



June 29, 2023

Members of the Board of Community Health  
and  
Ms. Caylee Noggle, Commissioner  
Department of Community Health

We have audited the schedule of employer allocations and the total for all entities of 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 included in the schedule of OPEB amounts by employer (collectively, the Schedules) of the Department of Community Health's Georgia State Employees Post-employment Health Benefit Fund and Georgia School Personnel Post-employment Health Benefit Fund (Plans) as of and for the year ended June 30, 2022, and the related notes. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letters to you dated May 11, 2023.

Professional standards also require that we communicate to you the following information related to our audit.

## **Significant Audit Matters**

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Plans are described in Note 2 to the Schedules. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year 2022. We noted no transactions entered into by the Plans during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the Schedules in the proper period.

Accounting estimates are an integral part of the Schedules prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the Schedules and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the Schedules include management's estimates for:

- Assumptions used in the actuarial valuations of OPEB plans, which were provided by the plans' administrators and used in determining the OPEB liabilities, deferred outflows, and deferred inflows.

- Liabilities for insurance claims incurred (both reported and unreported) but unpaid which are actuarially determined based on estimates of the cost of settling claims, using past experience adjusted for current trends.

The estimates are reasonable in relation to the Schedules taken as a whole based on our evaluation of the key factors and assumptions used to develop each estimate.

Certain disclosures are particularly sensitive because of their significance to users of the Schedules. The most sensitive disclosures affecting the Schedules pertained to the estimates described above and can be found in the notes to the Schedules.

The disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements and no adjusting entries recorded.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the Schedules or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letters dated June 29, 2023 in connection with your audit of the Georgia State Employees Post-employment Health Benefit Fund schedules and the letter dated June 29, 2023 in connection with your audit of the Georgia School Personnel Post-employment Health Benefit Fund schedules.

#### *Management Consultation with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Schedules or a determination of the type of auditor's opinion that may be expressed on the Schedules, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to the onset of the audit process. However, these discussions occurred in the normal course of our professional relationship.

### **Other Matters**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the State of Georgia's *Annual Comprehensive Financial Report*, which includes the Plans, as of and for the year ended June 30, 2022. Our report thereon, dated March 7, 2023, 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.

This information is intended solely for the use of the members of the Board and management of the Plans and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the courtesy and cooperation extended to each member of our staff by the personnel of the Plans throughout the engagement. If you have any questions, please contact Josh Hopper at (404) 463-1645.

Respectfully,

A handwritten signature in black ink, appearing to read "Greg S. Griffin". The signature is fluid and cursive, with the first name "Greg" being the most prominent part.

Greg S. Griffin  
State Auditor



**ANNUAL FINANCIAL AUDIT** • AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

# Department of Community Health

## Georgia School Personnel Postemployment Benefit Fund

**Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and  
OPEB Amounts by Employer**  
(Including Independent Auditor's Report)

Greg S. Griffin | State Auditor



**DOAA**  
Georgia Department  
of Audits & Accounts

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

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## INDEPENDENT AUDITOR'S REPORT

Members of the Board of Community Health  
and  
Ms. Caylee Noggle, Commissioner  
Department of Community Health

### ***Opinions***

We have audited the schedule of employer allocations of the Department of Community Health's Georgia School Personnel Post-employment Health Benefit Fund (Plan) as of and for the year ended June 30, 2022, 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, 2022, and the related notes.

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, 2022 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 schedule of employer allocations and the schedule of OPEB amounts by employer (collectively, 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 *Annual Comprehensive Financial Report*, which includes the Plan, as of and for the year ended June 30, 2022. Our report thereon, dated March 7, 2023, 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 long horizontal stroke at the end.

Greg S. Griffin  
State Auditor

June 29, 2023

## **School GASB 75 Schedules**

**Department of Community Health**  
**Georgia School Personnel Postemployment Benefit Fund**  
Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2022

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
60112_60113	APPLING BOE	\$ 792,455	0.219167%
60212_60213	ATKINSON BOE	397,238	0.109863%
60312_60313	BACON BOE	494,737	0.136828%
60412_60413	BAKER BOE	94,637	0.026173%
60512_60513	BALDWIN BOE	1,148,268	0.317574%
60522	TWIN LAKES LIB SYSTEM	-	0.000000%
60612_60613	BANKS BOE	665,992	0.184192%
60712_60713	BARROW BOE	3,008,667	0.832100%
60722	PIEDMONT REG LIB	14,721	0.004071%
60812_60813	BARTOW BOE	2,931,880	0.810864%
60822	BARTOW CO LIB SYSTEM	27,490	0.007603%
60912_60913	BEN HILL BOE	692,261	0.191457%
61012_61013	BERRIEN BOE	675,085	0.186707%
61112_61113	BIBB BOE	4,986,604	1.379134%
61122	MIDDLE GA REG LIB	85,924	0.023764%
61162_61163	ACADEMY FOR CLASSICAL EDUCAT	284,752	0.078753%
61212_61213	BLECKLEY BOE	513,428	0.141998%
61312_61313	BRANTLEY BOE	672,896	0.186101%
61412_61413	BROOKS BOE	517,133	0.143022%
61512_61513	BRYAN BOE	1,609,326	0.445088%
61612_61613	BULLOCH BOE	2,404,980	0.665140%
61622	STATESBORO REG PUBLIC LIB	37,104	0.010262%
61712_61713	BURKE BOE	1,282,140	0.354599%
61812_61813	BUTTS BOE	690,746	0.191038%
61912_61913	CALHOUN BOE	143,639	0.039726%
61962_61963	PATAULA CHARTER BOE	119,390	0.033019%
62012_62013	CAMDEN BOE	1,468,045	0.406014%
62112_62113	CANDLER BOE	444,556	0.122950%
62212_62213	CARROLL BOE	2,993,006	0.827769%
62222	WEST GEORGIA REG LIB	39,357	0.010885%
62312_62313	CATOOSA BOE	2,554,007	0.706356%
62322	CATOOSA CO PUB LIB	13,069	0.003614%
62412_62413	CHARLTON BOE	309,168	0.085506%
62512_62513	CHATHAM BOE	8,242,470	2.279602%
62522	LIVE OAK PUBLIC LIB	145,260	0.040174%
62612_62613	CHATTAHOOCHEE BOE	165,361	0.045734%
62712_62713	CHATTOOGA BOE	558,389	0.154432%
62812_62813	CHEROKEE BOE	8,229,841	2.276109%
62822	SEQUOYAH REG LIB	89,679	0.024802%
62912_62913	CLARKE BOE	3,970,692	1.098166%
62922	ATHENS REG LIB	67,598	0.018695%
63012_63013	CLAY BOE	84,365	0.023333%
63112_63113	CLAYTON BOE	10,365,056	2.866641%
63212_63213	CLINCH BOE	317,588	0.087835%
63312_63313	COBB BOE	22,319,063	6.172734%
63412_63413	COFFEE BOE	1,679,377	0.464462%
63422	SATILLA REG LIB	3,605	0.000997%
63512_63513	COLQUITT BOE	2,095,980	0.579681%
63522	MOULTRIE-COLQUITT CO LIB	12,768	0.003531%
63612_63613	COLUMBIA BOE	5,002,433	1.383512%
63660_63661	SAIL CHARTER BOE	75,608	0.020911%
63712_63713	COOK BOE	608,570	0.168311%
63812_63813	COWETA BOE	4,587,682	1.268805%
63912_63913	CRAWFORD BOE	356,823	0.098686%
64012_64013	CRISP BOE	920,096	0.254469%
64112_64113	DADE BOE	459,374	0.127048%
64212_64213	DAWSON BOE	892,648	0.246878%
64312_64313	DECATUR BOE	1,072,491	0.296616%
64322	SOUTHWEST GA REG LIB	21,481	0.005941%
64362	SPRING CREEK CHARTER	70,388	0.019467%
64412_64413	DEKALB BOE	\$ 21,409,913	5.921292%
64476	GA FUGEES CHARTER	34,352	0.009501%
64512_64513	DODGE BOE	618,337	0.171012%
64522	OCMULGEE REG LIB	13,970	0.003864%

The accompanying notes are an integral part of this schedule

**Department of Community Health**  
**Georgia School Personnel Postemployment Benefit Fund**  
Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2022

