Fiscal Year 2020

Department of Community Health

Georgia State Employees Postemployment Benefit Fund

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

(Including Independent Auditor's Report)

As of and for the Year Ended June 30, 2020

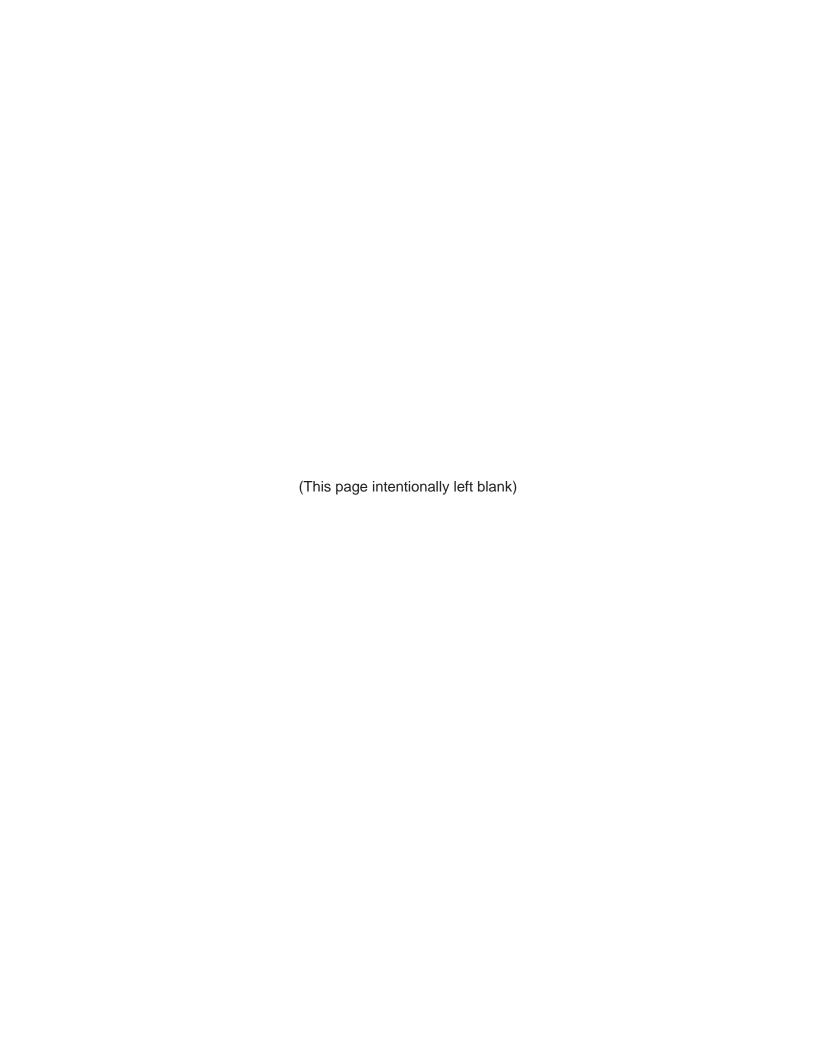
Department of Audits and Accounts

Greg S. Griffin State Auditor



Table of Contents

Page Page	∌(s)
Independent Auditor's Report1	1-2
State GASB Statement 75 Schedules	
Schedule of Employer Allocations	-7
Schedule of OPEB Amounts by Employer8-	10
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer	17





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GREG S. GRIFFIN STATE AUDITOR (404) 656-2174

Independent Auditor's Report

The Board of Trustees
Department of Community Health:

Report on the Schedule of Employer Allocations and Schedule of Other Postemployment Benefit (OPEB) Amounts by Employer

We have audited the accompanying schedule of employer allocations of the Department of Community Health's Georgia State Employees Postemployment Benefit Fund (the Plan) as of and for the year ended June 30, 2020 and related notes. We have also audited the totals for the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer (collectively the Schedules) of the Plan as of and for the year ended June 30, 2020 and related notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the Schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the Unites States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules are free from material misstatement.

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

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for the total of all participating entities for the Plan as of and for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the OPEB plans included in the State's Comprehensive Annual Financial Report as of and for the year ended June 30, 2020, and our report thereon dated March 19, 2021, expressed an unmodified opinion on those financial statements or opinion unit.

Restriction on Use

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

Respectfully submitted,

They S. Lluff

Greg S. Griffin State Auditor

May 12, 2021

State GASB 75 Schedules

Payroll Location Number	Employer Name	2020 Employer Contributions	2020 Employer Allocation Percentage
13610	LOOKOUT MTN CSB	\$ 33,552	0.022295%
13630	HIGHLAND RIVERS CSB	53,949	0.035849%
13640	AVITA COMMUNITY PARTNERS	42,194	0.028038%
13650	COBB CNTY CSB	20,936	0.013912%
13660	DOUGLAS CNTY CSB	3,589	0.002385%
13680	DEKALB CSB	88,797	0.059006%
13690	VIEW POINTE HEALTH	91,220	0.060616%
13700	CLAYTON CSB	40,128	0.026665%
13710	ADVANTAGE BEHAVIORAL HLTH	32,798	0.021794%
13720	PATHWAYS CENTER	41,196	0.027375%
13730	MCINTOSH TRAIL CSB	55,280	0.036733%
13740	RIVER EDGE BEHAVIORAL HLT	60,325	0.040086%
13760	OCONEE CSB	13,910	0.009243%
13770	SERENITY BHS	35,533	0.023612%
13790	NEW HORIZONS	16,219	0.010778%
13800	MIDDLE FLINT CSB	38,799	0.025782%
13810	CSB MIDDLE GA	76,596	0.050898%
13820	ALBANY AREA CSB	46,327	0.030784%
13830	THE GA PINES CSB	56,469	0.037523%
13840	SOUTH GA CSB	46,559	0.030939%
13850	PINELAND CSB	34,352	0.022827%
13860	SATILLA (UNISON) CSB	45,595	0.030298%
13880	GATEWAY CSB	36,220	0.030298%
14000	GA PEANUT COMMISSION		
	ADMINISTRATIVE SERVICES	21,937	0.014577%
14010		884,327	0.587635%
14020	COURT OF APPEALS	606,190	0.402814%
14030	SUPREME COURT	437,010	0.290393%
14040	SUPERIOR COURT	2,150,153	1.428777%
14050	LAKE LANIER ISLAND AUTH	14,751	0.009802%
14060	GA AGRICULTURAL EXPO AUTH	106,360	0.070676%
14080	AGRICULTURE	1,118,389	0.743170%
14081	COMMODITY COMM 0COTTON	11,765	0.007818%
14083	COMMODITY COMMO MILK	5,937	0.003945%
14090	AUDITS	904,896	0.601304%
14100	BANKING AND FINANCE	330,260	0.219458%
14120	GA INSURANCE COMMISSIONER	547,315	0.363691%
14130	DEFENSE	1,129,857	0.750790%
14140	DEPT OF COMMUNITY HEALTH	2,248,263	1.493972%
14150	TECHNICAL AND ADULT EDUC	1,009,691	0.670940%
14160	EDUCATION	3,170,352	2.106700%
14170	ERS EMPLOYEES	288,269	0.191555%
14180	DEPT OF COMMUNITY AFFAIRS	1,026,874	0.682358%
14190	FORESTRY COMMISSION	1,213,501	0.806372%
14210	PLANNING AND BUDGET	1,188,133	0.789515%
14220	SUBSEQUENT INJURY TRUST	38,436	0.025541%
14230	BEHAV HEALTH & DEVEL DISA	9,301,914	6.181125%
14240	DEPT OF HUMAN RESOURCES	7,849,018	5.215675%
14250	PUBLIC HEALTH	3,026,572	2.011158%
14310	DEPT OF COMMUNITY SUPERVISION	4,643,994	3.085936%
14410	DEPT OF JUVENILE JUSTICE	6,367,696	4.231336%
14440	GENERAL ASSEMBLY OF GA	921,977	0.612654%
14470	DEPT OF DRIVERS SERVICES	1,247,647	0.829062%
14500	FINANCING/INVESTMENT COMM	397,957	0.264443%
14510	ADM OFFICE OF THE COURTS	332,801	0.221147%
14530	PROSECUTING ATTRNYS CNCL	3,017,371	2.005044%
14550	GA Public Defender Council	2,358,742	1.567385%
14560	GA SUP COURT CLERK'S AUTH	38,063	0.025293%
14570	DEPT EARLY CARE & LEARN	1,568,766	1.042446%
14610	GA BUILDING AUTHORITY	374,607	0.248926%
14611	STATE PROPERTY COMMISSION	56,365 540,360	0.037455%
14630	DEPT ECONOMIC DEVELOPMENT	549,260	0.364984%
14640	LABOR	2,293,219	1.523845%
14660	LAW DEPARTMENT	1,185,552	0.787800%
14700	GA TECHNOLOGY AUTHORITY	712,303	0.473326%
14701	STATE ACCOUNTING OFFICE	545,802	0.362686%
14720	NATURAL RESOURCES	4,414,308	2.933309%
14730	GA DEPT OF CORRECTIONS	17,680,914	11.748975%
14750	PUBLIC SAFETY	5,280,273	3.508743%
14760	PUBLIC SERVICE COMMISSION	308,928	0.205283%
14770	REVENUE	2,574,416	1.710700%
	STUDENT FINANCE COMM		

