



June 29, 2023

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

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

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

Significant Audit Matters

Qualitative Aspects of Accounting Practices

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

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

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

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

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

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

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

The disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

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

Management Consultation with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the State of Georgia's *Annual Comprehensive Financial Report*, which includes the Plans, as of and for the year ended June 30, 2022. Our report thereon, dated March 7, 2023, expressed unmodified opinions on the financial statements for all opinion units except for the business-type activities and the unemployment compensation fund, on which we expressed no opinions.

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

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

Respectfully,

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

Greg S. Griffin
State Auditor



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

Department of Community Health Georgia State Employees Postemployment Benefit Fund

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

Greg S. Griffin | State Auditor



DOAA

Georgia Department
of Audits & Accounts

**Department of Community Health
Georgia State Employees Postemployment Benefit Fund**

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INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the schedule of employer allocations of the Department of Community Health's Georgia State Employees Post-employment Health Benefit Fund (Plan) as of and for the year ended June 30, 2022, and the related notes. We have also audited the totals for the columns titled net other post-employment benefit (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Plan, as of and for the year ended June 30, 2022, and the related notes.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for the total of all participating entities of the Plan as of and for the year ended June 30, 2022 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

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

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of the schedule of employer allocations and the schedule of OPEB amounts by employer (collectively, the Schedules) in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.

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

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the State of Georgia's *Annual Comprehensive Financial Report*, which includes the Plan, as of and for the year ended June 30, 2022. Our report thereon, dated March 7, 2023, expressed unmodified opinions on the financial statements for all opinion units except for the business-type activities and the unemployment compensation fund, on which we expressed no opinions.

Restriction on Use

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

Respectfully submitted,

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

Greg S. Griffin
State Auditor

June 29, 2023

State GASB 75 Schedule

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

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
13610	LOOKOUT MTN CSB	\$ 2,960	0.001830%
13630	HIGHLAND RIVERS CSB	41,975	0.025960%
13640	AVITA COMMUNITY PARTNERS	6,686	0.004135%
13660	DOUGLAS CNTY CSB	3,902	0.002413%
13680	DEKALB CSB	25,326	0.015663%
13690	VIEW POINTE HEALTH	36,759	0.022734%
13700	CLAYTON CSB	18,836	0.011649%
13710	ADVANTAGE BEHAVIORAL HLTH	8,278	0.005120%
13720	PATHWAYS CENTER	27,836	0.017215%
13730	MCINTOSH TRAIL CSB	18,126	0.011210%
13740	RIVER EDGE BEHAVIORAL HLT	36,809	0.022765%
13760	OCONEE CSB	8,862	0.005481%
13770	SERENITY BHS	9,821	0.006074%
13790	NEW HORIZONS	14,835	0.009175%
13800	MIDDLE FLINT CSB	20,980	0.012975%
13810	CSB MIDDLE GA	32,417	0.020048%
13820	ALBANY AREA CSB	10,515	0.006503%
13830	THE GA PINES CSB	17,448	0.010791%
13840	SOUTH GA CSB	23,631	0.014615%
13850	PINELAND CSB	7,177	0.004439%
13860	SATILLA (UNISON) CSB	23,310	0.014416%
13880	GATEWAY CSB	21,718	0.013432%
14000	GA PEANUT COMMISSION	24,619	0.015226%
14010	ADMINISTRATIVE SERVICES	1,002,460	0.619976%
14020	COURT OF APPEALS	669,099	0.413808%
14030	SUPREME COURT	499,849	0.309134%
14040	SUPERIOR COURT	2,419,769	1.496518%
14050	LAKE LANIER ISLAND AUTH	14,356	0.008879%
14060	GA AGRICULTURAL EXPO AUTH	105,085	0.064991%
14080	AGRICULTURE	1,260,479	0.779550%
14081	COMMODITY COMM 0COTTON	8,862	0.005481%
14083	COMMODITY COMM0 MILK	5,647	0.003492%
14090	AUDITS	968,404	0.598914%
14100	BANKING AND FINANCE	356,189	0.220287%
14120	GA INSURANCE COMMISSIONER	633,926	0.392054%
14130	DEFENSE	1,120,647	0.693070%
14140	DEPT OF COMMUNITY HEALTH	2,304,179	1.425031%
14150	TECHNICAL AND ADULT EDUC	1,072,644	0.663382%
14160	EDUCATION	3,651,353	2.258198%
14170	ERS EMPLOYEES	326,205	0.201743%
14180	DEPT OF COMMUNITY AFFAIRS	1,391,852	0.860798%
14181	GA COMMISSION ON THE HOLOCAUST	12,046	0.007450%
14190	FORESTRY COMMISSION	1,305,054	0.807117%
14210	PLANNING AND BUDGET	1,333,856	0.824930%
14220	SUBSEQUENT INJURY TRUST	33,567	0.020759%
14230	BEHAV HEALTH & DEVEL DISA	8,628,800	5.336525%
14240	DEPT OF HUMAN RESOURCES	6,187,917	3.826948%
14241	GA VOCATIONAL REHAB AGENCY	2,280,825	1.410587%
14250	PUBLIC HEALTH	4,735,727	2.928834%
14310	DEPT OF COMMUNITY SUPERVISION	4,750,230	2.937804%
14410	DEPT OF JUVENILE JUSTICE	5,910,491	3.655373%
14440	GENERAL ASSEMBLY OF GA	380,139	0.235099%
14441	GENERAL ASSEMBLY OF GA EMP'S	807,700	0.499526%
14470	DEPT OF DRIVERS SERVICES	1,466,444	0.906930%
14500	FINANCING/INVESTMENT COMM	421,967	0.260968%
14510	ADM OFFICE OF THE COURTS	397,787	0.246013%
14530	PROSECUTING ATTRNYS CNCL	3,414,459	2.111689%
14550	GA PUBLIC DEFENDER COUNCIL	2,746,256	1.698436%
14560	GA SUP COURT CLERK'S AUTH	42,294	0.026157%
14570	DEPT EARLY CARE & LEARN	1,805,662	1.116720%
14610	GA BUILDING AUTHORITY	415,864	0.257193%

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

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
14611	STATE PROPERTY COMMISSION	\$ 62,382	0.038581%
14630	DEPT ECONOMIC DEVELOPMENT	591,123	0.365583%
14640	LABOR	3,217,723	1.990017%
14660	LAW DEPARTMENT	1,257,945	0.777982%
14700	GA TECHNOLOGY AUTHORITY	824,494	0.509912%
14701	STATE ACCOUNTING OFFICE	583,406	0.360811%
14720	NATURAL RESOURCES	4,724,232	2.921725%
14730	GA DEPT OF CORRECTIONS	16,436,876	10.165480%
14750	PUBLIC SAFETY	5,760,473	3.562593%
14760	PUBLIC SERVICE COMMISSION	308,080	0.190534%
14770	REVENUE	2,726,130	1.685989%
14780	STUDENT FINANCE COMM	422,150	0.261081%
14790	SECRETARY OF STATE	649,465	0.401665%
14810	TRS EMPLOYEES	1,312,841	0.811933%
14820	DEPT OF TRANSPORTATION	10,445,864	6.460297%
14830	STATE ROAD & TOLLWAY AUTH	483,686	0.299138%
14840	VETERANS SERVICE	315,157	0.194910%
14860	WORKERS' COMPENSATION	447,032	0.276469%
14870	GA BUREAU OF INVESTIGATON	3,531,774	2.184243%
14880	PARDONS AND PAROLES BOARD	491,320	0.303859%
14890	GA CORRECTNL INDUSTRIES	487,167	0.301291%
18180	COASTAL PINES TECH COLLEGE	558,307	0.345287%
18200	ALBANY TECH COLLEGE	588,018	0.363663%
18220	ATHENS TECHNICAL COLLEGE	711,050	0.439752%
18230	ATLANTA TECH COLLEGE	766,118	0.473810%
18240	AUGUSTA TECH COLLEGE	786,787	0.486592%
18260	W GEORGIA TECH COLLEGE	900,802	0.557105%
18270	CHATTAHOOCHEE TECH COLL	1,338,419	0.827752%
18280	COLUMBUS TECH COLLEGE	622,220	0.384815%
18290	GA NW TECHNICAL COLLEGE	899,707	0.556429%
18300	GEORGIA PIEDMONT TECHNICA	617,694	0.382016%
18320	GWINNETT TECH COLLEGE	1,191,769	0.737056%
18340	LANIER TECHNICAL COLLEGE	745,939	0.461330%
18350	CENTRAL GA TECH COLLEGE	1,493,700	0.923786%
18370	SOUTHERN REGIONAL TECH COLLEGE	878,913	0.543568%
18380	NORTH GA TECH COLLEGE	509,203	0.314919%
18410	SAVANNAH TECH COLLEGE	732,057	0.452744%
18420	S GA TECHNICAL COLLEGE	374,050	0.231333%
18430	SOUTHEASTERN TECH COLL	437,650	0.270667%
18440	OGEECHEE TECH COLLEGE	470,480	0.290970%
18500	SOUTHERN CRESCENT TECH	792,297	0.490000%
18510	WIREGRASS TECHNICAL COLL	770,364	0.476435%
18520	OCONEE FALL LINE TECH COL	397,397	0.245772%
25010	DFACS REGION #1	792,499	0.490125%
25020	DFACS REGION #2	623,011	0.385305%
25030	DFACS REGION #3	749,354	0.463442%
25040	DFACS REGION #4	966,475	0.597721%
25050	DFACS REGION #5	956,708	0.591681%
25060	DFACS REGION #6	637,748	0.394418%
25070	DFACS REGION #7	625,095	0.386593%
25080	DFACS REGION #8	690,458	0.427017%
25090	DFACS REGION #9	879,341	0.543833%
25100	DFACS REGION #10	1,312,859	0.811944%
25110	DFACS REGION #11	742,830	0.459407%
25120	DFACS REGION #12	641,998	0.397047%
25130	DFACS REGION #13	1,836,797	1.135976%
25140	DFACS REGION #14	2,506,827	1.550359%
35011	APPLING CO HEALTH DEPT	21,236	0.013133%
35021	ATKINSON CO HEALTH DEPT	11,752	0.007268%
35031	BACON CO HEALTH DEPT	11,485	0.007103%
35041	BAKER CO HEALTH DEPT	13,093	0.008097%

