

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)

**DOAA** Georgia Department of Audits & Accounts

Greg S. Griffin I State Auditor

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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,

Shegens Shipp

Greg S. Griffin State Auditor

June 6, 2025

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School GASB 75 Schedules

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2024

Payroll Location		2024 Employer	2024 Employer Allocation
Number	Employer Name	Contributions	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	-	0.00000%
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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Schedule of Employer Allocations

As of and for the Year Ended June 30, 2024

			2024
Payroll		2024	Employer
Location		Employer	Allocation
Number	Employer Name	Contributions	Percentage
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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The accompanying notes are an integral part of this schedule.

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Schedule of Employer Allocations

As of and for the Year Ended June 30, 2024

Payroll Location		2024 Employer	2024 Employer Allocation
Number	Employer Name	Contributions	Percentage
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%
	MADISON BOE	1,317,544	0.322154%
69560_69561	FOOTHILLS ED CTR HS	53,121	0.012989%
	MARION BOE	305,906	0.074797%
	MCDUFFIE BOE	915,963	0.223963%
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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
	MCINTOSH BOE		<u> </u>
69812_69813 69912_69913	MERIWETHER CO BOE	327,706 615,915	0.080128% 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		550,898	0.134701%
72422	SCREVEN-JENKINS REG LIB	8,325	0.002036%
72512_72513	SEMINOLE BOE	352,237	0.086126%
72612_72613		2,147,333	0.525047%
72622		17,577	0.004298%
72712_72713	STEPHENS BOE STEWART BOE	942,238	0.230388%
72812_72813		135,979	0.033248%
72912_72913	SUMTER BOE LAKE BLACKSHEAR REG LIB	913,929	0.223466%
72922 72960	FURLOW CHARTER SCHOOL	13,613 148,683	0.003329%
	TALBOT BOE	148,683	0.036355% 0.033213%
73012_73013 73112_73113	TALBOT BOE	135,835 98,597	0.033213%
13112_13113		90,397	0.02410070

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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
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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Schedule of Employer Allocations

As of and for the Year Ended June 30, 2024

Payroll Location Number	Employer Name	2024 Employer Contributior	2024 Employer Allocation s Percentage
77412_77413	DUBLIN CITY BOE	617,85	0 0.151071%
77612_77613	GNSVLLE CITY BOE	1,805,91	2 0.441566%
77912_77913	JEFFERSON CITY BOE	847,95	2 0.207334%
78112_78113	MARIETTA CITY BOE	2,542,78	6 0.621740%
78212_78213	MOUNTAIN EDU CTR BOE	56,38	1 0.013786%
78412_78413	PELHAM CITY BOE	326,47	4 0.079827%
78512_78513	ROME CITY BOE	1,575,31	1 0.385181%
78612_78613	SOCIAL CIRCLE BOE	460,08	8 0.112497%
78912_78913	THOMASVILLE CITY BOE	636,83	4 0.155713%
79112_79113	TRION CITY BOE	310,47	9 0.075916%
79212_79213	VALDOSTA CITY BOE	1,977,83	0 0.483602%
79312_79313	VIDALIA CITY BOE	577,51	4 0.141209%
79322	OHOOPEE REG LIB	12,27	8 0.003002%
79422	OKEFENOKEE REG LIB	13,13	9 0.003213%
79561	COASTAL PLAINS CHARTER	20,32	3 0.004969%
81012_81013	GA MILITARY COLLEGE	651,22	3 0.159231%
85042_85043	NORTHWEST GEORGIA RESA	155,59	6 0.038045%
85242_85243	NORTH GEORGIA RESA	93,95	5 0.022973%
85442_85443	PIONEER RESA	241,95	5 0.059161%
85642_85643	METRO RESA	169,30	5 0.041397%
85842_85843	N E GEORGIA RESA	132,93	4 0.032504%
86042_86043	WEST GA RESA	53,28	2 0.013028%
86242_86243	GRIFFIN RESA	71,78	6 0.017553%
86442_86443	MIDDLE GA RESA	36,80	7 0.009000%
86642_86643	OCONEE RESA	29,30	0 0.007164%
86842_86843	CEN SAV RIVER RESA	42,10	2 0.010294%
87242_87243	CHATT FLINT RESA	52,17	2 0.012757%
87642_87643	HEART OF GEORGIA RESA	68,34	9 0.016712%
88042_88043	FIRST DISTRICT RESA	101,22	3 0.024750%
88442_88443	SOUTHWEST GA RESA	27,65	
88642_88643	COASTAL PLNS RESA	70,41	
88842_88843	OKEFENOKEE RESA	50,48	5 0.012344%
	Total	\$ 408,978,94	3 100.00000%

