

ANNUAL FINANCIAL AUDIT • As of and for the Year Ended June 30, 2022

# Department of Community Health

Georgia School Personnel Postemployment Health Benefit Fund

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



Greg S. Griffin I State Auditor

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

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### INDEPENDENT AUDITOR'S REPORT

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

### Opinions

We have audited the schedule of employer allocations of the Department of Community Health's Georgia School Personnel Postemployment 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,

Sheg & Shipp

Greg S. Griffin State Auditor

June 29, 2023

School GASB 75 Schedules

| Payroll<br>Location<br>Number | Employer Name                            | 2022<br>Employer<br>Contributions | 2022 Employer<br>Allocation<br>Percentage |
|-------------------------------|--|-----------------------------------|---|
| 60112_60113                   | APPLING BOE                              | \$ 792,455                        | 0.219167%                                 |
| 60212_60213                   | ATKINSON BOE                             | 397,238                           | 0.109863%                                 |
| 60312 60313                   | BACON BOE                                | 494,737                           | 0.136828%                                 |
| 60412_60413                   | BAKER BOE                                | 94,637                            | 0.026173%                                 |
| 60512_60513                   | BALDWIN BOE                              | 1,148,268                         | 0.317574%                                 |
| 60522                         | TWIN LAKES LIB SYSTEM                    | -                                 | 0.000000%                                 |
| 60612_60613                   | BANKS BOE                                | 665,992                           | 0.184192%                                 |
| 60712_60713                   | BARROW BOE                               | 3,008,667                         | 0.832100%                                 |
| 60722                         | PIEDMONT REG LIB                         | 14,721                            | 0.004071%                                 |
| 60812_60813                   | BARTOW BOE                               | 2,931,880                         | 0.810864%                                 |
| 60822                         | BARTOW CO LIB SYSTEM                     | 27,490                            | 0.007603%                                 |
| 60912_60913                   | BEN HILL BOE                             | 692,261                           | 0.191457%                                 |
| 61012_61013                   | BERRIEN BOE                              | 675,085                           | 0.186707%                                 |
| 61112_61113                   | BIBB BOE                                 | 4,986,604                         | 1.379134%                                 |
| 61122                         | MIDDLE GA REG LIB                        | 85,924                            | 0.023764%                                 |
| 61162_61163                   | ACADEMY FOR CLASSICAL EDUCAT             | 284,752                           | 0.078753%                                 |
| 61212_61213                   | BLECKLEY BOE                             | 513,428                           | 0.141998%                                 |
| 61312_61313                   | BRANTLEY BOE                             | 672,896                           | 0.186101%                                 |
| 61412_61413                   | BROOKS BOE                               | 517,133                           | 0.143022%                                 |
| 61512_61513                   | BRYAN BOE                                | 1,609,326                         | 0.445088%                                 |
| 61612_61613                   | BULLOCH BOE                              | 2,404,980                         | 0.665140%                                 |
| 61622                         | STATESBORO REG PUBLIC LIB                | 37,104                            | 0.010262%                                 |
| 61712_61713                   | BURKE BOE                                | 1,282,140                         | 0.354599%                                 |
| 61812_61813                   | BUTTS BOE                                | 690,746                           | 0.191038%                                 |
| 61912_61913                   | CALHOUN BOE                              | 143,639                           | 0.039726%                                 |
| 61962_61963                   | PATAULA CHARTER BOE                      | 119,390                           | 0.033019%                                 |
| 62012_62013                   | CAMDEN BOE                               | 1,468,045                         | 0.406014%                                 |
| 62112_62113                   | CANDLER BOE                              | 444,556                           | 0.122950%                                 |
| 62212_62213                   | CARROLL BOE                              | 2,993,006                         | 0.827769%                                 |
| 62222                         | WEST GEORGIA REG LIB                     | 39,357                            | 0.010885%                                 |
| 62312_62313                   | CATOOSA BOE                              | 2,554,007                         | 0.706356%                                 |
| 62322                         | CATOOSA CO PUB LIB                       | 13,069                            | 0.003614%                                 |
| 62412_62413                   | CHARLTON BOE                             | 309,168                           | 0.085506%                                 |
| 62512_62513                   |  | 8,242,470                         | 2.279602%                                 |
| 62522<br>62612_62613          | LIVE OAK PUBLIC LIB<br>CHATTAHOOCHEE BOE | 145,260<br>165,361                | 0.040174%<br>0.045734%                    |
| 62712_62713                   | CHATTAGOCHEE BOE                         | 558,389                           | 0.154432%                                 |
| 62812 62813                   | CHEROKEE BOE                             | 8,229,841                         | 2.276109%                                 |
| 62822                         | SEQUOYAH REG LIB                         | 89,679                            | 0.024802%                                 |
| 62912_62913                   | CLARKE BOE                               | 3,970,692                         | 1.098166%                                 |
| 62922                         | ATHENS REG LIB                           | 67,598                            | 0.018695%                                 |
| 63012_63013                   | CLAY BOE                                 | 84,365                            | 0.023333%                                 |
| 63112_63113                   | CLAYTON BOE                              | 10,365,056                        | 2.866641%                                 |
| 63212_63213                   | CLINCH BOE                               | 317,588                           | 0.087835%                                 |
| 63312_63313                   | COBB BOE                                 | 22,319,063                        | 6.172734%                                 |
| 63412_63413                   | COFFEE BOE                               | 1,679,377                         | 0.464462%                                 |
| 63422                         | SATILLA REG LIB                          | 3,605                             | 0.000997%                                 |
| 63512_63513                   | COLQUITT BOE                             | 2,095,980                         | 0.579681%                                 |
| 63522                         | MOULTRIE-COLQUITT CO LIB                 | 12,768                            | 0.003531%                                 |
| 63612_63613                   | COLUMBIA BOE                             | 5,002,433                         | 1.383512%                                 |
| 63660_63661                   | SAIL CHARTER BOE                         | 75,608                            | 0.020911%                                 |
| 63712_63713                   | COOK BOE                                 | 608,570                           | 0.168311%                                 |
| 63812_63813                   | COWETA BOE                               | 4,587,682                         | 1.268805%                                 |
| 63912_63913                   | CRAWFORD BOE                             | 356,823                           | 0.098686%                                 |
| 64012_64013                   | CRISP BOE                                | 920,096                           | 0.254469%                                 |
| 64112_64113                   | DADE BOE                                 | 459,374                           | 0.127048%                                 |
| 64212_64213                   | DAWSON BOE                               | 892,648                           | 0.246878%                                 |
| 64312_64313                   | DECATUR BOE                              | 1,072,491                         | 0.296616%                                 |
| 64322                         | SOUTHWEST GA REG LIB                     | 21,481                            | 0.005941%                                 |
| 64362                         | SPRING CREEK CHARTER                     | 70,388                            | 0.019467%                                 |
| 64412_64413                   | DEKALB BOE                               | \$ 21,409,913                     | 5.921292%                                 |
| 64476                         | GA FUGEES CHARTER                        | 34,352                            | 0.009501%                                 |
| 64512_64513                   | DODGE BOE                                | 618,337                           | 0.171012%                                 |
| 64522                         | OCMULGEE REG LIB                         | 13,970                            | 0.003864%                                 |
|                               |  |                                   |   |