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
64612_64613	DOOLY BOE	270,270	0.074748%
64712_64713	DOUGHERTY BOE	3,142,707	0.869172%
64722	DOUGHERTY LIB	51,524	0.014250%
64812_64813	DOUGLAS BOE	5,021,629	1.388821%
64912_64913	EARLY BOE	445,566	0.123229%
65012_65013	ECHOLS BOE	184,053	0.050903%
65112_65113	EFFINGHAM BOE	2,379,721	0.658154%
65212_65213	ELBERT BOE	743,789	0.205708%
65222	ELBERT LIB	3,605	0.000997%
65312_65313	EMANUEL BOE	911,171	0.252001%
65412_65413	EVANS BOE	432,432	0.119597%
65512_65513	FANNIN BOE	828,322	0.229087%
65612_65613	FAYETTE BOE	4,029,967	1.114559%
65660	LIBERTY TECH CHARTER	65,336	0.018070%
65712_65713	FLOYD BOE	1,982,652	0.548338%
65722	SARA HIGHTOWER REG LIB	39,657	0.010968%
65812_65813	FORSYTH BOE	9,617,563	2.659908%
65822	FORSYTH PUBLIC LIB	87,727	0.024262%
65912_65913	FRANKLIN BOE	828,491	0.229134%
66012_66013	FULTON BOE	18,901,203	5.227464%
66064_66065	INTERNATIONAL CHARTER	36,878	0.010199%
66072_66073	GA MAGNET CHARTER BOE	161,657	0.044709%
66074_66075	INTL CHARTER SCHOOL OF ATL	141,113	0.039027%
66076	AMANA ACADEMY WEST ATLANTA	2,694	0.000745%
66112_66113	GILMER BOE	960,510	0.265646%
66212_66213	GLASCOCK BOE	159,299	0.044057%
66312_66313	GLYNN BOE	2,887,761	0.798662%
66322	THREE RIVERS REG LIB SYS	25,236	0.006980%
66412_66413	GORDON BOE	1,356,906	0.375276%
66512_66513	GRADY BOE	960,510	0.265646%
66522	RODDENBERY MEM LIB	5,408	0.001496%
66612_66613	GREENE BOE	720,214	0.199188%
66712_66713	GWINNETT BOE	34,951,033	9.666322%
66722	GWINNETT CO LIB	356,464	0.098587%
66812_66813	HABERSHAM BOE	1,721,644	0.476151%
66822	N E GA REG LIB	23,133	0.006398%
66912_66913	HALL BOE	5,573,788	1.541530%
66922	CHESTATEE REG LIB	22,082	0.006107%
66942	HALL CO LIB	44,765	0.012380%
67012_67013	HANCOCK BOE	272,964	0.075493%
67112_67113	HARALSON BOE	760,628	0.210365%
67212_67213	HARRIS BOE	1,126,713	0.311613%
67312_67313	HART BOE	802,390	0.221915%
67322	HART LIB	1,803	0.000499%
67412_67413	HEARD BOE	396,564	0.109677%
67512_67513	HENRY BOE	7,629,185	2.109987%
67522	HENRY CO LIB SYS	39,657	0.010968%
67612_67613	HOUSTON BOE	5,513,840	1.524951%
67622	HOUSTON PUBLIC LIB	21,181	0.005858%
67712_67713	IRWIN BOE	365,075	0.100968%
67812_67813	JACKSON BOE	1,820,658	0.503535%
67912_67913	JASPER BOE	544,581	0.150614%
68012_68013	JEFF DAVIS BOE	658,583	0.182143%
68112_68113	JEFFERSON BOE	590,889	0.163421%
68122	JEFFERSON LIB	5,558	0.001537%
68212_68213	JENKINS BOE	294,350	0.081408%
68312_68313	JOHNSON BOE	\$ 281,215	0.077775%
68412_68413	JONES BOE	1,107,348	0.306257%
68512_68513	LAMAR BOE	517,133	0.143022%
68612_68613	LANIER BOE	368,779	0.101992%
68712_68713	LAURENS BOE	1,329,963	0.367825%
68722	OCONEE REG LIB	17,275	0.004778%
68812_68813	LEE BOE	1,197,943	0.331313%
68822	LEE LIB	9,614	0.002659%

The accompanying notes are an integral part of this schedule

**Department of Community Health**  
**Georgia School Personnel Postemployment Benefit Fund**  
Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2022

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
68862_68863	BACONTON COMM BOE	167,214	0.046246%
68912_68913	LIBERTY BOE	1,825,710	0.504933%
69012_69013	LINCOLN BOE	338,469	0.093610%
69112_69113	LONG BOE	565,967	0.156528%
69212_69213	LOWNDES BOE	2,064,659	0.571018%
69222	SOUTH GEORGIA REG LIB	21,481	0.005941%
69260_69261	SCINTILLA CHARTER ACADEMY	115,349	0.031902%
69312_69313	LUMPKIN BOE	836,405	0.231323%
69412_69413	MACON BOE	283,068	0.078287%
69512_69513	MADISON BOE	1,166,454	0.322604%
69560_69561	FOOTHILLS ED CTR HS	71,230	0.019700%
69612_69613	MARION BOE	294,518	0.081454%
69712_69713	MCDUFFIE BOE	829,838	0.229506%
69812_69813	MCINTOSH BOE	298,560	0.082572%
69912_69913	MERIWETHER CO BOE	594,088	0.164306%
69922	PINE MOUNTAIN REG LIB	12,318	0.003407%
70012_70013	MILLER BOE	212,174	0.058681%
70112_70113	MITCHELL BOE	403,805	0.111679%
70122	DESOTO TRAIL REG LIB	7,210	0.001994%
70212_70213	MONROE BOE	1,027,530	0.284182%
70312_70313	MONTGOMERY BOE	244,843	0.067716%
70412_70413	MORGAN BOE	730,149	0.201936%
70422	AZALEA REGIONAL LIBRARY SYSTEM	38,005	0.010511%
70512_70513	MURRAY BOE	1,324,406	0.366288%
70612_70613	MUSCOGEE BOE	5,939,199	1.642591%
70622	CHATTAHOOCHEE VALLEY LIB	96,289	0.026630%
70712_70713	NEWTON BOE	3,961,431	1.095604%
70722	NEWTON LIB	16,073	0.004445%
70812_70813	OCONEE BOE	1,681,735	0.465114%
70912_70913	OGLETHORPE BOE	531,783	0.147074%
71012_71013	PAULDING BOE	5,695,704	1.575248%
71112_71113	PEACH BOE	768,711	0.212601%
71122	PEACH PUBLIC LIB	1,803	0.000499%
71212_71213	PICKENS BOE	1,017,748	0.281476%
71312_71313	PIERCE BOE	724,761	0.200445%
71412_71413	PIKE BOE	604,697	0.167240%
71512_71513	POLK BOE	1,544,832	0.427251%
71612_71613	PULASKI BOE	264,881	0.073258%
71712_71713	PUTNAM BOE	788,245	0.218003%
71812_71813	QUITMAN BOE	97,668	0.027012%
71912_71913	RABUN BOE	686,873	0.189967%
72012_72013	RANDOLPH BOE	238,444	0.065946%
72060_72061	STEM CHARTER SCHOOL	69,883	0.019327%
72112_72113	RICHMOND BOE	6,031,647	1.668159%
72122	AUGUSTA RICHMOND CO LIB	61,439	0.016992%
72160_72161	GA SCHOOL INNOVAT&CLASSICS	112,823	0.031203%
72212_72213	ROCKDALE BOE	3,668,596	1.014616%
72222	CONYERS-ROCKDALE LIB	23,434	0.006481%
72312_72313	SCHLEY BOE	254,273	0.070324%
72412_72413	SCREVEN BOE	503,998	0.139390%
72422	SCREVEN-JENKINS REG LIB	11,266	0.003116%
72512_72513	SEMINOLE BOE	334,596	0.092538%
72612_72613	SPALDING BOE	\$ 2,205,772	0.610045%
72622	FLINT RIVER REG LIB	20,429	0.005650%
72712_72713	STEPHENS BOE	861,327	0.238215%
72812_72813	STEWART BOE	139,766	0.038655%
72912_72913	SUMTER BOE	895,090	0.247553%
72960	FURLOW CHARTER SCHOOL	97,668	0.027012%
72922	LAKE BLACKSHEAR REG LIB	16,524	0.004570%
73012_73013	TALBOT BOE	136,566	0.037770%
73112_73113	TALIAFERRO BOE	89,416	0.024730%
73160	7 PILLARS CHARTER SCHOOL	30,647	0.008476%
73212_73213	TATTNALL BOE	854,928	0.236446%
73312_73313	TAYLOR BOE	328,197	0.090769%

**Department of Community Health**  
**Georgia School Personnel Postemployment Benefit Fund**  
Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2022