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

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
35051	BALDWIN CO HEALTH DEPT	\$ 31,482	0.019470%
35061	BANKS CO HEALTH DEPT	12,702	0.007856%
35071	BARROW CO HEALTH DEPT	37,890	0.023433%
35081	BARTOW CO HEALTH DEPT	50,053	0.030956%
35084	WOODWRIGHT INDUSTRIES	27,414	0.016954%
35091	BEN HILL CO HEALTH DEPT	15,706	0.009713%
35094	BEN HILL MR SERVICES	36,799	0.022759%
35101	BERRIEN CO HEALTH DEPT	15,704	0.009712%
35111	BIBB CO HEALTH DEPT	87,032	0.053825%
35121	BLECKLEY CO HEALTH DEPT	6,462	0.003996%
35131	BRANTLEY CO HEALTH DEPT	18,413	0.011387%
35141	BROOKS CO HEALTH DEPT	11,195	0.006924%
35161	BULLOCH CO HEALTH DEPT	45,205	0.027957%
35171	BURKE CO HEALTH DEPT	27,899	0.017254%
35181	BUTTS CO HEALTH DEPT	13,086	0.008093%
35191	CALHOUN CO HEALTH DEPT	5,541	0.003427%
35211	CANDLER CO HEALTH DEPT	12,111	0.007490%
35221	CARROLL CO HEALTH DEPT	42,302	0.026162%
35224	CARROLL TRAINING CENTER	44,966	0.027809%
35231	CATOOSA CO HEALTH DEPT	32,164	0.019892%
35241	CHARLTON CO HEALTH DEPT	15,929	0.009852%
35271	CHATTOOGA CO HEALTH DEPT	19,474	0.012044%
35281	CHEROKEE CO HEALTH DEPT	380,714	0.235454%
35291	CLARKE CO HEALTH DEPT	297,516	0.184000%
35311	CLAYTON CO HEALTH DEPT	236,927	0.146528%
35321	CLINCH CO HEALTH DEPT	7,012	0.004337%
35331	COBB CO HEALTH DEPT	581,752	0.359787%
35341	COFFEE CO HEALTH DEPT	31,399	0.019419%
35351	COLQUITT CO HEALTH DEPT	43,454	0.026874%
35354	GREEN OAKS CENTER	25,132	0.015543%
35361	COLUMBIA CO HEALTH DEPT	43,537	0.026926%
35371	COOK CO HEALTH DEPT	14,265	0.008822%
35381	COWETA CO HEALTH DEPT	43,021	0.026607%
35391	CRAWFORD CO HEALTH DEPT	13,921	0.008610%
35411	DADE CO HEALTH DEPT	16,559	0.010241%
35421	DAWSON CO HEALTH DEPT	26,367	0.016307%
35431	DECATUR CO HEALTH DEPT	26,331	0.016284%
35441	DEKALB CO HEALTH DEPT	757,165	0.468273%
35451	DODGE CO HEALTH DEPT	9,294	0.005748%
35471	DOUGHERTY CO HEALTH DEPT	335,111	0.207251%
35481	DOUGLAS CO HEALTH DEPT	28,133	0.017399%
35491	EARLY CO HEALTH DEPT	18,544	0.011468%
35501	ECHOLS CO HEALTH DEPT	5,337	0.003301%
35521	ELBERT CO HEALTH DEPT	12,025	0.007437%
35531	EMANUEL CO HEALTH DEPT	26,341	0.016291%
35541	EVANS CO HEALTH DEPT	13,065	0.008080%
35551	FANNIN CO HEALTH DEPT	15,827	0.009788%
35561	FAYETTE CO HEALTH DEPT	39,879	0.024663%
35571	FLOYD CO HEALTH DEPT	261,259	0.161577%
35581	FORSYTH CO HEALTH DEPT	52,179	0.032270%
35591	FRANKLIN CO HEALTH DEPT	23,880	0.014769%
35601	FULTON CO HEALTH DEPT	326,638	0.202011%
35611	GILMER CO HEALTH DEPT	26,186	0.016195%
35621	GLASCOCK CO HEALTH DEPT	3,387	0.002095%
35631	GLYNN CO HEALTH DEPT	736,286	0.455360%
35641	GORDON CO HEALTH DEPT	39,489	0.024422%
35651	GRADY CO HEALTH DEPT	29,340	0.018145%
35661	GREENE CO HEALTH DEPT	14,849	0.009183%
35671	GWINNETT CO HEALTH DEPT	714,387	0.441816%
35681	HABERSHAM CO HEALTH DEPT	25,061	0.015499%
35691	HALL CO HEALTH DEPT	386,845	0.239246%