Payroll Location Number	Employer Name	2020 Employer Contributions	2020 Employer Allocation Percentage
14790	SECRETARY OF STATE	\$ 629,272	0.418151%
14810	TRS EMPLOYEES	1,126,075	0.748277%
14820	DEPT OF TRANSPORTATION	9,614,709	6.388977%
14830	STATE ROAD & TOLLWAY AUTH	404,784	0.268979%
14840	VETERANS SERVICE	299,823	0.199233%
14860	WORKERS' COMPENSATION	439,546	0.292078%
14870	GA BUREAU OF INVESTIGATON	3,045,618	2.023814%
14880	PARDONS AND PAROLES BOARD	476,345	0.316532%
14890	GA CORRECTNL INDUSTRIES	453,975	0.301667%
18180	COASTAL PINES TECH COLLEGE	488,972	0.324922%
18200 18220	ALBANY TECH COLLEGE ATHENS TECHNICAL COLLEGE	524,426 663,130	0.348481% 0.440650%
18230	ATLANTA TECH COLLEGE	635,081	0.422011%
18240	AUGUSTA TECH COLLEGE	703,914	0.422011%
18260	W GEORGIA TECH COLLEGE	893,980	0.594050%
18270	CHATTAHOOCHEE TECH COLL	1,179,165	0.783556%
18280	COLUMBUS TECH COLLEGE	539,237	0.358323%
18290	GA NW TECHNICAL COLLEGE	786,825	0.522845%
18300	GEORGIA PIEDMONT TECHNICA	530,864	0.352759%
18320	GWINNETT TECH COLLEGE	1,099,231	0.730439%
18340	LANIER TECHNICAL COLLEGE	698,779	0.464339%
18350	CENTRAL GA TECH COLLEGE	1,358,222	0.902539%
18370	SOUTHERN REGIONAL TECH COLLEGE	848,117	0.563574%
18380 18410	NORTH GA TECH COLLEGE SAVANNAH TECH COLLEGE	465,555 657,407	0.309361% 0.436907%
18420	S GA TECHNICAL COLLEGE	657,497 367,712	0.244345%
18430	SOUTHEASTERN TECH COLL	386,443	0.256791%
18440	OGEECHEE TECH COLLEGE	393,347	0.261379%
18500	SOUTHERN CRESCENT TECH	734,365	0.487986%
18510	WIREGRASS TECHNICAL COLL	737,714	0.490211%
18520	OCONEE FALL LINE TECH COL	365,538	0.242900%
25010	DFACS REGION #1	735,484	0.488730%
25020	DFACS REGION #2	605,629	0.402440%
25030	DFACS REGION #3	682,830	0.453741%
25040	DFACS REGION #4	948,609	0.630351%
25050	DFACS REGION #5	885,437	0.588373%
25060 25070	DFACS REGION #6 DFACS REGION #7	603,439 596,552	0.400985% 0.396409%
25080	DFACS REGION #7 DFACS REGION #8	576,092	0.382813%
25090	DFACS REGION #9	682,989	0.453846%
25100	DFACS REGION #10	1,282,492	0.852216%
25110	DFACS REGION #11	682,768	0.453700%
25120	DFACS REGION #12	602,270	0.400209%
25130	DFACS REGION #13	1,700,766	1.130159%
25140	DFACS REGION #14	2,297,523	1.526705%
35011	APPLING CO HEALTH DEPT	17,729	0.011781%
35021	ATKINSON CO HEALTH DEPT	8,064	0.005358%
35031	BACON CO HEALTH DEPT BAKER CO HEALTH DEPT	9,507	0.006317%
35041 35051	BALDWIN CO HEALTH DEPT	10,347 30,107	0.006876% 0.020006%
35061	BANKS CO HEALTH DEPT	13,725	0.009120%
35071	BARROW CO HEALTH DEPT	34,697	0.023056%
35081	BARTOW CO HEALTH DEPT	51,007	0.033894%
35084	WOODWRIGHT INDUSTRIES	21,298	0.014153%
35091	BEN HILL CO HEALTH DEPT	13,239	0.008798%
35094	BEN HILL MR SERVICES	34,584	0.022981%
35101	BERRIEN CO HEALTH DEPT	11,977	0.007959%
35111	BIBB CO HEALTH DEPT	89,718	0.059618%
35121	BLECKLEY CO HEALTH DEPT	5,766	0.003832%
35131	BRANTLEY CO HEALTH DEPT	13,408	0.008909%
35141 35161	BROOKS CO HEALTH DEPT BULLOCH CO HEALTH DEPT	8,284 47,140	0.005505% 0.031325%
35171	BURKE CO HEALTH DEPT	21,939	
35171	BUTTS CO HEALTH DEPT	11,186	0.014579% 0.007433%
35191	CALHOUN CO HEALTH DEPT	4,827	0.003207%
35211	CANDLER CO HEALTH DEPT	11,254	0.007478%
35221	CARROLL CO HEALTH DEPT	38,942	0.025877%
35224	CARROLL TRAINING CENTER	35,619	0.023669%
35231	CATOOSA CO HEALTH DEPT	28,782	0.019126%
35241	CHARLTON CO HEALTH DEPT	14,066	0.009347%
35261	CHATTAHOOCHEE CO HLTH DEP	4,439	0.002950%

Payroll Location Number	Employer Name	2020 Employer Contributions	2020 Employer Allocation Percentage
25274	CHATTOOCA CO HEALTH DEDT	Φ 47.545	0.0440500/
35271 35281	CHATTOOGA CO HEALTH DEPT CHEROKEE CO HEALTH DEPT	\$ 17,545 330,553	0.011659% 0.219652%
35291	CLARKE CO HEALTH DEPT	246,148	0.163566%
35301	CLAY CO HEALTH DEPT	2,914	0.001937%
35311	CLAYTON CO HEALTH DEPT	217,672	0.144643%
35321	CLINCH CO HEALTH DEPT	7,426	0.004935%
35331	COBB CO HEALTH DEPT	528,632	0.351276%
35341	COFFEE CO HEALTH DEPT	30,149	0.020034%
35351	COLQUITT CO HEALTH DEPT	41,487	0.027568%
35354	GREEN OAKS CENTER	33,309	0.022134%
35361	COLUMBIA CO HEALTH DEPT	39,529	0.026267%
35371	COOK CO HEALTH DEPT	12,477	0.008291%
35381	COWETA CO HEALTH DEPT	39,591	0.026308%
35391	CRAWFORD CO HEALTH DEPT	12,580	0.008359%
35401	CRISP CO HEALTH DEPT	12,243	0.008136%
35411	DADE CO HEALTH DEPT	12,220	0.008120%
35421	DAWSON CO HEALTH DEPT	17,358	0.011534%
35431	DECATUR CO HEALTH DEPT	21,923	0.014568%
35441 35451	DEKALB CO HEALTH DEPT	693,417	0.460776%
35461	DODGE CO HEALTH DEPT DOOLY CO HEALTH DEPT	8,030 4,960	0.005336% 0.003296%
35471	DOUGHERTY CO HEALTH DEPT	295,103	0.196096%
35481	DOUGLAS CO HEALTH DEPT	30,301	0.020135%
35491	EARLY CO HEALTH DEPT	14,492	0.009630%
35501	ECHOLS CO HEALTH DEPT	4,911	0.003264%
35521	ELBERT CO HEALTH DEPT	10,998	0.007308%
35531	EMANUEL CO HEALTH DEPT	24,696	0.016410%
35541	EVANS CO HEALTH DEPT	10,228	0.006797%
35551	FANNIN CO HEALTH DEPT	15,839	0.010525%
35561	FAYETTE CO HEALTH DEPT	43,455	0.028876%
35571	FLOYD CO HEALTH DEPT	234,764	0.156001%
35581	FORSYTH CO HEALTH DEPT	41,762	0.027751%
35591	FRANKLIN CO HEALTH DEPT	16,481	0.010952%
35611	GILMER CO HEALTH DEPT	23,485	0.015606%
35621	GLASCOCK CO HEALTH DEPT	4,183	0.002779%
35631	GLYNN CO HEALTH DEPT	666,417	0.442834%
35641	GORDON CO HEALTH DEPT	39,432	0.026203%
35651	GRADY CO HEALTH DEPT	22,835	0.015174%
35661	GREENE CO HEALTH DEPT	12,483	0.008295%
35671	GWINNETT CO HEALTH DEPT	580,539	0.385768%
35681 35691	HABERSHAM CO HEALTH DEPT HALL CO HEALTH DEPT	22,781	0.015138%
35701	HANCOCK CO HEALTH DEPT	317,533 11,911	0.211001%
35711	HARALSON CO HEALTH DEPT	13,966	0.007915% 0.009280%
35721	HARRIS CO HEALTH DEPT	15,298	0.010165%
35731	HART CO HEALTH DEPT	9,987	0.006636%
35741	HEARD CO HEALTH DEP	5,769	0.003834%
35751	HENRY CO HEALTH DEP	56,202	0.037346%
35761	HOUSTON CO HEALTH DEPT	377,273	0.250698%
35771	IRWIN CO HEALTH DEP	6,557	0.004357%
35781	JACKSON CO HEALTH DEPT	25,235	0.016769%
35791	JASPER CO HEALTH DEPT	8,460	0.005622%
35801	JEFF DAVIS CO HEALTH DEPT	18,640	0.012386%
35811	JEFFERSON CO HEALTH DEPT	16,508	0.010970%
35821	JENKINS CO HEALTH DEPT	8,560	0.005688%
35831	JOHNSON CO HEALTH DEPT	5,938	0.003946%
35841	JONES CO HEALTH DEPT	11,165	0.007419%
35851	LAMAR CO HEALTH DEPT	12,413	0.008248%
35861	LANIER CO HEALTH DEPT	7,376	0.004901%
35871	LAURENS CO HEALTH DEPT	187,141	0.124355%
35881	LEE CO HEALTH DEPT	25,489	0.016938%
35901	LINCOLN CO HEALTH DEPT	5,279	0.003508%
35921	LOWNDES CO HEALTH DEPT	319,918	0.212586%
35931	LUMPKIN CO HEALTH DEPT	19,689	0.013083%
35941	MACON CO HEALTH DEPT	6,476	0.004303%
35951	MADISON CO HEALTH DEPT	20,923	0.013904%
35961 35971	MARION CO HEALTH DEPT	4,917	0.003268%
35971 35991	MCDUFFIE CO HEALTH DEPT MERIWETHER CO HEALTH DEPT	14,948 16,715	0.009933% 0.011107%
36001	MILLER CO HEALTH DEPT	6,059	0.004026%
36011	MITCHELL CO HEALTH DEPT	16,993	0.011292%
		10,000	

