

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 Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation 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 62612_62613	LIVE OAK PUBLIC LIB CHATTAHOOCHEE BOE	145,260 165,361	0.040174% 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 Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation 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				
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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 Location Number	Employer Name	Er	2022 nployer tributions	2022 Employer Allocation Percentage
C00C2_C00C2			407.044	0.0400409/
68862_68863 68912_68913	BACONTON COMM BOE LIBERTY BOE		167,214 1,825,710	0.046246%
69012_69013	LINCOLN BOE		338,469	0.504933% 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 SCHLEY BOE		23,434	0.006481%
72312_72313	SCREVEN BOE		254,273	0.070324%
72412_72413 72422	SCREVEN BOE SCREVEN-JENKINS REG LIB		503,998	0.139390%
72422			11,266	0.003116%
72612_72613	SEMINOLE BOE SPALDING BOE	\$	334,596 2,205,772	0.092538% 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 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 Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
70440 70440		400.000	0.4420200/
73412_73413 73512_73513	TELFAIR BOE TERRELL BOE	408,688 316,914	0.113030% 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 77312 77313		1,722,822	0.476477%
77412_77413	DECATUR CITY BOE DUBLIN CITY BOE	1,472,086	0.407132%
—		491,032	0.135804% 0.414630%
77612_77613	GNSVLLE CITY BOE JEFFERSON CITY BOE	1,499,197	
77912_77913 78112_78113	MARIETTA CITY BOE	703,038 \$ 2,072,742	0.194438% 0.573254%
78212_78213	MOUNTAIN EDU CTR BOE	ş 2,072,742 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 85042 85043			
81012_81013 85042_85043 85242_85243	NORTHWEST GEORGIA RESA NORTH GEORGIA RESA	138,755 81,165	0.038375% 0.022448%

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation 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 Location Number	Employer Name	2022 Net OPE Liabilit		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
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 60312 60313	ATKINSON BOE BACON BOE		79,933 50.326	434,279 540,869	66,365 82,653	1,657,036 2,063,742	769,596 1,147,567	2,927,276 3,834,831	4,276,143 5,325,688	2,200,482 2,740,572	367,754 88,483	6.844.379 8.154.743	(546,955) (681,201)	88,083 298,290	(458,872) (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 60612 60613	TWIN LAKES LIB SYSTEM BANKS BOE		10,869)4,377	728,095 3.289.220	111,264 502.643	2,778,122 12,550,355	507,113 5.309.614	4,124,594 21.651.832	7,169,214 32,387,416	3,689,241 16,666,400	332,130 501.065	11,190,585 49,554,881	(917,006) (4.142,634)	59,626 937,755	(857,380) (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 BARTOW BOF)1,337 52.939	3,205,276 30.054	489,815 4,593	12,230,058	7,179,205	23,104,354	31,560,858	16,241,057	1,572,006	49,373,921 651,275	(4,036,913) (37,852)	377,552 (75,383)	(3,659,361)
60812_60813 60822	BARTOW BOE BARTOW CO LIB SYSTEM		52,939 50.335	30,054 756.813	4,593	114,674 2.887.698	14,082 685.657	163,403 4,445,821	295,928 7.451,986	152,283 3.834,754	203,064 326,889	11.613.629	(37,852) (953,174)	(75,383) (12,042)	(113,235) (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 61112_61113	BERRIEN BOE BIBB BOE	136,57	78,149 53,392	5,451,598 93,937	833,088 14,355	20,801,132 358,426	1,679,800 209.032	28,765,618 675,750	53,679,349 924,954	27,623,120 475,977	4,283,006 42,698	85,585,475 1,443.629	(6,866,063) (118,311)	(953,159) 4.347	(7,819,222) (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 61312 61313	BLECKLEY BOE BRANTLEY BOE		29,921 53,729	735,641 565,354	112,417 86,395	2,806,915 