| 94812_84613         DOQLYBOE         270.270         0.0147469.           94712_84722         DOUGHERTY DE         3.142,727         0.0147469.           94712_84732         DOUGHERTY DE         3.142,729         1.388821%.           94312_84733         DOUGLAS BOE         445,1629         1.388821%.           94312_84733         EARLY BOE         445,668         0.009035%.           9512_85733         ECHOLS BOE         144,053         0.009037%.           9522_822         ELBERT IB         3,065         0.029078%.           9522_822         ELBERT IB         3,065         0.029077%.           95312_85733         FANNIN BOE         28,222         0.228077%.           95312_85733         FANNIN BOE         28,822         0.20807%.           95312_85733         FANNIN BOE         8,83,847         0.024828.           95312_85733         FLOTO HOE         1,982,652         0.438388.           95312_85733         FLOTO HOE         8,867.200.00088.         0.014903%.           95312_85733         FLOTO HOE         8,877.270         0.01498.           95312_85733         FLOTO HOR         8,877.270         0.01498.           95312_85733         FLOTO HOR         8,877.277         0.01498.   | Payroll<br>Location<br>Number | Employer Name | 2022<br>Employer<br>Contributions | 2022 Employer<br>Allocation<br>Percentage |
|---|-------------------------------|---------------|-----------------------------------|---|
| 6472_6473         DOUGHERTY BDE         3.142.707         0.899172%           6482_64813         DOUGLAS BOE         5.021.629         0.043257%           64912_64913         DOUGLAS BOE         4.45,566         0.132327%           65012_65113         EFRINFAM BOE         2.373,721         0.668145%           6512_65113         EFRINFAM BOE         2.373,721         0.668145%           6512_6513         ELBERT DOE         743,789         0.029079%           6532_6533         ELMANUEL BOE         911,171         0.689145%           65412_65413         EVANS BOE         223097%         65512_6553           65412_65513         FANTTE BOE         4.029,407         1.114559%           65612_65513         FANNIN BOE         39,857         0.019697%           65512_65513         FANNIN BOE         19,82,620         0.643305%           6572_577         FLOYD BOE         19,82,620         0.643305%           6572_578         FORSYTH RDE         81,727         0.024262%           65812_65913         FFANKIN BOE         81,727         0.024262%           65812_65913         FORSYTH PUBLICLIB         87,727         0.024262%           65912_65913         FFANKIN BOE         2.246444         669   | C4C40, C4C40                  |               | 070 070                           | 0.0747400/                                |
| 64722         DOUGHERTY LIB         51.524         Or 14250%           64812, 64813         EARLY BOE         5.071, 1629         1.388821%           66012, 65013         ECHCUS BOE         144, 566         0.00903%           6512, 65213         EFFINGHAM BOE         2.373, 721         0.005907%           65212, 65213         ELBERT BOE         743, 780         0.205708%           6522, 65213         EANN BOE         2.373, 721         0.005907%           6532, 65313         ENANUE BOE         9.117/1         0.25201%           6542, 6531         FANNIN BOE         28.82, 22         0.23007%           65512, 65513         FANNIN BOE         8.83, 60         0.018070%           6562, 65613         FAYETTE BOE         4.029, 967         0.119687%           65632, 65613         FANNIN BOE         8.84, 91         0.222144%           65612, 65613         FORSYTH BOE         9.81, 76, 52         0.01968%           65622, 65613         FORSYTH BOE         9.82, 419         0.024225%           65612, 65613         FRUKTON BOE         18.90, 10.03         5.227444%           66012, 66013         FRUKTON BOE         18.90, 10.03         5.227444%           66014, 66013         GAMAANA CADEMY WEET ALTATA   |                               |               |                                   |   |
| 64812_64613         DOUGLAS BOE         5.021629         1.388821%           66012_65013         ECHOLS BOE         164.053         0.050903%           66012_65113         EFFINGHAM BOE         2.377.21         0.055164%           66122_6513         ELBERT FOE         743.789         0.0205708%           6532_6513         ELBERT FUB         3.065         0.00097%           65312_6513         FANNIN SOE         423.432         0.11567%           65512_65513         FANNIN SOE         423.432         0.11567%           65612_65613         FANNIN SOE         428.322         0.220807%           65612_65613         FANTE BOC         428.324         0.11567%           65612_65613         FANTE BOC         4.023.367         0.01098%           65712_65713         FLOYD DOE         1.942.682         0.64339%           6572_65714         PORSYTH PUBLIC LIB         9.77.77         0.024282%           65812_66813         FRANKLIN BOE         2.827.4414         0.02134%           69614_6003         FULTON BOE         2.827.4414         0.030927%           69614_6003         FULTON BOE         2.847         0.01108%           69624_6003         FULTON BOE         2.841         0.221444     <  | _                             |               |                                   |   |
| 64912_64913         EARLY BOE         445,566         0.1232295,           65012_65013         ECHOLS BOE         164,603         0.05093%,           6512_6512_6513         ELBERT I BOE         2,379,721         0.650164%,           6522_2         ELBERT I BOE         3,605         0.000987%,           6522_2         ELBERT I BOE         911,171         0.252017%,           65312_65313         FANNIN DOE         623,322         0.22087%,           65512_65513         FANNIN DOE         623,322         0.22087%,           65512_65513         FANNIN DOE         623,363         0.016070%,           66762         D.500871         FORSVTH BOE         9,36,67         0.010986%,           66762         SARA HOTOWER REG LIB         39,657         0.010986%,           66712_66013         FULTON BOE         18,01,03         5,227464%,           66012_66013         FULTON BOE         18,01,03         5,227464%,           66012_66013         FULTON BOE         18,02,01         0.220144%,           66012_66013         FULTON BOE         18,02,01         0.220422%,           66012_66013         FULTON BOE         18,02,01         0.220422%,           66012_66013         FULTON BOE         18,02,0   |                               |               |                                   |   |
| 66012_6013         ECHOLS BOE         184.053         0.050903%           66112_6513         EFFINGMAM BOE         2,379.721         0.050146%           6622_65213         ELBERT BOE         743.789         0.205700%           65312_65313         EMANUEL BOE         911.171         0.252001%           65412_65413         EVANS BOE         428.322         0.115677%           65512_65513         FANNIN BOE         428.322         0.115677%           65512_65513         FANNIN BOE         428.322         0.015677%           65512_65513         FANNIN BOE         428.323         0.015677%           65512_65513         FANDY TEOH CHARTER         6.336         0.015077%           65512_65513         FORSYTH PUBLIC LIB         9.36.67         0.010968%           65622_FORSYTH PUBLIC LIB         8.77.27         0.024262%           66012_66013         FULTON BOE         8.87.80         0.01098%           66024_66065         INTERNATIONAL CHARTER BOE         8.61.0109%         60024_6605           66024_66056         INTERNATIONAL CHARTER BOE         9.60.510         0.226646%           66024_66051         INTERNATIONAL CHARTER BOE         9.60.510         0.26646%           66022_6613         GLANDW BOE         <   |                               |               |                                   |   |
| 65112_6513         EFFINGHAM BOE         2,379,721         0.663164%           65212_6513         ELBERT LIB         3,665         0.000967%           65222         ELBERT LIB         3,665         0.000967%           65312_6513         EMANUE DOE         911,171         0.252011%           65612_65613         FANIN BOE         823,422         0.22007%           65612_65613         FANIN BOE         823,822         0.22007%           65612_65613         FANIN BOE         823,822         0.22007%           65612_65613         FANITECH CHARTER         66,336         0.016070%           6572_6573         FLOYD BOE         9,817,563         0.016070%           6572_6573         FLOYD BOE         8,817,577         0.02428%           65012_6513         FRANKIN BOE         8,874         0.010169%           65024_6605         INTERNATIONAL CHARTER         36,878         0.010169%           65072_86073         GA MAGN ACADEMY WEST ATLANTA         2,884         0.007248%           65072_86073         INT. CHARTER SCHOOL OF ATL         141,113         0.039027%           65072_86073         GALMAGN ACADEMY WEST ATLANTA         2,887,761         0.026546%           65072_86073         GLASCOCK BOE         <  |                               |               |                                   |   |
| 65212         56212         56212         56212         56312         56312         56312         56312         56312         56312         56312         56312         56312         56313         FUNNIN DOE         4323,322         0.113657%           56512         56513         FANNIN BOE         4223,322         0.113657%         56512         56513         FANTIE BOE         4223,322         0.113657%           65612         56613         FANTIE BOE         4223,322         0.113657%         56512         56513         FANSINE BOE         423,323         0.014057%           65712         56713         FLOYD DOE         1.982,652         0.54339%         56572         56714         D01405763         2.659095%         65822         FORSYTH PUBLIC LIB         87.727         0.024262%         65912,65913         FRANKLIN BOE         88,783         0.010199%         66072,66073         GA MAGNET CHARTER DOE         161,657         0.044709%         66074,66075         NIT,CHARTER SCHOLO CHAT         141,113         0.033027%         66074,66075         NIT,CHARTER SCHOLO CHAT         141,113         0.033027%         66074,66075         NIT,CHARTER SCHOLO CHAT         141,113         0.030027%         66312,66313         GLAND MOE         2.8439         0.004467%         66322,66313 |                               |               |                                   |   |
| 65222         ELBERT LIB         3,665         0.00099%           65312         EMANUEL BOE         911.171         0.252001%           65412         6513         FANNIN BOE         422.42         0.119907%           65612         6513         FANNIN BOE         422.42         0.019907%           65612         6513         FANNIN BOE         422.42         0.01997%           65612         6513         FANETTE EOE         4.029.667         1.114589%           65612         5513         FORSYTH FEOH CHARTER         9.617.563         2.65999%           65812         5513         FORSYTH PUBLIC LIB         9.617.563         2.65999%           65812         5513         FULOYD BOE         9.617.563         2.65999%           65812         5513         FULOYD BOE         9.877.27         0.024282%           65912         65913         FULOND BOE         2.87.41         0.229134%           66012         66013         MITERNATIONAL CHARTER         9.617.667         0.044079%           66012         6613         GAMANA ACDENV WEST ATLANTA         2.84         0.019986%           6612         2.613         GALAMERT CHARTER BOE         1.96.2786         66812.6681         0.228546%<  |                               |               | , ,                               |   |
| 65312, E5313         EMANUEL BOE         911,711         0.252001%           65412, E5413         EVANS BOE         432,432         0.119507%           65612, E5513         FANNIN BOE         828,322         0.229007%           65612, E5513         FANNIN BOE         828,322         0.229007%           65612, E5513         FANNIN BOE         828,322         0.229007%           65712, E5713         FLOYD BOE         1.982,652         0.01907%           65912, E5513         FORSYTH POE         9.617,553         2.659908%           65912, E5513         FORSYTH POE         828,431         0.22914%           66012, 66013         FULTON BOE         18,901,203         5.227464%           66012, 66013         FULTON BOE         18,16,67         0.044709%           66012, 66013         GALMARTER BOE         18,01,203         5.227464%           66012, 66013         GALMARDE CHARTER BOE         18,027         0.044709%           66012, 66013         GALMARA ADEMY WERATER BOE         18,029         0.044607%           66012, 6613         GLARE ADEMY MER HARE CHARTER         2,887,761         0.7966676           66212, 6613         GLARE ADEMY BOE         29,807,610         0.26644%           6612, 66613 <td< td=""><td>_</td><td></td><td></td><td></td></td<>                                    | _                             |               |                                   |   |
| 66412_6513         FANNIN BOE         412,422         0.119507%           65612_6513         FANNIN BOE         828,322         0.229867%           65612_6513         FANETTE BOE         4.029,867         1.114509%           65612_6513         FANETTE FOE         4.029,867         0.018070%           65712_65713         FLOYD BOE         1.982,652         0.64339%           6572_5313         FORSYTH FUELCHARTER         39,657         0.010989%           65812_65313         FORSYTH PUBLIC LIB         87,723         0.22422%           65912_65013         FRANKIN BOE         828,491         0.224124%           66014_6607         GOTA MADRET CHARTER ROE         18,901,203         5.227444%           66024_66073         GA MAGNET CHARTER ROE         18,901,203         5.227444%           66074_66073         INTLCHARTER SCHOOL FATL         141,113         0.00475%           66074_66073         GA MAANA ACADEWY WEST ATLANTA         2,864         0.000745%           66112_66113         GLASCOCK BOE         199,299         0.04407%           6612_6613         GLASCOCK BOE         199,299         0.04407%           6612_6613         GLASCOCK BOE         199,299         0.04407%           6612_6613         GLAS   |                               |               |                                   |   |
| 66512         6513         FANNIN BOE         28.8.22         0.22007%           66502         LIDERTY TECH CUHARTER         40.29.967         1.114569%           65712         STAT         FLOYD BOE         1.982.652         0.0148070%           65712         STAT         FLOYD BOE         1.982.652         0.014908%           65712         STAT         FORSYTH PUBLIC LIB         3.9677         0.02282%           65912         STAT         FORSYTH PUBLIC LIB         9.817.573         2.229134%           65912         STAT         FANKIN BOE         18.901.203         5.227449%           66042         66073         GA MARA ACDEMY WERTER BOE         18.1657         0.044709%           66074         MARA ACDEMY WERT ATLANTA         2.694         0.0300745%           66074         GARA ACDEMY WERT ATLANTA         2.867.761         0.786627%           6612         GORTO         AAAAA ACDEMY WERT ATLANTA         2.867.761         0.786627%           6612         GARANGY BOE         980.510         0.286644%         66522           6612         GORTON BOE         1.366.906         0.375278%         66512         6613         GARANTER ACDEN         7.0214         0.044407%           66512  |                               |               | ,                                 |   |
| 66612_66613         FAVETTE BOE         4,029,967         1.114559%           66712_65713         FLOYD BOE         1.982,652         0.648338%           65712_65713         FLOYD BOE         1.982,652         0.648338%           65812_65813         FORSYTH PUBLIC LIB         87,727         0.022462%           65812_65913         FRANKLIN BOE         823,481         0.229134%           6602_66073         GA MAGNET CHARTER ROLE         18,697         0.011098%           66074_66075         INTLETANTIONAL CHARTER         38,878         0.010198%           66074_66076         INTLETANTIONAL CHARTER         38,878         0.010198%           66074_66076         INTLETARTE ROLE         161,1657         0.044709%           66074_66076         INTLETARTE ROLE         159,298         0.044057%           66312_66131         GLASCOCK DOE         159,298         0.044057%           66312_66131         GLASCOCK DOE         13,356,906         0.375,276%           66312_66131         GRADON BOCE         1,356,906         0.375,276%           66312_66131         GRADON BOCE         1,356,906         0.004496%           66712_66713         GWINNETT EOC         34,857,033         0.0064986%           66722         GW   |                               |               |                                   |   |
| 65660         LIBERTY TECH CHARTER         6.53.386         0.018070%           65712         STARA HIGHTOWER REG LIB         3.86.657         0.010988%           65812         FORSYTH PUBLIC LIB         9.617.563         2.659908%           65812         FORSYTH PUBLIC LIB         87.727         0.024282%           65912         FORSYTH PUBLIC LIB         87.727         0.024282%           65912         FORSYTH PUBLIC LIB         87.727         0.024282%           66012         60013         FULTON BOE         82.8491         0.229134%           66024         60075         GMARACHETCHARTER DE         161.657         0.044709%           66072         60075         INTL CHARTER SCHOOL OF ATL         141.113         0.039027%           66112         GEL3         GLASCOCK BOE         150.299         0.044057%           66124         GEL3         GLASCOCK BOE         150.299         0.044057%           66124         GEL3         GRAMARA ACADEMY WEST ATLANTA         2.864         0.00989%           66124         GEL3         GLASCOCK BOE         150.299         0.044057%           66124         GEL3         GRAMARA ACADEMY WEST ATLANTA         2.8644         0.098987%           66124   |                               |               |                                   |   |
| 66712_65713         FLOYD BOE         1.982;682         0.0499895           65812_65813         FORSYTH BOE         39,657         0.0199895           65812_65813         FORSYTH PUBLIC LIB         87,727         0.02428275           66912_65913         FRANKLIN BOE         822,491         0.2231345           66014_66013         FRANKLIN BOE         38,876         0.0119995           66074_66075         INTLCHARTER SCHOOL OF ATL         141,113         0.0302775           66074_66075         INTLCHARTER SCHOOL OF ATL         141,113         0.0302775           66112_66113         GLIARE ROE         166,557         0.0445079           66112_66113         GLIARE ROE         169,298         0.0446578           66112_66113         GLIARE ROE         2887,761         0.7986629           66312_6613         GALONN BOE         2887,761         0.7986629           66312_6613         GRADN BOE         1,363,006         0.375276%           66412_6613         GORDN BOE         1,365,006         0.375276%           66412_6613         GRADN BOE         2,0214         0.1991895           66712_66713         GWINNETT BOE         34,951,033         9.665322           66712_6613         GRAEE DE         720,2  |                               |               |                                   |   |
| 65722         SARA HIGHTOWER REG LIB         38.677         0.010968%           65812         FORSYTH BOE         9.6175683         2.65909%           65822         FORSYTH PUBLIC LIB         87.7727         0.0224262%           65912         66013         FULTON BOE         28.2491         0.229134%           66012         66013         FULTON BOE         18.901,203         5.277444%           66042         66015         INTERNATIONAL CHARTER         38.678         0.010199%           66072         GAMAGNET CHARTER BOE         161.657         0.044709%           66072         GOLTS         INTL CHARTER SCHOOL OF ATL         141,113         0.039027%           66112         GE123         GLASCOCK BOE         2.684         0.000745%           66112         GE123         GLASCOCK BOE         155.299         0.044057%           66124         GE12         GE13         GLYNN BOE         2.837,761         0.708662%           66124         GR12         GE13         GRADNA SCE LIVERS REG LIB SYS         2.5236         0.006890%           66124         GR12         GE14         GE14         0.00747%         0.265646%           66512         GODDON BOE         1.356,906         0.375276% <td></td> <td></td> <td></td> <td></td>  |                               |               |                                   |   |
| 68812         FORSYTH BOE         9.617.563         2.265903%           68912         FORSYTH PUBLIC LIB         87.727         0.024282%           68912         56913         FRANKLIN BOE         828,401         0.229134%           60045         INTERNATIONAL CHARTER         36.878         0.01019%           60074         60075         INTL CHARTER SCHOOL OF ATL         141,113         0.039027%           60076         AMANA ACADEMY WEST ATLANTA         2.694         0.000745%           66112         6113         GLIMER BOE         196,239         0.044057%           66212         66213         GLANYM BOE         2.887,761         0.798662%           66322         THREE RIVERS REG LIB SYS         2.52,366         0.006380%           66412         6613         GRADY BOE         3.66,446         0.08880%           66512         6613         GRADY BOE         3.64,464         0.09880%           66512         6613         GRADY BOE         3.64,446         0.09880%           66512         6613         GRADY BOE         3.64,446         0.09880%           66512         6613         GRADY BOE         3.64,646         0.09880%           66512         6613         GRADY   |                               |               |                                   |   |
| 6822         FORSYTH PUBLIC LIB         87.727         0.024282%           66912,66013         FULTON BOE         828,441         0.223134%           66012,66013         FULTON BOE         18,901,203         5.227464%           66072,60073         GA MAGNET CHARTER BOE         181,667         0.04470%           66072,60075         INTL CHARTER SCHOOL OF ATL         141,113         0.039027%           66072,60075         INTL CHARTER SCHOOL OF ATL         141,113         0.039027%           66112,66113         GLMER BOE         960,510         0.265646%           66112,6613         GLYNN BOE         2.887,761         0.798662%           66322         THREE RIVERS REG LIB SYS         2.5236         0.00690%           66412,66613         GORDON BOE         1,366,390         0.0149%           6612,66613         GRADY BOE         34,951,033         9.66632%           6612,66613         GREENE BOE         720,214         0.476151%           66322         RODENBERY MEM LIB         5,404         0.09898%           66412,66613         GREENE BOE         720,214         0.476151%           66812,66613         GREENE BOE         720,214         0.476151%           66812,66613         GREENE BOE <td< td=""><td></td><td></td><td></td><td></td></td<>  |                               |               |                                   |   |
| 65912, 65913         FRANKLIN BOE         828,491         0.229134%           66012, 6605         INTERNATIONAL CHARTER         36,878         0.010199%           66074, 66075         INTL CHARTER SCHOOL OF ATL         141,113         0.039027%           66074, 66075         INTL CHARTER SCHOOL OF ATL         141,113         0.039027%           66076, 66074, 66074, 66074         2,694         0.000745%           66112, 66113         GLIMER BOE         960,510         0.265646%           66212, 66213         GLANN BOE         2,887,761         0.798662%           66322, 6613         GLASCOCK BOE         960,510         0.265646%           66512, 66513         GRADY BOE         2,887,761         0.798662%           66512, 66613         GREENE BOE         720,214         0.19916%           66712, 66713         GWINNETT GO LIB         356,466         0.006398%           66812, 66813         GARESPIMEM LIB         5,408         0.001496%           66812, 66913         GWINNETT GO LIB         326,444         0.091496%           66912, 66913         GWINNETT GO LIB         22,000         0.001496%           66922, 66913         HALL BOE         22,000         0.001498%           66912, 66913         HALL BOE  |                               |               |                                   |   |
| 66012_66013         FULTON BOE         18.001.203         5.22744%           66064_66065         INTERNATIONAL CHARTER BOE         161,657         0.044709%           66072_66075         INTL CHARTER SCHOOL OF ATL         141,113         0.039027%           66074_66075         INTL CHARTER SCHOOL OF ATL         2,694         0.000745%           66112_66213         GLASCOCK BOE         150,299         0.044057%           66312_66313         GLYNN BOE         2,887,761         0.798662%           66322_6613         GARCOCK BOE         1,356,906         0.375276%           66312_66513         GRADV BOE         1,356,906         0.375276%           66522         RODDENBERY MEM LIB         56,010         0.26544%           66612_66613         GRENE BOE         34,951,033         9.66632%           66722_6713         GWINNETT BOE         34,951,033         9.66632%           66722         GWINNETT CO LIB         22,133         0.00638%           66812_66813         HABENSHAM BOE         1,721,144         0.04761%           66822         CHESTATEE REG LIB         22,082         0.00610%           66912_66913         HALL BOE         5,673,788         1.541530%           66912_6713         HARDSN BOE   |                               |               |                                   |   |
| 66061_66065         INTERNATIONAL CHARTER         36,878         0.010199%           66072_66073         GA MAGNET CHARTER BOE         161,657         0.044709%           66074_66075         INTL CHARTER SCHOOL OF ATL         141,113         0.039027%           66076         AMANA ACADEMY WEST ATLANTA         2,694         0.000745%           66112_66113         GLIMER BOE         960,510         0.265448%           66212_66213         GLASCOCK BOE         159,299         0.044057%           66322_6613         GRADY BOE         2,887,761         0.798662%           66512_66513         GRADY BOE         2,887,761         0.798662%           66512_66513         GRADY BOE         960,510         0.265448%           66522         RODDENBERY MEM LIB         5,408         0.001496%           66612_66613         GRENE BOE         720,214         0.191918%           66712_66713         GWINNETT BOE         356,644         0.006887%           66812_66813         HABERSHAM BOE         1,721,644         0.476151%           66922_6013         HALL BOE         2,7384         1.541530%           66922_613         HALR EOE         2,7384         0.210365%           67712_67713         HARNE SOE         1,2  | —                             |               |                                   |   |
| 66072_6073         GA MAGNET CHARTER BOE         161,677         0.04470%           66074_6075         INTL CHARTER SCHOOL OF ATL         141,113         0.039027%           66076         MANAA ACADEMY WEST ATLANTA         2,694         0.00745%           66112_6613         GILMER BOE         150,299         0.044057%           66312_66313         GLYNN BOE         2887,761         0.798662%           66322_613         GRASCOCK BOE         156,299         0.044057%           66322_613         GRASCOCK BOE         25,236         0.006890%           66412_6613         GRADV BOE         1,356,906         0.375276%           66512_6613         GRADV BOE         34951,033         9.668922%           66672_6613         GRENE BOE         720,214         0.091496%           66712_66713         GWINNETT BOE         34,951,033         9.668922%           66712_66713         HANDER SHAM BOE         1,721,644         0.098587%           66812_66613         HABERSHAM BOE         2,73,38         1.541530%           66822         N E GA REG LIB         22,020         0.00617%           66712_66713         HALL BOE         2,73,88         1.541530%           66842_1_68613         HALL BOE         2,73,88 <td></td> <td></td> <td></td> <td></td>   |                               |               |                                   |   |
| 66074         INTL CHARTER SCHOOL OF ATL         141,113         0.039027%           66076         AMANA ACADEMY WEST ATLANTA         2,694         0.000745%           66012,66113         GLIMER BOE         960,510         0.285644%           66312,66213         GLASCOCK BOE         159,299         0.044057%           66322         THREE RIVERS REG LIB SYS         2,5236         0.00680%           66412,66413         GRADV BOE         3,56,06         0.375276%           66512,66513         GRADV BOE         960,510         0.265646%           66622         RODDENBERY MEM LIB         5,408         0.001496%           66612,66613         GRENE BOE         720,214         0.19189%           66612,66613         GRENE BOE         720,214         0.19189%           66612,66613         GWINNETT BOE         356,464         0.006386%           66912,66913         HABERSHAM BOE         1,21,614         0.476151%           66942,66913         HALE SOE         2,72,944         0.07339%           66912,6913         HALL SOE         5,573,788         1.541530%           66942,6713         GREQ LIB         44,765         0.02380%           67312,67313         HARNE SOE         22,082         0.007   |                               |               |                                   |   |
| 6076         AMANA ACADEMY WEST ATLANTA         2.694         0.00745%           66112_66113         GILMER BOE         960.510         0.265646%           66212_66213         GLASCOCK BOE         159.299         0.044057%           66322         THRE RIVERS REG LIB SYS         25.236         0.006900%           66412_66413         GORDON BOE         1.356.906         0.375275%           66522         RODDENBERY MEM LIB         5.408         0.00149%           66612_66613         GREENE BOE         720.214         0.199188%           66712_66713         GWINNETT BOE         34.961.033         9.666322%           66722         GWINNETT CO LIB         356.464         0.008587%           66812_66813         HABERSHAM BOE         1.721.644         0.47611%           66822         N E GA REG LIB         22.082         0.0017%           66822         CHE STATEE REG LIB         22.082         0.0017%           6692         CHE STATEE REG LIB         22.082         0.00149%           6712_6713         HANL COC LB         272.964         0.075493%           6712_6713         HART LBO         1.026,713         0.314193%           6732_6713         HART BDE         30.6567         0.01948% <td></td> <td></td> <td></td> <td></td>   |                               |               |                                   |   |
| 66112_66113         GILMER BOE         960,510         0.265646%           66212_66213         GLANCOCK BOE         159,299         0.044057%           66322         THREE RIVERS REG LIB SYS         2.867,761         0.798662%           66512_66513         GRADY BOE         2.867,761         0.798662%           66512_66513         GRADY BOE         960,510         0.265646%           66512_66513         GRADY BOE         960,510         0.265646%           66512_66513         GRADY BOE         960,510         0.265646%           66512_66513         GRADY BOE         720,214         0.19918%           66712_66713         GWINNETT FOE         34,951,033         9.666322%           66712_66713         HABERSHAM BOE         1,721,644         0.476151%           66812_66813         HALL BOE         5,573,788         1.541530%           66922         CHESTATEE REG LIB         22,082         0.006107%           67312_67313         HARR SDOE         726,288         0.21   |                               |               |                                   |   |
| 66212_66213         GLASCOCK BOE         159.299         0.044057%           66312_66313         GLYNN BOE         2,887,761         0.798662%           66322         THREE RIVERS REG LIB SYS         2,523         0.006980%           66412_66413         GORDON BOE         960,510         0.265646%           66512_6613         GRADY BOE         960,510         0.265646%           66522         RODDENBERY MEM LIB         5,408         0.001496%           66712_66713         GWINNETT BOE         34,951,033         9,666322%           66722         GWINNETT CO LIB         356,464         0.098587%           66812_66813         HABERSHAM BOE         1,721,644         0.476151%           66822         N E GA REG LIB         22,082         0.006107%           66922         CHESTATEE REG LIB         22,082         0.006107%           66924         HALL CO LIB         44,765         0.012380%           67712_67713         HARCOCK BOE         7272,964         0.007493%           67712_67713         HARLOCK BOE         1,803         0.000499%           67322_6731         HARLOCK BOE         39,657         0.012380%           67322_6731         HART LIB         1,803         0.000499%   |                               |               |                                   |   |
| 66312_66313         GLYNN BOE         2,887,761         0.796662%           66322         THREE RIVERS REG LIB SYS         25,236         0.006980%           66412_66413         GORDON BOE         1,356,906         0.375276%           66522         RODDENBERY MEM LIB         5,408         0.001496%           66612_66613         GREENE BOE         720,214         0.199188%           66712_66713         GWINNETT FOC         336,464         0.09857%           66612_66613         HABERSHAM BOE         1,721,644         0.09857%           66912_66913         HALL BOE         5,573,788         1.641530%           66912_66913         HALL CO LIB         22,082         0.006107%           66922         CHESTATEE REG LIB         22,082         0.0017%           66924         HALL CO LIB         44,765         0.01230%           6712_6713         HANCOCK BOE         720,2964         0.0163%           6712_6713         HARRIS BOE         1,126,713         0.311613%           67212_6713         HART IDE         1,803         0.000499%           67412_6713         HART BOE         1,803         0.000499%           67412_6713         HART DE         39,657         0.10965%   |                               |               |                                   |   |
| 66322         THREE RIVERS REG LIB SYS         25.236         0.006980%           66412_66413         GORDON BOE         1,356,906         0.375276%           66512_66513         GRADY BOE         960,510         0.265646%           66522         RODDENBERY MEM LIB         5,408         0.001496%           66612_66613         GREENE BOE         720,214         0.199188%           66712_66713         GWIINNETT BOE         34,951,033         9.666322%           66722         GWIINNETT BOE         34,951,033         9.066322%           66724         GALE DES         1,721,644         0.476151%           66822         N E GA REG LIB         22,082         0.0017%           66822         CHESTATEE REG LIB         22,082         0.0017%           66842         HALL CO LIB         44,765         0.012380%           67012_67013         HARLSON BOE         760,628         0.21036%           6712_6713         HARRIS BOE         1,126,713         0.311613%           6732_6713         HARRI BOE         1,803         0.000499%           6742_6713         HARRIS BOE         7,629,185         2109937%           6732_6713         HARRIS BOE         1,803         0.000499%  |                               |               |                                   |   |
| 66412_66413         GORDN BOE         1,356,906         0.375276%           66512_66513         GRADY BOE         960,510         0.265646%           66612_66613         GREENE BOE         720,214         0.191188%           66712_66713         GWINNETT BOE         34,951,033         9.666322%           66712_66713         GWINNETT CO LIB         356,464         0.098587%           66812_66813         HABERSHAM BOE         1.721,644         0.476151%           66812_66813         HALL BOE         5,573,788         1.541530%           66912_66213         HALL CO LIB         22,082         0.0061398%           66912_6713         HAALL SOE         22,082         0.00617%           66912_6713         HARNCOK BOE         272,964         0.072483%           67712_6713         HARNIS BOE         1,126,713         0.311613%           67312_67313         HARNIS BOE         1,803         0.000499%           67512_67513         HENRY DOL         39,657         0.10988%           67712_67713         HARNIS BOE         39,657         0.10988%           67712_67713         HENRY DOL         386,564         0.10987%           6772_67513         HENRY DOL BOE         39,657         0.10988%   |                               |               |                                   |   |
| 66512_66513         GRADY BOE         960,510         0.265646%           66522         RODDENBERY MEM LIB         5,408         0.001486%           66612_6613         GRENE BOE         720,214         0.199188%           66712_66713         GWINNETT FOE         33,951,033         9.666322%           66812_66813         HABERSHAM BOE         1,721,644         0.476151%           66812_66913         HALL BOE         23,133         0.006398%           66922         CHESTATEE REG LIB         22,082         0.006107%           66924         HALL CO LIB         44,765         0.01754433%           67012_6713         HARCXCK BOE         272,964         0.0754433%           67112_6713         HARCX BOE         760,628         0.210365%           67322_6723         HART BOE         1,803         0.00499%           67412_67413         HEARD BOE         39,657         0.010986%           67522_713         HART BOE         39,657         0.010986%           67712_67713         HENRY DOE         5,513,840         1.524951%           67812_67613         HENRY BOE         5,518,40         1.524951%           67812_67713         HARUS BOE         39,657         0.100988%  |                               |               |                                   |   |
| 66522         RODDENBERY MEM LIB         5,408         0.001496%           66612_66613         GREENE BOE         720,214         0.199188%           66712_6613         GWINNETT BOE         34,951,033         9,666322%           66722         GWINNETT CO LIB         356,464         0.098587%           66812_66813         HABERSHAM BOE         1,721,644         0.476151%           66912_66913         HALL BOE         2,3,133         0.006398%           66912_66913         HALL CO LIB         22,082         0.006107%           66942         CHESTATEE REG LIB         22,082         0.006107%           66942         HALL CO LIB         44,765         0.012360%           67112_67013         HARALSON BOE         760,628         0.210365%           6712_67213         HARALSON BOE         396,654         0.10967%           67312_67313         HART BOE         396,654         0.10967%           67512_67513         HENRY DOE         7,629,185         2.109987%           67522_HENRY CO LIB SYS         39,657         0.010968%           67712_67713         IRWIN BOE         5,513,840         1.52491%           67812_67813         JACKSON BOE         5,513,840         1.524951%   |                               |               |                                   |   |
| 66612_66613         GREENE BOE         720,214         0.199188%           66712_66713         GWIINNETT COLIB         343,951,033         9.666322%           66812_66813         HABERSHAM BOE         1,721,644         0.098587%           66812_66813         HABERSHAM BOE         1,721,644         0.476151%           66812_66913         HALL BOE         23,133         0.006398%           66912_66913         HALL BOE         5,573,788         1.541530%           66922         CHESTATEE REG LIB         22,082         0.006107%           66942         HALL CO LIB         44,765         0.012380%           67012_67013         HANCOCK BOE         272,964         0.075493%           6712_6713         HARRIS BOE         1,126,713         0.311613%           6732_6733         HART BOE         306,664         0.10967%           6732_712_67413         HART BOE         396,654         0.10968%           67612_67613         HENRY BOE         7,629,185         2.109987%           67512_67513         HENRY BOE         3,657         0.010968%           67612_67613         HOUSTON PUBLIC LIB         21,181         0.005858%           67812_6713         JACKSON BOE         1,820,658         0.503353   |                               |               |                                   |   |
| 66712_66713         GWINNETT BOE         34,951,033         9,666322%           66722         GWINNETT CO LIB         356,464         0.098587%           66812_66813         HABERSHAM BOE         1,721,644         0.476151%           66812_66913         HALL BOE         23,133         0.006398%           66912_66913         HALL BOE         5,573,788         1.541530%           66922         CHESTATEE REG LIB         22,082         0.006107%           66942         HALL CO LIB         44,765         0.012380%           67012_67013         HARALSON BOE         760,628         0.210365%           67212_67213         HARRIS BOE         1,126,713         0.311613%           67312_67313         HART IB         1,803         0.000499%           67412_67413         HEARD BOE         396,564         0.10967%           67512_67513         HENRY CO LIB SYS         396,657         0.010968%           67712_67613         HOUSTON PUBLIC LIB         21,181         0.006488%           67812_67813         JACKSON BOE         5,513,840         1.524951%           67812_67813         JACKSON BOE         24,4581         0.150644%           68012_68013         JEFF DAVIS BOE         544,581         0.1   |                               |               |                                   |   |
| 66722         GWINNETT CO LIB         356,464         0.098587%           66812_66813         HABERSHAM BOE         1,721,644         0.476151%           66822         N E GA REG LIB         23,133         0.006398%           66912_66913         HALL BOE         5,573,788         1.541530%           66922         CHESTATEE REG LIB         22,082         0.006107%           66942         HALL CO LIB         44,765         0.012380%           67112_67013         HARCOK BOE         272,964         0.075493%           67121_6713         HARLSON BOE         760,628         0.21915%           67312_6733         HART BOE         802,390         0.221915%           67312_6733         HART DOE         802,390         0.221915%           67512_6753         HENRY BOE         7,629,185         2.10987%           67512_6753         HENRY DOE         7,629,185         2.10987%           67512_67613         HOUSTON PUBLIC LIB         2,1181         0.00648%           67712_67713         IRWIN BOE         365,075         0.100968%           67812_67813         JACKSON BOE         1,820,688         0.503355%           67912_67913         JASPER BOE         54,583         0.1824143%   |                               |               |                                   |   |
| 66812_66813         HABERSHAM BOE         1,721,644         0.476151%           66822         N E GA REG LIB         23,133         0.006398%           66912_66913         HALL BOE         5,573,788         1.541530%           66922         CHESTATEE REG LIB         22,082         0.006107%           66942         HALL CO LIB         44,765         0.012380%           67012_67013         HARCOCK BOE         272,964         0.075493%           67112_67113         HARALSON BOE         760,628         0.210365%           67212_67213         HARR BOE         1,126,713         0.311613%           67312_67313         HART BOE         802,390         0.221915%           67412_67413         HEARD BOE         396,654         0.109677%           67512_67513         HENRY BOE         7,629,185         2.10988%           67612_67613         HOUSTON PUBLIC LIB         1,811         0.00588%           67712_67713         JACKSON BOE         365,075         0.10968%           67812_67813         JACKSON BOE         1,820,658         0.05335%           67712_67713         JACKSON BOE         5,558         0.010548%           68112_68113         JEFFERSON BOE         5,558         0.001537%  |                               |               |                                   |   |
| 66822         N E GA REG LIB         23,133         0.006398%           66912_66913         HALL BOE         5,573,788         1.541530%           66922         CHESTATTEE REG LIB         22,082         0.006107%           66942         HALL CO LIB         44,765         0.012380%           67012_67013         HANCOCK BOE         272,964         0.075493%           67112_67213         HARLSON BOE         760,628         0.210365%           67212_67213         HART BOE         802,390         0.221915%           67322         HART LIB         1,803         0.000499%           67412_67513         HENRY BOE         7,629,185         2.109987%           67522         HENRY CO LIB SYS         39,657         0.010968%           67612_67613         HOUSTON PUBLIC LIB         21,181         0.006588%           67712_67713         JACKSON BOE         1,820,658         0.50355%           67812_67813         JACKSON BOE         1,820,658         0.50355%           67712_67713         JASPER BOE         544,581         0.15044%           68012_68013         JEFF DAVIS BOE         590,889         0.163421%           68112_6813         JONES BOE         5,558         0.001537%   |                               |               |                                   |   |
| 66912_66913         HALL BOE         5,573,788         1.541530%           66922         CHESTATEE REG LIB         22,082         0.006107%           66942         HALL CO LIB         44,765         0.012380%           67012_67013         HANCCOCK BOE         272,964         0.075493%           67112_67113         HARALSON BOE         760,628         0.210365%           67212_67213         HARRIS BOE         1,126,713         0.311613%           67322         HART LIB         802,390         0.221915%           67322         HART LIB         1,803         0.000499%           67412_67413         HEARD BOE         396,564         0.10967%           67522         HENRY EOL         396,57         0.010968%           67612_67613         HOUSTON PUBLIC LIB         21,181         0.008858%           67712_67713         IRWIN BOE         365,075         0.100968%           67912_67913         JACKSON BOE         1,820,658         0.503335%           67912_67913         JACKSON BOE         544,581         0.150614%           68012_68013         JEFFERSON BOE         544,581         0.163421%           68112_68113         JEFFERSON BOE         \$281,215         0.077775% <tr< td=""><td>_</td><td></td><td></td><td></td></tr<>  | _                             |               |                                   |   |
| 66922         CHESTATEE REG LIB         22,082         0.006107%           66942         HALL CO LIB         44,765         0.012380%           67012_67013         HANCOCK BOE         272,964         0.075493%           67112_67113         HARALSON BOE         760,628         0.210365%           67212_67213         HARRIS BOE         1,126,713         0.311613%           67312_67313         HART BOE         802,390         0.221915%           67322         HART LIB         1,803         0.000499%           67412_67413         HENRY BOE         7,629,185         2.109987%           6752         HENRY CO LIB SYS         39,657         0.010968%           67612_67613         HOUSTON PUBLIC LIB         21,181         0.006858%           67712_67713         IRWIN BOE         365,075         0.100968%           67812_67813         JACKSON BOE         1,820,658         0.503535%           67912_67713         IRWIN BOE         5558         0.001537%           688112_68113         JEFFERSON BOE         590,889         0.163421%           688112_6813         JEFFERSON LIB         5,558         0.001537%           68212_6813         JANSON BOE         \$281,215         0.07775%   |                               |               |                                   |   |
| 66942         HALL CO LIB         44,765         0.012380%           67012_67013         HANCOCK BOE         272,964         0.075493%           67112_6713         HARALSON BOE         760,628         0.210365%           67212_67213         HARRIS BOE         1,126,713         0.311613%           67312_67313         HART BOE         802,390         0.221915%           67322         HART LIB         1,803         0.000499%           67412_67513         HENRY BOE         396,564         0.10967%           6752         HENRY BOE         396,57         0.010968%           67612_67613         HENRY CO LIB SYS         39,657         0.010968%           67612_67613         HOUSTON DOE         5,513,840         1.524951%           67612_67713         IRWIN BOE         21,181         0.005858           67712_67713         JACKSON BOE         365,075         0.100968%           67812_67813         JACKSON BOE         590,889         0.163421%           68012_68013         JEFFERSON BOE         590,889         0.163421%           6812_6813         JEFFERSON LIB         5,558         0.001537%           68212_6813         JANSON BOE         \$281,215         0.077775%  |                               |               |                                   |   |
| 67012_67013         HANCOCK BOE         272,964         0.075493%           67112_67113         HARALSON BOE         760,628         0.210365%           67212_67213         HARRIS BOE         1,126,713         0.311613%           67312_67313         HARRIS BOE         802,390         0.221915%           67322         HART LIB         1,803         0.000499%           67412_67413         HEARD BOE         396,564         0.10967%           67512_67513         HENRY BOE         7,629,185         2.10988%           67612_67613         HOUSTON BOE         5,513,840         1.524951%           67612_67613         HOUSTON PUBLIC LIB         21,181         0.005858%           67712_67713         IRWIN BOE         365,075         0.100968%           67812_67813         JACKSON BOE         1,820,658         0.50335%           67912_67913         JASPER BOE         544,581         0.150614%           68012_68013         JEFF DAVIS BOE         658,583         0.182143%           68112_68113         JEFFERSON LIB         5,558         0.001537%           68212_68213         JOHNSON BOE         \$ 294,350         0.081408%           68312_68313         JOHNSON BOE         \$ 294,350         0.0814   |                               |               |                                   |   |
| 67112_67113         HARALSON BOE         760,628         0.210365%           67212_67213         HARRIS BOE         1,126,713         0.311613%           67312_67313         HART BOE         802,390         0.221915%           67322         HART LIB         1,803         0.000499%           67412_67413         HEARD BOE         396,564         0.109677%           67512_67513         HENRY BOE         7,629,185         2.10988%           67612_67613         HOUSTON POE         5,513,840         1.524951%           67622         HOUSTON PUBLIC LIB         21,181         0.005888%           67712_67713         IRWIN BOE         365,075         0.100968%           67812_67813         JACKSON BOE         1,820,658         0.503535%           67712_67913         JASPER BOE         544,581         0.150614%           68012_68013         JEFF DAVIS BOE         685,583         0.182143%           68112_68113         JEFFERSON LIB         5,558         0.001537%           68212_68213         JENKINS BOE         294,350         0.081408%           68312_68313         JOHNSON BOE         \$1,107,348         0.306257%           68612_68613         LAMAR BOE         517,133         0.143022%  |                               |               |                                   |   |
| 67212_67213       HARRIS BOE       1,126,713       0.311613%         67312_67313       HART BOE       802,390       0.221915%         67322       HART LIB       1,803       0.000499%         67412_67413       HEARD BOE       396,564       0.109677%         67522       HENRY BOE       7,629,185       2.109987%         67522       HENRY CO LIB SYS       39,657       0.010968%         67612_67613       HOUSTON BOE       5,513,840       1.524951%         67622       HOUSTON PUBLIC LIB       21,181       0.005858%         67712_67713       IRWIN BOE       365,075       0.100968%         67612_67613       JACKSON BOE       1,820,658       0.503535%         67712_67713       IRWIN BOE       564,581       0.150614%         68012_68013       JEFF DAVIS BOE       544,581       0.150614%         68112_68113       JEFFERSON BOE       5,558       0.001537%         68212_68213       JENKINS BOE       294,350       0.081408%         68512_68513       LAMAR BOE       517,133       0.143022%         68612_68613       LAMAR BOE       368,779       0.101992%         68712_68713       LAVENS BOE       368,779       0.101992%  |                               |               |                                   |   |
| 67312_67313HART BOE802,3900.221915%67322HART LIB1,8030.000499%67412_67413HEARD BOE396,6640.109677%67512_67513HENRY BOE7,629,1852.109987%67522HENRY CO LIB SYS39,6570.010968%67612_67613HOUSTON BOE5,513,8401.524951%67622HOUSTON PUBLIC LIB21,1810.005858%67712_67713IRWIN BOE365,0750.100968%67812_67813JACKSON BOE1,820,6580.503535%67912_67913JASPER BOE544,5810.150614%68012_68013JEFF DAVIS BOE590,8890.163421%68112_68113JEFFERSON BOE590,8890.163421%68212_68213JENKINS BOE294,3500.081408%68312_68313JONES BOE1,107,3480.306257%68412_68413JONES BOE517,1330.143022%68612_68613LANIER BOE517,1330.143022%68612_68513LANIER BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.367825%68712_68813LEE BOE17,2750.004778%68812_68813LEE BOE1,197,943  |                               |               |                                   |   |
| 67322HART LIB1,8030.000499%67412_67413HEARD BOE396,5640.109677%67512_67513HENRY BOE7,629,1852.109987%67522HENRY CO LIB SYS39,6570.010968%67612_67613HOUSTON BOE5,513,8401.524951%67622HOUSTON PUBLIC LIB21,1810.005868%67712_67713IRWIN BOE365,0750.100968%67812_67813JACKSON BOE1,820,6580.503535%67912_67913JASPER BOE544,5810.150614%68112_68013JEFF DAVIS BOE590,8890.163421%68122JEFFERSON BOE590,8890.163421%68212_68213JENKINS BOE294,3500.081408%68312_68313JONES BOE1,107,3480.306257%68412_68413JONES BOE366,7790.101992%68612_68613LANIER BOE366,7790.101992%68712_68713LAURENS BOE366,7790.101992%68712_68713LAURENS BOE366,7790.101992%68712_68613LANIER BOE366,7790.101992%68712_68613LANIER BOE1,329,9630.367825%68712_6813LAURENS BOE1,329,9630.331313%68812_68813LEE BOE1,197,9430.33113%  |                               |               |                                   |   |
| 67412_67413HEARD BOE396,5640.109677%67512_67513HENRY BOE7,629,1852.109987%67522HENRY CO LIB SYS39,6570.010968%67612_67613HOUSTON BOE5,513,8401.524951%67622HOUSTON PUBLIC LIB21,1810.005858%67712_67713IRWIN BOE365,0750.100968%67812_67813JACKSON BOE1,820,6580.503535%67912_67913JASPER BOE544,5810.150614%68012_68013JEFF DAVIS BOE658,5830.182143%68112_68113JEFFERSON BOE590,8890.163421%68212_68213JENKINS BOE590,8890.01537%68212_68213JENKINS BOE294,3500.081408%68312_68513LAMAR BOE\$1,107,3480.306257%68412_68613LAMER BOE368,7790.101992%68712_68713LAURENS BOE368,7790.101992%68712_68713LAURENS BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.331313%68812_68813  |                               |               | ,                                 |   |
| 67512_67513         HENRY BOE         7,629,185         2.109987%           67522         HENRY CO LIB SYS         39,657         0.010968%           67612_67613         HOUSTON BOE         5,513,840         1.524951%           67622         HOUSTON PUBLIC LIB         21,181         0.005858%           67712_67713         IRWIN BOE         365,075         0.100968%           67812_67813         JACKSON BOE         1,820,658         0.503535%           67912_67913         JASPER BOE         544,581         0.150614%           68012_68013         JEFF DAVIS BOE         658,583         0.182143%           68112_68113         JEFFRSON BOE         590,889         0.163421%           68122_68213         JEFFRSON LIB         5,558         0.001537%           68212_68213         JENKINS BOE         294,350         0.081408%           68312_68313         JOHNSON BOE         \$ 281,215         0.077775%           68412_68413         JONES BOE         517,133         0.143022%           68512_68513         LAMAR BOE         368,779         0.101992%           68712_68613         LANIER BOE         368,779         0.101992%           68712_68613         LAURENS BOE         368,779         0.1019  |                               |               |                                   |   |
| 67522HENRY CO LIB SYS39,6570.010968%67612_67613HOUSTON BOE5,513,8401.524951%67622HOUSTON PUBLIC LIB21,1810.005858%67712_67713IRWIN BOE365,0750.100968%67812_67813JACKSON BOE1,820,6580.503535%67912_67913JASPER BOE544,5810.150614%68012_68013JEFF DAVIS BOE658,5830.182143%68112_68113JEFFERSON BOE590,8890.163421%68122JEFFERSON LIB590,8890.01537%68212_68213JENKINS BOE294,3500.081408%68312_68313JOHNSON BOE\$ 281,2150.077775%68412_68513LAMAR BOE517,1330.143022%68612_68613LANIER BOE517,1330.143022%68612_68613LANIER BOE366,7790.101992%68712_68713LAURENS BOE1,329,9630.367825%68812_68813LEE BOE17,2750.004778%68812_68813LEE BOE1,197,9430.331313%   |                               |               |                                   |   |
| 67612_67613HOUSTON BOE5,513,8401.524951%67622HOUSTON PUBLIC LIB21,1810.005858%67712_67713IRWIN BOE365,0750.100968%67812_67813JACKSON BOE1,820,6580.503535%67912_67913JASPER BOE544,5810.150614%68012_68013JEFF DAVIS BOE658,5830.182143%68112_68113JEFFERSON BOE590,8890.163421%68122_68213JEFFERSON LIB5,5580.001537%68212_68213JENKINS BOE294,3500.081408%68312_68313JONES BOE1,107,3480.306257%68612_68513LAMAR BOE517,1330.143022%68612_68613LANIER BOE368,7790.101992%68712_68713LAURENS BOE1,329,9630.367825%68812_6813LAURENS BOE1,72750.004778%68812_68813LEE BOE1,197,9430.331313%   |                               |               |                                   |   |
| 67622HOUSTON PUBLIC LIB21,1810.005858%67712_67713IRWIN BOE365,0750.100968%67812_67813JACKSON BOE1,820,6580.503535%67912_67913JASPER BOE544,5810.150614%68012_68013JEFF DAVIS BOE658,5830.182143%68112_68113JEFFERSON BOE590,8890.163421%68122JEFFERSON LIB5,5580.001537%68212_68213JENKINS BOE294,3500.081408%68312_68313JONES BOE1,107,3480.306257%68412_68413JONES BOE517,1330.143022%68612_68613LAMAR BOE517,1330.143022%68612_68613LANIER BOE1,329,9630.367825%68712_68713LAURENS BOE1,329,9630.367825%68812_68813LEE BOE1,197,9430.331313%   |                               |               |                                   |   |
| 67712_67713IRWIN BOE366,0750.100968%67812_67813JACKSON BOE1,820,6580.503535%67912_67913JASPER BOE544,5810.150614%68012_68013JEFF DAVIS BOE658,5830.182143%68112_68113JEFFERSON BOE590,8890.163421%68122JEFFERSON LIB5,5580.001537%68212_68213JENKINS BOE294,3500.081408%68312_68313JOHNSON BOE\$ 281,2150.077775%68412_68413JONES BOE1,107,3480.306257%68512_68513LAMAR BOE517,1330.143022%68612_68613LANIER BOE368,7790.101992%68712_68713LAURENS BOE1,329,9630.367825%68812_68813LEE BOE17,2750.004778%68812_68813LEE BOE1,197,9430.331313%   |                               |               |                                   |   |
| 67812_67813JACKSON BOE1,820,6580.503535%67912_67913JASPER BOE544,5810.150614%68012_68013JEFF DAVIS BOE658,5830.182143%68112_68113JEFFERSON BOE590,8890.163421%68122JEFFERSON LIB5,5580.001537%68212_68213JENKINS BOE294,3500.081408%68312_68313JOHNSON BOE\$ 281,2150.077775%68412_68413JONES BOE1,107,3480.306257%68512_68513LAMAR BOE517,1330.143022%68612_68613LANIER BOE368,7790.101992%68712_68713LAURENS BOE1,329,9630.367825%68812_68813LEE BOE1,197,9430.331313%  |                               |               |                                   |   |
| 67912_67913       JASPER BOE       544,581       0.150614%         68012_68013       JEFF DAVIS BOE       658,583       0.182143%         68112_68113       JEFFERSON BOE       590,889       0.163421%         68122       JEFFERSON LIB       5,558       0.001537%         68212_68213       JENKINS BOE       294,350       0.081408%         68312_68313       JOHNSON BOE       \$ 281,215       0.077775%         68412_68413       JONES BOE       1,107,348       0.306257%         68512_68513       LAMAR BOE       517,133       0.143022%         68612_68613       LANIER BOE       368,779       0.101992%         68712_68713       LAURENS BOE       1,329,963       0.367825%         68722       OCONEE REG LIB       17,275       0.004778%         68812_68813       LEE BOE       1,197,943       0.331313%   |                               |               |                                   |   |
| 68012_68013         JEFF DAVIS BOE         655,583         0.182143%           68112_68113         JEFFERSON BOE         590,889         0.163421%           68122         JEFFERSON LIB         5,558         0.001537%           68212_68213         JENKINS BOE         294,350         0.081408%           68312_68313         JOHNSON BOE         \$ 281,215         0.077775%           68412_68413         JONES BOE         1,107,348         0.306257%           68512_68513         LAMAR BOE         517,133         0.143022%           68612_68613         LANIER BOE         368,779         0.101992%           68712_68713         LAURENS BOE         1,329,963         0.367825%           68722         OCONEE REG LIB         17,275         0.004778%           68812_68813         LEE BOE         1,197,943         0.331313%  |                               |               |                                   |   |
| 68112_68113         JEFFERSON BOE         590,889         0.163421%           68122         JEFFERSON LIB         5,558         0.001537%           68212_68213         JENKINS BOE         294,350         0.081408%           68312_68313         JOHNSON BOE         \$ 281,215         0.077775%           68412_68413         JONES BOE         1,107,348         0.306257%           68512_68513         LAMAR BOE         517,133         0.143022%           68612_68613         LANIER BOE         368,779         0.101992%           68712_68713         LAURENS BOE         1,329,963         0.367825%           68722         OCONEE REG LIB         17,275         0.004778%           68812_68813         LEE BOE         1,197,943         0.331313%   |                               |               | 544,581                           | 0.150614%                                 |
| 68122JEFFERSON LIB5,5580.001537%68212_68213JENKINS BOE294,3500.081408%68312_68313JOHNSON BOE\$ 281,2150.077775%68412_68413JONES BOE1,107,3480.306257%68512_68513LAMAR BOE517,1330.143022%68612_68613LANIER BOE368,7790.101992%68712_68713LAURENS BOE1,329,9630.367825%68722OCONEE REG LIB17,2750.004778%68812_68813LEE BOE1,197,9430.331313%  |                               |               |                                   |   |
| 68212_68213         JENKINS BOE         294,350         0.081408%           68312_68313         JOHNSON BOE         \$ 281,215         0.077775%           68412_68413         JONES BOE         1,107,348         0.306257%           68512_68513         LAMAR BOE         517,133         0.143022%           68612_68613         LANIER BOE         368,779         0.101992%           68712_68713         LAURENS BOE         1,329,963         0.367825%           68722         OCONEE REG LIB         17,275         0.004778%           68812_68813         LEE BOE         1,197,943         0.331313%   |                               |               |                                   |   |
| 68312_68313         JOHNSON BOE         \$ 281,215         0.077775%           68412_68413         JONES BOE         1,107,348         0.306257%           68512_68513         LAMAR BOE         517,133         0.143022%           68612_68613         LANIER BOE         368,779         0.101992%           68712_68713         LAURENS BOE         1,329,963         0.367825%           68722         OCONEE REG LIB         17,275         0.004778%           68812_68813         LEE BOE         1,197,943         0.331313%   |                               |               |                                   |   |
| 68412_68413         JONES BOE         1,107,348         0.306257%           68512_68513         LAMAR BOE         517,133         0.143022%           68612_68613         LANIER BOE         368,779         0.101992%           68712_68713         LAURENS BOE         1,329,963         0.367825%           68722         OCONEE REG LIB         17,275         0.004778%           68812_68813         LEE BOE         1,197,943         0.331313%  | 68212_68213                   | JENKINS BOE   | 294,350                           | 0.081408%                                 |
| 68512_68513         LAMAR BOE         517,133         0.143022%           68612_68613         LANIER BOE         368,779         0.101992%           68712_68713         LAURENS BOE         1,329,963         0.367825%           68722         OCONEE REG LIB         17,275         0.004778%           68812_68813         LEE BOE         1,197,943         0.331313%  |                               |               | \$                                |   |
| 68612_68613         LANIER BOE         368,779         0.101992%           68712_68713         LAURENS BOE         1,329,963         0.367825%           68722         OCONEE REG LIB         17,275         0.004778%           68812_68813         LEE BOE         1,197,943         0.331313%  | 68412_68413                   | JONES BOE     | 1,107,348                         | 0.306257%                                 |
| 68712_68713         LAURENS BOE         1,329,963         0.367825%           68722         OCONEE REG LIB         17,275         0.004778%           68812_68813         LEE BOE         1,197,943         0.331313%   | 68512_68513                   | LAMAR BOE     |                                   | 0.143022%                                 |
| 68722OCONEE REG LIB17,2750.004778%68812_68813LEE BOE1,197,9430.331313%  | _                             | LANIER BOE    | 368,779                           | 0.101992%                                 |
| 68812_68813 LEE BOE 1,197,943 0.331313%   | 68712_68713                   | LAURENS BOE   | 1,329,963                         | 0.367825%                                 |
|   |                               |               |                                   |   |
| 68822 LEE LIB 9.614 0.002659%   |                               |               |                                   |   |
|   | 68822                         | LEE LIB       | 9,614                             | 0.002659%                                 |