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

				Deferred O	utflows of Resources			Deferred	Inflows of Resources				OPEB Expense	
					Changes in			Net Difference		Change in			Deferred Amounts	
					Proportion and Differences			Projected		Proportion and Differences			from Changes in Proportion and	
			Differences		Between			and Actual		Between Employer			Differences Between	
			Between Expected		Employer Contributions and	Total Deferred	Differences Between	Investment Earnings		Contributions and Proportionate	Total Deferred	Proportionate Share	Employer Contributions and	
Payroll		2024 Net OPEB	and Actual	Changes of	Proportionate Share	Outflows of	Expected and Actual	on OPEB	Changes of	Share of	Inflows of	of Plan OPEB	Proportionate Share	Total Employer
Location 60112_60113	Employer Name APPLING BOE	Liability \$ 25,072,400 \$	Experience 1,229,507 \$	Assumptions 2,923,551 \$	of Contributions 429.930 \$	Resources 4.582.988 \$	Experience 4.527.167 \$	Plan Investments 163.215 \$	Assumptions 2,481,856 \$	Contributions 205.883 \$	Resources 7.378.121 \$	Expense 57,719 \$	of Contributions (48.651) \$	OPEB Expense 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 60412_60413	BACON BOE BAKER BOE	15,683,299 2,868,230	769,082 140,653	1,828,741 334,448	988,406 143,203	3,586,229 618,304	2,831,835 517,898	102,094 18,671	1,552,451 283,919	448,141 495,390	4,934,521 1,315,878	36,105 6,601	278,184 (96,203)	314,289 (89,602)
60512_60513 60612_60613	BALDWIN BOE BANKS BOE	31,996,245 21,222,603	1,569,041 1.040,720	3,730,901 2,474,648	564,537 531,062	5,864,479	5,777,362 3.832.033	208,288	3,167,230	4,253,601 239,271	13,406,481 6,310,232	73,657	(577,511) 58.133	(503,854) 106,991
60712_60713	BARROW 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 60812_60813	PIEDMONT REG LIB BARTOW BOE	383,487 95,360,912	18,806 4,676,335	44,716 11,119,497	14,313 6,438,339	77,835 22,234,171	69,244 17,218,724	2,496 620,776	37,960 9,439,543	77,272 29,683	186,972 27,308,726	880 219,527	(26,423) 1,829,443	(25,543) 2,048,970
60822 60912_60913	BARTOW CO LIB SYSTEM BEN HILL BOE	600,587 22,596,204	29,452 1,108,079	70,031 2,634,816	2,736 1,536,703	102,219 5,279,598	108,444 4,080,055	3,910 147,096	59,451 2,236,743	319,370 717,578	491,175 7,181,472	1,381 52,019	(92,175) 226,730	(90,794) 278,749
61012_61013 61112_61113	BERRIEN BOE BIBB BOF	21,084,707 149 583 778	1,033,958	2,458,569	429,166 554.010	3,921,693 25,331,459	3,807,134	137,256 973,753	2,087,124	780,560	6,812,074 51,451,164	48,537 344 359	(256,822) (1.935,226)	(208,285) (1.590.867)
61122	MIDDLE GA REG LIB	2,216,018	108,670	258,397	100,156	467,223	400,133	14,426	219,358	430,001	1,063,918	5,101	(49,348)	(44,247)
61160_61161 61162_61163	CIRRUS ACADEMY CHARTER SCHOOL ACADEMY FOR CLASSICAL EDUCAT	2,740,022 9,856,009	134,366 483,322	319,498 1,149,254	2,642,783 1,268,991	3,096,647 2,901,567	494,749 1,779,638	17,837 64,160	271,228 975,622		783,814 2,819,420	6,310 22,689	519,211 679,668	525,521 702,357
61212_61213 61312_61313	BLECKLEY BOE BRANTLEY BOE	15,045,446 20,811,309	737,803 1,020,551	1,754,364 2,426,689	914,950 17,324	3,407,117 3,464,564	2,716,662 3,757,768	97,942 135,476	1,489,312 2,060,061	1,176,971 805,545	5,480,887 6,758,850	34,638 47,912	125,699 (243,323)	160,337 (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 61512_61513	BROOKS LIB BRYAN BOE	- 53,296,913	2,613,589	6,214,652	3,073,010	11,901,251	9,623,490	346,950	5,275,731		15,246,171	122,692	(1,701) 1,449,671	(1,701) 1,572,363
61612_61613 61622	BULLOCH BOE STATESBORO REG PUBLIC LIB	77,849,412 828,058	3,817,601	9,077,580	2,063,556 13,494	14,958,737 150.656	14,056,782 149,517	506,780 5 390	7,706,123 81,967	311,877 316,367	22,581,562 553,241	179,217	841,659 (101,772)	1,020,876 (99,866)
61712_61713 61812_61813	BURKE BOE BUTTS BOE	37,380,103 22,474,833	1,833,056 1,102,127	4,358,683 2,620,663	99,727 1,093,082	6,291,466 4,815,872	6,749,492 4,058,140	243,335 146,306	3,700,165 2,224,729	3,056,228 323,149	13,749,220 6,752,324	86,051 51,741	(668,208) 174,060	(582,157) 225,801
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 62012_62013	PATAULA CHARTER BOE CAMDEN BOE	4,098,807 49,317,768	200,998 2,418,458	477,939 5,750,666	664,508 3,118,823	1,343,445 11,287,947	740,096 8,905,001	26,682 321,046	405,731 4,881,845	623,834 392,163	1,796,343 14,500,055	9,437 113,535	107,259 645,845	116,696 759,380
62112_62113 62212_62213	CANDLER BOE	14,234,596	698,040 4 868 548	1,659,816	355,625	2,713,481	2,570,252	92,664 646 292	1,409,048	422,874	4,494,838	32,771	(37,489) 1 790 054	(4,718) 2.018.610
62222	WEST GEORGIA REG LIB	909,200	44,586	106,017	43,795	194,398	164,169	5,919	89,999	297,086	557,173	2,093	(98,151)	(96,058)
62312_62313 62322	CATOOSA BOE CATOOSA CO PUB LIB	78,633,594 315,565	3,856,056 15,475	9,169,019 36,796	1,093,029 20,322	14,118,104 72,593	14,198,377 56,980	511,885 2,054	7,783,747 31,237	2,090,960 115,770	24,584,969 206,041	181,022 726	(230,130) (31,935)	(49,108) (31,209)
62412_62413 62512_62513	CHARLTON BOE CHATHAM BOE	10,452,266 260,373,622	512,561 12,768,273	1,218,780 30,360,696	689,184 2,140,765	2,420,525 45,269,734	1,887,300 47,014,037	68,042 1,694,967	1,034,644	299,497 267.437	3,289,483 74,750,189	24,064 599,404	40,111 766,784	64,175 1,366,188
62522	LIVE OAK PUBLIC LIB	3,305,508	162,096	385,437	218,138	765,671	596,855	21,518	327,204	1,206,950	2,152,527	7,611	(391,269)	(383,658)
62562_62563 62612_62613	SAVANNAH CLASSICAL CHARTER CHATTAHOOCHEE BOE	2,810,451 5,383,288	137,820 263,987	327,711 627,715	2,685,832 237,067	3,151,363 1,128,769	507,466 972,027	18,295 35,044	278,200 532,879	454,185 540,415	1,258,146 2,080,365	6,468 12,394	559,521 (229,547)	565,989 (217,153)
62712_62713 62812_62813	CHATTOOGA BOE CHEROKEE BOE	18,247,817 268.071.962	894,841 13.145.787	2,127,775	1,337,685	4,360,301 55,280,172	3,294,894 48,404,078	118,789 1,745.081	1,806,307 26,535,788	422,819 780,265	5,642,809 77,465,212	42,009 617,123	160,203 3,701,789	202,212 4,318,912
62822	SEQUOYAH REG LIB CLARKE BOE	2,149,121 124,448,128	105,389 6,102,722	250,597 14,511,193	207,353 1,864,787	563,339 22,478,702	388,053 22,470,821	13,990 810,126	212,736 12,318,816	609,107 1,227,911	1,223,886 36,827,674	4,948 286,490	(90,446) 1,019,987	(85,498) 1,306,477
62912_62913 62922	ATHENS REG LIB	1,685,177	82,638	196,499	149,177	428,314	304,282	10,970	166,812	462,327	944,391	3,881	(112,445)	(108,564)
63012_63013 63112_63113	CLAY BOE CLAYTON BOE	2,771,476 334,482,300	135,908 16,402,435	323,166 39,002,090	401,283 11,523,011	860,357 66,927,536	500,428 60,395,378	18,042 2,177,396	274,342 33,109,585	16,673 2,766,943	809,485 98,449,302	6,381 770,009	63,402 550,414	69,783 1,320,423
63212_63213 63312_63313	CLINCH BOE COBB BOE	9,406,196 714 074 385	461,264 35,016,976	1,096,803	160,598 13 947 808	1,718,665	1,698,418 128,935,948	61,232 4 648 445	931,096 70 684 477	632,568 6 878 250	3,323,314	21,652	(128,006) 851 940	(106,354) 2,495,804