2,157,165	115,476 64,178	3,770,449 2,873,092	7,243,517 5,566,774	3,727,477 2,864,634	884,666 390,532	11,855,660 8.821,940	(926,508) (712,040)	(146,696) (47,978)	(1,073,204) (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 61622	BULLOCH BOE STATESBORO REG PUBLIC LIB		70,024 16.265	2,629,241 40,565	401,789 6,199	10,032,139 154,779	1,737,960 25.639	14,801,129 227,182	25,888,915 399,423	13,322,304 205,541	514,397 118.832	39,725,616 723,796	(3,311,420) (51,090)	938,761 (42,419)	(2,372,659) (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 61912_61913	BUTTS BOE CALHOUN BOE		18,841 34.138	755,157 157,033	115,400 23,997	2,881,378 599,177	732,080 213,962	4,484,015 994,169	7,435,677 1,546,235	3,826,362 795,685	567,242 703,097	11,829,281 3,045,017	(951,088) (197,777)	15,347 (230,737)	(935,741) (428,514)
61962_61963	PATAULA CHARTER BOE		54,138 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) 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 62212 62213	CANDLER BOE CARROLL BOE		75,962 75,470	486,011 3.272.100	74,270 500.027	1,854,424 12,485.032	199,727 3.619.324	2,614,432 19.876,483	4,785,522 32,218,842	2,462,605 16.579.653	598,696 9,044	7,846,823 48,807,539	(612,111) (4.121.075)	(74,764) 1.145.861	(686,875) (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 62412_62413	CATOOSA CO PUB LIB CHARLTON BOE		57,901 57,815	14,286 337,998	2,183 51,651	54,509 1.289.666	38,304 193,170	109,282 1,872,485	140,666 3.328,108	72,386 1,712,627	87,961 605,356	301,013 5,646,091	(17,991) (425,695)	(25,002) (117,401)	(42,993) (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 62612_62613	LIVE OAK PUBLIC LIB CHATTAHOOCHEE BOE		78,504 29.121	158,804 180,783	24,268 27,626	605,934 689,794	366,134 114.616	1,155,140 1.012.819	1,563,673 1,780,082	804,658 916.021	643,307 1,069,822	3,011,638 3,765,925	(200,006) (227,690)	(305,101) (256,360)	(505,107) (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) 51,132	(717,711)
62812_62813 62822	CHEROKEE BOE SEQUOYAH REG LIB	225,40		8,997,264	1,374,920	34,329,980 374,082	9,182,834	53,884,998 885,612	88,591,862	45,588,922 496,767	1,470,767	135,651,551	(11,331,683)	3,302,433	(8,029,250)
62822 62912 62913	CLARKE BOE	2,45	56,187 53,377	98,040 4,340,956	14,982 663.365	374,082	398,508 4,330,810	885,612 25,898,493	965,356 42,743,371	496,767	111,509 333,166	1,573,632 65.072.059	(123,476) (5.467,256)	70,625 2.110.557	(52,851) (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 63112 63113	CLAY BOE CLAYTON BOE	2,31 283.88	10,709	92,233 11.331.586	14,095 1.731.641	351,926 43.236.826	532,814 12,341.056	991,068 68.641.109	908,179 111,576,847	467,344 57.416.879	213,392 10.854,773	1,588,915 179,848,499	(116,167) (14,271,663)	(28,067) 1.435.395	(144,234) (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 63422	COFFEE BOE SATILLA REG LIB		96,517 98,735	1,835,978 3.941	280,566 602	7,005,364 15,038	651,261 8.913	9,773,169 28,494	18,078,024 38,806	9,302,859 19,969	1,197,742 157.573	28,578,625 216,348	(2,312,341) (4.963)	(468,199) (46,596)	(2,780,540) (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 63612 63613	MOULTRIE-COLQUITT CO LIB COLUMBIA BOE	34 137.01	19,681	13,958 5.468.904	2,133 835.733	53,257 20.867.164	25,363 7,445.081	94,711 34.616.882	137,435 53.849.752	70,724 27.710.809	71,077	279,236 81.560.561	(17,579) (6.887.858)	(13,517) 2.467.259	(31,096) (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 63812 63813	COOK BOE COWETA BOE	16,66 125.65	8,145	665,319 5.015.477	101,671 766,442	2,538,593 19,137,067	634,795 3.748.957	3,940,378 28,667,943	6,551,086 49,385,068	3,371,155 25,413,305	135,525 68,274	10,057,766 74,866,647	(837,942) (6.316,785)	23,952	(813,990) (5.198,718)