Location Number	Employer Name	2020 Employer Contributions	2020 Employer Allocation Percentage
36014	MITCHELL TRAINING CENTER	\$ 36,961	0.024561%
36021	MONROE CO HEALTH DEPT	14,831	0.009855%
36031	MONTGOMERY CO HEALTH DEPT	6,689	0.004445%
36041	MORGAN CO HEALTH DEPT	14,314	0.009512%
36051	MURRAY CO HEALTH DEPT	21,799	0.014485%
36061	MUSCOGEE CO HEALTH DEPT	358,558	0.238262%
36071	NEWTON CO HEALTH DEPT	44,797	0.029768%
36081			
	OCONEE CO HEALTH DEPT	23,249	0.015449%
36091	OGLETHORPE CO HEALTH DEPT	8,376	0.005566%
36101	PAULDING CO HEALTH DEPT	37,666	0.025029%
36111	PEACH CO HEALTH DEPT	15,123	0.010050%
36121	PICKENS CO HEALTH DEPT	14,114	0.009379%
36131	PIERCE CO HEALTH DEPT	16,210	0.010772%
36141	PIKE CO HEALTH DEPT	9,315	0.006190%
36151	POLK CO HEALTH DEPT	21,516	0.014297%
36161	PULASKI CO HEALTH DEPT	7,008	0.004657%
36171	PUTNAM CO HEALTH DEPT	23,644	0.015711%
36181	QUITMAN CO HEALTH DEPT	2,629	0.001747%
36191	RABUN CO HEALTH DEPT	18,267	0.012138%
36201	RANDOLPH CO HEALTH DEPT	4,493	0.002985%
36211	RICHMOND CO HEALTH DEPT	315,975	0.209965%
36221	ROCKDALE CO HEALTH DEPT	41,000	0.027245%
36231	SCHLEY CO HEALTH DEPT	3,204	0.002129%
36241	SCREVEN PHYS HEALTH DEPT	10,107	0.006716%
36251	SEMINOLE CO HEALTH DEPT	8,309	0.005521%
36261	SPALDING CO HEALTH DEPT	36,784	0.024443%
36271	STEPHENS CO HEALTH DEPT	14,551	0.009669%
36281			
	STEWART CO HEALTH DEPT	1,314	0.000873%
36291	SUMTER CO HEALTH DEPT	17,367	0.011540%
36311	TALIAFERRO CO HEALTH DEPT	5,733	0.003810%
36321	TATTNALL CO HEALTH DEPT	17,851	0.011862%
36331	TAYLOR CO HEALTH DEPT	9,359	0.006219%
36341	TELFAIR CO HEALTH DEPT	13,514	0.008980%
36351	TERRELL CO HEALTH DEPT	7,082	0.004706%
36361	THOMAS CO HEALTH DEPT	42,682	0.028362%
36364	THOMAS GRADY MR SVC CTR	58,027	0.038559%
36371	TIFT CO HEALTH DEPT	32,524	0.021612%
36374	TIFT MR SERVICE CENTER (Diversified Enterprises)	40,664	0.027022%
36381	TOOMBS CO HEALTH DEPT	19,979	0.013276%
36391	TOWNS CO HEALTH DEPT	7,939	0.005275%
36401	TREUTLEN CO HEALTH DEPT	5,784	0.003843%
36351	TROUP CO HEALTH DEPT	282,987	0.188045%
36421	TURNER CO HEALTH DEPT	5,802	0.003855%
36431	TWIGGS CO HEALTH DEPT	8,210	0.005455%
36441	UNION CO HEALTH DEPT	19,255	0.012795%
36451	UPSON CO HEALTH DEPT	19,847	0.013188%
36461	WALKER CO HEALTH DEPT	23,868	0.015160%
36471	WALTON CO HEALTH DEPT	52,815	0.035095%
36481	WARE CO HEALTH DEPT	58,237	0.038698%
36484	SOUTHEAST HEALTH UNIT	305,550	0.203038%
36491	WARREN CO HEALTH DEPT	4,779	0.003176%
36501	WASHINGTON CO HEALTH DEP	20,340	0.013516%
36511	WAYNE CO HEALTH DEPT	20,835	0.013845%
36521	WEBSTER CO HEALTH DEPT	3,158	0.002098%
36531	WHEELER CO HEALTH DEPT	5,398	0.003587%
36541	WHITE CO HEALTH DEPT	18,908	0.012564%
36551	WHITFIELD CO HEALTH DEPT	126,379	0.083979%
36561	WILCOX CO HEALTH DEPT	4,316	0.002868%
36571	WILKES CO HEALTH DEPT	8,496	0.005646%
36581	WILKINSON CO HEALTH DEPT	7,871	0.005230%
36591	WORTH CO HEALTH DEPT	15,134	0.003230 %
44100	GA DEVELOPMENT AUTHORITY	25,532	0.016966%
44110	GA ENVIRON FINANCE AUTHOR		
14 11U	GA LINVINON FINANCE ACTION	110,607	0.073499%

