



ANNUAL FINANCIAL AUDIT • AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

Department of Community Health

Georgia School Personnel Postemployment Health 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 Health Benefit Fund**

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Community Health
and
Mr. Russel Carlson, 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, 2023, 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, 2023, 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, 2023 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 basic financial statements, which includes the Plan, as of and for the year ended June 30, 2023. Our report thereon, dated January 31, 2024, expressed unmodified opinions on the financial statements for all opinion units except for the business-type activities and the unemployment compensation fund, on which we expressed no opinions.

Restriction on Use

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

Respectfully submitted,

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

Greg S. Griffin
State Auditor

June 24, 2024

School GASB 75 Schedule

Department of Community Health
Georgia School Personnel Postemployment Health Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
60112_60113	APPLING BOE	\$ 838,997	0.218236%
60212_60213	ATKINSON BOE	419,609	0.109147%
60312_60313	BACON BOE	544,732	0.141694%
60412_60413	BAKER BOE	103,731	0.026982%
60512_60513	BALDWIN BOE	1,160,599	0.301890%
60612_60613	BANKS BOE	719,156	0.187064%
60712_60713	BARROW BOE	3,270,147	0.850618%
60722	PIEDMONT REG LIB	14,155	0.003682%
60812_60813	BARTOW BOE	3,156,662	0.821098%
60822	BARTOW CO LIB SYSTEM	23,862	0.006207%
60912_60913	BEN HILL BOE	782,610	0.203569%
61012_61013	BERRIEN BOE	725,297	0.188661%
61112_61113	BIBB BOE	5,138,138	1.336512%
61122	MIDDLE GA REG LIB	81,022	0.021075%
61162_61163	ACADEMY FOR CLASSICAL EDUCAT	326,089	0.084821%
61212_61213	BLECKLEY BOE	536,162	0.139464%
61312_61313	BRANTLEY BOE	708,315	0.184244%
61412_61413	BROOKS BOE	544,045	0.141515%
61422	BROOKS LIB	-	0.000000%
61512_61513	BRYAN BOE	1,757,391	0.457125%
61612_61613	BULLOCH BOE	2,613,756	0.679880%
61622	STATESBORO REG PUBLIC LIB	29,659	0.007715%
61712_61713	BURKE BOE	1,271,417	0.330716%
61812_61813	BUTTS BOE	730,868	0.190111%
61912_61913	CALHOUN BOE	147,161	0.038279%
61962_61963	PATAULA CHARTER BOE	133,013	0.034599%
62012_62013	CAMDEN BOE	1,594,695	0.414806%
62112_62113	CANDLER BOE	484,483	0.126022%
62212_62213	CARROLL BOE	3,257,591	0.847352%
62222	WEST GEORGIA REG LIB	33,164	0.008626%
62312_62313	CATOOSA BOE	2,712,217	0.705491%
62322	CATOOSA CO PUB LIB	10,650	0.002770%
62412_62413	CHARLTON BOE	348,278	0.090593%
62512_62513	CHATHAM BOE	8,752,768	2.276735%
62522	LIVE OAK PUBLIC LIB	133,194	0.034646%
62562_62563	SAVANNAH CLASSICAL CHARTER	110,693	0.028793%
62612_62613	CHATTAHOOCHEE BOE	183,425	0.047712%
62712_62713	CHATTOOGA BOE	619,804	0.161221%
62812_62813	CHEROKEE BOE	9,019,919	2.346225%
62822	SEQUOYAH REG LIB	81,966	0.021321%
62912_62913	CLARKE BOE	4,179,187	1.087073%
62922	ATHENS REG LIB	62,553	0.016271%
63012_63013	CLAY BOE	92,893	0.024163%
63112_63113	CLAYTON BOE	11,091,265	2.885015%
63212_63213	CLINCH BOE	331,049	0.086111%
63312_63313	COBB BOE	23,954,496	6.230948%
63412_63413	COFFEE BOE	1,776,915	0.462204%
63422	SATILLA REG LIB	3,235	0.000842%
63512_63513	COLQUITT BOE	2,188,567	0.569281%
63522	MOULTRIE-COLQUITT CO LIB	10,920	0.002840%
63612_63613	COLUMBIA BOE	5,310,139	1.381252%
63660_63661	SAIL CHARTER BOE	83,726	0.021779%
63712_63713	COOK BOE	694,303	0.180599%
63812_63813	COWETA BOE	4,957,343	1.289484%
63860_63861	ODYSSEY CHARTER SCHOOL	64,943	0.016893%
63912_63913	CRAWFORD BOE	385,917	0.100383%
64012_64013	CRISP BOE	928,104	0.241415%
64112_64113	DADE BOE	464,392	0.120796%
64212_64213	DAWSON BOE	966,978	0.251527%
64312_64313	DECATUR BOE	1,082,915	0.281683%
64322	SOUTHWEST GA REG LIB	16,312	0.004243%

Department of Community Health
Georgia School Personnel Postemployment Health Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
64362	SPRING CREEK CHARTER	\$ 84,133	0.021884%
64412_64413	DEKALB BOE	21,506,924	5.594295%
64476	GA FUGEES CHARTER	41,529	0.010802%
64512_64513	DODGE BOE	642,575	0.167144%
64522	OCMULGEE REG LIB	11,324	0.002946%
64612_64613	DOOLY BOE	275,099	0.071558%
64712_64713	DOUGHERTY BOE	3,325,404	0.864991%
64722	DOUGHERTY LIB	49,206	0.012799%
64812_64813	DOUGLAS BOE	5,219,252	1.357611%
64912_64913	EARLY BOE	496,961	0.129268%
65012_65013	ECHOLS BOE	190,547	0.049564%
65112_65113	EFFINGHAM BOE	2,575,800	0.670007%
65212_65213	ELBERT BOE	795,606	0.206950%
65222	ELBERT LIB	3,235	0.000842%
65312_65313	EMANUEL BOE	937,805	0.243938%
65412_65413	EVANS BOE	451,081	0.117333%
65512_65513	FANNIN BOE	861,624	0.224122%
65612_65613	FAYETTE BOE	4,358,748	1.133780%
65660	LIBERTY TECH CHARTER	80,402	0.020914%
65712_65713	FLOYD BOE	2,111,080	0.549126%
65722	SARA HIGHTOWER REG LIB	38,017	0.009889%
65812_65813	FORSYTH BOE	10,620,034	2.762441%
65822	FORSYTH PUBLIC LIB	75,764	0.019707%
65912_65913	FRANKLIN BOE	867,828	0.225736%
66012_66013	FULTON BOE	19,520,930	5.077706%
66064_66065	INTERNATIONAL CHARTER	41,746	0.010859%
66072_66073	GA MAGNET CHARTER BOE	130,847	0.034035%
66074_66075	INTL CHARTER SCHOOL OF ATL	141,613	0.036836%
66076_66077	AMANA ACADEMY WEST ATLANTA	39,409	0.010251%
66112_66113	GILMER BOE	1,061,071	0.276001%
66212_66213	GLASCOCK BOE	169,384	0.044059%
66312_66313	GLYNN BOE	3,062,861	0.796699%
66322	THREE RIVERS REG LIB SYS	22,648	0.005891%
66412_66413	GORDON BOE	1,469,414	0.382218%
66512_66513	GRADY BOE	1,041,318	0.270864%
66522	RODDENBERRY MEM LIB	4,449	0.001157%
66612_66613	GREENE BOE	809,119	0.210465%
66712_66713	GWINNETT BOE	37,842,361	9.843403%
66722	GWINNETT CO LIB	318,560	0.082863%
66812_66813	HABERSHAM BOE	1,883,866	0.490024%
66822	N E GA REG LIB	21,435	0.005576%
66912_66913	HALL BOE	5,980,401	1.555598%
66922	CHESTATEE REG LIB	20,087	0.005225%
66942	HALL CO LIB	44,892	0.011677%
67012_67013	HANCOCK BOE	287,773	0.074854%
67112_67113	HARALSON BOE	833,722	0.216864%
67212_67213	HARRIS BOE	1,228,324	0.319507%
67312_67313	HART BOE	837,166	0.217760%
67322	HART LIB	1,618	0.000421%
67412_67413	HEARD BOE	449,911	0.117029%
67512_67513	HENRY BOE	8,174,337	2.126276%
67522	HENRY CO LIB SYS	35,590	0.009258%
67612_67613	HOUSTON BOE	5,839,444	1.518933%
67622	HOUSTON PUBLIC LIB	19,683	0.005120%
67712_67713	IRWIN BOE	394,353	0.102578%
67812_67813	JACKSON BOE	2,151,004	0.559511%
67912_67913	JASPER BOE	585,394	0.152270%
68012_68013	JEFF DAVIS BOE	684,606	0.178077%
68112_68113	JEFFERSON BOE	606,630	0.157794%
68122	JEFFERSON LIB	4,853	0.001262%
68212_68213	JENKINS BOE	310,702	0.080819%
68312_68313	JOHNSON BOE	277,609	0.072211%
68412_68413	JONES BOE	1,178,134	0.306451%

