GORDON BOE SVC	433,886	0.103633%	588,720	0.112910%
66512	GRADY BOE	823,559	0.196705%	971,188	0.186263%
66513	GRADY BOE SVC	375,865	0.089774%	512,887	0.098366%
66522	RODDENBERY MEM LIB	4,978	0.001189%	5,737	0.001100%
66612	GREENE BOE	516,875	0.123454%	610,208	0.117031%
66613	GREENE BOE SVC	247,107	0.059021%	372,949	0.071527%
66712	GWINNETT BOE	28,138,283	6.720754%	33,240,766	6.375185%
66713	GWINNETT BOE SVC	12,017,781	2.870418%	16,848,572	3.231361%
66722	GWINNETT CO LIB	452,789	0.108148%	505,138	0.096880%
66812	HABERSHAM BOE	1,339,505	0.319938%	1,586,488	0.304270%
66813	HABERSHAM BOE SVC	605,704	0.144671%	843,768	0.161825%
66822	N E GA REG LIB	37,335	0.008917%	42,075	0.008069%
66912	HALL BOE	4,581,505	1.094282%	5,330,546	1.022337%
66913	HALL BOE SVC	2,120,190	0.506402%	2,730,478	0.523674%
66922	CHESTATEE REG LIB	26,134	0.006242%	28,687	0.005502%
66942	HALL CO LIB	76,951	0.018380%	87,019	0.016689%
67012	HANCOCK BOE	195,543	0.046705%	223,502	0.042865%
67013	HANCOCK BOE SVC	204,610	0.048871%	279,982	0.053697%
67112	HARALSON BOE	700,560	0.167327%	817,363	0.156761%
67113	HARALSON BOE SVC	244,099	0.058302%	334,254	0.064106%
67212	HARRIS BOE	791,705	0.189097%	965,560	0.185183%
67213	HARRIS BOE SVC	482,287	0.115193%	662,434	0.127047%
67312	HART BOE	589,652	0.140837%	716,063	0.137333%
67313	HART BOE SVC	277,963	0.066391%	393,155	0.075403%
67322	HART LIB	2,489	0.000594%	2,869	0.000550%
67412	HEARD BOE	373,183	0.089134%	439,232	0.084240%
67413	HEARD BOE SVC	111,186	0.026557%	156,636	0.030041%

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Allocations
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Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
67512	HENRY BOE	6,778,670	1.619069%	8,181,668	1.569149%
67513	HENRY BOE SVC	2,030,450	0.484968%	2,895,454	0.555315%
67522	HENRY CO LIB SYS	56,832	0.013574%	69,089	0.013250%
67612	HOUSTON BOE	4,300,784	1.027232%	4,997,169	0.958399%
67613	HOUSTON BOE SVC	1,996,983	0.476975%	2,745,700	0.526593%
67622	HOUSTON PUBLIC LIB	33,809	0.008075%	39,206	0.007519%
67712	IRWIN BOE	333,655	0.079693%	373,307	0.071596%
67713	IRWIN BOE SVC	110,380	0.026364%	169,731	0.032552%
67812	JACKSON BOE	1,177,443	0.281229%	1,390,321	0.266647%
67813	JACKSON BOE SVC	612,739	0.146351%	820,546	0.157371%
67912	JASPER BOE	379,228	0.090578%	445,932	0.085525%
67913	JASPER BOE SVC	205,458	0.049073%	306,652	0.058812%
68012	JEFF DAVIS BOE	505,947	0.120844%	548,035	0.105107%
68013	JEFF DAVIS BOE SVC	240,720	0.057495%	323,925	0.062125%
68112	JEFFERSON BOE	555,240	0.132618%	630,575	0.120937%
68113	JEFFERSON BOE SVC	229,197	0.054743%	316,133	0.060631%
68122	JEFFERSON LIB	13,275	0.003171%	14,344	0.002751%
68212	JENKINS BOE	252,509	0.060311%	282,459	0.054172%
68213	JENKINS BOE SVC	122,305	0.029212%	177,450	0.034033%
68312	JOHNSON BOE	178,570	0.042651%	213,318	0.040912%
68313	JOHNSON BOE SVC	133,498	0.031886%	176,643	0.033878%
68412	JONES BOE	939,816	0.224473%	1,083,207	0.207747%
68413	JONES BOE SVC	441,267	0.105396%	653,775	0.125386%
68512	LAMAR BOE	466,273	0.111368%	534,805	0.102569%
68513	LAMAR BOE SVC	206,813	0.049397%	290,550	0.055724%
68612	LANIER BOE	312,962	0.074750%	366,875	0.070362%
68613	LANIER BOE SVC	125,607	0.030001%	184,758	0.035434%
68712	LAURENS BOE	1,099,784	0.262681%	1,280,714	0.245626%
68713	LAURENS BOE SVC	453,369	0.108286%	629,137	0.120661%
68722	OCONEE REG LIB	22,194	0.005301%	27,014	0.005181%
68812	LEE BOE	986,551	0.235635%	1,162,263	0.222909%
68813	LEE BOE SVC	457,775	0.109338%	611,519	0.117282%
68822	LEE LIB	14,519	0.003468%	16,973	0.003255%
68862	BACONTON COMM BOE	101,608	0.024269%	127,294	0.024414%
68863	BACONTON COMM BOE SVC	22,751	0.005434%	28,293	0.005426%
68912	LIBERTY BOE	1,432,510	0.342152%	1,662,596	0.318867%
68913	LIBERTY BOE SVC	663,607	0.158501%	927,331	0.177851%

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69012	LINCOLN BOE	201,356	0.048093%	251,105	0.048159%
69013	LINCOLN BOE SVC	135,698	0.032411%	189,204	0.036287%
69112	LONG BOE	409,920	0.097908%	519,360	0.099607%
69113	LONG BOE SVC	183,038	0.043718%	284,162	0.054499%
69212	LOWNDES BOE	1,676,648	0.400463%	1,957,383	0.375403%
69213	LOWNDES BOE SVC	781,755	0.186720%	1,061,531	0.203589%
69222	SOUTH GEORGIA REG LIB	34,846	0.008323%	37,533	0.007198%
69260	SCINTILLA CHARTER ACAD	53,710	0.012829%	59,493	0.011410%
69261	SCINTILLA CHARTER ACAD	7,927	0.001893%	45,551	0.008736%
69312	LUMPKIN BOE	627,551	0.149889%	735,091	0.140982%
69313	LUMPKIN BOE SVC	365,886	0.087391%	501,217	0.096128%
69412	MACON BOE	259,716	0.062033%	296,931	0.056948%
69413	MACON BOE SVC	192,904	0.046075%	254,889	0.048885%
69512	MADISON BOE	914,239	0.218364%	1,072,755	0.205742%
69513	MADISON BOE SVC	374,622	0.089478%	533,505	0.102320%
69561	FOOTHILLS ED CTR HS	6,496	0.001552%	16,497	0.003164%
69612	MARION BOE	208,564	0.049815%	268,256	0.051448%
69613	MARION BOE SVC	148,983	0.035584%	210,116	0.040298%
69712	MCDUFFIE BOE	697,073	0.166494%	801,552	0.153728%
69713	MCDUFFIE BOE SVC	421,007	0.100557%	560,658	0.107528%
69812	MCINTOSH BOE	286,688	0.068475%	322,121	0.061779%
69813	MCINTOSH BOE SVC	138,160	0.032999%	192,675	0.036953%
69912	MERIWETHER CO BOE	567,331	0.135506%	650,674	0.124792%
69913	MERIWETHER CO BOE SVC	366,764	0.087601%	467,871	0.089732%
69922	PINE MOUNTAIN REG LIB	18,460	0.004409%	22,950	0.004402%
70012	MILLER BOE	195,311	0.046650%	213,854	0.041015%
70013	MILLER BOE SVC	108,840	0.025996%	148,773	0.028533%
70112	MITCHELL BOE	401,084	0.095798%	462,547	0.088711%
70113	MITCHELL BOE SVC	190,486	0.045497%	253,296	0.048579%
70122	DESOTO TRAIL REG LIB	9,749	0.002329%	12,670	0.002430%
70212	MONROE BOE	701,025	0.167438%	806,911	0.154756%
70213	MONROE BOE SVC	428,828	0.102425%	603,469	0.115738%
70312	MONTGOMERY CO BOE	181,850	0.043434%	209,031	0.040090%
70313	MONTGOMERY BOE SVC	93,540	0.022342%	122,148	0.023427%
70412	MORGAN BOE	631,737	0.150889%	725,443	0.139132%
70413	MORGAN BOE SVC	271,034	0.064736%	357,841	0.068630%
70422	UNCLE REMUS LIB	61,603	0.014714%	71,241	0.013663%

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70512	MURRAY BOE	1,213,483	0.289838%	1,411,760	0.270759%
70513	MURRAY BOE SVC	451,830	0.107919%	592,245	0.113586%
70612	MUSCOGEE BOE	4,907,177	1.172067%	5,727,704	1.098507%
70613	MUSCOGEE BOE SVC	2,171,958	0.518767%	2,953,064	0.566363%
70622	CHATTAHOOCHEE VAL LIB	139,176	0.033242%	159,694	0.030627%
70712	NEWTON BOE	3,438,860	0.821363%	4,032,949	0.773473%
70713	NEWTON BOE SVC	1,481,686	0.353897%	2,162,878	0.414815%
70722	NEWTON LIB	24,268	0.005796%	25,341	0.004860%
70812	OCONEE BOE	1,108,387	0.264736%	1,358,162	0.260480%
70813	OCONEE BOE SVC	543,200	0.129742%	721,942	0.138460%
70912	OGLETHORPE BOE	410,152	0.097964%	468,711	0.089893%
70913	OGLETHORPE BOE SVC	179,000	0.042754%	240,483	0.046122%
71012	PAULDING BOE	4,562,128	1.089653%	5,455,428	1.046288%
71013	PAULDING BOE SVC	1,531,270	0.365740%	2,078,929	0.398715%
71112	PEACH BOE	623,599	0.148945%	710,168	0.136202%
71113	PEACH BOE SVC	236,834	0.056567%	302,090	0.057937%
71122	PEACH PUBLIC LIB	10,163	0.002427%	9,562	0.001834%
71212	PICKENS BOE	818,212	0.195428%	974,672	0.186931%
71213	PICKENS BOE SVC	384,781	0.091904%	520,817	0.099887%
71312	PIERCE BOE	621,506	0.148445%	708,024	0.135791%
71313	PIERCE BOE SVC	225,497	0.053859%	308,035	0.059078%
71412	PIKE BOE	516,178	0.123288%	583,409	0.111891%
71413	PIKE BOE SVC	235,221	0.056182%	329,680	0.063229%
71512	POLK BOE	1,278,121	0.305276%	1,482,509	0.284328%
71513	POLK BOE SVC	448,787	0.107192%	618,302	0.118583%
71612	PULASKI BOE	245,301	0.058590%	279,779	0.053658%
71613	PULASKI BOE SVC	109,169	0.026075%	163,776	0.031410%
71712	PUTNAM BOE	540,127	0.129008%	648,531	0.124381%
71713	PUTNAM BOE SVC	358,366	0.085595%	516,968	0.099148%
71812	QUITMAN BOE	69,521	0.016605%	86,292	0.016550%
71813	QUITMAN BOE SVC	47,044	0.011236%	64,107	0.012295%
71912	RABUN BOE	495,717	0.118401%	580,730	0.111377%
71913	RABUN COUNTY BOE SVC	320,644	0.076585%	446,013	0.085540%
72012	RANDOLPH BOE	182,057	0.043484%	224,038	0.042968%
72013	RANDOLPH BOE SVC	148,986	0.035585%	197,316	0.037843%
72060	STEM CHARTER SCH CERT	0	0.000000%	6,432	0.001234%
72061	STEM CHARTER SCHOOL NON CERT	0	0.000000%	11,739	0.002251%

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72112	RICHMOND BOE	5,109,695	1.220438%	5,703,853	1.093933%
72113	RICHMOND BOE SVC	2,555,969	0.610487%	3,499,994	0.671258%
72122	AUGUSTA RICHMOND CO LIB GA SCHOOL	66,373	0.015853%	80,086	0.015360%
72160	INNOVATION&CLASSICS GA SCHOOL	57,198	0.013662%	102,639	0.019685%
72161	INNOVATION&CLASSICS	3,156	0.000754%	14,817	0.002842%
72212	ROCKDALE BOE	3,120,783	0.745392%	3,774,877	0.723978%
72213	ROCKDALE BOE SVC	1,340,309	0.320130%	1,922,564	0.368726%
72222	CONYERS ROCKDALE LIB	24,890	0.005945%	33,708	0.006465%
72312	SCHLEY BOE	224,142	0.053536%	267,720	0.051346%
72313	SCHLEY BOE SVC	99,775	0.023831%	127,521	0.024457%
72412	SCREVEN BOE	418,523	0.099963%	482,914	0.092617%
72413	SCREVEN BOE SVC	174,336	0.041640%	242,023	0.046417%
72422	SCREVEN JENKINS REG LIB	16,593	0.003963%	16,973	0.003255%
72512	SEMINOLE BOE	296,453	0.070807%	333,109	0.063886%
72513	SEMINOLE BOE SVC	162,156	0.038731%	214,659	0.041169%
72612	SPALDING BOE	1,861,030	0.444503%	2,179,545	0.418012%
72613	SPALDING BOE SVC	825,241	0.197107%	1,176,443	0.225628%
72622	FLINT RIVER REG LIB	28,416	0.006787%	31,556	0.006052%
72712	STEPHENS BOE	651,268	0.155554%	793,244	0.152135%
72713	STEPHENS BOE SVC	351,067	0.083852%	479,151	0.091896%
72812	STEWART BOE	98,120	0.023436%	119,791	0.022975%
72813	STEWART BOE SVC	79,702	0.019037%	103,506	0.019851%
72912	SUMTER BOE	802,401	0.191652%	911,483	0.174812%
72913	SUMTER BOE SVC	424,931	0.101494%	561,537	0.107696%
72922	LAKE BLACKSHEAR REG LIB	27,379	0.006539%	29,883	0.005731%
73012	TALBOT BOE	104,398	0.024935%	126,758	0.024311%
73013	TALBOT BOE SVC	49,722	0.011876%	74,452	0.014279%
73112	TALIAFERRO BOE	66,964	0.015994%	82,272	0.015779%
73113	TALIAFERRO BOE SVC	29,173	0.006968%	42,462	0.008144%
73212	TATTNALL BOE	617,321	0.147446%	746,882	0.143243%
73213	TATTNALL BOE SVC	306,956	0.073316%	428,461	0.082174%
73312	TAYLOR BOE	229,722	0.054869%	283,263	0.054327%
73313	TAYLOR BOE SVC	136,726	0.032657%	185,449	0.035567%
73412	TELFAIR BOE	324,587	0.077527%	378,935	0.072675%
73413	TELFAIR BOE SVC	164,615	0.039318%	222,903	0.042750%
73512	TERRELL BOE	253,439	0.060533%	285,943	0.054841%
73513	TERRELL BOE SVC	196,102	0.046838%	269,382	0.051664%