| Payroll<br>Location<br>Number | Employer Name                          | Er | 2022<br>nployer<br>tributions | 2022 Employer<br>Allocation<br>Percentage |
|-------------------------------|--|----|-------------------------------|---|
| C00C2_C00C2                   |  |    | 407.044                       | 0.0400409/                                |
| 68862_68863<br>68912_68913    | BACONTON COMM BOE<br>LIBERTY BOE       |    | 167,214<br>1,825,710          | 0.046246%                                 |
| 69012_69013                   | LINCOLN BOE                            |    | 338,469                       | 0.504933%<br>0.093610%                    |
| 69112_69113                   | LONG BOE                               |    | 565,967                       | 0.156528%                                 |
| 69212_69213                   | LOWNDES BOE                            |    | 2,064,659                     | 0.571018%                                 |
| 69222                         | SOUTH GEORGIA REG LIB                  |    | 2,004,000                     | 0.005941%                                 |
| 69260_69261                   | SCINTILLA CHARTER ACADEMY              |    | 115,349                       | 0.031902%                                 |
| 69312_69313                   | LUMPKIN BOE                            |    | 836,405                       | 0.231323%                                 |
| 69412_69413                   | MACON BOE                              |    | 283,068                       | 0.078287%                                 |
| 69512_69513                   | MADISON BOE                            |    | 1,166,454                     | 0.322604%                                 |
| 69560_69561                   | FOOTHILLS ED CTR HS                    |    | 71,230                        | 0.019700%                                 |
| 69612_69613                   | MARION BOE                             |    | 294,518                       | 0.081454%                                 |
| 69712_69713                   | MCDUFFIE BOE                           |    | 829,838                       | 0.229506%                                 |
| 69812_69813                   | MCINTOSH BOE                           |    | 298,560                       | 0.082572%                                 |
| 69912_69913                   | MERIWETHER CO BOE                      |    | 594,088                       | 0.164306%                                 |
| 69922                         | PINE MOUNTAIN REG LIB                  |    | 12,318                        | 0.003407%                                 |
| 70012_70013                   | MILLER BOE                             |    | 212,174                       | 0.058681%                                 |
| 70112_70113                   | MITCHELL BOE                           |    | 403,805                       | 0.111679%                                 |
| 70122                         | DESOTO TRAIL REG LIB                   |    | 7,210                         | 0.001994%                                 |
| 70212_70213                   | MONROE BOE                             |    | 1,027,530                     | 0.284182%                                 |
| 70312_70313                   | MONTGOMERY BOE                         |    | 244,843                       | 0.067716%                                 |
| 70412_70413                   | MORGAN BOE                             |    | 730,149                       | 0.201936%                                 |
| 70422                         | AZALEA REGIONAL LIBRARY SYSTEM         |    | 38,005                        | 0.010511%                                 |
| 70512_70513                   | MURRAY BOE                             |    | 1,324,406                     | 0.366288%                                 |
| 70612_70613                   | MUSCOGEE BOE                           |    | 5,939,199                     | 1.642591%                                 |
| 70622                         | CHATTAHOOCHEE VALLEY LIB               |    | 96,289                        | 0.026630%                                 |
| 70712_70713                   | NEWTON BOE                             |    | 3,961,431                     | 1.095604%                                 |
| 70722                         | NEWTON LIB                             |    | 16,073                        | 0.004445%                                 |
| 70812_70813                   | OCONEE BOE                             |    | 1,681,735                     | 0.465114%                                 |
| 70912_70913                   | OGLETHORPE BOE                         |    | 531,783                       | 0.147074%                                 |
| 71012_71013                   | PAULDING BOE                           |    | 5,695,704                     | 1.575248%                                 |
| 71112_71113                   | PEACH BOE                              |    | 768,711                       | 0.212601%                                 |
| 71122                         | PEACH PUBLIC LIB                       |    | 1,803                         | 0.000499%                                 |
| 71212_71213                   | PICKENS BOE                            |    | 1,017,748                     | 0.281476%                                 |
| 71312_71313                   | PIERCE BOE                             |    | 724,761                       | 0.200445%                                 |
| 71412_71413                   | PIKE BOE                               |    | 604,697                       | 0.167240%                                 |
| 71512_71513                   | POLK BOE                               |    | 1,544,832                     | 0.427251%                                 |
| 71612_71613                   | PULASKI BOE                            |    | 264,881                       | 0.073258%                                 |
| 71712_71713                   |  |    | 788,245                       | 0.218003%                                 |
| 71812_71813                   | QUITMAN BOE                            |    | 97,668                        | 0.027012%                                 |
| 71912_71913                   | RABUN BOE                              |    | 686,873                       | 0.189967%                                 |
| 72012_72013                   |  |    | 238,444                       | 0.065946%                                 |
| 72060_72061                   | STEM CHARTER SCHOOL                    |    | 69,883                        | 0.019327%                                 |
| 72112_72113                   |  |    | 6,031,647                     | 1.668159%                                 |
| 72122                         |  |    | 61,439                        | 0.016992%                                 |
| 72160_72161                   | GA SCHOOL INNOVAT&CLASSICS             |    | 112,823                       | 0.031203%                                 |
| 72212_72213                   |  |    | 3,668,596                     | 1.014616%                                 |
| 72222                         | CONYERS-ROCKDALE LIB<br>SCHLEY BOE     |    | 23,434                        | 0.006481%                                 |
| 72312_72313                   | SCREVEN BOE                            |    | 254,273                       | 0.070324%                                 |
| 72412_72413<br>72422          | SCREVEN BOE<br>SCREVEN-JENKINS REG LIB |    | 503,998                       | 0.139390%                                 |
| 72422                         |  |    | 11,266                        | 0.003116%                                 |
| 72612_72613                   | SEMINOLE BOE<br>SPALDING BOE           | \$ | 334,596<br>2,205,772          | 0.092538%<br>0.610045%                    |
| 72622                         | FLINT RIVER REG LIB                    | φ  | 2,205,772                     | 0.005650%                                 |
| 72022                         | STEPHENS BOE                           |    | 861,327                       | 0.238215%                                 |
| 72812_72813                   | STEWART BOE                            |    | 139,766                       | 0.038655%                                 |
| 72912_72913                   | SUMTER BOE                             |    | 895,090                       | 0.038655%                                 |
| 72912_72913                   | FURLOW CHARTER SCHOOL                  |    | 97,668                        | 0.027012%                                 |
| 72960                         | LAKE BLACKSHEAR REG LIB                |    | 97,000<br>16,524              | 0.004570%                                 |
| 73012_73013                   | TALBOT BOE                             |    | 136,566                       | 0.004570%                                 |
| 73012_73013                   | TALIAFERRO BOE                         |    | 89,416                        | 0.024730%                                 |
| 73112_73113                   | 7 PILLARS CHARTER SCHOOL               |    | 30,647                        | 0.008476%                                 |
| 73212_73213                   | TATTNALL BOE                           |    | 854,928                       | 0.236446%                                 |
| 73312_73313                   | TAYLOR BOE                             |    | 328,197                       | 0.090769%                                 |
| 10012_10010                   | INITEON DOL                            |    | 020,131                       | 0.03010370                                |