63412_63413	COFFEE BOE	51,921,717	2,546,151	6,054,298	345,505	8,945,954	9,375,180	337,997	5,139,604	1,325,941	16,178,722	119,530	(336,042)	(216,512)
63422 63512_63513	SATILLA REG LIB COLQUITT BOE	85,245 63,035,996	4,180 3,091,177	9,940 7,350,271	75 116,407	14,195 10,557,855	15,392 11,382,016	555 410,348	8,438 6,239,779	89,292 5,332,529	113,677 23,364,672	195 145,114	(46,720) (1,799,910)	(46,525) (1,654,796)
63522 63612_63613	MOULTRIE-COLQUITT CO LIB COLUMBIA BOE	255,620 159,278,187	12,535 7,810,728	29,806 18,572,529	4,899 4,737,694	47,240 31,120,951	46,156 28,759,866	1,664 1,036,861	25,303 15,766,558	164,426 210,816	237,549 45,774,101	590 366,670	(33,802) 2,447,318	(33,212) 2,813,988
63660_63661 63712_63713	SAIL CHARTER BOE COOK BOE	2,823,671 21,326,196	138,468	329,252	585,889	1,053,609	509,853 3.850,738	18,381 138,828	279,508	72,921	880,663	6,501 49,096	378,552 550,418	385,053 599,514
63812_63813	COWETA BOE	147,517,849	7,234,021	17,201,223	4,464,059	28,899,303	26,636,376	960,304	14,602,431	13,190	42,212,301	339,600	1,317,069	1,656,669
63860_63861 63912 63913	ODYSSEY CHARTER SCHOOL CRAWFORD BOE	2,084,162 10,709,139	102,204 525,158	243,022 1,248,732	1,729,129 172,055	2,074,355	376,324 1.933.682	13,567 69,714	206,306 1.060.071	948.979	596,197 4.012.446	4,796 24,650	410,751 (162,319)	415,547 (137,669)
64012_64013 64112_64113	CRISP BOE DADE BOE	26,848,291 13,840,283	1,316,594 678,704	3,130,628 1,613,837	193,208	4,447,222 2,485,749	4,847,828 2,499,053	174,776 90,097	2,657,647 1,370,016	2,714,838 849,152	10,395,089 4,808,318	61,809 31,862	(1,093,162) (172,202)	(1,031,353) (140,340)
64212_64213	DAWSON BOE	29,089,837	1,426,515	3,392,001	1,387,519	6,206,035	5,252,570	189,368	2,879,532	676,244	8,997,714	66,968	98,663	165,631
64312_64313 64322	DECATUR BOE SOUTHWEST GA REG LIB	30,137,047 389,755	1,477,869 19,113	3,514,111 45,447	7,859	4,991,980 72,419	5,441,658 70,376	196,185 2,537	2,983,193 38,581	5,193,023 340,265	13,814,059 451,759	69,378 898	(1,610,152) (92,236)	(1,540,774) (91,338)
64362 64412 64413	SPRING CREEK CHARTER DEKALB BOE	2,833,586 625,555,150	138,954 30.676.146	330,408 72,942,450	1,986,541 750,594	2,455,903 104,369,190	511,643 112,952,583	18,446 4.072.207	280,490 61.922.174	513,887 66,909,582	1,324,466 245.856.546	6,526 1.440.083	592,530 (15.648.878)	599,056 (14,208,795)
64476 64512_64513	GA FUGEES CHARTER DODGE BOE	1,363,002 17,823,303	66,839 874,024	158,932 2,078,275	806,481	1,032,252 2,952,358	246,109 3,218,242	8,873 116,025	134,920 1,764,285	- 2,641,294	389,902 7,739,846	3,138 41,029	283,103 (754,678)	286,241 (713,649)
64522	OCMULGEE REG LIB	285,934	14,022	33,341	22,612	69,975	51,629	1,861	28,304	168,526	250,320	657	(52,417)	(51,760)
64612_64613 64712_64713	DOOLY BOE DOUGHERTY BOE	7,713,042 97,231,963	378,234 4,768,088	899,374 11,337,670	-	1,277,608 16,105,758	1,392,696 17,556,568	50,210 632,956	763,495 9,624,754	1,246,684 5,051,236	3,453,085 32,865,514	17,755 223,836	(570,863) (2,211,524)	(553,108) (1,987,688)
64722 64812 64813	DOUGHERTY LIB DOUGLAS BOE	1,204,251 147,981,794	59,054 7,256,772	140,421 17,255,321	371 1.031.497	199,846 25.543.590	217,444 26,720,148	7,839 963.324	119,206 14,648,356	479,830 13.035,278	824,319 55,367,106	2,772 340.668	(136,322) (1.771,792)	(133,550) (1.431,124)
64912_64913 65012_65013	EARLY BOE ECHOLS BOE	13,400,840 5,703,411	657,154 279,685	1,562,596 665,043	583,933 86.651	2,803,683 1,031,379	2,419,706 1,029,829	87,236 37,128	1,326,516 564,567	1,746,638 368,076	5,580,096 1,999,600	30,848 13,131	(343,431) (61,862)	(312,583) (48,731)
65112_65113	EFFINGHAM BOE	81,851,920	4,013,877	9,544,290	8,023,912	21,582,079	14,779,490	532,835	8,102,321	-	23,414,646	188,428	2,260,067	2,448,495
65212_65213 65222	ELBERT BOE ELBERT LIB	21,684,383 77,039	1,063,365 3,778	2,528,493 8,983	508,554 187	4,100,412 12,948	3,915,413 13,910	141,160 502	2,146,484 7,626	2,039,705 33,530	8,242,762 55,568	49,919 176	(245,356) (8,813)	(195,437) (8,637)
65312_65313 65412 65413	EMANUEL BOE EVANS BOE	27,942,568 12,947,038	1,370,255 634,900	3,258,225 1,509,681	187,202 357,377	4,815,682 2,501,958	5,045,415 2,337,766	181,899 84,282	2,765,966 1,281,596	1,846,170 662,396	9,839,450 4,366,040	64,325 29,807	(528,129) (72,467)	(463,804) (42,660)
65512_65513	FANNIN BOE FAYETTE BOE	24,741,222 127,328,552	1,213,267 6,243,973	2,884,934 14,847,063	1.959.290	4,098,201 23,050,326	4,467,368 22,990,921	161,059 828.877	2,449,073	2,087,883 3,832,044	9,165,383 40,255,784	56,957 293,121	(729,372) (221,023)	(672,415) 72.098
65612_65613 65660	LIBERTY TECH CHARTER	2,639,620	129,442	307,791	1,882,797	2,320,030	476,620	17,183	261,290	-	755,093	6,080	540,879	546,959
65712_65713 65722	FLOYD BOE SARA HIGHTOWER REG LIB	62,534,899 979,857	3,066,604 48,051	7,291,841 114,256	1,010,496 21,973	11,368,941 184,280	11,291,536 176,927	407,086 6,379	6,190,177 96,994	1,264,378 252,743	19,153,177 533,043	143,960 2,257	(806,798) (68,114)	(662,838) (65,857)
65812_65813 65822	FORSYTH BOE FORSYTH PUBLIC LIB	320,999,407 2,156,643	15,741,257 105,758	37,429,926 251,474	25,007,926 275,230	78,179,109 632,462	57,960,856 389,412	2,089,625 14,039	31,774,946 213,481	- 518,996	91,825,427 1,135,928	738,970 4,964	11,084,930 (19,843)	11,823,900 (14,879)
65912_65913 66012_66013	FRANKLIN BOE	2,156,043 25,501,244 586,974,899	1,250,537	2,973,556	275,230 77,333 10,139,950	4,301,426	4,604,600 105 986 388	166,007	2,524,306	1,652,652 25,354,718	8,947,565	4,964 58,705 1,351,269	(447,922) (5 803 646)	(14,879) (389,217) (4,452,377)
66064_66065	INTERNATIONAL CHARTER	1,116,841	28,784,237 54,768	130,229	275,931	107,368,012 460,928	201,661	3,821,059 7,270	110,553	150,988	193,265,374 470,472	2,570	231,669	234,239
66072_66073 66074 66075	GA MAGNET CHARTER BOE INTL CHARTER SCHOOL OF ATL	3,553,036 4,622,355	174,235 226,672	414,299 538,987	64,863 665.037	653,397 1,430,696	641,550 834,630	23,129 30.090	351,706 457,556	1,534,665 204,378	2,551,050	8,180 10,643	(335,621) 328,230	(327,441) 338.873
66076_66077 66112_66113	AMANA ACADEMY WEST ATLANTA GILMER BOE	1,380,894 30,672,447	67,717	161,018 3.576.541	1,132,553 1,569,369	1,361,288	249,339 5,538,332	8,989 199,670	136,691 3,036,190	1.351.460	395,019 10,125,652	3,176	272,489 (74,241)	275,665 (3,628)
66212_66213	GLASCOCK BOE	4,817,118	236,223	561,697	249,156	1,047,076	869,797	31,358	476,835	245,111	1,623,101	11,090	19,849	30,939
66312_66313 66322	GLYNN BOE THREE RIVERS REG LIB SYS	89,942,181 596,484	4,410,609 29,251	10,487,649 69,553	242,363 18,948	15,140,621 117,752	16,240,297 107,703	585,501 3,883	8,903,156 59,045	2,298,898 209,279	28,027,852 379,910	207,056 1,370	(674,246) (31,558)	(467,190) (30,188)
66412_66413 66512_66513	GORDON BOE GRADY BOE	42,109,470 29,312,522	2,064,976 1,437,436	4,910,147 3,417,967	1,431,483 486,738	8,406,606 5,342,141	7,603,444 5,292,779	274,122 190,817	4,168,313 2,901,575	1,664,769 2,918,209	13,710,648 11,303,380	96,939 67,479	(343,300) (689,722)	(246,361) (622,243)
		20,012,022	1,401,400	2,417,007	400,700	3,042,141	0,202,175	100,017	_,	2,010,200	,000,000	01,410	(000,722)	(011,170)