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73522	KINCHAFOONEE REG LIB	14,727	0.003518%	16,973	0.003255%
73612	THOMAS BOE	1,045,144	0.249630%	1,256,059	0.240898%
73613	THOMAS BOE SVC	492,043	0.117523%	716,429	0.137403%
73622	THOMAS CO PUBLIC LIB	25,512	0.006093%	28,927	0.005548%
73712	TIFT BOE	1,513,192	0.361422%	1,747,013	0.335057%
73713	TIFT BOE SVC	535,937	0.128007%	772,321	0.148122%
73722	COASTAL PLAIN REG LIB	39,616	0.009462%	45,900	0.008803%
73812	TOOMBS BOE	542,219	0.129508%	647,727	0.124227%
73813	TOOMBS BOE SVC	198,489	0.047409%	285,006	0.054661%
73912	TOWNS BOE	234,838	0.056090%	272,276	0.052219%
73913	TOWNS BOE SVC	152,947	0.036531%	222,747	0.042720%
73922	MOUNTAIN REG LIB	33,601	0.008026%	36,816	0.007061%
74012	TREUTLEN BOE	197,868	0.047260%	239,045	0.045846%
74013	TREUTLEN BOE SVC	72,765	0.017380%	99,808	0.019142%
74112	TROUP BOE	2,035,182	0.486098%	2,464,684	0.472698%
74113	TROUP CY BOE SVC	1,079,990	0.257953%	1,551,889	0.297634%
74122	TROUP HARRIS COWETA LIB	23,853	0.005697%	30,122	0.005777%
74212	TURNER BOE	291,803	0.069696%	289,159	0.055457%
74213	TURNER BOE SVC	141,863	0.033884%	193,493	0.037110%
74312	TWIGGS BOE	162,526	0.038819%	195,631	0.037520%
74313	TWIGGS BOE SVC	88,986	0.021254%	128,214	0.024590%
74412	UNION BOE	537,336	0.128341%	661,394	0.126848%
74413	UNION BOE SVC	307,617	0.073474%	416,209	0.079824%
74512	UPSON BOE	801,471	0.191429%	899,635	0.172540%
74513	UPSON BOE SVC	433,045	0.103432%	568,457	0.109023%
74612	WALKER BOE	1,782,209	0.425676%	2,145,511	0.411484%
74613	WALKER BOE SVC	870,704	0.207966%	1,200,369	0.230217%
74622	CHEROKEE REG LIB	19,912	0.004756%	22,950	0.004402%
74712	WALTON BOE	2,142,835	0.511811%	2,549,636	0.488991%
74713	WALTON CTY BOE SVC	937,185	0.223844%	1,275,897	0.244702%
74812	WARE BOE	1,083,741	0.258849%	1,261,419	0.241926%
74813	WARE BOE SVC	494,690	0.118156%	687,180	0.131793%
74912	WARREN BOE	121,837	0.029100%	151,681	0.029091%
74913	WARREN BOE SVC	64,695	0.015452%	79,207	0.015191%
75012	WASHINGTON BOE	533,849	0.127509%	606,992	0.116414%
75013	WASHINGTON BOE SVC	264,685	0.063219%	365,015	0.070006%
75112	WAYNE BOE	859,831	0.205369%	1,009,242	0.193561%

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75113	WAYNE BOE SVC	418,136	0.099871%	550,506	0.105581%
75212	WEBSTER BOE	90,447	0.021603%	103,711	0.019891%
75213	WEBSTER CTY BOE SVC	32,585	0.007783%	43,631	0.008368%
75312	WHEELER BOE	188,568	0.045039%	212,246	0.040706%
75313	WHEELER BOE SVC	99,737	0.023822%	140,125	0.026874%
75412	WHITE BOE	709,396	0.169438%	849,789	0.162980%
75413	WHITE BOE SVC	333,557	0.079669%	443,641	0.085085%
75512	WHITFIELD BOE	2,488,349	0.594336%	2,890,785	0.554419%
75513	WHITFIELD BOE SVC	916,315	0.218860%	1,225,505	0.235038%
75522	NORTHWEST GA REG LIB	34,224	0.008174%	42,314	0.008115%
75612	WILCOX BOE	185,312	0.044261%	212,514	0.040758%
75613	WILCOX BOE SVC	103,516	0.024725%	142,030	0.027240%
75712	WILKES BOE	349,466	0.083469%	384,831	0.073806%
75713	WILKES BOE SVC	184,687	0.044112%	252,648	0.048455%
75722	BARTRAM TRAIL REG LIB	14,934	0.003567%	15,778	0.003026%
75812	WILKINSON BOE	297,616	0.071085%	322,121	0.061779%
75813	WILKINSON BOE SVC	152,358	0.036390%	204,007	0.039126%
75912	WORTH BOE	591,512	0.141281%	703,200	0.134866%
75913	WORTH BOE SVC	243,295	0.058110%	326,550	0.062629%
75922	WORTH PUB LIB	12,445	0.002972%	11,236	0.002155%
76112	ATLANTA CITY BOE	9,348,864	2.232954%	10,474,840	2.008953%
76113	ATLANTA CITY BOE SVC	3,341,453	0.798098%	4,931,005	0.945710%
76312	BREMEN CITY BOE	334,353	0.079859%	402,518	0.077198%
76313	BREMEN CITY BOE SVC	126,599	0.030238%	173,806	0.033334%
76412	BUFORD CITY BOE	727,997	0.173880%	864,261	0.165755%
76413	BUFORD CITY BOE SVC	297,533	0.071065%	426,412	0.081781%
76512	CALHOUN CITY BOE	595,232	0.142170%	695,428	0.133375%
76513	CALHOUN CITY BOE SVC	234,887	0.056102%	294,754	0.056530%
76612	CARROLLTON CITY BOE	735,205	0.175602%	906,603	0.173876%
76613	CARROLLTON CITY BOE SVC	276,277	0.065988%	364,829	0.069970%
76712	CARTERSVILLE CITY BOE	693,585	0.165661%	807,179	0.154808%
76713	CARTERSVILLE CITY BOESVC	156,211	0.037311%	215,169	0.041267%
76912	CHICKAMAUGA CITY BOE	190,660	0.045539%	235,561	0.045178%
76913	CHICKAMAUGA CITYBOESVC	70,785	0.016907%	91,624	0.017572%
77112	COMMERCE CITY BOE	222,049	0.053036%	302,826	0.058079%
77113	COMMERCE CITY BOE SVC	94,676	0.022613%	144,457	0.027705%
77212	DALTON CITY BOE	1,492,963	0.356591%	1,771,668	0.339785%

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77213	DALTON CITY BOE SVC	493,003	0.117753%	637,722	0.122308%
77312	DECATUR CITY BOE	986,551	0.235635%	1,175,931	0.225530%
77313	DECATUR CITY BOE SVC	444,271	0.106113%	635,132	0.121811%
77412	DUBLIN CITY BOE	462,467	0.110459%	500,601	0.096009%
77413	DUBLIN CITY BOE SVC	206,852	0.049406%	278,653	0.053442%
77612	GNSVLLC CITY BOE	1,309,511	0.312774%	1,640,621	0.314652%
77613	GNSVLLC CITY BOE SVC	473,114	0.113002%	633,472	0.121493%
77912	JEFFERSON CITY BOE	520,363	0.124287%	659,250	0.126437%
77913	JEFFERSON CITY BOE SVC	159,953	0.038204%	225,356	0.043221%
78112	MARIETTA CITY BOE	1,738,264	0.415180%	2,085,213	0.399920%
78113	MARIETTA CITY BOE SVC	588,847	0.140645%	828,028	0.158806%
78212	MOUNTAIN EDU CTR BOE	22,786	0.005442%	27,603	0.005294%
78213	MOUNTAIN EDU CTRBOESVC	34,089	0.008142%	53,341	0.010230%
78412	PELHAM CITY BOE	296,453	0.070807%	337,397	0.064709%
78413	PELHAM CITY BOE SVC	128,652	0.030728%	171,635	0.032918%
78512	ROME CITY BOE	1,037,006	0.247686%	1,226,580	0.235244%
78513	ROME CITY BOE SVC	335,680	0.080176%	436,897	0.083792%
78612	SOCIAL CIRCLE BOE	285,060	0.068086%	326,945	0.062704%
78613	SOCIAL CIRCLE BOE SVC	102,013	0.024366%	139,870	0.026825%
78912	THOMASVILLE CITY BOE	569,656	0.136061%	648,531	0.124381%
78913	THOMASVILLE CITY BOE SVC	197,571	0.047189%	280,067	0.053714%
79112	TRION CITY BOE	236,233	0.056424%	284,603	0.054584%
79113	TRION CITY BOE SVC	77,685	0.018555%	119,494	0.022918%
79212	VALDOSTA CITY BOE	1,374,847	0.328379%	1,628,294	0.312288%
79213	VALDOSTA CITY BOE SVC	546,906	0.130627%	758,564	0.145484%
79312	VIDALIA CITY BOE	420,383	0.100407%	512,929	0.098374%
79313	VIDALIA CITY BOE SVC	145,498	0.034752%	217,611	0.041735%
79322	OHOOPPEE REG LIB	15,556	0.003716%	22,233	0.004264%
79422	OKEFENOKEE REG LIB	19,912	0.004756%	26,536	0.005089%
81012	GA MILITARY COLLEGE	70,684	0.016883%	82,272	0.015779%
81013	GA MILITARY COLL SVC	636,517	0.152031%	922,216	0.176870%
85042	NORTHWEST GEORGIA RESA	116,489	0.027823%	134,530	0.025801%
85043	NORTHWEST GA RESA SVC	69,772	0.016665%	89,944	0.017250%
85242	NORTH GEORGIA RESA	34,179	0.008164%	43,682	0.008378%
85243	NORTH GEORGIA RESA SVC	57,867	0.013821%	67,805	0.013004%
85442	PIONEER RESA	83,472	0.019937%	90,848	0.017424%
85443	PIONEER RESA SVC	74,013	0.017678%	110,153	0.021126%

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2016 and June 30, 2017

Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
85642	METRO RESA	146,483	0.034987%	170,440	0.032688%
85643	METRO RESA SVC	88,987	0.021254%	121,229	0.023250%
85842	N E GEORGIA RESA	114,629	0.027379%	126,758	0.024311%
85843	N E GEORGIA RESA SVC	90,197	0.021543%	112,889	0.021651%
86042	WEST GA RESA	105,561	0.025213%	131,046	0.025133%
86043	WEST GA RESA SVC	74,454	0.017783%	102,306	0.019621%
86242	GRIFFIN RESA	24,414	0.005831%	35,374	0.006784%
86243	GRIFFIN RESA SVC	29,540	0.007056%	38,016	0.007291%
86442	MIDDLE GA RESA	18,601	0.004443%	19,295	0.003701%
86443	MIDDLE GA RESA SVC	6,715	0.001604%	8,043	0.001543%
86642	OCONEE RESA	30,692	0.007331%	40,466	0.007761%
86643	OCONEE RESA SVC	22,713	0.005425%	30,904	0.005927%
86842	CEN SAV RIVER RESA	28,134	0.006720%	22,511	0.004317%
86843	CEN SAV RIVER RESA SVC	24,403	0.005829%	27,658	0.005304%
87242	CHATT FLINT RESA	30,692	0.007331%	35,642	0.006836%
87243	CHATT FLINT RESA SVC	7,779	0.001858%	8,255	0.001583%
87642	HEART OF GEORGIA RESA	55,338	0.013217%	63,781	0.012232%
87643	HEART OF GEORGIA RESA SVC	70,052	0.016732%	76,538	0.014679%
88042	FIRST DISTRICT RESA	130,207	0.031100%	139,086	0.026675%
88043	FIRST DISTRICT RESA SVC	77,794	0.018581%	122,248	0.023446%
88442	SOUTHWEST GA RESA	5,580	0.001333%	6,432	0.001234%
88443	SOUTHWEST GA RESA SVC	17,504	0.004181%	23,707	0.004547%
88642	COASTAL PLNS RESA	8,370	0.001999%	11,255	0.002159%
88643	COASTAL PLNS RESA SVC	15,559	0.003716%	19,078	0.003659%
88842	OKEFENOKEE RESA	35,574	0.008497%	41,002	0.007864%
88843	OKEFENOKEE RESA SVC	33,393	0.007976%	46,002	0.008823%
Total		<u>\$ 418,677,000</u>	<u>100.000000%</u>	<u>\$ 521,407,903</u>	<u>100.000000%</u>

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
60112	APPLING BOE	\$23,201,602	\$20,529,942	\$0	\$6,005	\$0	\$0	\$6,005	\$0	\$0	\$1,563,303	\$1,310,373	\$2,873,676	\$1,193,579	\$(235,679)	\$957,900
60113	APPLING BOE SVC	10,751,228	11,082,187	0	3,241	0	795,494	798,735	0	0	843,880	0	843,880	644,299	143,075	787,374
60212	ATKINSON BOE	11,209,916	10,052,044	0	2,940	0	0	2,940	0	0	765,437	514,252	1,279,689	584,407	(92,491)	491,916
60213	ATKINSON BOE SVC	4,507,294	4,989,562	0	1,459	0	640,615	642,074	0	0	379,942	0	379,942	290,085	115,219	405,304
60312	BACON BOE	13,037,109	11,893,431	0	3,479	0	0	3,479	0	0	905,654	416,652	1,322,306	691,462	(74,937)	616,525
60313	BACON BOE SVC	5,368,649	5,983,878	0	1,750	0	799,514	801,264	0	0	455,657	0	455,657	347,894	143,797	491,691
60412	BAKER BOE	2,469,208	1,855,859	0	543	0	0	543	0	0	141,319	433,609	574,928	107,896	(77,987)	29,909
60413	BAKER BOE SVC	1,997,923	2,725,692	0	797	0	743,491	744,288	0	0	207,555	0	207,555	158,467	133,721	292,188
60512	BALDWIN BOE	30,288,070	26,278,202	0	7,686	0	0	7,686	0	0	2,001,018	2,177,466	4,178,484	1,527,769	(391,631)	1,136,138
60513	BALDWIN BOE SVC	16,234,141	16,323,524	0	4,774	0	834,308	839,082	0	0	1,242,995	0	1,242,995	949,021	150,055	1,099,076
60522	TWIN LAKES LIB SYS	526,120	433,863	0	127	0	0	127	0	0	33,038	58,032	91,070	25,224	(10,438)	14,786
60612	BANKS BOE	17,357,963	15,619,621	0	4,568	0	0	4,568	0	0	1,189,394	747,511	1,936,905	908,097	(134,444)	773,653
60613	BANKS BOE SVC	9,549,748	10,066,937	0	2,944	0	906,157	909,101	0	0	766,572	0	766,572	585,277	162,978	748,255
60712	BARROW BOE	85,333,427	76,545,305	0	22,388	0	0	22,388	0	0	5,828,730	3,891,427	9,720,157	4,450,215	(699,897)	3,750,318
60713	BARROW BOE SVC	32,241,235	34,280,075	0	10,026	0	3,321,029	3,331,055	0	0	2,610,340	0	2,610,340	1,992,987	597,307	2,590,294
60722	PIEDMONT REG LIB	848,313	679,316	0	199	0	0	199	0	0	51,728	111,668	163,396	39,495	(20,084)	19,411
60812	BARTOW BOE	87,925,940	78,083,354	0	22,838	0	0	22,838	0	0	5,945,848	4,713,677	10,659,525	4,539,637	(847,784)	3,691,853
60813	BARTOW BOE SVC	30,226,269	30,569,340	0	8,941	0	1,711,324	1,720,265	0	0	2,327,777	0	2,327,777	1,777,252	307,792	2,085,044
60822	BARTOW CO LIB SYS	1,607,853	1,378,582	0	403	0	0	403	0	0	104,976	130,259	235,235	80,148	(23,428)	56,720
60912	BEN HILL BOE	20,181,080	17,894,310	0	5,234	0	0	5,234	0	0	1,362,606	1,106,633	2,469,239	1,040,344	(199,035)	841,309