The accompanying notes are an integral part of this schedule

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Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
68512_68513	LAMAR BOE	\$ 548,912	0.142781%
68612_68613	LANIER BOE	387,299	0.100743%
68712_68713	LAURENS BOE	1,419,868	0.369330%
68722	OCONEE REG LIB	18,200	0.004734%
68812_68813	LEE BOE	1,260,081	0.327767%
68822	LEE LIB	6,471	0.001683%
68862_68863	BACONTON COMM BOE	188,299	0.048980%
68912_68913	LIBERTY BOE	1,853,075	0.482014%
69012_69013	LINCOLN BOE	336,102	0.087425%
69112_69113	LONG BOE	625,163	0.162615%
69212_69213	LOWNDES BOE	2,231,044	0.580330%
69222	SOUTH GEORGIA REG LIB	20,491	0.005330%
69260_69261	SCINTILLA CHARTER ACADEMY	140,229	0.036476%
69312_69313	LUMPKIN BOE	874,126	0.227374%
69412_69413	MACON BOE	299,910	0.078011%
69512_69513	MADISON BOE	1,234,003	0.320984%
69560_69561	FOOTHILLS ED CTR HS	66,669	0.017342%
69612_69613	MARION BOE	299,184	0.077823%
69712_69713	MCDUFFIE BOE	894,388	0.232645%
69812_69813	MCINTOSH BOE	309,020	0.080381%
69912_69913	MERIWETHER CO BOE	585,316	0.152250%
69922	PINE MOUNTAIN REG LIB	10,785	0.002805%
70012_70013	MILLER BOE	227,772	0.059247%
70112_70113	MITCHELL BOE	433,341	0.112719%
70122	DESOTO TRAIL REG LIB	5,392	0.001403%
70212_70213	MONROE BOE	1,057,398	0.275046%
70312_70313	MONTGOMERY BOE	250,633	0.065194%
70412_70413	MORGAN BOE	788,610	0.205130%
70422	AZALEA REGIONAL LIBRARY SYSTEM	35,186	0.009152%
70512_70513	MURRAY BOE	1,451,973	0.377681%
70612_70613	MUSCOGEE BOE	5,994,807	1.559345%
70622	CHATTAHOOCHEE VALLEY LIB	86,549	0.022513%
70712_70713	NEWTON BOE	4,015,528	1.044503%
70722	NEWTON LIB	13,751	0.003577%
70812_70813	OCONEE BOE	1,810,029	0.470817%
70912_70913	OGLETHORPE BOE	578,634	0.150512%
71012_71013	PAULDING BOE	6,527,283	1.697851%
71112_71113	PEACH BOE	862,163	0.224262%
71122	PEACH PUBLIC LIB	2,696	0.000701%
71212_71213	PICKENS BOE	1,040,533	0.270659%
71312_71313	PIERCE BOE	772,518	0.200944%
71412_71413	PIKE BOE	693,704	0.180443%
71512_71513	POLK BOE	1,737,597	0.451977%
71612_71613	PULASKI BOE	281,163	0.073135%
71712_71713	PUTNAM BOE	823,935	0.214319%
71812_71813	QUITMAN BOE	99,534	0.025890%
71912_71913	RABUN BOE	704,498	0.183251%
72012_72013	RANDOLPH BOE	218,218	0.056762%
72060_72061	STEM CHARTER SCHOOL	85,547	0.022252%
72112_72113	RICHMOND BOE	6,387,919	1.661600%
72122	AUGUSTA RICHMOND CO LIB	49,880	0.012975%
72160_72161	GA SCHOOL INNOVAT&CLASSICS	131,454	0.034193%
72212_72213	ROCKDALE BOE	3,891,468	1.012233%
72222	CONYERS-ROCKDALE LIB	18,200	0.004734%
72312_72313	SCHLEY BOE	272,828	0.070967%
72412_72413	SCREVEN BOE	533,110	0.138670%
72422	SCREVEN-JENKINS REG LIB	10,246	0.002665%
72512_72513	SEMINOLE BOE	354,774	0.092282%
72612_72613	SPALDING BOE	2,144,120	0.557720%
72622	FLINT RIVER REG LIB	18,200	0.004734%
72712_72713	STEPHENS BOE	891,047	0.231776%
72812_72813	STEWART BOE	132,722	0.034523%
72912_72913	SUMTER BOE	914,348	0.237837%

Department of Community Health
Georgia School Personnel Postemployment Health Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
72922	LAKE BLACKSHEAR REG LIB	\$ 14,290	0.003717%
72960	FURLOW CHARTER SCHOOL	125,608	0.032673%
73012_73013	TALBOT BOE	134,117	0.034886%
73112_73113	TALIAFERRO BOE	93,200	0.024243%
73160	7 PILLARS CHARTER SCHOOL	47,126	0.012258%
73212_73213	TATTNALL BOE	903,180	0.234932%
73312_73313	TAYLOR BOE	339,193	0.088230%
73412_73413	TELFAIR BOE	423,737	0.110221%
73512_73513	TERRELL BOE	316,467	0.082318%
73522	KINCHAFOONEE REG LIB	9,706	0.002525%
73612_73613	THOMAS BOE	1,456,959	0.378978%
73622	THOMAS CO PUBLIC LIB	12,427	0.003232%
73712_73713	TIFT BOE	1,731,343	0.450350%
73722	COASTAL PLAIN REG LIB	23,188	0.006031%
73812_73813	TOOMBS BOE	645,119	0.167806%
73912_73913	TOWNS BOE	362,645	0.094330%
73922	MOUNTAIN REG LIB	19,413	0.005050%
74012_74013	TREUTLEN BOE	239,961	0.062418%
74112_74113	TROUP BOE	2,878,392	0.748716%
74122	TROUP HARRIS COWETA LIB	14,560	0.003787%
74212_74213	TURNER BOE	361,175	0.093948%
74312_74313	TWIGGS BOE	176,858	0.046003%
74412_74413	UNION BOE	840,407	0.218603%
74512_74513	UPSON BOE	1,114,519	0.289904%
74612_74613	WALKER BOE	2,315,757	0.602366%
74622	CHEROKEE REG LIB	8,493	0.002209%
74712_74713	WALTON BOE	2,906,354	0.755989%
74812_74813	WARE BOE	1,553,746	0.404154%
74912_74913	WARREN BOE	173,741	0.045193%
75012_75013	WASHINGTON BOE	657,886	0.171127%
75112_75113	WAYNE BOE	1,068,797	0.278011%
75212_75213	WEBSTER BOE	73,995	0.019247%
75312_75313	WHEELER BOE	229,310	0.059647%
75412_75413	WHITE BOE	947,411	0.246437%
75512_75513	WHITFIELD BOE	2,926,187	0.761148%
75522	NORTHWEST GA REG LIB	28,445	0.007399%
75612_75613	WILCOX BOE	238,531	0.062046%
75712_75713	WILKES BOE	378,381	0.098423%
75722	BARTRAM TRAIL REG LIB	7,145	0.001859%
75812_75813	WILKINSON BOE	328,530	0.085456%
75912_75913	WORTH BOE	612,794	0.159398%
75922	WORTH PUB LIB	4,853	0.001262%
76112_76113	ATLANTA CITY BOE	11,261,417	2.929275%
76312_76313	BREMEN CITY BOE	472,426	0.122885%
76412_76413	BUFORD CITY BOE	1,142,423	0.297162%
76512_76513	CALHOUN CITY BOE	747,242	0.194370%
76612_76613	CARROLLTON CITY BOE	1,058,180	0.275250%
76712_76713	CARTERSVILLE CITY BOE	878,369	0.228478%
76912_76913	CHICKAMAUGA CITY BOE	237,273	0.061719%
77112_77113	COMMERCE CITY BOE	410,828	0.106863%
77212_77213	DALTON CITY BOE	1,891,803	0.492088%
77312_77313	DECATUR CITY BOE	1,501,347	0.390524%
77412_77413	DUBLIN CITY BOE	536,425	0.139533%
77612_77613	GNSVLE CITY BOE	1,616,720	0.420535%
77912_77913	JEFFERSON CITY BOE	785,200	0.204243%
78112_78113	MARIETTA CITY BOE	2,246,402	0.584325%
78212_78213	MOUNTAIN EDU CTR BOE	71,650	0.018637%
78412_78413	PELHAM CITY BOE	324,041	0.084288%
78512_78513	ROME CITY BOE	1,556,264	0.404809%
78612_78613	SOCIAL CIRCLE BOE	425,667	0.110723%
78912_78913	THOMASVILLE CITY BOE	626,088	0.162856%
79112_79113	TRION CITY BOE	292,796	0.076161%
79212_79213	VALDOSTA CITY BOE	1,916,597	0.498538%

