

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,

Sug Stiff-

Greg S. Griffin State Auditor

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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 I State Auditor

### 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,

Sug Stiff-

Greg S. Griffin State Auditor

June 29, 2023

State GASB 75 Schedule

13810         LOCKOUT MTN CSB         5         2.960         0.001830%,           13830         HIGHLAND RIVERS CSB         41.975         0.002413%,           13840         DUGLAS CNTY CSB         3.902         0.002413%,           13840         DUGLAS CNTY CSB         3.902         0.002413%,           13860         DUGLAS CNTY CSB         3.902         0.002413%,           13860         VIEW POINT BEALTH         36.756         0.02734%,           1370         PATA COMPARALTH         36.756         0.02715%,           13720         PATHAXY CENTER         18.126         0.01120%,           13730         REVER EDGE BEHAVIORAL H.TT         39.809         0.002775%,           13740         RIVER EDGE BEHAVIORAL H.TT         39.809         0.002775%,           13780         NEW HORIZONS         14.835         0.006974%,           13800         MDDLE FLINT CSB         32.477         0.0006974%,           13810         SCR MIDDLE GA         32.417         0.0006974%,           13820         ALBAY AREA CSB         10.515         0.001437%,           13830         SUTH GA CSB         23.310         0.014165%,           13840         SOUTH GA CSB         23.3110         0.00489%,<	Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
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13690         VIEW POINTE HEALTH         36,769         0.022734%           13700         CLAYTON CSB         18,836         0.011649%           13710         ADVANTAGE BEHAVIORAL HLTH         8,275         0.005120%           13720         PATHWAYS CENTER         27,336         0.017215%           13730         MCINTOSH TRAIL CSB         18,126         0.011210%           13740         OCOMEE CSB         8,662         0.005481%           13760         OCOMEE CSB         8,682         0.00674%           13770         NEW HORIZONS         14,835         0.009175%           13800         MIDDLE FLINT CSB         20,880         0.01275%           13810         CSB MIDDLE GA         32,417         0.000063%           13830         THE GA PINES CSB         17,448         0.010791%           13840         SOUTH GA CSB         23,831         0.014415%           13840         SATLLA (UNISON) CSB         24,613         0.015322%           14000         GA TEWAY CSB         24,613         0.015322%           14010         ADMINSTRATU COMMISSION         24,613         0.015322%           14030         SUPFENC COURT         499,404         0.039134%           14030 <td>13660</td> <td>DOUGLAS CNTY CSB</td> <td></td> <td>0.002413%</td>	13660	DOUGLAS CNTY CSB		0.002413%
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13780         NEW HORIZONS         14,835         0.009175%           13810         CSB MIDDLE GA         32,417         0.020048%           13820         ALBANY ARE CSB         10,515         0.00503%           13820         ALBANY ARE CSB         10,515         0.00503%           13830         THE GA PINES CSB         17,448         0.010791%           13840         SOUTH CA CSB         23,331         0.014615%           13860         SATILLA (UNISON) CSB         23,310         0.014416%           13860         GATEWAY CSB         21,718         0.013422%           14000         GA PEANUT COMMISSION         24,619         0.015226%           14020         COURT OF APPEALS         669,099         0.413808%           14020         COURT OF APPEALS         669,099         0.413808%           14040         SUPERICE COURT         499,849         0.300143%           14040         SUPERICE COURT         499,849         0.300143%           14040         SUPERICE COURT         499,849         0.300143%           14050         LAKE LANIER ISLAND AUTH         14,356         0.008491%           14060         GARICULTURAL EXPO AUTH         105,085         0.0054981%				
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         0.0110791%           13840         SOUTH GA CSB         22,631         0.014615%           13850         PINELAND CSB         23,310         0.014416%           13880         GATEWAY CSB         23,310         0.014416%           14000         GA PEANUT COMMISSION         24,619         0.015226%           14010         ADMINISTRATIVE SERVICES         1,002,460         0.619978%           14030         SUPREME COURT         498,949         0.309134%           14040         SUPREME COURT         498,949         0.309134%           14050         LAKE LANDA AUTH         14,566         0.006491%           14060         GA AGRICULTURAL EXPO AUTH         14,366         0.006491%           14080         COMMODITY COMM COTTON         8,862         0.006491%           14080         COMMODITY COMM OKCTTON         8,862         0.006491%           14100         BANKING AND FINANCE         53,326         0.3202043% <td></td> <td></td> <td></td> <td></td>				
13810         CSB MIDDLE GA         32,417         0,020048%           13820         ALBANY AREA CSB         10,515         0,00503%           13830         THE GA PINES CSB         17,448         0,0110791%           13840         SOUTH GA CSB         23,631         0.014615%           13850         SATILLA (UNISON) CSB         23,310         0.014416%           13860         GATEWAY CSB         21,718         0.013422%           14000         GA PEANUT COMMISSION         24,619         0.015228%           14010         ADMINISTRATIVE SERVICES         1,002,460         0.619976%           14020         COURT OF APPEALS         668,099         0.413808%           14030         SUPREMC COURT         24,197,691         1.496518%           14040         SUPERIOR COURT         2,419,796         1.496518%           14050         LAKE LANIER ISLAND AUTH         105,055         0.06491%           14060         GA CRICULTURAL EXP AUTH         105,055         0.06491%           14080         AGRICULTURAL EXP AUTH         105,054         0.6491%           14080         COMMODITY COMM OCOTTON         8,862         0.005481%           14080         COMMODITY COMMONDILK         5,647         0.0				
13820         ALBANY AREA CSB         10.515         0.006503%           13830         SOUTH GA CSB         23,631         0.014615%           13840         SOUTH GA CSB         23,631         0.014615%           13850         PINEL AND CSB         23,101         0.014416%           13880         GATEWAY CSB         23,310         0.014416%           13880         GATEWAY CSB         23,310         0.014416%           14000         GA PEANUT COMMISSION         24,619         0.015226%           14010         ADMINISTRATIVE SERVICES         1.002,460         0.619976%           14030         SUPREME COURT         499,849         0.399134%           14040         SUPERIC COURT         24,91769         0.1480518%           14060         GA AGRICULTURAL EXPO AUTH         14,556         0.064991%           14060         GA AGRICULTURAL EXPO AUTH         14,266,470         0.779550%           14080         COMMODITY COMM COTTON         8,862         0.005481%           14080         COMMODITY COMM OKCT         968,404         0.599414%           14090         AUDITS         546,189         0.22027%           14120         GA INSURANCE COMMISSIONER         633,926         0.392054%				
13830         THE GA PINES CSB         17,448         0.010791%           13840         SOUTH CA CSB         23,631         0.014615%           13850         PINELAND CSB         23,310         0.014419%           13860         GATEWAY CSB         21,717         0.004439%           14000         GA PEANUT COMMISSION         24,619         0.015226%           14010         ADMINISTRATIVE SERVICES         1002,460         0.619976%           14020         COURT OF APPEALS         669,099         0.413809%           14030         SUPREME COURT         2419,769         1.496518%           14040         SUPERME COURT         2419,769         1.496518%           14060         GA AGRICULTURAL EXPO AUTH         105,085         0.064991%           14080         AGRICULTURE LEXPO AUTH         1.260,479         0.779550%           14081         COMMODITY COMM 0COTTON         8.862         0.064891%           14090         AUDITS         5.647         0.003422%           14100         BANKING AND FINANCE         3651,353         2.22027%           14120         GA INSURANCE COMMUSITY HEALTH         2,304,179         1.425031%           14140         DEFT OF COMMUNITY HEALTH         2,304,179				
13840         SOUTH GA CSB         23.631         0.014615%           13850         SATILLA (UNISON) CSB         23.310         0.014416%           13880         GATEWAY CSB         23.310         0.014416%           13880         GATEWAY CSB         23.310         0.014416%           14000         GA PEAUT 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         1.498518%           14050         LAKE LANIER ISLAND AUTH         14.356         0.068879%           14060         GA AGRICULTURAL EXPO AUTH         12.60.479         0.779550%           14081         COMMODITY COMM OCOTTON         8.862         0.006481%           14083         COMMODITY COMM MILK         5.647         0.033422%           14100         BANKING AND FINANCE         365.138         0.220287%           14120         GA INSURANCE COMMISSIONER         3.65.1383         2.258198%           14140         DEPT OF COMMUNITY HEALTH         2.304.17				
13850         PINELAND CSB         7,177         0.004499%           13860         SATILLA (UNISON) CSB         23,310         0.014416%           13880         GATEWAY CSB         21,718         0.013432%           14000         GA PEANUT COMMISSION         24,619         0.015226%           14020         COURT OF APPEALS         666,099         0.413808%           14030         SUPREME COURT         2419,769         1.496518%           14040         SUPERIC COURT         2419,769         1.496518%           14050         LAKE LANIER ISLAND AUTH         16,5085         0.004491%           14080         GARICULTURAL EXPO AUTH         105,085         0.004491%           14081         COMMODITY COMM 0COTTON         8,862         0.005491%           14083         COMMODITY COMM 0COTTON         8,862         0.005491%           14090         AUDITS         968,404         0.589814%           14100         BANKING AND FINANCE         336,6198         0.220287%           14120         GA INSURANCE COMMISSIONER         633,926         0.392054%           14140         DEFT OF COMMUNITY HEALTH         2,304,179         1.422031%           14150         TECHNICAL AND ADULT EDUC         1,072,644				
13860         SATILLA (UNSON) CSB         23,310         0.014416%           13800         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         49,849         0.309134%           14040         SUPERIC COURT         2,419,769         1.496518%           14060         GA AGRICULTURAL EXPO AUTH         16,005         0.008479%           14081         COMMODITY COMM OCOTTON         8,862         0.005481%           14083         COMMODITY COMM OCOTTON         8,862         0.392054%           14100         BANKING AND FINANCE         356,189         0.220287%           14120         GA INSURANCE COMMISSIONER         633,926         0.392054%           14130         DEFENSE         1,20,647         0.693307%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14150         TECHNICAL AND ADULT EDUC         1,072,644         0.663382%           141410         DEPT OF COMMUNITY HEALTH				
13880       GATEWAYCSB       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       SUPERIDE COURT       2,419,769       1.496518%         14040       SUPERIOR COURT       2,419,769       1.496518%         14060       LAKE LANIER ISLAND AUTH       14,356       0.006491%         14080       AGRICULTURE LEXPO AUTH       105,085       0.064491%         14080       COMMODITY COMM 0COTTON       8,862       0.005441%         14081       COMMODITY COMM 0COTTON       8,862       0.005492%         14100       BANKING AND FINANCE       366,140       0.598914%         14100       BANKING AND FINANCE       366,140       0.598914%         14100       BANKING AND ADULT EAUTH       2,304,179       1.425031%         14120       GA INSURANCE COMMISSIONER       63,326       0.320254%         14140       DEFT OF COMMUNITY HEALTH       2,304,179       1.425031%         14140       DEPT OF COMMUNITY HEALTH       2,304,179       1.425031%         141410       DEPT				
14000         GA PEANUT COMMISSION         24619         0.015226%           14010         ADMINISTRATIVE SERVICES         1,002,400         0.619976%           14020         COURT OF APPEALS         669,099         0.413808%           14030         SUPREME COURT         499,849         0.309134%           14040         SUPERIOR COURT         2,419,769         1.496618%           14050         LAKE LANIER ISLAND AUTH         14.356         0.008879%           14060         GA AGRICULTURAL EXPO AUTH         105,085         0.004891%           14081         COMMODITY COMM OCOTTON         8,862         0.005481%           14083         COMMODITY COMMO MILK         5,6447         0.039492%           14100         BANKING AND FINANCE         356,189         0.220287%           14120         GA INSURANCE COMMISSIONER         33,926         0.392054%           14140         DEFT OF COMMUNITY HEALTH         2,304,179         1.425031%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14140         DEPT OF COMMUNITY AFFAIRS         1,305,054         0.807117%           14180 <t< td=""><td></td><td></td><td></td><td></td></t<>				
14010         ADMINISTRATIVE SERVICES         1,002,460         0.619376%           14020         COURT OF APPEALS         669,099         0.41308%           14030         SUPREME COURT         2,419,769         1.496518%           14040         SUPREME COURT         2,419,769         1.496518%           14050         LAKE LANIER ISLADA AUTH         14,355         0.064991%           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 COMM 0MLK         5,647         0.003492%           14090         AUDITS         988,404         0.598914%           14100         BANKING AND FINANCE         356,189         0.220287%           14120         GA INSURANCE COMMISSIONER         633,926         0.392054%           14140         DEFENSE         1.120,647         0.693070%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14160         EDUCATION         3,651,353         2.288198%           14140         DEPT OF COMMUNITY AFFAIRS         3,204,607				
14020         COURT OF APPEALS         669,099         0.413808%           14030         SUPREME COURT         499,849         0.309134%           14040         SUPERIOR COURT         2419,769         1.446518%           14050         LAKE LANIER ISLAND AUTH         14,356         0.008679%           14060         GA AGRICULTURAL EXPO AUTH         15,085         0.064991%           14080         AGRICULTURE         1,260,479         0.779550%           14081         COMMODITY COMM OCITON         8,862         0.006481%           14090         AUDITS         968,404         0.598914%           14100         BANKING AND FINANCE         366,189         0.220287%           14100         BANKING AND FINANCE         365,189         0.220287%           14110         DEFENSE         1,120,647         0.663382%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14160         EDUCATION         3.651,353         2.258198%           14170         ERS EMPLOYEES         326,205         0.201743%           14180         DEPT OF COMMUNITY AFFAIRS         1,308,565         0.824930%           14180         DEPT OF COMMUNITY AFFAIRS         1,308,054 <t< td=""><td></td><td></td><td></td><td></td></t<>				
14030         SUPREME COURT         499,849         0.309134%           14040         SUPERIOR COURT         2,419,769         1.446518%           14060         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%           14093         COMMODITY COMM MILK         5,647         0.003492%           14100         BANKING AND FINANCE         366,189         0.220287%           14110         BANKING AND FINANCE         366,190         0.220287%           14120         GA INSURANCE COMMUNITY HEALTH         2,304,179         1.425031%           14130         DEFT OF COMMUNITY HEALTH         2,304,179         1.425031%           14160         EDUCATION         3,651,353         2.258198%           14170         ERS EMPLOYEES         326,205         0.201743%           14180         DEPT OF COMMUNITY AFFAIRS         1,305,054         0.807117%           14140         DEPT OF COMMUNITY AFFAIRS         1,305,054         0.807117%           1420         SUBSCOUENT INJURY TRUS				