		_		Deferred Or	utflows of Resources				Defer	red Inflows of Resource	es			OPEB Expense	
Payroll Location		2020 Net OPFR	Differences Between	Net Difference Between Projected and Actual Investment		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share	Total Deferred	Differences Between	Net Difference Between Projected and Actual Investment		Changes in Proportion and Differences Between Employer Contributions and	Total Deferred	Proportionate Share	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share	Total Employer
Number	Employer Name	Liability	Experience	Plan Investments	Assumptions	of Contributions	Resources	Experience	Plan Investments	Assumptions	of Contributions	Resources	Expense	of Contributions	OPEB Expense
Location	Employer Name LOCIOLIA PINA CONTROLLA CONTROL	Net OPEB Llability 5	Expected and Actual	Between Projected and Actual Investment Earnings on OPEB	Changes of Assumptions 7.066 7.066 7.066 7.066 7.066 7.066 7.067 7.486 8.102 8.103	Employer Contributions and Proportionate Share	Outflows of Resources	Expected and Actual	Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions \$ 164,382 \$ 261,688 248,888 24	Employer Contributions and Proportionate Share of Contributions 1 221 221 3 1 221 221 3 1 221 221 3 1 221 221 3 1 1,164 682 2 1 44 1,172 6 1 1,270 654 6 772,761 4 623,744 1 772,761 6 63,545 6 783,045 7 783,046 7 783,046 7 783,046 7 783,046 7 783,046 7 783,046 7 783,046 7 783,046 7 783,046 7 783,046 7 783,046 7 783,046 7 783,046 7 783,046 7 783,047 7 783,0	Inflows of Resources 778,782 1,882,582 1,882,582 1,882,582 1,882,582 1,382,784 1,372,783 1,382,784 1,372,783 1,382,784 1,382,	of Plan OPEB Expense	Employer Contributions and Proportionate Share of Contributions (419.05) (281.754) (608.0773) (200.653) ((381,145) (382,526) (382,527) (382,527) (382,527) (382,527) (382,527) (382,527) (382,527) (382,527) (383,508) (464,436) (383,446) (465,524) (476,527) (476,5
14730 14730 14730 14730 14730 14730 14730 14730 14730 14730 14730 14730 14730 14830	GA DEPT OF CORRECTIONS PUBLICS SETVICE COMMISSION PUBLICS SETVICE COMMISSION PUBLICS SETVICE COMMISSION STATE THE SET OF	33,011,388 1 22,227,177 38,487,350 1 38,487,350 1 38,487,350 1 21,252,182 2,263,474 4,707,863 4,		12.581 /466 3,876.818 1	2.994.390 715.068 41.839 81.220 85.219 85.219 85.219 86.219 86.219 86.219 86.203 86.20	8.628,985 208,823 3.196,108 3.393,116 1.166,189 8.538,1486 2.47,803 3.54,881 3.303,662 4.7863 3.54,881 3.303,662 4.7863 3.54,881 3.56,108	15,276,826 477,874 471,874 4716,874 471	48.984.003 14.903.030 673.018		81,339,957 24,249,1568 1,441,206 31,104,003 2,894,904 1,104,003 2,894,904 1,104,003 2,	246,471 23,352,489 32,258,481 24,865,132 25,505,775 19,100,00 54,116 79,229 12,505,770 54,116 79,229 12,100,00 2,962,441 162,249 214,002 31,007 470,827 160,377 160,377 160,377 160,377 161,378 161,37	33,005,976 154,686,449 36,221,686 31,221,686 31,241,686 31,340,036 4,682,331 22,006,326 32,006,326 32,006,326 32,006,326 32,006,326 32,006,326 32,006,326 32,006,326 32,006,326 32,006,326 32,006,326 32,006,326 32,006,326 32,006,326 32,006,326 32,006,326 32,006,326 32,006,326 33,006,144 34,007 34,006,006 34,006,006 35,006 35,00	(96.858.259) (16.973.721) (923.067) (16.25.857) (16.25.857) (16.25.857) (16.25.857) (16.25.857) (16.25.857) (16.35	788.263 (24.575.377) 6.559,077 6.559	(13,401,769) (81,411,556) (11,457,764) (17,467,775) (64,550) (31,541,160) (31,541,160) (31,541,160) (31,541,160) (31,541,160) (31,541,160) (31,541,160) (31,541,160) (31,541,160) (31,541,160) (31,541,160) (31,541,160) (41,54