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

				Deferred Ou	tflows of Resources			Deferred	Inflows of Resources				OPEB Expense	
					Changes in			Net Difference		Change in			Deferred Amounts	
					Proportion and Differences			Between Projected		Proportion and Differences			from Changes in Proportion and	
			Differences		Between			and Actual		Between Employer			Differences Between	
			Between Expected		Employer Contributions and	Total Deferred	Differences Between	Investment Earnings		Contributions and Proportionate	Total Deferred	Proportionate Share	Employer Contributions and	
Payroll		2024 Net OPEB	and Actual	Changes of	Proportionate Share	Outflows of	Expected and Actual	on OPEB	Changes of	Share of	Inflows of	of Plan OPEB	Proportionate Share	Total Employer
Location 66522	Employer Name	Liability 85.245	Experience	Assumptions	of Contributions	Resources	Experience	Plan Investments	Assumptions	Contributions	Resources	Expense	of Contributions	OPEB Expense
66612_66613	RODDENBERY MEM LIB GREENE BOE	23,108,355	1,133,194	2,694,535	1,445,549	29,189 5,273,278	4,172,531	150,430	2,287,440	76,916 1,039,146	7,649,547	53,199	(6,417) 265,515	(6,222) 318,714
66712_66713 66722	GWINNETT BOE GWINNETT CO LIB	1,159,219,575 8,644,464	56,846,119 423,910	135,170,038 1,007,982	58,374,533 211,357	250,390,690 1,643,249	209,313,022 1,560,877	7,546,233 56,273	114,748,308 855,694	3,861,513 2,237,278	335,469,076 4,710,122	2,668,641 19,900	12,575,102 (440,314)	15,243,743 (420,414)
66812_66813 66822	HABERSHAM BOE N E GA REG LIB	54,495,238 569,703	2,672,353 27,937	6,354,382 66,430	2,616,384 16,154	11,643,119 110,521	9,839,865 102,868	354,750 3,709	5,394,350 56,394	1,689,043 211,129	17,278,008 374,100	125,450 1,311	313,385 (73,549)	438,835 (72,238)
66912_66913 66922	HALL BOE CHESTATEE REG LIB	176,203,459 486,624	8,640,714 23,863	20,546,089	1,786,139	30,972,942	31,815,957 87,867	1,147,040	17,441,949	1,966,357	52,371,303 354,363	405,638	(13,543) 32,384 (23,524)	438,022 (22,401)
66942	HALL CO LIB	1,236,503	60,636	144,182	39,468	244,286	223,268	8,049	122,398	365,100	718,815	2,844	(131,859)	(129,015)
67012_67013 67112_67113	HANCOCK BOE HARALSON BOE	8,260,522 24,952,739	405,082 1,223,639	963,213 2,909,598	177,804 835,962	1,546,099 4,969,199	1,491,551 4,505,560	53,774 162,436	817,689 2,470,011	1,651,646 352,303	4,014,660 7,490,310	19,018 57,443	(602,231) (22,368)	(583,213) 35,075
67212_67213 67312_67313	HARRIS BOE HART BOE	36,226,224 24,215,167	1,776,472	4,224,135 2,823,594	1,245,794 587.623	7,246,401 4,598,687	6,541,143 4,372,381	235,824 157,635	3,585,945 2,397,000	411,063 1,079,824	10,773,975 8,006,840	83,397 55,745	117,453 9,193	200,850 64,938
67322 67412 67413	HART LIB HEARD BOE	42,622 13,796,863	2,090 676.574	4,970 1.608.774	129 1.176.353	7,189 3.461.701	7,696 2,491,213	277 89.814	4,219 1,365,718	12,848 270.689	25,040 4,217,434	96 31.763	(3,645) 160.947	(3,549) 192.710
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)	329,231
67522 67612_67613	HENRY CO LIB SYS HOUSTON BOE	1,063,278 171,143,142	52,141 8,392,565	123,983 19,956,034	39,226 2,439,382	215,350 30,787,981	191,990 30,902,247	6,922 1,114,099	105,251 16,941,041	419,396 2,451,420	723,559 51,408,807	2,447 393,984	(90,425) 565,385	(87,978) 959,369
67622 67712_67713	HOUSTON PUBLIC LIB IRWIN BOE	523,890 11,198,954	25,691 549,177	61,088 1,305,847	7,971 521,865	94,750 2,376,889	94,595 2,022,125	3,410 72,902	51,859 1,108,557	164,258 619,201	314,122 3,822,785	1,206 25,781	(64,222) (176,514)	(63,016) (150,733)
67812_67813 67912_67913	JACKSON BOE JASPER BOE	67,725,475 18,328,845	3,321,141 898,815	7,897,085 2,137,223	14,012,356 1,543,038	25,230,582 4,579,076	12,228,766 3,309,525	440,876 119,316	6,703,979 1,814,328	63,282	19,373,621 5,306,451	155,909 42,194	3,972,935 352,228	4,128,844 394,422
68012_68013	JEFF DAVIS BOE JEFFERSON 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 68122	JEFFERSON LIB	17,157,187 104,732	841,359 5,136	2,000,603 12,212	85,319	2,927,281 17,348	18,911	111,689 682	1,698,348 10,367	1,714,601 126,280	156,240	39,495 242	(669,183) (41,328)	(629,688) (41,086)
68212_68213 68312_68313	JENKINS BOE JOHNSON BOE	8,664,864 7,990,429	424,910 391,837	1,010,361 931,719	103,949 119,300	1,539,220 1,442,856	1,564,560 1,442,782	56,406 52,016	857,714 790,953	914,324 851,334	3,393,004 3,137,085	19,948 18,397	(285,102) (121,346)	(265,154) (102,949)
68412_68413 68512 68513	JONES BOE LAMAR BOE	34,115,736 16,965,729	1,672,977 831,970	3,978,043 1,978,278	622,821 906.867	6,273,841 3,717,115	6,160,065 3,063,396	222,085 110.443	3,377,033 1,679,396	992,225 1.074,913	10,751,408 5.928,148	78,536 39.059	(557,694) (217.074)	(479,158) (178,015)
68612_68613 68712_68713	LANIER BOE	11,159,408 42,162,463	547,238 2,067,574	1,301,236	112,773 755,299	1,961,247	2,014,985 7.613.012	72,645	1,104,643	614,648 94,101	3,806,921	25,691 97,063	(184,182) 106,022	(158,491) 203.085
68722	OCONEE REG LIB	515,342	25,272	60,091	17,540	102,903	93,052	3,355	51,012	71,093	218,512	1,185	(12,296)	(11,111)
68812_68813 68822	LEE BOE LEE LIB	36,892,910 212,086	1,809,165 10,400	4,301,874 24,730	211,727 23,342	6,322,766 58,472	6,661,522 38,295	240,164 1,381	3,651,939 20,994	839,467 116,067	11,393,092 176,737	84,931 489	(276,060) (27,773)	(191,129) (27,284)
68862_68863 68912_68913	BACONTON COMM BOE LIBERTY BOE	5,584,092 53,932,943	273,834 2,644,779	651,129 6,288,816	995,249 307,013	1,920,212 9,240,608	1,008,285 9,738,334	36,351 351,090	552,756 5,338,690	3,476,672	1,597,392 18,904,786	12,857 124,155	448,061 (687,273)	460,918 (563,118)
69012_69013 69112_69113	LINCOLN BOE	9,748,086	478,029 935,884	1,136,669	282,433 1 293 449	1,897,131	1,760,151 3,446,017	63,458 124,237	964,939 1 889 154	800,308	3,588,856	22,443 43,935	(17,991) 240.361	4,452
69212_69213	LOWNDES BOE	65,613,392	3,217,568	7,650,807	1,267,893	12,136,268	11,847,400 88,607	427,127	6,494,909	763,659	19,533,095	151,047	(40,106)	110,941 (50.031)
69222 69260_69261	SOUTH GEORGIA REG LIB SCINTILLA CHARTER ACADEMY	490,726 4,845,951	24,064 237,637	57,221 565,059	103,799 1,502,634	185,084 2,305,330	875,003	3,195 31,546	48,576 479,689	198,200	338,578 1,386,238	1,131 11,158	(51,162) 480,820	491,978
69312_69313 69412_69413	LUMPKIN BOE MACON BOE	25,539,308 9,333,829	1,252,404 457,715	2,977,994 1,088,365	362,242 427,696	4,592,640 1,973,776	4,611,473 1,685,351	166,254 60,761	2,528,074 923,933	1,528,829 1,156,035	8,834,630 3,826,080	58,793 21,486	(329,907) (518,385)	(271,114) (496,899)
69512_69513 69560 69561	MADISON BOE FOOTHILLS ED CTR HS	36,713,760 1.480,270	1,800,379 72,590	4,280,984	694,704 590,192	6,776,067 835,388	6,629,174 267,283	238,997 9.636	3,634,205 146,528	351,971 951.078	10,854,347	84,521 3,405	274,237 201,463	358,758 204,868
69612_69613	MARION BOE	8,524,119	418,008	993,949	292.808	1,411,957	1,539,147	55,490	843,782	1,213,060	3,651,479	19,626	(424,443)	(404,817)