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
60913	BEN HILL BOE SVC	8,285,874	8,646,767	0	2,529	0	707,691	710,220	0	0	658,429	0	658,429	502,710	127,283	629,993
60922	FITZGERALDBEN HILL LIB	359,688	309,240	0	90	0	0	90	0	0	23,548	28,388	51,936	17,979	(5,106)	12,873
61012	BERRIEN BOE	19,432,062	17,822,093	0	5,213	0	0	5,213	0	0	1,357,107	536,359	1,893,466	1,036,145	(96,467)	939,678
61013	BERRIEN BOE SVC	9,252,304	9,842,980	0	2,879	0	958,035	960,914	0	0	749,518	0	749,518	572,254	172,309	744,563
61112	BIBB BOE	142,866,666	121,461,481	0	35,525	0	0	35,525	0	0	9,248,982	12,497,914	21,746,896	7,061,567	(2,247,826)	4,813,741
61113	BIBB BOE SVC	67,520,333	73,664,079	0	21,546	0	8,630,352	8,651,898	0	0	5,609,332	0	5,609,332	4,282,706	1,552,222	5,834,928
61122	MIDDLE GA REG LIB	2,980,952	2,673,426	0	782	0	0	782	0	0	203,575	136,413	339,988	155,426	(24,535)	130,891
61162	ACADEMY CLASSICAL EDU	5,366,277	5,899,719	0	1,726	0	726,283	728,009	0	0	449,249	0	449,249	343,002	130,626	473,628
61163	ACAD CLASSICAL EDU BOE	1,076,842	1,617,993	0	473	0	533,846	534,319	0	0	123,206	0	123,206	94,067	96,016	190,083
61212	BLECKLEY BOE	12,740,703	11,070,104	0	3,238	0	0	3,238	0	0	842,960	901,510	1,744,470	643,600	(162,142)	481,458
61213	BLECKLEY BOE SVC	6,507,587	6,897,968	0	2,018	0	651,419	653,437	0	0	525,263	0	525,263	401,037	117,162	518,199
61312	BRANTLEY BOE	19,061,703	17,143,199	0	5,014	0	0	5,014	0	0	1,305,411	829,409	2,134,820	996,679	(149,174)	847,505
61313	BRANTLEY BOE SVC	9,426,295	10,152,079	0	2,969	0	1,086,911	1,089,880	0	0	773,055	0	773,055	590,226	195,488	785,714
61412	BROOKS BOE	14,279,790	13,236,608	0	3,871	0	0	3,871	0	0	1,007,934	269,059	1,276,993	769,554	(48,392)	721,162
61413	BROOKS BOE SVC	7,196,138	7,531,902	0	2,203	0	634,587	636,790	0	0	573,535	0	573,535	437,891	114,134	552,025
61422	BROOKS LIB	88,032	19,389	0	6	0	0	6	0	0	1,476	57,278	58,754	1,124	(10,302)	(9,178)
61512	BRYAN BOE	41,481,535	38,503,774	0	11,262	0	0	11,262	0	0	2,931,964	734,573	3,666,537	2,238,542	(132,117)	2,106,425
61513	BRYAN BOE SVC	15,661,485	17,323,179	0	5,067	0	2,213,391	2,218,458	0	0	1,319,116	0	1,319,116	1,007,141	398,092	1,405,233
61612	BULLOCH BOE	59,333,311	55,170,398	0	16,136	0	0	16,136	0	0	4,201,085	964,567	5,165,652	3,207,513	(173,483)	3,034,030
61613	BULLOCH BOE SVC	33,187,807	35,040,600	0	10,249	0	3,198,683	3,208,932	0	0	2,668,252	0	2,668,252	2,037,203	575,303	2,612,506

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
61622	STATESBORO REG PUB LIB	1,791,476	1,700,607	0	497	0	2,010	2,507	0	0	129,497	0	129,497	98,872	361	99,233
61712	BURKE BOE	29,498,000	26,083,188	0	7,629	0	0	7,629	0	0	1,986,168	1,682,181	3,668,349	1,516,431	(302,551)	1,213,880
61713	BURKE BOE SVC	22,514,534	24,142,046	0	7,061	0	2,501,291	2,508,352	0	0	1,838,355	0	1,838,355	1,403,576	449,872	1,853,448
61812	BUTTS BOE	19,777,820	17,872,673	0	5,227	0	0	5,227	0	0	1,360,958	784,190	2,145,148	1,039,085	(141,041)	898,044
61813	BUTTS BOE SVC	8,437,930	8,425,761	0	2,464	0	381,229	383,693	0	0	641,600	0	641,600	489,860	68,566	558,426
61912	CALHOUN BOE	4,345,752	3,820,044	0	1,117	0	0	1,117	0	0	290,887	268,053	558,940	222,092	(48,211)	173,881
61913	CALHOUN BOE SVC	3,013,557	3,149,579	0	921	0	261,647	262,568	0	0	239,832	0	239,832	183,111	47,059	230,170
61962	PATAULA CHARTER BOE	2,781,916	2,722,461	0	796	0	76,120	76,916	0	0	207,308	0	207,308	158,277	13,691	171,968
61963	PATAULA CHA BOESVC	1,343,163	1,682,623	0	492	0	365,904	366,396	0	0	128,127	0	128,127	97,824	65,810	163,634
62012	CAMDEN BOE	45,201,723	39,377,541	0	11,517	0	0	11,517	0	0	2,998,499	3,106,484	6,104,983	2,289,342	(558,720)	1,730,622
62013	CAMDEN BOE SVC	17,445,996	18,032,702	0	5,274	0	1,335,244	1,340,518	0	0	1,373,144	0	1,373,144	1,048,390	240,152	1,288,542
62112	CANDLER BOE	12,469,196	11,236,315	0	3,286	0	0	3,286	0	0	855,617	522,793	1,378,410	653,260	(94,028)	559,232
62113	CANDLER BOE SVC	6,203,772	6,615,845	0	1,935	0	656,694	658,629	0	0	503,780	0	503,780	384,634	118,110	502,744
62212	CARROLL BOE	82,814,868	75,880,882	0	22,194	0	0	22,194	0	0	5,778,136	2,350,810	8,128,946	4,411,589	(422,807)	3,988,782
62213	CARROLL BOE SVC	32,616,337	34,935,365	0	10,218	0	3,588,956	3,599,174	0	0	2,660,239	0	2,660,239	2,031,082	645,496	2,676,578
62222	WEST GEORGIA REG LIB	2,070,394	1,848,834	0	541	0	0	541	0	0	140,784	101,871	242,655	107,487	(18,322)	89,165
62312	CATOOSA BOE	69,300,397	61,445,672	0	17,972	0	0	17,972	0	0	4,678,931	3,801,992	8,480,923	3,572,346	(683,812)	2,888,534
62313	CATOOSA BOE SVC	37,323,704	37,106,787	0	10,853	0	1,540,493	1,551,346	0	0	2,825,587	0	2,825,587	2,157,328	277,067	2,434,395
62322	CATOOSA CO PUB LIB	697,443	592,627	0	173	0	0	173	0	0	45,127	61,298	106,425	34,455	(11,025)	23,430
62412	CHARLTON BOE	8,650,156	7,654,559	0	2,239	0	0	2,239	0	0	582,875	488,124	1,070,999	445,022	(87,792)	357,230
62413	CHARLTON BOE SVC	4,747,530	4,873,650	0	1,425	0	333,372	334,797	0	0	371,116	0	371,116	283,344	59,959	343,303
62512	CHATHAM BOE	237,547,395	214,427,816	0	62,717	0	0	62,717	0	0	16,328,131	9,630,843	25,958,974	12,466,474	(1,732,166)	10,734,308
62513	CHATHAM BOE SVC	83,738,172	101,298,805	0	29,628	0	19,591,038	19,620,666	0	0	7,713,646	0	7,713,646	5,889,344	3,523,568	9,412,912
62522	LIVE OAK PUBLIC LIB	7,922,184	7,143,983	0	2,089	0	0	2,089	0	0	543,996	327,593	871,589	415,339	(58,920)	356,419

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
62612	CHATTAHOOCHEE BOE	5,119,371	4,390,472	0	1,284	0	0	1,284	0	0	334,323	413,762	748,085	255,257	(74,418)	180,839
62613	CHATTAHOOCHEE BOESVC	3,246,087	3,530,895	0	1,033	0	405,472	406,505	0	0	268,869	0	268,869	205,282	72,927	278,209
62712	CHATTOOGA BOE	17,094,607	15,597,844	0	4,562	0	0	4,562	0	0	1,187,736	543,770	1,731,506	906,835	(97,800)	809,035
62713	CHATTOOGA BOE SVC	5,462,016	5,945,802	0	1,739	0	686,337	688,076	0	0	452,758	0	452,758	345,681	123,444	469,125
62722	CHATTOOGA REG LIB	352,426	309,240	0	90	0	0	90	0	0	23,548	22,233	45,781	17,979	(3,999)	13,980
62812	CHEROKEE BOE	232,674,930	218,775,014	0	63,988	0	0	63,988	0	0	16,659,159	1,614,604	18,273,763	12,719,214	(290,396)	12,428,818
62813	CHEROKEE BOE SVC	83,480,150	87,638,169	0	25,633	0	7,596,700	7,622,333	0	0	6,673,423	0	6,673,423	5,095,134	1,366,313	6,461,447
62822	SEQUOYAH REG LIB	3,230,526	3,323,939	0	972	0	233,636	234,608	0	0	253,110	0	253,110	193,250	42,021	235,271
62912	CLARKE BOE	100,049,378	91,659,408	0	26,809	0	0	26,809	0	0	6,979,630	2,851,620	9,831,250	5,328,921	(512,881)	4,816,040
62913	CLARKE BOE SVC	49,163,927	55,541,879	0	16,245	0	7,986,721	8,002,966	0	0	4,229,372	0	4,229,372	3,229,109	1,436,461	4,665,570
62922	ATHENS REG LIB	2,995,624	2,898,788	0	848	0	52,631	53,479	0	0	220,735	0	220,735	168,532	9,466	177,998
63012	CLAY BOE	2,329,156	1,841,388	0	539	0	0	539	0	0	140,217	327,844	468,061	107,056	(58,965)	48,091
63013	CLAY BOE SVC	1,331,454	1,401,202	0	410	0	124,230	124,640	0	0	106,698	0	106,698	81,462	22,343	103,805
63112	CLAYTON BOE	292,246,995	268,002,280	0	78,386	0	0	78,386	0	0	20,407,690	8,094,873	28,502,563	15,581,206	(1,455,912)	14,125,294
63113	CLAYTON BOE SVC	123,383,029	133,857,198	0	39,151	0	15,097,809	15,136,960	0	0	10,192,884	0	10,192,884	7,782,232	2,715,433	10,497,665
63212	CLINCH BOE	8,921,812	7,986,700	0	2,336	0	0	2,336	0	0	608,167	421,425	1,029,592	464,335	(75,796)	388,539
63213	CLINCH BOE SVC	4,212,370	4,561,038	0	1,334	0	507,468	508,802	0	0	347,311	0	347,311	265,170	91,271	356,441
63312	COBB BOE	667,654,467	603,653,430	0	176,559	0	0	176,559	0	0	45,966,668	26,193,151	72,159,819	35,095,395	(4,710,998)	30,384,397
63313	COBB BOE SVC	264,429,171	275,764,742	0	80,657	0	22,422,310	22,502,967	0	0	20,998,781	0	20,998,781	16,032,496	4,032,789	20,065,285
63412	COFFEE BOE	49,316,872	43,435,872	0	12,704	0	0	12,704	0	0	3,307,531	2,966,051	6,273,582	2,525,288	(533,463)	1,991,825
63413	COFFEE BOE SVC	22,569,813	23,185,384	0	6,781	0	1,599,153	1,605,934	0	0	1,765,508	0	1,765,508	1,347,957	287,618	1,635,575
63422	SATILLA REG LIB	440,459	367,266	0	107	0	0	107	0	0	27,966	44,969	72,935	21,350	(8,088)	13,262
63512	COLQUITT BOE	60,518,489	54,477,173	0	15,934	0	0	15,934	0	0	4,148,298	2,588,842	6,737,140	3,167,209	(465,619)	2,701,590
63513	COLQUITT BOE SVC	33,220,263	33,759,665	0	9,874	0	2,025,979	2,035,853	0	0	2,570,712	0	2,570,712	1,962,732	364,385	2,327,117