The accompanying notes are an integral part of this schedule

Department of Community Health
Georgia School Personnel Postemployment Health Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
79312_79313	VIDALIA CITY BOE	\$ 564,105	0.146733%
79322	OHOOPEE REG LIB	12,942	0.003366%
79422	OKEFENOKEE REG LIB	16,177	0.004208%
79561	COASTAL PLAINS CHARTER	23,483	0.006108%
81012_81013	GA MILITARY COLLEGE	680,028	0.176886%
85042_85043	NORTHWEST GEORGIA RESA	144,037	0.037466%
85242_85243	NORTH GEORGIA RESA	88,590	0.023044%
85442_85443	PIONEER RESA	255,686	0.066508%
85642_85643	METRO RESA	158,078	0.041119%
85842_85843	N E GEORGIA RESA	153,638	0.039964%
86042_86043	WEST GA RESA	128,993	0.033553%
86242_86243	GRIFFIN RESA	74,920	0.019488%
86442_86443	MIDDLE GA RESA	33,144	0.008621%
86642_86643	OCONEE RESA	52,294	0.013603%
86842_86843	CEN SAV RIVER RESA	37,019	0.009629%
87242_87243	CHATT FLINT RESA	52,415	0.013634%
87642_87643	HEART OF GEORGIA RESA	67,808	0.017638%
88042_88043	FIRST DISTRICT RESA	118,286	0.030768%
88442_88443	SOUTHWEST GA RESA	26,815	0.006975%
88642_88643	COASTAL PLNS RESA	80,432	0.020922%
88842_88843	OKEFENOKEE RESA	61,088	0.015890%
Total		\$ 384,443,859	100.000000%

Department of Community Health
Georgia School Personnel Postemployment Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2023

Deferred Outflows of Resources								Deferred Inflows of Resources				OPEB Expense		
Payroll Location Number	Employer Name	2023 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion and Employer Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion and Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
60112_60113	APPLING BOE	\$ 23,904,289	\$ 696,770	\$ 14,341	\$ 4,342,939	\$ 339,843	\$ 5,393,893	\$ 6,865,593	\$ 2,985,283	\$ 396,962	\$ 10,247,838	\$ (651,511)	\$ (204,734)	\$ (856,245)
60212_60213	ATKINSON BOE	11,955,321	348,478	7,173	2,172,047	590,033	3,117,731	3,433,709	1,493,038	349,191	5,275,938	(325,844)	61,945	(263,899)
60312_60313	BACON BOE	15,520,328	452,392	9,311	2,819,738	1,385,296	4,666,737	4,457,621	1,938,254	30,662	6,426,537	(423,009)	377,631	(45,378)
60412_60413	BAKER BOE	2,955,450	86,146	1,773	536,947	302,573	927,439	848,840	369,091	512,395	1,730,326	(80,550)	(103,148)	(183,698)
60512_60513	BALDWIN BOE	33,067,256	963,856	19,839	6,007,670	1,004,655	7,996,020	9,497,304	4,129,599	2,492,207	16,119,110	(901,252)	(158,182)	(1,059,434)
60612_60613	BANKS BOE	20,489,891	597,246	12,293	3,722,610	700,007	5,032,156	5,884,937	2,558,877	239,479	8,683,293	(558,455)	111,779	(446,676)
60712_60713	BARROW BOE	93,171,696	2,715,801	55,898	16,927,466	6,199,940	25,899,105	26,760,006	11,635,731	229,677	38,625,414	(2,539,411)	1,400,137	(1,139,274)
60722	PIEDMONT REG LIB	403,305	11,756	242	73,273	20,890	106,161	115,834	50,367	68,582	234,783	(10,993)	(37,673)	(48,666)
60812_60813	BARTOW BOE	89,938,249	2,621,551	53,959	16,343,012	6,655,462	25,670,904	25,831,322	11,221,923	478,190	37,541,435	(2,451,281)	845,739	(1,605,542)
60822	BARTOW CO LIB SYSTEM	879,878	19,817	408	123,621	8,409	152,155	195,269	84,906	293,991	574,166	(18,532)	(96,528)	(115,060)
60912_60913	BEN HILL BOE	22,297,752	649,943	13,378	4,051,063	1,948,991	6,663,375	6,404,176	2,784,651	207,032	9,395,859	(607,728)	292,431	(315,297)
61012_61013	BERRIEN BOE	20,664,817	602,345	12,398	3,754,391	567,027	4,936,161	5,935,178	2,580,722	695,481	9,211,381	(563,222)	(154,565)	(717,787)
61112_61113	BIBB BOE	146,393,669	4,267,133	87,829	28,596,852	1,016,863	31,968,677	42,045,982	18,282,348	7,909,124	68,237,454	(3,989,984)	(1,607,438)	(5,597,422)
61122	MIDDLE GA REG LIB	2,308,432	67,287	1,385	419,397	154,594	642,663	663,009	288,288	319,419	1,270,716	(62,917)	(40,847)	(103,764)
61162_61163	ACADEMY FOR CLASSICAL EDUCAT	9,290,794	270,811	5,574	1,687,955	1,729,951	3,694,291	2,668,425	1,160,279	-	3,828,704	(253,223)	854,583	601,360
61212_61213	BLECKLEY BOE	15,276,067	445,272	9,165	2,775,361	1,325,797	4,555,595	4,387,466	1,907,749	483,128	6,778,343	(416,351)	249,580	(166,771)
61312_61313	BRANTLEY BOE	20,181,005	588,243	12,108	3,666,492	53,434	4,320,277	5,796,222	2,520,301	870,610	9,187,133	(550,037)	(208,919)	(758,956)
61412_61413	BROOKS BOE	15,500,721	451,820	9,300	2,816,176	22,099	3,299,395	4,451,989	1,935,805	446,079	6,833,873	(422,476)	(110,857)	(533,333)
61422	BROOKS LIB	-	-	-	-	-	-	-	-	1,701	1,701	-	(8,961)	(8,961)
61512_61513	BRYAN BOE	50,070,786	1,459,481	30,040	9,096,877	3,136,259	13,722,657	14,380,918	6,253,082	-	20,634,000	(1,364,684)	1,536,952	172,268
61612_61613	BULLOCH BOE	74,470,059	2,170,679	44,678	13,529,746	2,581,816	18,326,919	21,388,676	9,300,181	413,137	31,101,994	(2,029,693)	1,094,072	(935,621)
61622	STATESBORO REG PUBLIC LIB	845,056	24,632	507	153,530	19,464	198,133	242,710	105,335	365,058	713,303	(23,031)	(99,963)	(122,994)
61712_61713	BURKE BOE	36,224,687	1,055,890	21,733	6,581,313	307,452	7,966,388	10,404,156	4,523,914	3,575,100	18,503,170	(897,309)	(527,757)	(1,515,066)
61812_61813	BUTTS BOE	20,823,642	606,975	12,493	3,783,246	499,269	4,901,983	5,980,795	2,600,557	489,025	9,070,377	(567,552)	26,349	(541,203)
61912_61913	CALHOUN BOE	4,192,857	122,215	2,516	1,051,635	165,144	1,204,238	523,624	2,319,491	591,629	2,319,491	(114,278)	(262,834)	(377,112)