69712_69713 69812_69813	MCDUFFIE BOE MCINTOSH BOE	25,523,581 9,131,658	1,251,632 447,801	2,976,161 1,064,791	292,808 216,962	4,520,601 1,729,554	4,608,633 1,648,846	166,152 59,445	2,526,517 903,920	1,860,564 350,283	9,161,866 2,962,494	58,758 21,020	(755,390) (265,926)	(696,632) (244,906)
69912_69913 69922	MERIWETHER CO BOE PINE MOUNTAIN REG LIB	17,162,658 266,332	841,627 13,060	2,001,240 31,056	10,012	2,842,867 54,128	3,098,954 48,090	111,725 1,734	1,698,889 26,364	2,725,107 150,908	7,634,675 227,096	39,512 616	(1,253,059) (43,018)	(1,213,547) (42,402)
70012_70013 70112_70113	MILLER BOE MITCHELL BOE	6,630,162 12,394,088	325,132 607,785	773,106 1,445,205	52,797 241,909	1,151,035 2,294,899	1,197,167 2,237,923	43,161 80,682	656,303 1,226,860	443,259 1,129,763	2,339,890 4,675,228	15,263 28,529	(238,855) (489,358)	(223,592) (460,829)
70122 70212_70213	DESOTO TRAIL REG LIB MONROE BOE	119,662 30,819,004	5,868 1,511,311	13,953 3,593,630	15,119 602,648	34,940 5,707.589	21,607 5,564,795	779 200,624	11,845 3.050.698	103,866 1,359,708	138,097 10.175.825	275 70.948	(27,119) 17,212	(26,844) 88,160
70312_70313 70412_70413	MONTGOMERY BOE MORGAN BOE	7,497,195 23,904,731	367,650	874,206 2,787,396	421,139 856,173	1,662,995	1,353,722 4,316,328	48,805 155,614	742,129 2,366,271	286,339 380,391	2,430,995	17,259 55,028	65,405 71,085	82,664 126.113
70422	AZALEA REGIONAL LIBRARY SYSTEM	924,357	45,329	107,784	-	153,113	166,905	6,017	91,500	301,939	566,361	2,130	(116,985)	(114,855)
70512_70513 70612_70613	MURRAY BOE MUSCOGEE BOE	42,411,245 179,641,734	2,079,774 8,809,321	4,945,336 20,947,007	1,540,917 2,244,723	8,566,027 32,001,051	7,657,933 32,436,785	276,087 1,169,423	4,198,185 17,782,296	1,266,480 12,746,098	13,398,685 64,134,602	97,631 413,553	(190,586) (2,255,584)	(92,955) (1,842,031)
70622 70712_70713	CHATTAHOOCHEE VALLEY LIB NEWTON BOE	2,521,668 117,718.818	123,658 5,772,728	294,037 13,726,526	8,798 413,279	426,493 19.912,533	455,322 21,255,751	16,415 766.320	249,614 11.652.698	678,801 8,805,633	1,400,152 42,480,402	5,806 271.000	(205,757) (3.099.983)	(199,951) (2.828,983)
70722 70812_70813	NEWTON LIB OCONEE BOE	370,837 53,856,587	18,185 2,641,034	43,241 6,279,912	39,190 2,660,725	100,616 11,581,671	66,960 9,724,547	2,414 350,593	36,708 5,331,132	239,811	345,893 15,406,272	853 123,982	(35,144) 1,688,146	(34,291) 1,812,128
70912_70913 71012_71013	OGLETHORPE BOE PAULDING BOE	17,134,167 197,593,588	840,230 9,689,649	1,997,918 23,040,271	632,202 21,433,651	3,470,350 54,163,571	3,093,809 35,678,239	111,539 1,286,285	1,696,069	78,716	4,980,133 56,523,830	39,444 454,878	284,568 6,573,245	324,012 7,028,123
71112_71113	PEACH BOE	25,037,869	1,227,814	2,919,524	2,863,501	7,010,839	4,520,932	162,990	2,478,437	501,340	7,663,699	57,642	681,955	739,597
71122 71212_71213	PEACH PUBLIC LIB PICKENS BOE	85,245 30,145,138	4,180 1,478,266	9,940 3,515,054	24,085 51,065	38,205 5,044,385	15,392 5,443,119	555 196,237	8,438 2,983,993	22,227 2,385,199	46,612 11,008,548	195 69,395	(19,459) (530,627)	(19,264) (461,232)
71312_71313 71412_71413	PIERCE BOE PIKE BOE	22,613,526 20,760,368	1,108,928	2,636,835 2,420,749	984,260 1.867.961	4,730,023 5,306,763	4,083,183 3,748,570	147,208 135,145	2,238,458 2,055,018	365,801 464,489	6,834,650 6,403,222	52,059 47,792	116,670 126,610	168,729 174,402
71512_71513 71612_71613	POLK BOE PULASKI BOE	51,848,667 7,654,579	2,542,569 375,367	6,045,780 892,557	4,949,702 24,261	13,538,051 1,292,185	9,361,990 1,382,139	337,522 49.829	5,132,373 757,708	57,873 987,955	14,889,758 3,177,631	119,361 17.620	1,273,107 (409,152)	1,392,468 (391,532)
71712_71713 71812_71813	PUTNAM BOE OUITMAN BOE	23,832,137 3,008,063	1,168,687 147,510	2,778,931	138,748	4,086,366	4,303,220	155,141 19,582	2,359,085	1,326,152 365,846	8,143,598	54,863 6,925	(347,932) (78,374)	(293,069) (71,449)
71912_71913	RABUN BOE	20,431,697	1,001,935	2,382,425	78,541 547,032	3,931,392	3,689,224	133,005	2,022,484	1,268,162	7,112,875	47,036	(361,371)	(314,335)
72012_72013 72060_72061	RANDOLPH BOE STEM CHARTER SCHOOL	6,006,668 2,907,548	294,557 142,581	700,404 339,033	829,257	994,961 1,310,871	1,084,586 524,998	39,102 18,927	594,585 287,811	1,548,836 53,644	3,267,109 885,380	13,826 6,695	(560,995) 424,664	(547,169) 431,359
72112_72113 72122	RICHMOND BOE AUGUSTA RICHMOND CO LIB	185,972,856 1,265,791	9,119,788 62,072	21,685,243 147,597	2,027,444 62,041	32,832,475 271,710	33,579,956 228,556	1,210,637 8,240	18,408,998 125,298	5,233,673 610,372	58,433,264 972,466	428,128 2,915	(2,846,780) (93,008)	(2,418,652) (90,093)
72160_72161	GA SCHOOL INNOVAT&CLASSICS ROCKDALE BOE	3,904,841 110,240,085	191,487 5.405.984	455,321 12,854,473	707,805	1,354,613	705,073 19,905,363	25,420 717,635	386,531	38,085 8,149,275	1,155,109	8,991 253.781	(55,832 (2,707,374)	264,823 (2.453,593)
72212_72213 72222	CONYERS-ROCKDALE LIB	500,185	24,528	58,324	43,149	126,001	90,315	3,256	49,512	281,341	424,424	1,153	(45,893)	(44,740)
72312_72313 72412_72413	SCHLEY BOE SCREVEN BOE	8,190,434 15,350,982	401,645 752,786	955,040 1,789,991	171,031 134,250	1,527,716 2,677,027	1,478,896 2,771,831	53,318 99,931	810,751 1,519,556	53,041 597,226	2,396,006 4,988,544	18,855 35,338	(59,824) (102,211)	(40,969) (66,873)
72422 72512_72513	SCREVEN-JENKINS REG LIB SEMINOLE BOE	232,029 9,815,210	11,378 481,321	27,056 1,144,496	28,515	66,949 1,625,817	41,896 1,772,271	1,510 63,895	22,968 971,584	123,157 1,115,712	189,531 3,923,462	532 22,596	(25,493) (411,256)	(24,961) (388,660)
72612_72613 72612_72613 72622	SPALDING BOE FLINT RIVER REG LIB	59,836,132 489,815	2,934,261 24.020	6,977,153	280,718 3.353	10,192,132	10,804,236 88,443	389,518 3.189	5,923,032 48,486	9,947,617	27,064,403 298,468	137,748	(2,568,482) (35,923)	(2,430,734) (34,796)
72712_72713	STEPHENS BOE STEWART BOE	489,815 26,255,796 3,789,055	1,287,539 185,809	3,061,540	498,681	4,847,760 702 885	684 166	3,189 170,919 24,666	40,460 2,598,997 375.069	1,416,456	290,400 8,927,217 1,659,688	60,444 8,725	(35,923) (356,636) (175,305)	(296,192) (166,580)
72812_72813 72912_72913	SUMTER BOE	25,466,941	1,248,855	2,969,556	75,256	4,218,411	4,598,406	165,783	2,520,910	3,569,352	10,854,451	58,626	(1,242,332)	(1,183,706)
72922 72960	LAKE BLACKSHEAR REG LIB FURLOW CHARTER SCHOOL	379,384 4,143,139	18,604 203,172	44,238 483,108	19,072 2,981,349	81,914 3,667,629	68,503 748,101	2,470 26,971	37,554 410,119	156,405	264,932 1,185,191	871 9,538	(44,432) 847,240	(43,561) 856,778
73012_73013 73112_73113	TALBOT BOE TALIAFERRO BOE	3,785,066	185,613 134,729	441,355 320,362	63,994 75,588	690,962 530,679	683,446 496,086	24,640 17.885	374,674 271,961	1,113,872 139.567	2,196,632 925,499	8,714 6,325	(173,750) 19.157	(165,036) 25,482
73160 73212_73213	7 PILLARS CHARTER SCHOOL TATTNALL BOE	2,085,758 26,137,046	102,282	243,208 3.047.693	1,538,500 998,329	1,883,990	376,612 4,719,403	13,578 170,146	206,464 2,587,242	153,658	750,312 8,239,422	4,801 60,169	414,741 142,947	419,542 203,116
13212_13213	INTERNET DOE	20,137,046	1,201,716	3,047,093	990,329	3,321,136	4,719,403	170,146	2,001,242	/02,031	0,239,422	60,169	142,947	203,110