8

The accompanying notes are an integral part of this schedule

		_		Deferred O	utflows of Resources				Defe	erred Inflows of Resource	s			OPEB Expense	
						Changes in					Changes in			Changes in	
						Proportion and					Proportion and			Proportion and	
				Net Difference Retween		Differences Between Employer			Net Difference Between		Differences Between Employer			Differences Between Employer	
				Projected and		Contributions			Projected and		Contributions			Contributions	
Payroll Location		2020 Net OPEB	Differences Between Expected and Actual	Actual Investment Earnings on OPEB	Changes of	and Proportionate Share	Total Deferred Outflows of	Differences Between Expected and Actual	Actual Investment Earnings on OPEB	Changes of	and Proportionate Share	Total Deferred Inflows of	Proportionate Share of Plan OPEB	and Proportionate Share	Total Employer
Number 25070 DF	Employer Name FACS REGION #7 \$	Liability 4,461,179 \$	Experience 0 \$	Plan Investments 437.993 \$	Assumptions 80,785 \$	of Contributions 1,289,620 \$	Resources 1,808,398 \$	Experience 1,686,791 \$	Plan Investments	Assumptions \$ 2,744,401 \$	of Contributions 432.088 \$	Resources 4,863,280 \$		of Contributions 609,388 \$	OPEB Expense (1,308,260)
25080 DF 25090 DF	FACS REGION #8 FACS REGION #9	4,308,170 5,107,573	0	422,971 501,455	78,015 92,491	696,160 3,496,680	1,197,146 4,090,626	1,628,938 1,931,196	0	2,650,273 3,142,046	1,190,976 708,395	5,470,187 5,781,637	(1,851,876) (2,195,502)	289,970 1,146,995	(1,561,906) (1,048,507)
25110 DF	FACS REGION #10 FACS REGION #11	9,590,821 5,105,930	0	941,615 501,294	173,676 92,461	1,092,978 1,092,624	2,208,269 1,686,379	3,626,332 1,930,575	0	5,900,023 3,141,035	1,019,460 934,161	10,545,815 6,005,771	(4,122,637) (2,194,797)	513,802 580,759	(3,608,835) (1,614,038)
25120 DF 25130 DF 25140 DF	FACS REGION #12 FACS REGION #13 FACS REGION #14	4,503,944 12,718,786 17,181,506	0	442,192 1,248,715	81,560 230,319 311,132	897,758 2,264,261 3,401,040	1,421,510 3,743,295	1,702,961 4,809,029	0	2,770,709 7,824,265	1,272,436 4,265,972 3,523,625	5,746,106 16,899,266 20,589,642	(1,936,031) (5,467,200) (7,385,514)	(45,515) (1,579,403)	(1,981,546) (7,046,603) (7,449,728)
25140 DF. 35011 AP 35021 ATI	FACS REGION #14 PPLING CO HEALTH DEPT IKINSON CO HEALTH DEPT	17,181,506 132,583 60,299	0	1,686,860 13,017	311,132 2,401 1,092	17,233	5,399,032 32,651	6,496,403 50,130	0	10,569,614 81,562 37,094	3,523,625 3,354 17,518	20,589,642 135,046 77,411	(56.992)	(64,214) (489) 2,036	(7,449,728) (57,481) (23,884)
35031 BA	TKINSON CO HEALTH DEPT ACON CO HEALTH DEPT AKER CO HEALTH DEPT	60,299 71,091 77,382	0	5,920 6,980 7,597	1,092 1,287 1,401	19,403 16,473	26,415 24,740 25,903	22,799 26,880	0	37,094 43,734 47,604	17,518 1,381 844	77,411 71,995 77,707	(25,920) (30,558)	10.354	(20.204)
35051 BA	ALDWIN CO HEALTH DEPT ANKS CO HEALTH DEPT	225,147 102.636	0	22,105 10,077		16,905 31,511 57,553	25,903 57,693 69,489	29,259 85,129 38.807	0	138,505 63,139	337	223,971 104,124	(33,263) (96,780)	5,303 30,671	(27,960) (66,109) (23,148)
35071 BA	ARROW CO HEALTH DEPT ARTOW CO HEALTH DEPT	259,472 381,442	0	25,475 37,450	1,859 4,699 6,907	57,553 111,163 105,633	141,337 149,990	98,107 144,225	0	159,620 234,653	2,178 13,452 55,892	271,179 434,770	(44,119) (111,535) (163,964)	20,971 50,725 20,820	(60,810) (143,144)
35084 W0	OODWRIGHT INDUSTRIES EN HILL CO HEALTH DEPT	159,278 99.013	0	15,638 9,721	2,884 1,793	45,694 10.840	64,216 22,354	60,224 37,437	0	97,963 60,910	25,653 5.721	183,860 104,068	(68,466) (42,561)	(23,456) 260	(91,922) (42,301)
35094 BE	EN HILL MR SERVICES ERRIEN CO HEALTH DEPT	258,628 89,570	0	25,392 8,794	4,683 1,622	58,884 37,995	88,959 48,411	97,788 33,867	0	159,101 55,101	8,985	265,874 88,968	(111,172) (38,503)	45,060 28,274	(66,112) (10,229)
35111 BIE	BB CO HEALTH DEPT ECKLEY CO HEALTH DEPT	670,940 43,125	0	65,872 4,234	12,150 781	0 2,016	78,022 7,031	253,685 16,306	0	412,745 26,530	231,515 17,117	897,945 59,953	(288,405) (18,538)	(160,920) (17,833)	(449,325) (36,371)
35131 BR	RANTLEY CO HEALTH DEPT ROOKS CO HEALTH DEPT	100,262 61,953	0	9,844 6.082	1,816 1,122	50,105 1.076	61,765 8,280	37,909 23,425	0	61,678 38.112	9,551 20,113	109,138 81.650	(43,098) (26,632)	28,046 (4,567)	(15,052) (31,199)
35161 BU	JLLOCH CO HEALTH DEPT	352,531 164,072	0	34,611 16.108	6.384	91,476 20,479	132,471 39,558	133 203	0	216,868 100.933	0 512	350,161 163.481	(151 538)	42,638 14.415	(108 900)
35191 CA	JTTS CO HEALTH DEPT ALHOUN CO HEALTH DEPT	83,651 36,092	0	8,213 3,543	2,971 1,515 654	20,479 24,786 6,047	34,514 10,244	62,036 31,629 13,646	0	100,933 51,460 22,203	0 8,187	83,089 44,036	(70,527) (35,958) (15,512)	18,843 (818)	(56,112) (17,115) (16,330)
35221 CA	ANDLER CO HEALTH DEPT ARROLL CO HEALTH DEPT	84,157 291,219	0	8,262 28,592	1,524 5,274	35,774 49,972	45,560 83,838	31,820 110,111	0	51,771 179,150	26,475 84,335	110,066 373,596	(36,176) (125,183)	3,362 (18,999)	(32,814) (144,182)
35231 CA	ARROLL TRAINING CENTER ATOOSA CO HEALTH DEPT	266,370 215,244	0	26,152 21,132	4,824 3,898	76,942 6,745	107,918 31,775	100,716 81,385	0	163,864 132,412	1,134 82,010	265,714 295,807	(114,501) (92,523)	21,946 (73,774)	(92,555) (166,297)
35241 CH 35261 CH	HARLTON CO HEALTH DEPT HATTAHOOCHEE CO HLTH DEP	105,191 33,199	0	10,328 3,259	1,905 601	33,473 5,815	45,706 9,675	39,773 12,553	0	64,711 20,423	42,110 2,696	146,594 35,672	(45,217) (14,271)	(24,533) 14,951	(69,750) 680
35271 CH 35281 CH	HATTOOGA CO HEALTH DEPT HEROKEE CO HEALTH DEPT	131,210 2,471,959	0	12,882 242,694	2,376 44.764	19,618 626,019	34,876 913,477	49,611 934,659	0	80,717 1,520,685	9,774	140,102 2,455,344	(56,402) (1,062,577)	(6,502) 456,879	(62,904) (605,698) (731,682)
35301 CL	LARKE CO HEALTH DEPT LAY CO HEALTH DEPT	1,840,768 21,799	0	180,724 2,140	33,334 395	306,948 9,935	521,006 12,470	696,003 8,242	0	1,132,393 13,410	26,244 4,907	1,854,640 26,559	(791,259) (9,371)	59,577 (1,251)	(10.622)
35321 CL	LAYTON CO HEALTH DEPT LINCH CO HEALTH DEPT DBB CO HEALTH DEPT	1,627,809 55,538 3,963,253	0	159,816 5,453 388 126	29,477 1,006 71,588	289,599 1,079 292,705	478,892 7,538 752,419	615,482 20,999 1,494,742	0	1,001,386 34,166 2,431,938	531,267 16,573 38,869	2,148,135 71,738 3,965,549	(699,716) (23,875) (1,699,316)	(273,246) (1,804) 293,891	(972,962) (25,679) (1,405,425)
35341 CC	DFFEE CO HEALTH DEPT	3,953,253 225,462 310,250	0	388,126 22,136 30,460	4.083	292,705 25,517 33,408	/52,419 51,736 69,486	1,494,742 85,248 117,307	0	2,431,938 138,698 190,858	38,869 23,100 23,025	3,965,549 247,046 331 190	(1,699,316) (96,917) (133,360)	293,891 (8,025) 1,861	(104.942)
35354 GR	DLQUITT CO HEALTH DEPT REEN OAKS CENTER DLUMBIA CO HEALTH DEPT	310,250 249,096 295,608	0	30,460 24,456 29,022	5,618 4,511 5.353	33,408 58,903 78,619	69,486 87,870 112,994	117,307 94,184 111,771	0	190,858 153,237 181.850	23,025 143,542 205.543	331,190 390,963 499,164	(133,360) (107,075) (127,068)	1,861 1,660 (402,860)	(131,499) (105,415) (529,928)
35371 CC	DOK CO HEALTH DEPT DWETA CO HEALTH DEPT	93,307 296,070	0	9,161 29,068	1,690 5,361 1,704	26,298 63,854	37,149 98,283	35,280 111,945	0	57,400 182,134	200,043 679	93,359 294,120	(40,108) (127,267)	19,113 53,152	(20,995) (74,115)