61962_61963	PATAULA CHARTER BOE	3,789,771	110,466	2,274	688,527	893,312	1,654,579	1,088,467	473,285	885,159	2,446,911	(103,282)	114,796	(92,486)
62012_62013	CAMDEN BOE	45,435,411	1,324,367	27,259	8,254,721	1,659,903	11,266,250	13,049,584	5,674,194	647,418	19,371,196	(1,238,351)	(37,769)	(1,276,120)
62112_62113	CANDLER BOE	13,803,709	402,355	8,282	2,507,863	483,427	3,401,927	3,964,587	1,723,874	441,265	6,129,726	(376,224)	(16,138)	(392,362)
62212_62213	CARROLL BOE	92,813,958	2,705,373	55,684	16,862,471	4,836,663	24,460,191	26,657,259	11,591,055	6,303	38,254,617	(2,529,660)	1,489,109	(1,040,551)
62222	WEST GEORGIA REG LIB	944,841	27,541	567	171,659	63,620	263,387	271,370	117,996	329,841	719,207	(25,750)	(113,511)	(139,261)
62312_62313	CATOOSA BOE	77,275,338	2,252,448	46,361	14,039,410	1,463,982	17,802,201	22,194,385	9,650,517	653,442	32,498,344	(2,106,151)	(127,781)	(2,233,932)
62322	CATOOSA CO PUB LIB	303,410	8,844	182	55,124	29,313	93,463	87,143	37,891	156,565	281,599	(28,269)	(39,167)	(47,436)
62412_62413	CHARLTON BOE	9,923,025	289,240	5,953	1,802,819	726,740	2,824,752	2,850,009	1,239,235	444,633	4,533,877	(270,456)	9,463	(260,993)
62512_62513	CHATHAM BOE	249,380,171	7,269,019	149,616	45,307,474	1,922,928	54,649,037	71,624,915	31,143,800	332,035	103,100,750	(6,796,895)	1,706,123	(5,090,772)
62522	LIVE OAK PUBLIC LIB	3,794,919	110,616	2,277	689,462	292,136	1,094,491	1,089,945	473,928	930,346	2,494,219	(103,432)	(403,729)	(507,161)
62562_62563	SAVANNAH CLASSICAL CHARTER	3,153,816	91,929	1,892	572,986	3,334,584	4,001,391	905,813	393,864	-	1,299,677	(85,957)	648,752	562,795
62612_62613	CHATTAHOOCHEE BOE	5,226,092	152,332	3,135	949,478	308,170	1,413,115	1,500,995	652,660	778,595	2,932,250	(142,438)	(211,137)	(353,575)
62712_62713	CHATTATOOGA BOE	17,659,201	514,736	10,595	3,208,330	1,720,977	5,454,638	5,071,930	2,205,366	501,112	7,778,408	(481,305)	192,802	(288,503)
62812_62813	CHEROKEE BOE	256,991,697	7,490,883	154,183	46,990,339	14,128,854	68,464,259	73,811,035	32,094,364	1,125,516	107,030,915	(7,004,348)	4,408,852	(2,595,496)
62822	SEQUOIA REG LIB	68,072	68,072	1,401	424,292	291,165	784,930	670,748	291,653	459,444	1,421,845	(63,651)	(26,298)	(89,949)
62912_62913	CLARKE BOE	119,071,587	3,470,740	71,437	21,632,967	2,556,623	27,731,767	34,198,759	14,870,235	1,547,863	50,616,857	(3,245,314)	1,454,235	(1,791,079)
63012_63013	CLAY BOE	1,782,222	51,949	1,069	320,796	195,794	517,690	511,877	426,523	48,572	1,160,872	(48,572)	(94,368)	(142,939)
6312_6313	CLAY BOE	2,646,673	77,146	1,588	480,848	1,075,470	1,515,888	1,075,470	790,156	88,302	1,179,077	(72,135)	(65,387)	(65,387)
63112_63113	CLAYTON BOE	136,007,587	9,211,098	189,589	57,412,366	9,543,871	76,356,924	90,761,092	39,464,553	6,810,858	137,036,503	(8,612,833)	1,295,200	(7,317,633)
63212_63213	CLINCH BOE	9,432,093	274,930	5,659	1,713,626	234,039	2,228,254	2,709,008	1,177,925	363,984	4,250,917	(257,073)	(64,099)	(321,172)
63312_63313	COBB BOE	682,501,423	19,893,787	409,468	123,997,091	13,842,548	158,142,894	196,022,427	85,234,074	10,507,604	291,764,105	(18,601,684)	(1,039,836)	(19,641,520)
63412_63413	COFFEE BOE	50,627,110	1,475,696	30,374	9,197,951	498,383	11,202,404	14,540,701	6,322,558	946,341	21,809,600	(1,379,849)	(41,903)	(1,790,752)
63422	SATILLA REG LIB	92,228	2,688	55	16,756	3,150	22,649	26,489	11,518	126,724	164,731	(2,514)	(46,530)	(49,044)
63512_63513	COLQUITT BOE	62,355,695	1,817,565	74,410	11,328,804	250,627	13,280,846	17,909,288	7,787,280	5,141,918	30,838,486	(1,699,512)	(1,434,361)	(3,133,873)
63522	MOULTRIE-COLQUITT CO LIB	311,077	9,067	187	56,517	15,131	80,902	89,345	38,849	129,946	258,140	(8,476)	(26,495)	(34,971)
63612_63613	COLUMBIA BOE	151,294,226	4,409,976	90,769	27,487,187	5,082,521	37,070,453	43,453,479	18,894,354	261,737	62,609,570	(4,123,547)	2,311,639	(1,811,908)
63660_63661	SAIL CHARTER BOE	2,385,544	69,535	1,431	433,406	609,489	1,113,861	685,156	297,918	112,248	1,095,322	(65,020)	503,992	438,972
63712_63713	COOK BOE	19,781,753	576,605	11,868	3,593,956	1,894,154	6,076,583	5,681,552	2,470,441	31,275	8,183,268	(539,154)	336,362	(202,792)
63812_63813	COWETA BOE	141,242,499	4,116,985	84,739	25,660,985	5,157,938	35,020,647	40,566,505	17,639,045	40,732	58,246,282	(3,849,586)	1,424,291	(2,425,295)
63860_63861	ODYSSEY CHARTER SCHOOL	1,850,360	53,935	1,110	336,174	1,956,418	2,347,637	531,445	231,082	-	762,527	(50,433)	380,626	330,193
63912_63913	CRAWFORD BOE	10,995,364	320,497	6,597	1,997,641	255,845	2,580,580	3,157,998	1,373,154	351,689	4,882,841	(299,679)	(45,435)	(345,114)
64012_64013	CRISP BOE	26,443,180	770,775	15,865	4,804,206	-	5,590,846	7,594,792	3,302,352	3,041,536	13,938,680	(720,715)	(1,093,918)	(1,814,633)
64112_64113	DAD BOE	13,231,284	385,670	7,938	2,403,864	178,370	2,975,842	3,800,180	1,652,387	1,091,869	6,544,436	(360,621)	(172,888)	(533,509)
64212_64213	DAWSON BOE	27,560,789	803,060	16,529	5,005,437	7,179,533	12,543,507	7,912,910	3,440,676	1,034,986	12,986,572	(759,953)	2,937	(747,066)
64312_64313	DECATUR BOE	30,853,990	899,340	16,511	5,605,547	6,523,398	8,861,603	3,853,194	3,853,194	4,536,135	17,250,922	(840,926)	(1,235,614)	(2,076,540)
64322	SOUTHWEST GA REG LIB	464,753	13,547	279	84,437	13,908	112,171</							