14040         SUPERIOR COURT         2,419,769         1.496518%           14050         LAKE LAND AUTH         14,356         0.008879%           14060         GA AGRICULTURAL EXPO AUTH         105,055         0.064991%           14080         AGRICULTURE         1,260,479         0.779550%           14081         COMMODITY COMM 0COTTON         8,862         0.003492%           14090         AUDITS         968,404         0.598914%           14100         BANKING AND FINANCE         356,189         0.220287%           14120         GA INSURANCE COMMISSIONER         633,926         0.392054%           14140         DEFT OF COMMUNITY HEALTH         2,304,179         1.425031%           14140         TECHNICAL AND ADULT EDUC         1,072,644         0.663382%           14140         EDUCATION         3,2651,353         2.258198%           14170         ERS EMPLOYEES         3,265         0.201743%           14180         DEPT OF COMMUNITY AFFAIRS         1,331,852         0.860798%           14180         DEPT OF COMMUNITY AFFAIRS         1,333,856         0.824930%           14210         PLANNING AND BUDGET         1,333,856         0.824930%           14220         SUBSEQUENT INJURY TRUST			-	
14050         LAKE LANIER ISLAND AUTH         14,356         0.008879%           14060         GA AGRICULTURAL EXPO AUTH         105,085         0.064891%           14080         AGRICULTURE         1,280,479         0.779550%           14081         COMMODITY COMM 0COTTON         8,862         0.005481%           14083         COMMODITY COMM 0MLK         5,647         0.003492%           14090         AUDITS         968,404         0.589814%           14100         BANKING AND FINANCE         366,189         0.220287%           14120         GA INSURANCE COMINISSIONER         633,926         0.392054%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14160         EDUCATION         3,651,353         2.258198%           14170         ERS EMPLOYEES         326,205         0.201743%           14180         DEPT OF COMMUNITY AFFAIRS         1,301,852         0.807117%           14180         DEPT OF COMMUNITY AFFAIRS         1,305,054         0.807117%           14181         GA COMMISSION ON THE HOLOCAUST         1,204         0.007450%           14200         SUBSEQUENT INJURY TRUST         3,3567         0.200759%           14230         BEHAV HEALTH & DEV				
14060       GA AGRICULTURAL EXPO AUTH       105,085       0.064991%         14080       AGRICULTURE       1,260,479       0.773550%         14081       COMMODITY COMM 0COTTON       8,862       0.005481%         14083       COMMODITY COMM 0MILK       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%         14140       DEFFORSE       1,120,647       0.693307%         14140       DEFTOF 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 COMMINITY AFFAIRS       1,391,852       0.860798%         14180       DEPT OF COMMISSION ON THE HOLOCAUST       1,20,46       0.007450%         14181       GA COMMISSION ON THE HOLOCAUST       1,305,054       0.824930%         14220       SUBSEQUENT INJURY TRUST       33,856       0.220755%         14220       DEP				
14080         AGRICULTURE         1,260,479         0.779550%           14081         COMMODITY COMM 0COTTON         8,862         0.005481%           14083         COMMODITY COMM 0MLK         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         1,391,852         0.201743%           14180         DEPT OF COMMUNITY AFFAIRS         1,391,852         0.860798%           14181         GA COMMISSION ON THE HOLOCAUST         1,046         0.007450%           14200         PLORESTRY COMMISSION         1,333,856         0.824930%           14210         PLAINING AND B UDGET         1,333,856         0.20759%           14230         BEHAV HEALTH & DEVEL DISA				
14081         COMMODITY COMM OCOTTON         8,862         0.005481%           14083         COMMODITY COMM MILK         5,647         0.003492%           14090         AUDITS         968,040         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         1,046         0.007450%           14180         DEPT OF COMMUNITY RUST         33,567         0.020759%           14200         PLANNING AND BUDGET         1,333,856         0.824930%           14220         SUBSEQUENT INJURY TRUST         33,567         0.020759%           14240         DEPT OF HUMAN RESOURCES				
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%         14160       EDUCATION       3,651,353       2.258198%         14170       ERS EMPLOYEES       326,205       0.201743%         14180       DEPT OF COMMUNITY AFFAIRS       1,391,852       0.860798%         14180       DEPT OF COMMISSION       1,305,054       0.807117%         14180       DEPT OF COMMISSION       1,305,054       0.807117%         14180       FORESTRY COMMISSION       1,305,054       0.807117%         14190       FORESTRY COMMISSION       1,305,054       0.807117%         14210       PLANNING AND BUDGET       1,333,856       0.824930%         14220       SUBSEQUENT INJURY TRUST       3,567       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 REHA	14081	COMMODITY COMM 0COTTON		0.005481%
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       2.288198%         14170       ERS EMPLOYEES       326,205       0.201743%         14181       GA COMMUSITY AFFAIRS       1,391,852       0.860798%         14181       GA COMMISSION ON THE HOLOCAUST       12,046       0.007450%         14190       FORESTRY COMMISSION       1,305,054       0.807117%         1420       SUBSEQUENT INJURY TRUST       33,567       0.020759%         14230       BEHAV HEALTH & DEVEL DISA       8,628,800       5.336525%         14240       DEPT OF COMMUNITY SUPERVISION       4,735,727       2.928834%         14250       PUBLIC HEALTH       4,735,727       2.928834%         14240       DEPT OF JUVENILE JUSTICE       5,910,491       3.65573%         14240       DEPT OF JUVENILE JUSTICE       5,910,491       3.655373%         14440	14083	COMMODITY COMM0 MILK	5,647	0.003492%
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         0.00759%           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%           14440	14090	AUDITS	968,404	0.598914%
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       2.258189%         14170       ERS EMPLOYEES       326,205       0.201743%         14180       DEPT OF COMMUNITY AFFAIRS       1,331,852       0.860788%         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       33,657       0.020759%         14240       DEPT OF HUMAN RESOURCES       6,187,917       3.2826948%         14240       DEPT OF JUVENIE JUSTICE       5,910,491       3.655737%         14240       DEPT OF GOMMUNITY SUPERVISION       4,735,727       2.928834%         14210       PUBLIC HEALTH       4,750,230       2.337804%         14440       GENERAL ASSEMBLY OF GA       380,139       0.235099%         14441       GENERAL ASSEMBLY OF GA EMP'S       807,700       0.499526% <td< td=""><td>14100</td><td>BANKING AND FINANCE</td><td>356,189</td><td>0.220287%</td></td<>	14100	BANKING AND FINANCE	356,189	0.220287%
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%         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%         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       380,139       0.235099%         14440       DEPT OF DRIVERS SERVICES       1,466,444       0.906930%	14120			0.392054%
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%         14250       PUBLIC HEALTH       4,735,727       2.928834%         14310       DEPT OF COMMUNITY SUPERVISION       4,750,230       2.937804%         14440       GENERAL ASSEMBLY OF GA       380,139       0.235099%         14440       GENERAL ASSEMBLY OF GA       380,139       0.235099%         14440       GENERAL ASSEMBLY OF GA EMP'S       807,700       0.499526%         14440       GENERAL ASSEMBLY OF GA EMP'S       807,700       0.260968%	14130	DEFENSE	1,120,647	
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%           14181         GA COMMISSION ON THE HOLOCAUST         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%           14250         PUBLIC HEALTH         4,735,727         2.928834%           14250         PUBLIC HEALTH         4,735,727         2.928834%           14410         DEPT OF COMMUNITY SUPERVISION         4,750,230         2.937804%           14440         GENERAL ASSEMBLY OF GA         380,139         0.235099%           14441         GENERAL ASSEMBLY OF GA         3807,700         0.499526%           14440         GENERAL ASSEMBLY OF GA         3807,700         0.499526%           14440 </td <td></td> <td></td> <td></td> <td></td>				
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%           14190         FORESTRY COMMISSION         1,305,054         0.807117%           14210         PLANNING AND BUGET         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%           14410         DEPT OF JUVENILE JUSTICE         5,910,491         3.655373%           14440         GENERAL ASSEMBLY OF GA         380,139         0.235099%           14440         GENERAL ASSEMBLY OF GA EMP'S         807,700         0.499526%           14440         GENERAL ASSEMBLY OF GA EMP'S         807,700         0.499526%				
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         5,336255%           14240         DEPT OF HUMAN RESOURCES         6,187,917         3,826948%           14250         PUBLIC HEALTH         4,735,727         2,928834%           14420         DEPT OF COMMUNITY SUPERVISION         4,750,230         2,937804%           14410         DEPT OF COMMUNITY SUPERVISION         4,750,230         2,937804%           14410         DEPT OF COMMUNITY SUPERVISION         4,750,230         2,937804%           14410         DEPT OF GA         380,139         0.235099%           14441         GENERAL ASSEMBLY OF GA         380,139         0.235099%           14440         GENERAL ASSEMBLY OF GA EMP'S         807,700         0.499526%           14470         DEPT OF DRIVERS SERVICES         1,466,444         0.906930% <td></td> <td></td> <td></td> <td></td>				
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%         14440       GENERAL ASSEMBLY OF GA       380,139       0.235099%         14441       GENERAL ASSEMBLY OF GA EMP'S       807,700       0.499526%         14440       DEPT OF DRIVERS SERVICES       1,466,444       0.906930%         14440       GENERAL ASSEMBLY OF GA EMP'S       397,787       0.246013%         14500       FINANCING/INVESTMENT COMM       421,967       0.260968%         14510       ADM OFFICE OF THE COURTS       397,787       0.246013%         14550       GA PUBLIC DEFENDER COUNCIL       2,746,256				
14190FORESTRY COMMISSION1,305,0540.807117%14210PLANNING AND BUDGET1,333,8560.824930%14220SUBSEQUENT INJURY TRUST33,5670.020759%14230BEHAV HEALTH & DEVEL DISA8,628,8005.336525%14240DEPT OF HUMAN RESOURCES6,187,9173.826948%14241GA VOCATIONAL REHAB AGENCY2,280,8251.410587%14250PUBLIC HEALTH4,735,7272.928834%14310DEPT OF COMMUNITY SUPERVISION4,750,2302.937804%14410DEPT OF JUVENILE JUSTICE5,910,4913.655373%14440GENERAL ASSEMBLY OF GA380,1390.235099%14441GENERAL ASSEMBLY OF GA EMP'S807,7000.499526%14470DEPT OF DRIVERS SERVICES1,466,4440.906930%14500FINANCING/INVESTMENT COMM421,9670.260968%14510ADM OFFICE OF THE COURTS397,7870.246013%14530PROSECUTING ATTRNYS CNCL2,746,2561.698436%14550GA PUBLIC DEFENDER COUNCIL2,746,2561.698436%14500GA SUP COURT CLERK'S AUTH42,2940.026157%14570DEPT EARLY CARE & LEARN1,805,6621.116720%				
14210PLANNING AND BUDGET1,333,8560.824930%14220SUBSEQUENT INJURY TRUST33,5670.020759%14230BEHAV HEALTH & DEVEL DISA8,628,8005.336525%14240DEPT OF HUMAN RESOURCES6,187,9173.826948%14241GA VOCATIONAL REHAB AGENCY2,280,8251.410587%14250PUBLIC HEALTH4,735,7272.928834%14310DEPT OF COMMUNITY SUPERVISION4,750,2302.937804%14410DEPT OF JUVENILE JUSTICE5,910,4913.655373%14440GENERAL ASSEMBLY OF GA380,1390.235099%14441GENERAL ASSEMBLY OF GA EMP'S807,7000.499526%14470DEPT OF DRIVERS SERVICES1,466,4440.906930%14500FINANCING/INVESTMENT COMM421,9670.2609088%14510ADM OFFICE OF THE COURTS397,7870.246013%14530PROSECUTING ATTRNYS CNCL3,414,4592.111689%14550GA PUBLIC DEFENDER COUNCIL2,746,2561.698436%14500GA SUP COURT CLERK'S AUTH42,2940.026157%14570DEPT EARLY CARE & LEARN1,805,6621.116720%				
14220SUBSEQUENT INJURY TRUST33,5670.020759%14230BEHAV HEALTH & DEVEL DISA8,628,8005.336525%14240DEPT OF HUMAN RESOURCES6,187,9173.826948%14241GA VOCATIONAL REHAB AGENCY2,280,8251.410587%14250PUBLIC HEALTH4,735,7272.928834%14310DEPT OF COMMUNITY SUPERVISION4,750,2302.937804%14410DEPT OF JUVENILE JUSTICE5,910,4913.655373%14440GENERAL ASSEMBLY OF GA380,1390.235099%14441GENERAL ASSEMBLY OF GA EMP'S807,7000.499526%14470DEPT OF DRIVERS SERVICES1,466,4440.906930%14500FINANCING/INVESTMENT COMM421,9670.260968%14510ADM OFFICE OF THE COURTS397,7870.246013%14530PROSECUTING ATTRNYS CNCL3,414,4592.111689%14550GA PUBLIC DEFENDER COUNCIL2,746,2561.698436%14560GA SUP COURT CLERK'S AUTH42,2940.026157%14570DEPT EARLY CARE & LEARN1,805,6621.116720%				
14230BEHAV HEALTH & DEVEL DISA8,628,8005.336525%14240DEPT OF HUMAN RESOURCES6,187,9173.826948%14241GA VOCATIONAL REHAB AGENCY2,280,8251.410587%14250PUBLIC HEALTH4,735,7272.928834%14310DEPT OF COMMUNITY SUPERVISION4,750,2302.937804%14410DEPT OF JUVENILE JUSTICE5,910,4913.655373%14440GENERAL ASSEMBLY OF GA380,1390.235099%14441GENERAL ASSEMBLY OF GA EMP'S807,7000.499526%14470DEPT OF DRIVERS SERVICES1,466,4440.906930%14500FINANCING/INVESTMENT COMM421,9670.260968%14510ADM OFFICE OF THE COURTS397,7870.246013%14530PROSECUTING ATTRNYS CNCL3,414,4592.111689%14560GA SUP COURT CLERK'S AUTH42,2940.026157%14570DEPT EARLY CARE & LEARN1,805,6621.116720%				
14240DEPT OF HUMAN RESOURCES6,187,9173.826948%14241GA VOCATIONAL REHAB AGENCY2,280,8251.410587%14250PUBLIC HEALTH4,735,7272.928834%14310DEPT OF COMMUNITY SUPERVISION4,750,2302.937804%14410DEPT OF JUVENILE JUSTICE5,910,4913.655373%14440GENERAL ASSEMBLY OF GA380,1390.235099%14441GENERAL ASSEMBLY OF GA EMP'S807,7000.499526%14470DEPT OF DRIVERS SERVICES1,466,4440.906930%14500FINANCING/INVESTMENT COMM421,9670.260968%14510ADM OFFICE OF THE COURTS397,7870.246013%14530PROSECUTING ATTRNYS CNCL3,414,4592.111689%14560GA SUP COURT CLERK'S AUTH42,2940.026157%14570DEPT EARLY CARE & LEARN1,805,6621.116720%				
14241GA VOCATIONAL REHAB AGENCY2,280,8251.410587%14250PUBLIC HEALTH4,735,7272.928834%14310DEPT OF COMMUNITY SUPERVISION4,750,2302.937804%14410DEPT OF JUVENILE JUSTICE5,910,4913.655373%14440GENERAL ASSEMBLY OF GA380,1390.235099%14441GENERAL ASSEMBLY OF GA EMP'S807,7000.499526%14470DEPT OF DRIVERS SERVICES1,466,4440.906930%14500FINANCING/INVESTMENT COMM421,9670.260968%14510ADM OFFICE OF THE COURTS397,7870.246013%14530PROSECUTING ATTRNYS CNCL3,414,4592.111689%14550GA PUBLIC DEFENDER COUNCIL2,746,2561.698436%14560GA SUP COURT CLERK'S AUTH42,2940.026157%14570DEPT EARLY CARE & LEARN1,805,6621.116720%				
14250PUBLIC HEALTH4,735,7272.928834%14310DEPT OF COMMUNITY SUPERVISION4,750,2302.937804%14410DEPT OF JUVENILE JUSTICE5,910,4913.655373%14440GENERAL ASSEMBLY OF GA380,1390.235099%14441GENERAL ASSEMBLY OF GA EMP'S807,7000.499526%14470DEPT OF DRIVERS SERVICES1,466,4440.906930%14500FINANCING/INVESTMENT COMM421,9670.260968%14510ADM OFFICE OF THE COURTS397,7870.246013%14530PROSECUTING ATTRNYS CNCL3,414,4592.111689%14550GA PUBLIC DEFENDER COUNCIL2,746,2561.698436%14560GA SUP COURT CLERK'S AUTH42,2940.026157%14570DEPT EARLY CARE & LEARN1,805,6621.116720%				
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%				
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%				
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%				
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%				
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%				
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%				
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%				
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%			-	
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%				
14560         GA SUP COURT CLERK'S AUTH         42,294         0.026157%           14570         DEPT EARLY CARE & LEARN         1,805,662         1.116720%				
14570         DEPT EARLY CARE & LEARN         1,805,662         1.116720%				
14610         GA BUILDING AUTHORITY         415,864         0.257193%	14570	DEPT EARLY CARE & LEARN		1.116720%
	14610	GA BUILDING AUTHORITY	415,864	0.257193%