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

				Deferred O	utflows of Resources			Deferred	Inflows of Resources				OPEB Expense	
					Changes in			Net Difference		Change in			Deferred Amounts	
					Proportion			Between		Proportion and			from Changes in	
					and Differences			Projected		Differences			Proportion and	
			Differences		Between			and Actual		Between Employer			Differences Between	
			Between Expected		Employer Contributions and	Total Deferred	Differences Between	Investment Earnings		Contributions and Proportionate	Total Deferred	Proportionate Share	Employer Contributions and	
Payroll		2024 Net OPEB	and Actual	Changes of	Proportionate Share	Outflows of	Expected and Actual	on OPEB	Changes of	Share of	Inflows of	of Plan OPEB	Proportionate Share	Total Employer
Location	Employer Name	Liability	Experience	Assumptions	of Contributions	Resources	Experience	Plan Investments	Assumptions	Contributions	Resources	Expense	of Contributions	OPEB Expense
73312_73313	TAYLOR BOE	9,485,970	465,176	1,106,105	218,733	1,790,014	1,712,822	61,751	938,993	941,741	3,655,307	21,838	(116,317)	(94,479)
73412_73413	TELFAIR BOE TERRELL BOE	11,711,789 8,716,603	574,326 427,447	1,365,646	71,212	2,011,184 1.877,446	2,114,725	76,241 56,743	1,159,321	1,146,624	4,496,911 4,321,230	26,963 20.066	(280,886) (646,603)	(253,923) (626,537)
73512_73513 73522	KINCHAFOONEE REG LIB	249,352	427,447	29,076	433,605 476	41,780	45,024	1,623	24,683	82,956	4,321,230	20,066	(646,603) (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	350,278	12,773,671	99,977	72,614	172,591
73622 73712_73713	THOMAS CO PUBLIC LIB TIFT BOE	274,538 50,719,062	13,463 2.487,175	32,012 5.914.063	7,209 625.541	52,684 9.026,779	49,572 9.158.024	1,787 330.168	27,176 5.020.556	227,019 1.375.671	305,554 15.884.419	634 116.760	(73,825) (767,324)	(73,191) (650.564)
73722	COASTAL PLAIN REG LIB	455,967	22,360	53,168	16,226	91,754	82,331	2,968	45,135	520,697	651,131	1,050	(154,235)	(153,185)
73812_73813 73912_73913	TOOMBS BOE TOWNS BOE	19,245,566 10,588,794	943,769 519,256	2,244,117 1,234,699	773,388 100,223	3,961,274 1,854,178	3,475,052 1,911,952	125,284 68,930	1,905,072 1,048,159	633,507 675,103	6,138,915 3,704,144	44,306 24,377	(246,619) (107,258)	(202,313) (82,881)
73922	MOUNTAIN REG LIB	419,727	20,583	48,942	55,439	124,964	75,788	2,732	41,548	200,915	320,983	965	(64,225)	(63,260)
74012_74013	TREUTLEN BOE TROUP BOE	6,939,800 81 842 689	340,316 4 013 424	809,211 9 543 213	31,299 144 979	1,180,826	1,253,076 14,777,823	45,176	686,954 8 101 408	333,608 5 501 015	2,318,814 28,913,021	15,976 188 408	(89,727) (1.204.247)	(73,751) (1.015.839)
74112_74113 74122	TROUP BOE TROUP HARRIS COWETA LIB	81,842,689 447,762	4,013,424 21,957	9,543,213 52,211	144,979 60,074	13,701,616	14,777,823 80,850	532,775	8,101,408	5,501,015 85,406	28,913,021 213,494	188,408	(1,204,247) (27,307)	(1,015,839) (26,275)
74212_74213	TURNER BOE	9,491,782	465,461	1,106,783	583,459	2,155,703	1,713,872	61,789	939,568	1,230,481	3,945,710	21,849	(145,343)	(123,494)
74312_74313 74412 74413	TWIGGS BOE UNION BOE	4,946,353 23,901,198	242,561 1.172.074	576,766 2,786,984	172,849 1.415.925	992,176 5.374,983	893,132 4,315,690	32,200 155,591	489,627 2.365.921	793,338 1,381,446	2,208,297 8,218,648	11,386 55.023	(402,356) 75,666	(390,970) 130,689
74512_74513	UPSON BOE	31,754,529	1,557,187	3,702,716	374,964	5,634,867	5,733,717	206,714	3,143,303	1,539,350	10,623,084	73,101	(59,790)	13,311
74612_74613 74622	WALKER BOE CHEROKEE REG LIB	68,048,561 298,242	3,336,984 14,625	7,934,758 34,776	782,943 44,848	12,054,685 94,249	12,287,103 53.852	442,979 1 941	6,735,961 29,522	3,259,574 76,766	22,725,617 162 081	156,654 685	(1,087,466) (35,983)	(930,812) (35,298)
74712_74713	WALTON BOE	87,238,742	4,278,037	10,172,417	2,058,604	16,509,058	15,752,154	567,902	8,635,550	426,468	25,382,074	200,832	628,014	828,846
74812_74813 74912 74913	WARE BOE WARREN BOE	45,640,511 5 266 020	2,238,132	5,321,882 614,041	737,644	8,297,658	8,241,022	297,108 34,280	4,517,843 521,270	668,132 157,339	13,724,105	105,068	519,898 37.082	624,966 49 202
74912_74913 75012 75013	WARREN BOE WASHINGTON BOE	5,266,020	258,237 918.045	2.182.949	412,768	1,285,046	3.380.333	34,280	521,270	1.434.723	1,663,741 6,790,070	12,120 43.099	(472,709)	49,202 (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	731,374	9,757,111	72,633	(483,343)	(410,710)
75212_75213 75312 75313	WEBSTER BOE WHEELER BOE	2,290,094 6,494,089	112,302 318,459	267,035 757,239	96,343 50,306	475,680 1,126,004	413,508 1.172,597	14,908 42,275	226,691 642.834	234,307 1.020.869	889,414 2.878,575	5,273 14,949	(148,082) (233,612)	(142,809) (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	228,936	8,337,785	65,256	43,405	108,661
75512_75513 75522	WHITFIELD BOE NORTHWEST GA REG LIB	85,852,833 846,292	4,210,075 41,501	10,010,814 98,681	673,674 27,171	14,894,563 167,353	15,501,909 152,810	558,880 5 509	8,498,362 83.772	1,548,657 214,797	26,107,808 456,888	197,640 1.950	(691,202) (30,367)	(493,562) (28,417)
75612_75613	WILCOX BOE	7,093,537	347,855	827,137	49,189	1,224,181	1,280,836	46,177	702,172	463,212	2,492,397	16,333	(134,453)	(118,120)
75712_75713 75722	WILKES BOE BARTRAM TRAIL REG LIB	10,765,551 170,375	527,924 8.355	1,255,310 19,866		1,783,234 49,317	1,943,868 30,764	70,081 1,109	1,065,656	1,668,785 120,480	4,748,390 169,218	24,785 394	(661,663) (30,136)	(636,878) (29,742)
75812_75813	WILKINSON BOE	9,225,450	452,400	19,866	21,096 95,239	49,317 1,623,367	30,764	1,109 60,055	913,205	120,480 778,303	3,417,345	394 21,238	(30,136) (390,852)	(29,742) (369,614)
75912_75913	WORTH BOE	18,320,867	898,424	2,136,293	149,820	3,184,537	3,308,084	119,264	1,813,538	1,342,297	6,583,183	42,174	(863,789)	(821,615)
75922 76112_76113	WORTH PUB LIB ATLANTA CITY BOE	127,867 336,586,634	6,270 16,505,628	14,910 39,247,465	13,675 13,435,653	34,855 69,188,746	23,088 60,775,344	832 2,191,094	12,657 33,317,888	86,778 4,441,822	123,355 100,726,148	292 774,851	(22,320) 1,097,695	(22,028) 1,872,546