Department of Community Health
Georgia School Personnel Postemployment Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2023

Deferred Outflows of Resources								Deferred Inflows of Resources					OPEB Expense		
Payroll Location Number	Employer Name	2023 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 Employer Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Contributions and Proportionate Share of Contributions	Employer	Total Employer Expense
65612_65613	FAYETTE BOE	\$ 124,187,598	\$ 3,619,863	\$ 74,507	\$ 22,562,445	\$ 2,789,963	\$ 29,046,778	\$ 35,668,137	\$ 15,509,147	\$ 2,713,231	\$ 53,890,515	\$ (3,384,752)	\$ 510,208	\$ (2,874,544)	
65660	LIBERTY TECH CHARTER	2,290,797	66,773	1,374	2,128,034	2,612,374	657,944	286,086	944,030	(62,436)	492,334		429,898		
65712_65713	FLOYD BOE	60,148,035	1,753,216	36,086	10,927,715	1,321,061	14,038,078	17,275,222	7,511,577	2,329,398	27,116,197	(1,639,345)	(944,791)	(2,584,136)	
65722	SARA HIGHTOWER REG LIB	1,083,183	31,573	650	196,793	31,321	260,337	311,103	135,273	160,420	606,796	(29,524)	(92,247)	(121,771)	
65812_65813	FORSYTH BOE	302,581,552	8,819,751	181,534	54,973,119	28,958,479	92,932,883	86,904,976	37,787,845	-	124,692,821	(8,246,907)	11,814,210	3,567,303	
65822	FORSYTH PUBLIC LIB	2,158,589	62,919	1,295	392,173	400,538	856,925	619,972	269,575	561,172	1,450,719	(58,831)	(23,537)	(82,368)	
65912_65913	FRANKLIN BOE	24,725,795	720,716	14,834	4,492,191	257,110	5,484,851	7,101,539	3,087,877	2,021,398	12,210,814	(673,905)	(366,783)	(1,040,688)	
66012_66013	FULTON BOE	556,182,072	16,211,787	333,682	101,047,348	3,075,708	120,668,525	159,742,025	69,458,703	33,675,057	262,875,785	(15,158,828)	(7,819,426)	(22,978,254)	
66064_66065	INTERNATIONAL CHARTER	1,189,431	34,670	714	216,096	541,276	792,756	341,619	148,542	45,390	535,551	(32,419)	254,538	222,119	
66072_66073	GA MAGNET CHARTER BOE	3,727,994	108,665	2,237	677,303	125,273	913,478	1,070,724	465,570	1,554,828	3,091,122	(101,605)	(257,039)	(358,644)	
66074_66075	INTL CHARTER SCHOOL OF ATL	4,034,799	117,608	2,421	733,044	552,875	1,405,948	1,158,842	503,885	253,745	1,916,472	(109,971)	387,709	277,738	
66076_66077	AMANA ACADEMY WEST ATLANTA	-	32,729	674	203,997	1,159,635	1,397,035	322,491	1,402,225	-	462,716	(30,604)	232,192	201,588	
66112_66113	GILMER BOE	30,231,527	891,199	18,137	5,492,474	2,040,392	8,432,202	8,682,850	3,775,459	994,799	13,453,108	(823,962)	(3,285)	(827,247)	
66212_66213	GLASCOCK BOE	4,825,964	140,669	2,895	876,783	375,533	1,395,860	1,386,074	602,690	116,228	2,104,992	(131,530)	69,713	(61,817)	
66312_66313	GLYNN BOE	87,265,726	2,543,651	52,355	15,854,467	564,108	19,014,581	25,063,742	10,898,165	2,311,294	38,273,201	(2,378,440)	(266,284)	(2,644,724)	
66322	THREE RIVERS REG LIB SYS	645,266	18,808	387	117,232	40,759	177,186	185,328	80,584	176,243	442,155	(17,584)	(23,113)	(40,697)	
66412_66413	GORDON BOE	41,865,913	1,220,322	25,118	7,606,213	1,854,381	10,706,034	12,024,382	5,228,417	758,371	18,011,170	(1,141,063)	(206,308)	(1,347,371)	
66512_66513	GRADY BOE	29,668,851	864,798	17,800	5,390,247	666,764	6,939,609	8,521,242	3,705,189	1,992,265	14,218,696	(808,632)	(382,852)	(1,171,484)	
66522	RODDENBERRY MEM LIB	126,731	3,694	76	23,025	26,551	53,346	36,399	15,827	41,026	93,252	(3,453)	624	(2,829)	
66612_66613	GREENE BOE	23,053,099	671,960	13,831	4,188,295	1,962,777	6,836,863	6,621,121	2,878,982	278,858	9,778,961	(628,317)	576,776	(51,541)	
66712_66713	GWINNETT BOE	1,078,188,506	31,427,414	646,860	195,885,657	29,637,652	257,597,583	309,668,411	134,649,386	5,746,281	450,064,078	(29,386,201)	5,548,069	(23,838,132)	
66722	GWINNETT CO LIB	9,076,326	264,560	5,445	1,648,990	302,989	2,221,984	2,606,827	1,133,495	1,847,311	5,587,633	(247,379)	(454,767)	(702,146)	
66812_66813	HABERSHAM BOE	53,674,349	1,564,518	32,202	9,751,574	3,432,793	14,781,087	15,415,904	6,703,112	634,676	22,753,692	(1,462,902)	567,621	(895,281)	
66822	N E GA REG LIB	610,762	17,803	366	110,963	24,347	153,479	175,418	76,275	216,987	468,680	(16,647)	(69,036)	(85,683)	
66912_66913	HALL BOE	170,391,062	4,966,617	102,226	30,956,706	2,509,895	38,535,444	48,938,315	21,279,259	1,413,998	71,631,572	(4,444,034)	(490,334)	(5,134,368)	
66922	CHESTATEE REG LIB	572,316	16,682	343	103,979	52,116	173,120	164,376	71,474	141,934	377,784	(15,597)	(15,031)	(30,628)	
66942	HALL CO LIB	1,279,030	37,282	767	232,375	69,827	340,251	367,352	159,731	418,557	945,640	(34,861)	(139,586)	(174,447)	
67012_67013	HANCOCK BOE	8,199,067	238,989	4,919	1,489,609	301,476	2,034,993	2,354,868	1,023,939	2,065,860	5,444,667	(223,466)	(498,666)	(722,132)	
67112_67113	HARALSON BOE	23,754,008	692,756	14,251	4,315,636	574,940	5,822,430	2,966,515	566,236	10,355,181	(647,417)	(162,233)	(809,650)		
67212_67213	HARRIS BOE	34,986,919	1,020,102	20,966	6,358,252	1,596,354	8,955,704	10,651,526	4,370,584	429,670	14,851,790	(953,847)	264,190	(689,657)	
67312_67313	HART BOE	23,852,151	695,261	14,310	4,333,467	854,377	5,897,765	6,850,618	2,978,772	643,613	10,473,003	(650,093)	192,191	(457,902)	
67322	HART LIB	46,114	1,344	28	8,378	177	9,267	13,244	5,759	10,361	29,364	(1,258)	(3,498)	(4,756)	
67412_67413	HEARD BOE	12,818,669	373,643	7,691	2,328,900	983,156	3,693,390	3,681,672	1,600,857	447,205	5,729,734	(349,375)	37,307	(312,068)	
67512_67513	HENRY BOE	232,899,776	6,788,643	139,729	42,313,311	4,403,535	53,645,218	66,891,552	29,085,649	2,801,250	98,778,451	(6,347,722)	298,624	(6,049,098)	
67522	HENRY CO LIB SYS	1,014,067	29,558	608	184,236	71,956	286,358	291,252	126,642	552,018	969,912	(27,639)	(97,781)	(125,420)	
67612_67613	HOUSTON BOE	166,374,994	4,849,556	99,817	30,227,066	3,647,169	38,823,608	47,784,853	20,777,713	832,437	69,395,003	(4,534,578)	573,468	(3,961,110)	
67622	HOUSTON PUBLIC LIB	560,815	16,347	336	101,889	11,501	130,073	161,073	70,037	163,227	394,337	(15,285)	(62,502)	(77,787)	
67712_67713	IRWIN BOE	11,235,791	327,505	6,741	2,041,322	741,497	3,117,065	3,227,051	1,403,180	448,522	5,078,753	(306,236)	(366,991)	(673,227)	
67812_67813	JACKSON BOE	61,285,547	1,786,372	36,768	11,134,379	13,494,715	26,452,234	17,601,929	7,653,635	81,247	25,336,811	(1,670,348)	3,105,145	1,434,797	
67912_67913	JASPER BOE	16,678,761	486,158	10,006	3,030,203	859,272	4,385,639	4,790,336	2,082,924	153,179	7,026,439	(454,580)	248,923	(205,657)	
68012_68013	JEFF DAVIS BOE	19,505,508	568,553	11,702	3,543,767	1,201,621	5,325,643	5,602,211	2,435,942	673,687	8,711,840	(531,625)	120,061	(411,564)	
68112_68113	JEFFERSON BOE	17,283,827	503,795	10,369	3,140,132	111,981	3,766,277	4,964,118	2,158,488	1,457,758	8,580,364	(471,074)	(626,537)	(1,097,611)	
68122	JEFFERSON LIB	138,232	4,029	83	25,114	-	29,226	39,702	17,263	122,498	179,463	(3,766)	(40,387)	(44,153)	
68212_68213	JENKINS BOE	8,852,438	258,034	5,311	1,608,314	160,440	2,032,099	2,542,524	1,105,535	626,360	4,274,419	(241,278)	(189,080)	(430,358)	
68312_68313	JOHNSON BOE	7,909,569	230,551	4,745	1,437,013	213,660	1,885,969	2,271,721	987,785	791,253	4,050,759	(215,578)	(53,769)	(269,347)	
68412_68413	JONES BOE	33,566,841	978,418	20,138	6,098,435	838,754	7,936,745	9,640,791	4,191,989	833,891	14,866,671	(914,967)	(573,794)	(1,488,661)	
68512_68513	LAMAR BOE	15,639,392	455,862	9,383	2,841,391	420,316	3,261,707	4,491,817	1,953,123	1,606,225	8,051,165	(426,254)	(398,432)	(824,686)	
68612_68613	LANIER BOE	11,034,796	321,646	6,620	2,004,806	153,316	2,486,388	3,169,323	1,378,079	468,240	5,015,642	(300,757)	(105,351)	(406,108)	
68712_68713	LAURENS BOE	40,454,238	1,179,174	24,271	7,349,740	890,830	9,444,015	11,618,932	5,052,121	207,122	16,878,175	(1,102,585)	12,861	(1,089,724)	
68722	OCONEE REG LIB	518,535	15,114	311	94,208	27,379	137,012	148,929	64,757	65,347	279,033	(14,133)	(11,831)	(25,964)	
68812_68813	LEE BOE	35,901,671	1,046,474	21,539	6,522,628	305,412	7,896,053	10,311,382	4,483,574	677,762	15,472,178	(978,504)	(342,992)	(1,321,496)	
68822	LEE LIB	184,346	5,373	111	33,492	6,783	45,759	52,946	23,022	150,691	226,659	(5,024)	(38,599)	(43,623)	
68862_68863	BACONTON COMM BOE	5,364,981	156,380	3,219	974,712	1,440,812	2,575,123	1,540,886	670,005	2,210,891	1,466,226	(146,226)	453,708	307,482	
68912_68913	LIBERTY BOE	52,796,981	1,538,945	31,676	9,592,173	622,896	11,785,690	15,163,913	6,593,542	3,326,976	25,084,431	(1,438,988)	(377,219)	(1,816,207)	
69012_69013	LINCOLN BOE	9,576,021	279,125	5,745	1,739,775	467,019	2,491,664	2,750,346	1,195,900	754,586	4,700,832	(260,994)	(133,533)	(394,527)	
69112_69113	LONG BOE	17,811,891	519,187	10,686	3,236,070	1,117,459	4,883,402	5,115,784	2,224,435	857,395	8,197,614	(485,465)	347,514	(137,951)	
69212_69213	LOWNDEN BOE	63,565,937	1,852,842	38,136	11,548,681	1,621,321	15,060,980	18,256,884	7,938,421	553,675	26,748,980	(1,732,499)	(77,999)	(1,810,498)	
69222	SOUTH GEORGIA REG LIB	583,817	17,017	350	106,068	139,848	263,283	167,679	72,910	150,740	391,329	(15,911)	(56,507)	(72,418)	
69260_69261	SCINTILLA CHARTER ACADEMY	3,995,367	116,458	2,397	725,880	1,188,320	2,033,055	1,147,516	498,961	-	1,646,477	(108,895)	448,695	339,800	
69312_69313	LUMPKIN BOE	24,905,212	725,946	14,942	4,524,787	546,283	5,811,958	7,153,069	3,110,283	1,612,331	11,875,683	(676,795)	(237,138)	(915,933)	
69412_69413	MACON BOE	8,544,866	249,069	5,127	1,552,434	-	1,806,630	2,454,186	1,067,124	1,758,447	5,279,757	(332,891)	(688,846)	(921,737)	
69512_69513	MADISON BOE	35,158,701	1,024,818	21,064	6,387,645	940,445	8,374,002	10,097,992	4,390,788	477,347					