| Payroll<br>Location<br>Number             | Employer Name                                | 2022<br>Employer<br>Contributions | 2022 Employer<br>Allocation<br>Percentage |
|---|--|-----------------------------------|---|
| 70440 70440                               |  | 400.000                           | 0.4420200/                                |
| 73412_73413<br>73512_73513                | TELFAIR BOE<br>TERRELL BOE                   | 408,688<br>316,914                | 0.113030%<br>0.087648%                    |
| 73522                                     | KINCHAFOONEE REG LIB                         | 10,816                            | 0.002991%                                 |
| 73612_73613                               | THOMAS BOE                                   | 1,339,561                         | 0.370480%                                 |
| 73622                                     | THOMAS CO PUBLIC LIB                         | 14,421                            | 0.003988%                                 |
| 73712_73713                               | TIFT BOE                                     | 1,604,106                         | 0.443644%                                 |
| 73722                                     | COASTAL PLAIN REG LIB                        | 29,743                            | 0.008226%                                 |
| 73812_73813                               | TOOMBS BOE                                   | 595,435                           | 0.164678%                                 |
| 73912_73913                               | TOWNS BOE                                    | 353,792                           | 0.097848%                                 |
| 73922                                     | MOUNTAIN REG LIB                             | 18,477                            | 0.005110%                                 |
| 74012_74013                               | TREUTLEN BOE                                 | 230,024                           | 0.063617%                                 |
| 74112_74113                               | TROUP BOE                                    | 2,731,998                         | 0.755583%                                 |
| 74122                                     | TROUP HARRIS COWETA LIB                      | 14,871                            | 0.004113%                                 |
| 74212_74213                               | TURNER BOE                                   | 326,681                           | 0.090350%                                 |
| 74312_74313                               | TWIGGS BOE                                   | 159,636                           | 0.044150%                                 |
| 74412_74413                               | UNION BOE                                    | 773,595                           | 0.213951%                                 |
| 74512_74513                               | UPSON BOE                                    | 1,059,693                         | 0.293077%                                 |
| 74612_74613                               | WALKER BOE                                   | 2,148,182                         | 0.594118%                                 |
| 74622                                     | CHEROKEE REG LIB                             | 9,464                             | 0.002617%                                 |
| 74712_74713                               | WALTON BOE                                   | 2,705,055                         | 0.748131%                                 |
| 74812_74813                               | WARE BOE                                     | 1,471,581                         | 0.406992%                                 |
| 74912_74913                               | WARREN BOE                                   | 156,437                           | 0.043265%                                 |
| 75012_75013                               | WASHINGTON BOE                               | 633,661                           | 0.175250%                                 |
| 75112_75113                               | WAYNE BOE                                    | 1,002,440                         | 0.277243%                                 |
| 75212_75213                               | WEBSTER BOE                                  | 69,883                            | 0.019327%                                 |
| 75312_75313                               | WHEELER BOE                                  | 231,203                           | 0.063943%                                 |
| 75412_75413                               | WHITE BOE                                    | 888,775                           | 0.245807%                                 |
| 75512_75513                               | WHITFIELD BOE                                | 2,726,778                         | 0.754139%                                 |
| 75522                                     | NORTHWEST GA REG LIB                         | 32,146                            | 0.008891%                                 |
| 75612_75613                               | WILCOX BOE                                   | 232,550                           | 0.064316%                                 |
| 75712_75713                               | WILKES BOE                                   | 370,295                           | 0.102412%                                 |
| 75722                                     | BARTRAM TRAIL REG LIB                        | 8,863                             | 0.002451%                                 |
| 75812_75813                               | WILKINSON BOE                                | 305,295                           | 0.084435%                                 |
| 75912_75913                               | WORTH BOE                                    | 590,215                           | 0.163235%                                 |
| 75922                                     |  | 7,060                             | 0.001953%                                 |
| 76112_76113                               | ATLANTA CITY BOE                             | 10,709,587                        | 2.961927%                                 |
| 76312_76313                               | BREMEN CITY BOE                              | 434,958                           | 0.120295%                                 |
| 76412_76413                               | BUFORD CITY BOE                              | 1,030,393                         | 0.284974%                                 |
| 76512_76513                               |  | 699,165                           | 0.193367%                                 |
| 76612_76613                               |  | 934,409                           | 0.258428%                                 |
| 76712_76713                               |  | 740,085                           | 0.204684%                                 |
| 76912_76913                               |  | 221,604                           | 0.061289%                                 |
| 77112_77113                               |  | 371,642                           | 0.102784%                                 |
| 77212_77213<br>77312 77313                |  | 1,722,822                         | 0.476477%                                 |
| 77412_77413                               | DECATUR CITY BOE<br>DUBLIN CITY BOE          | 1,472,086                         | 0.407132%                                 |
| —   |  | 491,032                           | 0.135804%<br>0.414630%                    |
| 77612_77613                               | GNSVLLE CITY BOE<br>JEFFERSON CITY BOE       | 1,499,197                         |   |
| 77912_77913<br>78112_78113                | MARIETTA CITY BOE                            | 703,038<br>\$ 2,072,742           | 0.194438%<br>0.573254%                    |
| 78212_78213                               | MOUNTAIN EDU CTR BOE                         | ş 2,072,742<br>93,289             | 0.025801%                                 |
| 78412 78413                               | PELHAM CITY BOE                              | 316,073                           | 0.087415%                                 |
| 78512_78513                               | ROME CITY BOE                                | 1,404,392                         | 0.388410%                                 |
| 78612_78613                               | SOCIAL CIRCLE BOE                            | 381,409                           | 0.105485%                                 |
| 78912_78913                               | THOMASVILLE CITY BOE                         | 591,899                           | 0.163700%                                 |
| 79112_79113                               | TRION CITY BOE                               | 255,620                           | 0.070696%                                 |
| 79212_79213                               | VALDOSTA CITY BOE                            | 1,743,703                         | 0.482252%                                 |
| 79312_79313                               | VIDALIA CITY BOE                             | 513,428                           | 0.141998%                                 |
| 79322                                     | OHOOPEE REG LIB                              | 13,419                            | 0.003711%                                 |
| 79422                                     | OKEFENOKEE REG LIB                           | 16,824                            | 0.004653%                                 |
| 79561                                     | COASTAL PLAINS CHARTER                       | 25,853                            | 0.007150%                                 |
|   | GA MILITARY COLLEGE                          | 796,328                           | 0.220239%                                 |
| 81012 81013                               |  |                                   | 0.220203/0                                |
| 81012_81013<br>85042 85043                |  |                                   |   |
| 81012_81013<br>85042_85043<br>85242_85243 | NORTHWEST GEORGIA RESA<br>NORTH GEORGIA RESA | 138,755<br>81,165                 | 0.038375%<br>0.022448%                    |

| Payroll<br>Location<br>Number | Employer Name         | 2022<br>Employer<br>Contributions | 2022 Employer<br>Allocation<br>Percentage |
|-------------------------------|-----------------------|-----------------------------------|---|
| 85642 85643                   | METRO RESA            | 160,310                           | 0.044336%                                 |
| 85842 85843                   | N E GEORGIA RESA      | 157,615                           | 0.043591%                                 |
| 86042 86043                   | WEST GA RESA          | 136,398                           | 0.037723%                                 |
| 86242 86243                   | GRIFFIN RESA          | 67.189                            | 0.018582%                                 |
| 86442 86443                   | MIDDLE GA RESA        | 25,596                            | 0.007079%                                 |
| 86642 86643                   | OCONEE RESA           | 50,855                            | 0.014065%                                 |
| 86842 86843                   | CEN SAV RIVER RESA    | 31.321                            | 0.008662%                                 |
| 87242 87243                   | CHATT FLINT RESA      | 46.645                            | 0.012900%                                 |
| 87642 87643                   | HEART OF GEORGIA RESA | 70,725                            | 0.019560%                                 |
| 88042 88043                   | FIRST DISTRICT RESA   | 132,862                           | 0.036745%                                 |
| 88442 88443                   | SOUTHWEST GA RESA     | 29,132                            | 0.008057%                                 |
| 88642 88643                   | COASTAL PLNS RESA     | 79,986                            | 0.022122%                                 |
| 88842_88843                   | OKEFENOKEE RESA       | 52,033                            | 0.014391%                                 |
| То                            | tal                   | \$361,575,006_                    | 100.000000%                               |