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference between Expected and Actual experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
63522	MOULTRIE COLQUITT LIB	609,410	541,064	0	158	0	0	158	0	0	41,201	32,785	73,986	31,459	(5,896)	25,563
63612	COLUMBIA BOE	134,164,639	120,927,161	0	35,369	0	0	35,369	0	0	9,208,295	5,600,113	14,808,408	7,030,500	(1,007,215)	6,023,285
63613	COLUMBIA BOE SVC	55,325,016	60,193,119	0	17,605	0	6,923,174	6,940,779	0	0	4,583,552	0	4,583,552	3,499,528	1,245,175	4,744,703
63712	COOK BOE	17,028,805	15,085,161	0	4,412	0	0	4,412	0	0	1,148,697	946,354	2,095,051	877,029	(170,207)	706,822
63713	COOK BOE SVC	7,796,211	7,947,079	0	2,324	0	497,168	499,492	0	0	605,150	0	605,150	462,032	89,419	551,451
63812	COWETA BOE	123,053,574	112,377,198	0	32,868	0	0	32,868	0	0	8,557,237	3,826,738	12,383,975	6,533,420	(688,262)	5,845,158
63813	COWETA BOE SVC	57,899,003	61,427,127	0	17,966	0	5,844,803	5,862,769	0	0	4,677,519	0	4,677,519	3,571,270	1,051,224	4,622,494
63912	CRAWFORD BOE	10,213,993	8,549,963	0	2,501	0	0	2,501	0	0	651,058	1,013,052	1,664,110	497,081	(182,204)	314,877
63913	CRAWFORD BOE SVC	5,126,930	5,586,545	0	1,634	0	649,157	650,791	0	0	425,401	0	425,401	324,794	116,755	441,549
64012	CRISP BOE	27,975,364	23,952,933	0	7,006	0	0	7,006	0	0	1,823,955	2,296,168	4,120,123	1,392,582	(412,980)	979,602
64013	CRISP BOE SVC	15,127,510	16,158,437	0	4,726	0	1,624,652	1,629,378	0	0	1,230,424	0	1,230,424	939,425	292,204	1,231,629
64112	DADE BOE	12,477,347	11,727,361	0	3,430	0	0	3,430	0	0	893,009	90,692	983,701	681,808	(16,311)	665,497
64113	DADE BOE SVC	6,498,547	6,385,426	0	1,868	0	200,852	202,720	0	0	486,234	0	486,234	371,238	36,124	407,362
64212	DAWSON BOE	24,732,538	22,263,145	0	6,512	0	0	6,512	0	0	1,695,282	1,058,399	2,753,681	1,294,341	(190,359)	1,103,982
64213	DAWSON BOE SVC	12,492,019	12,957,154	0	3,790	0	996,346	1,000,136	0	0	986,654	0	986,654	753,307	179,199	932,506
64312	DECATUR BOE	30,905,335	27,635,709	0	8,083	0	0	8,083	0	0	2,104,389	1,486,983	3,591,372	1,606,695	(267,443)	1,339,252
64313	DECATUR BOE SVC	18,634,879	19,388,663	0	5,671	0	1,539,865	1,545,536	0	0	1,476,397	0	1,476,397	1,127,222	276,954	1,404,176
64322	SOUTHWEST GA REG LIB	1,182,066	1,075,805	0	315	0	0	315	0	0	81,920	40,070	121,990	62,544	(7,207)	55,337
64412	DEKALB BOE	642,172,913	581,729,592	0	170,146	0	0	170,146	0	0	44,297,224	24,196,565	68,493,789	33,820,785	(4,351,900)	29,468,885
64413	DEKALB BOE SVC	255,313,213	278,655,240	0	81,502	0	32,732,834	32,814,336	0	0	21,218,886	0	21,218,886	16,200,549	5,887,200	22,087,749
64512	DODGE BOE	18,946,550	16,601,713	0	4,856	0	0	4,856	0	0	1,264,178	1,215,914	2,480,092	965,193	(218,690)	746,503
64513	DODGE CTY BOE SVC	10,113,659	10,128,194	0	2,962	0	482,974	485,936	0	0	771,236	0	771,236	588,838	86,866	675,704
64522	OCMULGEE REG LIB	778,213	695,754	0	203	0	0	203	0	0	52,980	37,557	90,537	40,449	(6,755)	33,694
64612	DOOLY BOE	8,065,792	7,408,965	0	2,167	0	0	2,167	0	0	564,174	212,408	776,582	430,747	(38,203)	392,544

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
64613	DOOLY BOE SVC	5,359,312	5,257,214	0	1,538	0	157,768	159,306	0	0	400,323	0	400,323	305,647	28,375	334,022
64712	DOUGHERTY BOE	91,876,583	80,841,923	0	23,645	0	0	23,645	0	0	6,155,906	5,595,843	11,751,749	4,700,014	(1,006,446)	3,693,568
64713	DOUGHERTY BOE SVC	50,621,057	53,665,929	0	15,696	0	5,074,558	5,090,254	0	0	4,086,524	0	4,086,524	3,120,047	912,690	4,032,737
64722	DOUGHERTY LIB	2,621,116	2,344,798	0	686	0	0	686	0	0	178,550	125,235	303,785	136,324	(22,524)	113,800
64812	DOUGLAS BOE	150,888,886	136,019,487	0	39,783	0	0	39,783	0	0	10,357,537	6,281,930	16,639,467	7,907,947	(1,129,843)	6,778,104
64813	DOUGLAS BOE SVC	53,956,807	57,458,996	0	16,806	0	5,638,425	5,655,231	0	0	4,375,356	0	4,375,356	3,340,567	1,014,105	4,354,672
64912	EARLY BOE	14,641,998	12,998,320	0	3,802	0	0	3,802	0	0	989,789	789,089	1,778,878	755,698	(141,922)	613,776
64913	EARLY BOE SVC	5,617,778	5,554,933	0	1,625	0	204,871	206,496	0	0	422,994	0	422,994	322,957	36,847	359,804
65012	ECHOLS BOE	5,473,280	4,715,447	0	1,379	0	0	1,379	0	0	359,069	423,184	782,253	274,149	(76,112)	198,037
65013	ECHOLS BOE SVC	2,367,985	2,580,275	0	755	0	299,833	300,588	0	0	196,481	0	196,481	150,015	53,927	203,942
65112	EFFINGHAM BOE	61,967,172	57,185,163	0	16,726	0	0	16,726	0	0	4,354,504	1,395,663	5,750,167	3,324,647	(251,019)	3,073,628
65113	EFFINGHAM BOE SVC	29,396,778	29,759,922	0	8,704	0	1,690,723	1,699,427	0	0	2,266,142	0	2,266,142	1,730,192	304,087	2,034,279
65212	ELBERT BOE	19,498,457	17,092,760	0	4,999	0	0	4,999	0	0	1,301,570	1,244,679	2,546,249	993,743	(223,863)	769,880
65213	ELBERT BOE SVC	10,631,777	11,365,153	0	3,324	0	1,149,716	1,153,040	0	0	865,427	0	865,427	660,749	206,784	867,533
65222	ELBERT LIB	183,475	154,550	0	45	0	0	45	0	0	11,769	17,334	29,103	8,988	(3,118)	5,870
65312	EMANUEL BOE	26,617,381	24,314,017	0	7,111	0	0	7,111	0	0	1,851,450	822,375	2,673,825	1,413,574	(147,909)	1,265,665
65313	EMANUEL BOE SVC	13,402,281	13,576,617	0	3,971	0	778,662	782,633	0	0	1,033,825	0	1,033,825	789,321	140,047	929,368
65412	EVANS BOE	13,168,713	11,330,169	0	3,314	0	0	3,314	0	0	862,763	1,031,768	1,894,531	658,716	(185,570)	473,146
65413	EVANS BOE SVC	4,912,628	5,211,692	0	1,524	0	495,661	497,185	0	0	396,857	0	396,857	302,998	89,148	392,146
65512	FANNIN BOE	23,506,159	21,114,982	0	6,176	0	0	6,176	0	0	1,607,852	1,045,461	2,653,313	1,227,588	(188,032)	1,039,556
65513	FANNIN BOE SVC	13,077,717	13,878,550	0	4,059	0	1,323,688	1,327,747	0	0	1,056,816	0	1,056,816	806,876	238,073	1,044,949
65612	FAYETTE BOE	115,810,752	106,650,715	0	31,194	0	0	31,194	0	0	8,121,180	2,807,656	10,928,836	6,200,491	(504,974)	5,695,517
65613	FAYETTE BOE SVC	47,017,949	51,374,521	0	15,026	0	6,079,822	6,094,848	0	0	3,912,039	0	3,912,039	2,986,830	1,093,493	4,080,323
65712	FLOYD BOE	61,053,501	54,939,277	0	16,069	0	0	16,069	0	0	4,183,486	2,629,163	6,812,649	3,194,078	(472,871)	2,721,207

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
65713	FLOYD BOE SVC	26,561,805	27,546,492	0	8,057	0	2,114,661	2,122,718	0	0	2,097,595	0	2,097,595	1,601,504	380,335	1,981,839
65722	SARA HIGHTOWER REG LIB	1,923,673	1,397,830	0	409	0	0	409	0	0	106,441	380,727	487,168	81,268	(68,476)	12,792
65812	FORSYTH BOE	240,510,415	224,205,464	0	65,576	0	0	65,576	0	0	17,072,674	3,400,666	20,473,340	13,034,929	(611,630)	12,423,299
65813	FORSYTH BOE SVC	88,292,001	98,744,944	0	28,881	0	13,448,160	13,477,041	0	0	7,519,176	0	7,519,176	5,740,865	2,418,734	8,159,599
65822	FORSYTH PUBLIC LIB	3,186,510	2,879,539	0	842	0	0	842	0	0	219,270	126,365	345,635	167,410	(22,727)	144,683
65912	FRANKLIN BOE	24,362,179	22,010,386	0	6,438	0	0	6,438	0	0	1,676,035	970,471	2,646,506	1,279,647	(174,545)	1,105,102
65913	FRANKLIN BOE SVC	11,217,771	11,965,086	0	3,500	0	1,189,410	1,192,910	0	0	911,111	0	911,111	695,631	213,923	909,554
66012	FULTON BOE	593,802,612	535,556,928	0	156,641	0	0	156,641	0	0	40,781,294	24,479,566	65,260,860	31,136,384	(4,402,800)	26,733,584
66013	FULTON BOE SVC	210,310,674	223,972,094	0	65,508	0	21,986,817	22,052,325	0	0	17,054,904	0	17,054,904	13,021,362	3,954,463	16,975,825
66072	GA MAGNET CHARTER BOE	5,045,270	4,917,626	0	1,438	0	120,335	121,773	0	0	374,465	0	374,465	285,905	21,643	307,548
66073	GA MAGNET CHAR BOESVC	1,483,362	1,688,243	0	494	0	252,102	252,596	0	0	128,555	0	128,555	98,152	45,342	143,494
66074	INTL CHARTER SCHOOL ATL	2,362,205	2,693,518	0	788	0	405,975	406,763	0	0	205,105	0	205,105	156,597	73,017	229,614
66075	INTL CHARTER SCHOOL ATL	292,256	568,883	0	166	0	260,894	261,060	0	0	43,319	0	43,319	33,074	46,923	79,997
66112	GILMER BOE	27,316,899	23,989,042	0	7,016	0	0	7,016	0	0	1,826,704	1,705,797	3,532,501	1,394,682	(306,798)	1,087,884
66113	GILMER BOE SVC	13,842,740	14,383,084	0	4,207	0	1,126,353	1,130,560	0	0	1,095,235	0	1,095,235	836,207	202,582	1,038,789
66212	GLASCOCK BOE	3,580,285	3,249,615	0	950	0	0	950	0	0	247,450	129,254	376,704	188,926	(23,247)	165,679
66213	GLASCOCK BOE SVC	2,441,938	2,638,863	0	772	0	289,534	290,306	0	0	200,943	0	200,943	153,420	52,074	205,494
66312	GLYNN BOE	79,596,791	71,374,920	0	20,876	0	0	20,876	0	0	5,435,018	3,651,762	9,086,780	4,149,617	(656,792)	3,492,825
66313	GLYNN BOE SVC	39,401,953	42,842,683	0	12,531	0	4,907,118	4,919,649	0	0	3,262,361	0	3,262,361	2,490,803	882,575	3,373,378
66322	THREE RIVERS REG LIB SYS	1,042,607	953,430	0	279	0	0	279	0	0	72,601	31,277	103,878	55,428	(5,625)	49,803
66412	GORDON BOE	42,765,417	38,893,661	0	11,376	0	0	11,376	0	0	2,961,653	1,474,170	4,435,823	2,261,212	(265,139)	1,996,073
66413	GORDON BOE SVC	15,358,707	15,863,810	0	4,640	0	1,165,293	1,169,933	0	0	1,207,989	0	1,207,989	922,294	209,585	1,131,879
66512	GRADY BOE	29,152,243	26,169,877	0	7,654	0	0	7,654	0	0	1,992,769	1,311,629	3,304,398	1,521,471	(235,905)	1,285,566

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
66513	GRADY BOE SVC	13,304,763	13,820,383	0	4,042	0	1,079,249	1,083,291	0	0	1,052,387	0	1,052,387	803,493	194,110	997,603
66522	RODDENBERY MEM LIB	176,213	154,550	0	45	0	0	45	0	0	11,769	11,179	22,948	8,988	(2,011)	6,977
66612	GREENE BOE	18,296,236	16,442,808	0	4,809	0	0	4,809	0	0	1,252,078	806,799	2,058,877	955,956	(145,108)	810,848
66613	GREENE BOE SVC	8,747,081	10,049,515	0	2,939	0	1,570,891	1,573,830	0	0	765,245	0	765,245	584,264	282,534	866,798
66712	GWINNETT BOE	996,034,949	895,710,925	0	261,986	0	0	261,986	0	0	68,206,092	43,407,239	111,613,331	52,075,144	(7,807,057)	44,268,087
66713	GWINNETT BOE SVC	425,404,151	454,004,920	0	132,789	0	45,338,396	45,471,185	0	0	34,571,316	0	34,571,316	26,395,084	8,154,388	34,549,472
66722	GWINNETT CO LIB	16,027,843	13,611,601	0	3,981	0	0	3,981	0	0	1,036,489	1,415,384	2,451,873	791,354	(254,566)	536,788
66812	HABERSHAM BOE	47,415,726	42,749,813	0	12,504	0	0	12,504	0	0	3,255,289	1,968,072	5,223,361	2,485,402	(353,970)	2,131,432
66813	HABERSHAM BOE SVC	21,440,656	22,736,347	0	6,650	0	2,154,730	2,161,380	0	0	1,731,315	0	1,731,315	1,321,853	387,541	1,709,394
66822	N E GA REG LIB	1,321,525	1,133,691	0	332	0	0	332	0	0	86,328	106,518	192,846	65,913	(19,158)	46,755
66912	HALL BOE	162,175,720	143,637,937	0	42,012	0	0	42,012	0	0	10,937,662	9,037,081	19,974,743	8,350,868	(1,625,374)	6,725,494
66913	HALL BOE SVC	75,050,224	73,575,986	0	21,520	0	2,169,552	2,191,072	0	0	5,602,624	0	5,602,624	4,277,585	390,207	4,667,792
66922	CHESTATEE REG LIB	925,082	773,029	0	226	0	0	226	0	0	58,864	92,952	151,816	44,942	(16,718)	28,224
66942	HALL CO LIB	2,723,969	2,344,798	0	686	0	0	686	0	0	178,550	212,409	390,959	136,324	(38,203)	98,121
67012	HANCOCK BOE	6,921,814	6,022,515	0	1,761	0	0	1,761	0	0	458,599	482,345	940,944	350,139	(86,753)	263,386
67013	HANCOCK BOE SVC	7,242,822	7,544,407	0	2,207	0	606,198	608,405	0	0	574,487	0	574,487	438,620	109,029	547,649
67112	HARALSON BOE	24,798,340	22,024,857	0	6,442	0	0	6,442	0	0	1,677,137	1,327,206	3,004,343	1,280,487	(238,706)	1,041,781
67113	HARALSON BOE SVC	8,640,523	9,006,867	0	2,634	0	729,046	731,680	0	0	685,850	0	685,850	523,645	131,123	654,768
67212	HARRIS BOE	28,024,716	26,018,137	0	7,610	0	0	7,610	0	0	1,981,215	491,641	2,472,856	1,512,652	(88,425)	1,424,227
67213	HARRIS BOE SVC	17,071,932	17,850,052	0	5,221	0	1,488,992	1,494,213	0	0	1,359,236	0	1,359,236	1,037,773	267,804	1,305,577
67312	HART BOE	20,872,446	19,295,231	0	5,644	0	0	5,644	0	0	1,469,283	440,141	1,909,424	1,121,790	(79,162)	1,042,628
67313	HART BOE SVC	9,839,336	10,594,091	0	3,099	0	1,132,006	1,135,105	0	0	806,713	0	806,713	615,920	203,598	819,518
67322	HART LIB	88,032	77,275	0	23	0	0	23	0	0	5,884	5,526	11,410	4,493	(994)	3,499
67412	HEARD BOE	13,209,914	11,835,686	0	3,462	0	0	3,462	0	0	901,257	614,740	1,515,997	688,104	(110,565)	577,539