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
73412_73413	TELFAIR BOE	408,688	0.113030%
73512_73513	TERRELL BOE	316,914	0.087648%
73522	KINCHAFOONEE REG LIB	10,816	0.002991%
73612_73613	THOMAS BOE	1,339,561	0.370480%
73622	THOMAS CO PUBLIC LIB	14,421	0.003988%
73712_73713	TIFT BOE	1,604,106	0.443644%
73722	COASTAL PLAIN REG LIB	29,743	0.008226%
73812_73813	TOOMBS BOE	595,435	0.164678%
73912_73913	TOWNS BOE	353,792	0.097848%
73922	MOUNTAIN REG LIB	18,477	0.005110%
74012_74013	TREUTLEN BOE	230,024	0.063617%
74112_74113	TROUP BOE	2,731,998	0.755583%
74122	TROUP HARRIS COWETA LIB	14,871	0.004113%
74212_74213	TURNER BOE	326,681	0.090350%
74312_74313	TWIGGS BOE	159,636	0.044150%
74412_74413	UNION BOE	773,595	0.213951%
74512_74513	UPSON BOE	1,059,693	0.293077%
74612_74613	WALKER BOE	2,148,182	0.594118%
74622	CHEROKEE REG LIB	9,464	0.002617%
74712_74713	WALTON BOE	2,705,055	0.748131%
74812_74813	WARE BOE	1,471,581	0.406992%
74912_74913	WARREN BOE	156,437	0.043265%
75012_75013	WASHINGTON BOE	633,661	0.175250%
75112_75113	WAYNE BOE	1,002,440	0.277243%
75212_75213	WEBSTER BOE	69,883	0.019327%
75312_75313	WHEELER BOE	231,203	0.063943%
75412_75413	WHITE BOE	888,775	0.245807%
75512_75513	WHITFIELD BOE	2,726,778	0.754139%
75522	NORTHWEST GA REG LIB	32,146	0.008891%
75612_75613	WILCOX BOE	232,550	0.064316%
75712_75713	WILKES BOE	370,295	0.102412%
75722	BARTRAM TRAIL REG LIB	8,863	0.002451%
75812_75813	WILKINSON BOE	305,295	0.084435%
75912_75913	WORTH BOE	590,215	0.163235%
75922	WORTH PUB LIB	7,060	0.001953%
76112_76113	ATLANTA CITY BOE	10,709,587	2.961927%
76312_76313	BREMEN CITY BOE	434,958	0.120295%
76412_76413	BUFORD CITY BOE	1,030,393	0.284974%
76512_76513	CALHOUN CITY BOE	699,165	0.193367%
76612_76613	CARROLLTON CITY BOE	934,409	0.258428%
76712_76713	CARTERSVILLE CITY BOE	740,085	0.204684%
76912_76913	CHICKAMAUGA CITY BOE	221,604	0.061289%
77112_77113	COMMERCE CITY BOE	371,642	0.102784%
77212_77213	DALTON CITY BOE	1,722,822	0.476477%
77312_77313	DECATUR CITY BOE	1,472,086	0.407132%
77412_77413	DUBLIN CITY BOE	491,032	0.135804%
77612_77613	GNSVLE CITY BOE	1,499,197	0.414630%
77912_77913	JEFFERSON CITY BOE	703,038	0.194438%
78112_78113	MARIETTA CITY BOE	\$ 2,072,742	0.573254%
78212_78213	MOUNTAIN EDU CTR BOE	93,289	0.025801%
78412_78413	PELHAM CITY BOE	316,073	0.087415%
78512_78513	ROME CITY BOE	1,404,392	0.388410%
78612_78613	SOCIAL CIRCLE BOE	381,409	0.105485%
78912_78913	THOMASVILLE CITY BOE	591,899	0.163700%
79112_79113	TRION CITY BOE	255,620	0.070696%
79212_79213	VALDOSTA CITY BOE	1,743,703	0.482252%
79312_79313	VIDALIA CITY BOE	513,428	0.141998%
79322	OHOOPEE REG LIB	13,419	0.003711%
79422	OKEFENOKEE REG LIB	16,824	0.004653%
79561	COASTAL PLAINS CHARTER	25,853	0.007150%
81012_81013	GA MILITARY COLLEGE	796,328	0.220239%
85042_85043	NORTHWEST GEORGIA RESA	138,755	0.038375%
85242_85243	NORTH GEORGIA RESA	81,165	0.022448%
85442_85443	PIONEER RESA	242,148	0.066970%

The accompanying notes are an integral part of this schedule

**Department of Community Health**  
**Georgia School Personnel Postemployment Benefit Fund**  
 Schedule of Employer Allocations  
 As of and for the Year Ended June 30, 2022

<b>Payroll Location Number</b>	<b>Employer Name</b>	<b>2022 Employer Contributions</b>	<b>2022 Employer Allocation Percentage</b>
85642_85643	METRO RESA	160,310	0.044336%
85842_85843	N E GEORGIA RESA	157,615	0.043591%
86042_86043	WEST GA RESA	136,398	0.037723%
86242_86243	GRIFFIN RESA	67,189	0.018582%
86442_86443	MIDDLE GA RESA	25,596	0.007079%
86642_86643	OCONEE RESA	50,855	0.014065%
86842_86843	CEN SAV RIVER RESA	31,321	0.008662%
87242_87243	CHATT FLINT RESA	46,645	0.012900%
87642_87643	HEART OF GEORGIA RESA	70,725	0.019560%
88042_88043	FIRST DISTRICT RESA	132,862	0.036745%
88442_88443	SOUTHWEST GA RESA	29,132	0.008057%
88642_88643	COASTAL PLNS RESA	79,986	0.022122%
88842_88843	OKEFENOKEE RESA	52,033	0.014391%
<b>Total</b>		<b>\$ 361,575,006</b>	<b>100.000000%</b>

