



ANNUAL FINANCIAL AUDIT • AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Department of Community Health

Georgia School Personnel Post-Employment Health Benefit Fund

Schedule of Employer Allocations and the Schedule of Other Post-Employment Benefit Amounts by Employer

(Including Independent Auditor's Report)

Greg S. Griffin | State Auditor



DOAA

Georgia Department
of Audits & Accounts

**Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund**

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Community Health
and
Mr. Russel Carlson, Commissioner
Georgia Department of Community Health

Opinions

We have audited the schedule of employer allocations of the Georgia Department of Community Health's Georgia School Personnel Post-employment Health Benefit Fund (Plan) as of and for the year ended June 30, 2024, and the related notes. We have also audited the totals for the columns titled net other post-employment benefit (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 of the Plan, as of and for the year ended June 30, 2024, and the related notes (collectively, the Schedules).

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 of the Plan as of and for the year ended June 30, 2024 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedules* section of our report.

We are required to be independent of the Plan, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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 and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the State of Georgia's basic financial statements, which includes the Plan, as of and for the year ended June 30, 2024. Our report thereon, dated June 6, 2025, expressed unmodified opinions on the financial statements for all opinion units except for the business type activities and the unemployment compensation fund, on which we expressed no opinions.

Restriction on Use

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Greg S. Griffin". The signature is fluid and cursive, with a horizontal line extending from the end.

Greg S. Griffin
State Auditor

June 6, 2025

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School GASB 75 Schedules

Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2024

Payroll Location Number	Employer Name	2024 Employer Contributions	2024 Employer Allocation Percentage
60112_60113	APPLING BOE	\$ 899,769	0.220004%
60212_60213	ATKINSON BOE	433,159	0.105912%
60312_60313	BACON BOE	562,826	0.137617%
60412_60413	BAKER BOE	102,931	0.025168%
60512_60513	BALDWIN BOE	1,148,245	0.280759%
60612_60613	BANKS BOE	761,614	0.186223%
60712_60713	BARROW BOE	3,569,179	0.872705%
60722	PIEDMONT REG LIB	13,760	0.003365%
60812_60813	BARTOW BOE	3,422,203	0.836768%
60822	BARTOW CO LIB SYSTEM	21,552	0.005270%
60912_60913	BEN HILL BOE	810,907	0.198276%
61012_61013	BERRIEN BOE	756,664	0.185013%
61112_61113	BIBB BOE	5,368,096	1.312560%
61122	MIDDLE GA REG LIB	79,525	0.019445%
61160_61161	CIRRUS ACADEMY CHARTER SCHOOL	98,332	0.024043%
61162_61163	ACADEMY FOR CLASSICAL EDUCAT	353,702	0.086484%
61212_61213	BLECKLEY BOE	539,936	0.132020%
61312_61313	BRANTLEY BOE	746,855	0.182614%
61412_61413	BROOKS BOE	570,064	0.139387%
61422	BROOKS LIB	-	0.000000%
61512_61513	BRYAN BOE	1,912,659	0.467667%
61612_61613	BULLOCH BOE	2,793,773	0.683109%
61622	STATESBORO REG PUBLIC LIB	29,717	0.007266%
61712_61713	BURKE BOE	1,341,455	0.328001%
61812_61813	BUTTS BOE	806,552	0.197211%
61912_61913	CALHOUN BOE	152,997	0.037409%
61962_61963	PATAULA CHARTER BOE	147,094	0.035966%
62012_62013	CAMDEN BOE	1,769,861	0.432751%
62112_62113	CANDLER BOE	510,837	0.124905%
62212_62213	CARROLL BOE	3,562,871	0.871162%
62222	WEST GEORGIA REG LIB	32,628	0.007978%
62312_62313	CATOOSA BOE	2,821,914	0.689990%
62322	CATOOSA CO PUB LIB	11,324	0.002769%
62412_62413	CHARLTON BOE	375,101	0.091716%
62512_62513	CHATHAM BOE	9,343,995	2.284713%
62522	LIVE OAK PUBLIC LIB	118,625	0.029005%
62562_62563	SAVANNAH CLASSICAL CHARTER	100,857	0.024661%
62612_62613	CHATTAHOOCHEE BOE	193,190	0.047237%
62712_62713	CHATTOOGA BOE	654,858	0.160120%
62812_62813	CHEROKEE BOE	9,620,263	2.352264%
62822	SEQUOYAH REG LIB	77,126	0.018858%
62912_62913	CLARKE BOE	4,466,054	1.092001%
62922	ATHENS REG LIB	60,476	0.014787%
63012_63013	CLAY BOE	99,459	0.024319%
63112_63113	CLAYTON BOE	12,003,523	2.934998%
63212_63213	CLINCH BOE	337,557	0.082537%
63312_63313	COBB BOE	25,625,895	6.265823%
63412_63413	COFFEE BOE	1,863,309	0.455600%

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63422	SATILLA REG LIB	3,058	0.000748%
63512_63513	COLQUITT BOE	2,262,166	0.553125%
63522	MOULTRIE-COLQUITT CO LIB	9,174	0.002243%
63612_63613	COLUMBIA BOE	5,715,994	1.397626%
63660_63661	SAIL CHARTER BOE	101,333	0.024777%
63712_63713	COOK BOE	765,330	0.187132%
63812_63813	COWETA BOE	5,293,956	1.294432%
63860_63861	ODYSSEY CHARTER SCHOOL	74,793	0.018288%
63912_63913	CRAWFORD BOE	384,316	0.093970%
64012_64013	CRISP BOE	963,503	0.235587%
64112_64113	DADE BOE	496,686	0.121445%
64212_64213	DAWSON BOE	1,043,943	0.255256%
64312_64313	DECATUR BOE	1,081,524	0.264445%
64322	SOUTHWEST GA REG LIB	13,987	0.003420%
64362	SPRING CREEK CHARTER	101,689	0.024864%
64412_64413	DEKALB BOE	22,449,217	5.489089%
64476	GA FUGEES CHARTER	48,914	0.011960%
64512_64513	DODGE BOE	639,622	0.156395%
64522	OCMULGEE REG LIB	10,261	0.002509%
64612_64613	DOOLY BOE	276,795	0.067680%
64712_64713	DOUGHERTY BOE	3,489,350	0.853186%
64722	DOUGHERTY LIB	43,217	0.010567%
64812_64813	DOUGLAS BOE	5,310,605	1.298503%
64912_64913	EARLY BOE	480,912	0.117589%
65012_65013	ECHOLS BOE	204,679	0.050046%
65112_65113	EFFINGHAM BOE	2,937,408	0.718230%
65212_65213	ELBERT BOE	778,184	0.190275%
65222	ELBERT LIB	2,764	0.000676%
65312_65313	EMANUEL BOE	1,002,770	0.245189%
65412_65413	EVANS BOE	464,629	0.113607%
65512_65513	FANNIN BOE	887,886	0.217098%
65612_65613	FAYETTE BOE	4,569,423	1.117276%
65660	LIBERTY TECH CHARTER	94,729	0.023162%
65712_65713	FLOYD BOE	2,244,181	0.548728%
65722	SARA HIGHTOWER REG LIB	35,165	0.008598%
65812_65813	FORSYTH BOE	11,519,665	2.816689%
65822	FORSYTH PUBLIC LIB	77,395	0.018924%
65912_65913	FRANKLIN BOE	915,158	0.223767%
66012_66013	FULTON BOE	21,064,694	5.150557%
66064_66065	INTERNATIONAL CHARTER	40,080	0.009800%
66072_66073	GA MAGNET CHARTER BOE	127,508	0.031177%
66074_66075	INTL CHARTER SCHOOL OF ATL	165,883	0.040560%
66076_66077	AMANA ACADEMY WEST ATLANTA	49,555	0.012117%
66112_66113	GILMER BOE	1,100,740	0.269143%
66212_66213	GLASCOCK BOE	172,872	0.042269%
66312_66313	GLYNN BOE	3,227,744	0.789220%
66322	THREE RIVERS REG LIB SYS	21,405	0.005234%
66412_66413	GORDON BOE	1,511,176	0.369500%