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

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
35701	HANCOCK CO HEALTH DEPT	\$ 12,524	0.007746%
35711	HARALSON CO HEALTH DEPT	16,581	0.010255%
35721	HARRIS CO HEALTH DEPT	13,158	0.008137%
35731	HART CO HEALTH DEPT	17,154	0.010609%
35741	HEARD CO HEALTH DEP	6,376	0.003943%
35751	HENRY CO HEALTH DEP	54,119	0.033470%
35761	HOUSTON CO HEALTH DEPT	438,602	0.271256%
35771	IRWIN CO HEALTH DEP	7,173	0.004436%
35781	JACKSON CO HEALTH DEPT	27,072	0.016743%
35791	JASPER CO HEALTH DEPT	8,946	0.005532%
35801	JEFF DAVIS CO HEALTH DEPT	22,050	0.013637%
35811	JEFFERSON CO HEALTH DEPT	19,697	0.012182%
35821	JENKINS CO HEALTH DEPT	9,583	0.005927%
35831	JOHNSON CO HEALTH DEPT	6,833	0.004226%
35841	JONES CO HEALTH DEPT	14,208	0.008787%
35851	LAMAR CO HEALTH DEPT	14,144	0.008747%
35861	LANIER CO HEALTH DEPT	8,102	0.005011%
35871	LAURENS CO HEALTH DEPT	226,635	0.140163%
35881	LEE CO HEALTH DEPT	27,577	0.017055%
35901	LINCOLN CO HEALTH DEPT	7,796	0.004822%
35921	LOWNDES CO HEALTH DEPT	379,248	0.234548%
35931	LUMPKIN CO HEALTH DEPT	26,167	0.016183%
35951	MADISON CO HEALTH DEPT	18,391	0.011374%
35971	MCDUFFIE CO HEALTH DEPT	17,110	0.010582%
35991	MERIWETHER CO HEALTH DEPT	15,381	0.009513%
36001	MILLER CO HEALTH DEPT	6,681	0.004132%
36011	MITCHELL CO HEALTH DEPT	20,744	0.012829%
36014	MITCHELL TRAINING CENTER	39,292	0.024300%
36021	MONROE CO HEALTH DEPT	17,964	0.011110%
36031	MONTGOMERY CO HEALTH DEPT	7,544	0.004666%
36041	MORGAN CO HEALTH DEPT	16,840	0.010415%
36051	MURRAY CO HEALTH DEPT	25,874	0.016002%
36061	MUSCOGEE CO HEALTH DEPT	492,308	0.304470%
36071	NEWTON CO HEALTH DEPT	44,219	0.027347%
36081	OCONEE CO HEALTH DEPT	26,631	0.016470%
36091	OGLETHORPE CO HEALTH DEPT	10,314	0.006379%
36101	PAULDING CO HEALTH DEPT	37,902	0.023441%
36111	PEACH CO HEALTH DEPT	10,381	0.006420%
36121	PICKENS CO HEALTH DEPT	14,746	0.009120%
36131	PIERCE CO HEALTH DEPT	18,378	0.011366%
36141	PIKE CO HEALTH DEPT	11,257	0.006962%
36151	POLK CO HEALTH DEPT	26,331	0.016284%
36161	PULASKI CO HEALTH DEPT	7,095	0.004388%
36171	PUTNAM CO HEALTH DEPT	26,675	0.016497%
36191	RABUN CO HEALTH DEPT	21,328	0.013190%
36211	RICHMOND CO HEALTH DEPT	395,018	0.244301%
36221	ROCKDALE CO HEALTH DEPT	47,382	0.029304%
36241	SCREVEN PHYS HEALTH DEPT	11,385	0.007041%
36251	SEMINOLE CO HEALTH DEPT	11,207	0.006931%
36261	SPALDING CO HEALTH DEPT	37,725	0.023331%
36271	STEPHENS CO HEALTH DEPT	18,153	0.011227%
36311	TALIAFERRO CO HEALTH DEPT	4,760	0.002944%
36321	TATTNALL CO HEALTH DEPT	21,997	0.013604%
36341	TELFAR CO HEALTH DEPT	16,661	0.010304%
36351	TERRELL CO HEALTH DEPT	8,928	0.005521%
36361	THOMAS CO HEALTH DEPT	46,482	0.028747%
36364	THOMAS GRADY MR SVC CTR	40,871	0.025277%
36371	TIFT CO HEALTH DEPT	32,283	0.019965%
36374	TIFT MR SERVICE CENTER (Diversified Enterprises)	45,570	0.028183%
36381	TOOMBS CO HEALTH DEPT	26,824	0.016589%
36391	TOWNS CO HEALTH DEPT	14,439	0.008930%

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

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
36401	TREUTLEN CO HEALTH DEPT	\$ 7,958	0.004922%
36411	TROUP CO HEALTH DEPT	356,684	0.220593%
36421	TURNER CO HEALTH DEPT	7,140	0.004416%
36431	TWIGGS CO HEALTH DEPT	5,264	0.003255%
36441	UNION CO HEALTH DEPT	22,204	0.013732%
36451	UPSON CO HEALTH DEPT	22,305	0.013794%
36461	WALKER CO HEALTH DEPT	22,463	0.013892%
36471	WALTON CO HEALTH DEPT	50,597	0.031292%
36481	WARE CO HEALTH DEPT	60,870	0.037645%
36484	SOUTHEAST HEALTH UNIT	381,162	0.235731%
36491	WARREN CO HEALTH DEPT	4,085	0.002526%
36501	WASHINGTON CO HEALTH DEP	22,269	0.013772%
36511	WAYNE CO HEALTH DEPT	24,212	0.014974%
36531	WHEELER CO HEALTH DEPT	6,377	0.003944%
36541	WHITE CO HEALTH DEPT	21,901	0.013545%
36551	WHITFIELD CO HEALTH DEPT	122,969	0.076051%
36561	WILCOX CO HEALTH DEPT	5,136	0.003177%
36571	WILKES CO HEALTH DEPT	10,103	0.006248%
36581	WILKINSON CO HEALTH DEPT	7,161	0.004429%
36591	WORTH CO HEALTH DEPT	19,951	0.012339%
44100	GA DEVELOPMENT AUTHORITY	-	0.000000%
44110	GA ENVIRON FINANCE AUTHOR	124,933	0.077265%
Total		<u><u>\$ 161,693,246</u></u>	<u><u>100.000000%</u></u>