Department of Community Health  
Georgia School Personnel Postemployment Benefit Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense	
Payroll Location Number	Employer Name	2022 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions							
				Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Employer Contributions	Proportionate Share of Contributions			Employer Contributions	Proportionate Share of Contributions			Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense						
50112_60113	APPLING BOE	\$ 21,704,507	\$ 866,348	\$ 132,391	\$ 3,305,641	\$ 444,091	\$ 4,748,471	\$ 8,530,528	\$ 4,389,767	\$ 577,145	\$ 13,497,440	\$ (1,091,127)	\$ (224,502)	\$ (1,315,629)							
50212_60213	ATKINSON BOE	10,879,933	434,279	66,365	1,657,036	769,596	2,927,276	4,276,143	2,200,482	367,754	6,844,379	(546,955)	88,083	(458,872)							
50312_60313	BACON BOE	13,550,326	540,869	82,653	2,063,742	1,147,567	3,834,831	5,325,688	2,740,572	88,483	8,154,743	(681,201)	298,290	(382,911)							
50412_60413	BAKER BOE	2,591,960	103,460	15,810	394,761	381,234	895,265	1,018,719	524,227	806,125	2,349,071	(130,301)	(96,854)	(227,155)							
50512_60513	BALDWIN BOE	31,449,931	1,255,343	191,836	4,789,889	1,543,055	7,780,123	12,360,775	6,360,792	1,019,004	19,740,571	(1,581,054)	88,905	(1,492,149)							
60522	TWIN LAKES LIB SYSTEM	18,240,869	728,095	111,264	2,778,122	507,113	4,124,594	7,169,214	3,689,241	332,130	11,190,585	(917,006)	59,626	(857,380)							
50612_60613	BANKS BOE	82,404,377	3,289,220	502,643	12,550,355	5,309,614	21,651,832	32,387,416	16,666,400	501,065	49,554,881	(4,142,634)	937,755	(3,204,879)							
50712_60713	BARROW BOE	403,159	16,092	2,459	61,402	27,467	107,420	158,454	81,539	59,016	299,009	(20,265)	(37,744)	(58,009)							
60722	PIEDMONT REG LIB	80,301,337	3,205,276	488,815	12,230,058	7,179,205	23,104,354	31,560,858	16,241,057	1,572,006	49,373,921	(4,036,913)	377,552	(3,659,361)							
50812_60813	BARTOW BOE	752,939	30,054	4,593	114,674	14,082	163,403	295,928	152,283	203,064	651,275	(37,852)	(75,383)	(113,235)							
60822	BARTOW CO LIB SYSTEM	18,960,335	756,813	115,653	2,887,698	685,657	4,445,821	7,451,986	3,834,754	326,889	11,613,629	(953,174)	(12,042)	(965,216)							
50912_60913	BEN HILL BOE	18,489,934	738,037	112,783	2,816,055	477,030	4,143,905	7,267,104	3,739,615	1,030,373	12,037,092	(929,528)	(165,216)	(1,094,744)							
51012_61013	BERRIEN BOE	136,578,149	5,451,598	833,088	20,801,132	1,679,800	28,765,618	53,679,349	27,623,120	4,283,006	85,585,475	(6,866,063)	(953,159)	(7,819,222)							
51112_61113	BIBB BOE	2,353,392	93,937	14,355	358,426	209,032	675,750	924,954	475,977	42,698	1,443,629	(118,311)	4,347	(113,964)							
61122	MIDDLE GA REG LIB	7,799,053	311,304	47,572	1,187,812	1,745,062	3,291,750	3,065,264	1,577,369	0	4,642,633	(392,073)	817,584	425,511							
51162_61163	ACADEMY FOR CLASSICAL EDUCAT	14,062,320	561,306	85,776	2,141,720	1,736,644	4,525,446	5,526,918	2,844,124	293,832	8,664,874	(706,943)	286,886	(420,057)							
51212_61213	BLECKLEY BOE	18,429,921	735,641	112,417	2,806,915	115,476	3,770,449	7,243,517	3,727,477	884,666	11,855,660	(926,508)	(146,696)	(1,073,204)							
51312_61313	BRANTLEY BOE	14,163,729	565,354	86,395	2,157,165	64,178	2,873,092	5,566,774	2,864,634	390,532	8,821,940	(712,400)	(47,978)	(760,018)							
51412_61413	BROOKS BOE	0	0	0	0	0	0	0	0	10,662	10,662	0	(13,495)	(13,495)							
51512_61513	BRYAN BOE	44,077,874	1,759,395	268,863	6,713,150	3,007,965	11,749,373	17,323,940	8,914,811	0	26,238,751	(2,215,887)	1,382,771	(833,116)							
51612_61613	BULLOCH BOE	65,870,024	2,629,241	401,789	10,032,139	1,737,960	14,801,129	25,888,915	13,322,304	514,397	39,725,616	(3,311,420)	938,761	(2,372,659)							
61622	STATESBORO REG PUBLIC LIB	1,016,265	40,565	6,199	154,779	25,639	227,182	399,423	205,541	118,832	723,796	(151,090)	(42,419)	(93,509)							
51712_61713	BURKE BOE	35,116,584	1,401,699	214,201	5,348,328	597,682	7,561,910	13,801,881	7,102,378	1,089,019	21,983,278	(1,765,383)	75,181	(1,690,202)							
51812_61813	BUTTS BOE	18,918,841	755,157	115,400	2,881,378	732,080	4,484,015	7,435,677	3,826,362	567,242	11,829,281	(951,088)	15,347	(935,741)							
51912_61913	CALHOUN BOE	3,934,138	157,033	23,997	599,177	213,962	994,169	1,546,235	795,685	703,097	3,045,017	(197,777)	(230,737)	(428,514)							
51962_61963	PATAULA CHARTER BOE	3,269,932	130,521	19,946	498,017	1,018,311	1,666,795	1,285,182	661,348	1,153,945	3,100,475	(164,385)	114,178	(50,207)							
52012_62013	CAMDEN BOE	40,208,305	1,604,938	245,259	6,123,807	957,160	8,931,164	15,803,082	8,132,186	1,198,763	25,134,031	(2,021,353)	(376,035)	(2,397,388)							
52112_62113	CANDLER BOE	12,175,962	486,011	74,270	1,854,424	199,727	2,614,432	4,785,522	2,462,605	598,696	7,846,823	(612,111)	(74,764)	(686,875)							
52212_62213	CARROLL BOE	81,975,470	3,272,100	500,027	12,485,032	3,619,324	19,876,483	32,218,842	16,579,653	9,044	48,807,539	(4,121,075)	1,145,861	(2,975,214)							
62222	WEST GEORGIA REG LIB	1,077,961	43,027	6,575	164,176	83,445	297,223	423,671	218,019	150,658	792,348	(54,193)	(70,673)	(124,866)							
52312_62313	CATOOSA BOE	69,951,720	2,792,165	426,686	10,653,790	1,834,935	15,707,576	27,493,144	14,147,832	1,032,510	42,673,486	(3,516,617)	(287,262)	(3,803,879)							
62322	CATOOSA CO PUB LIB	357,901	14,286	2,183	54,509	38,304	109,282	140,666	72,386	87,961	301,013	(17,991)	(25,002)	(42,993)							
52412_62413	CHARLTON BOE	8,467,815	337,998	51,651	1,289,666	193,170	1,872,485	3,328,108	1,712,627	605,356	5,646,091	(425,695)	(117,401)	(543,096)							
52512_62513	CHATHAM BOE	225,753,134	9,011,071	1,377,030	34,382,664	3,693,649	48,464,414	88,727,819	45,658,885	0	134,386,704	(11,349,070)	2,558,938	(8,790,132)							
62522	LIVE OAK PUBLIC LIB	3,978,504	158,804	24,268	605,934	366,134	1,155,140	1,563,673	804,658	643,307	3,011,638	(200,006)	(305,101)	(505,107)							
52612_62613	CHATTahoochee BOE	4,529,121	180,783	27,626	689,794	114,616	1,012,819	1,780,082	916,021	1,069,822	3,765,925	(227,690)	(256,360)	(484,050)							
52712_62713	CHATTOOGA BOE	15,293,682	610,456	93,287	2,329,259	1,179,399	4,212,401	6,010,880	3,093,168	705,949	9,809,997	(768,843)	51,132	(717,711)							
52812_62813	CHEROKEE BOE	225,407,215	8,997,264	1,374,920	34,329,980	9,182,834	53,884,998	88,591,862	45,588,922	1,470,767	135,651,551	(11,331,683)	3,302,433	(8,029,250)							
62822	SEQUIOYAH REG LIB	2,456,187	98,040	14,982	374,082	398,508	885,612	965,356	496,767	111,509	1,573,832	(123,476)	70,625	(52,851)							
52912_62913	CLARKE BOE	108,753,377	4,340,956	663,365	16,563,362	4,330,410	25,898,493	42,743,371	21,995,522	33,166	65,072,059	(5,467,256)	2,110,557	(3,356,699)							
62922	ATHENS REG LIB	1,851,400	73,900	11,293	281,972	247,712	614,877	727,656	374,448	237,158	1,339,262	(93,073)	(35,582)	(128,655)							
53012_63013	CLAY BOE	2,310,709	92,233	14,095	351,926	532,814	991,068	908,179	467,344	213,392	1,588,915	(116,167)	(28,067)	(144,234)							
53112_63113	CLAYTON BOE	283,888,674	11,331,586	1,731,641	43,236,826	12,341,056	68,641,109	111,576,847	57,416,879	10,854,773	179,848,499	(14,271,663)	1,435,395	(12,836,268)							
53212_63213	CLINCH BOE	8,698,460	347,204	53,058	1,324,793	316,148	2,041,203	3,418,758	1,759,276	271,686	5,449,720	(437,290)	(18,447)	(455,737)							
53312_63313	COBB BOE	611,297,079	24,400,288	3,728,739	93,101,796	9,517,160	130,747,983	240,258,266	123,635,683	15,275,605	379,169,554	(30,731,151)	(2,649,903)	(33,381,054)							
53412_63413	COFFEE BOE	45,996,517	1,835,978	280,566	7,005,364	651,261	9,773,169	18,078,024	9,302,859	1,197,742	28,578,625	(2,312,341)	(468,199)	(2,780,540)							
63422	SATILLA REG LIB	98,735	3,941	602	15,038	8,913	28,494	38,806	19,969	157,573	216,348	(4,963)	(46,596)	(51,559)							
53512_63513	COLQUITT BOE	57,406,864	2,291,429	350,166	8,743,183	458,199	11,842,977	22,562,636	11,610,618	5,345,074	39,518,328	(2,885,963)	(1,244,573)	(4,130,536)							
63522	MOULTRIE-COLQUITT CO LIB	349,681	13,958	2,133	53,257	25,363	94,711	137,435	70,724	71,077	279,236	(17,579)	(13,517)	(31,096)							
53612_63613	COLUMBIA BOE	137,011,711	5,468,904	835,733	20,867,164	7,445,081	34,616,882	53,849,7													