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66512_66513	GRADY BOE	1,051,934	0.257210%
66522	RODDENBERY MEM LIB	3,058	0.000748%
66612_66613	GREENE BOE	829,287	0.202770%
66712_66713	GWINNETT BOE	41,600,783	10.171860%
66722	GWINNETT CO LIB	310,224	0.075853%
66812_66813	HABERSHAM BOE	1,955,662	0.478182%
66822	N E GA REG LIB	20,443	0.004999%
66912_66913	HALL BOE	6,323,392	1.546141%
66922	CHESTATEE REG LIB	17,465	0.004270%
66942	HALL CO LIB	44,372	0.010850%
67012_67013	HANCOCK BOE	296,445	0.072484%
67112_67113	HARALSON BOE	895,474	0.218954%
67212_67213	HARRIS BOE	1,300,047	0.317876%
67312_67313	HART BOE	869,007	0.212482%
67322	HART LIB	1,529	0.000374%
67412_67413	HEARD BOE	495,127	0.121064%
67512_67513	HENRY BOE	8,700,798	2.127444%
67522	HENRY CO LIB SYS	38,156	0.009330%
67612_67613	HOUSTON BOE	6,141,790	1.501738%
67622	HOUSTON PUBLIC LIB	18,801	0.004597%
67712_67713	IRWIN BOE	401,896	0.098268%
67812_67813	JACKSON BOE	2,430,454	0.594274%
67912_67913	JASPER BOE	657,763	0.160831%
68012_68013	JEFF DAVIS BOE	731,624	0.178890%
68112_68113	JEFFERSON BOE	615,716	0.150550%
68122	JEFFERSON LIB	3,759	0.000919%
68212_68213	JENKINS BOE	310,956	0.076032%
68312_68313	JOHNSON BOE	286,752	0.070114%
68412_68413	JONES BOE	1,224,306	0.299357%
68512_68513	LAMAR BOE	608,849	0.148870%
68612_68613	LANIER BOE	400,477	0.097921%
68712_68713	LAURENS BOE	1,513,080	0.369965%
68722	OCONEE REG LIB	18,494	0.004522%
68812_68813	LEE BOE	1,323,971	0.323726%
68822	LEE LIB	7,611	0.001861%
68862_68863	BACONTON COMM BOE	200,395	0.048999%
68912_68913	LIBERTY BOE	1,935,483	0.473248%
69012_69013	LINCOLN BOE	349,830	0.085537%
69112_69113	LONG BOE	684,892	0.167464%
69212_69213	LOWNDES BOE	2,354,659	0.575741%
69222	SOUTH GEORGIA REG LIB	17,612	0.004306%
69260_69261	SCINTILLA CHARTER ACADEMY	173,908	0.042522%
69312_69313	LUMPKIN BOE	916,525	0.224101%
69412_69413	MACON BOE	334,961	0.081902%
69512_69513	MADISON BOE	1,317,544	0.322154%
69560_69561	FOOTHILLS ED CTR HS	53,121	0.012989%
69612_69613	MARION BOE	305,906	0.074797%
69712_69713	MCDUFFIE BOE	915,963	0.223963%

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69812_69813	MCINTOSH BOE	327,706	0.080128%
69912_69913	MERIWETHER CO BOE	615,915	0.150598%
69922	PINE MOUNTAIN REG LIB	9,560	0.002337%
70012_70013	MILLER BOE	237,936	0.058178%
70112_70113	MITCHELL BOE	444,783	0.108755%
70122	DESOTO TRAIL REG LIB	4,293	0.001050%
70212_70213	MONROE BOE	1,105,996	0.270429%
70312_70313	MONTGOMERY BOE	269,051	0.065786%
70412_70413	MORGAN BOE	857,864	0.209758%
70422	AZALEA REGIONAL LIBRARY SYSTEM	33,174	0.008111%
70512_70513	MURRAY BOE	1,522,005	0.372148%
70612_70613	MUSCOGEE BOE	6,446,781	1.576311%
70622	CHATTAHOOCHEE VALLEY LIB	90,496	0.022127%
70712_70713	NEWTON BOE	4,224,562	1.032953%
70722	NEWTON LIB	13,307	0.003254%
70812_70813	OCONEE BOE	1,932,744	0.472578%
70912_70913	OGLETHORPE BOE	614,891	0.150348%
71012_71013	PAULDING BOE	7,091,015	1.733834%
71112_71113	PEACH BOE	898,533	0.219701%
71122	PEACH PUBLIC LIB	3,058	0.000748%
71212_71213	PICKENS BOE	1,081,814	0.264516%
71312_71313	PIERCE BOE	811,528	0.198428%
71412_71413	PIKE BOE	745,024	0.182167%
71512_71513	POLK BOE	1,860,686	0.454959%
71612_71613	PULASKI BOE	274,697	0.067167%
71712_71713	PUTNAM BOE	855,260	0.209121%
71812_71813	QUITMAN BOE	107,949	0.026395%
71912_71913	RABUN BOE	733,230	0.179283%
72012_72013	RANDOLPH BOE	215,560	0.052707%
72060_72061	STEM CHARTER SCHOOL	104,344	0.025513%
72112_72113	RICHMOND BOE	6,673,984	1.631865%
72122	AUGUSTA RICHMOND CO LIB	45,427	0.011107%
72160_72161	GA SCHOOL INNOVAT&CLASSICS	140,133	0.034264%
72212_72213	ROCKDALE BOE	3,956,171	0.967329%
72222	CONYERS-ROCKDALE LIB	17,952	0.004389%
72312_72313	SCHLEY BOE	293,929	0.071869%
72412_72413	SCREVEN BOE	550,898	0.134701%
72422	SCREVEN-JENKINS REG LIB	8,325	0.002036%
72512_72513	SEMINOLE BOE	352,237	0.086126%
72612_72613	SPALDING BOE	2,147,333	0.525047%
72622	FLINT RIVER REG LIB	17,577	0.004298%
72712_72713	STEPHENS BOE	942,238	0.230388%
72812_72813	STEWART BOE	135,979	0.033248%
72912_72913	SUMTER BOE	913,929	0.223466%
72922	LAKE BLACKSHEAR REG LIB	13,613	0.003329%
72960	FURLOW CHARTER SCHOOL	148,683	0.036355%
73012_73013	TALBOT BOE	135,835	0.033213%
73112_73113	TALIAFERRO BOE	98,597	0.024108%