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%
14700	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%
18230	AUGUSTA TECH COLLEGE	786,787	
18240	W GEORGIA TECH COLLEGE	-	0.486592%
18270	CHATTAHOOCHEE TECH COLLEGE	900,802	0.557105% 0.827752%
18280	COLUMBUS TECH COLLEGE	1,338,419	
18290	GA NW TECHNICAL COLLEGE	622,220 899,707	0.384815%
18300	GEORGIA PIEDMONT TECHNICA	-	0.556429% 0.382016%
18320	GWINNETT TECH COLLEGE	617,694 1,191,769	0.737056%
18340	LANIER TECHNICAL COLLEGE	745,939	0.461330%
18340	CENTRAL GA TECH COLLEGE	1,493,700	0.923786%
18350	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%
18410	S GA TECHNICAL COLLEGE	,	
18420		374,050	0.231333% 0.270667%
18440	SOUTHEASTERN TECH COLL OGEECHEE TECH COLLEGE	437,650	0.290970%
	SOUTHERN CRESCENT TECH	470,480	0.490000%
18500 18510	WIREGRASS TECHNICAL COLL	792,297 770,364	0.490000 %
18520	OCONEE FALL LINE TECH COL	397,397	0.245772%
25010	DFACS REGION #1	792,499	0.490125%
	DFACS REGION #1		0.385305%
25020 25030		623,011 749.354	
	DFACS REGION #3	,	0.463442%
25040	DFACS REGION #4	966,475	0.597721% 0.591681%
25050 25060	DFACS REGION #5 DFACS REGION #6	956,708 637,748	
25080		-	0.394418%
	DFACS REGION #7	625,095	0.386593%
25080	DFACS REGION #8	690,458 879,341	0.427017%
25090	DFACS REGION #9	-	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 1 826 707	0.397047%
25130	DFACS REGION #13	1,836,797	1.135976%
25140	DFACS REGION #14	2,506,827	1.550359%
35011		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%

The accompanying notes are an integral part of this schedule

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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		7,012	0.004337%
35331		581,752	0.359787%
35341		31,399	0.019419%
35351 35354	COLQUITT CO HEALTH DEPT GREEN OAKS CENTER	43,454 25,132	0.026874% 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		23,880	0.014769%
35601		326,638	0.202011%
35611		26,186	0.016195%
35621		3,387	0.002095%
35631		736,286	0.455360%
35641 35651	GORDON CO HEALTH DEPT GRADY CO HEALTH DEPT	39,489 29,340	0.024422% 0.018145%
35661	GREENE CO HEALTH DEPT	29,340 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%
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The accompanying notes are an integral part of this schedule

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Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
25704		¢ 40.504	0.0077400/
35701 35711	HANCOCK CO HEALTH DEPT HARALSON CO HEALTH DEPT	\$   12,524 16,581	0.007746%
35721			0.010255%
35721	HARRIS CO HEALTH DEPT	13,158	0.008137%
		17,154	0.010609%
35741		6,376	0.003943%
35751		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	492,308 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	TELFAIR 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%
50591		14,409	0.000330/0

The accompanying notes are an integral part of this schedule

Payroll Location Number	Employer Name	2022 Employer Contributior	
36401	TREUTLEN CO HEALTH DEPT	\$ 7.95	58 0.004922%
36411	TROUP CO HEALTH DEPT	356,68	
36421	TURNER CO HEALTH DEPT	7.14	
36431	TWIGGS CO HEALTH DEPT	5,20	
36441	UNION CO HEALTH DEPT	22,20	
36451	UPSON CO HEALTH DEPT	22,30	
36461	WALKER CO HEALTH DEPT	22,46	63 0.013892%
36471	WALTON CO HEALTH DEPT	50,59	
36481	WARE CO HEALTH DEPT	60,87	0.037645%
36484	SOUTHEAST HEALTH UNIT	381,16	62 0.235731%
36491	WARREN CO HEALTH DEPT	4,08	85 0.002526%
36501	WASHINGTON CO HEALTH DEP	22,20	69 0.013772%
36511	WAYNE CO HEALTH DEPT	24,2	0.014974%
36531	WHEELER CO HEALTH DEPT	6,37	0.003944%
36541	WHITE CO HEALTH DEPT	21,90	0.013545%
36551	WHITFIELD CO HEALTH DEPT	122,96	69 0.076051%
36561	WILCOX CO HEALTH DEPT	5,13	36 0.003177%
36571	WILKES CO HEALTH DEPT	10,10	0.006248%
36581	WILKINSON CO HEALTH DEPT	7,16	61 0.004429%
36591	WORTH CO HEALTH DEPT	19,95	51 0.012339%
44100	GA DEVELOPMENT AUTHORITY		- 0.000000%
44110	GA ENVIRON FINANCE AUTHOR	124,93	0.077265%
	Total	\$ <u>161,693,24</u>	6 100.000009

			Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
Payroll		2022	Differences Between Expected	Net Difference Between Projected and Actual Investment Earnings on		Changes in Proportion and Differences Between Employer Contributions and	Total Deferred	Differences Between		Changes in Proportion and Differences Between Employer Contributions and	Total Deferred	Proportionate Share of Plan	Changes in Proportion and Differences Between Employer Contributions and	
Location Number	Employer Name	Net OPEB Liability	and Actual Experience	OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Outflows of Resources	Expected and Actual Experience	Changes of Assumptions	Proportionate Share of Contributions	Inflows of Resources	OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense
13610	LOOKOUT MTN CSB	\$ 8,223 \$	258 \$	2,983 \$	147 \$	42,961 \$	46,349		1,012 \$	261,817 \$	270,824			(233,183)
13630 13640	HIGHLAND RIVERS CSB AVITA COMMUNITY PARTNERS	116,643 18,579	3,666 584	42,315 6,740	2,084 332	848,113 289,269	896,178 296,925	113,418 18,066	14,356 2,287	1,271,057 448,261	1,398,831 468,614	(109,151) (17,386)	(827,241) (161,495)	(936,392) (178,881)
13660 13680	DOUGLAS CNTY CSB DEKALB CSB	10,842 70,377	341 2,212	3,933 25,531	194 1,257	155,692 317,981	160,160 346,981	10,542 68,431	1,334 8,662	143,144 648,861	155,020 725,954	(10,146) (65,856)	505 (396,551)	(9,641) (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 13710	CLAYTON CSB ADVANTAGE BEHAVIORAL HLTH	52,341 23.005	1,645 723	18,988 8,346	935 411	157,484 193,514	179,052 202,994	50,894 22,369	6,442 2,831	245.043 375.736	302,379 400,936	(48,978) (21,530)	(162,905) (234,732)	(211,883) (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 13740	MCINTOSH TRAIL CSB RIVER EDGE BEHAVIORAL HLT	50.369 102.287	1,583 3,215	18,273 37,107	900 1,828	193,501 26,517	214,257 68,667	48.976 99.459	6,199 12,589	347.042 242.253	402,217 354,301	(47,133) (95,720)	(239,496) (302,471)	(286,629) (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 13790	SERENITY BHS NEW HORIZONS	27,292 41,225	858 1.296	9,901 14,955	488 737	151,787 132.421	163,034 149,409	26,537 40.085	3,359 5.074	431,985 284,434	461,881 329,593	(25,539) (38,578)	(394,524) (293,521)	(420,063) (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 13820	CSB MIDDLE GA ALBANY AREA CSB	90,079 29,219	2,831 918	32,679 10.600	1,609 522	16,293 305,479	53,412 317,519	87,589 28,411	11,087 3,596	362,033 505,387	460,709 537,394	(84,292) (27,342)	(215,918) (151,115)	(300,210) (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 13850	SOUTH GA CSB PINELAND CSB	65.668 19.945	2.064 627	23,823 7,236	1,173 356	76,624 68,165	103,684 76,384	63,852 19,394	8.082 2,455	300,202 302,796	372,136 324,645	(61,451) (18,664)	(251,677) (237,379)	(313,128) (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 14000	GATEWAY CSB GA PEANUT COMMISSION	60,352 68,413	1,897 2,150	21,894 24,819	1,078 1,222	151,483 11,910	176,352 40,101	58,684 66,522	7,428 8,420	248.388	314,500 74,942	(56,477) (64,018)	(330,980) 6,304	(387,457) (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	(2,606,755)	259,465	(2,347,290)
14020 14030	COURT OF APPEALS SUPREME COURT	1,859,313 1,388,994	58,443 43,659	674,516 503,895	33,221 24,818	225,782 369,956	991,962 942,328	1.807.908 1.350.592	228.841 170.955	0	2,036,749 1,521,547	(1,739,901) (1,299,785)	197,863 398,722	(1,542,038) (901,063)
14040	SUPERIOR COURT	6,724,122	211,355	2,439,357	120,144	1,068,688	3,839,544	6,538,217	827,593	0	7,365,810	(6,292,269)	508,761	(5,783,508)
14050 14060	LAKE LANIER ISLAND AUTH GA AGRICULTURAL EXPO AUTH	39,895 292.016	1,254 9,179	14,473 105.937	713 5.218	4,806 52.395	21,246 172,729	38,792 283.943	4,910 35.941	11,242 129,583	54,944 449,467	(37,333) (273,263)	780 (53.395)	(36,553) (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 14083	COMMODITY COMM 0COTTON COMMODITY COMM0 MILK	24,627 15,690	774 493	8,934 5,692	440 280	5,950 2,125	16,098 8,590	23,946 15,256	3,031 1,931	24,790 6,301	51,767 23,488	(23,046) (14,682)	(2,496) (463)	(25,542) (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 14120	BANKING AND FINANCE GA INSURANCE COMMISSIONER	989,789 1.761,568	31,111 55.370	359,073 639,057	17.685 31.475	35.835 472.120	443,704 1.198.022	962,424 1.712.865	121,821 216,811	11,337 306,930	1,095,582 2,236,606	(926,220) (1,648,432)	31,360 (182,734)	(894,860) (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 14150	DEPT OF COMMUNITY HEALTH TECHNICAL AND ADULT EDUC	6,402,918 2,980,693	201,259 93,690	2,322,832 1,081,327	114,405 53,258	0 459,864	2,638,496 1,688,139	6,225,893 2,898,285	788,060 366,858	2,524,732 99,467	9,538,685 3,364,610	(5,991,696) (2,789,261)	(1,829,253) 824,477	(7,820,949) (1,964,784)
14160 14170	EDUCATION ERS EMPLOYEES	10,146,486 906,467	318,928	3,680,912 328,846	181,293	2,464,150 152,466	6,645,283	9,865,961 881,406	1,248,812	0	11,114,773	(9,494,834) (848,249)	1,172,337	(8,322,497)
14170	DEPT OF COMMUNITY AFFAIRS	3,867,719	28,492 121,572	328,846 1,403,120	16,196 69,107	2,059,436	526,000 3,653,235	3,760,786	476,032	0 66,292	992,972 4,303,110	(3,619,318)	109,354 579,936	(738,895) (3,039,382)
14181 14190	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 PLANNING AND BUDGET	3,626,520 3,706,557	113,990 116,506	1,315,618 1,344,654	64,797 66,227	252,641 939,714	1,747,046 2,467,101	3,526,256 3,604,080	446,346 456,197	91,161 27,752	4,063,763 4,088,029	(3,393,608) (3,468,506)	181,405 424,449	(3,212,203) (3,044,057)
14220 14230	SUBSEQUENT INJURY TRUST BEHAV HEALTH & DEVEL DISA	93,274 23,977,957	2,932 753,685	33,838 8,698,653	1.667 428.428	7,981 145,798	46,418 10.026,564	90.695 23.315.026	11,480 2,951,165	53,348 9.940,705	155,523 36,206,896	(87,283) (22,437,991)	(28,494) (3,859,384)	(115,777) (26,297,375)
14240	DEPT OF HUMAN RESOURCES	17,195,159	540,485	6,238,009	307,236	1,586,165	8,671,895	16,719,755	2,116,350	14,890,344	33,726,449	(16,090,811)	(2,245,498)	(18,336,309)
14241 14250	GA VOCATIONAL REHAB AGENCY PUBLIC HEALTH	6,338,018 13,159,772	199,219 413,643	2,299,288 4,774,064	113,245 235,133	14,406,764 9,898,139	17,018,516 15,320,979	6,162,788 12,795,938	780,072 1,619,682	0 292,479	6,942,860 14,708,099	(5,930,963) (12,314,596)	4,474,150 3,812,071	(1,456,813) (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 14440	DEPT OF JUVENILE JUSTICE GENERAL ASSEMBLY OF GA	16,424,242 1.056.342	516,253 33,203	5,958,338 383,217	293,461 18.874	39,024 215,497	6,807,076 650,791	15,970,152 1.027,136	2,021,467 130.013	7,150,177 3.859.019	25,141,796 5.016.168	(15,369,405) (988,498)	(4,522,166) (1.011.342)	(19,891,571) (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)	1,584,414	(515,896)
14470 14500	DEPT OF DRIVERS SERVICES FINANCING/INVESTMENT COMM	4.074.998 1.172.576	128,087 36,857	1,478,316 425,384	72,810 20,951	935,058 28,612	2,614,271 511,804	3.962.334 1.140.157	501,544 144,319	0 143,347	4,463,878 1,427,823	(3,813,285) (1,097,269)	469,678 (36,769)	(3,343,607) (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 14550	PROSECUTING ATTRNYS CNCL GA PUBLIC DEFENDER COUNCIL	9,488,195 7,631,375	298,237 239,872	3,442,100 2,768,488	169,531 136,354	1,674,535 1,568,105	5.584.403 4.712.819	9.225.870 7,420,387	1,167,790 939,256	0	10,393,660 8,359,643	(8,878,822) (7,141,256)	910,967 760,936	(7,967,855) (6,380,320)
14560	GA SUP COURT CLERK'S AUTH	117,528	3,694	42,636	2,100	12,406	60,836	114,279	14,465	6,724	135,468	(109,980)	(11,692)	(121,672)
14570 14610	DEPT EARLY CARE & LEARN GA BUILDING AUTHORITY	5,017,622 1,155,614	157,716 36,324	1,820,278 419,230	89,653 20,648	1,785,476 179,793	3,853,123 655,995	4,878,897 1,123,664	617,560 142,231	0	5,496,457 1,265,895	(4,695,368) (1,081,395)	2,608,344 102,063	(2,087,024) (979,332)
14611	STATE PROPERTY COMMISSION	173,351	5,449	62,888	3,097	71,329	142,763	168,559	21,336	8.028	197.923	(162,218)	32,453	(129,765)
14630 14640	DEPT ECONOMIC DEVELOPMENT LABOR	1,642,629 8,941,501	51,632 281,053	595,908 3,243,772	29,350 159,763	58,266 9,211,626	735,156 12,896,214	1,597,215 8,694,290	202,172 1,100,504	311,058 3,246,818	2,110,445 13,041,612	(1,537,133) (8,367,240)	(443,813) 923,239	(1,980,946) (7,444,001)
14660 14700	LAW DEPARTMENT	3,495,612 2,291,125	109,875 72.016	1,268,128	62,458 40.937	443,025 448.691	1,883,486	3,398,967	430,234 281,988	222,528 30,360	4,051,729 2,540,129	(3,271,106) (2,143,980)	184,881 166,789	(3,086,225) (1,977,191)
14700	GA TECHNOLOGY AUTHORITY STATE ACCOUNTING OFFICE	2,291,125	72,016 50,958	588,130	40,937 28,967	448,691 137,886	1,392,812 805,941	2,227,781 1,576,366	281,988 199,533	30,360	2,540,129 1,921,475	(2,143,980) (1,517,070)	(79,649)	(1,596,719)
14720	NATURAL RESOURCES	13,127,830	412,639	4,762,476	234,563	125,583	5,535,261	12,764,879	1,615,750	224,381	14,605,010	(12,284,706)	312,301	(11,972,405)
14730 14750	GA DEPT OF CORRECTIONS PUBLIC SAFETY	45,675,317 16,007,364	1,435,685 503,150	16,569,951 5,807,105	816,112 286,013	0 926,057	18,821,748 7,522,325	44,412,501 15,564,801	5,621,640 1,970,158	23,443,823 57,374	73,477,964 17,592,333	(42,741,859) (14,979,303)	(12,114,448) 2,091,299	(54,856,307) (12,888,004)
14760 14770	PUBLIC SERVICE COMMISSION REVENUE	856,103 7.575,449	26,909 238,115	310,575 2,748,199	15,296	42,243 249,287	395,023 3,370,956	832,434 7.366.006	105,368	159,821 905,364	1,097,623	(801,121)	11,185 (73,531)	(789,936) (7,162,453)
14780	STUDENT FINANCE COMM	1,173,083	238,115 36,873	425,568	20,960	249,287 583,108	1,066,509	1,140,651	932,373 144,381	154,451	1,439,483	(1,097,744)	1,299,817	202,073
14790 14810	SECRETARY OF STATE TRS EMPLOYEES	1,804,752 3,648,159	56.728 114,670	654,723 1,323,469	32,247 65,184	122,114 1,035,186	865,812 2,538,509	1,754,855 3,547,297	222,126 449,009	214,880	2,191,861 3,996,306	(1.688.845) (3,413,859)	30,321 648,990	(1.658,524) (2,764,869)
14820	DEPT OF TRANSPORTATION	29,027,264	912,396	10,530,426	518,647	3,712,415	15,673,884	28,224,733	3,572,624	1,686,554	33,483,911	(27,163,010)	3,226,665	(23,936,345)
14830 14840	STATE ROAD & TOLLWAY AUTH VETERANS SERVICE	1,344,080 875,765	42.248 27.527	487.602 317.708	24,015 15.648	541,177 61,258	1,095,042 422,141	1,306,920 851,553	165,427 107,788	4,157 91,183	1,476,504 1.050,524	(1.257.758) (819.519)	517,052 52,604	(740,706) (766,915)
14860	WORKERS' COMPENSATION	1,242,224	39,046	450,651	22,196	51,571	563,464	1,207,880	152,891	217,183	1,577,954	(1,162,444)	26,284	(1,136,160)
14870 14880	GA BUREAU OF INVESTIGATON PARDONS AND PAROLES BOARD	9,814,193 1,365,293	308,484 42,914	3,560,364 495,297	175,356 24,394	2,404,107 100,034	6,448,311 662,639	9,542,855 1,327,546	1,207,914 168,038	0 234,364	10,750,769 1,729,948	(9,183,882) (1,277,606)	1,609,766 (365,138)	(7,574,116) (1,642,744)
14890	GA CORRECTNL INDUSTRIES	1,353,754	42,552	491,111	24,188	227,477	785,328	1,316,326	166,618	3,882	1,486,826	(1.266.811)	257,746	(1,009,065)

				Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
Protect         Protect <t< th=""><th></th><th></th><th></th><th>Differences</th><th>Between Projected</th><th></th><th>Proportion and Differences Between</th><th></th><th></th><th></th><th>Proportion and Differences Between</th><th></th><th></th><th>Proportion and</th><th></th></t<>				Differences	Between Projected		Proportion and Differences Between				Proportion and Differences Between			Proportion and	
Inter         Inter <th< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th>and</th><th></th><th></th><th></th><th>and</th><th></th><th></th><th>Contributions and</th><th></th></th<>							and				and			Contributions and	
No.         No. <th>Location Number</th> <th>Employer Name</th> <th>Net OPEB Liability</th> <th></th>	Location Number	Employer Name	Net OPEB Liability												
Theory         Constraint         Constraint<															
Address Methods Methods         Address Methods         Control         Control <thcontrol< th="">         Control         <thc< td=""><td>18220</td><td>ATHENS TECHNICAL COLLEGE</td><td>1,975,884</td><td>62,107</td><td>716,805</td><td>35,304</td><td>171,422</td><td>985,638</td><td>1,921,256</td><td>243,188</td><td>30,269</td><td>2,194,713</td><td>(1,848,984)</td><td>114,993</td><td>(1,733,991)</td></thc<></thcontrol<>	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)
Bits         OFFICE         275.07         7.01         636.3         647.5         635.4         1.057.0         2.02.07         2.00.07															
Bible         Control the form         Total Bible         State	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)
Contrested account         Locitis         Locitis <thlocitis< th="">         Locitis         <thlocitis< th=""> <thlocitis< th=""> <thlocitis< th=""></thlocitis<></thlocitis<></thlocitis<></thlocitis<>		CHATTAHOOCHEE TECH COLL	3,719,237	116,905	1,349,254			2,155,227	3,616,409		33,180		(3,480,374)		(3,438,294)
Internet         Converter         Converter <th< td=""><td>18290</td><td>GA NW TECHNICAL COLLEGE</td><td>2,500,135</td><td>78,585</td><td>906,992</td><td>44,671</td><td>407,643</td><td>1,437,891</td><td>2,431,012</td><td>307,712</td><td></td><td>2,762,873</td><td>(2,339,566)</td><td>12,788</td><td>(2,326,778)</td></th<>	18290	GA NW TECHNICAL COLLEGE	2,500,135	78,585	906,992	44,671	407,643	1,437,891	2,431,012	307,712		2,762,873	(2,339,566)	12,788	(2,326,778)
Intell         LARGET TOP-Side COLLEGE         Strate         Top-Side         Liker         Liker <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>															
Bits         Description Macroscope         244-28         Article         Bases         1-bases         1-bases         2-bases	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)
Internal Processing															
Base         Source Mark Mark Mark Mark Mark Mark Mark Mark	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)
Integer         Springer															
Intern         Schules         Schules <th< td=""><td>18430</td><td>SOUTHEASTERN TECH COLL</td><td>1,216,155</td><td>38,227</td><td>441,193</td><td>21,730</td><td>172,426</td><td>673,576</td><td>1,182,531</td><td>149,682</td><td>0</td><td>1,332,213</td><td>(1,138,050)</td><td>60,513</td><td>(1,077,537)</td></th<>	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)
History         Weischells Truck         2.14.070         F.7.80         3.8.40         H.1.678         2.8.1.7.8         2.8.1.7.8         F.7.80         2.8.1.7.8           B300         OFCAS HEIGHAN         C.2.2.2.3         D.8.2.2.3         D.8.2.2.3         D.8.2.2.3         D.8.2.2.3         D.8.2.2.2.4         D.8.2.2.2.4         D.8.2.2.2.4         D.8.2.2.2.4         D.8.2.2.2.4         D.8.2.2.2.4         D.8.2.2.2.4         D.8.2.2.2.4         D.8.2.2.4         D.8.2.4         <		OGEECHEE TECH COLLEGE SOUTHERN CRESCENT TECH			474,288 798,711				1,271,234 2,140,787						
Dep DF DFC RECENT         22023         0.231         T10015         91.241         T10015         91.242         111.242	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)
bbcs         bbc															
Stack         Dirk         Park         Tot         Tok															
2000         DFX2 BEDDIVIS         2465-00         BX54         DFX4 BEDDIVIS         DFX4 BEDDIVIS         BX54         DFX4 BEDDIVIS         BX54         DFX4 BEDDIVIS         DFX4 BEDDIVIS         BX54         DFX4 BEDDIVIS         BX54         DFX4 BEDDIVIS         DFX4 BEDDIVIS <thdfx4 beddivis<="" th=""> <thdfx4 beddivis<="" th="">         DFX4</thdfx4></thdfx4>															
SEASE         DFACE SECON #7         17.2701         5-568         16.07         2.249.0         18.00.7         2.279         17.286         11.62.470         17.286         11.63.480           SEGN         DFACE SECON #7         2.446.35         14.00.7         12.37.81         18.00.77         12.37.81         18.27.97         17.286         11.63.480           SEGN         DFACE SECON #7         2.446.35         14.02.7         12.37.81         337.38         337.38         30.018         17.23.23         11.63.480         11.27.77.831         12.7								1,345,934	2,585,026			3,158,643	(2,487,786)	466,783	(2,021,003)
BF-LCS BECON ##         198.63         00.507         4.420         4.420         128.647															
DEXCS         DEXCS         DEXCS         State         TATASA         State         TATA		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)
2012         DPACE RECOMPTIZ         17.04/LOB         FOR.05         <															
DFXCS BECON #1         15.14-42         10.14-32         11.81.666         11.87.46         6.87.30         (1.17.46)         6.77.33         (1.17.30)         (1.18.20)         15.80.50           2010         DEXCS BECON #17         1.06.00         1.06.															
DFACE RECIDENT 4         6,886,03         2,897,94         6,874,48         6,774,48         7,778         7,580         6,756,48         7,780 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>															
SSC1       ATNREON CHEALTH DEPT       32,668       11,078       11,078       63,079       22,508       33,774       4,079       2.58       33,379       (0.0000)       23,070       (0.0000)       23,070       (0.0000)					2,527,119										
BARE CO FALTH LEPT         39.381         1.144         1.148         860         18.422         33.44         33.25         4.478         0         39.033         BLADS         99.98         (24.400)           3801         BANES CO FALTH LEPT         13.26         11.10         12.86         13.12         13.22         4.343         11.488         16.420         11.63         14.80         14.265         13.26         14.26         11.26         14.26         14.26         13.22         13.32         14.48         14.148											0				
SB51         BALDWIN COHEALTINGET         E7.482         2.750         31.77         1.583         1.683         55.034         55.04         10.767         11.467         10.478         (B1.800)         (E.450)           3801         BALMWIN COHEALTINGET         130.041         11.282         1.131         11.282         11.281         11.282				1,003							0				
BARBOW CO HALTH LEPT         195,289         3.090         3.198         1.18         11,283         11,143         (PALSD)         4.180         (PALSD)           5601         BARTOW CO HALTH LEPT         13,071         2.372         2.465         2.485         5.019         5.615         7.571         3.018         11.075         (P1L3D)         15.83 <td>35051</td> <td>BALDWIN CO HEALTH DEPT</td> <td></td> <td></td> <td>31,737</td> <td>1,563</td> <td>18,983</td> <td>55,033</td> <td>85,064</td> <td>10,767</td> <td></td> <td>110,478</td> <td>(81,864)</td> <td>6,985</td> <td>(74,879)</td>	35051	BALDWIN CO HEALTH DEPT			31,737	1,563	18,983	55,033	85,064	10,767		110,478	(81,864)	6,985	(74,879)
Solie         DARTON CON FEALTH DEPT         130.001         4.372         50.485         130.248         17.119         38.103         191.557         (130.158)         (15.700)         (130.888)           SOBH         EXTLIN LO FEALTH DEPT         4.3.42         1.372         15.482         7.07         14.493         2.3.77         4.2.44         5.371         3.868         44.675         (40.839)         6.6.03         (42.13)           SOBH         EXTLIN LO FEALTH DEPT         4.3.482         1.372         15.482         7.00         14.349         2.3.771         4.2.443         5.3.71         3.868         44.6.75         (40.839)         6.6.03         (42.13)           SOH         EXTLIN DEPT         4.4.84         7.602         67.738         4.321         16.47         110.07         2.0.76         12.3.94         94.5.09         (23.0.83)         (27.85)         (23.0.84)         (23.83)         (23.81)		BANKS CO HEALTH DEPT						35,379				58,152			
BEN HILL OF HEALTH DEPT         44,842         1,572         1,582         7,80         1,483         5,277         4,486         5,577         1,88         1,48,75         (40,38)         1,242         (53,270)           3501         BENHLL RS PRVESS         102,20         3,314         3,736         1,537         1,347         1,348         (45,85)         1,243         (53,70)           3511         BENNEL RS PRVESS         102,20         3,513         S,717         4,441         5,771         3,247         5,148         (45,85)         (21,423)         (53,71)         1,243         (53,71)         1,243         (53,71)         (44,818)         (57,71)         1,243         (51,850)         (21,82)         (16,82)         (16,82)         (16,82)         (16,82)         (16,82)         (16,82)         (16,82)         (16,82)         (23,85)         (37,71)         (33,75)         (33,76)         (43,82)         (47,87)         (42,84)         (23,85)         (33,75)         (34,42)         (17,92)         (43,83)         (23,18)         (43,12)         (23,18)         (43,12)         (43,12)         (43,12)         (43,12)         (43,12)         (43,12)         (43,12)         (43,12)         (43,12)         (43,12)         (43,12)         (43,12	35081	BARTOW CO HEALTH DEPT	139,091	4,372	50,459	2,485	39,199	96,515	135,245	17,119	39,193	191,557	(130,158)	(5,700)	(135,858)
33994         BENHLLIM SERVICES         102.280         3.274         37.098         18.27         23.046         65.165         94.433         12.586         13.276         12.485         102.685           38110         BERRENCOLERALTH DEFT         24.145         7.00         87.736         42.431         16.417         11.076         22.518         22.786         123.344         39.4308         (228.313)         (77.85.8)         (034.44)           38111         BEBR COLCHALTH DEFT         11.146         7.002         85.657         20.4353         10.417         11.076         22.518         22.078         123.344         39.4308         (228.133)         (77.85.8)         (034.44)           38111         BRONLEY COLALTH DEFT         31.111         97.8         11.285         556         15.680         22.503         30.221         3.528         6.208         40.248         (72.481         (71.484)         (71.484)           38111         BULCOK CO HEALTH DEFT         31.141         97.8         13.858         32.213         6.47.89         72.328         6.464         0.401         44.324         (72.841         (71.496)         (71.496)         (71.496)         (71.486)         (71.486)         (71.486)         (71.486)         (71.486)<															
35111       BIBB CON HEALTH DEPT       24,145       7,60       87,736       4,321       16,417       116,076       23,756       22,766       122,343       394,309       (2,182)       (3,14)       (1,14)         35113       BRANTLEY CO HEALTH DEPT       1,114       1,086       1,156.5       144       30,52       60,335       40,749       6,2,37       1,008       57,455       (47,877)       27,713       (2,161)         35114       BROMCH CO HEALTH DEPT       1,114       1,109       11,159       1,114       1,100       2,124       6,100       44,267       1,008       57,455       (47,877)       2,713       (2,164)       1,208       1,20	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)