Department of Community Health  
Georgia School Personnel Postemployment Benefit Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Deferred Outflows of Resources										Deferred Inflows of Resources				OPEB Expense			
Payroll Location Number	Employer Name	2022 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense			
55712_65713	FLOYD BOE	\$ 54,302,910	\$ 2,167,533	\$ 331,232	\$ 8,270,444	\$ 1,522,612	\$ 12,291,821	\$ 21,342,688	\$ 10,982,839	\$ 3,584,754	\$ 35,910,281	\$ (2,729,919)	\$ (1,003,260)	\$ (3,733,179)			
65722	SARA HIGHTOWER REG LIB	1,086,181	43,356	6,625	165,428	40,669	256,078	426,902	219,682	112,743	759,327	(54,605)	(99,826)	(154,431)			
55812_65813	FORSYTH BOE	263,415,529	10,514,388	1,606,760	40,118,724	26,587,874	78,827,746	103,530,281	53,276,157	0	156,806,438	(13,242,433)	10,299,110	(2,943,323)			
65822	FORSYTH PUBLIC LIB	2,402,710	95,906	14,656	365,938	525,846	1,002,346	944,338	485,951	79,862	1,510,151	(120,788)	69,097	(51,691)			
55912_65913	FRANKLIN BOE	22,691,557	905,747	138,412	3,455,971	475,506	4,975,636	8,918,469	4,589,399	2,136,485	15,644,353	(1,140,752)	(272,892)	(1,413,644)			
56012_66013	FULTON BOE	517,685,271	20,663,717	3,157,734	78,844,526	4,019,177	106,685,154	203,465,990	104,702,565	21,719,844	329,888,399	(26,025,095)	(4,642,412)	(30,667,509)			
56064_66065	INTERNATIONAL CHARTER	1,010,026	40,316	6,161	153,829	715,314	915,620	396,971	204,279	56,197	657,447	(50,775)	239,667	188,892			
56072_66073	GA MAGNET CHARTER BOE	4,427,614	176,731	27,007	674,335	223,195	1,101,268	1,740,186	895,491	433,106	3,068,783	(222,585)	12,936	(209,649)			
56074_66075	INTL CHARTER SCHOOL OF ATL	3,864,915	154,270	23,575	588,634	989,951	1,756,430	1,519,029	781,684	0	2,300,713	(194,295)	489,847	295,552			
56076_66076	AMANA ACADEMY WEST ATLANTA	72,729	2,945	460	76,730	91,362	14,922	28,997	1,942	0	13,709	(3,709)	0	134,298			
56112_66113	GILMER BOE	26,307,407	1,060,076	160,468	4,006,672	1,078,865	6,296,081	10,339,608	5,320,710	1,469,107	17,129,425	(1,322,525)	(282,451)	(1,604,976)			
56212_66213	GLASCOCK BOE	4,363,045	174,154	26,613	664,501	517,778	1,383,046	1,714,809	882,432	189,037	2,786,278	(219,339)	82,350	(136,989)			
56312_66313	GLYNN BOE	79,092,951	3,157,042	482,445	12,046,018	1,132,305	16,817,810	31,085,925	15,996,659	2,874,206	49,956,790	(3,976,166)	(122,713)	(4,098,879)			
66322	THREE RIVERS REG LIB SYS	691,242	27,591	4,216	105,278	62,570	199,655	271,679	139,805	70,509	481,993	(34,752)	(1,049)	(35,801)			
56412_66413	GORDON BOE	37,164,265	1,483,434	226,692	5,660,194	1,316,894	8,687,214	14,606,682	7,516,524	1,387,577	23,510,783	(1,868,323)	(387,169)	(2,255,492)			
56512_66513	GRADY BOE	26,307,407	1,050,076	160,468	4,006,672	180,329	5,397,545	10,339,608	5,320,710	2,590,560	18,250,878	(1,322,525)	(498,812)	(1,821,337)			
66522	RODDEBERY MEM LIB	148,152	5,914	904	22,564	38,033	67,415	58,228	29,964	4,986	93,178	(7,449)	7,375	(74)			
56612_66613	GREENE BOE	19,725,950	787,373	120,323	3,004,303	1,064,988	4,976,987	7,752,986	3,989,601	364,397	12,106,894	(991,664)	383,151	(608,513)			
56712_66713	GWINNETT BOE	957,273,448	38,210,133	5,839,093	145,794,699	12,700,891	202,544,816	376,237,456	193,609,885	7,759,521	577,606,862	(48,124,044)	1,710,982	(46,413,062)			
66722	GWINNETT CO LIB	9,763,250	389,706	59,553	1,486,963	394,621	2,330,843	3,837,253	1,974,631	218,390	6,030,274	(490,820)	(212,492)	(703,312)			
56812_66813	HABERSHAM BOE	47,154,100	1,882,184	287,627	7,181,666	2,348,760	11,700,237	18,532,989	9,536,982	902,267	28,972,238	(2,370,532)	269,808	(2,100,724)			
66822	N E GA REG LIB	633,606	25,291	3,865	96,499	35,320	160,975	249,026	128,148	183,276	560,450	(31,852)	(58,945)	(90,797)			
56912_66913	HALL BOE	152,660,521	6,093,536	931,186	23,250,510	1,287,428	31,562,660	60,000,208	30,875,802	2,628,088	93,504,098	(7,674,555)	(1,350,781)	(9,025,336)			
66922	CHESTATEE REG LIB	604,787	24,140	3,689	92,110	80,964	200,903	237,700	122,319	63,792	423,811	(30,403)	(2,514)	(32,917)			
66942	HALL CO LIB	1,226,014	48,937	7,478	186,724	100,186	343,325	481,861	247,963	491,245	1,221,069	(61,631)	(140,555)	(202,186)			
57012_67013	HANCOCK BOE	476,209	298,417	45,603	1,136,642	477,532	1,980,194	2,938,377	1,512,074	2,652,180	7,102,631	(375,843)	(474,465)	(850,308)			
57112_67113	HARALSON BOE	20,832,829	831,555	127,874	3,172,882	0	4,131,511	8,187,933	4,213,469	874,901	13,276,303	(1,047,307)	(356,003)	(1,403,311)			
57212_67213	HARRIS BOE	30,859,602	1,231,779	188,235	4,689,981	966,341	7,086,336	12,128,758	6,241,397	627,555	18,997,710	(551,379)	165,249	(1,386,130)			
57312_67313	HART BOE	21,976,646	877,211	134,051	3,347,088	1,191,536	5,549,886	8,637,488	4,444,807	213,402	13,295,697	(1,104,809)	340,561	(764,248)			
67322	HART LIB	49,417	1,973	301	7,526	225	10,025	19,422	9,995	3,116	32,533	(2,485)	(2,179)	(4,664)			
57412_67413	HEARD BOE	10,861,513	433,544	66,252	1,654,231	216,379	2,370,406	4,268,904	2,196,756	660,225	7,125,885	(546,030)	(142,364)	(688,394)			
57512_67513	HENRY BOE	208,955,852	8,340,598	1,274,572	31,824,404	4,071,109	45,510,683	82,125,978	42,261,611	4,423,686	128,811,275	(10,504,639)	134,656	(10,369,983)			
67522	HENRY CO LIB SYS	1,086,181	43,356	6,625	165,428	112,599	328,008	426,902	219,682	453,874	1,100,458	(54,605)	(62,474)	(117,079)			
57612_67613	HOUSTON BOE	151,018,672	6,028,000	921,171	23,000,453	4,854,956	34,804,580	59,354,912	30,543,736	634,203	90,532,851	(7,592,018)	518,059	(7,073,959)			
67622	HOUSTON PUBLIC LIB	580,128	23,156	3,539	88,355	15,031	130,081	228,008	117,332	127,162	472,502	(29,165)	(51,400)	(80,565)			
57712_67713	IRWIN BOE	9,999,045	399,118	60,991	1,522,875	785,231	2,768,215	3,929,927	2,022,321	775,745	6,727,993	(502,672)	(116,008)	(618,680)			
57812_67813	JACKSON BOE	49,865,987	1,990,431	304,168	7,594,692	9,054,247	18,943,538	19,598,843	10,085,465	279,574	29,963,882	(2,506,864)	1,808,512	(698,352)			
57912_67913	JASPER BOE	14,915,578	595,364	90,981	2,271,673	3,927,012	6,688,994	5,862,274	3,016,696	243,076	9,122,046	(749,839)	258,188	(491,651)			
58012_68013	JEFF DAVIS BOE	18,037,953	719,996	110,026	2,747,217	1,641,988	5,219,227	7,089,462	3,648,201	431,486	11,169,149	(906,805)	101,267	(805,538)			
58112_68113	JEFFERSON BOE	16,183,879	645,989	98,717	2,464,838	138,643	3,348,187	6,360,755	3,273,212	1,332,496	10,966,463	(813,596)	(557,337)	(1,370,933)			
68122	JEFFERSON LIB	152,212	6,076	928	23,182	0	30,186	59,824	30,785	124,840	215,449	(7,651)	(38,369)	(46,020)			
58212_68213	JENKINS BOE	8,061,982	321,799	49,176	1,227,856	226,253	1,825,084	3,168,603	1,630,547	799,770	5,598,920	(405,294)	(188,909)	(594,203)			
58312_68313	JOHNSON BOE	7,702,080	307,438	46,198	1,173,061	330,310	1,657,791	3,027,198	1,567,311	191,927	4,738,906	(374,711)	(533,091)	(907,882)			
58412_68413	JONES BOE	30,329,188	1,210,608	184,998	4,618,187	1,071,144	7,085,548	11,920,289	6,134,120	1,665,913	19,720,322	(1,524,712)	(545,720)	(1,270,432)			
58512_68513	LAMAR BOE	14,163,729	565,354	86,395	2,157,165	603,062	3,411,976	5,666,774	2,864,634	1,254,063	10,585,471	(712,040)	(417,573)	(1,129,613)			
58612_68613	LANIER BOE	10,100,453	403,166	61,610	1,538,320	211,748	2,214,844	3,969,784	2,042,831	459,233	6,471,848	(507,769)	(66,817)	(574,586)			
58712_68713	LAURENS BOE	36,426,379	1,453,981	222,191	5,547,812	887,952	14,316,670	7,367,286	3,991,591	22,083,547	(1,831,229)	(67,569)	(1,898,798)				
68722	OCONEE REG LIB	473,174	18,887	2,886	72,065	37,218	131,056	185,972	95,700	80,930	362,602	(23,787)	(12,033)	(35,820)			
58812_68813	LEE BOE	32,810,529	1,309,652	200,135	4,997,111	399,097	6,905,995	12,895,532	6,635,975	623,872	20,155,379	(1,649,455)	(310,628)	(1,960,083)			
68822	LEE LIB	263,326	10,511	1,606	40,105	9,791	62,013	103,495	53,258	57,274	214,027	(13,238)	(18,724)	(31,962)			
58862_68863	BACONTON COMM BOE	4,579,826	182,806	27,936	697,517	1,516,287	2,424,546	1,800,010	926,276	0	2,726,286	(230,237)	393,467	163,230			
58912_68913	LIBERTY BOE	50,004,434	1,995,957	305,013	7,615,778	1,109,315	11,026,063	19,653,257	10,113,466	1,019,910	30,786,633	(2,513,826)	100,067	(2,413,759)			
59012_69013	LINCOLN BOE	9,270,369	370,032	56,547	1,411,896	756,286	2,594,761	3,643,536	1,874,945	60,735	5,579,216	(466,041)	306,003	(160,038)			
59112_69113	LONG BOE	15,501,253	618,742	94,553	2,360,872	844,237	3,918,404	6,092,462	3,135,150	1,078,756	10,306,368	(779,277)	334,422	(444,855)			
59212_69213	LOWNDEN BOE	56,548,951	2,257,185	344,933	8,612,521	686,490	11,901,129	22,225,451	11,437,104	985,102	34,647,657	(2,942,830)	(369,233)	(3,212,063)			
69222	SOUTH GEORGIA REG LIB	588,348	23,484	3,589	89,607	175,897	292,577	231,239	118,994	158,768	509,001	(29,578)	(53,924)	(83,502)			
59260_69261	SCINTILLA CHARTER ACADEMY	3,159,313	126,106	19,271	481,170	1,004,229	1,630,776	1,241,706	638,975	0	1,880,681						