|                               |  |                             |                  |  | Defer  | red Outflows of Resou     | irces   |  |  | Deferred Inflov           | vs of Resources   | OPEB Expense                              |  |  |                                |
|-------------------------------|--|-----------------------------|------------------|--|--|---------------------------|---|--|--|---------------------------|---|---|--|--|--------------------------------|
| Payroll<br>Location<br>Number | Employer Name                            | 2022<br>Net OPE<br>Liabilit |                  | Differences<br>Between<br>Expected<br>and Actual<br>Experience | Net Difference<br>Between<br>Projected and<br>Actual Investment<br>Earnings on<br>OPEB Plan<br>Investments | Changes of<br>Assumptions | Changes in<br>Proportion<br>and<br>Differences Between<br>Employer<br>Contributions<br>and<br>Proportionate Share<br>of Contributions | Total Deferred<br>Outflows of<br>Resources | Differences Between<br>Expected and Actual<br>Experience | Changes of<br>Assumptions | Changes in<br>Proportion<br>and<br>Differences Between<br>Employer<br>Contributions<br>and<br>Proportionate Share<br>of Contributions | Total Deferred<br>Inflows of<br>Resources | Proportionate Share<br>of Plan OPEB<br>Expense | Deferred Amounts<br>from Changes in<br>Proportion and<br>Differences Between<br>Employer<br>Contributions and<br>Proportionate Share<br>of Contributions | Total Employer<br>OPEB Expense |
| 60112_60113                   | APPLING BOE                              |                             | 04,507 \$        | 866,348 \$   | 132,391 \$   | 3,305,641 \$              | 444,091 \$  | 4,748,471                                  |  | 4,389,767 \$              | 577,145 \$  | 13,497,440                                |  | (224,502)  |                                |
| 60212_60213<br>60312 60313    | ATKINSON BOE<br>BACON BOE                |                             | 79,933<br>50.326 | 434,279<br>540,869   | 66,365<br>82,653   | 1,657,036<br>2,063,742    | 769,596<br>1,147,567  | 2,927,276<br>3,834,831                     | 4,276,143<br>5,325,688                                   | 2,200,482<br>2,740,572    | 367,754<br>88,483   | 6.844.379<br>8.154.743                    | (546,955)<br>(681,201)                         | 88,083<br>298,290  | (458,872)<br>(382,911)         |
| 60412_60413                   | BAKER BOE                                |                             | 91,960           | 103,460  | 15,810   | 394,761                   | 381,234   | 895,265                                    | 1,018,719  | 524,227                   | 806,125   | 2,349,071                                 | (130,301)                                      | (96,854)   | (227,155)                      |
| 60512_60513                   | BALDWIN BOE                              |                             | 19,931           | 1,255,343  | 191,836  | 4,789,889                 | 1,543,055   | 7,780,123                                  | 12,360,775   | 6,360,792                 | 1,019,004   | 19,740,571                                | (1,581,054)                                    | 88,905   | (1,492,149)                    |
| 60522<br>60612 60613          | TWIN LAKES LIB SYSTEM<br>BANKS BOE       |                             | 10,869<br>)4,377 | 728,095<br>3.289.220   | 111,264<br>502.643   | 2,778,122<br>12,550,355   | 507,113<br>5.309.614  | 4,124,594<br>21.651.832                    | 7,169,214<br>32,387,416                                  | 3,689,241<br>16,666,400   | 332,130<br>501.065  | 11,190,585<br>49,554,881                  | (917,006)<br>(4.142,634)                       | 59,626<br>937,755  | (857,380)<br>(3.204,879)       |
| 60712_60713                   | BARROW BOE                               | 40                          | 03,159           | 16,092   | 2,459  | 61,402                    | 27,467  | 107,420                                    | 158,454  | 81,539                    | 59,016  | 299,009                                   | (20,265)                                       | (37,744)   | (58,009)                       |
| 60722                         | PIEDMONT REG LIB<br>BARTOW BOF           |                             | )1,337<br>52.939 | 3,205,276<br>30.054  | 489,815<br>4,593   | 12,230,058                | 7,179,205   | 23,104,354                                 | 31,560,858   | 16,241,057                | 1,572,006   | 49,373,921<br>651,275                     | (4,036,913)<br>(37,852)                        | 377,552<br>(75,383)  | (3,659,361)                    |
| 60812_60813<br>60822          | BARTOW BOE<br>BARTOW CO LIB SYSTEM       |                             | 52,939<br>50.335 | 30,054<br>756.813  | 4,593  | 114,674<br>2.887.698      | 14,082<br>685.657   | 163,403<br>4,445,821                       | 295,928<br>7.451,986                                     | 152,283<br>3.834,754      | 203,064<br>326,889  | 11.613.629                                | (37,852)<br>(953,174)                          | (75,383)<br>(12,042)   | (113,235)<br>(965,216)         |
| 60912_60913                   | BEN HILL BOE                             |                             | 39,934           | 738,037  | 112,783  | 2,816,055                 | 477,030   | 4,143,905                                  | 7,267,104  | 3,739,615                 | 1,030,373   | 12,037,092                                | (929,528)                                      | (165,216)  | (1,094,744)                    |
| 61012_61013<br>61112_61113    | BERRIEN BOE<br>BIBB BOE                  | 136,57                      | 78,149<br>53,392 | 5,451,598<br>93,937  | 833,088<br>14,355  | 20,801,132<br>358,426     | 1,679,800<br>209.032  | 28,765,618<br>675,750                      | 53,679,349<br>924,954                                    | 27,623,120<br>475,977     | 4,283,006<br>42,698   | 85,585,475<br>1,443.629                   | (6,866,063)<br>(118,311)                       | (953,159)<br>4.347   | (7,819,222)<br>(113,964)       |
| 61122                         | MIDDLE GA REG LIB                        |                             | 99,053           | 311,304  | 47,572   | 1,187,812                 | 1,745,062   | 3,291,750                                  | 3,065,264  | 1,577,369                 | 42,698  | 4,642,633                                 | (392,073)                                      | 817,584  | 425,511                        |
| 61162_61163                   | ACADEMY FOR CLASSICAL EDUCAT             | 14,06                       | 52,320           | 561,306  | 85,776   | 2,141,720                 | 1,736,644   | 4,525,446                                  | 5,526,918  | 2,844,124                 | 293,832   | 8,664,874                                 | (706,943)                                      | 286,886  | (420,057)                      |
| 61212_61213<br>61312 61313    | BLECKLEY BOE<br>BRANTLEY BOE             |                             | 29,921<br>53,729 | 735,641<br>565,354   | 112,417<br>86,395  | 2,806,915<br>2,157,165    | 115,476<br>64,178   | 3,770,449<br>2,873,092                     | 7,243,517<br>5,566,774                                   | 3,727,477<br>2,864,634    | 884,666<br>390,532  | 11,855,660<br>8.821,940                   | (926,508)<br>(712,040)                         | (146,696)<br>(47,978)  | (1,073,204)<br>(760,018)       |
| 61412_61413                   | BROOKS BOE                               |                             | 0                | 0  | 0  | 0                         | 0   | 0  | 0  | 0                         | 10,662  | 10,662                                    | 0  | (13,495)   | (13,495)                       |
| 61512_61513                   | BRYAN BOE                                |                             | 77,874           | 1,759,395  | 268,863  | 6,713,150                 | 3,007,965   | 11,749,373                                 | 17,323,940   | 8,914,811                 | 0   | 26,238,751                                | (2,215,887)                                    | 1,382,771  | (833,116)                      |
| 61612_61613<br>61622          | BULLOCH BOE<br>STATESBORO REG PUBLIC LIB |                             | 70,024<br>16.265 | 2,629,241<br>40,565  | 401,789<br>6,199   | 10,032,139<br>154,779     | 1,737,960<br>25.639   | 14,801,129<br>227,182                      | 25,888,915<br>399,423                                    | 13,322,304<br>205,541     | 514,397<br>118.832  | 39,725,616<br>723,796                     | (3,311,420)<br>(51,090)                        | 938,761<br>(42,419)  | (2,372,659)<br>(93,509)        |
| 61712_61713                   | BURKE BOE                                |                             | 16,584           | 1,401,699  | 214,201  | 5,348,328                 | 597,682   | 7,561,910                                  | 13,801,881   | 7,102,378                 | 1,089,019   | 21,993,278                                | (1,765,383)                                    | 75,181   | (1,690,202)                    |
| 61812_61813<br>61912_61913    | BUTTS BOE<br>CALHOUN BOE                 |                             | 18,841<br>34.138 | 755,157<br>157,033   | 115,400<br>23,997  | 2,881,378<br>599,177      | 732,080<br>213,962  | 4,484,015<br>994,169                       | 7,435,677<br>1,546,235                                   | 3,826,362<br>795,685      | 567,242<br>703,097  | 11,829,281<br>3,045,017                   | (951,088)<br>(197,777)                         | 15,347<br>(230,737)  | (935,741)<br>(428,514)         |
| 61962_61963                   | PATAULA CHARTER BOE                      |                             | 54,138<br>59,932 | 130,521  | 19,946   | 498,017                   | 1,018,311   | 1,666,795                                  | 1,285,182  | 661,348                   | 1,153,945   | 3,100,475                                 | (164,385)                                      | (230,737)<br>114,178   | (50,207)                       |
| 62012_62013                   | CAMDEN BOE                               | 40,20                       | 08,305           | 1,604,938  | 245,259  | 6,123,807                 | 957,160   | 8,931,164                                  | 15,803,082   | 8,132,186                 | 1,198,763   | 25,134,031                                | (2,021,353)                                    | (376,035)  | (2,397,388)                    |
| 62112_62113<br>62212 62213    | CANDLER BOE<br>CARROLL BOE               |                             | 75,962<br>75,470 | 486,011<br>3.272.100   | 74,270<br>500.027  | 1,854,424<br>12,485.032   | 199,727<br>3.619.324  | 2,614,432<br>19.876,483                    | 4,785,522<br>32,218,842                                  | 2,462,605<br>16.579.653   | 598,696<br>9,044  | 7,846,823<br>48,807,539                   | (612,111)<br>(4.121.075)                       | (74,764)<br>1.145.861  | (686,875)<br>(2.975,214)       |
| 62222                         | WEST GEORGIA REG LIB                     |                             | 77,961           | 43,027   | 6,575  | 164,176                   | 83,445  | 297,223                                    | 423,671  | 218,019                   | 150,658   | 792,348                                   | (54,193)                                       | (70,673)   | (124,866)                      |
| 62312_62313                   | CATOOSA BOE                              |                             | 51,720           | 2,792,165  | 426,686  | 10,653,790                | 1,834,935   | 15,707,576                                 | 27,493,144   | 14,147,832                | 1,032,510   | 42,673,486                                | (3,516,617)                                    | (287,262)  | (3,803,879)                    |
| 62322<br>62412_62413          | CATOOSA CO PUB LIB<br>CHARLTON BOE       |                             | 57,901<br>57,815 | 14,286<br>337,998  | 2,183<br>51,651  | 54,509<br>1.289.666       | 38,304<br>193,170   | 109,282<br>1,872,485                       | 140,666<br>3.328,108                                     | 72,386<br>1,712,627       | 87,961<br>605,356   | 301,013<br>5,646,091                      | (17,991)<br>(425,695)                          | (25,002)<br>(117,401)  | (42,993)<br>(543,096)          |
| 62512_62513                   | CHATHAM BOE                              | 225,75                      | 53,134           | 9,011,071  | 1,377,030  | 34,382,664                | 3,693,649   | 48,464,414                                 | 88,727,819   | 45,658,885                | 0   | 134,386,704                               | (11,349,070)                                   | 2,558,938  | (8,790,132)                    |
| 62522<br>62612_62613          | LIVE OAK PUBLIC LIB<br>CHATTAHOOCHEE BOE |                             | 78,504<br>29.121 | 158,804<br>180,783   | 24,268<br>27,626   | 605,934<br>689,794        | 366,134<br>114.616  | 1,155,140<br>1.012.819                     | 1,563,673<br>1,780,082                                   | 804,658<br>916.021        | 643,307<br>1,069,822  | 3,011,638<br>3,765,925                    | (200,006)<br>(227,690)                         | (305,101)<br>(256,360)   | (505,107)<br>(484,050)         |
| 62712_62713                   | CHATTOOGA BOE                            |                             | 93,682           | 610,456  | 93,287   | 2,329,259                 | 1,179,399   | 4,212,401                                  | 6,010,880  | 3,093,168                 | 705,949   | 9,809,997                                 | (768,843)                                      | (250,500)<br>51,132  | (717,711)                      |
| 62812_62813<br>62822          | CHEROKEE BOE<br>SEQUOYAH REG LIB         | 225,40                      |                  | 8,997,264  | 1,374,920  | 34,329,980<br>374,082     | 9,182,834   | 53,884,998<br>885,612                      | 88,591,862   | 45,588,922<br>496,767     | 1,470,767   | 135,651,551                               | (11,331,683)                                   | 3,302,433  | (8,029,250)                    |
| 62822<br>62912 62913          | CLARKE BOE                               | 2,45                        | 56,187<br>53,377 | 98,040<br>4,340,956  | 14,982<br>663.365  | 374,082                   | 398,508<br>4,330,810  | 885,612<br>25,898,493                      | 965,356<br>42,743,371                                    | 496,767                   | 111,509<br>333,166  | 1,573,632<br>65.072.059                   | (123,476)<br>(5.467,256)                       | 70,625<br>2.110.557  | (52,851)<br>(3,356,699)        |
| 62922                         | ATHENS REG LIB                           |                             | 51,400           | 73,900   | 11,293   | 281,972                   | 247,712   | 614,877                                    | 727,656  | 374,448                   | 237,158   | 1,339,262                                 | (93,073)                                       | (35,582)   | (128,655)                      |
| 63012_63013<br>63112 63113    | CLAY BOE<br>CLAYTON BOE                  | 2,31<br>283.88              | 10,709           | 92,233<br>11.331.586   | 14,095<br>1.731.641  | 351,926<br>43.236.826     | 532,814<br>12,341.056   | 991,068<br>68.641.109                      | 908,179<br>111,576,847                                   | 467,344<br>57.416.879     | 213,392<br>10.854,773   | 1,588,915<br>179,848,499                  | (116,167)<br>(14,271,663)                      | (28,067)<br>1.435.395  | (144,234)<br>(12.836,268)      |
| 63212_63213                   | CLINCH BOE                               |                             | 98,460           | 347,204  | 53,058   | 1,324,793                 | 316,148   | 2,041,203                                  | 3,418,758  | 1,759,276                 | 271,686   | 5,449,720                                 | (437,290)                                      | (18,447)   | (455,737)                      |
| 63312_63313                   | COBB BOE                                 | 611,29                      |                  | 24,400,288   | 3,728,739  | 93,101,796                | 9,517,160   | 130,747,983                                | 240,258,266  | 123,635,683               | 15,275,605  | 379,169,554                               | (30,731,151)                                   | (2,649,903)  | (33,381,054)                   |
| 63412_63413<br>63422          | COFFEE BOE<br>SATILLA REG LIB            |                             | 96,517<br>98,735 | 1,835,978<br>3.941   | 280,566<br>602   | 7,005,364<br>15,038       | 651,261<br>8.913  | 9,773,169<br>28,494                        | 18,078,024<br>38,806                                     | 9,302,859<br>19,969       | 1,197,742<br>157.573  | 28,578,625<br>216,348                     | (2,312,341)<br>(4.963)                         | (468,199)<br>(46,596)  | (2,780,540)<br>(51,559)        |
| 63512_63513                   | COLQUITT BOE                             |                             | 06,864           | 2,291,429  | 350,166  | 8,743,183                 | 458,199   | 11,842,977                                 | 22,562,636   | 11,610,618                | 5,345,074   | 39,518,328                                | (2,885,963)                                    | (1,244,573)  | (4,130,536)                    |
| 63522<br>63612 63613          | MOULTRIE-COLQUITT CO LIB<br>COLUMBIA BOE | 34<br>137.01                | 19,681           | 13,958<br>5.468.904  | 2,133<br>835.733   | 53,257<br>20.867.164      | 25,363<br>7,445.081   | 94,711<br>34.616.882                       | 137,435<br>53.849.752                                    | 70,724<br>27.710.809      | 71,077  | 279,236<br>81.560.561                     | (17,579)<br>(6.887.858)                        | (13,517)<br>2.467.259  | (31,096)<br>(4.420,599)        |
| 63660_63661                   | SAIL CHARTER BOE                         |                             | 70,854           | 82,659   | 12,632   | 315,395                   | 1,032,725   | 1,443,411                                  | 813,908  | 418,833                   | 151,575   | 1,384,316                                 | (104,107)                                      | 484,435  | 380,328                        |
| 63712_63713<br>63812 63813    | COOK BOE<br>COWETA BOE                   | 16,66<br>125.65             | 8,145            | 665,319<br>5.015.477   | 101,671<br>766,442   | 2,538,593<br>19,137,067   | 634,795<br>3.748.957  | 3,940,378<br>28,667,943                    | 6,551,086<br>49,385,068                                  | 3,371,155<br>25,413,305   | 135,525<br>68,274   | 10,057,766<br>74,866,647                  | (837,942)<br>(6.316,785)                       | 23,952   | (813,990)<br>(5.198,718)       |
| 63912_63913                   | COWETA BOE<br>CRAWFORD BOE               |                             | 73,054           | 5,015,477<br>390,097   | 766,442 59,613   | 19,137,067                | 3,748,957<br>119,910  | 28,667,943 2,058,076                       | 49,385,068<br>3,841,106                                  | 25,413,305                | 495,958   | 6,313,678                                 | (6,316,785)<br>(491,312)                       | 1,118,067<br>(112,470)   | (5,198,718)<br>(603,782)       |
| 64012_64013                   | CRISP BOE                                |                             | 00,528           | 1,005,894  | 153,716  | 3,838,092                 | 0   | 4,997,702                                  | 9,904,571  | 5,096,842                 | 2,329,512   | 17,330,925                                | (1,266,882)                                    | (852,931)  | (2,119,813)                    |
| 64112_64113<br>64212 64213    | DADE BOE<br>DAWSON BOE                   |                             | 31,795<br>48,778 | 502,210<br>975,888   | 76,745<br>149,131  | 1,916,233<br>3,723,599    | 248,199<br>1.088,223  | 2,743,387<br>5,936,841                     | 4,945,026<br>9,609,110                                   | 2,544,685<br>4,944,799    | 469,660<br>1,408,926  | 7,959,371<br>15,962,835                   | (632,512)<br>(1,229,092)                       | (23,303)<br>(106,719)  | (655,815)<br>(1.335,811)       |
| 64312_64313                   | DECATUR BOE                              |                             | 74,422           | 1,172,498  | 179,176  | 4,473,785                 | 5,327   | 5,830,786                                  | 11,545,038   | 5,941,018                 | 3,711,187   | 21,197,243                                | (1,476,711)                                    | (894,966)  | (2,371,677)                    |
| 64322                         | SOUTHWEST GA REG LIB                     |                             | 38,348           | 23,484   | 3,589  | 89,607                    | 19,957  | 136,637                                    | 231,239  | 118,994                   | 184,491   | 534,724                                   | (29,578)                                       | (47,949)   | (77,527)                       |
| 64362<br>64412_64413          | SPRING CREEK CHARTER<br>DEKALB BOE       | 1,92<br>586,39              | 27,852           | 76,951<br>23,406,359   | 11,759<br>3,576,852  | 293,616<br>89,309,359     | 2,702,137<br>7,746,840  | 3,084,463<br>124,039,410                   | 757,704<br>230,471,513                                   | 389,911<br>118,599,470    | 835,065<br>41,855,375   | 1,982,680<br>390,926,358                  | (96,917)<br>(29,479,338)                       | 473,717<br>(3,331,498)   | 376,800<br>(32,810,836)        |
| 64476                         | GA FUGEES CHARTER                        | 94                          | 10,901           | 37,557   | 5,739  | 143,301                   | 1,015,399   | 1,201,996                                  | 369,803  | 190,299                   | 0   | 560,102                                   | (47,301)                                       | 228,781  | 181,480                        |
| 64512_64513<br>64522          | DODGE BOE<br>OCMULGEE REG LIB            |                             | 35,630<br>32,659 | 675,996<br>15.274  | 103,303<br>2,334   | 2,579,331<br>58,280       | 155<br>42.626   | 3,358,785<br>118,514                       | 6,656,215<br>150,397                                     | 3,425,255<br>77,393       | 2,065,639<br>106,194  | 12,147,109<br>333.984                     | (851,388)<br>(19,238)                          | (589,183)<br>(31,998)  | (1,440,571)<br>(51,236)        |
| 64612_64613                   | DOOLY BOE                                | 7,40                        | 02,430           | 295,472  | 45,153   | 1,127,405                 | 42,626  | 1,632,949                                  | 2,909,379  | 1,497,152                 | 1,473,062   | 5,879,593                                 | (372,136)                                      | (374,378)  | (746,514)                      |
| 64712_64713                   | DOUGHERTY BOE                            |                             | 75,685           | 3,435,762  | 525,037  | 13,109,503                | 0   | 17,070,302                                 | 33,830,351   | 17,408,927                | 7,364,571   | 58,603,849                                | (4,327,201)                                    | (2,179,798)  | (6,506,999)                    |
| 64722<br>64812_64813          | DOUGHERTY LIB<br>DOUGLAS BOE             | 1,41<br>137,53              | 11,203<br>37,470 | 56,329<br>5,489,890  | 8,608<br>838,940   | 214,929<br>20,947,238     | 937<br>4,195,365  | 280,803<br>31,471,433                      | 554,646<br>54,056,391                                    | 285,418<br>27,817,144     | 225,959<br>6,404,108  | 1,066,023<br>88,277,643                   | (70,945)<br>(6,914,291)                        | (80,733)<br>127,870  | (151,678)<br>(6,786,421)       |
| 64912_64913                   | EARLY BOE                                | 12,20                       | 03,592           | 487,114  | 74,438   | 1,858,632                 | 103,974   | 2,524,158                                  | 4,796,381  | 2,468,193                 | 1,043,851   | 8,308,425                                 | (613,500)                                      | (316,534)  | (930,034)                      |
| 65012_65013<br>65112_65113    | ECHOLS BOE<br>EFFINGHAM BOE              |                             | 41,017<br>78.188 | 201,215<br>2,601,626   | 30,749<br>397,569  | 767,757<br>9,926,771      | 196,450<br>3,603,006  | 1,196,171<br>16,528,972                    | 1,981,272<br>25,617,002                                  | 1,019,553<br>13,182,379   | 488,098<br>75,703   | 3,488,923<br>38,875,084                   | (253,421)<br>(3,276,640)                       | (49,804)<br>981,401  | (303,225)<br>(2,295,239)       |
| 65212_65213                   | ELBERT BOE                               |                             | 78,188<br>71,638 | 2,601,626<br>813,146   | 397,569<br>124,261   | 3,102,642                 | 3,603,006<br>816,822  | 4,856,871                                  | 25,617,002<br>8,006,671                                  | 4,120,192                 | 480,859   | 38,875,084<br>12,607,722                  | (1,024,122)                                    | 981,401<br>55,799  | (2,295,239)<br>(968,323)       |
| 65222                         | ELBERT LIB                               | ç                           | 98,735           | 3,941  | 602  | 15,038                    | 331   | 19,912                                     | 38,806   | 19,969                    | 6,851   | 65,626                                    | (4,963)  | (5,521)  | (10,484)                       |
| 65312_65313<br>65412 65413    | EMANUEL BOE<br>EVANS BOE                 |                             | 56,118<br>13.909 | 996,138<br>472,757   | 152,225<br>72,244  | 3,800,868<br>1,803,851    | 126,148<br>675,729  | 5,075,379<br>3.024.581                     | 9,808,510<br>4,655,015                                   | 5,047,409<br>2,395,447    | 1,966,119<br>307.818  | 16,822,038<br>7,358,280                   | (1,254,596)<br>(595,418)                       | (425,605)<br>(49,249)  | (1,680,201)<br>(644,667)       |
| 65512_65513                   | FANNIN BOE                               | 22,68                       | 36,902           | 905,561  | 138,384  | 3,455,262                 | 28,022  | 4,527,229                                  | 8,916,640  | 4,588,458                 | 1,793,842   | 15,298,940                                | (1,140,516)                                    | (425,310)  | (1,565,826)                    |
| 65612_65613<br>65660          | FAYETTE BOE                              | 110,37                      | 76,806<br>39,505 | 4,405,756  | 673,267  | 16,810,613<br>272,545     | 1,336,354<br>2,226,919  | 23,225,990<br>2,581,808                    | 43,381,427<br>703,330                                    | 22,323,862                | 3,408,522<br>0  | 69,113,811<br>1,065,260                   | (5,548,866)                                    | 336,077<br>428,254   | (5,212,789)                    |
| 00000                         | LIBERTY TECH CHARTER                     | 1,78                        | 03,000           | 71,429   | 10,915   | 212,345                   | 2,220,919   | 2,501,608                                  | 703,330  | 361,930                   | U   | 1,065,260                                 | (89,961)                                       | 420,254  | 338,293                        |