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

Deferred Outflows of Resources										Deferred Inflows of Resources					OPEB Expense			
Payroll Location Number	Employer Name	2022 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	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	Changes in Proportion and Differences Between Employer Contributions	Total Employer OPEB Expense				
13610	LOOKOUT MTN CSB	\$ 8,223	\$ 258	\$ 2,983	\$ 147	\$ 42,961	\$ 46,349	\$ 7,995	\$ 1,012	\$ 261,817	\$ 270,824	\$ (7,693)	\$ (225,490)	\$ (233,183)				
13630	HIGHLAND RIVERS CSB	116,643	3,666	42,315	2,084	848,113	896,178	113,418	14,356	1,271,057	1,398,831	(109,151)	(827,241)	(936,392)				
13640	AVITA COMMUNITY PARTNERS	18,579	584	6,740	332	289,269	296,925	18,066	2,287	448,261	468,614	(17,386)	(161,495)	(178,881)				
13660	DOUGLAS CNTY CSB	10,842	341	3,933	194	155,692	160,160	10,542	1,334	143,144	155,020	(10,146)	505	(9,641)				
13680	DEKALB CSB	70,377	2,212	25,531	1,257	317,981	346,981	68,431	8,662	648,861	725,954	(65,856)	(396,551)	(462,407)				
13690	VIEW POINTE HEALTH	102,148	3,211	37,057	1,825	463,706	505,799	99,324	12,572	712,741	824,637	(95,588)	(362,650)	(458,238)				
13700	CLAYTON CSB	52,341	1,645	18,988	935	157,484	179,052	50,894	6,442	245,043	302,379	(48,978)	(162,905)	(211,883)				
13710	ADVANTAGE BEHAVIORAL HLTH	23,005	723	8,346	411	193,514	202,994	22,369	2,831	375,736	400,936	(21,530)	(234,732)	(256,262)				
13720	PATHWAYS CENTER	77,350	2,431	28,061	1,382	498,559	530,433	75,212	9,520	533,033	617,765	(72,381)	(229,293)	(301,674)				
13730	MCINTOSH TRAIL CSB	50,369	1,583	18,273	900	193,501	214,257	48,976	6,199	347,042	402,217	(47,133)	(239,496)	(286,629)				
13740	RIVER EDGE BEHAVIORAL HLT	102,287	3,215	37,107	1,828	26,517	68,667	99,459	12,589	242,253	354,301	(95,720)	(302,471)	(398,191)				
13760	OCONEE CSB	24,627	774	8,934	440	79,330	89,478	23,946	3,031	131,597	158,574	(23,046)	(113,118)	(136,164)				
13770	SERENITY BHS	27,292	858	9,901	488	151,787	163,034	26,537	3,359	431,985	461,881	(25,539)	(394,524)	(420,063)				
13790	NEW HORIZONS	41,225	1,296	14,955	737	132,421	149,409	40,085	5,074	284,434	329,593	(38,578)	(293,521)	(332,099)				
13800	MIDDLE FLINT CSB	58,299	1,832	21,150	1,042	47,400	71,424	56,687	7,175	301,410	365,272	(54,555)	(261,876)	(316,431)				
13810	CSB MIDDLE GA	90,079	2,831	32,679	1,609	16,293	53,412	87,589	11,087	362,033	460,709	(84,292)	(215,918)	(300,210)				
13820	ALBANY AREA CSB	29,219	918	10,600	522	305,479	317,519	28,411	3,596	505,387	537,394	(27,342)	(151,115)	(178,457)				
13830	THE GA PINES CSB	48,486	1,524	17,590	866	85,215	105,195	47,145	5,968	477,172	530,285	(45,372)	(463,883)	(509,255)				
13840	SOUTH GA CSB	65,668	2,064	23,823	1,173	76,624	103,684	63,852	8,082	300,202	372,136	(61,451)	(251,677)	(313,128)				
13850	PINELAND CSB	19,945	627	7,236	356	68,165	76,384	19,394	2,455	302,796	324,645	(18,664)	(237,379)	(256,043)				
13860	SATILLA (UNISON) CSB	64,774	2,036	23,498	1,157	296,905	323,596	62,983	7,972	418,267	489,222	(60,612)	(290,508)	(351,120)				
13880	GATEWAY CSB	60,352	1,897	21,894	1,078	151,483	176,352	58,684	7,428	248,388	314,500	(66,477)	(330,980)	(387,457)				
14000	GA PEANUT COMMISSION	68,413	2,150	24,819	1,222	11,910	40,101	66,522	8,420	0	74,942	0	6,304	(57,714)				
14010	ADMINISTRATIVE SERVICES	2,785,663	87,560	1,010,575	49,773	672,612	1,820,520	2,708,646	342,854	31,863	3,083,363	(2,066,755)	259,465	(2,347,290)				
14020	COURT OF APPEALS	1,859,313	58,443	674,516	32,221	225,782	991,962	1,807,908	228,841	0	2,036,749	0	1,739,901	(1,542,038)				
14030	SUPREME COURT	1,388,994	43,659	503,895	24,818	369,956	942,328	1,350,592	170,955	0	1,521,547	0	1,299,785	(901,063)				
14040	SUPERIOR COURT	6,724,122	211,355	2,439,357	120,144	1,068,688	3,839,544	6,538,217	827,953	0	7,365,810	0	6,292,269	(5,783,508)				
14050	LAKE LANIER ISLAND AUTH	39,895	1,254	14,473	713	4,806	21,246	38,792	4,910	11,242	54,944	0	780	(36,553)				
14060	GA AGRICULTURAL EXPO AUTH	292,016	9,179	105,937	5,218	52,395	172,729	283,943	35,941	129,583	449,467	(273,263)	(53,395)	(326,658)				
14080	AGRICULTURE	3,502,657	110,097	1,270,684	62,584	442,328	1,885,693	3,405,817	431,101	19,378	3,856,296	(3,277,702)	243,474	(3,034,228)				
14081	COMMODITY COMM OCOTTON	24,627	774	8,934	440	5,950	16,098	23,946	3,031	24,790	51,767	(23,046)	(2,496)	(25,542)				
14083	COMMODITY COMMO MILK	15,690	493	5,692	280	2,125	8,590	15,256	1,931	6,301	23,488	(14,682)	(463)	(15,145)				
14090	AUDITS	2,691,027	84,585	976,243	48,082	255,650	1,364,560	2,616,627	331,207	298,309	3,246,143	(2,518,197)	(276,183)	(2,794,380)				
14100	BANKING AND FINANCE	989,789	31,111	359,073	17,685	35,835	443,704	962,424	121,821	11,337	1,095,582	(926,220)	31,360	(894,860)				
14120	GA INSURANCE COMMISSIONER	1,761,568	55,370	639,057	31,475	472,120	1,198,022	1,712,865	216,811	306,930	2,236,606	(1,648,432)	(182,734)	(1,831,166)				
14130	DEFENSE	3,114,087	97,883	1,129,719	55,641	59,665	1,342,908	3,027,990	383,276	664,297	4,075,563	(2,914,087)	62,191	(2,851,896)				
14140	DEPT OF COMMUNITY HEALTH	6,402,918	201,259	2,322,832	114,405	0	2,638,496	6,225,893	788,060	2,524,732	9,538,685	(5,991,696)	(1,829,253)	(7,820,949)				
14150	TECHNICAL AND ADULT EDUC	2,980,693	93,690	1,081,327	53,258	459,864	1,688,139	2,898,285	366,858	99,467	3,364,610	(2,789,261)	824,477	(1,964,784)				
14160	EDUCATION	10,146,486	318,928	3,680,912	181,293	2,464,150	6,645,283	9,865,961	1,248,812	0	11,114,773	(9,494,834)	1,172,337	(8,322,497)				
14170	ERS EMPLOYEES	906,467	28,492	328,846	16,196	152,466	526,000	881,406	111,566	0	992,972	(848,249)	109,354	(738,895)				
14180	DEPT OF COMMUNITY AFFAIRS	3,867,719	121,572	1,403,120	69,107	2,059,436	3,653,235	3,760,786	476,032	66,292	4,303,110	(3,619,318)	579,936	(3,039,382)				
14181	GA COMMISSION ON THE HOLOCAUST	33,474	1,052	12,144	598	84,123	97,917	32,549	4,120	0	36,669	(31,325)	36,514	5,189				
14190	FORESTRY COMMISSION	3,626,520	113,990	1,315,818	64,797	252,641	1,747,046	3,526,256	446,346	91,161	4,063,763	(3,393,608)	181,405	(3,212,203)				
14210	PLANNING AND BUDGET	3,706,557	116,506	1,344,654	66,227	939,714	2,467,101	3,604,080	456,197	27,752	4,088,029	(3,468,506)	424,449	(3,044,057)				
14220	SUBSEQUENT INJURY TRUST	93,274	2,932	33,938	1,667	7,981	46,418	90,695	11,480	53,348	155,523	(53,248)	(28,494)	(115,777)				
14230	BEHAV HEALTH & DEVEL DISA	23,977,957	753,685	8,698,653	428,428	145,798	10,026,564	23,315,026	2,951,165	9,940,705	36,206,896	(22,437,991)	(3,859,384)	(26,297,375)				
14240	DEPT OF HUMAN RESOURCES	17,195,159	540,485	6,238,009	307,236	1,586,095	8,671,895	16,711,755	2,116,350	14,890,344	33,726,449	(16,090,811)	(2,245,498)	(18,336,309)				
14241	GA VOCATIONAL REHAB AGENCY	6,338,018	199,219	2,299,288	113,245	14,406,764	17,018,516	6,162,788	780,072	0	6,942,860	(5,930,963)	4,474,150	(1,456,813)				
14250	PUBLIC HEALTH	13,159,772	413,643	4,774,064	235,133	9,898,139	15,320,979	12,795,938	1,619,682	292,479	14,708,099	(12,314,596)	3,812,071	(8,502,525)				
14310	DEPT OF COMMUNITY SUPERVISION	13,200,076	414,910	4,788,685	235,853	0	5,439,448	12,835,127	1,624,642	3,317,331	17,777,100	(12,352,312)	(477,847)	(12,830,159)				
14410	DEPT OF JUVENILE JUSTICE	16,424,242	516,253	5,958,338	293,461	39,024	6,807,076	15,970,152	2,021,467	7,150,177	25,141,796	(15,369,405)	(4,522,166)	(19,891,571)				
14440	GENERAL ASSEMBLY OF GA	1,056,342	33,203	383,217	18,874	215,497	650,791	1,027,136	130,013	3,859,019	5,016,168	(988,498)	(1,011,342)	(1,999,840)				
14441	GENERAL ASSEMBLY OF GA EMP'S	2,244,459	70,549	814,238	40,103	5,101,815	6,026,705	2,182,406	276,244	0	2,458,650	(2,100,310)	1,584,614	(515,896)				
14470	DEPT OF DRIVERS SERVICES	4,074,998	128,087	1,478,318	72,810	935,058	2,614,271	3,962,334	501,544	0	4,463,878	(3,813,285)	469,678	(3,343,607)				
14500	FINANCING/INVESTMENT COMM	281,576	36,857	425,384	20,951	28,612	511,804	1,140,157	144,319	143,347	1,427,823	(1,097,269)	36,769	(1,134,038)				
14510	ADM OFFICE OF THE COURTS	1,105,380	34,745	401,007	19,750	404,868	860,370	1,074,819	136,048	0	1,210,867	(1,034,388)	344,019	(690,369)				
14530	PROSECUTING ATTORNY'S CNCL	9,48,																