S121       BLECHLY OC HEALTH DEPT       17,955       647,81       22.10       3.315       22.983       (16,800)       (2,162)       (16,800)         3513       BRANLEY OC HEALTH DEPT       31,111       978       112,856       556       67,877)       27,132       (2,162)         35141       BROKS CO HEALTH DEPT       31,311       978       112,856       56,86       97,458       122,441       15,461       60,075       197,71       (17,156)       27,441       (56,016)         35171       BULCCH CO HEALTH DEPT       77,525       2,473       2,124       1,586       164,759       75,352       3,642       0       8,4324       (72,460)       17,106       (77,441       (56,407)         3511       BULCCH CO HEALTH DEPT       33,364       1,556       275       9,342       1,448       6,238       43,103       (14,468)       (12,20)       (15,580)         35211       CAHONIC ON HEALTH DEPT       33,654       1,526       2,100       39,424       6,736       13,103       (14,486       (6,237       4,410,403       (11,400)       (12,21)       (11,526)         35224       CARROLL TANING CHERT T       124,551       3,268       12,369       12,448       15,379       0       1															
Shift         BROOKS CO HEALTH DEPT         31:11         978         11.288         566         15.680         28.600         32.251         38.29         6.208         40.288         (2117,346)         27.441           35101         BULLOCK CO HEALTH DEPT         77.525         2.437         28.142         1.385         32.813         64.799         75.382         9.542         0         84.426         (72.406)         17.09         65.437           35111         BUTRS CO HEALTH DEPT         15.386         1.443         13.192         650         13.053         28.203         35.388         4.476         1.001         41.235         (72.406)         1(17.046)         12.468         1.001         1.001         10.893         14.486         5.388         4.476         1.001         1(17.546)         2.200         1.84.57         1.391         1.44.695         2.200         3.94.22         2.738         1.13.61         1.44.66         5.620         1.001         1.063.75         (110.501)         1.011         5.21         1.931         1.49.69         77         2.476         3.008         4.34.43         5.448         6.0.69         5.6381         (1.41.25)         2.276         (19.149)         3.217         1.0101         7.441	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)
S5771         BURKE CO HEALTH DEPT         77,525         2.437         2.437         2.813         64.799         75,382         9.542         0.00         84.924         (72,540)         17.109         (55,437)           35181         GALHOUN CO HEALTH DEPT         15,388         14.43         13.152         650         13.053         28.038         53.584         4.44         6.188         22.055         (14,409)         (1,280)         (15,689)           35211         CANDLER CO HEALTH DEPT         13.584         1.586         2.20         6.188         2.20,55         (14,409)         (1,280)         (15,589)           35212         CARROLL TANING CENTER         12.29         601         3.942         87.882         114.301         14.488         60.274         19.80,43         (110,001)         (521)         (110,522)           35221         CARROLL TANING CENTER         12.89         3.424         1.587         1.01         7.4582         1.848         6.00         15.379         0         1.86,583         (20,729)         (16,438)           3521         CHARLTOCK OLFEALTH DEPT         42.427         1.391         15.059         7.474         43.008         4.3043         5.448         16.000         16.36.88         (															
SH81         BUTTS CO HEALTH DEPT         158,383         1,143         1112         1650         13.063         28.038         4.476         1.401         41.235         (24.027)         9.943         (24.084)           35191         CALHOLK OC HEALTH DEPT         13.864         1.068         12.029         601         9.937         22.806         32.723         4.142         6.238         4.903         (10.001)         (61.022)           35224         CARROLL CHEALTH DEPT         17.651         3.665         42.645         2.100         39.442         67.882         114.301         14.648         60.274         189.043         (110.022)         67.083         12.496         15.379         0         136.675         (16.926)         39.941         (76.885)           35234         CHARITON CO HEALTH DEPT         44.267         1.391         16.059         791         24.767         43.008         43.043         5.448         6.090         44.864         (50.641)         8.0494         (52.807)           35234         CHARTOK CO HEALTH DEPT         44.267         1.393         170.764         120.207         1.158.986         (96.999)         28.3021         (77.864)         26.807)           35234         CLARKE CO HEALTH DEPT											60,157				
35191       CALHOUN CO HEALTH DEPT       15,398       449       5,588       275       9,453       15,788       14,972       1,895       5,198       2,305       13,1433       (110,021)       (15,689)         35221       CANDEL CO HEALTH DEPT       117,551       3,895       42,445       2,203       12,3683       114,301       14,468       60,274       189,675       (116,926)       39,441       (76,685)         35231       CAROLL CO HEALTH DEPT       42,457       1,303       12,686       114,961       15,378       0       19,6875       (116,926)       39,414       (76,685)         35231       CHARTOOGA CO HEALTH DEPT       42,467       1,301       16,685       791       24,077       43,088       43,043       5,448       6,690       54,541       (41,425)       2,272       (16,387)         35271       CHARTOOGA CO HEALTH DEPT       15,118       1,011       19,852       990       6,855       23,168       52,260       6,660       10,013,448       (50,641)       26,0701         35311       CLARKE CO HEALTH DEPT       19,457       50,432       160,438       406,388       640,174       10,354       10,31,448       10,3144       10,3144       10,3246       10,31,449       10,3146	00111	BURKE CO HEALTH DEPT BUTTS CO HEALTH DEPT							75,382 35,358		0 1,401		(72,546) (34,027)		
35221       CARROLL CO HEALTH DEPT       117.551       3.896       42.645       2.100       39.442       87.802       114.496       60.274       189.043       (110.001)       (521)       (76.985)         35231       CARODSA CO HEALTH DEPT       48.378       2.809       32.424       1.597       116.36       44.666       86.907       11.001       7.842       (83.638)       (20.729)       (10.43.678)         35241       CHARDICO CHEALTH DEPT       44.167       1.391       16.69       791       2.4767       43.008       43.043       5.448       6.609       1.568       60.948       (50.641)       8.049       (42.972)         35271       CHARTOCOR CO HEALTH DEPT       54.16       1.701       19.652       2.99.924       14.772       424.241       766.426       80.387       101.754       128.307       115.568       69.091       2.65.070       726.570         35231       CLARTOC O HEALTH DEPT       86.767       20.844       1.717       424.241       764.924       80.387       101.754       128.307       1.613.948       50.201       726.870         35231       CLARTOC O HEALTH DEPT       16.6587       50.813       56.861       2.8163       1.571.892       158.49       128.307       1		CALHOUN CO HEALTH DEPT						15,798	14,972	1,895	6,198		(14,409)		
3521       CATOOSA CO HEALTH DEPT       38.378       2.899       32.424       1.597       11.836       48.486       86.907       11.001       7.842       105.750       108.338)       (20.729)       (104.367)         3521       CHARTOOCA CHEALTH DEPT       54.116       1.701       19.832       967       6.865       23.165       52.620       6.660       16.88       80.948       (50.641)       8.049       (42.592)         3521       CHARCK CO HEALTH DEPT       54.511       0.157.937       33.253       383.795       18.903       270.794       766.455       10.26.867       103.029       0       1.158.886       (989.991)       283.020       (71.991)       253.210       (27.864)       256.870       103.1948       (77.464)       246.941       (52.670)         35321       CLINCH CO HEALTH DEPT       19.487       613       7.069       348       4.781       12.811       18.948       2.398       18.032       37.74.997       (118.361)       (8.52)       (27.08)         35331       COBE CHALTH DEPT       19.658.376       55.813       3.559       23.24       65.779       84.841       10.739       33.745       122.926       (118.491)       13.936       (74.407)       13.936       16.932															
35241       CHARLTON COLFEALTH DEPT       44.267       1.391       16.059       791       24.767       43.003       43.043       5.448       6.090       54.581       (41.425)       22.77       (32.543)         35271       CHARTOORG COLFEALTH DEPT       1.057.937       33.253       38.8755       18.903       270.794       706.745       1.028.867       130.209       0       1.158.896       (989.991)       28.021       (72.68.07)         35281       CLARKE CO HEALTH DEPT       1.057.937       33.253       38.8755       1.99.924       14.772       424.241       764.924       803.867       130.209       0       1.158.896       (989.991)       28.021       (72.68.07)         35231       CLARKE CO HEALTH DEPT       18.657       20.841       1.772       424.241       764.924       803.867       130.175       12.63.07       (616.01)       (95.107)       (71.190)         35321       CLARKE CO HEALTH DEPT       19.467       613       7.089       348       4.781       12.211       18.948       2.398       118.403       33.749       (18.226)       (8.67.97)       (8.68.279)       (8.441.425)       (72.68.07)       (8.69.279)       (8.441.107.01       (8.67.97)       (8.69.279)       (8.64.117.026.111.19.77) <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>															
35281       CHEROKEE CO HEALTH DEPT       1,05,7937       33,283       383,795       18,903       270,794       706,745       1,02,867       130,209       0       1,158,896       (989,991)       286,021       (726,970)         35291       CLANKE CO HEALTH DEPT       658,376       259,967       299,924       14,772       424,241       764,924       803,887       101,754       126,007       (916,091)       (95,107)       (711,198)         3531       CLINCON CO HEALTH DEPT       19,487       613       706,970       348       4,781       12,811       18,498       2,898       18,403       37,794       (616,091)       (98,107)       (71,198)       (736,349)       (74,977) <t< td=""><td></td><td></td><td></td><td></td><td>16,059</td><td></td><td></td><td></td><td></td><td>5,448</td><td></td><td>54,581</td><td>(41,425)</td><td></td><td></td></t<>					16,059					5,448		54,581	(41,425)		
3521       CLARKE CO HEALTH DEPT       B26,745       25,987       299,924       14,772       424,241       764,924       803,887       101,754       126,307       103,1948       (773,648)       246,941       (751,92)         3521       CLINCH CO HEALTH DEPT       19,487       613       7,069       348       4,781       12,811       18,948       2,392       168,403       39,749       (16,206)       (65,021)       (77,083)         3531       COBE CO HEALTH DEPT       19,487       613       7,069       348       4,781       12,811       18,948       2,392       168,967       152,844       1,923,703       (1,512,762)       149,271       (1,63,491)         35341       CODE CO HEALTH DEPT       12,0750       3,795       43,805       2,158       29,613       79,371       117,411       14,862       25,124       157,397       (112,994)       1,008       (111,986)         35351       COLUNT CO HEALTH DEPT       120,750       3,735       1,216       100,899       28,316       100,841       (15,277)       (12,994)       1,008       (111,986)       33,536       (21,747)       14,862       25,124       157,197       (112,994)       1,008       (111,986)       33,536       COLUNUT CO HEALTH DEPT											1,668				