Department of Community Health
Georgia School Personnel Postemployment Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2023

Deferred Outflows of Resources										Deferred Inflows of Resources					OPEB Expense		
Payroll Location Number	Employer Name	2023 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 Employer Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense			
70712_70713	NEWTON BOE	\$ 114,408,720	\$ 3,334,825	\$ 68,640	\$ 20,785,815	\$ 638,658	\$ 24,827,938	\$ 32,859,528	\$ 14,287,913	\$ 10,612,009	\$ 57,759,450	\$ (3,118,228)	\$ (3,148,254)	\$ (6,266,482)			
70722	NEWTON LIB	391,804	11,420	235	71,183	78,967	161,805	112,531	48,930	433,713	272,252	(10,679)	(41,947)	(52,626)			
70812_70813	OCONEE BOE	51,570,527	1,503,196	30,940	9,369,351	4,117,273	15,020,760	14,811,661	6,440,376	-	21,252,037	(1,405,562)	1,749,106	343,544			
70912_70913	OGLETHORPE BOE	16,486,200	480,545	9,891	2,995,218	966,997	4,452,651	4,735,030	2,058,876	107,374	6,901,280	(449,333)	276,817	(172,516)			
71012_71013	PAULDING BOE	185,972,620	5,420,794	111,575	33,787,569	23,274,623	62,594,561	53,413,521	23,225,159	-	76,638,680	(5,068,714)	5,711,541	642,827			
71112_71113	PEACH BOE	24,564,341	716,010	14,737	4,462,588	3,729,964	8,923,569	7,055,167	3,067,714	86,012	10,208,893	(669,504)	560,314	(109,190)			
71122	PEACH PUBLIC LIB	76,783	2,238	46	13,950	23,492	39,726	22,053	9,589	47,275	78,917	(2,092)	(34,245)	(36,337)			
71212_71213	PICKENS BOE	29,646,396	864,143	17,786	5,386,167	182,667	6,450,763	8,514,793	3,702,385	2,239,536	14,456,714	(808,016)	(382,048)	(1,190,064)			
71312_71313	PIERCE BOE	22,010,225	641,562	13,205	3,998,825	1,294,440	5,948,032	6,321,595	2,748,743	228,421	9,298,759	(599,891)	52,103	(547,788)			
71412_71413	PIKE BOE	19,764,666	576,107	11,858	3,590,851	2,159,817	6,338,633	5,676,644	2,468,307	856,465	9,001,416	(538,687)	57,588	(481,099)			
71512_71513	POLK BOE	49,506,904	1,443,044	29,702	4,550,904	6,024,455	16,491,632	14,218,964	6,182,661	251,695	20,653,320	(1,349,320)	1,022,869	(326,451)			
71612_71613	PULASKI BOE	8,010,778	233,501	4,806	1,455,401	42,926	1,736,634	2,300,790	1,000,425	630,895	3,932,110	(218,334)	(275,466)	(493,800)			
71712_71713	PUTNAM BOE	23,475,244	684,264	14,084	4,264,990	225,634	5,198,972	5,198,972	2,931,702	1,077,358	10,761,426	(639,822)	(100,143)	(739,965)			
71812_71813	QUITMAN BOE	2,835,838	82,660	1,701	515,216	61,510	661,067	814,486	354,153	1,862,242	1,662,242	(77,290)	(68,192)	(135,482)			
71912_71913	RABUN BOE	20,072,238	585,073	12,042	3,646,731	725,009	4,968,865	5,764,982	2,506,718	1,285,662	9,557,362	(547,071)	(286,602)	(833,673)			
72012_72013	RANDOLPH BOE	-	6,217,376	181,226	3,730	1,129,575	1,314,531	1,785,703	776,456	1,576,541	-	1,388,700	(169,456)	(702,648)			
72060_72061	STEM CHARTER SCHOOL	2,437,353	71,045	1,462	442,819	848,789	1,364,115	700,037	304,388	77,379	1,081,804	(66,430)	412,020	(252,410)			
72112_72113	RICHMOND BOE	182,001,898	5,305,054	109,192	33,066,167	3,001,660	41,482,073	52,273,083	22,729,276	5,144,097	80,146,456	(4,960,940)	(3,223,823)	(8,184,313)			
72122	AUGUSTA RICHMOND CO LIB	1,421,205	41,426	853	258,205	109,361	409,845	408,187	177,487	505,033	1,090,707	(38,738)	(58,086)	(96,824)			
72160_72161	GA SCHOOL INNOVAT&CLASSICS	3,745,300	109,169	2,247	680,447	983,596	1,775,459	1,075,694	467,731	67,381	1,610,806	(102,078)	374,651	272,753			
72212_72213	ROCKDALE BOE	110,874,054	3,231,795	66,519	20,143,636	402,930	23,844,880	31,844,331	13,846,487	5,126,324	50,817,142	(3,021,889)	(1,560,122)	(4,582,011)			
72222	CONVERS-ROCKDALE LIB	518,535	15,114	311	94,208	76,344	185,977	148,929	64,757	315,056	528,742	(14,133)	(32,388)	(46,521)			
72312_72313	CHLEY BOE	7,773,308	226,579	4,664	1,412,257	90,092	1,733,592	2,232,585	970,768	150,553	3,353,906	(121,863)	(132,970)	(344,833)			
72412_72413	SCREVEN BOE	15,189,097	442,737	9,113	2,759,560	193,496	3,404,906	4,362,487	1,896,888	236,704	6,496,079	(413,979)	(41,035)	(455,014)			
72422	SCREVEN-JENKINS REG LIB	291,908	8,509	175	53,034	37,426	99,144	83,840	36,455	195,133	74,838	(22,324)	(30,280)	(52,604)			
72512_72513	SEMINOLE BOE	10,108,028	294,632	6,064	1,836,430	-	2,137,126	2,903,144	1,262,339	717,367	4,882,850	(275,495)	(398,917)	(674,412)			
72612_72613	SPALDING BOE	61,089,371	1,780,654	36,651	11,098,738	404,930	13,320,973	17,545,585	7,629,136	8,343,351	33,518,072	(1,665,000)	(1,939,860)	(3,604,860)			
72622	FLINT RIVER REG LIB	15,114	15,114	311	94,208	9,433	119,066	148,929	64,757	143,013	356,699	(14,133)	(39,362)	(53,495)			
72712_72713	STEPHENS BOE	25,387,381	740,000	15,231	4,612,388	9,135	6,083,361	7,291,554	3,170,499	1,807,610	12,269,663	(691,938)	(228,852)	(920,790)			
72812_72813	STEWART BOE	3,781,447	110,223	2,269	687,014	120,118	1,086,075	1,086,075	472,245	2,186,594	628,673	(103,064)	(184,492)	(287,556)			
72912_72913	SUMTER BOE	26,051,263	759,353	15,629	4,733,003	5,507,963	7,492,230	3,252,408	1,867,332	2,921,694	13,657,332	(710,033)	(1,175,563)	(1,885,596)			
72922	LAKE BLACKSHEAR REG LIB	407,138	11,867	244	73,969	29,548	115,628	116,935	50,845	160,286	160,286	(11,096)	(56,264)	(67,360)			
72960	FURLOW CHARTER SCHOOL	3,578,808	104,316	2,147	650,199	3,344,355	4,101,017	1,027,876	446,939	-	1,474,815	(97,542)	767,727	670,185			
73012_73013	TALBOT BOE	3,821,207	111,382	2,293	694,238	203,885	1,011,798	1,097,496	477,211	1,207,491	2,782,198	(104,147)	(169,854)	(274,001)			
73112_73113	TALIAFERRO BOE	2,655,436	77,402	1,593	482,440	149,327	710,762	762,672	331,624	176,394	1,270,690	(72,734)	20,459	(51,915)			
73160	7 PILLARS CHARTER SCHOOL	1,342,669	39,137	806	243,937	1,226,360	1,510,240	385,630	167,679	221,650	774,959	(36,595)	284,220	247,625			
73212_73213	TATNALL BOE	25,733,071	750,076	15,439	4,675,193	1,339,275	6,779,983	7,390,840	3,213,670	225,992	10,830,502	(701,360)	289,126	(412,234)			
73312_73313	TAYLOR BOE	9,664,196	281,695	5,798	1,755,794	345,255	2,388,542	2,775,671	1,206,911	527,929	4,510,511	(263,400)	(4,240)	(267,640)			
73412_73413	TELFAR BOE	12,072,961	351,907	7,243	2,193,420	94,154	2,646,724	3,467,496	1,507,730	470,277	5,445,503	(329,050)	(137,292)	(466,342)			
73512_73513	TERRELL BOE	9,016,630	262,820	5,410	1,638,144	712,837	2,619,211	2,589,682	1,126,040	1,986,594	5,702,316	(245,750)	(574,663)	(820,413)			
73522	KINCHAFONEE REG LIB	276,574	8,062	166	50,248	670	59,146	79,435	34,540	61,298	175,273	(7,539)	(19,973)	(27,512)			
73612_73613	THOMAS BOE	41,511,023	1,209,978	24,905	7,541,737	1,304,393	10,081,013	11,822,453	5,184,097	598,916	17,705,466	(1,131,390)	146,829	(984,561)			
73622	THOMAS CO PUBLIC LIB	354,014	10,319	212	64,317	13,099	87,947	101,677	44,211	198,498	344,386	(9,646)	(60,578)	(70,224)			
73712_73713	TIFT BOE	49,328,692	1,437,850	29,595	8,962,054	776,638	11,206,137	14,167,780	6,160,405	1,596,674	21,924,859	(1,344,462)	(854,802)	(2,199,264)			
73722	COASTAL PLAIN REG LIB	660,600	19,255	396	120,018	23,404	163,073	189,732	82,499	415,136	687,367	(18,002)	(125,747)	(143,749)			
73812_73813	TOOMBS BOE	18,380,483	535,761	11,027	3,339,372	843,549	4,729,709	5,279,091	2,295,443	1,090,875	8,665,409	(500,963)	(241,757)	(742,720)			
73912_73913	TOWNS BOE	10,332,354	301,171	6,199	1,877,186	223,792	2,408,348	2,967,573	1,290,354	719,706	4,977,633	(261,612)	15,034	(266,578)			
73922	MOUNTAIN REG LIB	553,147	16,123	332	100,496	72,763	189,714	158,870	69,080	102,685	330,635	(15,078)	(59,104)	(74,182)			
74012_74013	TREUTLEN BOE	6,836,901	199,284	4,102	1,242,130	45,149	1,490,665	1,963,638	853,825	3,054,351	236,888	(186,341)	(54,331)	(240,672)			
74112_74113	TROUP BOE	82,009,950	2,390,454	49,202	14,899,596	449,755	17,789,007	23,554,221	10,241,799	2,990,046	36,786,066	(2,235,195)	(188,888)	(2,424,083)			
74122	TROUP HARRIS COWETA LIB	414,806	12,091	249	75,362	64,152	151,854	119,137	51,803	135,467	306,407	(11,305)	(45,519)	(56,824)			
74212_74213	TURNER BOE	10,290,512	299,951	6,174	1,869,584	774,189	2,949,988	2,955,556	1,285,129	164,613	4,405,298	(280,471)	(105,844)	(386,115)			
74312_74313	TWIGGS BOE	5,038,898	148,876	3,023	915,469	214,600	1,279,968	1,447,231	629,282	895,500	2,972,022	(137,335)	(355,073)	(492,408)			
74412_74413	UNION BOE	23,944,488	697,942	14,366	4,350,243	1,885,138	6,947,689	8,677,138	2,990,303	607,675	10,475,116	(652,610)	(334,841)	(987,451)			
74512_74513	UPSON BOE	31,754,380	925,588	19,051	5,769,147	632,181	7,345,967	9,120,231	3,965,640	374,721	13,460,592	(865,472)	30,763	(834,709)			
74612_74613	WALKER BOE	65,979,631	1,923,197	39,585	11,987,202	1,019,827	14,969,811	18,950,125	8,239,855	3,892,555	31,082,535	(1,798,288)	(851,829)	(2,650,117)			
74622	CHEROKEE REG LIB	241,961	7,053	145	43,960	-	51,158	69,944	30,217	121,560	221,271	(6,595)	(55,646)	(62,241)			
74712_74713	WALTON BOE	82,806,592	2,413,675	49,680	15,044,330	1,690,775	19,198,460	23,783,026	10,341,287	681,193	34,805,506	(2,256,906)	486,354	(1,770,552)			
74812_74813	WARE BOE	44,268,654	1,290,358	26,559	8,042,744	1,400,741	10,760,402	12,714,477	5,528,483	328,675	18,571,635	(1,206,549)	675,098	(531,451)			
74912_74913	WARREN BOE	4,906,176	144,289	2,970	899,350	395,467	1,442,076	1,421,749	618,202	236,442	2,276,393	(134,918)	14,566	(120,352)			
75012_75013	WASHINGTON BOE	18,744,246	546,364	11,246	3,405,461	25,293	3,986,364	5,383,568	2,340,872	1,013,661	8,738,101	(510,878)	(409,057)	(919,935)			
75112_75113	WAYNE BOE	30,451,691	887,616	18,270	5,532,474	143,863	6,582,223										