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

Deferred Outflows of Resources										Deferred Inflows of Resources					OPEB Expense		
Payroll Location Number	Employer Name	2022 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and 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 Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense			
18180	COASTAL PINES TECH COLLEGE	\$ 1,551,436	\$ 48,765	\$ 562,825	\$ 27,720	\$ 230,828	\$ 870,138	\$ 1,508,543	\$ 190,948	\$ 28,349	\$ 1,727,840	\$ (1,451,793)	\$ 47,411	\$ (1,404,382)			
18200	ALBANY TECH COLLEGE	1,634,003	51,361	155,279	29,196	155,521	828,857	1,588,826	201,110	152,371	1,942,307	(1,529,061)	(260,530)	(1,789,591)			
18220	ATHENS TECHNICAL COLLEGE	1,975,884	62,107	716,805	35,304	171,422	985,638	1,921,256	243,188	30,269	2,194,713	(1,848,984)	114,993	(1,733,991)			
18230	ATLANTA TECH COLLEGE	2,128,913	66,917	772,321	38,039	585,802	1,463,079	2,070,054	262,023	64,454	2,396,531	(1,992,185)	176,300	(1,815,885)			
18240	AUGUSTA TECH COLLEGE	2,186,344	68,722	793,156	39,063	200,927	1,101,870	2,125,897	269,091	102,285	2,497,273	(2,045,930)	(231,392)	(2,277,322)			
18260	W GEORGIA TECH COLLEGE	2,503,172	78,681	908,093	44,726	60,943	1,092,443	2,433,965	308,086	498,981	3,241,032	(2,342,407)	(500,927)	(2,843,334)			
18270	CHATTAHOOCHEE TECH COLL	3,719,237	116,905	1,349,254	66,454	622,614	2,155,227	3,616,409	457,757	33,180	4,107,346	(3,480,374)	42,080	(3,438,294)			
18280	COLUMBUS TECH COLLEGE	1,729,042	54,348	627,257	30,894	374,780	1,087,279	1,681,890	212,807	0	1,894,046	(1,617,997)	115,425	(1,502,572)			
18290	GA NW TECHNICAL COLLEGE	2,500,135	78,585	906,992	44,671	407,643	1,437,891	2,431,012	307,712	24,149	2,762,873	(2,339,566)	12,788	(2,326,778)			
18300	GEORGIA PIEDMONT TECHNICA	1,716,466	53,953	622,694	30,669	307,074	1,014,390	1,669,010	211,260	424,687	2,304,957	(1,606,227)	(926,968)	(2,533,195)			
18320	GWINNETT TECH COLLEGE	3,311,724	104,095	1,201,418	59,172	453,179	1,817,864	3,220,163	407,601	147,653	3,775,417	(3,099,031)	196,903	(2,902,128)			
18340	LANIER TECHNICAL COLLEGE	2,072,838	65,154	751,978	37,037	444,627	1,298,796	2,015,529	255,121	54,028	2,324,678	(1,939,712)	393,450	(1,546,262)			
18350	CENTRAL GA TECH COLLEGE	4,150,735	130,468	1,505,792	74,164	486,730	2,197,154	4,035,977	510,865	0	4,546,842	(3,884,159)	504,281	(3,379,878)			
18370	SOUTHERN REGIONAL TECH COLLEGE	2,442,348	76,769	886,028	43,639	338,505	1,344,941	2,374,823	300,600	220,895	2,896,318	(2,285,499)	597,403	(1,688,087)			
18380	NORTH GA TECH COLLEGE	1,414,987	44,476	513,325	25,282	193,853	776,936	1,375,866	174,154	57,250	1,607,270	(1,324,111)	147,966	(1,176,145)			
18410	SAVANNAH TECH COLLEGE	2,034,259	63,942	737,983	36,347	196,619	1,034,891	1,978,017	250,373	18,654	2,247,044	(1,903,611)	(114,348)	(2,017,959)			
18420	S GA TECHNICAL COLLEGE	1,039,420	32,671	377,078	18,572	47,227	475,548	1,010,683	127,930	146,317	1,284,930	(972,664)	(16,305)	(988,969)			
18430	SOUTHEASTERN TECH COLL	1,216,155	38,227	441,193	21,730	172,426	673,576	1,182,531	149,682	0	1,332,213	(1,138,050)	60,513	(1,077,537)			
18440	OGEECHEE TECH COLLEGE	1,307,380	41,094	474,288	23,360	352,067	890,809	1,271,234	160,910	19,336	1,451,480	(1,223,414)	22,777	(1,200,637)			
18500	SOUTHERN CRESCENT TECH	2,201,657	69,203	798,711	39,338	115,153	1,022,405	2,140,787	270,976	119,341	2,531,104	(2,060,257)	(35,364)	(2,095,621)			
18510	WIREGRASS TECHNICAL COLL	2,140,707	67,288	776,600	38,249	114,598	996,735	2,081,522	263,474	173,209	2,518,205	(2,003,222)	68,497	(1,934,725)			
18520	OCONEE FALL LINE TECH COL	1,104,297	34,711	400,614	19,731	68,179	523,235	1,073,766	135,915	131,923	1,341,604	(1,033,376)	(53,795)	(1,087,171)			
25010	DFACS REGION #1	2,202,219	69,221	798,915	39,348	141,159	1,048,643	2,141,333	271,045	410,118	2,822,496	(2,060,784)	(163,093)	(2,223,877)			
25020	DFACS REGION #2	1,731,244	54,417	628,056	30,933	118,422	831,828	1,683,379	213,078	475,181	2,371,638	(1,620,057)	(197,858)	(1,817,915)			
25030	DFACS REGION #3	2,082,327	65,453	755,421	37,206	383,692	1,241,772	2,024,756	256,289	246,971	2,528,016	(1,948,593)	153,250	(1,795,343)			
25040	DFACS REGION #4	2,685,667	84,417	974,298	47,986	0	1,106,701	2,611,415	330,547	669,442	3,611,404	(2,513,180)	(223,693)	(2,736,873)			
25050	DFACS REGION #5	2,658,528	83,564	964,453	47,501	250,416	1,345,934	2,585,026	327,207	246,410	3,158,643	(2,487,786)	466,783	(2,021,003)			
25060	DFACS REGION #6	1,772,190	55,704	642,910	31,665	137,645	867,924	1,723,194	218,118	512,529	2,453,571	(1,658,372)	(468,924)	(2,127,296)			
25070	DFACS REGION #7	1,737,031	54,599	630,155	31,037	373,641	1,089,432	1,689,007	213,791	367,128	2,269,926	(1,625,471)	87,282	(1,538,189)			
25080	DFACS REGION #8	1,918,663	60,308	696,047	34,282	458,783	1,249,420	1,865,617	236,146	186,912	2,288,675	(1,795,438)	(199,654)	(1,995,092)			
25090	DFACS REGION #9	2,443,538	76,806	886,460	43,660	2,249,406	3,256,332	2,375,981	300,746	102,931	2,779,658	(2,286,604)	1,110,496	(1,176,108)			
25100	DFACS REGION #10	3,648,209	114,672	1,323,487	65,185	84,290	1,587,634	3,547,345	449,015	743,236	4,739,596	(3,413,906)	(353,747)	(3,767,653)			
25110	DFACS REGION #11	2,064,197	64,883	748,844	36,882	302,027	1,152,636	2,007,128	254,058	424,154	2,685,340	(1,931,627)	(147,528)	(2,079,155)			
25120	DFACS REGION #12	1,784,003	56,075	647,195	31,876	431,994	1,167,140	1,734,680	219,572	571,083	2,525,335	(1,669,425)	(361,821)	(2,031,246)			
25130	DFACS REGION #13	5,104,142	160,435	1,851,666	91,199	888,200	2,991,500	4,963,026	628,209	1,187,146	6,778,381	(4,776,332)	(1,104,267)	(5,880,599)			
25140	DFACS REGION #14	6,966,039	218,959	2,527,119	124,466	1,185,497	4,056,041	6,773,445	857,368	766,336	8,397,149	(6,518,648)	(465,389)	(6,984,037)			
35011	APPLING CO HEALTH DEPT	59,009	1,855	21,407	1,054	18,077	42,393	57,377	7,263	0	64,640	(55,219)	11,330	(43,889)			
35021	ATKINSON CO HEALTH DEPT	32,656	1,067	11,847	583	25,369	38,825	38,319	3,728	2,546	30,558	(30,558)	4,728	(25,830)			
35031	BACON CO HEALTH DEPT	31,915	1,003	11,578	570	12,897	26,048	31,033	3,928	0	34,961	(29,865)	7,560	(22,305)			
35041	BAKER CO HEALTH DEPT	36,381	1,144	13,198	650	18,452	33,444	35,375	4,478	0	39,853	(34,045)	9,995	(24,050)			
35051	BALDWIN CO HEALTH DEPT	87,482	2,750	31,737	1,563	18,983	55,033	85,064	10,767	14,647	110,478	(81,864)	6,985	(74,879)			
35061	BANKS CO HEALTH DEPT	35,298	1,110	12,805	631	20,833	35,379	34,322	4,344	19,486	58,152	(33,034)	18,430	(14,604)			
35071	BARROW CO HEALTH DEPT	105,289	3,309	38,196	1,881	45,676	89,062	102,378	12,959	16,126	131,463	(98,525)	41,690	(56,835)			
35081	BARTOW CO HEALTH DEPT	139,091	4,372	50,459	2,485	39,199	96,515	135,245	17,119	39,193	159,557	(130,158)	(6,700)	(135,858)			
35084	WOODWRIGHT INDUSTRIES	76,177	2,394	27,635	1,361	63,721	95,111	74,071	9,376	33,253	116,700	(71,284)	19,534	(51,750)			
35091	BEN HILL CO HEALTH DEPT	43,642	1,372	15,832	780	14,893	32,877	42,436	5,371	868	48,675	(40,839)	6,620	(34,219)			
35094	BEN HILL MR SERVICES	102,260	3,214	37,098	1,827	23,046	65,185	99,433	12,586	13,876	125,895	(95,693)	12,423	(83,270)			
35101	BERRIEN CO HEALTH DEPT	43,638	1,372	15,831	780	32,738	50,721	42,431	5,371	3,247	51,049	(40,836)	20,180	(20,656)			
35111	BIBB CO HEALTH DEPT	241,845	7,602	87,736	4,321	16,417	116,076	235,159	29,766	129,384	394,309	(226,313)	(77,835)	(304,148)			
35121	BLECKLEY CO HEALTH DEPT	17,955	564	6,514	321	2,076	9,475	17,458	2,210	3,315	22,983	(16,800)	(2,182)	(18,982)			
35131	BRANTLEY CO HEALTH DEPT	51,164	1,608	18,561	914	39,252	60,335	49,749	6,297	1,909	57,955	(47,877)	27,713	(20,164)			
35141	BROOKS CO HEALTH DEPT	31,111	978	11,286	556	15,680	28,500	30,251	3,829	6,208	40,288	(29,113)	428	(28,685)			
35161	BULLOCH CO HEALTH DEPT	125,616	3,948	45,571	2,244	45,695	97,458	122,143	15,461	60,157	197,761	(117,546)	27,441	(90,105)			
35171	BURKE CO HEALTH DEPT	77,525	2,437	28,124	1,385	32,813	64,759	75,382	9,542	0	84,924	(72,546)	17,109	(55,437)			
35181	BUTTS CO HEALTH DEPT	36,363	1,143	13,192	650	18,033	28,038	35,358	4,476	1,401	41,425	(34,027)	9,943	(24,084)			
35191	CALHOUN CO HEALTH DEPT	36,983	484	<													