76312_76313	BREMEN CITY BOE	13,850,768	679,218	1,615,060	694,758	2,989,036	2,500,947	90,165	1,371,054	181,053	4,143,219	31,885	238,314	270,199
76412_76413 76512 76513	BUFORD CITY BOE CALHOUN CITY BOE	33,765,641 23,548,254	1,655,809 1,154,766	3,937,221 2,745.829	2,695,277 1,869,900	8,288,307 5,770,495	6,096,851 4,251,961	219,806 153,293	3,342,378 2,330,984	111,560 26,714	9,770,595 6,762,952	77,730 54,210	1,057,609 394,319	1,135,339 448,529
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	33,279	9,550,403	76,586	1,009,093	1,085,679
76712_76713 76912_76913	CARTERSVILLE CITY BOE CHICKAMAUGA CITY BOE	26,871,084 6,948,461	1,317,712 340,741	3,133,285 810,221	3,767,672 176,263	8,218,669 1,327,225	4,851,944 1,254,640	174,924 45,233	2,659,903 687.811	6,488 112,119	7,693,259 2.099,803	61,862 15,994	933,822 (14,881)	995,684 1.113
77112_77113	COMMERCE CITY BOE	12,042,853	590,561	1,404,249	1,110,557	3,105,367	2,174,503	45,233 78,396	1,192,093	130,803	3,575,795	27,724	416,036	443,760
77212_77213 77312 77313	DALTON CITY BOE DECATUR CITY BOE	54,951,320 44,478,313	2,694,718 2.181.140	6,407,563 5,186,365	2,248,517 1,695,408	11,350,798 9.062,913	9,922,216 8,031,171	357,719	5,439,497 4,402,799	1,253,770	16,973,202 14,298,880	126,501 102.394	420,231 863,585	546,732 965,979
77412_77413	DUBLIN CITY BOE	44,478,313	2,181,140 844.271	2.007.526	2,106,079	9,062,913	8,031,171 3,108,687	289,543 112,075	4,402,799	1,575,367	14,298,880	102,394 39.634	863,585	216.894
77612_77613	GNSVLLE 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	1,086,884	15,482,150	115,848	107,705	223,553
77912_77913 78112_78113	JEFFERSON CITY BOE MARIETTA CITY BOE	23,628,484 70,855,594	1,158,700 3,474,636	2,755,184 8,262,070	2,027,813 6,295,837	5,941,697 18,032,543	4,266,448 12,793,952	153,815 461,252	2,338,926 7,013,822	61,052	6,759,189 20,330,078	54,395 163,118	841,910 1,498,811	896,305 1,661,929
78212_78213	MOUNTAIN EDU CTR BOE	1,571,099	77,044	183,197	182,277	442,518	283,684	10,227	155,519	1,201,481	1,650,911	3,616	(66,567)	(62,951)
78412_78413 78512_78513	PELHAM CITY BOE ROME CITY BOE	9,097,355 43,896,530	446,119 2.152.610	1,060,791 5,118,526	4.394.017	1,506,910 11,665,153	1,642,653 7,926,122	59,221 285,755	900,525 4,345,210	1,098,551 2,157,491	3,700,950 14,714,578	20,942 101.056	(415,665) 1,456,885	(394,723) 1.557,941
78612_78613	SOCIAL CIRCLE BOE	12,820,539	628,697	1,494,931	1,279,021	3,402,649	2,314,925	83,458	1,269,074		3,667,457	29,514	510,544	540,058
78912_78913 79112 79113	THOMASVILLE CITY BOE TRION CITY BOE	17,745,580 8,651,644	870,213 424,262	2,069,212 1.008.819	- 518,067	2,939,425 1,951,148	3,204,208	115,519 56,320	1,756,592 856,405	1,694,372 407.340	6,770,691 2.882,238	40,851 19.915	(531,388) (43,938)	(490,537) (24,023)
79212_79213	VALDOSTA CITY BOE	55,112,920	2,702,643	6,426,406	2,370,261	11,499,310	9,951,395	358,771	5,455,493	1,650,993	17,416,652	126,874	522,002	648,876
79312_79313 79322	VIDALIA CITY BOE OHOOPEE REG LIB	16,092,655 342,118	789,156	1,876,474	838,033 4.632	3,503,663 61,301	2,905,750 61,774	104,759 2,227	1,592,973 33.865	659,283 126 781	5,262,765 224,647	37,045 788	65,486 (27,736)	102,531 (26,948)
79322 79422	OHOOPEE REG LIB OKEFENOKEE REG LIB	342,118 366,164	16,777	39,892 42,696	4,632 39,474	61,301 100,126	61,774 66,116	2,227 2,384	33,865 36,246	126,781 199,043	224,647 303,789	788 843	(27,736) (39,597)	(26,948) (38,754)
79561	COASTAL PLAINS CHARTER	566,284	27,770	66,031	232,597	326,398	102,250	3,686	56,055	222,397	384,388	1,303	120,689	121,992
81012_81013 85042 85043	GA MILITARY COLLEGE NORTHWEST GEORGIA RESA	18,146,503 4,335,737	889,873 212,617	2,115,961	541,146 114,899	3,546,980 833,082	3,276,601	118,129 28,225	1,796,278	7,253,750	12,444,758	41,777 9.982	(962,191) (112,861)	(920,414) (102,879)
85242_85243	NORTH GEORGIA RESA	2,618,081	128,386	305,280	102,870	536,536	472,730	17,043	259,157	26,270	775,200	6,027	32,769	38,796
85442_85443 85642_85643	PIONEER RESA METRO RESA	6,742,188 4,717,742	330,625 231,350	786,168 550,109	1,320,246 63,333	2,437,039 844,792	1,217,395 851,853	43,890 30,711	667,393 466,998	850,670 644,215	2,779,348 1,993,777	15,522 10,861	457,858 (293,819)	473,380 (282,958)
85842_85843	N E GEORGIA RESA	3,704,266	181,651	431,933	54,101	667,685	668,856	24,114	366,676	1,245,167	2,304,813	8,528	(289,161)	(280,633)
86042_86043 86242 86243	WEST GA RESA GRIEFIN RESA	1,484,715 2,000,399	72,808	173,124 233,255	67,344 240.044	313,276 571 395	268,086 361,200	9,665 13.022	146,968 198,015	3,362,652 250,233	3,787,371	3,418 4,605	(703,727) 88 752	(700,309) 93,357
86442_86443	MIDDLE GA RESA	1,025,670	50,297	119,598	301,691	471,586	185,199	6,677	101,529	49,517	342,922	2,360	75,031	77,391
86642_86643	OCONEE RESA	816,434	40,036	95,200	99,517	234,753	147,418	5,315	80,817	894,718	1,128,268	1,882	(173,607)	(171,725)
86842_86843 87242_87243	CEN SAV RIVER RESA CHATT FLINT RESA	1,173,139 1,453,831	57,529 71,293	136,793 169,523	253,540 207,567	447,862 448,383	211,826 262,509	7,637 9,464	116,126 143,911	14,409 96,399	349,998 512,283	2,702 3,345	37,171 82,453	39,873 85,798
87642_87643	HEART OF GEORGIA RESA	1,904,556	93,396	222,080	5,961	321,437	343,894	12,398	188,527	606,297	1,151,116	4,384	(211,126)	(206,742)
88042_88043 88442_88443	FIRST DISTRICT RESA SOUTHWEST GA RESA	2,820,594 770,620	138,317 37,790	328,893 89,858	8,140 80,622	475,350 208,270	509,297 139,146	18,361 5.017	279,204 76,282	2,423,427 159,076	3,230,289 379,521	6,495 1,774	(633,182) 25,366	(626,687) 27,140
88642_88643	COASTAL PLNS RESA	1,961,994	96,213	228,777	329,349	654,339	354,265	12,772	194,213	770,556	1,331,806	4,518	276,602	281,120
88842_88843	OKEFENOKEE RESA	1,406,764	68,985	164,035	142,779	375,799	254,011	9,158	139,252	585,844	988,265	3,240	(115,978)	(112,738)
	Total	\$ 11,396,338,272 \$	558,856,775 \$	1,328,862,586	\$\$	2,279,946,097 \$	2,057,765,561 \$	74,187,299	1,128,095,648 \$	392,226,736 \$	3,652,275,244	26,235,408	4	26,235,408