Department of Community Health  
Georgia School Personnel Postemployment Benefit Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense	
Payroll Location Number	Employer Name	2022 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between	Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense						
						Employer Contributions		Employer Contributions													
70812_70813	OCONEE BOE	\$ 46,061,086	1,838,556	\$ 280,960	\$ 7,015,198	\$ 5,077,404	\$ 14,212,118	\$ 18,103,402	\$ 9,315,919	\$ 0	\$ 27,419,321	\$ (2,315,585)	\$ 1,664,962	\$ (650,623)							
70912_70913	OGLETHORPE BOE	14,565,006	581,371	88,842	2,218,280	874,372	3,762,865	5,724,488	2,945,793	213,557	8,883,838	(732,212)	152,602	(579,610)							
71012_71013	PAULDING BOE	155,999,675	6,226,820	951,554	23,759,070	12,156,232	43,093,676	61,312,597	31,551,151	131,448	92,995,196	(7,842,422)	2,845,819	(4,996,603)							
71112_71113	PEACH BOE	21,054,264	840,394	128,425	3,206,607	2,983,198	7,158,624	8,274,963	4,258,254	392,161	12,925,378	(1,058,442)	184,518	(873,924)							
71122	PEACH PUBLIC LIB	49,417	1,973	301	7,526	122	9,922	19,422	9,995	86,095	115,512	(2,485)	(44,691)	(47,176)							
71212_71213	PICKENS BOE	27,875,080	1,112,650	170,030	4,245,432	336,694	5,864,806	10,955,751	5,637,774	1,279,145	17,872,670	(1,401,335)	(143,432)	(1,544,767)							
71312_71313	PIERCE BOE	19,850,433	792,342	121,082	3,023,262	792,342	5,385,586	5,472,272	4,014,778	12,303,087	(997,920)	(33,048)	(1,030,968)								
71412_71413	PIKE BOE	16,562,081	661,085	101,024	2,522,439	837,859	6,509,400	4,122,407	3,349,704	1,162,578	11,662,578	(832,611)	(283,139)	(1,115,750)							
71512_71513	POLK BOE	42,311,444	1,688,887	258,088	6,444,119	4,006,296	12,397,390	16,629,679	8,557,548	631,359	25,818,586	(2,127,084)	370,752	(1,756,332)							
71612_71613	PULASKI BOE	7,254,673	289,583	44,253	1,104,932	66,687	1,505,455	2,851,385	1,467,308	913,106	5,231,799	(364,719)	(268,686)	(633,405)							
71712_71713	PUTNAM BOE	21,589,234	861,747	131,688	3,288,084	448,058	4,729,577	8,485,223	4,366,453	890,265	13,741,941	(1,085,332)	71,590	(1,013,742)							
71812_71813	QUITMAN BOE	2,675,048	106,776	16,317	407,415	131,075	661,583	1,051,375	541,032	466,137	2,058,544	(134,479)	(22,933)	(157,412)							
71912_71913	RABUN BOE	18,812,778	750,923	114,753	2,865,225	927,421	4,658,322	7,393,991	3,804,910	845,559	12,044,460	(945,758)	(116,091)	(1,061,849)							
72012_72013	RANDOLPH BOE	6,530,752	260,679	39,836	994,647	22,033	1,317,195	2,566,783	1,320,854	861,217	4,748,854	(328,316)	(308,939)	(637,255)							
72060_72061	STEM CHARTER SCHOOL	1,913,988	76,398	11,675	291,504	946,318	1,325,895	752,255	387,107	101,114	1,240,476	(96,218)	447,182	350,964							
72112_72113	RICHMOND BOE	165,200,821	6,594,089	1,007,678	25,160,423	3,975,876	36,738,066	64,928,926	33,412,095	8,434,737	106,775,758	(8,304,981)	(3,729,464)	(12,034,445)							
72122	AUGUSTA RICHMOND CO LIB	1,682,749	67,168	10,264	256,286	157,500	491,218	661,371	340,338	55,531	1,057,240	(84,595)	27,521	(57,074)							
72160_72161	GA SCHOOL INNOVAT&CLASSICS	3,090,090	123,343	18,849	470,627	973,894	1,586,713	1,214,499	624,975	96,677	1,936,151	(155,345)	387,908	232,563							
72212_72213	ROCKDALE BOE	100,479,268	4,010,690	612,895	15,303,198	922,007	20,848,790	39,491,396	20,322,072	6,875,849	66,689,317	(5,051,299)	(1,236,228)	(6,287,527)							
72222	CONYERS-ROCKDALE LIB	641,825	25,619	3,915	97,751	116,116	243,401	252,257	129,810	145,530	527,597	(32,266)	12,146	(20,120)							
72312_72313	SCHLEY BOE	6,964,314	277,985	42,480	1,060,679	19,347	1,400,491	2,737,186	1,408,542	301,732	4,447,460	(350,111)	(163,000)	(513,111)							
72412_72413	SCREVEN BOE	13,804,045	550,997	84,201	2,102,384	260,706	2,998,288	5,425,408	2,791,887	245,342	8,462,637	(693,960)	(50,352)	(744,312)							
72422	SCREVEN-JENKINS REG LIB	308,583	12,317	1,882	46,998	46,337	107,534	121,283	62,411	43,680	227,374	(15,514)	(19,199)	(34,713)							
72512_72513	SEMINOLE BOE	9,164,207	365,795	55,899	1,395,727	0	1,817,421	3,601,811	1,853,473	1,040,869	6,496,152	(460,702)	(397,715)	(858,417)							
72612_72613	SPALDING BOE	60,413,866	2,411,456	368,508	9,201,155	554,827	12,535,946	23,744,479	12,218,788	3,194,263	39,157,530	(3,037,128)	(740,719)	(3,777,847)							
72622	FLINT RIVER REG LIB	559,530	22,334	3,413	85,218	15,513	126,478	219,912	113,166	61,733	394,811	(128,129)	(26,029)	(54,158)							
72712_72713	STEPHENS BOE	23,590,865	941,643	143,898	3,592,937	1,030,612	5,709,050	9,271,924	4,771,285	1,480,536	15,503,745	(1,185,960)	(37,801)	(1,223,761)							
72812_72813	STEWART BOE	3,828,075	152,800	23,350	583,024	169,446	928,620	1,504,549	774,233	290,458	2,569,240	(192,447)	(87,883)	(280,333)							
72912_72913	SUMTER BOE	24,515,624	978,556	149,538	3,733,780	0	4,861,874	9,635,383	4,958,319	2,753,108	17,346,810	(1,232,450)	(1,062,395)	(2,294,845)							
72960	FURLOW CHARTER SCHOOL	452,575	18,065	2,761	68,928	40,024	129,778	177,876	91,534	109,019	378,429	(22,753)	(45,076)	(67,829)							
72922	LAKE BLACKSHEAR REG LIB	2,675,048	106,776	16,317	407,415	3,328,918	3,859,426	1,051,375	541,032	0	1,592,407	(134,479)	640,176	505,697							
73012_73013	TALBOT BOE	3,740,432	149,302	22,816	569,675	145,691	1,157,484	1,470,103	756,508	1,086,019	3,312,630	(188,040)	16,957	(171,083)							
73112_73113	TALIAFERRO BOE	2,449,057	97,756	14,939	372,996	235,222	720,913	962,554	495,325	174,456	1,632,335	(123,121)	40,987	(82,134)							
73160	7 PILLARS CHARTER SCHOOL	839,394	33,505	5,120	127,841	1,055,357	1,221,823	329,907	169,769	289,642	789,318	(42,197)	199,006	156,809							
73212_73213	TATTNALL BOE	23,415,678	934,651	142,829	3,566,256	1,739,115	6,382,851	9,203,070	4,735,853	127,254	14,066,177	(1,177,156)	369,510	(807,646)							
73312_73313	TAYLOR BOE	8,989,019	358,802	54,830	1,369,046	501,739	2,284,417	3,532,957	1,818,042	337,397	5,688,396	(451,897)	76,503	(375,394)							
73412_73413	TELFAR BOE	11,193,567	446,798	68,278	1,704,803	117,704	2,337,583	4,399,411	2,263,914	242,510	6,905,835	(562,724)	(88,120)	(650,844)							
73512_73513	TERRELL BOE	8,679,941	346,465	52,945	1,321,973	992,069	2,713,452	3,411,480	1,755,530	2,103,116	7,270,126	(436,357)	(483,174)	(899,531)							
73522	KINCHAFONNEE REG LIB	296,204	11,823	1,807	45,113	864	59,607	116,417	59,908	16,997	193,322	(14,890)	(12,089)	(26,799)							
73612_73613	THOMAS BOE	36,689,308	1,464,476	223,794	5,587,857	545,640	7,821,767	14,420,009	7,420,464	868,982	22,709,455	(1,844,448)	66,174	(1,778,275)							
73622	THOMAS CO PUBLIC LIB	394,939	15,764	2,409	60,150	21,357	99,680	155,223	79,877	162,745	397,845	(19,852)	(48,964)	(68,816)							
73712_73713	TIFT BOE	43,934,872	1,753,687	267,990	6,691,371	0	8,713,048	17,267,735	8,885,889	2,602,573	28,756,197	(2,208,696)	(1,068,025)	(3,276,721)							
73722	COASTAL PLAIN REG LIB	814,636	32,517	4,969	124,071	30,582	192,139	320,177	164,761	244,396	729,334	(40,953)	(85,089)	(126,042)							
73812_73813	TOOMBS BOE	16,308,362	650,958	99,476	2,483,797	626,421	3,860,652	6,409,680	3,298,389	1,548,243	11,256,312	(819,854)	(292,647)	(1,112,501)							
73912_73913	TOWNS BOE	9,690,065	386,785	59,107	1,475,817	439,075	2,360,784	3,808,489	1,959,829	433,263	6,201,581	(487,143)	117,342	(369,801)							
73922	MOUNTAIN REG LIB	506,053	20,199	3,087	77,073	90,087	190,446	198,894	102,350	170,812	472,056	(25,439)	(67,343)	(92,782)							
74012_74013	TREUTLEN BOE	6,300,107	251,473	38,429	959,519	63,401	1,312,822	2,476,133	1,274,205	143,597	3,893,935	(316,719)	(23,856)	(304,575)							
74112_74113	TROUP BOE	74,826,759	2,986,755	456,422	11,396,269	1,109,793	15,949,239	29,409,183	15,133,816	2,888,965	47,341,964	(3,761,696)	227,077	(3,534,619)							
74122	TROUP HARRIS COWETA LIB	407,318	16,258	2,485	62,035	84,853	165,631	160,088	82,381	156,587	399,056	(20,477)	(37,381)	(57,858)							
74212_74213	TURNER BOE	8,947,525	357,146	54,577	1,362,726	467,158	2,241,607	3,516,648													