63912_63913	COWETA BOE CRAWFORD BOE		73,054	5,015,477 390,097	766,442 59,613	19,137,067	3,748,957 119,910	28,667,943 2,058,076	49,385,068 3,841,106	25,413,305	495,958	6,313,678	(6,316,785) (491,312)	1,118,067 (112,470)	(5,198,718) (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 64212 64213	DADE BOE DAWSON BOE		31,795 48,778	502,210 975,888	76,745 149,131	1,916,233 3,723,599	248,199 1.088,223	2,743,387 5,936,841	4,945,026 9,609,110	2,544,685 4,944,799	469,660 1,408,926	7,959,371 15,962,835	(632,512) (1,229,092)	(23,303) (106,719)	(655,815) (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 64412_64413	SPRING CREEK CHARTER DEKALB BOE	1,92 586,39	27,852	76,951 23,406,359	11,759 3,576,852	293,616 89,309,359	2,702,137 7,746,840	3,084,463 124,039,410	757,704 230,471,513	389,911 118,599,470	835,065 41,855,375	1,982,680 390,926,358	(96,917) (29,479,338)	473,717 (3,331,498)	376,800 (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 64522	DODGE BOE OCMULGEE REG LIB		35,630 32,659	675,996 15.274	103,303 2,334	2,579,331 58,280	155 42.626	3,358,785 118,514	6,656,215 150,397	3,425,255 77,393	2,065,639 106,194	12,147,109 333.984	(851,388) (19,238)	(589,183) (31,998)	(1,440,571) (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 64812_64813	DOUGHERTY LIB DOUGLAS BOE	1,41 137,53	11,203 37,470	56,329 5,489,890	8,608 838,940	214,929 20,947,238	937 4,195,365	280,803 31,471,433	554,646 54,056,391	285,418 27,817,144	225,959 6,404,108	1,066,023 88,277,643	(70,945) (6,914,291)	(80,733) 127,870	(151,678) (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 65112_65113	ECHOLS BOE EFFINGHAM BOE		41,017 78.188	201,215 2,601,626	30,749 397,569	767,757 9,926,771	196,450 3,603,006	1,196,171 16,528,972	1,981,272 25,617,002	1,019,553 13,182,379	488,098 75,703	3,488,923 38,875,084	(253,421) (3,276,640)	(49,804) 981,401	(303,225) (2,295,239)
65212_65213	ELBERT BOE		78,188 71,638	2,601,626 813,146	397,569 124,261	3,102,642	3,603,006 816,822	4,856,871	25,617,002 8,006,671	4,120,192	480,859	38,875,084 12,607,722	(1,024,122)	981,401 55,799	(2,295,239) (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 65412 65413	EMANUEL BOE EVANS BOE		56,118 13.909	996,138 472,757	152,225 72,244	3,800,868 1,803,851	126,148 675,729	5,075,379 3.024.581	9,808,510 4,655,015	5,047,409 2,395,447	1,966,119 307.818	16,822,038 7,358,280	(1,254,596) (595,418)	(425,605) (49,249)	(1,680,201) (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 65660	FAYETTE BOE	110,37	76,806 39,505	4,405,756	673,267	16,810,613 272,545	1,336,354 2,226,919	23,225,990 2,581,808	43,381,427 703,330	22,323,862	3,408,522 0	69,113,811 1,065,260	(5,548,866)	336,077 428,254	(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 Location Number	Employer Name	2022 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
65712_65713	FLOYD BOE	\$ 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 65812_65813	SARA HIGHTOWER REG LIB FORSYTH BOE	1,086,181 263,415,529	43,356 10,514,388	6,625 1,606,760	165,428 40,118,724	40,669 26,587,874	256,078 78,827,746	426,902 103,530,281	219,682 53,276,157	112,743 0	759,327 156,806,438	(54,605) (13,242,433)	(99,826) 10,299,110	(154,431) (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 66012_66013	FRANKLIN BOE	22,691,557 517.685.271	905,747 20,663,717	138,412 3,157,734	3,455,971 78,844,526	475,506 4.019.177	4,975,636 106,685,154	8,918,469 203,465,990	4,589,399 104,702,565	2,136,485 21,719,844	15,644,353 329,888,399	(1,140,752) (26,025,095)	(272,892) (4,642,414)	(1,413,644) (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 66074 66075	GA MAGNET CHARTER BOE INTL CHARTER SCHOOL OF ATL	4,427,614 3.864.915	176,731 154,270	27,007 23.575	674,335 588.634	223,195 989,951	1,101,268 1.756.430	1,740,186 1,519.029	895,491 