### 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 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.

#### **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

# NOTE 3 – COLLECTIVE NET OPEB LIABILITY AND ACTUARIAL ASSUMPTIONS AND <u>METHODS</u>

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	842,211
Employers' net OPEB liability	\$ 11,396,338
Plan fiduciary net postiion as a percentage of total OPEB liability	6.88%

### 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 Salary increases Long-term expected rate of return	2.50% 3.00 - 8.75% including inflation 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

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. Post-retirement 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.

The long-term expected rate of return on OPEB plan investments was determined using a lognormal 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:

		Long-Term Expected
Asset class	Target allocation	Real Rate of Return *
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):

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

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

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

		Current					
		Healthcare Cost					
	_	1% Decrease	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: <u>https://sao.georgia.gov/statewide-reporting/acfr</u>.

# 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.

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	Amortization	1	Beginning of		Current Year		End of Year	
	Deferral	Period		Year Balance	-	Additions		Deductions	Balance
Deferred Outflows									
of Resources:									
	2019	6.48 Years	\$	115,102	\$	-	\$	(77,771) \$	37,331
Changes of accurations	2020	6.30 Years		902,901		-		(392,566)	510,335
Changes of assumptions	2021	6.26 Years		15,255		-		(4,680)	10,575
	2023	6.14 Years		956,762		-		(186,140)	770,622
			\$	1,990,020	<b>\$</b> .	-	\$	(661,157) \$	1,328,863
Differences between expected	2022	6.20 Years	\$	319,273	\$	_	\$	(76,018) \$	243,255
and actual experience	2024	6.09 Years	Ψ	-	Ψ	377,605	Ψ	(62,004)	315,601
			\$	319,273	\$	377,605	\$	(138,022) \$	558,856
Total Deferred Outflows of R	esources		\$	2,309,293	\$	377,605	\$	(799,179) \$	1,887,719
Deferred Inflows									
of Resources:									
	2018	6.53 Years	\$	122,258	\$	-	\$	(122,258) \$	-
Changes of assumptions	2022	6.20 Years		1,245,657		-		(296,585)	949,072
	2024	6.09 Years		-		214,195		(35,171)	179,024
			\$	1,367,915	\$	214,195	\$	(454,014) \$	1,128,096
	2018	6.53 Years	\$	27,707	¢		\$	(27,707) \$	
	2018	6.48 Years	φ	296,611	φ		φ	(200,413)	96,198
Differences between expected	2019	6.30 Years		236,011				(200,413)	127,804
and actual experience	2020	6.26 Years		2,288,746		_		(702,069)	1,586,677
	2023	6.14 Years		306,769		-		(59,683)	247,086
			\$	3,145,948	\$	_	\$	(1,088,183) \$	2,057,765
				-, -,	• •		• •	( ) / / -	,,
	2020	5.0 Years	\$	(4,908)	\$	-	\$	4,908 \$	-
Net difference between projected	2021	5.0 Years		21,235		-		(10,617)	10,618
and actual earnings on OPEB	2022	5.0 Years		(59,191)		-		19,730	(39,461)
plan investments (1)	2023	5.0 Years		36,293		-		(9,073)	27,220
	2024	5.0 Years		-		94,764		(18,953)	75,811
			\$	(6,571)	\$	94,764	\$	(14,005) \$	74,188
Total Deferred Inflows of Res	ources		\$	4,507,292	\$	308,959	\$	(1,556,202) \$	3,260,049

(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.

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	 46,951
Total	\$ (1,372,329)

# **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	_	(14,005)
Collective OPEB Expense	\$	26,235

### **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 <u>https://shbp.georgia.gov/employers</u>.