35391 CR	RAWFORD CO HEALTH DEPT RISP CO HEALTH DEPT	94,072 91,562	0	9,236 8,989	1,704 1,658	55,538 42,927	66,478 53,574	35,569 34,620	0	57,871 56,327	1,847 19,318	95,287 110,265	(40,437) (39,359)	19,026 (23,880)	(21,411) (63,239)
2E411 DA	ADE CO HEALTH DEDT	91,382 129,803	0	8,972 12,744	1,655 2,351	27,650 41,305	38,277 56,400	34,552 49,079	0	56,216 79,852	15,794 10,890	106,562 139,821	(39,281)	3,411 10,326	(35,870) (45,470)
35431 DE 35441 DE	AWSON CO HEALTH DEPT ECATUR CO HEALTH DEPT EKALB CO HEALTH DEPT	163,948 5 185 563	0	16,096 509 112	2,969 93,903	27,192 63.115	46,257 666,130	61,989 1 960 684	0	100,857 3.190.023	40,325 490,430	203,171 5 641 137	(70,474) (2 229 028)	(23,141) (303.418)	(93,615) (2.532.446)
35461 DC	DDGE CO HEALTH DEPT DOLY CO HEALTH DEPT	60,051 37.093	0	5,896 3,642	1,087 672	0 18.874	6,983 23,188	22,706 14.025	0	36,942 22.819	53,307 23,482	112,955 60.326	(25,813) (15,946)	(26,497) (15,546)	(52,310) (31,492)
35481 DC	DUGHERTY CO HEALTH DEPT DUGLAS CO HEALTH DEPT	2,206,860 226,599	0	216,667 22,247	39,963 4,103	67,970 34,872	324,600 61,222	834,424 85,678	0	1,357,603 139,398	130,132 5,669	2,322,159 230,745	(948,623) (97,403)	(28,567) 66,907	(977,190) (30,496)
35501 EC	ARLY CO HEALTH DEPT CHOLS CO HEALTH DEPT	108,376 36,733	0	10,640 3,606	1,963 665	58,747 7,335	71,350 11,606	40,977 13,889	0	66,670 22,597	41,427 6,528	149,074 43,014	(46,586) (15,791)	13,157 (3,763)	(33,429) (19,554)
35531 EM	BERT CO HEALTH DEPT MANUEL CO HEALTH DEPT	82,244 184,678	0	8,075 18,131	1,489 3,344	34,638 19,898	44,202 41,373	31,097 69,827	0	50,594 113,609	45,314 53,233	127,005 236,669	(35,352) (79,383)	(4,377) (29,497)	(39,729) (108,880)
35541 EV 35551 FA	VANS CO HEALTH DEPT ANNIN CO HEALTH DEPT AYETTE CO HEALTH DEPT	76,493 118,448	0	7,510 11,629	1,385 2,145 5,885	21,943 21,813	30,838 35,587	28,922 44,786	0	47,057 72,866	10,036 10,270	86,015 127,922	(32,881) (50,915)	12,636 3,760	(20,245) (47,155)
35571 FL	OYD CO HEALTH DEPT	324,970 1,755,632	0	31,905 172,366	31.792	197,780 66,503	235,570 270,661	122,873 663,812	0	199,913 1,080,019	6,819 932,978	329,605 2,676,809	(139,689) (754,663)	63,093 (619,744)	(76,596) (1,374,407)
35591 FR	DRSYTH CO HEALTH DEPT RANKLIN CO HEALTH DEPT	312,309 123,254 175,630	0	30,662 12,101	5,655 2,232	81,861 43,570	118,178 57,903 29,064	118,085 46,603 66,406	0	192,124 75,822 108,043	42,947 4,543 6,618	353,156 126,968 181,067	(134,248) (52,982) (75,495)	15,435 9,542	(118,813) (43,440)
35621 GL	LMER CO HEALTH DEPT LASCOCK CO HEALTH DEPT LYNN CO HEALTH DEPT	31,275 4 983 645	0	17,243 3,071 489,288	3,180 566 90.247	8,641 7,384 368 170	11,021 947,705	11,825 1 884 338	0	19,239 3,065,808	0,618 0 117,428	31,064 5.067.574	(75,495) (13,443) (2,142,231)	2,404 6,085 (230,513)	(73,091) (7,358) (2,372,744)
35641 GC	ORDON CO HEALTH DEPT RADY CO HEALTH DEPT	294,888 170,768	0	28,952 16,766	5,340 3,092	5,437 11.340	39,729 31,198	111,498 64,568	0	181,407 105.052	21,243 13,345	314,148 182,965	(126,760) (73,404)	6,683 (15,103)	(120,077) (88,507)
35661 GR 35671 GV	REENE CO HEALTH DEPT WINNETT CO HEALTH DEPT	93,352 4.341.425	0	9,165 426,236	1,690 78,617	24,927 37,294	35,782 542 147	35,297 1 641 512	0	57,428 2,670,731	11,739 89,809	104,464 4,402,052	(40,126) (1,866,172)	(322) 33 619	(40,448) (1.832.553)
35681 HA	ABERSHAM CO HEALTH DEPT ALL CO HEALTH DEPT	170,363 2,374,601	0	16,726 233,135	3,085 43,001	76,577 46,120	96,388 322,256	64,415 897,847	0	104,803 1,460,792	18,169 269,021	187,387 2,627,660	(73,230) (1,020,728)	20,817 (268,535)	(52,413) (1,289,263)
35701 HA	ANCOCK CO HEALTH DEPT ARALSON CO HEALTH DEPT	89,075 104,437	0	8,745 10,253	1,613 1,891	18,213 28,729	28,571 40,873	33,680 39,488	0	54,797 64,247	1,896 28,260	90,373 131,995	(38,289) (44,890)	5,411 (6,747)	(32,878) (51,637)
35731 HA	ARRIS CO HEALTH DEPT ART CO HEALTH DEPT	114,397 74,681	0	11,231 7,332 4,236	2,072 1,352	69,602 1,147	82,905 9,831 11,525	43,254 28,237 16,314	0	70,374 45,942	51,625 57,314	165,253 131,493	(49,173) (32,102) (18,547)	(19,685) (16,761) (11,767)	(68,858) (48,863)
35751 HE	EARD CO HEALTH DEP ENRY CO HEALTH DEP	43,148 420,291	0	41,264	1,352 781 7,611	6,508 87,101	135,976	158,914	0	26,543 258,552	20,287 26,886	63,144 444,352	(180,663)	41,628	(30,314) (139,035)
35771 IRV	DUSTON CO HEALTH DEPT WIN CO HEALTH DEP	2,821,350 49,034	0	276,997 4,814	51,091 888	470,745 10,880	798,833 16,582	1,066,765 18,540	0	1,735,621 30,164	0 32,396	2,802,386 81,100	(1,212,764) (21,077)	404,440 (14,041)	(808,324) (35,118)
35781 JA 35791 JA	ICKSON CO HEALTH DEPT ISPER CO HEALTH DEPT	188,718 63,270	0	18,528 6,212	3,417 1,146	26,131 10,922	48,076 18,280	71,355 23,923	0	116,094 38,922	5,258 3,975	192,707 66,820	(81,121) (27,198)	11,651 (4,658)	(69,470) (31,856)
35811 JEI	FF DAVIS CO HEALTH DEPT FFERSON CO HEALTH DEPT INKINS CO HEALTH DEPT	139,392 123,456 64,013	0	13,685 12,121 6,285	2,524 2,236 1,159	59,324 14,260 12,369	75,533 28,617 19.813	52,705 46,679 24,203	0	85,750 75,947 39,379	1,758 30,496 7,817	140,213 153,122 71,399	(59,917) (53,070) (27,515)	16,125 8,099 6.014	(43,792) (44,971) (21,501)
35831 JO	DHNSON CO HEALTH DEPT DNES CO HEALTH DEPT	44,408 83,493	0	4,360 8.197	804 1,512	35,215 959	40,379 10.668	24,203 16,791 31,569	0	27,319 51,363	12,076 10,744	56,186 93,676	(27,515) (19,089) (35,889)	2,119 (1.652)	(21,501) (16,970) (37,541)
35851 LAI 35861 LAI	MAR CO HEALTH DEPT INIER CO HEALTH DEPT	92,823 55,156	0	9,113 5,415	1,681 999	16,416 20,755	27,210 27,169	35,097 20,855	0	57,102 33,930	8,778	100,977 54,785	(35,889) (39,899) (23,708)	(4,005) 31,362	(43,904) 7,654
35871 LAI	AURENS CO HEALTH DEPT EE CO HEALTH DEPT	1,399,489 190,620	0	137,400 18,715	25,343 3,452	20,755 327,924 29,136	490,667 51,303	20,655 529,153 72,074	0	860,929 117,264	29,369 3,580	1,419,451 192,918	(601,573) (81,940)	95,808 1,167	(505,765) (80,773)
		39,479 2 392 438	0	3,876 234 887			9,637 890,784	14,927 904,591	0	24,286 1,471,766	2,124 93.878		(16,970) (1,028,397)	6,094 239.097	(10,876) (789.300)
35941 MA	DWNDES CO HEALTH DEPT JMPKIN CO HEALTH DEPT ACON CO HEALTH DEPT	147,236 48,426	0	14,455 4,754	43,324 2,666 877	612,573 17,824 13,630	34,945 19,261	55,671 18,310	0	90,576 29,790	21,366 5,708	2,470,235 167,613 53,808	(63,288) (20,816)	(10,133) 5,635	(73,421) (15,181)
35951 MA 35961 MA	ADISON CO HEALTH DEPT	156,475	0	15,363 3,611	2,834 666	77,539 6,904	95,736 11,181	59,164 13,906	0	96,260 22,625	0 722	155,424 37,253	(67,263) (15,810)	38,826 1,627	(28,437) (14,183)
35971 MC 35991 ME	CDUFFIE CO HEALTH DEPT ERIWETHER CO HEALTH DEPT	111,786 124,998	0	10,975 12,272	2,024 2,264	2,009	15,008 14,536	42,267 47,262	0	68,768 76,895	8,669 30,534	119,704 154,691	(48,051) (53,731)	(2,721)	(50,772) (81,973)
36001 MIL 36011 MIT	ILLER CO HEALTH DEPT ITCHELL CO HEALTH DEPT	45,309 127,080	0	4,448 12,477	820 2,301	27,016 42,277	32,284 57,055	17,131 48,049	0	27,873 78,176	17,359 36,717	62,363 162,942	(19,474) (54,627)	(8,731) 13,741	(28,205) (40,886)
36014 MI 36021 MC	ITCHELL TRAINING CENTER ONROE CO HEALTH DEPT	276,409 110,908	0	27,138 10,889	5,005 2,008	24,270 26,498	56,413 39,395	104,511 41,935	0	170,040 68,228	26,831 2,378	301,382 112,541	(118,816) (47,673)	41,137 14,621	(77,679) (33,052)
36031 MC	ONTGOMERY CO HEALTH DEPT	50,024	0	4,911	906	6,596	12,413	18,914	0	30,773	974	50,661	(21,504)	3,043	(18,461)