781.684	433,106 0	3,068,783 2,300,713	(222,585) (194,295)	12,936 489.847	(209,649) 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 43,919	(194,295) (3,709)	489,847	295,552 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 66312_66313	GLASCOCK BOE GLYNN BOE	4,363,045 79.092.951	174,154 3,157,042	26,613 482,445	664,501 12,046,018	517,778 1,132,305	1,383,046 16,817,810	1,714,809 31,085,925	882,432 15,996,659	189,037 2,874,206	2,786,278 49,956,790	(219,339) (3,976,166)	82,350 (122,713)	(136,989) (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 66512_66513	GORDON BOE GRADY BOE	37,164,265 26,307,407	1,483,434 1.050.076	226,692 160,468	5,660,194 4,006,672	1,316,894 180,329	8,687,214 5,397,545	14,606,682 10,339,608	7,516,524 5,320,710	1,387,577	23,510,783 18,250,878	(1,868,323) (1,322,525)	(387,169) (498,812)	(2,255,492) (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 66712_66713	GREENE BOE GWINNETT BOE	19,725,950 957,273,448	787,373 38,210,133	120,323 5,839,093	3,004,303 145,794,699	1,064,988 12,700,891	4,976,987 202,544,816	7,752,896 376,237,456	3,989,601 193,609,885	364,397 7,759,521	12,106,894 577,606,862	(991,664) (48,124,044)	383,151 1,710,982	(608,513) (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) (490, 820)	(212,492)	(46,413,062) (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 66912_66913	N E GA REG LIB HALL BOE	633,606 152,660,521	25,291 6,093,536	3,865 931,186	96,499 23,250,510	35,320 1,287,428	160,975 31,562,660	249,026 60,000,208	128,148 30,875,802	183,276 2,628,088	560,450 93,504,098	(31,852) (7,674,555)	(58,945) (1,350,781)	(90,797) (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 67012 67013	HALL CO LIB HANCOCK BOE	1,226,014 7.476,209	48,937 298,417	7,478 45.603	186,724 1.138.642	100,186 477,532	343,325 1.960,194	481,861 2,938,377	247,963 1.512.074	491,245 2,652,180	1,221,069 7,102.631	(61,631) (375,843)	(140,555) (474,465)	(202,186) (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 67312 67313	HARRIS BOE HART BOE	30,859,602 21,976,646	1,231,779 877,211	188,235 134.051	4,699,981 3.347.088	966,341 1,191,536	7,086,336 5.549.886	12,128,758 8.637.488	6,241,397 4,444,807	627,555 213,402	18,997,710 13,295,697	(1,551,379) (1,104,809)	165,249 340,561	(1,386,130) (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 67512 67513	HEARD BOE HENRY BOE	10,861,513 208,955,852	433,544 8.340,598	66,252 1.274,572	1,654,231 31,824,404	216,379 4.071,109	2,370,406 45.510.683	4,268,904 82,125,978	2,196,756 42,261,611	660,225 4,423,686	7,125,885 128.811.275	(546,030) (10,504,639)	(142,364) 134,656	(688,394) (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) (54,605)	(62,474)	(10,369,983) (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 67712_67713	HOUSTON PUBLIC LIB IRWIN BOE	580,128 9,999,045	23,156 399,118	3,539 60,991	88,355 1.522.875	15,031 785.231	130,081 2,768,215	228,008 3.929.927	117,332 2.022.321	127,162 775,745	472,502 6,727,993	(29,165) (502,672)	(51,400) (116,008)	(80,565) (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 68012_68013	JASPER BOE JEFE DAVIS BOE	14,915,578 18,037,953	595,364 719,996	90,981 110.026	2,271,673	968,994 1.641,988	3,927,012 5,219,227	5,862,274 7,089,462	3,016,696 3,648,201	243,076 431,486	9,122,046 11,169,149	(749,839) (906,805)	258,188 101,267	(491,651) (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 68212_68213	JEFFERSON LIB JENKINS BOE	152,212 8,061,982	6,076 321,799	928 49.176	23,182 1.227.856	0 226,253	30,186 1.825.084	59,824 3,168,603	30,785 1,630,547	124,840 799,770	215,449 5,598,920	(7,651) (405,294)	(38,369) (188,909)	(46,020) (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 68512 68513	JONES BOE LAMAR BOE	30,329,188 14,163,729	1,210,608 