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
67413	HEARD BOE SVC	3,935,823	4,220,748	0	1,234	0	437,629	438,863	0	0	321,399	0	321,399	245,387	78,710	324,097
67512	HENRY BOE	239,950,653	220,464,803	0	64,482	0	0	64,482	0	0	16,787,832	6,270,499	23,058,331	12,817,455	(1,127,788)	11,689,667
67513	HENRY BOE SVC	71,873,644	78,021,534	0	22,820	0	8,836,354	8,859,174	0	0	5,941,141	0	5,941,141	4,536,039	1,589,272	6,125,311
67522	HENRY CO LIB SYS	2,011,706	1,861,620	0	544	0	0	544	0	0	141,758	40,698	182,456	108,235	(7,320)	100,915
67612	HOUSTON BOE	152,238,718	134,654,674	0	39,384	0	0	39,384	0	0	10,253,610	8,646,179	18,899,789	7,828,598	(1,555,068)	6,273,530
67613	HOUSTON BOE SVC	70,689,058	73,986,105	0	21,640	0	6,232,565	6,254,205	0	0	5,633,853	0	5,633,853	4,301,430	1,120,965	5,422,395
67622	HOUSTON PUBLIC LIB	1,196,738	1,056,416	0	309	0	0	309	0	0	80,443	69,840	150,283	61,419	(12,561)	48,858
67712	IRWIN BOE	11,810,730	10,059,209	0	2,942	0	0	2,942	0	0	765,983	1,017,071	1,783,054	584,825	(182,927)	401,898
67713	IRWIN BOE SVC	3,907,220	4,573,543	0	1,338	0	777,280	778,618	0	0	348,264	0	348,264	265,901	139,799	405,700
67812	JACKSON BOE	41,678,942	37,463,796	0	10,958	0	0	10,958	0	0	2,852,772	1,831,660	4,684,432	2,178,084	(329,435)	1,848,649
67813	JACKSON BOE SVC	21,689,636	22,110,562	0	6,467	0	1,384,233	1,390,700	0	0	1,683,663	0	1,683,663	1,285,472	248,963	1,534,435
67912	JASPER BOE	13,423,918	12,016,228	0	3,515	0	0	3,515	0	0	915,005	634,712	1,549,717	698,601	(114,157)	584,444
67913	JASPER BOE SVC	7,272,759	8,263,062	0	2,417	0	1,223,325	1,225,742	0	0	629,211	0	629,211	480,402	220,022	700,424
68012	JEFF DAVIS BOE	17,909,426	14,767,491	0	4,319	0	0	4,319	0	0	1,124,507	1,976,739	3,101,246	858,556	(355,529)	503,027
68013	JEFF DAVIS BOE SVC	8,520,923	8,728,537	0	2,553	0	581,579	584,132	0	0	664,656	0	664,656	507,462	104,601	612,063
68112	JEFFERSON BOE	19,654,367	16,991,600	0	4,970	0	0	4,970	0	0	1,293,867	1,467,262	2,761,129	987,863	(263,896)	723,967
68113	JEFFERSON BOE SVC	8,113,069	8,518,631	0	2,492	0	739,597	742,089	0	0	648,672	0	648,672	495,257	133,021	628,278
68122	JEFFERSON LIB	469,951	386,514	0	113	0	0	113	0	0	29,432	52,756	82,188	22,471	(9,489)	12,982
68212	JENKINS BOE	8,938,263	7,611,144	0	2,226	0	0	2,226	0	0	579,569	771,126	1,350,695	442,501	(138,692)	303,809
68213	JENKINS BOE SVC	4,329,302	4,781,623	0	1,399	0	605,570	606,969	0	0	364,108	0	364,108	277,994	108,916	386,910
68312	JOHNSON BOE	6,321,000	5,748,120	0	1,681	0	0	1,681	0	0	437,705	218,438	656,143	334,187	(39,287)	294,900
68313	JOHNSON BOE SVC	4,725,596	4,759,845	0	1,392	0	250,217	251,609	0	0	362,450	0	362,450	276,730	45,003	321,733
68412	JONES BOE	33,267,540	29,188,370	0	8,537	0	0	8,537	0	0	2,222,620	2,100,969	4,323,589	1,696,961	(377,872)	1,319,089
68413	JONES BOE SVC	15,619,988	17,616,683	0	5,153	0	2,510,964	2,516,117	0	0	1,341,465	0	1,341,465	1,024,206	451,612	1,475,818

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
68512	LAMAR BOE	16,505,056	14,410,903	0	4,215	0	0	4,215	0	0	1,097,354	1,105,251	2,202,605	837,828	(198,786)	639,042
68513	LAMAR BOE SVC	7,320,777	7,829,200	0	2,290	0	794,740	797,030	0	0	596,174	0	596,174	455,178	142,939	598,117
68612	LANIER BOE	11,078,164	9,885,833	0	2,891	0	0	2,891	0	0	752,781	551,182	1,303,963	574,749	(99,133)	475,616
68613	LANIER BOE SVC	4,446,234	4,978,463	0	1,456	0	682,444	683,900	0	0	379,097	0	379,097	289,442	122,742	412,184
68712	LAURENS BOE	38,930,075	34,510,354	0	10,094	0	0	10,094	0	0	2,627,875	2,142,295	4,770,170	2,006,374	(385,305)	1,621,069
68713	LAURENS BOE SVC	16,048,295	16,952,822	0	4,958	0	1,554,435	1,559,393	0	0	1,290,914	0	1,290,914	985,610	279,575	1,265,185
68722	OCONEE REG LIB	785,623	727,928	0	213	0	0	213	0	0	55,430	15,073	70,503	42,320	(2,711)	39,609
68812	LEE BOE	34,921,780	31,318,625	0	9,160	0	0	9,160	0	0	2,384,833	1,598,525	3,983,358	1,820,810	(287,504)	1,533,306
68813	LEE BOE SVC	16,204,204	16,478,074	0	4,820	0	997,854	1,002,674	0	0	1,254,763	0	1,254,763	958,008	179,470	1,137,478
68822	LEE LIB	513,968	457,326	0	134	0	0	134	0	0	34,824	26,756	61,580	26,589	(4,812)	21,777
68862	BACONTON COMM BOE	3,596,735	3,430,157	0	1,003	0	18,214	19,217	0	0	261,198	0	261,198	199,421	3,276	202,697
68863	BACONTON BOE SVC	805,334	762,351	0	223	0	0	223	0	0	58,051	1,004	59,055	44,323	(181)	44,142
68912	LIBERTY BOE	50,707,904	44,800,685	0	13,103	0	0	13,103	0	0	3,411,458	2,924,851	6,336,309	2,604,635	(526,052)	2,078,583
68913	LIBERTY BOE SVC	23,490,301	24,987,994	0	7,309	0	2,430,572	2,437,881	0	0	1,902,772	0	1,902,772	1,452,762	437,153	1,889,915
69012	LINCOLN BOE	7,127,520	6,766,320	0	1,979	0	8,290	10,269	0	0	515,238	0	515,238	393,383	1,491	394,874
69013	LINCOLN BOE SVC	4,803,403	5,098,309	0	1,491	0	486,868	488,359	0	0	388,223	0	388,223	296,408	87,566	383,974
69112	LONG BOE	14,510,245	13,994,743	0	4,093	0	213,413	217,506	0	0	1,065,664	0	1,065,664	813,632	38,384	852,016
69113	LONG BOE SVC	6,479,133	7,657,088	0	2,240	0	1,354,212	1,356,452	0	0	583,068	0	583,068	445,170	243,563	688,733
69212	LOWNDES BOE	59,349,761	52,743,970	0	15,427	0	0	15,427	0	0	4,016,319	3,147,811	7,164,130	3,066,448	(566,153)	2,500,295
69213	LOWNDES BOE SVC	27,672,438	28,604,173	0	8,366	0	2,118,931	2,127,297	0	0	2,178,135	0	2,178,135	1,663,001	381,103	2,044,104
69222	SOUTH GEORGIA REG LIB	1,233,492	1,011,316	0	296	0	0	296	0	0	77,009	141,312	218,321	58,798	(25,416)	33,382
69260	SCINTILLA CHARTER ACAD	1,901,294	1,603,100	0	469	0	0	469	0	0	122,072	178,241	300,313	93,201	(32,058)	61,143
69261	SCINTILLA CHART ACASVC	280,548	1,227,404	0	359	0	859,556	859,915	0	0	93,464	0	93,464	71,360	154,596	225,956

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
69312	LUMPKIN BOE	22,213,978	19,807,914	0	5,793	0	0	5,793	0	0	1,508,322	1,118,817	2,627,139	1,151,599	(201,226)	950,373
69313	LUMPKIN BOE SVC	12,951,596	13,505,945	0	3,950	0	1,097,463	1,101,413	0	0	1,028,443	0	1,028,443	785,211	197,385	982,596
69412	MACON BOE	9,193,468	8,001,171	0	2,340	0	0	2,340	0	0	609,269	638,732	1,248,001	465,175	(114,880)	350,295
69413	MACON BOE SVC	6,828,447	6,868,323	0	2,009	0	352,967	354,976	0	0	523,005	0	523,005	399,311	63,483	462,794
69512	MADISON BOE	32,362,169	28,906,668	0	8,455	0	0	8,455	0	0	2,201,169	1,585,462	3,786,631	1,680,585	(285,155)	1,395,430
69513	MADISON BOE SVC	13,260,895	14,375,919	0	4,205	0	1,613,096	1,617,301	0	0	1,094,690	0	1,094,690	835,793	290,125	1,125,918
69561	FOOTHILLS ED CTR HS	230,011	444,541	0	130	0	202,485	202,615	0	0	33,851	0	33,851	25,845	36,418	62,263
69612	MARION BOE	7,382,725	7,228,423	0	2,114	0	205,123	207,237	0	0	550,426	0	550,426	420,250	36,893	457,143
69613	MARION BOE SVC	5,273,650	5,661,853	0	1,656	0	592,131	593,787	0	0	431,136	0	431,136	329,170	106,498	435,668
69712	MCDUFFIE BOE	24,674,887	21,598,722	0	6,317	0	0	6,317	0	0	1,644,688	1,603,550	3,248,238	1,255,716	(288,408)	967,308
69713	MCDUFFIE BOE SVC	14,902,835	15,107,641	0	4,419	0	875,634	880,053	0	0	1,150,408	0	1,150,408	878,331	157,488	1,035,819
69812	MCINTOSH BOE	10,148,191	8,679,925	0	2,539	0	0	2,539	0	0	660,954	841,092	1,502,046	504,637	(151,275)	353,362
69813	MCINTOSH BOE SVC	4,890,546	5,191,882	0	1,519	0	496,666	498,185	0	0	395,349	0	395,349	301,847	89,328	391,175
69912	MERIWETHER CO BOE	20,082,376	17,533,226	0	5,128	0	0	5,128	0	0	1,335,110	1,345,795	2,680,905	1,019,351	(242,050)	777,301
69913	MERIWETHER BOE SVC	12,982,719	12,607,310	0	3,687	0	267,677	271,364	0	0	960,014	0	960,014	732,969	48,143	781,112
69922	PINE MTN REG LIB	653,426	618,479	0	181	0	0	181	0	0	47,096	879	47,975	35,955	(158)	35,797
70012	MILLER BOE	6,913,663	5,762,591	0	1,685	0	0	1,685	0	0	438,807	707,818	1,146,625	335,027	(127,305)	207,722
70013	MILLER BOE SVC	3,852,681	4,008,875	0	1,173	0	318,675	319,848	0	0	305,266	0	305,266	233,069	57,316	290,385
70112	MITCHELL BOE	14,197,537	12,463,860	0	3,645	0	0	3,645	0	0	949,091	890,204	1,839,295	724,629	(160,109)	564,520
70113	MITCHELL BOE SVC	6,742,785	6,825,330	0	1,996	0	387,134	389,130	0	0	519,731	0	519,731	396,814	69,628	466,442
70122	DESOTO TRAIL REG LIB	345,164	341,414	0	100	0	12,687	12,787	0	0	25,998	0	25,998	19,849	2,282	22,131
70212	MONROE BOE	24,814,790	21,743,156	0	6,360	0	0	6,360	0	0	1,655,686	1,592,998	3,248,684	1,264,112	(286,511)	977,601
70213	MONROE BOE SVC	15,179,678	16,261,142	0	4,756	0	1,672,258	1,677,014	0	0	1,238,245	0	1,238,245	945,398	300,766	1,246,164
70312	MONTGOMERY CO BOE	6,437,043	5,632,629	0	1,647	0	0	1,647	0	0	428,910	420,043	848,953	327,470	(75,547)	251,923