|                               |   | -                             |  | Defer  | red Outflows of Resou     | irces   |  |  | Deferred Inflov           | vs of Resources   | OPEB Expense                              |  |  |                                |
|-------------------------------|---|-------------------------------|--|--|---------------------------|---|--|--|---------------------------|---|---|--|--|--------------------------------|
| Payroll<br>Location<br>Number | Employer Name                                       | 2022<br>Net OPEB<br>Liability | Differences<br>Between<br>Expected<br>and Actual<br>Experience | Net Difference<br>Between<br>Projected and<br>Actual Investment<br>Earnings on<br>OPEB Plan<br>Investments | Changes of<br>Assumptions | Changes in<br>Proportion<br>and<br>Differences Between<br>Employer<br>Contributions<br>and<br>Proportionate Share<br>of Contributions | Total Deferred<br>Outflows of<br>Resources | Differences Between<br>Expected and Actual<br>Experience | Changes of<br>Assumptions | Changes in<br>Proportion<br>and<br>Differences Between<br>Employer<br>Contributions<br>and<br>Proportionate Share<br>of Contributions | Total Deferred<br>Inflows of<br>Resources | Proportionate Share<br>of Plan OPEB<br>Expense | Deferred Amounts<br>from Changes in<br>Proportion and<br>Differences Between<br>Employer<br>Contributions and<br>Proportionate Share<br>of Contributions | Total Employer<br>OPEB Expense |
| 65712_65713                   | FLOYD BOE   | \$<br>54,302,910 \$           | 2,167,533 \$   | 331,232 \$   | 8,270,444 \$              | 1,522,612 \$  | 12,291,821 \$                              |  | 10,982,839 \$             | 3,584,754 \$  | 35,910,281                                |  |  |                                |
| 65722<br>65812_65813          | SARA HIGHTOWER REG LIB<br>FORSYTH BOE               | 1,086,181<br>263,415,529      | 43,356<br>10,514,388   | 6,625<br>1,606,760   | 165,428<br>40,118,724     | 40,669<br>26,587,874  | 256,078<br>78,827,746                      | 426,902<br>103,530,281                                   | 219,682<br>53,276,157     | 112,743<br>0  | 759,327<br>156,806,438                    | (54,605)<br>(13,242,433)                       | (99,826)<br>10,299,110   | (154,431)<br>(2,943,323)       |
| 65822                         | FORSYTH PUBLIC LIB                                  | 2,402,710                     | 95,906   | 14,656   | 365,938                   | 525,846   | 1,002,346                                  | 944,338  | 485,951                   | 79,862  | 1,510,151                                 | (120,788)                                      | 69,097   | (51,691)                       |
| 65912_65913<br>66012_66013    | FRANKLIN BOE  | 22,691,557<br>517.685.271     | 905,747<br>20,663,717  | 138,412<br>3,157,734   | 3,455,971<br>78,844,526   | 475,506<br>4.019.177  | 4,975,636<br>106,685,154                   | 8,918,469<br>203,465,990                                 | 4,589,399<br>104,702,565  | 2,136,485<br>21,719,844   | 15,644,353<br>329,888,399                 | (1,140,752)<br>(26,025,095)                    | (272,892)<br>(4,642,414)   | (1,413,644)<br>(30,667,509)    |
| 56064_66065                   | INTERNATIONAL CHARTER                               | 1,010,026                     | 40,316   | 6,161  | 153,829                   | 715,314   | 915,620                                    | 396,971  | 204,279                   | 56,197  | 657,447                                   | (50,775)                                       | 239,667  | 188,892                        |
| 66072_66073<br>66074 66075    | GA MAGNET CHARTER BOE<br>INTL CHARTER SCHOOL OF ATL | 4,427,614<br>3.864.915        | 176,731<br>154,270   | 27,007<br>23.575   | 674,335<br>588.634        | 223,195<br>989,951  | 1,101,268<br>1.756.430                     | 1,740,186<br>1,519.029                                   | 895,491<br>781.684        | 433,106<br>0  | 3,068,783<br>2,300,713                    | (222,585)<br>(194,295)                         | 12,936<br>489.847  | (209,649)<br>295,552           |
| 66076                         | AMANA ACADEMY WEST ATLANTA                          | 73,779                        | 2,945  | 23,575   | 11,237                    | 76,730  | 91,362                                     | 28,997   | 14,922                    | 0   | 2,300,713<br>43,919                       | (194,295)<br>(3,709)                           | 489,847  | 295,552<br>14,298              |
| 66112_66113                   | GILMER BOE  | 26,307,407                    | 1,050,076  | 160,468  | 4,006,672                 | 1,078,865   | 6,296,081                                  | 10,339,608   | 5,320,710                 | 1,469,107   | 17,129,425                                | (1,322,525)                                    | (282,451)  | (1,604,976)                    |
| 66212_66213<br>66312_66313    | GLASCOCK BOE<br>GLYNN BOE                           | 4,363,045<br>79.092.951       | 174,154<br>3,157,042   | 26,613<br>482,445  | 664,501<br>12,046,018     | 517,778<br>1,132,305  | 1,383,046<br>16,817,810                    | 1,714,809<br>31,085,925                                  | 882,432<br>15,996,659     | 189,037<br>2,874,206  | 2,786,278<br>49,956,790                   | (219,339)<br>(3,976,166)                       | 82,350<br>(122,713)  | (136,989)<br>(4,098,879)       |
| 66322                         | THREE RIVERS REG LIB SYS                            | 691,242                       | 27,591   | 4,216  | 105,278                   | 62,570  | 199,655                                    | 271,679  | 139,805                   | 70,509  | 481,993                                   | (34,752)                                       | (1,049)  | (35,801)                       |
| 66412_66413<br>66512_66513    | GORDON BOE<br>GRADY BOE                             | 37,164,265<br>26,307,407      | 1,483,434<br>1.050.076   | 226,692<br>160,468   | 5,660,194<br>4,006,672    | 1,316,894<br>180,329  | 8,687,214<br>5,397,545                     | 14,606,682<br>10,339,608                                 | 7,516,524<br>5,320,710    | 1,387,577   | 23,510,783<br>18,250,878                  | (1,868,323)<br>(1,322,525)                     | (387,169)<br>(498,812)   | (2,255,492)<br>(1,821,337)     |
| 66522                         | RODDENBERY MEM LIB                                  | 148,152                       | 5,914  | 904  | 22,564                    | 38,033  | 67,415                                     | 58,228   | 29,964                    | 4,986   | 93,178                                    | (7,449)  | 7,375  | (74)                           |
| 66612_66613<br>66712_66713    | GREENE BOE<br>GWINNETT BOE                          | 19,725,950<br>957,273,448     | 787,373<br>38,210,133  | 120,323<br>5,839,093   | 3,004,303<br>145,794,699  | 1,064,988<br>12,700,891   | 4,976,987<br>202,544,816                   | 7,752,896<br>376,237,456                                 | 3,989,601<br>193,609,885  | 364,397<br>7,759,521  | 12,106,894<br>577,606,862                 | (991,664)<br>(48,124,044)                      | 383,151<br>1,710,982   | (608,513)<br>(46,413,062)      |
| 66722                         | GWINNETT CO LIB                                     | 9,763,250                     | 389,706  | 5,839,093  | 1,486,963                 | 394,621   | 2,330,843                                  | 3,837,253  | 1,974,631                 | 218,390   | 6,030,274                                 | (48, 124, 044)<br>(490, 820)                   | (212,492)  | (46,413,062)<br>(703,312)      |
| 56812_66813                   | HABERSHAM BOE                                       | 47,154,100                    | 1,882,184  | 287,627  | 7,181,666                 | 2,348,760   | 11,700,237                                 | 18,532,989   | 9,536,982                 | 902,267   | 28,972,238                                | (2,370,532)                                    | 269,808  | (2,100,724)                    |
| 66822<br>66912_66913          | N E GA REG LIB<br>HALL BOE                          | 633,606<br>152,660,521        | 25,291<br>6,093,536  | 3,865<br>931,186   | 96,499<br>23,250,510      | 35,320<br>1,287,428   | 160,975<br>31,562,660                      | 249,026<br>60,000,208                                    | 128,148<br>30,875,802     | 183,276<br>2,628,088  | 560,450<br>93,504,098                     | (31,852)<br>(7,674,555)                        | (58,945)<br>(1,350,781)  | (90,797)<br>(9,025,336)        |
| 66922                         | CHESTATEE REG LIB                                   | 604,787                       | 24,140   | 3,689  | 92,110                    | 80,964  | 200,903                                    | 237,700  | 122,319                   | 63,792  | 423,811                                   | (30,403)                                       | (2,514)  | (32,917)                       |
| 66942<br>67012 67013          | HALL CO LIB<br>HANCOCK BOE                          | 1,226,014<br>7.476,209        | 48,937<br>298,417  | 7,478<br>45.603  | 186,724<br>1.138.642      | 100,186<br>477,532  | 343,325<br>1.960,194                       | 481,861<br>2,938,377                                     | 247,963<br>1.512.074      | 491,245<br>2,652,180  | 1,221,069<br>7,102.631                    | (61,631)<br>(375,843)                          | (140,555)<br>(474,465)   | (202,186)<br>(850,308)         |
| 67112_67113                   | HARALSON BOE  | 20,832,829                    | 831,555  | 127,074  | 3,172,882                 | 0   | 4,131,511                                  | 8,187,933  | 4,213,469                 | 874,901   | 13,276,303                                | (1,047,307)                                    | (356,003)  | (1,403,310)                    |
| 67212_67213<br>67312 67313    | HARRIS BOE<br>HART BOE                              | 30,859,602<br>21,976,646      | 1,231,779<br>877,211   | 188,235<br>134.051   | 4,699,981<br>3.347.088    | 966,341<br>1,191,536  | 7,086,336<br>5.549.886                     | 12,128,758<br>8.637.488                                  | 6,241,397<br>4,444,807    | 627,555<br>213,402  | 18,997,710<br>13,295,697                  | (1,551,379)<br>(1,104,809)                     | 165,249<br>340,561   | (1,386,130)<br>(764,248)       |
| 67322                         | HARTLIB   | 49,417                        | 1,973  | 301  | 7,526                     | 225   | 10,025                                     | 19,422   | 9,995                     | 3,116   | 32,533                                    | (2,485)  | (2,179)  | (4,664)                        |
| 67412_67413<br>67512 67513    | HEARD BOE<br>HENRY BOE                              | 10,861,513<br>208,955,852     | 433,544<br>8.340,598   | 66,252<br>1.274,572  | 1,654,231<br>31,824,404   | 216,379<br>4.071,109  | 2,370,406<br>45.510.683                    | 4,268,904<br>82,125,978                                  | 2,196,756<br>42,261,611   | 660,225<br>4,423,686  | 7,125,885<br>128.811.275                  | (546,030)<br>(10,504,639)                      | (142,364)<br>134,656   | (688,394)<br>(10,369,983)      |
| 67522                         | HENRY CO LIB SYS                                    | 208,955,852                   | 43,356   | 6,625  | 165,428                   | 4,071,109   | 45,510,683                                 | 426,902  | 219,682                   | 4,423,666   | 1,100,458                                 | (10,504,639)<br>(54,605)                       | (62,474)   | (10,369,983)<br>(117,079)      |
| 67612_67613                   | HOUSTON BOE   | 151,018,672                   | 6,028,000  | 921,171  | 23,000,453                | 4,854,956   | 34,804,580                                 | 59,354,912   | 30,543,736                | 634,203   | 90,532,851                                | (7,592,018)                                    | 518,059  | (7,073,959)                    |
| 67622<br>67712_67713          | HOUSTON PUBLIC LIB<br>IRWIN BOE                     | 580,128<br>9,999,045          | 23,156<br>399,118  | 3,539<br>60,991  | 88,355<br>1.522.875       | 15,031<br>785.231   | 130,081<br>2,768,215                       | 228,008<br>3.929.927                                     | 117,332<br>2.022.321      | 127,162<br>775,745  | 472,502<br>6,727,993                      | (29,165)<br>(502,672)                          | (51,400)<br>(116,008)  | (80,565)<br>(618,680)          |
| 67812_67813                   | JACKSON BOE   | 49,865,987                    | 1,990,431  | 304,168  | 7,594,692                 | 9,054,247   | 18,943,538                                 | 19,598,843   | 10,085,465                | 279,574   | 29,963,882                                | (2,506,864)                                    | 1,808,512  | (698,352)                      |
| 67912_67913<br>68012_68013    | JASPER BOE<br>JEFE DAVIS BOE                        | 14,915,578<br>18,037,953      | 595,364<br>719,996   | 90,981<br>110.026  | 2,271,673                 | 968,994<br>1.641,988  | 3,927,012<br>5,219,227                     | 5,862,274<br>7,089,462                                   | 3,016,696<br>3,648,201    | 243,076<br>431,486  | 9,122,046<br>11,169,149                   | (749,839)<br>(906,805)                         | 258,188<br>101,267   | (491,651)<br>(805,538)         |
| 68112_68113                   | JEFFERSON BOE                                       | 16,183,879                    | 645,989  | 98,717   | 2,464,838                 | 138,643   | 3,348,187                                  | 6,360,755  | 3,273,212                 | 1,332,496   | 10,966,463                                | (813,596)                                      | (557,337)  | (1,370,933)                    |
| 68122<br>68212_68213          | JEFFERSON LIB<br>JENKINS BOE                        | 152,212<br>8,061,982          | 6,076<br>321,799   | 928<br>49.176  | 23,182<br>1.227.856       | 0<br>226,253  | 30,186<br>1.825.084                        | 59,824<br>3,168,603                                      | 30,785<br>1,630,547       | 124,840<br>799,770  | 215,449<br>5,598,920                      | (7,651)<br>(405,294)                           | (38,369)<br>(188,909)  | (46,020)<br>(594,203)          |
| 58312_68313                   | JOHNSON BOE   | 7,702,200                     | 307,438  | 46,981   | 1,173,061                 | 330,311   | 1,857,791                                  | 3,027,198  | 1,557,781                 | 191,927   | 4,776,906                                 | (387,205)                                      | 74,114   | (313,091)                      |
| 68412_68413<br>68512 68513    | JONES BOE<br>LAMAR BOE                              | 30,329,188<br>14,163,729      | 1,210,608<br>565,354   | 184,999<br>86,395  | 4,619,197<br>2,157,165    | 1,071,144<br>603.062  | 7,085,948<br>3.411.976                     | 11,920,289<br>5,566,774                                  | 6,134,120<br>2,864,634    | 1,665,913<br>2,154.063  | 19,720,322<br>10,585,471                  | (1,524,712)<br>(712.040)                       | (545,720)<br>(417,573)   | (2,070,432)<br>(1,129,613)     |
| 58612_68613                   | LANIER BOE  | 10,100,453                    | 403,166  | 61,610   | 1,538,320                 | 211,748   | 2,214,844                                  | 3,969,784  | 2,042,831                 | 459,233   | 6,471,848                                 | (507,769)                                      | (66,817)   | (574,586)                      |
| 68712_68713                   | LAURENS BOE   | 36,426,379                    | 1,453,981  | 222,191<br>2.886   | 5,547,812                 | 887,952   | 8,111,936                                  | 14,316,670   | 7,367,286                 | 399,591   | 22,083,547                                | (1,831,229)                                    | (67,569)   | (1,898,798)                    |
| 68722<br>68812_68813          | OCONEE REG LIB<br>LEE BOE                           | 473,174<br>32,810,529         | 18,887<br>1,309,652  | 2,886 200,135  | 72,065<br>4,997,111       | 37,218<br>399,097   | 131,056<br>6,905,995                       | 185,972<br>12,895,532                                    | 95,700<br>6,635,975       | 80,930<br>623,872   | 362,602<br>20,155,379                     | (23,787)<br>(1,649,455)                        | (12,033)<br>(310,628)  | (35,820)<br>(1,960,083)        |
| 68822                         | LEE LIB   | 263,326                       | 10,511   | 1,606  | 40,105                    | 9,791   | 62,013                                     | 103,495  | 53,258                    | 57,274  | 214,027                                   | (13,238)                                       | (18,724)   | (31,962)                       |
| 68862_68863<br>68912_68913    | BACONTON COMM BOE<br>LIBERTY BOE                    | 4,579,826<br>50,004,434       | 182,806<br>1,995,957   | 27,936<br>305,013  | 697,517<br>7,615,778      | 1,516,287<br>1,109,315  | 2,424,546<br>11,026,063                    | 1,800,010<br>19,653,257                                  | 926,276<br>10,113,466     | 0<br>1,019,910  | 2,726,286<br>30,786,633                   | (230,237)<br>(2,513,826)                       | 393,467<br>100,067   | 163,230<br>(2,413,759)         |
| 59012_69013                   | LINCOLN BOE   | 9,270,369                     | 370,032  | 56,547   | 1,411,896                 | 756,286   | 2,594,761                                  | 3,643,536  | 1,874,945                 | 60,735  | 5,579,216                                 | (466,041)                                      | 306,003  | (160,038)                      |
| 69112_69113<br>69212_69213    | LONG BOE<br>LOWNDES BOE                             | 15,501,253<br>56,548,951      | 618,742<br>2,257,185   | 94,553<br>344,933  | 2,360,872<br>8,612,521    | 844,237<br>686,490  | 3,918,404<br>11,901,129                    | 6,092,462<br>22,225,451                                  | 3,135,150<br>11,437,104   | 1,078,756<br>985,102  | 10,306,368<br>34,647,657                  | (779,277)<br>(2,842,830)                       | 334,422<br>(369,233)   | (444,855)<br>(3,212,063)       |
| 69222                         | SOUTH GEORGIA REG LIB                               | 588,348                       | 23,484   | 3,589  | 89,607                    | 175,897   | 292,577                                    | 231,239  | 118,994                   | 158,768   | 509,001                                   | (29,578)                                       | (53,924)   | (83,502)                       |
| 69260_69261<br>69312 69313    | SCINTILLA CHARTER ACADEMY                           | 3,159,313<br>22,908,338       | 126,106<br>914,400   | 19,271<br>139,734  | 481,170<br>3,488,987      | 1,004,229<br>754,561  | 1,630,776<br>5,297,682                     | 1,241,706<br>9,003,670                                   | 638,975<br>4,633,243      | 0<br>1.511.427  | 1,880,681<br>15,148,340                   | (158,827)<br>(1.151.650)                       | 399,548<br>(149,853)   | 240,721<br>(1.301,503)         |
| 59412_69413                   | MACON BOE   | 7,752,904                     | 309,462  | 47,291   | 1,180,783                 | 0   | 1,537,536                                  | 3,047,126  | 1,568,036                 | 2,409,110   | 7,024,272                                 | (389,754)                                      | (705,244)  | (1,094,998)                    |
| 69512_69513<br>69560 69561    | MADISON BOE<br>FOOTHILLS ED CTR HS                  | 31,948,061<br>1,950,927       | 1,275,226<br>77,872  | 194,874<br>11,900  | 4,865,755<br>297,130      | 1,370,546<br>1.568,243  | 7,706,401<br>1.955.145                     | 12,556,556<br>766,773                                    | 6,461,540<br>394,578      | 378,605<br>476,220  | 19,396,701<br>1.637.571                   | (1,606,095)<br>(98,077)                        | 343,412<br>421,902   | (1,262,683)<br>323,825         |
| 59612_69613                   | MARION BOE  | 8,066,538                     | 321,981  | 49,204   | 1,228,550                 | 1,566,243   | 1,782,865                                  | 3,170,394  | 1,631,468                 | 1,167,581   | 5,969,443                                 | (405,521)                                      | (102,334)  | (507,855)                      |
| 69712_69713                   | MCDUFFIE BOE<br>MCINTOSH BOE                        | 22,728,397<br>8,177,255       | 907,218<br>326,400   | 138,637<br>49.879  | 3,461,581<br>1,245,413    | 0   | 4,507,436<br>1,989,748                     | 8,932,948<br>3,213,909                                   | 4,596,850<br>1.653.861    | 2,364,956<br>888.659  | 15,894,754                                | (1,142,601)<br>(411.088)                       | (877,684)  | (2,020,285)                    |
| 69812_69813<br>69912 69913    | MCINTOSH BOE<br>MERIWETHER CO BOE                   | 8,177,255<br>16.271.522       | 326,400<br>649.488   | 49,879<br>99,252   | 1,245,413<br>2,478,186    | 368,056<br>0  | 1,989,748<br>3.226.926                     | 3,213,909<br>6,395,201                                   | 1,653,861 3.290.938       | 888,659<br>3.654,569  | 5,756,429<br>13,340,708                   | (411,088)<br>(818,005)                         | (435,628)<br>(1.375,221)   | (846,716)<br>(2,193,226)       |
| 69922                         | PINE MOUNTAIN REG LIB                               | 337,401                       | 13,468   | 2,058  | 51,387                    | 25,416  | 92,329                                     | 132,609  | 68,240                    | 101,514   | 302,363                                   | (16,963)                                       | (23,520)   | (40,483)                       |
| 70012_70013<br>70112_70113    | MILLER BOE<br>MITCHELL BOE                          | 5,811,286<br>11,059,775       | 231,961<br>441,458   | 35,447<br>67,461   | 885,071<br>1,684,426      | 0<br>318.984  | 1,152,479<br>2,512,329                     | 2,284,011<br>4,346,826                                   | 1,175,341<br>2,236,855    | 850,099<br>1,950,007  | 4,309,451<br>8,533,688                    | (292,148)<br>(555,996)                         | (326,612)<br>(694,506)   | (618,760)<br>(1,250,502)       |
| 70122                         | DESOTO TRAIL REG LIB                                | 197,469                       | 7,882  | 1,205  | 30,075                    | 29,736  | 68,898                                     | 77,611   | 39,938                    | 39,423  | 156,972                                   | (9,929)  | (7,685)  | (17,614)                       |
| 70212_70213<br>70312_70313    | MONROE BOE<br>MONTGOMERY BOE                        | 28,143,061<br>6,706,039       | 1,123,347<br>267,676   | 171,665<br>40,905  | 4,286,246<br>1,021,343    | 1,258,203<br>657,872  | 6,839,461<br>1,987,796                     | 11,061,075<br>2,635,676                                  | 5,691,973<br>1,356,306    | 0<br>172,473  | 16,753,048<br>4,164,455                   | (1,414,810)<br>(337,127)                       | 339,059<br>48,514  | (1,075,751)<br>(288,613)       |
| 70312_70313<br>70412_70413    | MONTGOMERY BOE<br>MORGAN BOE                        | 19,998,089                    | 798,236  | 40,905   | 3,045,750                 | 255,750   | 4,221,719                                  | 2,635,676<br>7,859,855                                   | 4,044,641                 | 925,946   | 4,164,455 12,830,442                      | (1,005,347)                                    | 48,514<br>(316,673)  | (1,322,020)                    |
| 70422                         | Azalea Regional Library System                      | 1,040,923                     | 41,549   | 6,349  | 158,535                   | 0   | 206,433                                    | 409,114  | 210,528                   | 211,753   | 831,395                                   | (52,330)                                       | (97,572)   | (149,902)                      |
| 70512_70513<br>70612_70613    | MURRAY BOE<br>MUSCOGEE BOE                          | 36,274,167<br>162,668,775     | 1,447,905<br>6,493,021   | 221,262<br>992,234   | 5,524,630<br>24,774,787   | 807,172<br>2,594,236  | 8,000,969<br>34,854,278                    | 14,256,846<br>63,933,755                                 | 7,336,501<br>32,899,986   | 1,910,635<br>8,822,279  | 23,503,982<br>105,656,020                 | (1,823,577)<br>(8,177,691)                     | (728,854)<br>(1,138,822)   | (2,552,431)<br>(9,316,513)     |
| 70622                         | CHATTAHOOCHEE VALLEY LIB                            | 2,637,217                     | 105,266  | 16,086   | 401,654                   | 74,079  | 597,085                                    | 1,036,506  | 533,381                   | 551,217   | 2,121,104                                 | (132,576)                                      | (154,937)  | (287,513)                      |
| 70712_70713<br>70722          | NEWTON BOE<br>NEWTON LIB                            | 108,499,657<br>440,196        | 4,330,829<br>17,571  | 661,817<br>2,685   | 16,524,720<br>67.043      | 1,028,861<br>118,744  | 22,546,227<br>206.043                      | 42,643,651<br>173.011                                    | 21,944,206<br>89.030      | 7,080,955<br>233.895  | 71,668,812<br>495,936                     | (5,454,500)<br>(22,129)                        | (1,867,365)<br>(31,694)  | (7,321,865)<br>(53,823)        |
|                               | -   | -,                            | .,   | _,9  |                           |   |  |  |                           |   |   | , _,,  | ()   | ······/                        |