9

The accompanying notes are an integral part of this schedule

		_		Deferred O	utflows of Resources				Deferre	d Inflows of Resource	es			OPEB Expense	
						Changes in Proportion					Changes in Proportion			Changes in Proportion	
						and					and			and	
				Net Difference		Differences Between			Net Difference		Differences Between			Differences Between	
				Between		Employer			Between		Employer			Employer	
				Projected and		Contributions			Projected and		Contributions			Contributions	
Payroll		2020	Differences Between	Actual Investment		and	Total Deferred	Differences Between	Actual Investment		and	Total Deferred	Proportionate Share	and	
Location		Net OPEB	Expected and Actual	Earnings on OPEB	Changes of	Proportionate Share	Outflows of	Expected and Actual	Earnings on OPEB	Changes of	Proportionate Share	Inflows of	of Plan OPEB	Proportionate Share	Total Employer
Number 36041	Employer Name MORGAN CO HEALTH DEPT	Liability \$ 107,048 \$	Experience 0 \$	Plan Investments 10.510 \$	Assumptions 1,938 \$	of Contributions 26,870 \$	Resources 39,318	Experience \$ 40,475 \$	Plan Investments 0 \$	Assumptions 65,853 \$	of Contributions 32,294 \$	Resources 138,622 \$	Expense (46,015) \$	of Contributions 5,200 \$	OPEB Expense (40.815)
36041	MURRAY CO HEALTH DEPT	163.014	0 \$	16,005	2,952	20,870 à 6.521	25,478	\$ 40,475 \$ 61.636	0 3	100.282	20,247	182,165	(40,015) \$	(2.003)	(72,075)
36061	MUSCOGEE CO HEALTH DEPT	2,681,396	0	263,256	48,556	681,863	993,675	1,013,847	0	1,649,524	64,665	2,728,036	(1,152,605)	21,146	(1,131,459)
36071	NEWTON CO HEALTH DEPT	335,008	0	32,891	6,067	14,471	53,429	126,668	0	206,088	118,120	450,876	(144,006)	(30,381)	(174,387)
36081 36091	OCONEE CO HEALTH DEPT OGLETHORPE CO HEALTH DEPT	173,863 62 640	0	17,070 6 150	3,148 1.134	48,735 29.880	68,953 37 164	65,738 23,684	0	106,956 38 534	1,704 18.846	174,398 81 064	(74,735) (26,927)	18,169 8,521	(56,566) (18,406)
36101	PAULDING CO HEALTH DEPT	281.676	ŏ	27.655	5.101	61.964	94.720	106.503	0	173.280	131.467	411.250	(121.078)	1.503	(119.575)
36111	PEACH CO HEALTH DEPT	113,102	0	11,104	2,048	32,693	45,845	42,765	0	69,578	36,896	149,239	(48,618)	(8,452)	(57,070)
36121	PICKENS CO HEALTH DEPT	105,551	0	10,363	1,911	43,026	55,300	39,909	0	64,932	21,538	126,379	(45,373)	10,300	(35,073)
36131 36141	PIERCE CO HEALTH DEPT PIKE CO HEALTH DEPT	121,228 69.662	0	11,902 6.839	2,195 1,261	23,577 14.314	37,674 22,414	45,837 26.340	0	74,576 42.854	1,560 4,057	121,973 73,251	(52,110) (29,944)	14,167 16,077	(37,943) (13,867)
36151	POLK CO HEALTH DEPT	160.898	ŏ	15.797	2.914	22.674	41,385	60.836	ŏ	98.980	31.882	191,698	(69.163)	(53.546)	(122,709)
36161	PULASKI CO HEALTH DEPT	52,410	0	5,146	949	268	6,363	19,816	0	32,241	17,249	69,306	(22,529)	(5,599)	(28,128)
36171 36181	PUTNAM CO HEALTH DEPT QUITMAN CO HEALTH DEPT	176,811 19.661	0	17,359 1,930	3,202 356	34,045 26.644	54,606 28,930	66,853 7,434	0	108,770 12.095	0 21.195	175,623 40,724	(76,002) (8.451)	16,409 8,090	(59,593) (361)
36191	RABLIN CO HEALTH DEPT	136 601	0	13.411	2.474	20,044 7.904	28,930	7,434 51.649	0	84.033	21,195 4.580	140,724	(58,718)	(4,765)	(63,483)
36201	RANDOLPH CO HEALTH DEPT	33,593	ō	3,298	608	7,461	11,367	12,702	0	20,666	14,329	47,697	(14,438)	(25,211)	(39,649)
36211	RICHMOND CO HEALTH DEPT	2,362,942	0	231,991	42,789	542,669	817,449	893,439	0	1,453,620	0	2,347,059	(1,015,714)	250,737	(764,977)
36221 36231	ROCKDALE CO HEALTH DEPT SCHLEY CO HEALTH DEPT	306,615 23,960	0	30,103 2,352	5,552 434	53,393 2,860	89,048 5,646	115,932 9.059	0	188,621 14,739	56,123 13,811	360,676 37 609	(131,800) (10,300)	(25,081) (8,114)	(156,881)
36241	SCREVEN PHYS HEALTH DEPT	75.582	0	7.421	1,369	2,000 6,081	14.871	28.578	0	46,496	9.320	37,609 84.394	(10,300)	(8,114)	(33.404)
36251	SEMINOLE CO HEALTH DEPT	62,133	ō	6,100	1,125	0	7,225	23,493	ō	38,223	40,466	102,182	(26,707)	(39,013)	(65,720)
36261	SPALDING CO HEALTH DEPT	275,081	0	27,007	4,981	74,576	106,564	104,009	0	169,223	1,951	275,183	(118,244)	31,358	(86,886)
36271 36281	STEPHENS CO HEALTH DEPT STEWART CO HEALTH DEPT	108,815 9.825	0	10,683 965	1,970 178	22,001 2.182	34,654 3.325	41,143 3.715	0	66,940 6.044	11,304 9.057	119,387 18.816	(46,774) (4.223)	(5,022) (21,749)	(51,796) (25,972)
36291	SUMTER CO HEALTH DEPT	129.871	0	12.751	2.352	2,182	15.103	49.105	0	79.893	52.417	181.415	(55.825)	(21,749)	(25,972)
36311	TALIAFERRO CO HEALTH DEPT	42,878	ō	4,210	776	15,294	20,280	16,212	ō	26,377	0	42,589	(18,432)	8,666	(9,766)
36321	TATTNALL CO HEALTH DEPT	133,495	0	13,106	2,417	13,973	29,496	50,475	0	82,122	16,125	148,722	(57,382)	(17,050)	(74,432)
36331 36341	TAYLOR CO HEALTH DEPT TELEAIR CO HEALTH DEPT	69,988 101.061	0	6,871 9,922	1,267 1,830	11,632 27,446	19,770 39,198	26,463 38,212	0	43,055 62 170	1,824 5,502	71,342 105,884	(30,085)	3,427 11.486	(26,658) (31,954)
36351	TERRELL CO HEALTH DEPT	52,961	ő	5,200	959	32,731	38,890	20,025	o o	32,580	50,491	103,096	(22,765)	(12,631)	(35,396)
36361	THOMAS CO HEALTH DEPT	319,185	0	31,337	5,780	0	37,117	120,685	0	196,354	124,399	441,438	(137,203)	(85,636)	(222,839)
36364 36371	THOMAS GRADY MR SVC CTR TIET CO HEALTH DEPT	433,942	0	42,604 23,879	7,858 4,404	87,736 19.485	138,198 47,768	164,075 91,963	0	266,950 149,623	63,234 4,686	494,259 246,272	(186,531) (104,548)	(50,522)	(237,053) (103,659)
36374	TIFT MR SERVICE CENTER (Diversified Enterprises)	243,221 304.105	0	23,879	4,404 5.507	71.860	107.224	114.983	0	187,077	4,000 127,947	430.007	(104,548)	(200.132)	(330.855)
36381	TOOMBS CO HEALTH DEPT	149,408	ō	14,669	2,706	21,046	38,421	56,492	ō	91,912	31,819	180,223	(64,223)	(40,886)	(105,109)
36391 36401	TOWNS CO HEALTH DEPT	59,365	0	5,828 4,248	1,075 783	12,940 2,648	19,843 7,677	22,446 16.353	0	36,520	49,547 7,666	108,513	(25,516)	(21,957)	(47,473)
36401 36411	TREUTLEN CO HEALTH DEPT TROUP CO HEALTH DEPT	43,249 2.116.254	0	4,246 207.771	783 38.322	2,648 403.953	650.046	16,353 800 165	0	26,606 1.301.864	7,666 42,599	50,625 2.144,628	(18,589) (909,678)	(5,876) 319,609	(24,465) (590,069)
36421	TURNER CO HEALTH DEPT	43,384	ō	4,259	786	5,701	10,746	16,404	0	26,689	29,435	72,528	(18,648)	(5,074)	(23,722)
36431	TWIGGS CO HEALTH DEPT	61,390	0	6,027	1,112	62,087	69,226	23,212	0	37,766	19,471	80,449	(26,388)	2,954	(23,434)
36441 36451	UNION CO HEALTH DEPT UPSON CO HEALTH DEPT	143,995 148,417	0	14,137 14.571	2,608 2,688	29,389 1.839	46,134 19.098	54,445 56.117	0	88,582 91,303	8,287 44,265	151,314 191,685	(61,897) (63,798)	2,761 (32,666)	(59,136) (96,464)
36461	WALKER CO HEALTH DEPT	178.488	ŏ	17.524	3,232	17.398	38.154	67.487	0	109.801	129.586	306.874	(76.724)	(83.387)	(160.111)
36471	WALTON CO HEALTH DEPT	394,958	0	38,777	7,152	106,904	152,833	149,336	0	242,968	20,779	413,083	(169,773)	65,866	(103,907)
36481	WARE CO HEALTH DEPT	435,506	0	42,758	7,886	56,983	107,607	164,667	0	267,912	2,421	435,000	(187,204)	45,877	(141,327)
36484 36491	SOUTHEAST HEALTH UNIT WARREN CO HEALTH DEPT	2,284,985 35,743	0	224,337 3.509	41,378 647	683,650 18.471	949,365 22,627	863,963 13,514	0	1,405,663 21.968	3,858	2,269,626 39,360	(982,207) (15.364)	356,530 14,349	(625,677)
36501	WASHINGTON CO HEALTH DEP	152,109	ő	14,934	2,754	54,262	71,950	57,513	ő	93,573	0,000	151,086	(65,384)	32,208	(33,176)
36511	WAYNE CO HEALTH DEPT	155,811	0	15,297	2,822	11,611	29,730	58,913	0	95,851	8,692	163,456	(66,976)	6,287	(60,689)
36521 36531	WEBSTER CO HEALTH DEPT WHEELER CO HEALTH DEPT	23,611 40,368	0	2,318 3.963	428 731	4,674 997	7,420 5.691	8,927 15,263	0	14,525 24.833	579 12.615	24,031 52,711	(10,149) (17,353)	1,395 (8,817)	(8,754) (26,170)
36541	WHITE CO HEALTH DEPT	141,395	0	13,882	2.560	28,957	45.399	53.462	0	24,833 86.983	4,926	145.371	(60,777)	10.459	(50.318)
36551	WHITFIELD CO HEALTH DEPT	945,098	o o	92,789	17,114	42,417	152,320	357,346	0	581,400	41,456	980,202	(406,252)	12,157	(394,095)
36561	WILCOX CO HEALTH DEPT	32,276	0	3,169	584	865	4,618	12,204	0	19,856	12,035	44,095	(13,874)	(11,556)	(25,430)
36571 36581	WILKES CO HEALTH DEPT WILKINSON CO HEALTH DEPT	63,540 58.858	0	6,238 5,779	1,151 1.066	5,326 1,223	12,715 8.068	24,025 22,255	0	39,088 36,208	6,613 16,355	69,726 74,818	(27,314) (25,301)	4,858 (26,862)	(22,456) (52,163)
36591	WORTH CO HEALTH DEPT	113.181	0	11.112	2.050	1,223	32,782	42,794	0	69.626	8,502	120,922	(25,301)	(20,802)	(52,163)
44100	GA DEVELOPMENT AUTHORITY	190,935	ő	18,746	3,458	49,676	71,880	72,193	o o	117,458	5,832	195,483	(82,075)	22,681	(59,394)
44110	GA ENVIRON FINANCE AUTHOR	827,156	0	81,209	14,979	0	96,188	312,751	0	508,845	338,163	1,159,759	(355,557)	(248,673)	(604,230)
	Total	\$ 1,125,397,910 \$		110,490,218 \$	20,379,330 \$	128,791,790	\$ 259,661,338	\$ 425,517,905 \$		692,315,391 \$	128,791,790 \$	1,246,625,086	\$ (483,755,073) \$	o s	(483,755,073)
			·	110,400,210 9	20,010,000	120,701,750	200,001,000	720,011,000	0 4	002,010,031 9	120,731,730 9	1,240,020,000	- (-00,100,013)		(400,100,010)