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Deferred Outflows of Resources									Deferred Inflows of Resources					OPEB Expense			
Payroll Location Number	Employer Name	2022 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources		Differences Between Expected and Actual Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources		Proportionate Share of Plan OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
35501	ECHOLS CO HEALTH DEPT	\$ 14,832	\$ 466	\$ 5,381	\$ 265	\$ 4,607	\$ 10,719	\$ 14,422	\$ 1,825	\$ 1,845	\$ 18,092	\$ (13,880)	\$ 424	\$ (13,456)			
35521	ELBERT CO HEALTH DEPT	33,416	1,050	12,122	597	33,444	47,213	32,492	4,113	24,006	60,611	(31,269)	(5,746)	(37,015)			
35531	EMANUEL CO HEALTH DEPT	73,198	2,301	26,555	1,308	6,052	36,216	71,175	9,009	15,570	95,754	(68,499)	(5,230)	(73,729)			
35541	EVANS CO HEALTH DEPT	36,305	1,341	13,171	649	17,109	32,070	35,301	4,468	2,094	41,863	(33,973)	11,322	(22,651)			
35551	FANNIN CO HEALTH DEPT	43,979	1,382	15,955	786	7,439	25,562	42,763	5,413	15,657	63,833	(41,155)	4,071	(37,084)			
35561	FAYETTE CO HEALTH DEPT	110,815	3,483	40,201	1,980	41,824	87,488	107,751	13,639	43,805	165,195	(103,698)	59,176	(44,522)			
35571	FLOYD CO HEALTH DEPT	725,994	22,820	263,374	12,972	87,303	386,469	705,922	89,354	96,759	892,035	(679,369)	(292,183)	(971,552)			
35581	FORSYTH CO HEALTH DEPT	144,995	4,558	52,601	2,591	73,521	133,271	140,986	17,846	0	158,832	(135,682)	27,891	(107,791)			
35591	FRANKLIN CO HEALTH DEPT	66,360	2,086	24,074	1,186	55,137	82,483	64,525	8,167	0	72,692	(62,099)	29,042	(33,057)			
35601	FULTON CO HEALTH DEPT	907,671	28,530	329,282	16,218	2,063,201	2,437,231	882,577	111,715	0	994,292	(849,376)	640,746	(208,630)			
35611	GILMER CO HEALTH DEPT	72,767	2,287	26,398	1,300	8,563	38,548	70,755	8,956	490	80,201	(68,094)	4,200	(63,894)			
35621	GLASCOCK CO HEALTH DEPT	9,413	296	3,415	168	3,143	7,022	9,153	1,159	8,876	19,188	(8,808)	494	(8,314)			
35631	GLYNN CO HEALTH DEPT	2,046,014	64,311	742,247	36,557	374,270	1,217,385	1,989,446	251,820	105,259	2,346,525	(1,914,609)	194,894	(1,719,715)			
35641	GORDON CO HEALTH DEPT	109,732	3,449	39,808	1,961	3,421	48,639	106,699	13,506	27,912	148,117	(102,684)	(16,262)	(118,946)			
35651	GRADY CO HEALTH DEPT	81,529	2,563	29,577	1,457	35,943	69,540	79,275	10,034	912	90,221	(76,293)	11,320	(64,973)			
35661	GREENE CO HEALTH DEPT	41,261	1,297	14,968	737	23,291	40,293	40,120	5,078	3,349	48,547	(38,610)	9,443	(29,167)			
35671	GWINNETH CO HEALTH DEPT	1,985,158	62,398	720,170	35,470	885,053	1,703,091	1,930,273	244,330	234,671	2,409,274	(1,857,662)	280,045	(1,577,617)			
35681	HABERSHAM CO HEALTH DEPT	69,640	2,189	25,264	1,244	26,553	55,250	67,714	8,571	80,697	(65,168)	26,392	(38,776)				
35691	HALL CO HEALTH DEPT	1,074,975	33,789	389,976	19,207	323,273	766,245	1,045,254	132,306	3,412	1,180,972	(1,005,934)	66,397	(939,537)			
35701	HANCOCK CO HEALTH DEPT	34,804	1,094	12,626	622	15,072	29,414	33,842	4,284	9,078	47,204	(32,569)	5,520	(27,049)			
35711	HARALSON CO HEALTH DEPT	46,078	1,448	16,716	823	23,856	42,843	44,804	5,671	6,208	56,683	(43,117)	346	(42,771)			
35721	HARRIS CO HEALTH DEPT	36,561	1,149	13,263	653	27,420	42,485	35,550	4,500	25,191	65,241	(34,211)	(3,503)	(37,714)			
35731	HART CO HEALTH DEPT	47,668	1,598	17,293	852	41,931	61,574	46,350	5,867	19,433	71,510	(44,606)	(2,903)	(47,509)			
35741	HEARD CO HEALTH DEPT	17,717	457	6,427	317	13,276	20,577	17,227	2,181	14,294	33,842	(16,578)	(2,729)	(19,307)			
35751	HENRY CO HEALTH DEPT	150,387	4,727	54,567	2,687	53,354	146,228	173,365	14,204	42,126	206,904	(140,728)	11,050	(129,678)			
35761	HOUSTON CO HEALTH DEPT	1,218,801	38,310	442,153	21,777	271,306	773,546	1,185,105	150,008	0	1,335,113	(1,140,525)	233,286	(907,239)			
35771	IRWIN CO HEALTH DEPT	19,932	627	7,231	356	4,669	12,883	19,381	2,453	10,900	32,734	(18,652)	(3,512)	(22,164)			
35781	JACKSON CO HEALTH DEPT	75,229	2,365	27,291	1,344	12,760	43,760	73,149	9,259	7,423	89,831	(70,399)	6,240	(64,159)			
35791	JASPER CO HEALTH DEPT	24,856	781	9,017	444	6,865	17,107	24,169	3,059	7,977	35,205	(23,258)	2,051	(21,207)			
35801	JEFF DAVIS CO HEALTH DEPT	61,273	1,926	22,229	1,095	30,943	56,193	59,579	7,541	0	67,120	(57,340)	24,885	(32,455)			
35811	JEFFERSON CO HEALTH DEPT	54,736	1,720	19,857	978	13,425	35,980	53,223	6,737	4,434	64,394	(51,220)	(6,352)	(57,572)			
35821	JENKINS CO HEALTH DEPT	26,631	837	9,661	476	4,818	15,792	25,895	3,278	265	29,438	(24,921)	3,224	(21,697)			
35831	JOHNSON CO HEALTH DEPT	18,988	597	6,988	339	14,513	22,337	18,463	2,337	4,565	25,365	(17,768)	11,202	(6,566)			
35841	JONES CO HEALTH DEPT	39,482	1,241	14,323	705	14,189	30,458	38,390	4,859	2,434	45,683	(36,946)	1,034	(35,912)			
35851	LAMAR CO HEALTH DEPT	39,302	1,235	14,258	702	19,427	35,622	38,215	4,837	10,855	53,907	(36,778)	9,448	(27,330)			
35861	LANIER CO HEALTH DEPT	22,515	708	8,168	402	8,089	17,367	21,893	2,771	4,218	28,882	(21,070)	5,075	(15,995)			
35871	LAURENS CO HEALTH DEPT	629,777	19,795	228,469	11,253	252,868	512,385	612,366	77,512	0	689,878	(589,330)	176,185	(413,145)			
35881	LEE CO HEALTH DEPT	76,631	2,409	27,800	1,369	17,988	49,566	74,512	9,432	9,201	93,145	(71,711)	12,432	(59,279)			
35901	LINCOLN CO HEALTH DEPT	21,666	681	7,860	387	20,524	29,452	21,067	2,667	7,687	31,421	(20,276)	3,793	(16,483)			
35921	LOWNDES CO HEALTH DEPT	1,053,866	33,126	382,318	18,830	533,838	968,112	1,024,729	129,708	132,251	1,286,688	(986,182)	264,461	(721,721)			
35931	LUMPKIN CO HEALTH DEPT	72,713	2,286	26,379	1,299	43,406	73,370	70,703	8,949	7,199	86,851	(68,044)	9,539	(58,505)			
35951	MADISON CO HEALTH DEPT	51,105	1,606	18,540	913	12,688	33,747	49,692	6,290	28,471	84,453	(47,823)	14,744	(33,079)			
35971	MC DUFFIE CO HEALTH DEPT	47,547	1,495	17,249	850	7,066	26,660	46,232	5,852	1,334	53,418	(44,494)	(282)	(44,776)			
35991	MERIWETHER CO HEALTH DEPT	42,744	1,344	15,506	764	2,702	20,316	41,562	5,261	26,419	73,242	(39,999)	(12,674)	(52,673)			
36001	MILLER CO HEALTH DEPT	18,566	584	6,735	332	11,214	18,865	18,053	2,285	1,401	21,739	(17,373)	5,234	(12,139)			
36011	MITCHELL CO HEALTH DEPT	57,643	1,812	20,912	1,030	29,461	53,215	56,049	7,095	2,823	65,967	(53,941)	2,852	(51,089)			
36014	MITCHELL TRAINING CENTER	109,184	3,432	39,610	1,951	3,363	48,356	106,166	13,438	5,853	125,457	(102,172)	(8,780)	(110,952)			
36021	MONROE CO HEALTH DEPT	49,919	1,569	18,110	892	14,074	34,645	48,539	6,144	673	55,356	(46,714)	11,866	(34,848)			
36031	MONTGOMERY CO HEALTH DEPT	20,965	659	7,606	375	4,231	12,871	20,386	2,580	0	22,966	(19,620)	2,824	(16,796)			
36041	MORGAN CO HEALTH DEPT	46,796	1,471	16,977	836	19,622	38,906	45,503	5,760	14,172	65,435	(43,791)	6,230	(37,561)			
36051	MURRAY CO HEALTH DEPT	71,900	2,260	26,084	1,285	15,762	45,391	69,912	8,849	7,178	85,939	(67,283)	454	(66,829)			
36061	MUSCOGEE CO HEALTH DEPT	1,368,038	43,001	496,293	24,444	440,170	1,003,908	1,330,215	168,376	3,451	1,502,042	(1,280,177)	295,086	(985,091)			
36071	NEWTON CO HEALTH DEPT	122,875	3,862	44,576	2,195	8,974	59,607	119,478	15,123	77,490	212,091	(114,982)	(36,310)	(151,292)			
36081	OCONEE CO HEALTH DEPT	74,003	2,326	26,846	1,322	42,575	73,069	71,957	9,108	18,077	99,142	(69,249)	22,302	(46,947)			
36091	OGLETHORPE CO HEALTH DEPT	36,666	901	10,398	512	9,286	51,545	27,894	3,529	1,767	55,821	(36,821)	5,222	(21,599)			
36101	PAULDING CO HEALTH DEPT	105,325	3,311	38,209	1,882	16,131	59,533	102,413	12,963	78,957	194,333	(98,560)	(22,731)	(121,291)			
36111	PEACH CO HEALTH DEPT	28,846	907	10,465	515	12,879	24,766	28,049	3,550	41,624	73,223	(26,994)	(16,568)	(43,562)			
36121	PICKENS CO HEALTH DEPT	40,978	1,288	14,866	732	2,540	19,426	39,845	5,043	9,943	54,831	(38,347)	7,524	(30,823)			
36131	PIERCE CO HEALTH DEPT	51,069	1,605	18,527	912	18,659	39,703	49,658	6,286	7,873	63,817	(47,789)	6,380	(41,409)			
36141	PIKE CO HEALTH DEPT	31,282	983	11,348	559	10,907	23,797	30,417	3,850	256	34,523	(29,271)	6,532	(22,739)			
36151	POLK CO HEALTH DEPT	73,167	2,300	26,543	1,307	31,036	61,186	71,144	9,005	2,023	82,172	(68,466)	8,604	(59,862)			
36161	PULASKI CO HEALTH DEPT	19,716	620	7,153	352	2,915	11,040	19,171	2,427	10,145	31,743	(18,451)	(6,456)	(24,907)			
36171	PUTNAM CO HEALTH DEPT	74,124	2,330	26,890	1,324	15,737	46,281	72,075	9,123	0	81,198	(69,362)	14,711	(54,651)			
36191	RABUN CO HEALTH DEPT	59,265	1,863	21,500	1,059	12,027	36,449	57,626	7,294	791	65,711	(55,459)	6,413	(49,046)			
36211	RICHMOND CO HEALTH DEPT	1,097,688	34,503	398,216	19,613	522,543	974,875	1,067,340	135,101	0	1,202,441	(1,027,189)	343,757	(683,432)			
36221	ROCKDALE CO HEALTH DEPT	131,666	4,139	47,766	2,353	30,268	84,526	128,028	16,205	9,725	153,958	(123,214)	17,963	(105,251)			
36241	SCREVEN PHYS HEALTH DEPT	31,636	994	11,477	565	4,282	17,318	30,762	3,894	1,669	36,325	(29,604)	1,060	(28,544)			
36251	SEMINOLE CO HEALTH DEPT	31,142	979	11,298	556	14,615	27,448	30,281	3,833	4,148	38,262	(29,143)	(8,268)	(37,			