|                               |   |                               | Deferred Outflows of Resources Deferred Inflows of Resources   |  |                           |   |  |  | OPEB Expense              |   |   |  |  |                                |
|-------------------------------|---|-------------------------------|--|--|---------------------------|---|--|--|---------------------------|---|---|--|--|--------------------------------|
| Payroll<br>Location<br>Number | Employer Name   | 2022<br>Net OPEB<br>Liability | Differences<br>Between<br>Expected<br>and Actual<br>Experience | Net Difference<br>Between<br>Projected and<br>Actual Investment<br>Earnings on<br>OPEB Plan<br>Investments | Changes of<br>Assumptions | Changes in<br>Proportion<br>and<br>Differences Between<br>Employer<br>Contributions<br>and<br>Proportionate Share<br>of Contributions | Total Deferred<br>Outflows of<br>Resources | Differences Between<br>Expected and Actual<br>Experience | Changes of<br>Assumptions | Changes in<br>Proportion<br>and<br>Differences Between<br>Employer<br>Contributions<br>and<br>Proportionate Share<br>of Contributions | Total Deferred<br>Inflows of<br>Resources | Proportionate Share<br>of Plan OPEB<br>Expense | Deferred Amounts<br>from Changes in<br>Proportion and<br>Differences Between<br>Employer<br>Contributions and<br>Proportionate Share<br>of Contributions | Total Employer<br>OPEB Expense |
| 70812_70813                   | OCONEE BOE  | \$ 46,061,086                 | ,  | 280,960 \$   | 7,015,198 \$              | 5,077,404 \$  | 14,212,118 \$                              |  | 9,315,919 \$              | 0 \$  | 27,419,321                                |  | 1,664,962  | (000,000)                      |
| 70912_70913<br>71012 71013    | OGLETHORPE BOE<br>PAUL DING BOF                       | 14,565,006<br>155,999,675     | 581,371<br>6.226.820   | 88,842<br>951,554  | 2,218,280<br>23,759.070   | 874,372<br>12,156,232   | 3,762,865<br>43,093,676                    | 5,724,488<br>61,312,597                                  | 2,945,793<br>31,551,151   | 213,557<br>131,448  | 8,883,838<br>92,995,196                   | (732,212)<br>(7.842,422)                       | 152,602<br>2,845,819   | (579,610)<br>(4,996,603)       |
| 71112_71113                   | PEACH BOE   | 21,054,264                    | 840,394  | 128,425  | 3,206,607                 | 2,983,198   | 7,158,624                                  | 8,274,963  | 4,258,254                 | 392,161   | 12,925,378                                | (1,058,442)                                    | 184,518  | (873,924)                      |
| 71122<br>71212 71213          | PEACH PUBLIC LIB                                      | 49,417<br>27.875.080          | 1,973<br>1.112.650   | 301<br>170,030   | 7,526                     | 122<br>336.694  | 9,922<br>5.864.806                         | 19,422<br>10.955.751                                     | 9,995<br>5.637.774        | 86,095<br>1.279.145   | 115,512<br>17.872.670                     | (2,485)<br>(1.401.335)                         | (44,691)<br>(143,432)  | (47,176)<br>(1.544.767)        |
| 71212_71213<br>71312_71313    | PICKENS BOE<br>PIERCE BOE                             | 27,875,080<br>19,850,433      | 1,112,650<br>792.342   | 170,030<br>121.082   | 4,245,432<br>3.023.262    | 336,694<br>1,535,586  | 5,864,806<br>5,472,272                     | 10,955,751<br>7,801,821                                  | 5,637,774<br>4.014.778    | 1,279,145<br>486,498  | 17,872,670 12,303,097                     | (1,401,335)<br>(997,920)                       | (143,432)<br>(33,048)  | (1,544,767)<br>(1,030,968)     |
| 71412_71413                   | PIKE BOE  | 16,562,081                    | 661,085  | 101,024  | 2,522,439                 | 837,859   | 4,122,407                                  | 6,509,400  | 3,349,704                 | 1,303,474   | 11,162,578                                | (832,611)                                      | (283,139)  | (1,115,750)                    |
| 71512_71513<br>71612_71613    | POLK BOE<br>PULASKI BOE                               | 42,311,444<br>7,254,873       | 1,688,887<br>289,583   | 258,088<br>44,253  | 6,444,119<br>1,104,932    | 4,006,296<br>66,687   | 12,397,390<br>1,505,455                    | 16,629,679<br>2,851,385                                  | 8,557,548<br>1,467,308    | 631,359<br>913,106  | 25,818,586<br>5,231,799                   | (2,127,084)<br>(364,719)                       | 370,752 (268,686)  | (1,756,332)<br>(633,405)       |
| 71712_71713                   | PUTNAM BOE  | 21,589,234                    | 269,563<br>861,747   | 131,688  | 3,288,084                 | 448,058   | 4,729,577                                  | 8,485,223  | 4,366,453                 | 890,265   | 13,741,941                                | (1,085,332)                                    | (200,000)<br>71,590  | (1,013,742)                    |
| 71812_71813                   | QUITMAN BOE   | 2,675,048                     | 106,776  | 16,317   | 407,415                   | 131,075   | 661,583                                    | 1,051,375  | 541,032                   | 466,137   | 2,058,544                                 | (134,479)                                      | (22,933)   | (157,412)                      |
| 71912_71913<br>72012 72013    | RABUN BOE<br>RANDOLPH BOF                             | 18,812,778<br>6,530,752       | 750,923<br>260,679   | 114,753<br>39,836  | 2,865,225<br>994,647      | 927,421<br>22,033   | 4,658,322                                  | 7,393,991<br>2,566,783                                   | 3,804,910<br>1,320,854    | 845,559<br>861,217  | 12,044,460<br>4,748,854                   | (945,758)<br>(328,316)                         | (116,091)<br>(308,939)   | (1,061,849)<br>(637,255)       |
| 72060_72061                   | STEM CHARTER SCHOOL                                   | 1,913,988                     | 76,398   | 11,675   | 291,504                   | 946,318   | 1,325,895                                  | 752,255  | 387,107                   | 101,114   | 1,240,476                                 | (96,218)                                       | 447,182  | 350,964                        |
| 72112_72113                   | RICHMOND BOE  | 165,200,821                   | 6,594,089  | 1,007,678  | 25,160,423                | 3,975,876   | 36,738,066                                 | 64,928,926   | 33,412,095                | 8,434,737   | 106,775,758                               | (8,304,981)                                    | (3,729,464)  | (12,034,445)                   |
| 72122<br>72160_72161          | AUGUSTA RICHMOND CO LIB<br>GA SCHOOL INNOVAT&CLASSICS | 1,682,749<br>3,090,090        | 67,168<br>123,343  | 10,264<br>18,849   | 256,286<br>470,627        | 157,500<br>973,894  | 491,218<br>1,586,713                       | 661,371<br>1,214,499                                     | 340,338<br>624,975        | 55,531<br>96,677  | 1,057,240<br>1,936,151                    | (84,595)<br>(155,345)                          | 27,521<br>387,908  | (57,074)<br>232,563            |
| 72212_72213                   | ROCKDALE BOE  | 100,479,268                   | 4,010,690  | 612,895  | 15,303,198                | 922,007   | 20,848,790                                 | 39,491,396   | 20,322,072                | 6,875,849   | 66,689,317                                | (5,051,299)                                    | (1,236,228)  | (6,287,527)                    |
| 72222                         | CONYERS-ROCKDALE LIB<br>SCHI FY BOF                   | 641,825<br>6.964,314          | 25,619<br>277,985  | 3,915<br>42,480  | 97,751<br>1.060.679       | 116,116<br>19,347   | 243,401                                    | 252,257  | 129,810                   | 145,530   | 527,597<br>4,447,460                      | (32,266)                                       | 12,146   | (20,120)                       |
| 72312_72313<br>72412 72413    | SCREVEN BOE   | 6,964,314<br>13,804,045       | 277,985<br>550,997   | 42,480<br>84.201   | 2,102,384                 | 19,347<br>260,706   | 1,400,491<br>2,998,288                     | 2,737,186<br>5.425.408                                   | 1,408,542<br>2,791,887    | 301,732<br>245,342  | 4,447,460 8.462.637                       | (350,111)<br>(693,960)                         | (163,000)<br>(50,352)  | (513,111)<br>(744,312)         |
| 72422                         | SCREVEN-JENKINS REG LIB                               | 308,583                       | 12,317   | 1,882  | 46,998                    | 46,337  | 107,534                                    | 121,283  | 62,411                    | 43,680  | 227,374                                   | (15,514)                                       | (19,199)   | (34,713)                       |
| 72512_72513<br>72612_72613    | SEMINOLE BOE<br>SPALDING BOE                          | 9,164,207<br>60,413,866       | 365,795<br>2,411,456   | 55,899<br>368,508  | 1,395,727<br>9.201.155    | 0<br>554.827  | 1,817,421<br>12,535,946                    | 3,601,811<br>23,744,479                                  | 1,853,473<br>12,218,788   | 1,040,868<br>3,194,263  | 6,496,152<br>39,157,530                   | (460,702)<br>(3,037,128)                       | (397,715)<br>(740,719)   | (858,417)<br>(3,777,847)       |
| 72622                         | FLINT RIVER REG LIB                                   | 559,530                       | 22,334   | 3,413  | 85,218                    | 15,513  | 126,478                                    | 219,912  | 113,166                   | 61,733  | 394,811                                   | (28,129)                                       | (26,029)   | (54,158)                       |
| 72712_72713                   | STEPHENS BOE  | 23,590,865                    | 941,643  | 143,898  | 3,592,937                 | 1,030,612   | 5,709,090                                  | 9,271,924  | 4,771,285                 | 1,460,536   | 15,503,745                                | (1,185,960)                                    | (37,801)   | (1,223,761)                    |
| 72812_72813<br>72912_72913    | STEWART BOE<br>SUMTER BOE                             | 3,828,075<br>24,515,624       | 152,800<br>978,556   | 23,350<br>149,538  | 583,024<br>3,733,780      | 169,446<br>0  | 928,620<br>4,861,874                       | 1,504,549<br>9,635,383                                   | 774,233<br>4,958,319      | 290,458<br>2,753,108  | 2,569,240<br>17,346,810                   | (192,447)<br>(1,232,450)                       | (87,883)<br>(1,062,395)  | (280,330)<br>(2,294,845)       |
| 72960                         | FURLOW CHARTER SCHOOL                                 | 452,575                       | 18,065   | 2,761  | 68,928                    | 40,024  | 129,778                                    | 177,876  | 91,534                    | 109,019   | 378,429                                   | (22,753)                                       | (45,076)   | (67,829)                       |
| 72922<br>73012_73013          | LAKE BLACKSHEAR REG LIB<br>TAI BOT BOF                | 2,675,048<br>3,740,432        | 106,776<br>149,302   | 16,317<br>22,816   | 407,415<br>569.675        | 3,328,918<br>415.691  | 3,859,426<br>1,157,484                     | 1,051,375<br>1,470,103                                   | 541,032<br>756,508        | 0<br>1,086,019  | 1,592,407<br>3,312,630                    | (134,479)<br>(188,040)                         | 640,176<br>16,957  | 505,697<br>(171,083)           |
| 73112_73113                   | TALIAFERRO BOE  | 2,449,057                     | 97,756   | 14,939   | 372,996                   | 235,222   | 720,913                                    | 962,554  | 495,325                   | 174,456   | 1,632,335                                 | (123,121)                                      | 40,987   | (82,134)                       |
| 73160<br>73212 73213          | 7 PILLARS CHARTER SCHOOL                              | 839,394<br>23.415.678         | 33,505<br>934,651  | 5,120<br>142.829   | 127,841<br>3.566.256      | 1,055,357<br>1,739,115  | 1,221,823<br>6.382,851                     | 329,907<br>9.203.070                                     | 169,769                   | 289,642<br>127,254  | 789,318<br>14.066.177                     | (42,197)<br>(1.177.156)                        | 199,006  | 156,809<br>(807,646)           |
| 73212_73213<br>73312 73313    | TATTNALL BOE<br>TAYLOR BOE                            | 23,415,678<br>8,989,019       | 934,651<br>358,802   | 142,829  | 3,566,256                 | 1,739,115   | 6,382,851<br>2,284,417                     | 9,203,070  | 4,735,853<br>1.818.042    | 127,254<br>337,397  | 14,066,177                                | (1,177,156)<br>(451,897)                       | 369,510<br>76,503  | (807,646)<br>(375,394)         |
| 73412_73413                   | TELFAIR BOE   | 11,193,567                    | 446,798  | 68,278   | 1,704,803                 | 117,704   | 2,337,583                                  | 4,399,411  | 2,263,914                 | 242,510   | 6,905,835                                 | (562,724)                                      | (88,120)   | (650,844)                      |
| 73512_73513<br>73522          | TERRELL BOE<br>KINCHAFOONEE REG LIB                   | 8,679,941<br>296,204          | 346,465<br>11,823  | 52,945<br>1,807  | 1,321,973<br>45,113       | 992,069<br>864  | 2,713,452<br>59,607                        | 3,411,480<br>116,417                                     | 1,755,530<br>59,908       | 2,103,116<br>16,997   | 7,270,126<br>193,322                      | (436,357)<br>(14,890)                          | (463,174)<br>(12,089)  | (899,531)<br>(26,979)          |
| 73612_73613                   | THOMAS BOE  | 36,689,308                    | 1,464,476  | 223,794  | 5,587,857                 | 545,640   | 7,821,767                                  | 14,420,009   | 7,420,464                 | 868,982   | 22,709,455                                | (1,844,449)                                    | 66,174   | (1,778,275)                    |
| 73622<br>73712_73713          | THOMAS CO PUBLIC LIB<br>TIFT BOE                      | 394,939<br>43.934.872         | 15,764<br>1,753,687  | 2,409<br>267,990   | 60,150<br>6,691,371       | 21,357<br>0   | 99,680<br>8.713.048                        | 155,223<br>17.267.735                                    | 79,877<br>8.885.889       | 162,745<br>2,602,573  | 397,845<br>28,756,197                     | (19,852)<br>(2,208,696)                        | (48,964)<br>(1.068.025)  | (68,816)<br>(3.276,721)        |
| 73722                         | COASTAL PLAIN REG LIB                                 | 814,636                       | 32,517   | 4,969  | 124,071                   | 30,582  | 192,139                                    | 320,177  | 164,761                   | 244,396   | 729,334                                   | (40,953)                                       | (85,089)   | (126,042)                      |
| 73812_73813<br>73912_73913    | TOOMBS BOE<br>TOWNS BOE                               | 16,308,362<br>9,690,065       | 650,958<br>386,785   | 99,476<br>59,107   | 2,483,797<br>1,475,817    | 626,421<br>439.075  | 3,860,652<br>2,360,784                     | 6,409,680<br>3,808,489                                   | 3,298,389<br>1,959,829    | 1,548,243<br>433,263  | 11,256,312<br>6.201,581                   | (819,854)<br>(487,143)                         | (292,647)<br>117,342   | (1,112,501)<br>(369,801)       |
| 73922                         | MOUNTAIN REG LIB                                      | 506,053                       | 20,199   | 3,087  | 77,073                    | 90,087  | 190,446                                    | 198,894  | 102,350                   | 170,812   | 472,056                                   | (25,439)                                       | (67,343)   | (92,782)                       |
| 74012_74013<br>74112 74113    | TREUTLEN BOE<br>TROUP BOE                             | 6,300,107<br>74,826,759       | 251,473<br>2,986,755   | 38,429<br>456,422  | 959,519<br>11,396,269     | 63,401<br>1,109,793   | 1,312,822<br>15.949.239                    | 2,476,133<br>29,409,183                                  | 1,274,205<br>15,133,816   | 143,597<br>2,888,965  | 3,893,935<br>47,431,964                   | (316,719)<br>(3.761.696)                       | (23,856)<br>227.077  | (340,575)<br>(3,534,619)       |
| 74122                         | TROUP HARRIS COWETA LIB                               | 407,318                       | 16,258   | 2,485  | 62,035                    | 84,853  | 165,631                                    | 160,088  | 82,381                    | 156,587   | 399,056                                   | (20,477)                                       | (37,381)   | (57,858)                       |
| 74212_74213<br>74312_74313    | TURNER BOE<br>TWIGGS BOE                              | 8,947,525<br>4,372,255        | 357,146<br>174 521   | 54,577<br>26,670   | 1,362,726<br>665,903      | 467,158<br>25,774   | 2,241,607<br>892,868                       | 3,516,648<br>1,718,429                                   | 1,809,649<br>884,295      | 460,987<br>1.318.107  | 5,787,284<br>3,920,831                    | (449,812)<br>(219,800)                         | (296,190)<br>(376,579)   | (746,002)<br>(596,379)         |
| 74312_74313<br>74412_74413    | UNION BOE   | 4,372,255<br>21,187,957       | 845,730  | 129,241  | 3,226,969                 | 1,778,273   | 5,980,213                                  | 8,327,509  | 4,285,294                 | 809,544   | 13,422,347                                | (1,065,160)                                    | 278,306  | (786,854)                      |
| 74512_74513                   | UPSON BOE<br>WALKER BOE                               | 29,023,949<br>58,836,586      | 1,158,508<br>2,348,497   | 177,038<br>358,887   | 4,420,407<br>8,960,933    | 904,901   | 6.660.854<br>11.906.077                    | 11,407,291<br>23,124,560                                 | 5,870,134<br>11,899,781   | 177,713<br>5.103,379  | 17,455,138                                | (1,459,093)<br>(2,957,837)                     | (29,931)<br>(957,560)  | (1,489,024)<br>(3,915,397)     |
| 74612_74613<br>74622          | CHEROKEE REG LIB                                      | 259,166                       | 2,348,497<br>10,345  | 1,581  | 39,472                    | 237,760<br>0  | 51,398                                     | 23,124,560   | 52,417                    | 120,763   | 40,127,720<br>275,040                     | (2,957,637)<br>(13,028)                        | (49,975)   | (63,003)                       |
| 74712_74713<br>74812_74813    | WALTON BOE<br>WARE BOE                                | 74,088,774<br>40,305,158      | 2,957,298<br>1,608,804   | 451,921<br>245,850   | 11,283,872<br>6,138,558   | 1,369,570<br>2,181,357  | 16,062,661<br>10,174,569                   | 29,119,132<br>15.841.148                                 | 14,984,557<br>8,151,774   | 960,742<br>41,573   | 45,064,431<br>24,034,495                  | (3,724,595)<br>(2,026,223)                     | 289,800<br>706,379   | (3,434,795)<br>(1,319,844)     |
| 74812_74813<br>74912 74913    | WARE BOE<br>WARREN BOE                                | 40,305,158<br>4,284,612       | 1,608,804  | 245,850<br>26,135  | 652,555                   | 2,181,357<br>225,830  | 10,174,569                                 | 15,841,148   | 8,151,774<br>866,569      | 41,573<br>318,966   | 24,034,495                                | (2,026,223)<br>(215,394)                       | (31,553)   | (1,319,844)<br>(246,947)       |
| 75012_75013                   | WASHINGTON BOE  | 17,355,326                    | 692,748  | 105,863  | 2,643,252                 | 33,052  | 3,474,915                                  | 6,821,169  | 3,510,139                 | 860,085   | 11,191,393                                | (872,487)                                      | (358,983)  | (1,231,470)                    |
| 75112_75113<br>75212_75213    | WAYNE BOE<br>WEBSTER BOE                              | 27,455,879<br>1.913.988       | 1,095,918<br>76,398  | 167,473<br>11.675  | 4,181,587<br>291,504      | 71,767<br>7.951   | 5,516,745<br>387,528                       | 10,790,992<br>752,255                                    | 5,552,990<br>387,107      | 1,704,451<br>620.063  | 18,048,433<br>1,759,425                   | (1,380,264)<br>(96,218)                        | (650,852)<br>(235,010)   | (2,031,116)<br>(331,228)       |
| 75312_75313                   | WHEELER BOE   | 6,332,392                     | 252,761  | 38,626   | 964,436                   | 259,850   | 1,515,673                                  | 2,488,822  | 1,280,735                 | 720,649   | 4,490,206                                 | (318,341)                                      | (117,110)  | (435,451)                      |
| 75412_75413<br>75512_75513    | WHITE BOE<br>WHITEIELD BOE                            | 24,342,714<br>74,683,757      | 971,654<br>2,981,047   | 148,484<br>455,550   | 3,707,445<br>11,374,489   | 482,689<br>32,289   | 5,310,272<br>14,843,375                    | 9,567,424<br>29,352,978                                  | 4,923,348<br>15,104,894   | 554,935<br>2,513,206  | 15.045.707<br>46.971.078                  | (1,223,760)<br>(3,754,507)                     | (77,791)<br>(1,366,236)  | (1,301,551)<br>(5,120,743)     |
| 75522                         | NORTHWEST GA REG LIB                                  | 880,492                       | 35,145   | 5,371  | 134,101                   | 108,794   | 283,411                                    | 346,060  | 178,081                   | 141,086   | 665,227                                   | (44,266)                                       | 15,873   | (28,393)                       |
| 75612_75613<br>75712_75713    | WILCOX BOE<br>WILKES BOE                              | 6,369,330<br>10,142,047       | 254,236<br>404,826   | 38,851<br>61,864   | 970,062<br>1,544,654      | 54,055<br>40,439  | 1,317,204<br>2,051,783                     | 2,503,340<br>3,986,132                                   | 1,288,206<br>2,051,243    | 465,022<br>1,929,566  | 4,256,568<br>7,966,941                    | (320,200)<br>(509,862)                         | (109,160)<br>(594,064)   | (429,360)<br>(1,103,926)       |
| 75722                         | BARTRAM TRAIL REG LIB                                 | 242,727                       | 9,689  | 1,481  | 36,968                    | 40,439<br>41,912  | 90,050                                     | 95,399   | 49,092                    | 75,408  | 219,899                                   | (12,203)                                       | (25,784)   | (37,987)                       |
| 75812_75813<br>75912_75913    | WILKINSON BOE<br>WORTH BOF                            | 8,361,752<br>16,165,459       | 333,764<br>645,254   | 51,004<br>98,605   | 1,273,512<br>2,462.032    | 0   | 1,658,280<br>3,205,891                     | 3,286,422<br>6,353,515                                   | 1,691,176<br>3.269,487    | 1,068,760<br>2,622,292  | 6,046,358<br>12,245,294                   | (420,362)<br>(812,672)                         | (534,381)<br>(849,991)   | (954,743)<br>(1.662.663)       |
| 75912_75913<br>75922          | WORTH BOE<br>WORTH PUB LIB                            | 16,165,459 193,409            | 645,254 7,720  | 98,605   | 2,462,032 29,457          | 26,541  | 3,205,891<br>64,898                        | 6,353,515<br>76,016                                      | 3,269,487<br>39,117       | 2,622,292<br>38,380   | 153,513                                   | (812,672)<br>(9,725)                           | (849,991)<br>(22,978)  | (1,662,663)<br>(32,703)        |
| 76112_76113                   | ATLANTA CITY BOE                                      | 293,325,020                   | 11,708,243   | 1,789,200  | 44,674,001                | 18,576,214  | 76,747,658                                 | 115,285,616  | 59,325,393                | 8,579,820   | 183,190,829                               | (14,746,048)                                   | (1,454,909)  | (16,200,957)                   |
| 76312_76313<br>76412_76413    | BREMEN CITY BOE<br>BUFORD CITY BOE                    | 11,913,033<br>28,221,494      | 475,516<br>1,126,478   | 72,666<br>172,143  | 1,814,379<br>4,298,191    | 926,258<br>3,342,725  | 3,288,819<br>8,939,537                     | 4,682,183<br>11,091,902                                  | 2,409,427<br>5,707,836    | 61,985<br>78,263  | 7,153,595<br>16,878,001                   | (598,891)<br>(1,418,754)                       | 239,255<br>945,077   | (359,636)<br>(473,677)         |
| 76512 76513                   | CALHOUN CITY BOE                                      | 19,149,486                    | 764,363  | 116,806  | 2,916,506                 | 804,773   | 4,602,448                                  | 7,526,328  | 3,873,010                 | 317,216   | 11,716,554                                | (962,685)                                      | (104,599)  | (1,067,284)                    |
| 76612_76613<br>76712_76713    | CARROLLTON CITY BOE<br>CARTERSVILLE CITY BOE          | 25,592,595<br>20,270,229      | 1,021,544<br>809.098   | 156,108<br>123,643   | 3,897,805<br>3.087,197    | 1,353,754<br>1,323,265  | 6,429,211<br>5.343.203                     | 10,058,665<br>7,966,814                                  | 5,176,138<br>4.099.682    | 114,007<br>224,362  | 15,348,810<br>12,290,858                  | (1,286,594)<br>(1,019,026)                     | 393,057<br>52,208  | (893,537)<br>(966,818)         |
| 76912 76913                   | CHICKAMAUGA CITY BOE                                  | 6,069,561                     | 242,270  | 37,023   | 924,407                   | 248,379   | 1,452,079                                  | 2,385,521  | 1,227,577                 | 179,000   | 3,792,098                                 | (305,132)                                      | (25,433)   | (330,565)                      |
| 77112_77113<br>77212_77213    | COMMERCE CITY BOE<br>DALTON CITY BOE                  | 10,178,887<br>47,186,384      | 406,296<br>1,883,473   | 62,088<br>287,824  | 1,550,265<br>7,186,583    | 1,608,137<br>1,557,045  | 3,626,786<br>10,914,925                    | 4,000,611<br>18,545,678                                  | 2,058,694<br>9.543,512    | 0<br>466.261  | 6,059,305<br>28,555,451                   | (511,712)<br>(2,372,157)                       | 628,990<br>59,459  | 117,278<br>(2,312,698)         |
| .1212_11213                   | BALLON OTT DOL  |                               | 1,000,110  | 201,024  | 1,100,000                 | 1,001,040   | 10,011,020                                 | 10,010,010   | 0,010,012                 | 100,201   | 20,000,101                                | (2,0,2,10,)                                    | 00,400   | (2,012,000)                    |