565,354	184,999 86,395	4,619,197 2,157,165	1,071,144 603.062	7,085,948 3.411.976	11,920,289 5,566,774	6,134,120 2,864,634	1,665,913 2,154.063	19,720,322 10,585,471	(1,524,712) (712.040)	(545,720) (417,573)	(2,070,432) (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 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 68812_68813	OCONEE REG LIB LEE BOE	473,174 32,810,529	18,887 1,309,652	2,886 200,135	72,065 4,997,111	37,218 399,097	131,056 6,905,995	185,972 12,895,532	95,700 6,635,975	80,930 623,872	362,602 20,155,379	(23,787) (1,649,455)	(12,033) (310,628)	(35,820) (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 68912_68913	BACONTON COMM BOE LIBERTY BOE	4,579,826 50,004,434	182,806 1,995,957	27,936 305,013	697,517 7,615,778	1,516,287 1,109,315	2,424,546 11,026,063	1,800,010 19,653,257	926,276 10,113,466	0 1,019,910	2,726,286 30,786,633	(230,237) (2,513,826)	393,467 100,067	163,230 (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 69212_69213	LONG BOE LOWNDES BOE	15,501,253 56,548,951	618,742 2,257,185	94,553 344,933	2,360,872 8,612,521	844,237 686,490	3,918,404 11,901,129	6,092,462 22,225,451	3,135,150 11,437,104	1,078,756 985,102	10,306,368 34,647,657	(779,277) (2,842,830)	334,422 (369,233)	(444,855) (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 69312 69313	SCINTILLA CHARTER ACADEMY	3,159,313 22,908,338	126,106 914,400	19,271 139,734	481,170 3,488,987	1,004,229 754,561	1,630,776 5,297,682	1,241,706 9,003,670	638,975 4,633,243	0 1.511.427	1,880,681 15,148,340	(158,827) (1.151.650)	399,548 (149,853)	240,721 (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 69560 69561	MADISON BOE FOOTHILLS ED CTR HS	31,948,061 1,950,927	1,275,226 77,872	194,874 11,900	4,865,755 297,130	1,370,546 1.568,243	7,706,401 1.955.145	12,556,556 766,773	6,461,540 394,578	378,605 476,220	19,396,701 1.637.571	(1,606,095) (98,077)	343,412 421,902	(1,262,683) 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 MCINTOSH BOE	22,728,397 8,177,255	907,218 326,400	138,637 49.879	3,461,581 1,245,413	0	4,507,436 1,989,748	8,932,948 3,213,909	4,596,850 1.653.861	2,364,956 888.659	15,894,754	(1,142,601) (411.088)	(877,684)	(2,020,285)
69812_69813 69912 69913	MCINTOSH BOE MERIWETHER CO BOE	8,177,255 16.271.522	326,400 649.488	49,879 99,252	1,245,413 2,478,186	368,056 0	1,989,748 3.226.926	3,213,909 6,395,201	1,653,861 3.290.938	888,659 3.654,569	5,756,429 13,340,708	(411,088) (818,005)	(435,628) (1.375,221)	(846,716) (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 70112_70113	MILLER BOE MITCHELL BOE	5,811,286 11,059,775	231,961 441,458	35,447 67,461	885,071 1,684,426	0 318.984	1,152,479 2,512,329	2,284,011 4,346,826	1,175,341 2,236,855	850,099 1,950,007	4,309,451 8,533,688	(292,148) (555,996)	(326,612) (694,506)	(618,760) (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 70312_70313	MONROE BOE MONTGOMERY BOE	28,143,061 6,706,039	1,123,347 267,676	171,665 40,905	4,286,246 1,021,343	1,258,203 657,872	6,839,461 1,987,796	11,061,075 2,635,676	5,691,973 1,356,306	0 172,473	16,753,048 4,164,455	(1,414,810) (337,127)	339,059 48,514	(1,075,751) (288,613)
70312_70313 70412_70413	MONTGOMERY BOE MORGAN BOE	19,998,089	798,236	40,905	3,045,750	255,750	4,221,719	2,635,676 7,859,855	4,044,641	925,946	4,164,455 12,830,442	(1,005,347)	48,514 (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 70612_70613	MURRAY BOE MUSCOGEE BOE	36,274,167 162,668,775	1,447,905 6,493,021	221,262 992,234	5,524,630 24,774,787	807,172 2,594,236	8,000,969 34,854,278	14,256,846 63,933,755	7,336,501 32,899,986	1,910,635 8,822,279	23,503,982 105,656,020	(1,823,577) (8,177,691)	(728,854) (1,138,822)	(2,552,431) (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 70722	NEWTON BOE NEWTON LIB	108,499,657 440,196	4,330,829 17,571	661,817 2,685	16,524,720 67.043	1,028,861 118,744	22,546,227 206.043	42,643,651 173.011	21,944,206 89.030	7,080,955 233.895	71,668,812 495,936	(5,454,500) (22,129)	(1,867,365) (31,694)	(7,321,865) (53,823)