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70313	MONTGOMERY BOE SVC	3,311,148	3,291,484	0	963	0	136,288	137,251	0	0	250,638	0	250,638	191,359	24,512	215,871
70412	MORGAN BOE	22,362,181	19,547,990	0	5,717	0	0	5,717	0	0	1,488,530	1,476,808	2,965,338	1,136,486	(265,613)	870,873
70413	MORGAN BOE SVC	9,594,060	9,642,487	0	2,820	0	489,129	491,949	0	0	734,251	0	734,251	560,597	87,973	648,570
70422	UNCLE REMUS LIB	2,180,657	1,919,646	0	561	0	0	561	0	0	146,176	132,017	278,193	111,606	(23,744)	87,862
70512	MURRAY BOE	42,954,820	38,041,531	0	11,127	0	0	11,127	0	0	2,896,765	2,396,531	5,293,296	2,211,671	(431,031)	1,780,640
70513	MURRAY BOE SVC	15,993,904	15,958,787	0	4,668	0	711,838	716,506	0	0	1,215,221	0	1,215,221	927,815	128,028	1,055,843
70612	MUSCOGEE BOE	173,703,679	154,339,791	0	45,142	0	0	45,142	0	0	11,752,581	9,239,942	20,992,523	8,973,057	(1,661,860)	7,311,197
70613	MUSCOGEE BOE SVC	76,882,752	79,573,774	0	23,274	0	5,978,579	6,001,853	0	0	6,059,340	0	6,059,340	4,626,289	1,075,284	5,701,573
70622	CHATTAHOOCHEE VAL LIB	4,926,559	4,303,081	0	1,259	0	0	1,259	0	0	327,669	328,472	656,141	250,176	(59,078)	191,098
70712	NEWTON BOE	121,728,344	108,672,645	0	31,785	0	0	31,785	0	0	8,275,145	6,015,509	14,290,654	6,318,045	(1,081,926)	5,236,119
70713	NEWTON BOE SVC	52,448,547	58,281,341	0	17,046	0	7,651,968	7,669,014	0	0	4,437,975	0	4,437,975	3,388,380	1,376,253	4,764,633
70722	NEWTON LIB	858,984	682,828	0	200	0	0	200	0	0	51,996	117,572	169,568	39,699	(21,146)	18,553
70812	OCONEE BOE	39,234,632	36,597,335	0	10,704	0	0	10,704	0	0	2,786,794	534,601	3,321,395	2,127,707	(96,151)	2,031,556
70813	OCONEE BOE SVC	19,228,135	19,453,574	0	5,690	0	1,095,077	1,100,767	0	0	1,481,340	0	1,481,340	1,130,998	196,956	1,327,954
70912	OGLETHORPE BOE	14,518,545	12,629,930	0	3,694	0	0	3,694	0	0	961,737	1,013,806	1,975,543	734,284	(182,339)	551,945
70913	OGLETHORPE BOE SVC	6,336,265	6,480,122	0	1,895	0	423,058	424,953	0	0	493,445	0	493,445	376,743	76,089	452,832
71012	PAULDING BOE	161,489,689	147,003,043	0	42,996	0	0	42,996	0	0	11,193,907	5,447,119	16,641,026	8,546,510	(979,698)	7,566,812
71013	PAULDING BOE SVC	54,203,713	56,019,297	0	16,385	0	4,142,021	4,158,406	0	0	4,265,727	0	4,265,727	3,256,866	744,968	4,001,834
71112	PEACH BOE	22,074,075	19,136,326	0	5,597	0	0	5,597	0	0	1,457,182	1,600,660	3,057,842	1,112,553	(287,889)	824,664
71113	PEACH BOE SVC	8,383,391	8,140,125	0	2,381	0	172,087	174,468	0	0	619,850	0	619,850	473,255	30,951	504,206
71122	PEACH PUBLIC LIB	359,688	257,676	0	75	0	0	75	0	0	19,621	74,487	94,108	14,980	(13,397)	1,583
71212	PICKENS BOE	28,962,988	26,263,730	0	7,682	0	0	7,682	0	0	1,999,916	1,067,317	3,067,233	1,526,928	(191,963)	1,334,965
71213	PICKENS BOE SVC	13,620,435	14,034,083	0	4,105	0	1,002,753	1,006,858	0	0	1,068,660	0	1,068,660	815,916	180,351	996,267
71312	PIERCE BOE	21,999,973	19,078,581	0	5,580	0	0	5,580	0	0	1,452,785	1,589,481	3,042,266	1,109,196	(285,878)	823,318

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
71313	PIERCE BOE SVC	7,982,058	8,300,435	0	2,428	0	655,563	657,991	0	0	632,057	0	632,057	482,571	117,907	600,478
71412	PIKE BOE	18,271,634	15,720,640	0	4,598	0	0	4,598	0	0	1,197,087	1,431,588	2,628,675	913,972	(257,480)	656,492
71413	PIKE BOE SVC	8,326,333	8,883,649	0	2,598	0	885,180	887,778	0	0	676,467	0	676,467	516,480	159,205	675,685
71512	POLK BOE	45,242,776	39,947,970	0	11,684	0	0	11,684	0	0	3,041,936	2,631,299	5,673,235	2,322,509	(473,255)	1,849,254
71513	POLK BOE SVC	15,886,161	16,660,864	0	4,873	0	1,430,834	1,435,707	0	0	1,268,682	0	1,268,682	968,636	257,344	1,225,980
71612	PULASKI BOE	8,683,205	7,538,927	0	2,205	0	0	2,205	0	0	574,070	619,513	1,193,583	438,302	(111,423)	326,879
71613	PULASKI BOE SVC	3,864,390	4,413,092	0	1,291	0	670,134	671,425	0	0	336,046	0	336,046	256,571	120,528	377,099
71712	PUTNAM BOE	19,119,354	17,475,480	0	5,111	0	0	5,111	0	0	1,330,713	581,201	1,911,914	1,015,993	(104,533)	911,460
71713	PUTNAM BOE SVC	12,685,424	13,930,254	0	4,074	0	1,702,405	1,706,479	0	0	1,060,753	0	1,060,753	809,884	306,188	1,116,072
71812	QUITMAN BOE	2,460,908	2,325,268	0	680	0	0	680	0	0	177,063	6,908	183,971	135,186	(1,243)	133,943
71813	QUITMAN BOE SVC	1,665,207	1,727,443	0	505	0	133,022	133,527	0	0	131,540	0	131,540	100,431	23,925	124,356
71912	RABUN BOE	17,547,367	15,648,424	0	4,577	0	0	4,577	0	0	1,191,588	882,291	2,073,879	909,775	(158,686)	751,089
71913	RABUN CTY BOE SVC	11,350,116	12,018,336	0	3,515	0	1,124,846	1,128,361	0	0	915,166	0	915,166	698,728	202,310	901,038
72012	RANDOLPH BOE	6,444,453	6,036,987	0	1,766	0	0	1,766	0	0	459,701	64,816	524,517	350,980	(11,657)	339,323
72013	RANDOLPH BOE SVC	5,273,799	5,316,926	0	1,555	0	283,629	285,184	0	0	404,870	0	404,870	309,116	51,013	360,129
72060	STEM CHARTER SCH CERT	0	173,377	0	51	0	155,004	155,055	0	0	13,202	0	13,202	10,078	27,878	37,956
72061	STEM CHARTSCH NONCERT	0	316,265	0	93	0	282,751	282,844	0	0	24,083	0	24,083	18,389	50,854	69,243
72112	RICHMOND BOE	180,872,399	153,697,146	0	44,954	0	0	44,954	0	0	11,703,646	15,890,414	27,594,060	8,935,694	(2,857,988)	6,077,706
72113	RICHMOND BOE SVC	90,475,918	94,311,479	0	27,585	0	7,633,504	7,661,089	0	0	7,181,578	0	7,181,578	5,483,112	1,372,932	6,856,044
72122	AUGUSTA RICHMOND LIB	2,349,460	2,158,074	0	631	0	0	631	0	0	164,332	61,926	226,258	125,465	(11,138)	114,327
72160	GA SCH INNOV&CLASSIC	2,024,747	2,765,735	0	809	0	756,555	757,364	0	0	210,604	0	210,604	160,796	136,071	296,867
72161	GA SCH INNOV&CLASSIC	111,745	399,300	0	117	0	262,276	262,393	0	0	30,406	0	30,406	23,213	47,172	70,385
72212	ROCKDALE BOE	110,469,225	101,718,618	0	29,751	0	0	29,751	0	0	7,745,613	2,689,833	10,435,446	5,913,748	(483,783)	5,429,965

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
72213	ROCKDALE BOE SVC	47,444,181	51,805,855	0	15,152	0	6,104,190	6,119,342	0	0	3,944,884	0	3,944,884	3,011,904	1,097,876	4,109,780
72222	CONYERS ROCKDALE LIB	881,066	908,330	0	266	0	65,317	65,583	0	0	69,167	0	69,167	52,808	11,748	64,556
72312	SCHLEY BOE	7,934,188	7,214,092	0	2,110	0	0	2,110	0	0	549,335	275,088	824,423	419,413	(49,476)	369,937
72313	SCHLEY BOE SVC	3,531,822	3,436,199	0	1,005	0	78,632	79,637	0	0	261,658	0	261,658	199,776	14,143	213,919
72412	SCREVEN BOE	14,814,802	13,012,651	0	3,806	0	0	3,806	0	0	990,880	922,738	1,913,618	756,535	(165,960)	590,575
72413	SCREVEN BOE SVC	6,171,167	6,521,570	0	1,907	0	600,044	601,951	0	0	496,601	0	496,601	379,155	107,921	487,076
72422	SCREVEN JENKINS REG LIB	587,328	457,326	0	134	0	0	134	0	0	34,824	88,933	123,757	26,589	(15,995)	10,594
72512	SEMINOLE BOE	10,493,800	8,975,957	0	2,625	0	0	2,625	0	0	683,496	869,353	1,552,849	521,849	(156,359)	365,490
72513	SEMINOLE BOE SVC	5,740,045	5,784,228	0	1,692	0	306,239	307,931	0	0	440,454	0	440,454	336,286	55,079	391,365
72612	SPALDING BOE	65,876,615	58,730,518	0	17,178	0	0	17,178	0	0	4,472,179	3,327,560	7,799,739	3,414,491	(598,482)	2,816,009
72613	SPALDING BOE SVC	29,211,821	31,700,643	0	9,272	0	3,582,550	3,591,822	0	0	2,413,923	0	2,413,923	1,843,023	644,343	2,487,366
72622	FLINT RIVER REG LIB	1,005,853	850,304	0	249	0	0	249	0	0	64,748	92,324	157,072	49,435	(16,605)	32,830
72712	STEPHENS BOE	23,053,547	21,374,906	0	6,252	0	0	6,252	0	0	1,627,645	429,463	2,057,108	1,242,701	(77,242)	1,165,459
72713	STEPHENS BOE SVC	12,427,106	12,911,351	0	3,776	0	1,010,415	1,014,191	0	0	983,166	0	983,166	750,642	181,729	932,371
72812	STEWART BOE	3,473,282	3,227,978	0	944	0	0	944	0	0	245,802	57,906	303,708	187,666	(10,415)	177,251
72813	STEWART BOE SVC	2,821,338	2,789,058	0	816	0	102,247	103,063	0	0	212,380	0	212,380	162,153	18,390	180,543
72912	SUMTER BOE	28,403,374	24,561,016	0	7,184	0	0	7,184	0	0	1,870,259	2,115,288	3,985,547	1,427,936	(380,448)	1,047,488
72913	SUMTER BOE SVC	15,041,701	15,131,245	0	4,426	0	779,039	783,465	0	0	1,152,206	0	1,152,206	879,707	140,115	1,019,822
72922	LAKE BLACKSHEAR REG LIB	969,098	805,203	0	236	0	0	236	0	0	61,314	101,493	162,807	46,813	(18,254)	28,559
73012	TALBOT BOE	3,695,438	3,415,686	0	999	0	0	999	0	0	260,096	78,381	338,477	198,581	(14,097)	184,484
73013	TALBOT BOE SVC	1,760,057	2,006,194	0	587	0	301,844	302,431	0	0	152,767	0	152,767	116,637	54,288	170,925
73112	TALIAFERRO BOE	2,370,357	2,216,943	0	648	0	0	648	0	0	168,815	27,007	195,822	128,889	(4,857)	124,032
73113	TALIAFERRO BOE SVC	1,032,678	1,144,229	0	335	0	147,718	148,053	0	0	87,130	0	87,130	66,522	26,568	93,090

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
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Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
73212	TATTNALL BOE	21,851,919	20,125,584	0	5,886	0	0	5,886	0	0	1,532,512	527,943	2,060,455	1,170,070	(94,954)	1,075,116
73213	TATTNALL BOE SVC	10,865,641	11,545,414	0	3,377	0	1,112,662	1,116,039	0	0	879,154	0	879,154	671,230	200,119	871,349
73312	TAYLOR BOE	8,131,743	7,632,922	0	2,233	0	0	2,233	0	0	581,228	68,081	649,309	443,763	(12,245)	431,518
73313	TAYLOR BOE SVC	4,839,861	4,997,149	0	1,462	0	365,528	366,990	0	0	380,520	0	380,520	290,525	65,742	356,267
73412	TELFAIR BOE	11,489,723	10,210,808	0	2,986	0	0	2,986	0	0	777,527	609,464	1,386,991	593,641	(109,616)	484,025
73413	TELFAIR BOE SVC	5,827,040	6,006,358	0	1,757	0	431,097	432,854	0	0	457,369	0	457,369	349,201	77,535	426,736
73512	TERRELL BOE	8,971,164	7,705,138	0	2,254	0	0	2,254	0	0	586,727	714,978	1,301,705	447,961	(128,593)	319,368
73513	TERRELL BOE SVC	6,941,525	7,258,771	0	2,123	0	606,198	608,321	0	0	552,737	0	552,737	422,015	109,029	531,044
73522	KINCHAFOONEE REG LIB	521,378	457,326	0	134	0	0	134	0	0	34,824	33,036	67,860	26,589	(5,942)	20,647
73612	THOMAS BOE	36,995,879	33,846,072	0	9,899	0	0	9,899	0	0	2,577,292	1,096,835	3,674,127	1,967,752	(197,272)	1,770,480
73613	THOMAS BOE SVC	17,417,244	19,305,066	0	5,646	0	2,497,146	2,502,792	0	0	1,470,032	0	1,470,032	1,122,364	449,127	1,571,491
73622	THOMAS CO PUBLIC LIB	903,000	779,492	0	228	0	0	228	0	0	59,356	68,458	127,814	45,318	(12,313)	33,005
73712	TIFT BOE	53,563,773	47,075,374	0	13,769	0	0	13,769	0	0	3,584,670	3,311,733	6,896,403	2,736,883	(595,635)	2,141,248
73713	TIFT BOE SVC	18,971,003	20,811,081	0	6,087	0	2,526,665	2,532,752	0	0	1,584,711	0	1,584,711	1,209,922	454,436	1,664,358
73722	COASTAL PLAIN REG LIB	1,402,295	1,236,818	0	362	0	0	362	0	0	94,181	82,777	176,958	71,907	(14,888)	57,019
73812	TOOMBS BOE	19,193,456	17,453,844	0	5,105	0	0	5,105	0	0	1,329,066	663,352	1,992,418	1,014,736	(119,308)	895,428
73813	TOOMBS BOE SVC	7,026,149	7,679,849	0	2,246	0	910,931	913,177	0	0	584,801	0	584,801	446,494	163,836	610,330
73912	TOWNS BOE	8,312,698	7,336,748	0	2,146	0	0	2,146	0	0	558,675	486,240	1,044,915	426,548	(87,453)	339,095
73913	TOWNS BOE SVC	5,413,999	6,002,143	0	1,756	0	777,406	779,162	0	0	457,048	0	457,048	348,956	139,821	488,777
73922	MOUNTAIN REG LIB	1,189,476	992,068	0	290	0	0	290	0	0	75,543	121,215	196,758	57,677	(21,801)	35,876
74012	TREUTLEN BOE	7,004,067	6,441,345	0	1,884	0	0	1,884	0	0	490,492	177,614	668,106	374,490	(31,945)	342,545
74013	TREUTLEN BOE SVC	2,575,766	2,689,443	0	787	0	221,326	222,113	0	0	204,794	0	204,794	156,359	39,807	196,166
74112	TROUP BOE	72,041,113	66,413,879	0	19,425	0	0	19,425	0	0	5,057,247	1,683,187	6,740,434	3,861,191	(302,732)	3,558,459
74113	TROUP CY BOE SVC	38,229,372	41,817,457	0	12,231	0	4,984,368	4,996,599	0	0	3,184,293	0	3,184,293	2,431,199	896,469	3,327,668