Department of Community Health
Georgia School Personnel Postemployment Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2023

Deferred Outflows of Resources										Deferred Inflows of Resources					OPEB Expense		
Payroll Location Number	Employer Name	2023 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		
													Proportionate Share of Contributions	Total Employer OPEB Expense			
77112_77113	COMMERCE CITY BOE	\$ 11,705,145	\$ 341,186	\$ 7,023	\$ 2,126,595	\$ 1,552,291	\$ 4,027,095	\$ 3,361,855	\$ 1,461,795	\$ -	\$ 4,823,650	\$ (319,027)	\$ 620,149	\$	\$ 301,122		
77212_77213	DALTON CITY BOE	53,900,427	1,571,108	32,338	9,792,648	2,955,693	14,351,787	15,480,836	6,731,346	238,199	22,450,381	(1,469,064)	532,978		(936,086)		
77312_77313	DECATUR CITY BOE	42,775,704	1,246,841	25,663	7,771,504	2,938,338	11,982,346	12,285,685	5,342,036	1,923,411	19,551,132	(1,165,855)	1,108,588		(57,267)		
77412_77413	DUBLIN CITY BOE	15,283,625	445,492	9,169	2,776,734	1,095,988	4,327,383	4,389,637	1,908,693	403,774	6,702,104	(416,557)	(360,152)		(776,709)		
77612_77613	GNVSVILLE CITY BOE	46,062,932	1,342,658	27,636	8,368,729	850,970	10,589,993	13,229,815	5,752,561	1,639,043	20,621,419	(1,255,455)	(244,061)		(1,499,516)		
77912_77913	JEFFERSON CITY BOE	22,371,578	652,094	13,422	4,064,476	2,463,214	7,193,206	6,425,380	2,793,871	-	9,219,251	(609,740)	896,659		286,919		
78112_78113	MARIETTA CITY BOE	64,003,526	1,865,597	38,399	11,628,182	2,997,315	16,529,493	18,382,565	7,993,069	184,319	26,559,953	(1,744,426)	642,940		(1,101,486)		
78212_78213	MOUNTAIN EDU CTR BOE	2,041,387	59,503	1,225	370,880	381,884	813,492	586,310	254,938	629,681	1,870,929	(55,638)	103,682		48,044		
78412_78413	PELHAM CITY BOE	9,232,412	269,110	5,539	1,877,348	8,569	1,960,566	2,651,657	1,152,988	936,101	4,740,746	(251,632)	(361,158)		(612,790)		
78512_78513	ROME CITY BOE	44,340,399	1,292,449	26,602	8,055,779	6,274,770	15,649,600	12,735,083	5,537,443	-	18,272,526	(1,208,504)	1,891,679		683,175		
78612_78613	SOCIAL CIRCLE BOE	12,127,947	353,510	7,276	2,203,409	1,556,261	4,120,456	3,483,289	1,514,597	-	4,997,886	(330,548)	456,753		126,205		
78912_78913	THOMASVILLE CITY BOE	17,838,289	519,957	10,702	3,240,866	13,937	3,785,462	5,123,366	2,227,732	1,300,292	8,651,390	(486,187)	(429,970)		(916,157)		
79112_79113	TRION CITY BOE	8,342,228	243,162	5,005	1,515,619	658,436	2,422,222	2,395,986	1,041,818	559,426	3,997,230	(227,369)	(7,906)		(235,275)		
79212_79213	VALDOSTA CITY BOE	54,606,922	1,591,701	32,761	9,921,004	3,234,129	14,779,595	15,683,750	6,819,576	28,563	22,531,889	(1,488,321)	928,598		(559,723)		
79312_79313	VIDALIA CITY BOE	16,072,270	468,480	9,643	2,920,016	1,097,939	4,496,078	4,616,145	2,007,183	127,220	6,750,548	(438,054)	216,303		(221,751)		
79322	OHOOPEE REG LIB	368,692	10,747	221	66,984	89,886	89,886	105,893	46,044	113,947	265,884	(10,047)	(14,058)		(24,105)		
79422	OKEFENOKEE REG LIB	460,920	13,435	277	83,740	59,788	157,240	132,382	57,562	128,096	318,040	(12,562)	(16,429)		(28,991)		
79561	COASTAL PLAINS CHARTER	669,034	19,501	401	121,550	401,361	542,813	192,155	83,552	120,677	396,384	(18,233)	145,286		127,053		
81012_81013	GA MILITARY COLLEGE	19,375,053	564,751	11,624	3,520,066	1,384,511	5,480,952	5,564,743	2,419,650	6,737,424	14,721,817	(528,069)	(42,806)		(570,875)		
85042_85043	NORTHWEST GEORGIA RESA	4,103,805	119,619	2,462	745,581	100,827	968,489	1,178,661	512,503	634,764	2,325,928	(111,849)	(151,306)		(263,155)		
85242_85243	NORTH GEORGIA RESA	2,524,104	73,573	1,514	458,580	145,341	679,008	724,952	315,222	26,634	1,066,808	(68,796)	30,600		(38,196)		
85442_85443	PIONEER RESA	7,284,895	212,343	4,371	1,323,522	1,947,173	3,487,409	2,092,308	909,773	53,505	3,055,586	(198,551)	673,251		474,700		
85642_85643	METRO RESA	4,503,934	131,282	2,702	818,276	47,279	999,539	1,293,583	562,473	958,539	2,814,595	(122,755)	(347,811)		(470,566)		
85842_85843	N E GEORGIA RESA	4,377,422	127,595	2,626	795,291	92,735	1,018,247	1,257,247	546,674	591,865	2,395,786	(119,308)	(174,891)		(294,199)		
86042_86043	WEST GA RESA	3,675,198	107,126	2,205	667,711	157,719	934,761	1,055,560	458,977	1,457,427	2,971,964	(100,168)	(241,141)		(341,309)		
86242_86243	GRIFFIN RESA	2,134,601	62,220	1,281	387,815	386,075	837,391	613,082	266,579	53,032	932,693	(58,180)	142,249		84,069		
86442_86443	MIDDLE GA RESA	944,294	27,525	567	171,560	355,507	555,159	271,212	117,928	78,147	467,287	(25,737)	67,210		41,473		
86642_86643	OCONEE RESA	1,489,993	43,431	894	270,702	201,526	516,553	427,943	186,077	370,512	937,534	(40,613)	8,791		(31,822)		
86842_86843	CEN SAV RIVER RESA	1,054,704	30,743	633	191,619	258,020	481,015	302,923	131,717	69,175	503,815	(28,745)	(36,187)		(64,932)		
87242_87243	CHAAT FLINT RESA	1,493,388	43,530	896	271,319	308,959	624,704	428,919	186,502	-	615,421	(40,702)	112,626		71,924		
87642_87643	CHAAT OF GEORGIA RESA	1,931,963	56,314	1,159	351,000	10,544	419,017	554,982	241,273	700,225	1,496,380	(52,656)	(254,553)		(307,209)		
88042_88043	FIRST DISTRICT RESA	3,370,146	98,234	2,022	612,289	77,630	790,175	967,945	420,880	2,334,647	3,723,472	(91,854)	(451,145)		(542,999)		
88442_88443	SOUTHWEST GA RESA	764,001	22,269	458	138,804	146,513	308,044	219,430	95,412	171,587	486,429	(20,822)	32,688		11,866		
88642_88643	COASTAL PLNS RESA	2,291,673	66,798	1,375	416,352	819,804	1,304,329	658,195	286,195	497,018	1,441,408	(62,462)	353,463		291,001		
88842_88843	OKEFENOKEE RESA	1,740,497	50,733	1,044	316,214	198,491	566,482	499,891	217,362	291,185	1,008,438	(47,439)	(18,387)		(65,826)		
Total		\$ 10,953,412,272	\$ 319,273,838	\$ 6,571,514	\$ 1,990,019,672	\$ 388,997,166	\$ 2,704,862,190	\$ 3,145,948,687	\$ 1,367,915,019	\$ 388,997,166	\$ 4,902,860,872	\$ (298,536,961)	\$ -	\$	(298,536,961)		