Department of Community Health  
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As of and for the Year Ended June 30, 2022

Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
Payroll Location Number	Employer Name	2022 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
77312_77313	DECATUR CITY BOE	\$ 40,319,023	1,609,358	\$ 245,935	\$ 6,140,670	\$ 4,421,131	\$ 12,417,094	\$ 15,846,597	\$ 8,154,578	\$ 0	\$ 24,001,175	\$ (2,026,922)	\$ 1,538,393	\$ (488,529)
77412_77413	DUBLIN CITY BOE	13,448,917	536,822	82,035	2,048,298	838,255	3,505,410	5,285,832	2,720,062	1,022,079	9,027,973	(676,108)	(547,693)	(1,223,801)
77612_77613	GNVSVLE CITY BOE	41,061,563	1,638,997	250,464	6,253,760	370,926	8,514,147	16,138,438	8,304,758	2,219,982	26,663,178	(2,064,250)	(274,034)	(2,338,284)
77912_77913	JEFFERSON CITY BOE	19,255,549	768,597	117,453	2,932,659	2,003,412	5,822,121	7,568,014	3,894,462	0	11,462,476	(968,016)	746,986	(221,030)
78112_78113	MARIETTA CITY BOE	56,770,387	2,266,024	346,283	8,646,246	2,316,510	13,575,063	22,312,481	11,481,890	392,179	34,186,550	(2,853,964)	422,330	(2,431,634)
78212_78213	MOUNTAIN EDU CTR BOE	2,555,120	101,989	15,586	389,150	646,982	1,153,707	1,004,240	516,777	0	1,521,017	(128,452)	284,361	155,929
78412_78413	PELHAM CITY BOE	6,656,866	345,544	52,804	1,318,458	24,751	1,741,557	3,402,411	1,750,863	880,840	6,034,114	(435,196)	(329,549)	(764,745)
78512_78513	ROME CITY BOE	38,464,949	1,535,351	234,625	5,858,290	6,009,410	13,637,676	15,117,890	7,779,589	111,662	23,009,141	(1,933,712)	1,434,450	(499,262)
78612_78613	SOCIAL CIRCLE BOE	10,446,371	416,973	63,720	1,591,004	1,325,349	3,397,046	4,105,740	2,112,793	36,981	6,255,514	(525,160)	309,677	(215,483)
78912_78913	THOMASVILLE CITY BOE	16,211,509	647,092	98,886	2,469,046	40,259	3,255,283	6,371,614	3,278,800	1,639,822	11,290,236	(814,985)	(462,194)	(1,277,179)
79112_79113	TRION CITY BOE	7,001,154	279,455	42,705	1,066,290	74,678	1,463,128	2,751,665	1,415,993	739,623	4,907,281	(351,961)	(105,964)	(457,925)
79212_79213	VALDOSTA CITY BOE	47,758,293	1,906,301	291,312	7,273,686	1,944,593	11,415,892	18,770,456	9,659,181	63,498	28,493,135	(2,400,907)	549,385	(1,851,522)
79312_79313	VIDALIA CITY BOE	14,062,320	561,306	85,776	2,141,720	765,411	3,554,213	5,526,918	2,844,124	233,447	8,604,489	(706,943)	158,822	(548,121)
79322	OHOOPEE REG LIB	367,507	14,669	2,242	55,972	26,171	99,054	144,441	74,329	94,514	313,284	(18,475)	(840)	(19,315)
79422	OKEFENOKEE REG LIB	460,795	18,393	2,811	70,180	84,315	175,699	181,106	93,196	107,490	381,792	(23,166)	(3,093)	(26,259)
79561	COASTAL PLAINS CHARTER	708,078	28,263	4,319	107,842	570,125	710,549	278,296	143,210	0	421,506	(35,595)	168,764	133,169
81012_81013	GA MILITARY COLLEGE	21,810,669	870,586	133,039	3,321,909	2,765,999	7,091,433	8,572,253	4,411,238	2,164,094	15,147,585	(1,096,468)	1,169,945	73,477
85042_85043	NORTHWEST GEORGIA RESA	3,800,346	151,693	23,181	578,800	150,399	904,073	1,493,651	768,625	709,887	2,972,163	(191,051)	(145,112)	(336,163)
85242_85243	NORTH GEORGIA RESA	2,223,066	88,735	13,560	338,578	109,284	550,157	873,732	449,618	42,431	1,365,781	(111,761)	11,176	(100,585)
85442_85443	PIONEER RESA	6,632,161	264,727	40,454	1,010,092	2,630,834	3,946,107	2,606,640	1,341,364	0	3,948,004	(333,412)	692,958	359,546
85642_85643	METRO RESA	4,390,675	175,256	26,782	668,709	61,781	932,528	1,725,668	888,020	875,799	3,489,487	(220,727)	(278,343)	(499,070)
85842_85843	N E GEORGIA RESA	4,316,896	172,311	26,332	657,472	131,369	987,484	1,696,671	873,098	303,617	2,873,386	(217,018)	(122,593)	(339,611)
86042_86043	WEST GA RESA	3,735,777	149,116	22,787	568,967	270,332	1,011,202	1,468,274	755,566	1,234,288	3,458,128	(187,805)	(129,705)	(317,510)
86242_86243	GRIFFIN RESA	1,840,209	73,453	11,225	280,268	421,797	786,743	723,258	372,185	71,845	1,167,288	(92,511)	133,643	41,132
86442_86443	MIDDLE GA RESA	701,046	27,983	4,276	106,771	248,180	387,210	275,532	141,788	116,937	534,257	(35,243)	24,485	(10,758)
86642_86643	OCONEE RESA	1,392,883	55,598	8,496	212,139	346,883	623,116	547,445	281,712	396,166	1,225,323	(70,024)	29,461	(41,563)
86842_86843	CEN SAV RIVER RESA	857,814	34,240	5,232	130,647	201,819	371,938	337,147	173,494	182,938	693,579	(43,121)	(87,081)	(130,202)
87242_87243	CHATT FLINT RESA	1,277,510	50,993	7,792	194,567	329,780	583,132	502,100	258,378	9,740	770,218	(64,222)	88,432	24,210
87642_87643	HEART OF GEORGIA RESA	1,937,062	77,319	11,816	295,019	15,127	399,281	761,324	391,774	693,464	1,846,562	(97,380)	(241,445)	(338,825)
88042_88043	FIRST DISTRICT RESA	3,638,924	145,250	22,196	554,216	199,198	920,860	1,430,207	735,977	2,080,480	4,246,664	(182,936)	(312,096)	(495,032)
88442_88443	SOUTHWEST GA RESA	797,899	31,849	4,867	121,522	215,782	374,020	313,599	161,376	58,481	533,456	(40,113)	59,721	19,608
88642_88643	COASTAL PLNS RESA	2,190,782	87,446	13,363	333,661	1,311,561	1,746,031	861,044	443,089	469,299	1,773,432	(110,136)	381,526	271,390
88842_88843	OKEFENOKEE RESA	1,425,167	56,886	8,693	217,056	67,840	350,475	560,134	288,242	386,299	1,234,675	(71,647)	(50,039)	(121,686)
Total		\$ 9,903,181,941	\$ 395,291,418	\$ 60,406,610	\$ 1,508,274,872	\$ 343,340,176	\$ 2,307,313,076	\$ 3,892,250,430	\$ 2,002,932,303	\$ 343,340,176	\$ 6,238,522,909	\$ (497,853,158)	\$ 0	\$ (497,853,158)