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
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		Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
Payroll Location	Employer Code	2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
74122	TROUP HARRIS COWETA LIB	844,312	811,666	0	237	0	10,049	10,286	0	0	61,806	0	61,806	47,189	1,807	48,996
74212	TURNER BOE	10,329,146	7,791,686	0	2,279	0	0	2,279	0	0	593,317	1,788,574	2,381,891	452,997	(321,686)	131,311
74213	TURNER BOE SVC	5,021,706	5,213,940	0	1,525	0	405,221	406,746	0	0	397,028	0	397,028	303,128	72,881	376,009
74312	TWIGGS BOE	5,753,087	5,271,545	0	1,542	0	0	1,542	0	0	401,415	163,169	564,584	306,478	(29,347)	277,131
74313	TWIGGS BOE SVC	3,149,904	3,454,885	0	1,010	0	419,038	420,048	0	0	263,081	0	263,081	200,862	75,366	276,228
74412	UNION BOE	19,020,503	17,822,093	0	5,213	0	0	5,213	0	0	1,357,107	187,537	1,544,644	1,036,145	(33,730)	1,002,415
74413	UNION BOE SVC	10,889,057	11,215,240	0	3,280	0	797,629	800,909	0	0	854,012	0	854,012	652,036	143,459	795,495
74512	UPSON BOE	28,370,325	24,241,801	0	7,090	0	0	7,090	0	0	1,845,951	2,372,666	4,218,617	1,409,376	(426,738)	982,638
74513	UPSON BOE SVC	15,328,918	15,317,688	0	4,480	0	702,291	706,771	0	0	1,166,403	0	1,166,403	890,548	126,311	1,016,859
74612	WALKER BOE	63,086,400	57,813,336	0	16,909	0	0	16,909	0	0	4,402,338	1,782,671	6,185,009	3,361,171	(320,624)	3,040,547
74613	WALKER BOE SVC	30,821,156	32,345,396	0	9,460	0	2,794,969	2,804,429	0	0	2,463,019	0	2,463,019	1,880,507	502,692	2,383,199
74622	CHEROKEE REG LIB	704,853	618,479	0	181	0	0	181	0	0	47,096	44,466	91,562	35,955	(7,998)	27,957
74712	WALTON BOE	75,851,853	68,703,039	0	20,094	0	0	20,094	0	0	5,231,561	2,866,442	8,098,003	3,994,278	(515,547)	3,478,731
74713	WALTON CTY BOE SVC	33,174,321	34,380,533	0	10,056	0	2,619,993	2,630,049	0	0	2,617,990	0	2,617,990	1,998,828	471,222	2,470,050
74812	WARE BOE	38,362,162	33,990,506	0	9,942	0	0	9,942	0	0	2,588,290	2,125,714	4,714,004	1,976,148	(382,323)	1,593,825
74813	WARE BOE SVC	17,511,057	18,516,863	0	5,416	0	1,712,956	1,718,372	0	0	1,410,012	0	1,410,012	1,076,540	308,086	1,384,626
74912	WARREN BOE	4,312,703	4,087,274	0	1,195	0	0	1,195	0	0	311,235	1,131	312,366	237,626	(203)	237,423
74913	WARREN BOE SVC	2,290,031	2,134,329	0	624	0	0	624	0	0	162,524	32,785	195,309	124,086	(5,896)	118,190
75012	WASHINGTON BOE	18,897,198	16,356,120	0	4,784	0	0	4,784	0	0	1,245,477	1,393,654	2,639,131	950,918	(250,657)	700,261
75013	WASHINGTN BOOSVC	9,369,236	9,835,815	0	2,877	0	852,522	855,399	0	0	748,972	0	748,972	571,836	153,331	725,167
75112	WAYNE BOE	30,436,273	27,195,243	0	7,954	0	0	7,954	0	0	2,070,848	1,483,215	3,554,063	1,581,086	(266,765)	1,314,321
75113	WAYNE BOE SVC	14,801,168	14,834,088	0	4,339	0	717,238	721,577	0	0	1,129,578	0	1,129,578	862,427	129,000	991,427
75212	WEBSTER BOE	3,201,626	2,794,677	0	817	0	0	817	0	0	212,808	215,046	427,854	162,476	(38,677)	123,799
75213	WEBSTER CTY BOE SVC	1,153,463	1,175,701	0	344	0	73,483	73,827	0	0	89,527	0	89,527	68,353	13,216	81,569

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
75312	WHEELER BOE	6,674,909	5,719,177	0	1,673	0	0	1,673	0	0	435,501	544,272	979,773	332,505	(97,891)	234,614
75313	WHEELER BOE SVC	3,530,488	3,775,786	0	1,104	0	383,365	384,469	0	0	287,516	0	287,516	219,519	68,951	288,470
75412	WHITE BOE	25,111,196	22,898,624	0	6,697	0	0	6,697	0	0	1,743,672	811,196	2,554,868	1,331,286	(145,898)	1,185,388
75413	WHITE BOE SVC	11,807,173	11,954,408	0	3,496	0	680,309	683,805	0	0	910,298	0	910,298	695,011	122,358	817,369
75512	WHITFIELD BOE	88,082,294	77,895,646	0	22,783	0	0	22,783	0	0	5,931,555	5,014,013	10,945,568	4,528,723	(901,801)	3,626,922
75513	WHITFIELD BOE SVC	32,435,677	33,022,744	0	9,659	0	2,032,134	2,041,793	0	0	2,514,598	0	2,514,598	1,919,885	365,492	2,285,377
75522	NW GA REG LIB	1,211,410	1,140,154	0	333	0	0	333	0	0	86,820	7,411	94,231	66,289	(1,333)	64,956
75612	WILCOX BOE	6,559,607	5,726,483	0	1,675	0	0	1,675	0	0	436,057	440,016	876,073	332,927	(79,139)	253,788
75613	WILCOX BOE SVC	3,664,316	3,827,209	0	1,119	0	315,911	317,030	0	0	291,432	0	291,432	222,506	56,819	279,325
75712	WILKES BOE	12,370,344	10,369,713	0	3,033	0	0	3,033	0	0	789,627	1,213,779	2,003,406	602,878	(218,305)	384,573
75713	WILKES BOE SVC	6,537,524	6,807,908	0	1,991	0	545,528	547,519	0	0	518,405	0	518,405	395,801	98,117	493,918
75722	BARTRAM TRL REG LIB	528,640	425,152	0	124	0	0	124	0	0	32,374	67,956	100,330	24,718	(12,222)	12,496
75812	WILKINSON BOE	10,535,000	8,679,925	0	2,539	0	0	2,539	0	0	660,954	1,168,936	1,829,890	504,637	(210,240)	294,397
75813	WILKINSON BOE SVC	5,393,102	5,497,187	0	1,608	0	343,672	345,280	0	0	418,597	0	418,597	319,598	61,811	381,409
75912	WORTH BOE	20,938,248	18,948,619	0	5,542	0	0	5,542	0	0	1,442,889	805,794	2,248,683	1,101,639	(144,927)	956,712
75913	WORTH BOE SVC	8,612,068	8,799,349	0	2,574	0	567,636	570,210	0	0	670,048	0	670,048	511,576	102,093	613,669
75922	WORTH PUB LIB	440,459	302,777	0	89	0	0	89	0	0	23,056	102,624	125,680	17,603	(18,458)	(855)
76112	ATLANTA CITY BOE	330,930,164	282,257,088	0	82,555	0	0	82,555	0	0	21,493,157	28,136,980	49,630,137	16,409,954	(5,060,608)	11,349,346
76113	ATLANTA CITY BOE SVC	118,280,404	132,871,874	0	38,863	0	18,541,685	18,580,548	0	0	10,117,854	0	10,117,854	7,724,945	3,334,836	11,059,781
76312	BREMEN CITY BOE	11,835,332	10,846,288	0	3,172	0	0	3,172	0	0	825,917	334,251	1,160,168	630,587	(60,117)	570,470
76313	BREMEN CITY BOE SVC	4,481,358	4,683,414	0	1,370	0	388,891	390,261	0	0	356,630	0	356,630	272,286	69,945	342,231
76412	BUFORD CITY BOE	25,769,513	23,288,511	0	6,811	0	0	6,811	0	0	1,773,361	1,020,589	2,793,950	1,353,957	(183,559)	1,170,398
76413	BUFORD CITY BOE SVC	10,532,036	11,490,198	0	3,361	0	1,346,047	1,349,408	0	0	874,949	0	874,949	668,020	242,095	910,115
76512	CALHOUN CITY BOE	21,070,000	18,739,134	0	5,481	0	0	5,481	0	0	1,426,937	1,104,748	2,531,685	1,089,462	(198,696)	890,766

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
76513	CALHOUN CITY BOE SVC	8,314,477	7,942,442	0	2,323	0	53,762	56,085	0	0	604,797	0	604,797	461,762	9,669	471,431
76612	CARROLLTON CITY BOE	26,024,718	24,429,508	0	7,145	0	0	7,145	0	0	1,860,245	216,804	2,077,049	1,420,291	(38,994)	1,381,297
76613	CARRLTN CITY BOE SVC	9,779,610	9,830,757	0	2,875	0	500,183	503,058	0	0	748,587	0	748,587	571,544	89,961	661,505
76712	CARTERSVILLE CITY BOE	24,551,434	21,750,462	0	6,362	0	0	6,362	0	0	1,656,242	1,363,256	3,019,498	1,264,533	(245,190)	1,019,343
76713	CARTRSVLE CITY BOE SVC	5,529,597	5,797,997	0	1,696	0	496,917	498,613	0	0	441,503	0	441,503	337,086	89,373	426,459
76912	CHICKAMAUGA CITY BOE	6,749,010	6,347,491	0	1,857	0	0	1,857	0	0	483,345	45,345	528,690	369,031	(8,156)	360,875
76913	CHICKAMAUGA CITY BOESVC	2,505,666	2,468,859	0	722	0	83,531	84,253	0	0	187,997	0	187,997	143,537	15,024	158,561
77112	COMMERCE CITY BOE	7,860,087	8,160,076	0	2,387	0	633,456	635,843	0	0	621,369	0	621,369	474,410	113,931	588,341
77113	COMMERCE CITY BOE SVC	3,351,311	3,892,541	0	1,139	0	639,611	640,750	0	0	296,407	0	296,407	226,306	115,038	341,344
77212	DALTON CITY BOE	52,847,805	47,739,656	0	13,963	0	0	13,963	0	0	3,635,253	2,111,018	5,746,271	2,775,506	(379,679)	2,395,827
77213	DALTON CITY BOE SVC	17,451,331	17,184,225	0	5,026	0	572,158	577,184	0	0	1,308,535	0	1,308,535	999,061	102,906	1,101,967
77312	DECATUR CITY BOE	34,921,780	31,686,874	0	9,268	0	0	9,268	0	0	2,412,875	1,269,298	3,682,173	1,842,221	(228,291)	1,613,930
77313	DECATUR CITY BOE SVC	15,726,250	17,114,396	0	5,006	0	1,971,840	1,976,846	0	0	1,303,218	0	1,303,218	995,002	354,648	1,349,650
77412	DUBLIN CITY BOE	16,370,339	13,489,226	0	3,945	0	0	3,945	0	0	1,027,170	1,815,078	2,842,248	784,244	(326,453)	457,791
77413	DUBLIN CITY BOE SVC	7,322,110	7,508,579	0	2,196	0	506,966	509,162	0	0	571,759	0	571,759	436,538	91,181	527,719
77612	GNSVLE CITY BOE	46,354,001	44,208,479	0	12,930	0	235,897	248,827	0	0	3,366,363	0	3,366,363	2,570,207	42,428	2,612,635
77613	GNSVLE CITY BOE SVC	16,747,219	17,069,718	0	4,993	0	1,066,563	1,071,556	0	0	1,299,815	0	1,299,815	992,402	191,828	1,184,230
77912	JEFFERSON CITY BOE	18,419,689	17,764,348	0	5,196	0	270,063	275,259	0	0	1,352,710	0	1,352,710	1,032,787	48,573	1,081,360
77913	JEFFERSON CITY BOE SVC	5,661,942	6,072,533	0	1,776	0	630,190	631,966	0	0	462,408	0	462,408	353,045	113,344	466,389
78112	MARIETTA CITY BOE	61,530,863	56,188,599	0	16,434	0	0	16,434	0	0	4,278,618	1,916,824	6,195,442	3,266,709	(344,752)	2,921,957
78113	MARIETTA CITY BOE SVC	20,843,991	22,312,179	0	6,526	0	2,281,221	2,287,747	0	0	1,699,016	0	1,699,016	1,297,194	410,291	1,707,485
78212	MTN EDU CTR BOE	806,520	743,805	0	218	0	0	218	0	0	56,639	18,590	75,229	43,243	(3,344)	39,899

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
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As of and for the Year Ended June 30, 2017