Department of Community Health
Georgia School Personnel Postemployment Health Benefit Fund
Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
As of and for the Year Ended June 30, 2023

NOTE 1 – PLAN DESCRIPTION

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

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

Department of Community Health
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Notes to the Schedules of Employer Allocations and OPEB
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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, 2022 through June 30, 2023 for the fiscal year 2023. 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, 2023, are as follows (amounts in thousands):

	<u>FY23</u>
Total employer contributions per audited financial statements	\$ 384,444

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, 2023 were as follows (amounts in thousands):

	<u>FY23</u>
Total OPEB liability	\$ 11,658,703
Plan fiduciary net position	<u>705,291</u>
Employers' net OPEB liability	<u>\$ 10,953,412</u>
Plan fiduciary net position as a percentage of total OPEB liability	<u>6.05%</u>

Department of Community Health
Georgia School Personnel Postemployment Health Benefit Fund
Notes to the Schedules of Employer Allocations and OPEB
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Actuarial Assumptions

The collective total OPEB liability for the June 30, 2023 measurement date were determined by an actuarial valuation as of June 30, 2022, with update procedures used to roll forward the total OPEB liability to June 30, 2023. 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
Single equivalent interest rate	3.68%
Healthcare cost trend rate	7.00%
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: 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 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.

Department of Community Health
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The actuarial assumptions used for TRS members in the June 30, 2022 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, 2022 valuation were based on a review of recent plan experience done concurrently with the June 30, 2022 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%	1.5%
Equities	70.0%	9.4%
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 of 3.68% was used as the discount rate, as compared with last year's rate of 3.57%. 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 (3.65% per the Municipal Bond Index Rate). The projection of cashflows used to determine the discount rate assumed that contributions from members and from the employers will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2128.

Department of Community Health
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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 3.68%, 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 (2.68%) or 1-percentage-point higher (4.68%) than the current discount rate (amounts in thousands):

	1% Decrease (2.68%)	Current Discount Rate (3.68%)	1% Increase (4.68%)
Collective Net OPEB Liability	\$ 12,416,198	\$ 10,953,412	\$ 9,721,437

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

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

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Collective Net OPEB Liability	\$ 9,434,912	\$ 10,953,412	\$ 12,825,395

OPEB plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the 2023 State of Georgia Annual Comprehensive Financial Report which is publicly available at: <https://sao.georgia.gov/statewide-reporting/acfr>.

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

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

The discount rate has changed since the prior measurement date from 3.57% to 3.68%, 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

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remain in covered employment. For the year ended June 30, 2023 this number is 9.30 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 6.14 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, 2023 (amounts in thousands):

	Year of Deferral	Amortization Period	Beginning of Year Balance	Current Year		End of Year Balance
				Additions	Deductions	
Deferred Outflows of Resources:						
	2019	6.48 Years	\$ 192,873	\$ -	\$ (77,771)	\$ 115,102
Changes of Assumptions	2020	6.30 Years	1,295,467	-	(392,566)	902,901
	2021	6.26 Years	19,935	-	(4,680)	15,255
	2023	6.14 Years	-	1,142,902	(186,140)	956,762
			<u>\$ 1,508,275</u>	<u>\$ 1,142,902</u>	<u>\$ (661,157)</u>	<u>\$ 1,990,020</u>
Difference between Expected and Actual Experience						
	2022	6.20 Years	\$ 395,291	\$ -	\$ (76,018)	\$ 319,273
			<u>\$ 395,291</u>	<u>\$ -</u>	<u>\$ (76,018)</u>	<u>\$ 319,273</u>
Net difference between projected and actual earnings on OPEB plan investments (1)						
	2019	5.0 Years	\$ 3,521	\$ -	\$ (3,521)	\$ -
	2020	5.0 Years	9,817	-	(4,909)	4,908
	2021	5.0 Years	(31,853)	-	10,618	(21,235)
	2022	5.0 Years	78,922	-	(19,731)	59,191
	2023	5.0 Years	-	(45,366)	9,073	(36,293)
			<u>\$ 60,407</u>	<u>\$ (45,366)</u>	<u>\$ (8,470)</u>	<u>\$ 6,571</u>
Deferred Inflows of Resources:						
	2018	6.53 Years	\$ 79,984	\$ -	\$ (52,277)	\$ 27,707
Difference between Expected and Actual Experience	2019	6.48 Years	497,025	-	(200,414)	296,611
	2020	6.30 Years	324,425	-	(98,310)	226,115
	2021	6.26 Years	2,990,816	-	(702,070)	2,288,746
	2023	6.14 Years	-	366,452	(59,683)	306,769
			<u>\$ 3,892,250</u>	<u>\$ 366,452</u>	<u>\$ (1,112,754)</u>	<u>\$ 3,145,948</u>
Changes of Assumptions						
	2017	6.56 Years	\$ 107,757	\$ -	\$ (107,757)	\$ -
	2018	6.53 Years	352,934	-	(230,676)	122,258
	2022	6.20 Years	1,542,242	-	(296,585)	1,245,657
			<u>\$ 2,002,933</u>	<u>\$ -</u>	<u>\$ (635,018)</u>	<u>\$ 1,367,915</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.

Department of Community Health
Georgia School Personnel Postemployment Health Benefit Fund
Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
As of and for the Year Ended June 30, 2023

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

2024	\$ (764,904)
2025	(556,073)
2026	(692,566)
2027	(284,504)
Thereafter	<u>100,048</u>
Total	\$ <u>(2,197,999)</u>

Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2023 are as follows (amounts in thousands):

Service Cost	\$ 375,176
Interest on the total OPEB liability and net cash flow	369,360
Projected earnings on plan investments	(44,350)
Administrative expense	3,404
Recognition (Amortization) of deferred inflows and outflows of resources:	
Difference between expected and actual experience	(1,036,736)
Changes of assumptions	26,140
Net difference between projected and actual earnings on plan investments	<u>8,469</u>
Collective OPEB Expense (Income)	\$ <u>(298,537)</u>

NOTE 5 – ACCESS TO ACTUARIAL VALUATIONS

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