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Deferred Outflows of Resources								Deferred Inflows of Resources				OPEB Expense		
Payroll Location Number	Employer Name	2022 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
36421	TURNER CO HEALTH DEPT	\$ 19,842	\$ 624	\$ 7,198	\$ 355	\$ 8,678	\$ 16,855	\$ 19,293	\$ 2,442	\$ 7,930	\$ 29,665	\$ (18,569)	\$ (7,489)	\$ (26,058)
36431	TWIGGS CO HEALTH DEPT	14,625	460	5,306	261	23,343	29,370	14,221	1,800	22,664	38,685	(13,686)	7,249	(6,437)
36441	UNION CO HEALTH DEPT	61,700	1,939	22,383	1,102	17,920	43,344	59,994	7,594	1,762	69,350	(57,737)	12,125	(45,612)
36451	UPSON CO HEALTH DEPT	61,979	1,948	22,485	1,107	16,480	42,020	60,265	7,628	17,701	85,594	(57,998)	(6,102)	(54,100)
36461	WALKER CO HEALTH DEPT	62,419	1,962	22,644	1,115	2,530	28,251	60,693	7,682	40,475	108,850	(58,411)	(35,479)	(93,890)
36471	WALTON CO HEALTH DEPT	140,601	4,419	51,007	2,512	34,827	92,765	136,713	17,305	53,875	207,893	(131,570)	9,096	(122,474)
36481	WARE CO HEALTH DEPT	169,146	5,317	61,362	3,022	17,545	87,246	164,469	20,818	18,088	203,375	(158,282)	10,957	(147,325)
36484	SOUTHEAST HEALTH UNIT	1,059,181	33,293	384,247	18,925	498,970	935,435	1,029,898	130,362	0	1,160,260	(991,156)	376,000	(615,156)
36491	WARREN CO HEALTH DEPT	11,350	357	4,117	203	3,545	8,222	11,036	1,397	10,867	23,300	(10,620)	1,522	(9,098)
36501	WASHINGTON CO HEALTH DEP	61,880	1,945	22,449	1,106	11,307	36,807	60,169	7,616	0	67,785	(57,906)	21,271	(36,635)
36511	WAYNE CO HEALTH DEPT	67,281	2,115	24,408	1,202	15,614	43,339	65,421	8,281	5,356	79,058	(62,959)	5,973	(56,986)
36531	WHEELER CO HEALTH DEPT	17,721	557	6,429	317	4,723	12,026	17,231	2,181	4,298	23,710	(16,584)	(970)	(17,554)
36541	WHITE CO HEALTH DEPT	60,860	1,913	22,079	1,087	18,378	43,457	59,177	7,491	0	66,668	(56,952)	13,643	(43,309)
36551	WHITFIELD CO HEALTH DEPT	341,711	10,741	123,965	6,106	10,971	151,783	332,263	42,057	81,791	456,111	(319,766)	(26,662)	(346,428)
36561	WILCOX CO HEALTH DEPT	14,275	449	5,179	255	3,690	9,573	13,880	1,757	1,366	17,003	(13,360)	(2,522)	(15,882)
36571	WILKES CO HEALTH DEPT	28,073	882	10,184	502	6,855	18,423	27,297	3,455	2,110	32,862	(26,271)	1,747	(24,524)
36581	WILKINSON CO HEALTH DEPT	19,900	626	7,219	356	3,151	11,352	19,350	2,449	10,973	32,772	(18,624)	(4,699)	(23,323)
36591	WORTH CO HEALTH DEPT	55,441	1,743	20,113	991	31,883	54,730	53,909	6,824	0	60,733	(51,881)	15,082	(36,799)
44100	GA DEVELOPMENT AUTHORITY	0	0	0	0	13,815	13,815	0	0	191,694	191,694	0	(68,652)	(68,652)
44110	GA ENVIRON FINANCE AUTHOR	347,165	10,912	125,944	6,203	62,957	206,016	337,567	42,729	69,148	449,444	(324,868)	(94,764)	(419,632)
Total		\$ 449,317,799	\$ 14,123,135	\$ 163,002,201	\$ 8,028,220	\$ 97,128,382	\$ 282,281,938	\$ 436,895,283	\$ 55,301,242	\$ 97,128,382	\$ 589,324,907	\$ (420,460,704)	\$ 0	\$ (420,460,704)