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		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
78213	MTN EDU CTR BOE SVC	1,206,668	1,437,311	0	420	0	262,275	262,695	0	0	109,448	0	109,448	83,565	47,172	130,737
78412	PELHAM CITY BOE	10,493,800	9,091,588	0	2,659	0	0	2,659	0	0	692,301	765,976	1,458,277	528,568	(137,765)	390,803
78413	PELHAM CITY BOE SVC	4,553,977	4,624,966	0	1,353	0	275,089	276,442	0	0	352,179	0	352,179	268,885	49,476	318,361
78512	ROME CITY BOE	36,707,773	33,051,687	0	9,667	0	0	9,667	0	0	2,516,802	1,562,852	4,079,654	1,921,569	(281,088)	1,640,481
78513	ROME CITY BOE SVC	11,882,312	11,772,742	0	3,443	0	454,210	457,653	0	0	896,464	0	896,464	684,446	81,692	766,138
78612	SOCIAL CIRCLE BOE	10,090,540	8,809,887	0	2,577	0	0	2,577	0	0	670,850	676,038	1,346,888	512,193	(121,590)	390,603
78613	SOCIAL CIRCLE BOE SVC	3,611,111	3,768,902	0	1,102	0	308,877	309,979	0	0	286,992	0	286,992	219,120	55,554	274,674
78912	THOMASVILLE CITY BOE	20,164,629	17,475,480	0	5,111	0	0	5,111	0	0	1,330,713	1,467,136	2,797,849	1,015,993	(263,873)	752,120
78913	THOMSVILE CITY BOE SVC	6,993,545	7,546,795	0	2,207	0	819,611	821,818	0	0	574,669	0	574,669	438,756	147,412	586,168
79112	TRION CITY BOE	8,362,198	7,669,030	0	2,243	0	0	2,243	0	0	583,977	231,124	815,101	445,862	(41,569)	404,293
79113	TRION CITY BOE SVC	2,749,904	3,219,970	0	942	0	548,041	548,983	0	0	245,192	0	245,192	187,201	98,568	285,769
79212	VALDOSTA CITY BOE	48,666,706	43,876,338	0	12,833	0	0	12,833	0	0	3,341,071	2,021,206	5,362,277	2,550,896	(363,526)	2,187,370
79213	VALDOSTA CITY BOE SVC	19,359,295	20,440,443	0	5,978	0	1,866,202	1,872,180	0	0	1,556,488	0	1,556,488	1,188,372	335,648	1,524,020
79312	VIDALIA CITY BOE	14,880,604	13,821,507	0	4,043	0	0	4,043	0	0	1,052,473	255,367	1,307,840	803,558	(45,929)	757,629
79313	VIDALIA CITY BOE SVC	5,150,346	5,863,751	0	1,715	0	877,141	878,856	0	0	446,510	0	446,510	340,911	157,759	498,670
79322	OHOOPEE REG LIB	550,722	599,090	0	175	0	68,835	69,010	0	0	45,619	0	45,619	34,830	12,380	47,210
79422	OKEFENOKEE REG LIB	704,853	715,002	0	209	0	41,828	42,037	0	0	54,446	0	54,446	41,571	7,523	49,094
81012	GA MILITARY COLLEGE	2,502,109	2,216,943	0	648	0	0	648	0	0	168,815	138,675	307,490	128,889	(24,941)	103,948
81013	GA MILITARY COLLOSVC	22,531,429	24,850,164	0	7,268	0	3,120,050	3,127,318	0	0	1,892,277	0	1,892,277	1,444,750	561,160	2,005,910
85042	NORTHWEST GA RESA	4,123,448	3,625,030	0	1,060	0	0	1,060	0	0	276,037	253,985	530,022	210,755	(45,681)	165,074
85043	NW GA RESA SVC	2,469,801	2,423,618	0	709	0	73,482	74,191	0	0	184,552	0	184,552	140,906	13,216	154,122
85242	NORTH GEORGIA RESA	1,209,928	1,177,106	0	344	0	26,881	27,225	0	0	89,634	0	89,634	68,434	4,835	73,269
85243	NORTH GA RESA SVC	2,048,312	1,827,057	0	534	0	0	534	0	0	139,126	102,624	241,750	106,224	(18,458)	87,766

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Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
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		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense
85442	PIONEER RESA	2,954,720	2,448,065	0	716	0	0	716	0	0	186,414	315,660	502,074	142,324	(56,773)	85,551
85443	PIONEER RESA SVC	2,619,930	2,968,194	0	868	0	433,107	433,975	0	0	226,020	0	226,020	172,565	77,897	250,462
85642	METRO RESA	5,185,173	4,592,651	0	1,343	0	0	1,343	0	0	349,719	288,779	638,498	267,012	(51,939)	215,073
85643	METRO RESA SVC	3,149,904	3,266,616	0	955	0	250,719	251,674	0	0	248,744	0	248,744	189,918	45,093	235,011
85842	N E GEORGIA RESA	4,057,646	3,415,686	0	999	0	0	999	0	0	260,096	385,374	645,470	198,581	(69,312)	129,269
85843	N E GEORGIA RESA SVC	3,192,734	3,041,957	0	890	0	13,566	14,456	0	0	231,637	0	231,637	176,853	2,440	179,293
86042	WEST GA RESA	3,736,639	3,531,176	0	1,033	0	0	1,033	0	0	268,890	10,050	278,940	205,297	(1,807)	203,490
86043	WEST GA RESA SVC	2,635,491	2,756,743	0	806	0	230,873	231,679	0	0	209,919	0	209,919	160,274	41,524	201,798
86242	GRIFFIN RESA	864,171	953,149	0	279	0	119,707	119,986	0	0	72,580	0	72,580	55,416	21,530	76,946
86243	GRIFFIN RESA SVC	1,045,719	1,024,383	0	300	0	29,519	29,819	0	0	78,004	0	78,004	59,556	5,309	64,865
86442	MIDDLE GA RESA	658,465	519,989	0	152	0	0	152	0	0	39,596	93,203	132,799	30,229	(16,763)	13,466
86443	MIDDLE GA RESA SVC	237,717	216,791	0	63	0	0	63	0	0	16,508	7,662	24,170	12,602	(1,378)	11,224
86642	OCONEE RESA	1,086,475	1,090,417	0	319	0	54,013	54,332	0	0	83,033	0	83,033	63,395	9,714	73,109
86643	OCONEE RESA SVC	804,001	832,741	0	244	0	63,056	63,300	0	0	63,411	0	63,411	48,414	11,341	59,755
86842	CEN SAV RIVER RESA	995,923	606,537	0	177	0	0	177	0	0	46,186	301,843	348,029	35,265	(54,288)	(19,023)
86843	CEN SAV RVR RESA SVC	863,874	745,210	0	218	0	0	218	0	0	56,746	65,945	122,691	43,328	(11,861)	31,467
87242	CHATT FLINT RESA	1,086,475	960,455	0	281	0	0	281	0	0	73,136	62,177	135,313	55,837	(11,183)	44,654
87243	CHATT FLINT RESA SVC	275,361	222,411	0	65	0	0	65	0	0	16,936	34,543	51,479	12,932	(6,213)	6,719
87642	HEART OF GA RESA	1,958,797	1,718,591	0	503	0	0	503	0	0	130,866	123,727	254,593	99,918	(22,253)	77,665
87643	HEART GA RESA SVC	2,479,730	2,062,394	0	603	0	0	603	0	0	157,046	257,879	414,925	119,905	(46,381)	73,524
88042	FIRST DISTRICT RESA	4,609,109	3,747,827	0	1,096	0	0	1,096	0	0	285,387	555,829	841,216	217,893	(99,969)	117,924
88043	FIRST DISTRICT RESA SVC	2,753,757	3,294,154	0	963	0	611,097	612,060	0	0	250,841	0	250,841	191,516	109,910	301,426

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
88442	SOUTHWEST GA RESA	197,554	173,377	0	51	0	0	51	0	0	13,202	12,435	25,637	10,078	(2,237)	7,841
88443	SOUTHWEST GA RESA SVC	619,636	638,852	0	187	0	45,973	46,160	0	0	48,647	0	48,647	37,141	8,269	45,410
88642	COASTAL PLNS RESA	296,258	303,339	0	89	0	20,097	20,186	0	0	23,098	0	23,098	17,633	3,615	21,248
88643	COASTAL PLNS RESA SVC	550,722	514,088	0	150	0	0	150	0	0	39,146	7,160	46,306	29,888	(1,288)	28,600
88842	OKEFENOKEE RESA	1,259,280	1,104,889	0	323	0	0	323	0	0	84,134	79,512	163,646	64,235	(14,301)	49,934
88843	OKEFENOKEE RESA SVC	1,182,066	1,239,628	0	363	0	106,393	106,756	0	0	94,395	0	94,395	72,068	19,135	91,203
Total		<u>\$14,820,285,785</u>	<u>\$14,049,959,752</u>	<u>\$ 0</u>	<u>\$4,109,378</u>	<u>\$ 0</u>	<u>\$461,783,306</u>	<u>\$465,892,684</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$1,069,868,586</u>	<u>\$461,783,306</u>	<u>\$1,531,651,892</u>	<u>\$816,841,078</u>	<u>\$ 0</u>	<u>\$816,841,078</u>

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer

As of and for the Year Ended June 30, 2017

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 two former State of Georgia employees and seven 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

Governmental Accounting Standards Board (GASB) Statement No. 75

Employers participating in the School OPEB Fund are required to report OPEB information in their financial statements for fiscal periods beginning on or after June 15, 2017, in accordance with GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefit Plans other than Pensions*

The requirements of the Statement incorporate provisions intended to reflect the effects of transactions and events related to OPEB in the measurement of employer liabilities for OPEB and recognition of OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB.

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.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer

As of and for the Year Ended June 30, 2017

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 periods July 1, 2015 through June 30, 2016 for the fiscal year 2016 and July 1, 2016 through June 30, 2017 for the fiscal year 2017. Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. Employer contribution amounts billed by the State Health Benefit Plan are used as the basis to allocate the employer's contribution to the School OPEB Fund. Contributions from the employers contributing entities are recognized when due, based on statutory requirements and is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur.

Total contributions presented in the schedule of employer allocations to those reported in the School OPEB Fund statement of changes in fiduciary net position for the years ended June 30, 2016 and June 30, 2017 are as follows (amounts in thousands):

	FY16	FY17	FY17 Restated
Total employer contributions per audited financial statements	\$ 418,667	\$ 552,251	\$ 521,408 ^(a)

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, 2016 and June 30, 2017 were as follows (amounts in thousands):

	FY16	FY16 Restated	FY17	FY17 Restated
Total OPEB liability	\$ 15,147,674	\$ 14,915,698 ^(b)	\$ 14,508,999	\$ 14,279,644 ^(b)
Plan fiduciary net position	95,412	95,412	260,533	229,684 ^(a)
Employers' net OPEB liability	\$ 15,052,262	\$ 14,820,286	\$ 14,248,466	\$ 14,049,960
Plan fiduciary net position as a percentage of Total OPEB Liability		0.64%		1.61%

- (a) In fiscal year 2017, the audited financial statements reflected a misstatement of \$30.8 million in excess employer contributions for the School OPEB Fund. Revised amounts reduced employer contributions and Plan fiduciary net position.
- (b) There was a change that affected measurement of the net OPEB liability since the prior measurement date. 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.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer

As of and for the Year Ended June 30, 2017

The affected changes to the net OPEB liability is summarized in the following table (amounts in thousands):

	FY16	FY17
Net OPEB Liability, as Reported	\$ 15,052,262	\$ 14,248,466
Reduction in Net OPEB Liability due to change in Methodology	(231,976)	(229,355)
Restatement of net position for excess employer contributions	-	30,849
Net OPEB Liability, as Restated	<u>\$ 14,820,286</u>	<u>\$ 14,049,960</u>

Actuarial Assumptions

The collective total OPEB liability for the June 30, 2016 and June 30, 2017 measurement dates were determined by an actuarial valuation as of June 30, 2016, with update procedures used to roll forward the total OPEB liability to June 30, 2017. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments for the same year, and then applies the expected investment rate of return for the period. This actuarial valuation used the following actuarial assumptions:

Inflation	2.75%
Salary Increases:	
ERS	3.25 – 7.00% including inflation
JRS	4.50% including inflation
LRS	None ^(c)
TRS	3.25 – 9.00% including inflation
PSERS	N/A ^(d)
Long-term expected rate of return	3.88% compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare Eligible	7.75%
Medicare Eligible	5.75%
Ultimate trend rate	
Pre-Medicare Eligible	5.00%
Medicare Eligible	5.00%
Year of Ultimate trend rate	2022

^(c) No salary increase is projected for LRS.

^(d) Salary information is not collected.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer

As of and for the Year Ended June 30, 2017

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 ERS, JRS and LRS members: The RP-2000 Combined Mortality Table projected to 2025 with projection scale BB and set forward 2 years or both males and females is used for the period after service retirement and for dependent beneficiaries. The RP-2000 Disabled Mortality Table projected to 2025 with projection scale BB and set back 7 years for males and set forward 3 years for females is used for the period after disability retirement.
- 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, 2016 valuation were based on the results of an actuarial experience study for the pension systems, which covered the five-year period ending June 30, 2014.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2016 valuation were based on a review of recent plan experience done concurrently with the June 30, 2016 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Local Government Investment Pool	100%	3.88%

Discount Rate

In order to measure the total OPEB liability for the School OPEB Fund, a single equivalent interest rate of 3.58% was used as the discount rate. This is comprised mainly of the yield or index rate for 20 year tax-exempt general obligation municipal bonds with an average rating of AA or higher (3.56% per the Bond Buyers Index). The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2115. 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 2029. Therefore, the calculated discount rate of 3.58% was applied to all periods of projected benefit payments to determine the total OPEB liability.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer

As of and for the Year Ended June 30, 2017

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):

	<u>1% Decrease</u> <u>(2.58%)</u>	<u>Current</u> <u>Discount Rate</u> <u>(3.58%)</u>	<u>1% Increase</u> <u>(4.58%)</u>
Employers' Net OPEB liability	\$ 16,681,810	\$ 14,049,960	\$ 11,972,897

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

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

	<u>1% Decrease</u>	<u>Current</u> <u>Healthcare Cost</u> <u>Trend Rate</u>	<u>1% Increase</u>
Employers' Net OPEB liability	\$ 11,645,816	\$ 14,049,960	\$ 17,180,151

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

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

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

The discount rate has changed since the prior measurement date from 3.07% to 3.58%, resulting in a change of assumptions. Current year changes in the total OPEB liability, due to the change in assumption for the year, are determined by spreading the total change over the average expected remaining service life of the entire Plan membership at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. For the year ended June 30, 2017 this number is 9.6 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 6.56 years.

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer

As of and for the Year Ended June 30, 2017

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, 2017 (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	5.0 years	\$ 5,136		\$ (1027)	\$ 4,109
Deferred inflows of resources:						
Changes of assumptions	2017	6.56 years	\$ 1,262,291		\$(192,422)	\$ 1,069,869

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	
2018	\$ (191,395)
2019	(191,395)
2020	(191,395)
2021	(191,395)
2022	(192,422)
2023	<u>(107,757)</u>
Total	<u>\$(1,065,759)</u>

Department of Community Health
Georgia School Personnel Postemployment Benefit Fund

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer

As of and for the Year Ended June 30, 2017

Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2017 are as follows (amounts in thousands):

Service Cost	\$ 557,769
Interest on the Total OPEB liability and net cash flow	452,024
Projected earnings on plan investments	(6,284)
Administrative Expense	4,727 ^(e)
Recognition (amortization) of deferred inflows and outflows of resources:	
Changes of assumptions	(192,422)
Difference between projected and actual earnings on plan investments	<u>1,027</u>
Collective OPEB Expense	\$ <u>816,841</u>

(e) For the purpose of GASB 75 reporting, some of the administrative expense reported in the fiscal year 2017 financial statements was reclassified as benefit expense.

NOTE 5– ACCESS TO ACTUARIAL VALUATIONS

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