|                               |                                |                               |  | Deferred Outflows of Resources Deterred Inflows of Resources   |                           |   |  |  |                           |   |   |  | OPEB Expense   |                                |  |
|-------------------------------|--------------------------------|-------------------------------|--|--|---------------------------|---|--|--|---------------------------|---|---|--|--|--------------------------------|--|
| Payroll<br>Location<br>Number | Employer Name                  | 2022<br>Net OPEB<br>Liability | Differences<br>Between<br>Expected<br>and Actual<br>Experience | Net Difference<br>Between<br>Projected and<br>Actual Investment<br>Earnings on<br>OPEB Plan<br>Investments | Changes of<br>Assumptions | Changes in<br>Proportion<br>and<br>Differences Between<br>Employer<br>Contributions<br>and<br>Proportionate Share<br>of Contributions | Total Deferred<br>Outflows of<br>Resources | Differences Between<br>Expected and Actual<br>Experience | Changes of<br>Assumptions | Changes in<br>Proportion<br>and<br>Differences Between<br>Employer<br>Contributions<br>and<br>Proportionate Share<br>of Contributions | Total Deferred<br>Inflows of<br>Resources | Proportionate Share<br>of Plan OPEB<br>Expense | Deferred Amounts<br>from Changes in<br>Proportion and<br>Differences Between<br>Employer<br>Contributions and<br>Proportionate Share<br>of Contributions | Total Employer<br>OPEB Expense |  |
| 77312_77313                   | DECATUR CITY BOE               | \$ 40.319.                    | 023 : 1.609.358 \$   | 245.935 \$   | 6.140.670 \$              | 4.421.131 \$  | 12.417.094 \$                              | 15.846.597 \$  | 8.154.578 \$              | 0 \$  | 24.001.175 \$                             | \$ (2,026,922) \$                              | 1.538.393  | \$ (488.529)                   |  |
| 77412 77413                   | DUBLIN CITY BOE                | 13,448.                       |  | 82.035   | 2.048.298                 | 838.255   | 3.505.410                                  | 5.285.832  | 2.720.062                 | 1.022.079   | 9.027.973                                 | (676.108)                                      | (547,693)  | (1.223.801)                    |  |
| 77612 77613                   | GNSVLLE CITY BOE               | 41.061.                       |  | 250.464  | 6.253.760                 | 370.926   | 8.514.147                                  | 16.138.438   | 8.304.758                 | 2,219,982   | 26,663,178                                | (2,064,250)                                    | (274,034)  | (2,338,284)                    |  |
| 77912 77913                   | JEFFERSON CITY BOE             | 19.255.                       |  | 117.453  | 2.932.659                 | 2.003.412   | 5.822.121                                  | 7.568.014  | 3.894.462                 | 2,219,902   | 11.462.476                                | (2,004,230)                                    | 746.986  | (221.030)                      |  |
| 78112_78113                   | MARIETTA CITY BOE              | 56.770.                       |  | 346,283  | 8.646.246                 | 2,316,510   | 13,575,063                                 | 22,312,481   | 11.481.890                | 392,179   | 34,186,550                                | (2,853,964)                                    | 422,330  | (2,431,634)                    |  |
| 78212 78213                   | MOUNTAIN EDU CTR BOE           | 2,555.                        |  | 15.586   | 389.150                   | 646.982   | 1.153.707                                  | 1.004.240  | 516.777                   | 392,179   | 1.521.017                                 | (128,452)                                      | 284.381  | 155.929                        |  |
| 78412 78413                   | PELHAM CITY BOE                | 2,555, 8.656.                 |  | 52.804   | 1.318.458                 | 24,751  | 1.741.557                                  | 3.402.411  | 1.750.863                 | 880,840   | 6.034.114                                 | (435,196)                                      | (329,549)  | (764,745)                      |  |
| 78512 78513                   | ROME CITY BOE                  | 38,464,                       |  | 234,625  | 5,858,290                 | 6.009.410   | 13,637,676                                 | 15.117.890   | 7,779,589                 | 111,662   | 23,009,141                                | (1,933,712)                                    | 1,434,450  | (499,262)                      |  |
| 78612 78613                   | SOCIAL CIRCLE BOE              | 10,446,                       |  | 63,720   |                           | 1,325,349   | 3,397,046                                  | 4,105,740  | 2,112,793                 | 36,981  | 6,255,514                                 | (525,160)                                      | 309,677  |                                |  |
| 78912 78913                   | THOMASVILLE CITY BOE           | 16.211.                       |  | 98.886   | 1,591,004<br>2,469,046    | 40.259  | 3.255.283                                  | 6.371.614  | 3.278.800                 | 1,639,822   | 11.290.236                                | (814,985)                                      | (462,194)  | (215,483)<br>(1,277,179)       |  |
| 79112 79113                   | TRION CITY BOE                 | 7.001.                        |  | 42,705   | 1.066.290                 | 74.678  | 1.463.128                                  | 2,751,665  | 1.415.993                 | 739.623   | 4,907,281                                 | (351.961)                                      | (105.964)  | (457.925)                      |  |
| 79212_79213                   | VALDOSTA CITY BOE              | 47,758,                       |  | 291,312  | 7,273,686                 | 1,944,593   | 11,415,892                                 | 18,770,456   | 9,659,181                 | 63.498  | 28,493,135                                | (2,400,907)                                    | (105,964)<br>549,385   | (1,851,522)                    |  |
| 79312 79313                   | VIDALIA CITY BOE               | 47,758,<br>14.062.            |  | 85.776   | 2.141.720                 | 765.411   | 3,554,213                                  | 5.526.918  | 2,844,124                 | 233,447   | 8.604.489                                 | (706,943)                                      | 158.822  | (548,121)                      |  |
| 79312_79313                   | OHOOPEE REG LIB                | 367.                          |  | 2.242  | 55.972                    | 26.171  | 99.054                                     | 144.441  | 74.329                    | 94.514  | 313.284                                   | (18,475)                                       | (840)  | (19,315)                       |  |
| 79322<br>79422                | OKEFENOKEE REG LIB             | 367,<br>460.                  |  | 2,242  | 70,180                    | 84,315  | 175.699                                    | 181.106  | 74,329<br>93,196          | 107,490   | 381,792                                   | (23,166)                                       | (3,093)  | (26,259)                       |  |
| 79422                         | COASTAL PLAINS CHARTER         | 400,<br>708.                  |  | 4.319  | 107.842                   | 570.125   | 710.549                                    | 278.296  | 143.210                   | 107,490   | 421.506                                   | (35,595)                                       | 168,764  | 133.169                        |  |
| B1012 81013                   | GA MILITARY COLLEGE            | 21.810.                       |  | 133.039  | 3.321.809                 | 2,765,999   | 7.091.433                                  | 8.572.253  | 4.411.238                 | 2,164,094   | 421,506                                   | (1,096,468)                                    | 1.169.945  | 73.477                         |  |
| B5042 85043                   | NORTHWEST GEORGIA RESA         | 21,810, 3,800,                |  | 23,181   | 578.800                   | 2,765,999   | 904.073                                    | 1,493,651  | 768,625                   | 2,164,094 709,887   | 2,972,163                                 | (1,096,466)<br>(191,051)                       | (145,112)  | (336,163)                      |  |
| 85042_85043<br>85242 85243    | NORTH GEORGIA RESA             | 2,223.                        |  | 13.560   | 338.578                   | 109.284   | 550.157                                    | 873.732  | 449.618                   |   | 2,972,163                                 |  | (145,112)  |                                |  |
| 85442 85443                   | PIONEER RESA                   | 2,223,<br>6.632.              |  | 40.454   | 1.010.092                 | 2,630,834   | 3.946.107                                  | 2.606.640  | 1,341,364                 | 42,431<br>0   | 3,948,004                                 | (111,761)<br>(333,412)                         | 692.958  | (100,585)<br>359,546           |  |
|                               |                                |                               |  |  |                           |   |  |  |                           | -   |   |  |  |                                |  |
| 85642_85643                   | METRO RESA<br>N E GEORGIA RESA | 4,390,                        |  | 26,782   | 668,709                   | 61,781  | 932,528                                    | 1,725,668  | 888,020                   | 875,799   | 3,489,487                                 | (220,727)                                      | (278,343)  | (499,070)                      |  |
| 85842_85843                   |                                | 4,316,<br>3.735.              |  | 26,332<br>22,787   | 657,472<br>568,967        | 131,369<br>270,332  | 987,484<br>1.011.202                       | 1,696,671<br>1,468,274                                   | 873,098<br>755,566        | 303,617<br>1,234,288  | 2,873,386<br>3.458,128                    | (217,018)<br>(187,805)                         | (122,593)<br>(129,705)   | (339,611)<br>(317,510)         |  |
| 86042_86043<br>86242 86243    | WEST GA RESA<br>GRIFFIN RESA   | 3,735,<br>1.840.              |  | 11.225   | 280.268                   | 421.797   | 786.743                                    | 723.258  | 372.185                   | 71.845  | 3,456,126                                 |  | (129,705)<br>133.643   | (317,510)<br>41.132            |  |
| 86442_86443                   | MIDDLE GA RESA                 | 701.                          |  | 4,276  | 200,200                   | 248,180   | 387,210                                    | 275.532  | 141.788                   | 116,937   | 534,257                                   | (92,511)<br>(35,243)                           | 24,485   | (10,758)                       |  |
| B6642 86643                   | OCONEE RESA                    | 1.392.                        |  | 4,270  | 212.139                   | 346.883   | 623.116                                    | 547.445  | 281.712                   | 396,166   | 1.225.323                                 |  | 24,465   | (41,563)                       |  |
| B6842 86843                   | CEN SAV RIVER RESA             | 857.                          |  | 5.232  | 130.647                   | 201.819   | 371.938                                    | 337.147  | 173.494                   | 182,938   | 693.579                                   | (70,024)<br>(43,121)                           | (87.081)   | (130.202)                      |  |
| B7242 87243                   | CHATT FLINT RESA               | 1.277.                        |  | 5,232  | 194.567                   | 329,780   | 583.132                                    | 502.100  | 258,378                   | 9,740   | 770,218                                   | (64,222)                                       | (87,081)<br>88,432   | 24,210                         |  |
| B7642 87643                   | HEART OF GEORGIA RESA          | 1,277,                        |  | 11.816   | 295.019                   | 15.127  | 399.281                                    | 761.324  | 391.774                   | 693,464   | 1.846.562                                 | (97,380)                                       | (241,445)  | (338.825)                      |  |
| 57642_87643<br>B8042 88043    | FIRST DISTRICT RESA            | 3.638.                        |  | 22.196   | 295,019<br>554,216        | 199.198   | 920.860                                    | 1.430.207  | 735.977                   | 2.080.480   | 4.246.664                                 |  | (312.096)  | (495.032)                      |  |
| 56042_66043<br>58442 88443    | SOUTHWEST GA RESA              | 3,636,<br>797.                |  | 4.867  | 121.522                   | 215.782   | 374.020                                    | 313.599  | 161.376                   | 2,060,480   | 4,240,004                                 | (182,936)<br>(40,113)                          | (312,096)<br>59.721  | (495,032)<br>19.608            |  |
| 58442_88443<br>58642 88643    | COASTAL PLNS RESA              | 2.190.                        |  | 4,867  | 121,522<br>333.661        | 215,782   | 374,020<br>1.746.031                       | 313,599<br>861,044                                       | 443.089                   | 469.299   | 1.773.432                                 | (40,113)<br>(110,136)                          | 59,721<br>381,526  | 271.390                        |  |
| 88842 88843                   | OKEFENOKEE RESA                | 2,190,                        |  | 8.693  | 217.056                   | 67.840  | 350.475                                    | 560,134  | 288.242                   | 469,299<br>386,299  | 1,773,432                                 | (71.647)                                       | (50.039)   | (121.686)                      |  |
| 00042_88843                   | UNEFENUNCE RESA                | 1,425,                        | 00,000   | 6,693  | 217,000                   | 67,040  | 350,475                                    | 500,134  | 200,242                   | 300,299   | 1,234,075                                 | (/1,04/)                                       | (50,039)   | (121,000)                      |  |
|                               | Total                          | \$ <u>9,903,181,</u>          | 941\$  | 60,406,610 \$  | 1,508,274,872 \$          | 343,340,176 \$  | 2,307,313,076 \$                           | 3,892,250,430 \$   | 2,002,932,303 \$          | 343,340,176 \$  | 6,238,522,909                             | (497,853,158) \$                               | 0  | \$ <u>(497,853,158)</u>        |  |

### NOTE 1 – PLAN DESCRIPTION

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

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

### NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of Presentation

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

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

### Allocation Methodology

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions, requires participating employers in the School OPEB Fund to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense. The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer are based on the ratio of each employer's contribution to the School OPEB Fund during the measurement period July 1, 2021, through June 30, 2022, for the fiscal year 2022. Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. Employer contribution to the School OPEB Fund. Contributions from the employers contribution to the School OPEB Fund. Contributions from the employers contribution to the School OPEB Fund. Contributions from the employers contributing entities are recognized when due, based on statutory requirements and is substantially funded on a pay-as- you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur.

The methodology used to determine active employee participation in the School OPEB Fund is based on their current employer payroll location, if available, with payroll locations greater than or equal to 60000 designated as School. When unavailable, it is based upon a review of their pension system, pension Department, and pension System code. The methodology used to determine retiree participation in the School OPEB Fund is based on their last employer payroll location, if available. When unavailable, it is based upon a review of their historical classification in conjunction with any other available employer payroll location information.

Total contributions presented in the schedule of employer allocations to those reported in the School OPEB Fund statement of changes in fiduciary net position for the year ended June 30, 2022, are as follows (amounts in thousands):

|   | <br>FY21      |
|---|---------------|
|   |               |
| Total employer contributions per audited financial statements | \$<br>361,575 |

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

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

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

### 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<br>Salary increases     | 2.50%<br>3.00 – 8.75% including inflation                                     |
|-----------------------------------|---|
| Long-term expected rate of return | 7.00% compounded annually, net of investment expense, and including inflation |
| Healthcare cost trend rate        |   |
| Pre-Medicare eligible             | 6.50%   |
| Medicare eligible                 | 5.00%   |
| Ultimate trend rate               |   |
| Pre-Medicare eligible             | 4.50%   |
| Medicare eligible                 | 4.50%   |
| Year of ultimate trend rate       |   |
| Pre-Medicare eligible             | 2029  |
| Medicare eligible                 | 2023  |

The Plan currently uses mortality tables that vary by age, gender, and health status (i.e. disabled or not disabled) as follows:

- For TRS members: Post-retirement mortality rates for service retirements and beneficiaries were based on the Pub-2010 Teachers Headcount Weighted Below Median Healthy Retiree Mortality Table (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. Post-retirement mortality rates for disability retirements were based on the Pub-2010 Teachers Mortality Table for Disabled Retirees (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. The Pub-2010 Teachers Headcount Weighted Below Median Employee Mortality Table with ages set forward one year and adjusted 106% was used for death prior to retirement. Future improvement in mortality rates was assumed using the MP-2019 projection scale generationally. These rates of improvement were reduced by 20% for all years prior to the ultimate rate.
- For PSERS members: Pre-retirement mortality rates were based on the Pub-2010 General Employee Mortality Table, with no adjustment, with the MP-2019 Projection scale applied generationally. Postretirement mortality rates for service retirements were based on the Pub-2010 General Healthy Annuitant Mortality Table (ages set forward two years and adjusted 101% for males and 103% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for disability retirements were based on the Pub-2010 General Disabled Mortality Table (ages set back three years for males and adjusted 103% for males and 106% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for beneficiaries were based

on the Pub-2010 General Contingent Survivor Mortality Table (ages set forward two years and adjusted 104% for males and 99% for females) with the MP-2019 Projection scale applied generationally.

The actuarial assumptions used in the June 30, 2021, valuation was based on the results of an actuarial experience study for the pension systems, which covered the five-year period ending June 30, 2018, with the exception of the assumed annual rate of inflation which was changed from 2.75% to 2.50%, effective with the June 30, 2018, valuation.

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

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

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

| Asset class  | Target allocation | Long-Term Expected<br>Real Rate of Return* |
|--------------|-------------------|--|
| Fixed income | 30.0%<br>70.0%    | 2.0%<br>9.4%                               |
| Equities     | 10.0%             | 9.4%                                       |
| Total        | 100.00%           |  |

\*Net of Inflation

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

### Discount Rate

In order to measure the total OPEB liability for the School OPEB, a single equivalent interest rate of 3.57% was used as the discount rate, as compared with last year's rate of 2.20%. The plan's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate as used for the long-term rate of return was applied to all periods of projected benefit payments to determine total OPEB liability. This is comprised mainly of the yield or index rate for 20-year tax-exempt general obligation bonds with an average rating of AA or higher (3.54% per the Municipal Bond Index Rate). The projection of cashflows used to determine the discount rate assumed that

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

Sensitivity of the Collective Net OPEB liability to Changes in the Discount Rate

The following presents the collective net OPEB liability of the participating employers calculated using the discount rate of 3.57%, as well as what the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.57%) or 1-percentage-point higher (4.57%) than the current discount rate (amounts in thousands):

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

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

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

|                               | Current     |                 |            |           |             |            |
|-------------------------------|-------------|-----------------|------------|-----------|-------------|------------|
|                               |             | Healthcare Cost |            |           |             |            |
|                               | 1% Decrease |                 | Trend Rate |           | 1% Increase |            |
| Collective Net OPEB Liability | \$          | 8,532,775       | \$         | 9,903,182 | \$          | 11,587,406 |

**OPEB plan fiduciary net position:** Detailed information about the OPEB plan's fiduciary net position is available in the 2022 State of Georgia Annual Comprehensive Financial Report which is publicly available at: <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 has changed since the prior measurement date from 2.20% to 3.57%, resulting in a change of assumptions. Current year changes in the total OPEB liability due to a change in assumption for the year, are determined by spreading the total change over the average expected remaining service life of

the active and inactive members at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment.

For the year ended June 30, 2022, this number is 9.32 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 6.20 years.

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

|                                   | Year of  | Amortization Beginning of |    | Curre        | End of Year |           |     |                |             |
|-----------------------------------|----------|---------------------------|----|--------------|-------------|-----------|-----|----------------|-------------|
|                                   | Deferral | Period                    | •  | Year Balance | Э           | Additions |     | Deductions     | Balance     |
| Deferred Outflows of Resources:   |          |                           | -  |              |             |           |     |                |             |
| Changes of                        | 2019     | 6.48 Years                | \$ | 270,645      | \$          | -         | \$  | (77,772) \$    | 5 192,873   |
| Assumption                        | 2020     | 6.30 Years                |    | 1,688,033    |             | -         |     | (392,566)      | 1,295,467   |
| -                                 | 2021     | 6.26 Years                | -  | 24,614       |             | -         |     | (4,679)        | 19,935      |
|                                   |          |                           | \$ | 1,983,292    | \$          |           | \$  | (475,017) \$   | 1,508,275   |
| Difference between                |          |                           |    |              |             |           |     |                |             |
| Expected and Actual               |          |                           |    |              |             |           |     |                |             |
| Experience                        | 2022     | 6.20 Years                | \$ | -            | \$          | 471,309   | _\$ | (76,018) \$    | 395,291     |
|                                   |          |                           | \$ |              | \$          | 471,309   | \$  | (76,018) \$    | 395,291     |
|                                   | 2018     | 5.0 years                 | \$ | 3,529        | \$          | _         | \$  | (3,529) \$     |             |
| Net difference between            | 2010     | 5.0 years                 | Ψ  | 7,042        | Ψ           | -         | Ψ   | (3,521)        | 3,521       |
| projected and actual              | 2010     | 5.0 years                 |    | 14,725       |             | _         |     | (4,908)        | 9,817       |
| earnings on OPEB plan             | 2021     | 5.0 years                 |    | (42,470)     |             | -         |     | 10,617         | (31,853)    |
| investments (1)                   | 2022     | 5.0 years                 | _  | -            |             | 98,652    |     | (19,730)       | 78,922      |
|                                   |          |                           | \$ | (17,174)     | \$          | 98,652    | \$  | (21,071) \$    | 60,407      |
| Deferred Inflows<br>of Resources: |          |                           |    |              |             |           |     |                |             |
|                                   | 2018     | 6.53 Years                | \$ | 132,262      | \$          | -         | \$  | (52,278) \$    | 5 79,984    |
| Difference between                | 2019     | 6.48 Years                |    | 697,438      |             | -         |     | (200,413)      | 497,025     |
| Expected and Actual<br>Experience | 2020     | 6.30 Years                |    | 422,736      |             | -         |     | (98,311)       | 324,425     |
| Experience -                      | 2021     | 6.26 Years                | -  | 3,692,885    |             | -         |     | (702,069)      | 2,990,816   |
|                                   |          |                           | \$ | 4,945,321    | \$          | -         | \$  | (1,053,071) \$ | 3,892,250   |
|                                   | 2017     | 6.56 Years                | \$ | 300,179      | \$          | -         | \$  | (192,422) \$   | 107,757     |
| Changes of                        | 2018     | 6.53 Years                |    | 583,610      |             | -         |     | (230,676)      | 352,934     |
| Assumptions                       | 2022     | 6.20 Years                | _  | -            |             | 1,838,827 |     | (296,585)      | 1,542,242   |
|                                   |          |                           | \$ | 883,789      | \$          | 1,838,827 | \$  | (719,683)      | 6 2,002,933 |

(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       | \$<br>(1,119,512) |
|------------|-------------------|
| 2024       | (882,288)         |
| 2025       | (673,458)         |
| 2026       | (809,950)         |
| Thereafter | <br>(446,002)     |
| Total      | \$<br>(3,931,210) |

### Collective OPEB Expense

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

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

### NOTE 5 - ACCESS TO ACTUARIAL VALUATIONS

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