Department of Community Health
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Payroll Location Number	Employer Name	2024 Employer Contributions	2024 Employer Allocation Percentage
73160	7 PILLARS CHARTER SCHOOL	74,850	0.018302%
73212_73213	TATTNALL BOE	937,976	0.229346%
73312_73313	TAYLOR BOE	340,423	0.083237%
73412_73413	TELFAIR BOE	420,301	0.102768%
73512_73513	TERRELL BOE	312,811	0.076486%
73522	KINCHAFOONEE REG LIB	8,947	0.002188%
73612_73613	THOMAS BOE	1,558,536	0.381080%
73622	THOMAS CO PUBLIC LIB	9,854	0.002409%
73712_73713	TIFT BOE	1,820,148	0.445047%
73722	COASTAL PLAIN REG LIB	16,365	0.004001%
73812_73813	TOOMBS BOE	690,663	0.168875%
73912_73913	TOWNS BOE	379,998	0.092914%
73922	MOUNTAIN REG LIB	15,062	0.003683%
74012_74013	TREUTLEN BOE	249,048	0.060895%
74112_74113	TROUP BOE	2,937,076	0.718149%
74122	TROUP HARRIS COWETA LIB	16,070	0.003929%
74212_74213	TURNER BOE	340,629	0.083288%
74312_74313	TWIGGS BOE	177,508	0.043403%
74412_74413	UNION BOE	857,741	0.209727%
74512_74513	UPSON BOE	1,139,570	0.278638%
74612_74613	WALKER BOE	2,442,050	0.597109%
74622	CHEROKEE REG LIB	10,702	0.002617%
74712_74713	WALTON BOE	3,130,726	0.765498%
74812_74813	WARE BOE	1,637,895	0.400484%
74912_74913	WARREN BOE	188,980	0.046208%
75012_75013	WASHINGTON BOE	671,838	0.164272%
75112_75113	WAYNE BOE	1,132,294	0.276859%
75212_75213	WEBSTER BOE	82,185	0.020095%
75312_75313	WHEELER BOE	233,051	0.056984%
75412_75413	WHITE BOE	1,017,269	0.248734%
75512_75513	WHITFIELD BOE	3,080,989	0.753337%
75522	NORTHWEST GA REG LIB	30,373	0.007426%
75612_75613	WILCOX BOE	254,567	0.062244%
75712_75713	WILKES BOE	386,343	0.094465%
75722	BARTRAM TRAIL REG LIB	6,116	0.001495%
75812_75813	WILKINSON BOE	331,073	0.080951%
75912_75913	WORTH BOE	657,477	0.160761%
75922	WORTH PUB LIB	4,587	0.001122%
76112_76113	ATLANTA CITY BOE	12,079,040	2.953463%
76312_76313	BREMEN CITY BOE	497,060	0.121537%
76412_76413	BUFORD CITY BOE	1,211,742	0.296285%
76512_76513	CALHOUN CITY BOE	845,074	0.206630%
76612_76613	CARROLLTON CITY BOE	1,193,939	0.291932%
76712_76713	CARTERSVILLE CITY BOE	964,321	0.235787%
76912_76913	CHICKAMAUGA CITY BOE	249,358	0.060971%
77112_77113	COMMERCE CITY BOE	432,179	0.105673%
77212_77213	DALTON CITY BOE	1,972,029	0.482184%
77312_77313	DECATUR CITY BOE	1,596,189	0.390286%

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77412_77413	DUBLIN CITY BOE	617,850	0.151071%
77612_77613	GNSVLE CITY BOE	1,805,912	0.441566%
77912_77913	JEFFERSON CITY BOE	847,952	0.207334%
78112_78113	MARIETTA CITY BOE	2,542,786	0.621740%
78212_78213	MOUNTAIN EDU CTR BOE	56,381	0.013786%
78412_78413	PELHAM CITY BOE	326,474	0.079827%
78512_78513	ROME CITY BOE	1,575,311	0.385181%
78612_78613	SOCIAL CIRCLE BOE	460,088	0.112497%
78912_78913	THOMASVILLE CITY BOE	636,834	0.155713%
79112_79113	TRION CITY BOE	310,479	0.075916%
79212_79213	VALDOSTA CITY BOE	1,977,830	0.483602%
79312_79313	VIDALIA CITY BOE	577,514	0.141209%
79322	OHOOPEE REG LIB	12,278	0.003002%
79422	OKEFENOKEE REG LIB	13,139	0.003213%
79561	COASTAL PLAINS CHARTER	20,323	0.004969%
81012_81013	GA MILITARY COLLEGE	651,223	0.159231%
85042_85043	NORTHWEST GEORGIA RESA	155,596	0.038045%
85242_85243	NORTH GEORGIA RESA	93,955	0.022973%
85442_85443	PIONEER RESA	241,955	0.059161%
85642_85643	METRO RESA	169,305	0.041397%
85842_85843	N E GEORGIA RESA	132,934	0.032504%
86042_86043	WEST GA RESA	53,282	0.013028%
86242_86243	GRIFFIN RESA	71,786	0.017553%
86442_86443	MIDDLE GA RESA	36,807	0.009000%
86642_86643	OCONEE RESA	29,300	0.007164%
86842_86843	CEN SAV RIVER RESA	42,102	0.010294%
87242_87243	CHATT FLINT RESA	52,172	0.012757%
87642_87643	HEART OF GEORGIA RESA	68,349	0.016712%
88042_88043	FIRST DISTRICT RESA	101,223	0.024750%
88442_88443	SOUTHWEST GA RESA	27,655	0.006762%
88642_88643	COASTAL PLNS RESA	70,411	0.017216%
88842_88843	OKEFENOKEE RESA	50,485	0.012344%
Total		\$ 408,978,943	100.000000%

Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense	
Payroll Location	Employer Name	2024 Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Change 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								
													Proportionate Share of Contributions	Total Employer OPEB Expense							
60112, 60113	APPLING BOE	\$ 25,072,400	\$ 1,229,507	\$ 2,923,551	\$ 429,930	\$ 4,582,988	\$ 4,527,167	\$ 163,215	\$ 2,481,856	\$ 205,883	\$ 7,378,121	\$ 57,719	\$ (48,651)	\$ 9,068							
60212, 60213	ATKINSON BOE	12,070,090	591,896	1,407,425	428,572	2,427,893	2,179,421	78,573	1,194,789	587,161	4,039,944	27,789	(26,017)	1,772							
60312, 60313	BACON BOE	15,683,299	769,082	1,828,741	988,406	3,586,229	2,831,835	102,094	1,552,451	448,141	4,934,521	36,105	278,184	314,289							
60412, 60413	BAKER BOE	2,669,230	140,653	334,448	143,203	618,304	517,898	18,871	283,919	495,390	1,315,878	6,601	(96,203)	(86,602)							
60512, 60513	BALDWIN BOE	31,996,245	1,569,041	3,730,901	564,537	5,864,479	5,777,382	208,288	3,167,230	4,253,601	13,406,481	73,657	(577,511)	(503,854)							
60612, 60613	BANKS BOE	21,222,603	1,040,720	2,474,648	531,062	4,046,430	3,832,033	138,154	2,100,774	239,271	6,310,232	48,858	58,133	106,991							
60712, 60713	BARTOW BOE	99,456,414	4,877,171	11,597,050	6,956,197	23,430,418	17,958,223	647,436	9,844,947	58,772	28,509,378	228,957	1,977,591	2,206,548							
60722, 60723	PIEDMONT REG LIB	383,487	18,806	44,716	14,313	77,835	69,244	2,496	37,960	77,272	186,972	880	(26,423)	(25,543)							
60812, 60813	BARTOW BOE	95,360,912	4,676,335	11,119,457	6,438,339	22,234,171	17,218,724	620,776	9,439,543	29,683	27,308,726	219,527	1,829,443	2,049,970							
60822, 60823	BARTOW CO LIB SYSTEM	600,587	29,452	70,031	108,444	102,219	108,444	3,910	59,451	319,370	491,175	1,381	(90,175)	(80,794)							
60912, 60913	BEN HILL BOE	22,596,204	1,108,079	2,634,816	1,536,703	5,279,598	4,080,055	147,096	2,236,743	717,578	7,181,472	52,019	226,730	278,749							
61012, 61013	BERRIEN BOE	21,084,707	1,033,598	2,458,599	429,166	3,807,134	3,821,603	137,256	2,087,124	780,560	6,812,074	48,537	(256,822)	(208,285)							
61112, 61113	BIBB BOE	149,583,778	7,335,330	17,442,119	554,010	26,331,459	27,009,408	973,753	14,806,932	8,661,071	51,451,164	344,359	(1,935,226)	(1,590,867)							
61122, 61123	MIDDLE GA REG LIB	2,216,018	108,687	467,223	100,156	467,223	400,133	14,426	21,358	430,001	1,063,918	5,101	(49,348)	(44,247)							
61180, 61161	CIRRUS ACADEMY CHARTER SCHOOL	2,740,022	134,386	319,498	2,642,783	3,096,647	494,749	17,837	271,228	813,701	783,814	6,310	519,211	525,521							
61182, 61163	ACADEMY FOR CLASSICAL EDUCAT	9,856,009	483,322	1,149,254	2,681,991	1,779,638	1,779,638	64,160	975,622	22,889	679,668	702,357	(679,668)	702,357							
61212, 61213	BLECKLEY BOE	15,046,446	737,803	1,754,364	914,950	3,407,117	2,716,662	1,480,312	1,480,312	5,480,887	34,638	125,699	(160,337)	(160,337)							
61312, 61313	BRANTLEY BOE	20,811,309	1,020,551	2,428,689	17,324	3,464,564	3,757,768	135,476	2,060,061	805,545	6,758,850	47,912	(243,323)	(195,411)							
61412, 61413	BROOKS BOE	15,885,014	778,974	1,852,262	16,838	2,648,074	2,868,258	103,407	1,572,419	529,309	5,073,393	36,569	(191,371)	(154,802)							
61422, 61423	BROOKS LIB	-	-	-	-	-	-	-	-	-	-	-	(1,701)	(1,701)							
61512, 61513	BRYAN BOE	53,296,913	2,615,589	6,214,652	3,073,010	11,901,251	9,623,490	346,950	5,275,731	-	15,246,171	122,892	1,449,671	1,572,363							
61612, 61613	BULLOCH BOE	77,849,412	3,817,601	10,587,737	2,063,556	14,958,737	14,056,782	506,780	7,076,123	311,877	22,581,562	841,659	1,020,876	1,020,876							
61622, 61623	STATESBORO REG PUBLIC LIB	-	40,607	96,555	13,494	150,656	150,656	5,390	81,967	316,367	553,241	1,906	(101,772)	(99,866)							
61712, 61713	BURKE BOE	37,390,103	1,833,056	4,358,683	99,727	6,291,466	6,749,452	243,335	3,700,165	3,056,228	13,749,220	86,051	(668,208)	(582,157)							
61722, 61723	BUTTS BOE	22,474,833	1,107,122	2,620,661	4,815,082	1,093,082	4,815,082	1,465,308	2,229,324	323,149	6,352,324	51,741	(174,050)	(174,050)							
61912, 61913	CALHOUN BOE	4,263,256	209,063	497,114	116,326	822,503	769,790	27,753	422,009	396,281	1,615,833	9,817	(260,947)	(251,130)							
61962, 61963	PAULAULA CHARTER BOE	4,098,807	200,998	477,939	664,508	1,343,445	740,096	26,682	405,731	623,834	1,796,343	9,437	107,259	116,690							
62012, 62013	CAMDEN BOE	49,317,768	2,418,458	5,750,666	3,118,823	11,287,947	8,905,001	321,046	4,881,845	392,163	14,500,055	113,535	645,845	759,380							
62112, 62113	CANDLER BOE	4,423,436	200,998	477,939	664,508	1,343,445	740,096	26,682	405,731	623,834	1,796,343	9,437	107,259	116,690							
62212, 62213	CARROLL BOE	99,280,568	4,868,548	11,576,548	6,175,218	22,620,312	17,926,417	9,827,541	3,562	28,403,867	228,556	2,190,054	(2,190,054)	(2,190,054)							
62222, 62223	WEST GEORGIA REG LIB	909,200	44,586	106,017	89,999	164,169	164,169	5,919	297,086	557,173	2,093	(89,151)	(89,151)	(89,151)							
62312, 62313	CATOOGA BOE	76,633,594	3,896,056	9,169,019	1,093,029	14,118,104	14,198,377	511,885	7,783,747	2,090,960	24,584,969	181,022	(230,130)	(49,108)							
62322, 62323	CATOOGA CO PUB LIB	315,565	15,475	36,786	20,322	72,993	59,105	2,054	51,237	112,779	208,041	728	(31,309)	(31,309)							
62412, 62413	CHARLTON BOE	10,452,266	512,561	1,218,780	689,184	2,420,525	1,887,300	68,042	1,034,644	299,497	3,289,483	24,064	40,111	40,111							
62512, 62513	CHATHAM BOE	260,373,622	12,768,273	30,360,696	2,140,765	45,269,734	47,014,037	1,694,967	25,773,748	267,437	74,750,189	599,404	766,784	1,366,188							
62522, 62523	LIVE OAK PUBLIC LIB	3,305,508	162,096	385,437	218,138	765,871	598,855	21,518	327,204	1,206,950	2,152,527	7,311	(391,269)	(383,658)							
62562, 62563	SAVANNAH CLASSICAL CHARTER	2,810,426	137,483	290,987	2,686,832	3,077,471	2,651,363	507,266	1,454,186	529,286	1,259,156	4,948	(559,521)	(559,521)							
62612, 62613	CHATHAHOOCHEE BOE	5,383,288	265,987	627,715	237,067	1,128,769	972,027	25,816	532,879	540,415	2,080,365	12,694	(229,547)	(216,853)							
62712, 62713	CHATTOOGA BOE	18,247,817	894,841	2,127,775	1,337,685	4,360,301	3,294,894	118,789	1,806,307	422,819	5,642,809	42,009	160,203	202,212							
62812, 62813	CHEROKEE BOE	268,071,962	13,146,771	31,258,356	10,876,029	55,280,172	48,404,078	1,745,081	26,535,788	780,265	77,465,212	617,123	3,701,789	4,318,912							
62822, 62823	SEQUOYAH REG LIB	2,149,121	105,389	250,987	207,353	563,339	563,339	13,990	212,736	608,107	1,223,866	9,448	(85,498)	(85,498)							
62912, 62913	CLARKE BOE	12,446,128	610,222	1,464,787	1,864,787	2,478,021	2,247,821	10,126	12,318,816	1,227,911	36,857,874	286,490	(1,019,987)	(1,019,987)							
62922, 62923	ATHENS REG LIB	1,685,177	82,638	196,469	149,177	428,314	304,282	10,970	16,812	462,327	944,391	3,881	(112,445)	(108,564)							
63012, 63013	CLAY BOE	2,771,476	135,908	323,166	401,283	860,357	500,428	18,042	27,342	16,673	809,485	6,381	63,402	69,783							
63112, 63113	CLAYTON BOE	334,402,339	16,402,339	39,002,090	11,523,011	66,927,536	60,395,378	2,177,396	33,109,585	2,766,943	98,448,302	770,009	550,414	1,320,423							
63212, 63213	CLATSOP BOE	9,406,196	461,264	1,096,803	160,598	1,658,418	1,718,656	61,232	393,096	632,568	3,324,319	21,652	(128,006)	(128,006)							
63312, 63313	COBB BOE	714,074,385	35,016,976	83,264,178	13,947,808	123,228,962	128,935,948	4,648,445	70,684,477	6,878,250	211,147,120	1,643,864	851,940	2,495,804							
63412, 63413	COFFEE BOE	51,921,717	2,546,151	6,054,298	345,505	9,945,954	9,375,180	337,997	5,139,604	1,325,941	16,178,722	119,530	(336,042)	(336,042)							
63422, 63423	SATILLA REG LIB	85,245	4,180	9,940	75	14,195	15,392	555	8,438	89,292	113,677	590	(46,720)	(46,720)							
63512, 63513	COLOQUITT BOE	63,025,996	3,091,177	7,356,017	116,407	10,567,656	11,407,019	410,248	6,233,529	5,332,539	23,384,872	145,114	(1,799,019)	(1,799,019)							
63522, 63523	MOUNTAIN-COLOQUITT CO LIB	255,620	12,856	4,899	47,240	25,305	1,664														

Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense	
Payroll Location	Employer Name	2024 Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference		Change 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								
								Between Projected and Actual Investment Earnings on OPEB Plan Investments	Between Projected and Actual Investment Earnings on OPEB Plan Investments				Of Contributions	Of OPEB Expense							
66522	RODDENBERRY MEM LIB	85,245	4,180	9,940	15,069	29,189	15,392	555	8,438	76,916	101,301	195	(8,417)	(6,222)							
66615, 66613	GREENE BOE	23,108,355	1,133,194	2,694,535	1,445,549	5,273,278	4,172,531	150,430	2,287,440	1,039,146	7,649,547	53,199	265,515	318,714							
66712, 66713	GWINNETT BOE	1,159,219,575	56,846,119	135,170,038	58,374,533	250,390,690	209,313,022	7,546,233	114,748,308	3,861,513	335,469,076	2,668,641	12,575,102	15,243,743							
66722	GWINNETT CO LIB	8,644,464	423,910	1,007,982	211,357	1,643,249	1,560,877	56,273	85,694	2,237,278	4,710,122	19,900	(440,314)	(420,414)							
66812, 66813	HABERSHAM BOE	54,495,238	2,672,353	6,354,382	2,616,384	11,643,119	9,839,865	354,750	5,394,350	1,689,043	17,278,008	125,450	313,385	438,835							
66822	N E GA REG LIB	569,703	27,937	66,430	110,521	102,868	56,394	3,709	56,394	211,129	374,100	1,311	(73,549)	(72,238)							
66912, 66913	HALL BOE	176,203,459	8,640,714	20,546,089	1,786,139	30,972,942	30,972,942	31,815,957	17,441,949	1,966,357	52,371,303	405,638	32,384	438,022							
66922	CHESTATEE REG LIB	486,624	23,863	56,742	23,268	103,873	87,867	3,168	48,170	215,158	354,363	1,123	(23,524)	(22,401)							
66942	HALL CO LIB	1,236,503	60,636	144,182	39,468	244,268	222,268	8,049	122,398	365,100	718,915	2,844	(131,659)	(129,015)							
67012, 67013	HANCOCK BOE	8,260,522	405,082	963,213	177,804	1,546,099	1,491,551	53,774	817,689	1,651,646	4,014,660	19,018	(602,231)	(583,213)							
67112, 67113	HARLSON BOE	24,952,739	1,223,639	2,909,598	835,962	4,969,199	4,505,560	162,436	2,470,011	352,303	7,490,310	57,443	(22,368)	(22,368)							
67212, 67213	HARRIS BOE	36,226,224	1,776,472	4,224,135	1,245,794	7,246,401	6,541,143	235,824	3,585,945	411,063	10,773,975	83,397	117,453	200,850							
67312, 67313	HART BOE	24,215,167	1,187,470	2,823,594	587,623	4,598,687	4,372,381	157,635	2,397,000	1,079,824	8,006,840	55,745	9,193	64,938							
67322	HART LIB	42,622	2,090	4,970	129	7,189	7,696	277	4,219	12,848	25,040	96	(3,645)	(3,549)							
67412, 67413	HEARD BOE	13,796,863	3,461,701	1,608,774	1,176,353	6,241,701	2,491,213	89,814	1,365,718	270,689	4,217,434	31,763	160,947	160,947							
67512, 67513	HENRY BOE	242,450,715	11,889,365	28,270,807	3,163,621	43,323,793	43,777,810	1,578,293	23,999,603	1,178,814	70,534,520	558,144	(228,913)	(228,913)							
67522	HENRY CO LIB SYS	1,063,278	52,141	123,963	39,226	215,550	191,980	1,922	105,251	419,396	723,559	2,447	(87,978)	(87,978)							
67612, 67613	HOUSTON BOE	171,143,142	8,392,565	19,956,034	2,439,382	30,787,981	30,902,247	1,114,099	16,941,041	2,451,420	51,408,807	393,984	595,385	959,369							
67622	HOUSTON PUBLIC LIB	523,890	25,691	61,088	9,791	84,750	94,595	3,410	51,859	164,258	314,122	1,206	(64,222)	(63,016)							
67712, 67713	IRWIN BOE	11,198,964	549,177	1,305,847	521,665	2,376,889	2,022,125	72,902	1,106,557	619,201	3,822,785	25,781	(176,514)	(150,733)							
67812, 67813	JACKSON BOE	67,725,475	3,321,141	7,897,085	1,402,356	25,230,582	12,228,766	44,876	6,703,979	19,373,621	41,937,909	3,972,835	4,128,844	4,128,844							
67912, 67913	JASPER BOE	18,328,845	898,815	2,137,223	1,543,038	4,579,076	3,309,525	119,316	1,814,328	63,282	5,306,451	42,194	352,228	394,422							
68012, 68013	JEFF DAVIS BOE	20,386,910	999,739	2,377,202	913,193	4,290,134	3,681,137	132,714	2,018,050	493,901	6,325,802	46,935	215,562	262,497							
68112, 68113	JEFFERSON BOE	17,157,187	841,359	2,000,603	85,319	2,927,281	3,097,966	111,689	1,698,348	1,714,601	6,622,604	39,495	(669,183)	(629,688)							
68122	JEFFERSON LIB	104,732	5,136	12,212	17,348	17,348	16,911	682	10,367	126,280	156,240	242	(41,328)	(41,086)							
68212, 68213	JENKINS BOE	8,664,864	424,910	1,010,381	103,849	1,539,220	1,564,580	56,406	857,714	914,324	3,383,004	19,948	(285,102)	(265,154)							
68312, 68313	JONES BOE	7,990,429	391,837	931,719	119,300	1,442,856	52,016	790,953	851,334	3,137,085	18,397	(121,346)	(121,346)	(121,346)							
68412, 68413	JONES BOE	34,115,736	1,672,977	3,978,043	622,821	6,273,841	6,160,065	222,085	1,074,913	992,225	10,751,408	78,536	(557,694)	(479,015)							
68512, 68513	LAMAR BOE	16,965,729	831,970	1,978,278	906,867	3,717,115	3,063,396	110,443	1,679,396	1,074,913	5,928,148	39,059	(217,074)	(178,015)							
68612, 68613	LAUREN BOE	21,159,408	958,884	2,225,366	123,449	4,544,669	2,014,985	124,645	1,104,645	1,614,648	3,906,821	25,091	(164,182)	(158,491)							
68712, 68713	LAUREN BOE	42,162,463	2,067,574	4,916,326	755,299	7,739,199	7,613,012	274,467	4,173,559	94,101	12,155,139	97,063	106,022	203,085							
68722	OCONEE REG LIB	515,342	25,722	60,091	17,540	102,903	93,052	3,355	51,012	71,093	218,512	1,185	(12,296)	(12,296)							
68812, 68813	LEE BOE	36,892,810	1,809,165	4,301,874	211,727	6,322,766	6,661,522	240,164	3,651,939	839,467	11,393,092	84,931	(276,060)	(191,129)							
68822	LEE BOE	212,000	10,400	24,730	3,242	36,780	36,780	1,381	20,994	27,773	116,067	489	(77,773)	(77,773)							
68862, 68863	BACANTON COMM BOE	5,584,092	273,834	651,129	995,249	1,920,212	1,008,295	36,351	552,756	-	1,597,392	12,857	446,061	446,061							
68912, 68913	LIBERTY BOE	53,932,943	2,644,779	6,288,816	307,013	9,240,608	9,738,334	351,090	5,338,690	3,476,672	18,904,786	124,155	(687,273)	(563,118)							
69012, 69013	LINCOLN BOE	9,748,069	478,029	1,136,669	282,433	1,897,131	1,760,151	63,458	964,939	3,588,856	22,443	(17,991)	(17,991)	(17,991)							
69112, 69113	LONG BOE	19,084,764	935,884	2,225,366	1,293,449	4,544,669	3,446,017	124,237	1,889,154	636,034	6,096,442	43,935	(240,361)	(284,296)							
69212, 69213	LOWMYER BOE	65,613,392	3,217,568	7,650,807	1,267,893	12,136,268	11,847,400	427,127	6,494,909	763,659	19,533,095	151,047	(40,106)	(40,106)							
69222	SOUTH GEORGIA REG LIB	490,726	24,064	57,221	103,799	185,084	88,607	3,195	48,576	198,200	338,578	1,131	(51,162)	(50,031)							
69260, 69261	SCINTILLA CHARTER ACADEMY	4,845,951	237,637	569,059	1,502,634	2,305,330	875,003	31,546	479,689	-	1,386,238	11,458	480,820	491,978							
69312, 69313	LUMPKIN BOE	25,939,408	1,252,404	2,977,994	362,242	4,592,644	4,511,147	166,254	2,528,074	1,528,829	8,934,630	58,793	(329,807)	(329,807)							
69412, 69413	MACON BOE	9,333,829	457,715	1,056,365	1,973,776	3,427,696	1,695,351	60,761	923,933	3,826,080	21,159	(496,889)	(496,889)	(496,889)							
69512, 69513	MAISON BOE	36,713,760	1,800,379	4,280,984	694,704	6,776,067	6,629,174	238,997	3,634,205	351,971	10,854,347	84,521	274,237	358,758							
69560, 69561	FOOTHSILLS ED CTR HS	1,480,270	72,590	172,606	590,192	835,388	267,283	9,636	146,528	951,078	1,374,525	3,405	204,488	204,488							
69521, 69522	MAISON BOE	8,524,108	418,088	953,418	148,088	1,480,958	1,411,539	69,469	1,213,569	1,351,479	4,628,479	19,626	(424,443)	(404,817)							
69712, 69713	MCDUFFIE BOE	25,523,581	1,251,632	2,976,161	292,808	4,520,601	4,608,633	166,152	2,526,517	1,860,554	9,161,866	58,758	(755,390)	(696,632)							
69812, 69813	MCDUFFIE BOE	9,131,658	447,801	1,064,791	216,962	2,944,881	1,648,846	59,445	903,920	350,283	2,962,494	21,020	(265,926)	(244,906)							
69912, 69913	MERIWETHER CO BOE	17,162,658	841,627	2,001,240	10,712	2,842,867	3,098,954	111,725	1,698,889	2,725,107	7,634,675	39,512	(1,253,059)	(1,213,547)							
69922	PINE MOUNTAIN REG LIB	266,332	13,060	31,056	10,792	54,128	46,980	1,734	26,364	150,908	227,096	616	(43,018)	(42,402)							
70012, 70013	MILLER BOE	326,162	326,162	773,105	52,797	1,197,105	1,197,105	43,161	694,939	43,293	2,339,890	15,263	(223,855)	(223,855)							
70112, 70113	MITCHELL BOE	12,394,088	607,785	1,445,205	241,909	2,294,899	2,237,923	80,862	1,226,860	1,129,763	4,675,228	28,529	(489,358)	(460,829)							
70122	DESOTO TRAIL REG LIB	5,868	13,953	34,940	15,119	21,6,6															

Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense			
Payroll Location	Employer Name	2024 Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Changes of Assumptions	Change 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	
								Plan Investments	Assumptions					Contributions	Contributions
73312, 73313	TAYLOR BOE	9,485,970	465,176	1,106,105	218,733	1,790,014	1,712,822	61,751	938,993	938,993	941,741	3,655,307	21,838	(116,317)	(94,479)
73412, 73413	TELFAR BOE	11,711,789	574,326	1,365,646	71,212	2,011,184	2,114,725	76,241	1,159,321	1,159,321	1,146,624	4,496,911	26,963	(280,886)	(253,923)
73512, 73513	TERRELL BOE	8,716,603	1,016,394	1,877,446	433,605	1,573,903	1,573,903	56,743	862,835	862,835	1,827,749	4,321,230	20,066	(646,603)	(626,537)
73522	KINCHAFONEE REG LIB	249,352	12,228	29,076	476	41,780	45,024	1,623	24,683	24,683	82,956	154,296	572	(22,468)	(21,896)
73612, 73613	THOMAS BOE	43,429,166	2,129,691	5,064,030	1,259,585	8,453,306	7,841,733	282,713	4,298,947	4,298,947	350,278	12,773,671	99,977	(1,015,309)	(942,795)
73622	THOMAS CO PUBLIC LIB	274,538	13,463	32,012	7,209	52,684	49,572	1,787	27,176	27,176	227,019	305,554	634	(73,825)	(73,191)
73712, 73713	TIFT BOE	50,719,062	2,487,175	5,914,063	625,541	9,026,779	9,158,024	330,168	5,020,556	5,020,556	1,375,671	15,884,419	116,760	(767,324)	(650,564)
73722	COASTAL PLAIN REG LIB	455,967	22,360	53,168	16,226	91,754	82,331	2,968	45,135	45,135	520,697	651,131	1,050	(154,235)	(153,185)
73812, 73813	TOOMBS BOE	19,245,566	943,769	2,244,117	773,388	3,961,274	3,475,052	125,284	1,905,072	1,905,072	633,507	6,138,915	44,306	(246,519)	(202,213)
73912, 73913	TOWNS BOE	10,588,794	519,256	1,234,699	100,223	1,854,178	1,911,952	68,930	1,048,159	1,048,159	675,103	3,704,144	24,377	(107,258)	(82,881)
73922	MOUNTAIN REG LIB	419,727	20,583	48,942	55,439	124,964	75,788	2,732	41,548	41,548	200,915	320,983	965	(64,225)	(63,260)
74012, 74013	TREUTLEN BOE	6,939,800	340,316	809,211	31,299	1,180,826	1,253,076	45,176	686,954	686,954	333,608	2,318,814	15,976	(89,727)	(73,751)
74112, 74113	TROUP BOE	81,842,689	4,013,424	9,543,213	144,979	13,701,616	14,777,823	532,775	8,101,408	8,101,408	5,501,015	28,913,021	188,408	(1,204,247)	(1,015,839)
74122	TROUP HARRIS COWETA LIB	447,762	21,957	52,211	60,074	134,242	80,850	2,915	44,323	44,323	85,406	213,494	1,032	(27,307)	(26,275)
74212, 74213	TURNER BOE	9,491,782	465,461	1,108,783	583,459	2,155,703	1,713,872	61,789	939,568	939,568	1,230,481	3,945,710	21,849	(145,343)	(123,494)
74312, 74313	TWIGGS BOE	4,946,353	242,561	576,766	172,849	992,176	893,132	32,200	489,627	489,627	793,338	2,208,297	11,386	(402,356)	(390,970)
74412, 74413	UNION BOE	23,901,198	1,172,074	2,786,984	1,415,925	5,374,983	4,315,691	1,381,591	2,365,921	2,365,921	1,381,446	8,218,648	55,023	(1,015,309)	(942,795)
74512, 74513	UPSON BOE	31,754,529	1,567,167	3,702,716	374,964	5,634,867	5,733,717	206,714	3,143,303	3,143,303	1,539,350	10,623,084	73,101	(59,790)	(59,790)
74612, 74613	WALKER BOE	68,048,561	3,336,984	7,934,758	782,943	12,054,685	12,287,103	442,979	6,735,961	6,735,961	3,259,574	22,725,617	156,654	(1,087,466)	(930,812)
74622	CHEROKEE REG LIB	298,242	14,625	34,776	44,848	94,249	53,852	1,941	29,522	29,522	76,766	162,081	685	(35,983)	(35,298)
74712, 74713	WALTON BOE	87,238,742	4,278,037	10,172,417	2,058,604	16,508,058	15,752,154	59,802	8,635,550	8,635,550	4,262,469	25,382,074	200,832	(828,846)	(628,846)
74812, 74813	WARE BOE	45,640,511	2,238,132	5,321,852	737,644	8,297,658	8,241,022	297,108	4,517,843	4,517,843	668,132	13,724,105	105,068	(519,898)	(414,930)
74912, 74913	WARREN BOE	5,266,020	258,237	614,041	412,768	1,285,046	950,852	34,280	521,270	521,270	157,339	1,663,741	12,120	(37,082)	(49,202)
75012, 75013	WASHINGTON BOE	18,720,993	918,045	2,182,949	17,534	3,118,528	3,380,333	121,689	1,853,145	1,853,145	1,434,723	6,790,070	43,099	(472,709)	(429,610)