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**NOTE 1 – PLAN DESCRIPTION**

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

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

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Basis of Presentation*

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

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

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*Allocation Methodology*

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, requires participating employers in the School OPEB Fund to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense. The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer are based on the ratio of each employer's contribution to the School OPEB Fund during the measurement period July 1, 2021, through June 30, 2022, for the fiscal year 2022. 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, 2022, are as follows (amounts in thousands):

	<u>FY21</u>
Total employer contributions per audited financial statements	\$ 361,575

**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, 2022 were as follows (amounts in thousands):

	<u>FY22</u>
Total OPEB liability	\$ 10,554,744
Plan fiduciary net position	<u>651,562</u>
Employers' net OPEB liability	<u>\$ 9,903,182</u>
Plan fiduciary net position as a percentage of total OPEB liability	<u>6.17%</u>

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*Actuarial Assumptions*

The collective total OPEB liability for the June 30, 2022, measurement date was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total OPEB liability to June 30, 2022. 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, and including inflation
Healthcare cost trend rate	
Pre-Medicare eligible	6.50%
Medicare eligible	5.00%
Ultimate trend rate	
Pre-Medicare eligible	4.50%
Medicare eligible	4.50%
Year of ultimate trend rate	
Pre-Medicare eligible	2029
Medicare eligible	2023

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: 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. 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.
- For PSERS members: Pre-retirement mortality rates were based on the Pub-2010 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 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

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on the Pub-2010 General 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 in the June 30, 2021, valuation was 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, 2021, valuation were based on a review of recent plan experience done concurrently with the June 30, 2021 valuation.

Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rate of return for the major asset class are summarized in the following table:

<u>Asset class</u>	<u>Target allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Fixed income	30.0%	2.0%
Equities	70.0%	9.4%
Total	100.00%	

*\*Net of Inflation*

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

#### *Discount Rate*

In order to measure the total OPEB liability for the School OPEB, a single equivalent interest rate of 3.57% was used as the discount rate, as compared with last year's rate of 2.20%. The plan's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate as used for the long-term rate of return was applied to all periods of projected benefit payments to determine total OPEB liability. 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 (3.54% per the Municipal Bond Index Rate). The projection of cashflows used to determine the discount rate assumed that

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contributions from members and from the employers will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2128.

*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 3.57%, 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 (2.57%) or 1-percentage-point higher (4.57%) than the current discount rate (amounts in thousands):

	1% Decrease (2.57%)	Current Discount Rate (3.57%)	1% Increase (4.57%)
Collective Net OPEB Liability	\$ 11,201,688	\$ 9,903,182	\$ 8,802,641

*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	\$ 8,532,775	\$ 9,903,182	\$ 11,587,406

**OPEB plan fiduciary net position:** Detailed information about the OPEB plan's fiduciary net position is available in the 2022 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 2.20% to 3.57%, 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



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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, 2022, this number is 9.32 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 6.20 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, 2022 (amounts in thousands):

	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning of Year Balance</u>	<u>Current Year</u>		<u>End of Year Balance</u>
				<u>Additions</u>	<u>Deductions</u>	
<b>Deferred Outflows of Resources:</b>						
Changes of	2019	6.48 Years	\$ 270,645	\$ -	\$ (77,772)	\$ 192,873
Assumption	2020	6.30 Years	1,688,033	-	(392,566)	1,295,467
	2021	6.26 Years	24,614	-	(4,679)	19,935
			<u>\$ 1,983,292</u>	<u>\$ -</u>	<u>\$ (475,017)</u>	<u>\$ 1,508,275</u>
Difference between Expected and Actual Experience	2022	6.20 Years	\$ -	\$ 471,309	\$ (76,018)	\$ 395,291
			<u>\$ -</u>	<u>\$ 471,309</u>	<u>\$ (76,018)</u>	<u>\$ 395,291</u>
Net difference between projected and actual earnings on OPEB plan investments (1)	2018	5.0 years	\$ 3,529	\$ -	\$ (3,529)	\$ -
	2019	5.0 years	7,042	-	(3,521)	3,521
	2020	5.0 years	14,725	-	(4,908)	9,817
	2021	5.0 years	(42,470)	-	10,617	(31,853)
	2022	5.0 years	-	98,652	(19,730)	78,922
			<u>\$ (17,174)</u>	<u>\$ 98,652</u>	<u>\$ (21,071)</u>	<u>\$ 60,407</u>
<b>Deferred Inflows of Resources:</b>						
Difference between Expected and Actual Experience	2018	6.53 Years	\$ 132,262	\$ -	\$ (52,278)	\$ 79,984
	2019	6.48 Years	697,438	-	(200,413)	497,025
	2020	6.30 Years	422,736	-	(98,311)	324,425
	2021	6.26 Years	3,692,885	-	(702,069)	2,990,816
			<u>\$ 4,945,321</u>	<u>\$ -</u>	<u>\$ (1,053,071)</u>	<u>\$ 3,892,250</u>
Changes of Assumptions	2017	6.56 Years	\$ 300,179	\$ -	\$ (192,422)	\$ 107,757
	2018	6.53 Years	583,610	-	(230,676)	352,934
	2022	6.20 Years	-	1,838,827	(296,585)	1,542,242
			<u>\$ 883,789</u>	<u>\$ 1,838,827</u>	<u>\$ (719,683)</u>	<u>\$ 2,002,933</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 outflow 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 Ended June 30**

2023	\$ (1,119,512)
2024	(882,288)
2025	(673,458)
2026	(809,950)
Thereafter	<u>(446,002)</u>
<b>Total</b>	<b>\$ <u>(3,931,210)</u></b>

*Collective OPEB Expense*

The components of collective OPEB expense for the year ended June 30, 2022, are as follows (amounts in thousands):

Service Cost	\$ 499,105
Interest on the total OPEB liability and net cash flow	249,845
Projected earnings on plan investments	(49,347)
Administrative expense	3,192
Recognition (Amortization) of deferred inflows and outflows of resources:	
Difference between expected and actual experience	(977,053)
Changes of assumptions	(244,666)
Net difference between projected and actual earnings on plan investments	<u>21,071</u>
Collective OPEB Expense (Income)	<b>\$ <u>(497,853)</u></b>

**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>.