3521       CUINCH CO HEALTH DEPT       19.487       613       7.069       348       4.781       12.811       18.948       2.308       18.403       39.749       (18.226)       (27.083)         35331       COBE CO HEALTH DEPT       1.616.587       60.813       556.441       28.0394       946.552       1.571.892       158.243       1.923.703       (1.512.762)       149.271       (1.363.91)         35341       COFFE CO HEALTH DEPT       87.253       2.743       31.653       1.559       29.324       65.279       84.841       10.739       33.785       1.923.5703       (11.517.627)       149.271       (13.49.07)         35354       COLDUITT CO HEALTH DEPT       120.750       3.795       43.805       2.158       29.613       79.371       117.411       14.662       25.124       157.397       (11.294)       1.008       (110.747)         35361       COLUMBIA CO HEALTH DEPT       129.863       3.803       43.890       2.162       16.771       66.626       117.638       14.800       28.316       106.844       (113.215)       12.316       (100.899)         35371       CONC CO HEALTH DEPT       19.550       3.786       43.370       2.186       36.670       86.634       14.643       4.474		CLARKE CO HEALTH DEPT									126,307				
3531       COBE CO HEALTH DEPT       1.616.587       50.813       586.461       280.384       946.552       1.571.882       198.967       152.844       1.923.703       (1.512.762)       144.271       (1.363.491)         35341       COFFEC O HEALTH DEPT       120.750       3.745       43.805       2.158       2.9324       65.279       84.841       10.739       33.785       129.395       (161.642)       7.407       (7.467)         35351       COLUUTT CO HEALTH DEPT       120.750       3.795       43.805       2.158       2.9371       117.411       14.882       25.124       157.397       (112.944)       1.008       (113.945)         35354       GOLUMEIA CO HEALTH DEPT       120.883       3.803       43.805       2.162       16.771       66.626       117.638       14.890       2.816       100.844       (113.215)       12.316       (100.899)         35361       COLUMBIA CO HEALTH DEPT       39.639       3.746       14.380       708       18.112       34.446       38.534       4.879       8.847       52.269       (37.092)       10.607       (22.445)       13.335       12.944       (13.225)       12.316       (100.899)       35371       COK CO HEALTH DEPT       39.636       3.770       86.034															
35351       COLDUITT CO HEALTH DEPT       120,750       3,795       43,805       2,158       29,571       177,411       14,862       25,124       157,337       (112,994)       1,008       (111,986)         35364       GREEN OAKS CENTER       69,837       2,195       25,335       1,248       13,477       42,225       67,007       8,595       131,335       207,897       (112,994)       1,008       (111,986)         35361       COLUMBIA CO HEALTH DEPT       120,983       3,803       43,890       2,162       16,771       42,225       67,007       8,583       14,899       28,316       160,844       (113,215)       12,316       (100,899)         35371       COOK CO HEALTH DEPT       39,639       1,246       14,380       708       18,112       34,446       38,543       4,879       8,847       52,269       (37,092)       10,607       (26,485)         35381       COWE AC OHEALTH DEPT       39,639       1,446       14,034       691       20,739       36,680       37,617       4,761       2,99       43,677       (36,022)       19,175       (17,027)         35411       DADE CO HEALTH DEPT       38,686       1,216       14,4034       691       20,739       36,680       37,617 </td <td>35331</td> <td>COBB CO HEALTH DEPT</td> <td>1,616,587</td> <td>50,813</td> <td>586,461</td> <td>28,884</td> <td>280,394</td> <td>946,552</td> <td>1,571,892</td> <td>198,967</td> <td>152,844</td> <td>1,923,703</td> <td>(1,512,762)</td> <td>149,271</td> <td>(1,363,491)</td>	35331	COBB CO HEALTH DEPT	1,616,587	50,813	586,461	28,884	280,394	946,552	1,571,892	198,967	152,844	1,923,703	(1,512,762)	149,271	(1,363,491)
35354         GREEN OAKS CENTER         69.837         2.195         25.335         1.248         13.477         42.255         67.907         8.595         131.385         207.897         (65.395)         (120,747)           35361         COLUMBIA CO HEALTH DEPT         120,983         3.803         43.890         2.162         16,771         66.626         117,638         14.890         28,316         160,844         (113,215)         12.216         (100,899)           35371         COOK CO HEALTH DEPT         19,550         3.788         43,370         2.136         36,770         86,034         116,245         14,714         29,827         160,786         (111,873)         22,834         (80,039)           35391         COWETA CO HEALTH DEPT         19,550         3.788         43,370         2.136         36,770         86,034         116,245         14,714         29,827         160,786         (111,873)         22,834         (80,039)           35391         COWETA CO HEALTH DEPT         38,661         1.406         14.034         691         20,739         36,680         37,617         4,761         12,99         43,677         (43,059)         9,777         (33,282)           35411         DADE CO HEALTH DEPT         73,167 </td <td></td> <td>(81,649)</td> <td></td> <td></td>													(81,649)		
35371       COOK CO HEALTH DEPT       39.639       1.246       14.380       708       19.12       34.446       38.543       4.879       8.847       52.289       (37.092)       10.607       (26.485)         35381       COWETA CO HEALTH DEPT       119,550       3.758       43.370       2.136       36.770       86.034       116.245       14.714       29.827       160.786       (111,873)       22.834       (89.039)         35391       CRAWFORD CO HEALTH DEPT       38.686       1.216       14.034       691       20.739       36.680       37.617       4.761       1.299       43.677       (38.202)       19.175       (17.027)         3541       DADE CO HEALTH DEPT       46.015       1.446       16.683       822       32.226       51.187       44.742       5.663       1.062       51.467       (43.059)       9.777       (33.424)         3541       DADE CO HEALTH DEPT       73.767       2.303       26.554       1.307       29.031       59.181       71.144       9.005       3.042       83.191       (88.466)       1.864       (66.602)         3541       DECATUR CO HEALTH DEPT       73.167       76.357       76.392       75.94       28.10       1.49.154       2.045.683	35354	GREEN OAKS CENTER	69,837	2,195	25,335	1,248	13,477	42,255	67,907	8,595	131,395	207,897	(65,352)	(55,395)	(120,747)
35381         COWETA CO HEALTH DEPT         119,50         3.78         43,370         2.136         36,770         86,034         116,245         14,714         29,827         160,786         (111,873)         22.834         (89,039)           35391         CRAWFORD CO HEALTH DEPT         38,866         1,216         14,034         691         20,739         36,680         37,617         4,761         1,296         43,677         (43,059)         9,777         (33,282)           35411         DADE CO HEALTH DEPT         46,015         1,446         16,683         822         32,226         51,187         44,742         5,683         1,062         51,467         (43,059)         9,777         (33,282)           35421         DANSON CO HEALTH DEPT         73,270         2,303         26,581         1,307         29,031         59,181         71,144         9,018         0         80,263         (86,565)         29,151         (39,414)           35431         DEKALE O HEALTH DEPT         73,670         2,303         26,563         1,307         28,031         59,181         71,144         9,018         0,042,863         3,042         83,191         (68,466)         1,6640           35441         DEKALE O HEALTH DEPT         21,															
35411         DADE CO HEALTH DEPT         46,015         1,446         16,603         822         32,226         51,187         44,742         5,663         1,062         51,467         (43,055)         9,777         (33,282)           35421         DAWSON CO HEALTH DEPT         73,270         2,303         26,581         1,309         56,461         86,654         71,245         9,018         0         80,263         (88,565)         29,151         (33,482)           35421         DEXAUR CO HEALTH DEPT         73,670         2,303         26,581         1,307         29,031         59,181         71,144         9,005         3,042         83,191         (68,466)         1,864         (66,602)           35441         DEKALS CO HEALTH DEPT         2,104,034         66,15         763,295         37,594         282,130         1,149,154         2,046,863         258,961         258,206         2,563,030         (1,968,905)         (37,071)         (2,005,976)           35451         DDUGHERTY CO HEALTH DEPT         21,627         812         9,39         461         5.016         15.658         251,13         3,179         17,113         45,405         (24,168)         (35,526)           35471         DDUGHERTY CO HEALTH DEPT         93,	35381	COWETA CO HEALTH DEPT	119,550	3,758	43,370	2,136	36,770	86,034	116,245	14,714	29,827	160,786	(111,873)	22,834	(89,039)
35421         DAWSON CO HEALTH DEPT         73,270         2,303         26,581         1,309         56,461         86,654         71,245         9,018         0         80,263         (68,565)         29,151         (39,414)           35431         DECATUR CO HEALTH DEPT         73,167         2,300         26,543         1,307         29,031         59,181         71,144         9,005         3,042         83,191         (68,466)         1,864         (66,602)           35411         DECATUR CO HEALTH DEPT         2,140,034         66,135         763,295         37,594         28,100         1,149,154         2,045,663         258,0300         (1988,905)         (37,071)         (2,005,976)           35411         DDDGE CO HEALTH DEPT         25,827         812         9,369         461         5,016         15,658         25,113         3,179         17,113         45,405         (24,168)         (15,368)         (39,536)           35471         DOUGHAC OHEALTH DEPT         23,1216         29,270         337,824         16,639         130,515         514,248         90,5470         114,612         25,393         1,045,475         (87,1410)         37,861         (33,529)           35481         DOUGLAS CO HEALTH DEPT         78,161													(36,202)		(17,027)
35441         DEKALB CO HEALTH DEPT         2,104,034         66,135         763,295         37,594         282,130         1,149,154         2,045,863         258,961         258,206         2,583,030         (1,968,905)         (37,071)         (2,005,976)           35451         DDDGE CO HEALTH DEPT         25,827         812         9,369         461         5,016         15,658         25,113         3,179         17,113         45,405         (24,168)         (15,368)         (39,536)           35471         DOUGHERY CO HEALTH DEPT         931,216         29,270         337,824         16,639         130,515         514,248         905,470         114,612         25,333         1,045,475         (871,410)         37,881         (38,529)           35481         DOUGLAS CO HEALTH DEPT         78,177         2,457         28,381         1,397         16,612         48,827         76,015         9,622         44,279         129,916         (73,156)         (26,73)         (73,582)	35421	DAWSON CO HEALTH DEPT	73,270	2,303	26,581	1,309	56,461	86,654	71,245	9,018	0	80,263	(68,565)	29,151	(39,414)
35451         DODGE CO HEALTH DEPT         25,827         812         9,389         461         5,016         15,688         25,113         3,179         17,113         45,405         (24,168)         (15,368)         (39,536)           33471         DOUGHERTY CO HEALTH DEPT         93,1216         29,270         337,824         16,639         130,515         514,248         905,470         114,612         25,393         1,045,475         (871,410)         37,881         (335,259)           33481         DOUGLEX CO HEALTH DEPT         78,177         24,831         1,397         16,612         48,827         76,015         9,622         44,279         129,916         (73,156)         (26,33)         (75,829)									71,144 2.045.863		3.042 258.206				
35481 DOUGLAS CO HEALTH DEPT 78,177 2,457 28,361 1,397 16,612 48,827 76,015 9,622 44,279 129,916 (73,156) (2,673) (75,829)	35451	DODGE CO HEALTH DEPT	25,827	812	9,369	461	5,016	15,658	25,113	3,179	17,113	45,405	(24,168)	(15,368)	(39,536)
	35491	EARLY CO HEALTH DEPT	51,528	1,620	18,693	921	32,800	54,034	50,103	6.342		56,445	(48,217)	15,137	(33,080)

			Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
Pavroli		2022	Differences Between Expected	Net Difference Between Projected and Actual Investment Earnings on		Changes in Proportion and Differences Between Employer Contributions and	Total Deferred	Differences Between		Changes in Proportion and Differences Between Employer Contributions and	Total Deferred	Proportionate Share of Plan	Changes in Proportion and Differences Between Employer Contributions and	
Location Number	Employer Name	Net OPEB Liability	and Actual Experience	OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Outflows of Resources	Expected and Actual Experience	Changes of Assumptions	Proportionate Share of Contributions	Inflows of Resources	OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense
35501		\$ 14,832 \$	466 \$	5,381 \$	265 \$		10,719		1,825 \$	1,845 \$	18,092			(13,456)
35521 35531	ELBERT CO HEALTH DEPT EMANUEL CO HEALTH DEPT	33,416 73,198	1,050 2,301	12,122 26,555	597 1,308	33,444 6,052	47,213 36,216	32,492 71,175	4,113 9,009	24,006 15,570	60,611 95,754	(31,269) (68,499)	(5,746) (5,230)	(37,015) (73,729)
35541 35551	EVANS CO HEALTH DEPT FANNIN CO HEALTH DEPT	36,305 43,979	1,141	13,171 15,955	649 786	17,109 7,439	32,070 25,562	35,301 42,763	4,468 5,413	2,094 15,657	41,863 63,833	(33,973) (41,155)	11,322 4.071	(22,651) (37,084)
35561	FAYETTE CO HEALTH DEPT	43,979 110,815	3,483	40,201	786 1,980	7,439 41,824	25,562 87,488	42,763	5,413 13,639	43,805	63,833 165,195	(103,698)	4,071 59,176	(44,522)
35571 35581	FLOYD CO HEALTH DEPT FORSYTH CO HEALTH DEPT	725,994 144,995	22,820 4,558	263,374 52,601	12,972 2,591	87,303 73,521	386,469 133,271	705,922 140,986	89,354 17,846	96.759 0	892,035 158,832	(679,369) (135,682)	(292,183) 27,891	(971,552) (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 35611	FULTON CO HEALTH DEPT GILMER CO HEALTH DEPT	907.671 72.767	28,530 2,287	329,282 26,398	16.218 1.300	2,063,201 8,563	2,437,231 38,548	882.577 70.755	111,715 8.956	0 490	994,292 80,201	(849,376) (68,094)	640,746 4,200	(208,630) (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 35641	GLYNN CO HEALTH DEPT GORDON CO HEALTH DEPT	2,046,014 109,732	64,311 3,449	742,247 39,808	36,557 1,961	374,270 3,421	1,217,385 48.639	1,989,446 106,699	251,820 13,506	105,259 27,912	2,346,525 148,117	(1,914,609) (102,684)	194,894 (16,262)	(1,719,715) (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 35671	GREENE CO HEALTH DEPT GWINNETT CO HEALTH DEPT	41,261 1,985,158	1,297 62,398	14,968 720,170	737 35.470	23,291 885.053	40,293 1.703.091	40,120 1.930,273	5,078 244,330	3,349 234,671	48,547 2,409,274	(38,610) (1,857,662)	9,443 280.045	(29,167) (1.577.617)
35681	HABERSHAM CO HEALTH DEPT	69,640	2,189	25,264	1,244	26,553	55,250	67,714	8,571	4,412	80,697	(65,168)	26,392	(38,776)
35691 35701	HALL CO HEALTH DEPT HANCOCK CO HEALTH DEPT	1,074,975 34,804	33,789 1,094	389,976 12,626	19,207 622	323,273 15,072	766,245 29,414	1,045,254 33,842	132,306 4,284	3,412 9,078	1,180,972 47,204	(1,005,934) (32,569)	66,397 5,520	(939,537) (27,049)
35711 35721	HARALSON CO HEALTH DEPT HARRIS CO HEALTH DEPT	46,078 36,561	1,448 1,149	16,716 13,263	823 653	23,856 27,420	42,843 42,485	44,804 35,550	5,671 4,500	6,208 25,191	56,683 65,241	(43,117) (34,211)	346 (3.503)	(42,771) (37,714)
35731	HARRIS CO HEALTH DEPT HART CO HEALTH DEPT	47,668	1,149	13,263	852	27,420 41,931	42,485 61,574	46,350	4,500 5,867	25,191 19,293	65,241 71,510	(34,211) (44,606)	(2,903)	(47,509)
35741 35751	HEARD CO HEALTH DEP HENRY CO HEALTH DEP	17,717 150,387	557 4.727	6,427 54,557	317 2.687	13,276 11,394	20,577 73,365	17,227 146,229	2,181 18,509	14,434 42,166	33,842 206,904	(16,578) (140,728)	(2,729) 11.050	(19,307) (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 35781	IRWIN CO HEALTH DEP JACKSON CO HEALTH DEPT	19,932 75,229	627 2,365	7,231 27,291	356 1,344	4,669 12,760	12,883 43,760	19,381 73,149	2,453 9,259	10,900 7,423	32,734 89.831	(18,652) (70,399)	(3,512) 6,240	(22,164) (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 35811	JEFF DAVIS CO HEALTH DEPT JEFFERSON CO HEALTH DEPT	61,273 54,736	1,926 1,720	22,229 19,857	1,095 978	30,943 13,425	56,193 35,980	59,579 53,223	7,541 6,737	0 4,434	67,120 64,394	(57,340) (51,220)	24,885 (6,352)	(32,455) (57,572)
35821 35831	JENKINS CO HEALTH DEPT	26,631 18,988	837 597	9,661 6,888	476 339	4,818	15,792 22,337	25,895 18,463	3,278	265 4.565	29,438	(24,921) (17,768)	3,224	(21,697)
35841	JOHNSON CO HEALTH DEPT JONES CO HEALTH DEPT	39,482	1,241	14,323	705	14,513 14,189	30,458	38,390	2,337 4,859	2,434	25,365 45,683	(36,946)	11,202 1,034	(35,912)
35851 35861	LAMAR CO HEALTH DEPT LANIER CO HEALTH DEPT	39,302 22,515	1,235 708	14,258 8,168	702 402	19,427 8,089	35,622 17,367	38,215 21,893	4.837 2,771	10.855 4,218	53,907 28,882	(36,778) (21,070)	9,448 5,075	(27,330) (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 35901	LEE CO HEALTH DEPT LINCOLN CO HEALTH DEPT	76,631 21,666	2,409 681	27,800 7,860	1,369 387	17,988 20.524	49,566 29,452	74,512 21.067	9,432 2.667	9,201 7,687	93,145 31,421	(71,711) (20,276)	12,432 3,793	(59,279) (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 35951	LUMPKIN CO HEALTH DEPT MADISON CO HEALTH DEPT	72,713 51,105	2,286 1,606	26,379 18,540	1,299 913	43,406 12,688	73,370 33,747	70,703 49,692	8,949 6,290	7,199 28,471	86,851 84,453	(68,044) (47,823)	9,539 14,744	(58,505) (33,079)
35971 35991	MCDUFFIE CO HEALTH DEPT MERIWETHER CO HEALTH DEPT	47,547 42.744	1,495 1,344	17,249 15.506	850 764	7,066 2,702	26,660 20,316	46,232 41,562	5,852 5,261	1,334 26.419	53,418 73.242	(44,494) (39,999)	(282) (12,674)	(44,776) (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 36014	MITCHELL CO HEALTH DEPT MITCHELL TRAINING CENTER	57,643 109,184	1,812 3,432	20,912 39,610	1,030 1,951	29,461 3,363	53,215 48,356	56,049 106,166	7,095 13,438	2,823 5,853	65,967 125,457	(53,941) (102,172)	2,852 (8,780)	(51,089) (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 36041	MONTGOMERY CO HEALTH DEPT MORGAN CO HEALTH DEPT	20,965 46,796	659 1,471	7,606 16,977	375 836	4,231 19,622	12,871 38,906	20,386 45,503	2,580 5,760	0 14,172	22,966 65,435	(19,620) (43,791)	2,824 6,230	(16,796) (37,561)
36051 36061	MURRAY CO HEALTH DEPT MUSCOGEE CO HEALTH DEPT	71,900 1.368.038	2,260 43.001	26,084 496,293	1,285 24,444	15,762 440,170	45,391 1.003.908	69,912 1.330,215	8,849 168.376	7,178 3.451	85,939 1.502.042	(67,283) (1,280,177)	454 295.086	(66,829) (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 36091	OCONEE CO HEALTH DEPT OGLETHORPE CO HEALTH DEPT	74,003 28,662	2,326 901	26,846 10,398	1,322 512	42,575 19,734	73,069 31,545	71,957 27,870	9,108 3,528	18.077 1.767	99,142 33,165	(69,249) (26,821)	22,302 5,222	(46,947) (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 36121	PEACH CO HEALTH DEPT PICKENS CO HEALTH DEPT	28,846 40,978	907 1,288	10,465 14,866	515 732	12,879 2,540	24,766 19,426	28,049 39,845	3,550 5,043	41,624 9,943	73,223 54,831	(26,994) (38,347)	(16,568) 7,524	(43,562) (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 36151	PIKE CO HEALTH DEPT POLK CO HEALTH DEPT	31,282 73,167	983 2,300	11,348 26,543	559 1,307	10,907 31,036	23,797 61,186	30,417 71,144	3,850 9,005	256 2,023	34,523 82,172	(29,271) (68,466)	6.532 8,604	(22,739) (59,862)
36161 36171	PULASKI CO HEALTH DEPT PUTNAM CO HEALTH DEPT	19.716 74,124	620 2,330	7,153 26,890	352 1,324	2,915 15,737	11,040 46,281	19,171 72,075	2,427 9,123	10,145	31,743 81,198	(18,451) (69,362)	(6.456) 14,711	(24,907) (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 36221	RICHMOND CO HEALTH DEPT ROCKDALE CO HEALTH DEPT	1,097,688 131,668	34,503 4,139	398,216 47,766	19,613 2.353	522,543 30,268	974,875 84,526	1,067,340 128,028	135,101 16,205	0 9.725	1,202,441 153,958	(1,027,189) (123,214)	343,757 17.963	(683,432) (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 36261	SEMINOLE CO HEALTH DEPT SPALDING CO HEALTH DEPT	31,142 104,830	979 3,295	11,298 38,030	556 1,873	14,615 9,102	27,448 52,300	30,281 101,932	3,833 12,902	4,148 11,419	38,262 126,253	(29,143) (98,098)	(8,268) 24,389	(37,411) (73,709)
36271	STEPHENS CO HEALTH DEPT	50,445	1,586	18,300	901	18,947	39,734	49,050	6,209	2,943	58,202	(47,205)	11,842	(35,363)
36311 36321	TALIAFERRO CO HEALTH DEPT TATTNALL CO HEALTH DEPT	13,228 61,125	416 1,921	4,799 22,175	236 1,092	3,842 27,453	9,293 52,641	12,862 59,435	1,628 7,523	9,121 4,629	23,611 71,587	(12,379) (57,199)	1,837 8,792	(10,542) (48,407)
36341	TELFAIR CO HEALTH DEPT	46,298	1,455	16,796	827	18,262	37,340	45,018	5,698	2,168	52,884	(43,323)	15,642	(27,681)
36361	TERRELL CO HEALTH DEPT THOMAS CO HEALTH DEPT	24,807 129,165	780 4,060	8,999 46,858	443 2,308	21,119 4,304	31,341 57,530	24,121 125,594	3,053 15,897	4,935 5,544	32,109 147,035	(23,213) (120,871)	(5,968) (34,695)	(29,181) (155,566)
36364 36371	THOMAS GRADY MR SVC CTR TIFT CO HEALTH DEPT	113,574 89,706	3,570 2,820	41,202 32,543	2,029	17,724 5.401	64,525 42,367	110,434 87,226	13,978 11.041	143,067 18.096	267,479 116,363	(106,280) (83,944)	(31,197) (1,142)	(137,477) (85,086)
36374	TIFT MR SERVICE CENTER (Diversified Enterprises)	126,631	3,980	45,939	2,263	45,115	97,297	123,130	15,586	9,637	148,353	(118,498)	6,710	(111,788)
36381 36391	TOOMBS CO HEALTH DEPT TOWNS CO HEALTH DEPT	74,537 40.124	2,343	27,040 14,556	1,332 717	35,470 40,908	66,185 57,442	72,477	9,174 4,938	6.288 11.650	87,939 55,603	(69,750) (37,548)	13,312 6.096	(56,438) (31,452)
36401	TREUTLEN CO HEALTH DEPT	22,115	695	8,023	395	11,755	20,868	21,504	2,722	886	25,112	(20,695)	2,006	(18,689)
36411	TROUP CO HEALTH DEPT	991,164	31,155	359,571	17,710	383,853	792,289	963,760	121,991	16,781	1,102,532	(927,507)	256,664	(670,843)

					Def	erred Outflows of F	Resources			Deferred Inflows	s of Resources		OPEB Expense		
Payroll Location Number	Employer Name		2022 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
36421	TURNER CO HEALTH DEPT	s	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	Ŷ	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	1,102	16,480	42.020	60.265	7,628	17.701	85,594	(57,998)	(6,102)	(64,100)
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) \$	\$_	(420,460,704)

### 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.

### 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):

	 FY21
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):

	_	FY22
Total OPEB liability	\$	2,250,451
Plan fiduciary net position	_	1,801,133
Employers' net OPEB liability	\$_	449,318
Plan fiduciary net position as a percentage of potal OPEB liability	_	80.03%

### 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 Salary increases	2.50% 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 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.

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

### 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	1% Decrease		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: <u>https://sao.georgia.gov/statewide-reporting/acfr</u>.

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

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

The discount rate 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.

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):

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

(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.

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		-
	-	
Total	\$	(307,043)

#### 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		59,144
	-	
Collective OPEB Expense (Income)	\$	(420,461)

### 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 <a href="https://shbp.georgia.gov/employers">https://shbp.georgia.gov/employers</a>.