75112, 75113	WAYNE BOE	31,551,788	1,547,245	3,679,076	109,712	5,336,033	5,697,109	205,394	3,123,234	3,123,234	731,374	9,757,111	72,633	(483,343)	(410,710)
75212, 75213	WEBSTER BOE	2,290,094	112,302	267,035	96,343	475,680	415,508	14,908	226,691	226,691	230,307	889,414	5,243	(146,082)	(142,809)
75312, 75313	WHEELER BOE	6,494,089	318,459	757,239	50,306	1,126,004	1,172,597	42,275	642,834	642,834	1,020,869	2,878,575	14,949	(233,612)	(218,663)
75412, 75413	WHITE BOE	28,346,568	1,390,067	3,305,333	555,771	5,251,171	5,118,363	184,529	2,805,957	2,805,957	228,936	8,337,785	65,256	(108,661)	(108,661)
75512, 75513	WHITFIELD BOE	85,852,833	4,210,075	10,010,814	673,674	14,894,563	15,501,909	558,880	8,498,362	8,498,362	1,548,657	26,107,808	197,640	(691,202)	(493,562)
75522	NORTHWEST GA REG LIB	946,251	46,681	96,681	27,171	152,818	152,818	5,608	83,772	83,772	214,799	5,608	1,950	(30,367)	(30,367)
75612, 75613	WILCOX BOE	7,093,537	347,855	827,137	49,189	1,224,181	1,280,836	46,177	702,172	702,172	463,212	2,492,397	16,333	(134,453)	(118,120)
75712, 75713	WILKES BOE	10,765,551	527,924	1,255,310	1,943,686	1,783,234	1,943,686	70,081	1,065,656	1,065,656	1,668,785	4,748,390	24,785	(661,663)	(636,878)
75722	BARTRAM TRAIL REG LIB	170,375	8,355	19,866	21,096	49,317	30,764	1,109	16,865	16,865	120,480	169,218	304	(30,136)	(29,742)
75812, 75813	WILKINSON BOE	9,225,450	458,400	1,075,728	95,239	1,623,967	1,663,967	60,055	913,205	913,205	778,303	3,417,345	21,238	(390,852)	(369,614)
75912, 75913	WORTH BOE	18,320,867	898,424	2,136,293	149,820	3,184,537	3,308,094	119,264	1,813,538	1,813,538	1,324,297	6,583,183	42,174	(863,789)	(821,615)
75922	WORTH PUB LIB	127,867	6,270	14,910	13,675	34,855	23,088	832	12,657	12,657	86,778	123,355	292	(22,320)	(22,320)
76112, 76113	ATLANTA CITY BOE	336,586,634	16,505,628	39,247,465	13,435,653	69,188,746	60,775,344	2,191,094	33,317,888	33,317,888	4,441,822	100,726,418	774,851	(1,097,695)	(1,872,546)
76312, 76313	BREMEN CITY BOE	13,850,719	1,615,061	4,994,758	2,980,136	9,680,652	9,250,165	80,485	4,154,219	4,154,219	181,053	4,143,219	31,885	(236,314)	(214,430)
76412, 76413	BUFFORD CITY BOE	33,765,641	1,655,809	3,937,221	2,695,277	8,288,307	6,096,851	219,806	3,342,378	3,342,378	111,560	9,770,595	77,730	(1,057,609)	(980,369)
76512, 76513	CALHOUN CITY BOE	23,548,254	1,154,766	2,745,829	1,869,900	5,770,495	4,251,961	153,293	2,330,984	2,330,984	26,714	6,762,952	54,210	(448,529)	(448,529)
76612, 76613	CARROLLTON CITY BOE	33,269,558	1,631,482	3,879,375	4,035,414	9,546,271	6,007,276	216,576	3,293,272	3,293,272	33,279	9,550,403	76,586	(1,009,093)	(932,500)
76712, 76713	CARTERSVILLE CITY BOE	26,871,084	1,377,712	3,133,265	3,767,672	8,216,669	4,951,944	174,924	2,659,903	2,659,903	6,468	7,693,259	61,622	(933,822)	(872,240)
76912, 76913	CHICKAMAUGA CITY BOE	6,948,461	310,741	810,221	176,263	1,327,225	1,254,640	45,233	687,811	687,811	112,119	2,099,803	15,994	(14,881)	(14,881)
77112, 77113	COMMERCE CITY BOE	12,042,853	590,561	1,404,249	1,110,557	3,105,367	2,174,503	78,396	1,192,093	1,192,093	130,803	3,575,795	27,724	(416,036)	(443,760)
77212, 77213	DALTON CITY BOE	54,951,320	2,694,718	6,407,563	2,248,517	11,350,798	9,922,216	357,719	5,439,497	5,439,497	1,253,770	16,973,202	126,501	(420,231)	(420,231)
77312, 77313	DECATUR CITY BOE	44,478,313	2,181,140	5,186,365	1,695,408	9,062,913	8,031,171	289,543	4,402,799	4,402,799	1,575,367	14,299,880	102,394	(863,585)	(863,585)
77412, 77413	DUBLIN CITY BOE	17,216,562	844,271	2,007,526	2,106,079	4,967,876	3,108,687	112,075	1,704,225	1,704,225	73,717	4,998,704	39,634	(77,260)	(77,260)
77612, 77613	GA SVLLE CITY BOE	50,322,355	2,467,722	5,867,805	2,956,979	11,292,506	9,086,393	327,586	4,981,287	4,981,287	1,086,884	15,482,150	115,848	(107,705)	(107,705)
77912, 77913	JEFFERSON CITY BOE	23,628,484	1,158,700	2,752,184	2,027,813	5,941,697	4,266,448	153,815	2,338,926	2,338,926	-	6,759,189	54,395	(841,910)	(841,910)
78112, 78113	MARIETTA CITY BOE	70,855,594	3,47,												

Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
As of and for the Year Ended June 30, 2024

NOTE 1 – PLAN DESCRIPTION

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

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

Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
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Allocation Methodology

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, requires employers participating 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 applied to amounts presented in the Schedule of OPEB Amounts by Employer are based on the ratio of each employer's contribution to the School OPEB Fund during the measurement period July 1, 2023 through June 30, 2024 for the fiscal year 2024. Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. Employer contribution amounts billed by the State Health Benefit Plan are used as the basis to allocate the employer's contribution to the School OPEB Fund. Contributions from the employers contributing entities are recognized when due, based on statutory requirements and is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur.

The methodology used to determine active employee participation in the School OPEB Fund is based on their current employer payroll location, if available, with payroll locations greater than or equal to 60000 designated as School. When unavailable, it is based upon a review of their pension system, pension Department, and pension System code. The methodology used to determine retiree participation in the School OPEB Fund is based on their last employer payroll location, if available. When unavailable, it is based upon a review of their historical classification in conjunction with any other available employer payroll location information.

Total contributions presented in the schedule of employer allocations to those reported in the School OPEB Fund statement of changes in fiduciary net position for the year ended June 30, 2024 are as follows (amounts in thousands):

	Fiscal Year 2024
Total employer contributions per audited financial statements	\$ 408,979

Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
As of and for the Year Ended June 30, 2024

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, 2024 were as follows (amounts in thousands):

	Fiscal Year 2024
Total OPEB liability	\$ 12,238,549
Plan fiduciary net position	<u>842,211</u>
Employers' net OPEB liability	<u>\$ 11,396,338</u>
Plan fiduciary net position as a percentage of total OPEB liability	<u>6.88%</u>

Actuarial Assumptions

The collective total OPEB liability for the June 30, 2024 measurement date was determined by an actuarial valuation as of June 30, 2023, with update procedures used to roll forward the total OPEB liability to June 30, 2024. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments for the same year, and then applies the expected investment rate of return for the period. This actuarial valuation used the following actuarial assumptions:

Inflation	2.50%
Salary increases	3.00 - 8.75% including inflation
Long-term expected rate of return	7.00% compounded annually, net of investment expense
Single equivalent interest rate	3.98%
Healthcare cost trend rate	6.75%
Ultimate trend rate	4.50%
Year of ultimate trend rate	2032

Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
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The Plan currently uses mortality tables that vary by age, gender, and health status (i.e. disabled or not disabled) as follows:

- For TRS members: The Pub-2010 Teachers Headcount Weighted Below Median Employee mortality table with ages set forward one year and adjusted 106% was used for death prior to retirement. Future improvement in mortality rates was assumed using the MP-2019 projection scale generationally. These rates of improvement were reduced by 20% for all years prior to the ultimate rate. Post-retirement mortality rates for service retirements and beneficiaries were based on the Pub-2010 Teachers Headcount Weighted Below Median Healthy Retiree mortality table (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. Post-retirement mortality rates for disability retirements were based on the Pub-2010 Teachers Mortality Table for Disabled Retirees (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate.
- For PSERS members: Pre-retirement mortality rates were based on the Pub-2010 Below-Median General Employee Mortality Table, with no adjustment, with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for service retirements were based on the Pub-2010 General Healthy Below-Median Annuitant Mortality Table (ages set forward two years and adjusted 101% for males and 103% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for disability retirements were based on the Pub-2010 General Disabled Mortality Table (ages set back three years for males and adjusted 103% for males and 106% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Below-Median Contingent Survivor Mortality Table (ages set forward two years and adjusted 104% for males and 99% for females) with the MP-2019 Projection scale applied generationally.

The actuarial assumptions used for TRS members in the June 30, 2023 valuation were based on the results of an actuarial experience study for the pension systems, which covered the five-year period ending June 30, 2018, with the exception of the assumed annual rate of inflation, which was changed from 2.75% to 2.50%, effective with the June 30, 2018 valuation.

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, 2023 valuation were based on a review of recent plan experience done concurrently with the June 30, 2023 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.

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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>
Fixed income	30.00%	2.60%
Equities	70.00%	9.10%
Total	100.00%	

* Net of inflation

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

Discount Rate

In order to measure the total OPEB liability for the School OPEB, a single equivalent interest rate (SEIR) of 3.98% was used as the discount rate, as compared with last year's rate of 3.68%. This is comprised mainly of the yield or index rate for 20 year tax-exempt general obligation bonds with an average rating of AA or higher (3.93% per the Municipal Bond Index Rate). The projection of cashflows used to determine the discount rate assumed that contributions from members and from the employers will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Based on those assumptions, the plan's fiduciary net position was not projected to be available to make all projected future benefit payments to the current plan members. As a result, the SEIR of 3.98% was used as the discount rate to measure the total OPEB liability. Projected future benefit payments for all current plan members were projected through 2123.

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 3.98%, 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 (2.98%) or 1-percentage-point higher (4.98%) than the current discount rate (amounts in thousands):

		<u>1% Decrease (2.98%)</u>	<u>Current Discount Rate (3.98%)</u>	<u>1% Increase (4.98%)</u>
Collective Net OPEB liability	\$	12,893,474	\$	11,396,338
				\$ 10,133,781

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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):

		1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Collective Net OPEB liability	\$	9,847,087	\$ 11,396,338	\$ 13,300,190

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan's fiduciary net position is available in the 2024 State of Georgia Annual Comprehensive Financial Report which is publicly available at: <https://sao.georgia.gov/statewide-reporting/acfr>.

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

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

The discount rate has changed since the prior measurement date from 3.68% to 3.98%, resulting in a change of assumptions. Current year changes in the total OPEB liability due to a change in assumption for the year, are determined by spreading the total change over the average expected remaining service life of the active and inactive members at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. For the year ended June 30, 2024 this number is 9.24 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 6.09 years.

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The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2024 (amounts in thousands):

	Year of Deferral	Amortization Period	Beginning of Year Balance	Current Year		End of Year Balance
				Additions	Deductions	
Deferred Outflows of Resources:						
Changes of assumptions	2019	6.48 Years	\$ 115,102	\$ -	\$ (77,771)	\$ 37,331
	2020	6.30 Years	902,901	-	(392,566)	510,335
	2021	6.26 Years	15,255	-	(4,680)	10,575
	2023	6.14 Years	956,762	-	(186,140)	770,622
			<u>\$ 1,990,020</u>	<u>\$ -</u>	<u>\$ (661,157)</u>	<u>\$ 1,328,863</u>
Differences between expected and actual experience	2022	6.20 Years	\$ 319,273	\$ -	\$ (76,018)	\$ 243,255
	2024	6.09 Years	-	377,605	(62,004)	315,601
			<u>\$ 319,273</u>	<u>\$ 377,605</u>	<u>\$ (138,022)</u>	<u>\$ 558,856</u>
Total Deferred Outflows of Resources			<u>\$ 2,309,293</u>	<u>\$ 377,605</u>	<u>\$ (799,179)</u>	<u>\$ 1,887,719</u>
Deferred Inflows of Resources:						
Changes of assumptions	2018	6.53 Years	\$ 122,258	\$ -	\$ (122,258)	\$ -
	2022	6.20 Years	1,245,657	-	(296,585)	949,072
	2024	6.09 Years	-	214,195	(35,171)	179,024
			<u>\$ 1,367,915</u>	<u>\$ 214,195</u>	<u>\$ (454,014)</u>	<u>\$ 1,128,096</u>
Differences between expected and actual experience	2018	6.53 Years	\$ 27,707	\$ -	\$ (27,707)	\$ -
	2019	6.48 Years	296,611	-	(200,413)	96,198
	2020	6.30 Years	226,115	-	(98,311)	127,804
	2021	6.26 Years	2,288,746	-	(702,069)	1,586,677
	2023	6.14 Years	306,769	-	(59,683)	247,086
			<u>\$ 3,145,948</u>	<u>\$ -</u>	<u>\$ (1,088,183)</u>	<u>\$ 2,057,765</u>
Net difference between projected and actual earnings on OPEB plan investments (1)	2020	5.0 Years	\$ (4,908)	\$ -	\$ 4,908	\$ -
	2021	5.0 Years	21,235	-	(10,617)	10,618
	2022	5.0 Years	(59,191)	-	19,730	(39,461)
	2023	5.0 Years	36,293	-	(9,073)	27,220
	2024	5.0 Years	-	94,764	(18,953)	75,811
			<u>\$ (6,571)</u>	<u>\$ 94,764</u>	<u>\$ (14,005)</u>	<u>\$ 74,188</u>
Total Deferred Inflows of Resources			<u>\$ 4,507,292</u>	<u>\$ 308,959</u>	<u>\$ (1,556,202)</u>	<u>\$ 3,260,049</u>

(1) In accordance with paragraph 86b of GASB Statement No. 75, collective deferred outflows of resources and deferred inflows of resources arising from differences between projected and actual OPEB plan investment earnings in different measurement periods have been aggregated and included as a net collective deferred inflow of resources related to OPEB.

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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 Ending June 30	
2025	\$ (548,193)
2026	(684,686)
2027	(276,625)
2028	90,224
Thereafter	<u>46,951</u>
Total	<u>\$ (1,372,329)</u>

Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2024 are as follows (amounts in thousands):

Service Cost	\$ 407,199
Interest on the total OPEB liability and net cash flow	421,455
Projected earnings on plan investments	(49,126)
Administrative expense	3,732
Recognition (Amortization) of deferred inflows and outflows of resources:	
Difference between expected and actual experience	(950,162)
Changes of assumptions	207,142
Net difference between projected and actual earnings on plan investments	<u>(14,005)</u>
Collective OPEB Expense	<u>\$ 26,235</u>

NOTE 5 – ACCESS TO ACTUARIAL VALUATIONS

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