10

The accompanying notes are an integral part of this schedule

Notes to the Schedules of Employer Allocations And OPEB Amounts by Employer As of and for the Year Ended June 30, 2020

NOTE 1 - PLAN DESCRIPTION

The Georgia State Employees Postemployment Benefit Fund (State OPEB Fund) is a cost-sharing multiple-employer defined benefit postemployment healthcare plan (Plan) as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Employees of State organizations as defined in §45-18-25 of the *Official Code of Georgia Annotated* (O.C.G.A.) are provided Other Post-Employment Benefits (OPEB) through the State OPEB Fund. The State 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 45 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 State OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of State organizations (including technical colleges) and other entities authorized by law to contract with the Department of Community Health (DCH) for inclusion in the plan. 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 State OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the State 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 State 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 State 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 State 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.

Notes to the Schedules of Employer Allocations And OPEB Amounts by Employer As of and for the Year Ended June 30, 2020

Allocation Methodology

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions, requires participating employers in the State 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 State OPEB Fund during the measurement period July 1, 2019 through June 30, 2020 for the fiscal year 2020. 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 State 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 employee and retiree participation in the State OPEB Fund is based on their current or last employer payroll location. Current and former employees of public school districts, libraries, regional educational service agencies and community colleges are allocated to the State OPEB Fund irrespective of retirement system affiliation.

Total contributions presented in the schedule of employer allocations to those reported in the State OPEB Fund statement of changes in fiduciary net position for the year ended June 30, 2020 is as follows (amounts in thousands):

	 FY20
Total employer contributions per audited financial statements	\$ 150,489

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, 2020 were as follows (amounts in thousands):

	_	FY20
Total OPEB liability	\$	2,792,919
Plan fiduciary net position	_	1,667,521
Employers' net OPEB liability	\$_	1,125,398
Plan fiduciary net position as a percentage of total OPEB liability	_	59.71%

Notes to the Schedules of Employer Allocations And OPEB Amounts by Employer As of and for the Year Ended June 30, 2020

Actuarial Assumptions

The collective total OPEB liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2019, with update procedures used to roll forward the total OPEB liability to June 30, 2020. 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	3.25 – 7.00% including inflation					
Long-term expected rate of return	7.30% compounded annually, net of investment expense, and including inflation					
Healthcare cost trend rate						
Pre-Medicare Eligible	7.00%					
Medicare Eligible	5.25%					
Ultimate trend rate						
Pre-Medicare Eligible	4.50%					
Medicare Eligible	4.50%					
Year of Ultimate trend rate						
Pre-Medicare Eligible	2029					
Medicare Eligible	2023					

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale BB as follows:

• For ERS, JRS and LRS members: The RP-2000 Combined Mortality Table projected to 2025 with projection scale BB (set forward two years for both males and females) is used for the period after service retirement and for dependent beneficiaries. The RP-2000 Disabled Mortality Table projected to 2025 with projection scale BB (set back seven years for males and set forward three years for females) is used for the period after disability retirement. There is a margin for future mortality improvement in the tables used by the plan. Rates of mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB.

The actuarial assumptions used in the June 30, 2019 valuation are based on the results of the most recent actuarial experience studies for the pension systems, which covered the five year period ending June 30, 2014 and adopted by the pension Board on December 17, 2015. The next experience study for ERS will be for the period ending June 30, 2019.

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, 2019 valuation were based on a review of recent plan experience done concurrently with the June 30, 2019 valuation.

Notes to the Schedules of Employer Allocations And OPEB Amounts by Employer As of and for the Year Ended June 30, 2020

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 rates of return for the major asset class is summarized in the following table:

Asset class	Target allocation	Long-Term Expected Real Rate of Return*
Fixed income Equities	30.00% 70.00%	0.5% 9.2%
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, as of June 30, 2020, for the State OPEB fund, a single equivalent interest rate of 7.06% was used, as compared with last year's discount rate of 7.30%. This is comprised of the yield or index rate for 20 year tax-exempt general obligation bonds with an average rating of AA or higher (2.21% per the Municipal Bond Index Rate) along with other factors. The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as leveraged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2118.

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 7.06% 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 (6.06%) or 1-percentage-point higher (8.06%) than the current discount rate (amounts in thousands):

		1% Decrease (6.06%)		Current Discount Rate		1% Increase
				(7.06%)		(8.06%)
Collective Net OPEB Liability	\$	1,410,587	\$	1,125,398	\$	882,248

Notes to the Schedules of Employer Allocations And OPEB Amounts by Employer As of and for the Year Ended June 30, 2020

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

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

		Current						
		Healthcare Cost						
	_	1% Decrease		Trend Rate		1% Increase		
Collective Net OPEB Liability	\$	845,713	\$	1,125,398	\$	1,456,816		

OPEB plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the 2020 State of Georgia Comprehensive Annual Financial Report which is publicly available at https://sao.georgia.gov/comprehensive-annual-financial-reports.

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

Certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled deferred inflows of resources. If they will increase OPEB expense they are labeled deferred outflows of resources. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive members at the beginning of the 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 7.30% to 7.06%, resulting in a change of assumptions. Current year changes in the total OPEB liability due to a change in assumption for the year, are determined by spreading the total change over the average expected remaining service life of the active and inactive members at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. For the year ended June 30, 2020 this number is 7.58 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 4.30 years.

Notes to the Schedules of Employer Allocations And OPEB Amounts by Employer As of and for the Year Ended June 30, 2020

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, 2020 (amounts in thousands):

	Year of Deferral	Amortization Period		Beginning of Year Balance		Additions	Deductions	End of Year Balance
Deferred Outflows of			-					
Resources:								
Net difference between projected and actual earnings on OPEB plan								
investments	2017	5.0 years	\$	8,725	\$	-	\$ (4,362) \$	4,363
	2018	5.0 years		35,529		-	(11,843)	23,686
	2019	5.0 years		39,459		-	(9,865)	29,594
	2020	5.0 years		-		66,059	(13,212)	52,847
			\$_	83,713	\$	66,059	\$ (39,282) \$	110,490
Changes of								
Assumptions	2020	4.30 years	\$	-	\$	26,555	\$ (6,176) \$	20,379
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			\$ _	-	\$	26,555	\$ (6,176) \$	20,379
Deferred Inflows of Resources:								
Differences between Expected and Actual								
Experience	2018	4.35 years		144,308		-	(61,407)	82,901
·	2019	4.34 years		286,099		-	(85,659)	200,440
	2020	4.30 years		-		185,261	(43,084)	142,177
			\$_	430,407	\$	185,261	\$ (190,150) \$	425,518
					·		 _	
Changes of	2017	4.32 years	\$	117,313	\$	-	\$ (88,874) \$	28,439
Assumptions	2018	4.35 years		520,454		-	(221,470)	298,984
	2019	4.34 years		520,828		-	(155,936)	364,892
			\$	1,158,595	\$	-	\$ (466,280) \$	692,315

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:

2021	\$ (550,538)
2022 2023	(342,591)
2023	2,139
Total	\$ (986,964)

Notes to the Schedules of Employer Allocations And OPEB Amounts by Employer As of and for the Year Ended June 30, 2020

Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2020 are as follows (amounts in thousands):

Service Cost	\$	39,826
Interest on the Total OPEB liability and net cash flow		203,200
Projected earnings on plan investments		(117,997)
Administrative Expense		2,188
Recognition (amortization) of deferred inflows and outflows of resources:		
Differences between expected and actual experience		(190, 150)
Changes of assumptions		(460, 104)
Net difference between projected and actual		
earnings on plan investments	_	39,282
Collective OPEB Expense (Income)	\$_	(483,755)

NOTE 5 - ACCESS TO ACTUARIAL VALUATIONS

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