Department of Community Health
Georgia State Employees Postemployment Benefit Fund
Notes to the Schedules of Employer Allocations
And OPEB Amounts by Employer
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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.

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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 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, 2021 through June 30, 2022 for the fiscal year 2022. Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. Employer contribution amounts billed by the State Health Benefit Plan are used as the basis to allocate the employer's contribution to the 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 active employee participation in the State OPEB Fund is based on their current employer payroll location, if available, with payroll locations less than 60000 designated as State. 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 State 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 State OPEB Fund statement of changes in fiduciary net position for the year ended June 30, 2022 is as follows (amounts in thousands):

	<u>FY21</u>
Total employer contributions per audited financial statements	\$ 161,693

NOTE 3 – COLLECTIVE NET OPEB LIABILITY AND ACTUARIAL ASSUMPTIONS AND METHODS

The components of the collective net OPEB liability of the participating employers at June 30, 2022 were as follows (amounts in thousands):

	<u>FY22</u>
Total OPEB liability	\$ 2,250,451
Plan fiduciary net position	<u>1,801,133</u>
Employers' net OPEB liability	<u>\$ 449,318</u>
Plan fiduciary net position as a percentage of total OPEB liability	<u>80.03%</u>

Department of Community Health
Georgia State Employees Postemployment Benefit Fund
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Actuarial Assumptions

The collective total OPEB liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total OPEB liability to June 30, 2022. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments for the same year, and then applies the expected investment rate of return for the period. This actuarial valuation used the following actuarial assumptions:

Inflation	2.50%
Salary increases	3.00 – 6.75% including inflation
Long-term expected rate of return	7.00% compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare eligible	6.50%
Medicare eligible	5.00%
Ultimate trend rate	
Pre-Medicare eligible	4.50%
Medicare eligible	4.50%
Year of ultimate trend rate	
Pre-Medicare eligible	2029
Medicare eligible	2023

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 one year and adjusted 105% for males and 108% 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 106% for males and 105% for females) with the MP-2019 Projection scale applied generationally.

The actuarial assumptions used in the June 30, 2021 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, 2019 and adopted by the pension Board on December 17, 2020.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2021 valuation were based on a review of recent plan experience done concurrently with the June 30, 2021 valuation.

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

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The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real 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	30.0%	2.0%
Equities	70.0%	9.4%
Total	100.00%	

*Net of Inflation

Discount Rate

In order to measure the total OPEB liability, as of June 30, 2022, for the State OPEB fund, a discount rate of 7.00% was used, the same as last year's rate. 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 averaged over the last five years, adjusted for annual projected changes in headcount. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Projected future benefit payments for all current plan members were projected through 2120.

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 7.00% 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 (6.00%) or 1-percentage-point higher (8.00%) than the current discount rate (amounts in thousands):

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Collective Net OPEB Liability	\$ 660,084	\$ 449,318	\$ 267,146

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

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

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Collective Net OPEB Liability	\$ 236,745	\$ 449,318	\$ 698,389

OPEB plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the 2022 State of Georgia Annual Comprehensive Financial Report which is publicly available at: <https://sao.georgia.gov/statewide-reporting/acfr>.

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

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

The discount rate remained the same as the prior measurement date at 7.00%. 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, 2022 this number is 7.69 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 4.22 years.

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The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2022 (amounts in thousands):

	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning of Year Balance</u>	<u>Current Year</u>		<u>End of Year Balance</u>
				<u>Additions</u>	<u>Deductions</u>	
Deferred Outflows of Resources:						
Changes of Assumptions	2020	4.30 Years	\$ 14,204	\$ -	\$ (6,176)	\$ 8,028
			<u>\$ 14,204</u>	<u>\$ -</u>	<u>\$ (6,176)</u>	<u>\$ 8,028</u>
Difference between Expected and Actual Experience	2022	4.22 Years	\$ -	\$ 18,509	\$ (4,386)	\$ 14,123
			<u>\$ -</u>	<u>\$ 18,509</u>	<u>\$ (4,386)</u>	<u>\$ 14,123</u>
Net difference between projected and actual earnings on OPEB plan investments (1)	2018	5.0 years	\$ 11,843	\$ -	\$ (11,843)	\$ -
	2019	5.0 years	19,729	-	(9,865)	9,864
	2020	5.0 years	39,636	-	(13,212)	26,424
	2021	5.0 years	(119,256)	-	29,814	(89,442)
	2022	5.0 years	-	270,195	(54,039)	216,156
			<u>\$ (48,048)</u>	<u>\$ 270,195</u>	<u>\$ (59,145)</u>	<u>\$ 163,002</u>
Deferred Inflows of Resources:						
Difference between Expected and Actual Experience	2018	4.35 years	\$ 21,493	\$ -	\$ (21,493)	\$ -
	2019	4.34 years	114,782	-	(85,658)	29,124
	2020	4.30 years	99,093	-	(43,084)	56,009
	2021	4.30 years	504,702	-	(152,940)	351,762
			<u>\$ 740,070</u>	<u>\$ -</u>	<u>\$ (303,175)</u>	<u>\$ 436,895</u>
Changes of Assumptions	2018	4.35 years	\$ 77,514	\$ -	\$ (77,514)	\$ -
	2019	4.34 years	208,955	-	(155,937)	53,018
	2021	4.30 years	3,275	-	(993)	2,282
			<u>\$ 289,744</u>	<u>\$ -</u>	<u>\$ (234,444)</u>	<u>\$ 55,300</u>

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

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Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (amounts in thousands):

Year Ended June 30:

2023	\$ (221,296)
2024	(123,182)
2025	(17,569)
2026	55,004
Thereafter	<u>-</u>
Total	\$ <u>(307,043)</u>

Collective OPEB Expense

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

Service cost	\$ 32,412
Interest on the total OPEB liability and net cash flow	149,226
Projected earnings on plan investments	(135,596)
Administrative expense	1,410
Recognition (Amortization) of deferred inflows & outflows of resources:	
Difference between expected and actual experience	(298,789)
Changes of assumptions	(228,268)
Net difference between projected and actual earnings on plan investments	<u>59,144</u>
Collective OPEB Expense (Income)	\$ <u>(420,461)</u>

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>.