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			Deferred Outflows of Resources Deferred Inflows of Resources						OPEB Expense					
Payroll Location Number	Employer Name	2022 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
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 71012 71013	OGLETHORPE BOE PAUL DING BOF	14,565,006 155,999,675	581,371 6.226.820	88,842 951,554	2,218,280 23,759.070	874,372 12,156,232	3,762,865 43,093,676	5,724,488 61,312,597	2,945,793 31,551,151	213,557 131,448	8,883,838 92,995,196	(732,212) (7.842,422)	152,602 2,845,819	(579,610) (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 71212 71213	PEACH PUBLIC LIB	49,417 27.875.080	1,973 1.112.650	301 170,030	7,526	122 336.694	9,922 5.864.806	19,422 10.955.751	9,995 5.637.774	86,095 1.279.145	115,512 17.872.670	(2,485) (1.401.335)	(44,691) (143,432)	(47,176) (1.544.767)
71212_71213 71312_71313	PICKENS BOE PIERCE BOE	27,875,080 19,850,433	1,112,650 792.342	170,030 121.082	4,245,432 3.023.262	336,694 1,535,586	5,864,806 5,472,272	10,955,751 7,801,821	5,637,774 4.014.778	1,279,145 486,498	17,872,670 12,303,097	(1,401,335) (997,920)	(143,432) (33,048)	(1,544,767) (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 71612_71613	POLK BOE PULASKI BOE	42,311,444 7,254,873	1,688,887 289,583	258,088 44,253	6,444,119 1,104,932	4,006,296 66,687	12,397,390 1,505,455	16,629,679 2,851,385	8,557,548 1,467,308	631,359 913,106	25,818,586 5,231,799	(2,127,084) (364,719)	370,752 (268,686)	(1,756,332) (633,405)
71712_71713	PUTNAM BOE	21,589,234	269,563 861,747	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) 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 72012 72013	RABUN BOE RANDOLPH BOF	18,812,778 6,530,752	750,923 260,679	114,753 39,836	2,865,225 994,647	927,421 22,033	4,658,322	7,393,991 2,566,783	3,804,910 1,320,854	845,559 861,217	12,044,460 4,748,854	(945,758) (328,316)	(116,091) (308,939)	(1,061,849) (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 72160_72161	AUGUSTA RICHMOND CO LIB GA SCHOOL INNOVAT&CLASSICS	1,682,749 3,090,090	67,168 123,343	10,264 18,849	256,286 470,627	157,500 973,894	491,218 1,586,713	661,371 1,214,499	340,338 624,975	55,531 96,677	1,057,240 1,936,151	(84,595) (155,345)	27,521 387,908	(57,074) 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 SCHI FY BOF	641,825 6.964,314	25,619 277,985	3,915 42,480	97,751 1.060.679	116,116 19,347	243,401	252,257	129,810	145,530	527,597 4,447,460	(32,266)	12,146	(20,120)
72312_72313 72412 72413	SCREVEN BOE	6,964,314 13,804,045	277,985 550,997	42,480 84.201	2,102,384	19,347 260,706	1,400,491 2,998,288	2,737,186 5.425.408	1,408,542 2,791,887	301,732 245,342	4,447,460 8.462.637	(350,111) (693,960)	(163,000) (50,352)	(513,111) (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 72612_72613	SEMINOLE BOE SPALDING BOE	9,164,207 60,413,866	365,795 2,411,456	55,899 368,508	1,395,727 9.201.155	0 554.827	1,817,421 12,535,946	3,601,811 23,744,479	1,853,473 12,218,788	1,040,868 3,194,263	6,496,152 39,157,530	(460,702) (3,037,128)	(397,715) (740,719)	(858,417) (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 72912_72913	STEWART BOE SUMTER BOE	3,828,075 24,515,624	152,800 978,556	23,350 149,538	583,024 3,733,780	169,446 0	928,620 4,861,874	1,504,549 9,635,383	774,233 4,958,319	290,458 2,753,108	2,569,240 17,346,810	(192,447) (1,232,450)	(87,883) (1,062,395)	(280,330) (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 73012_73013	LAKE BLACKSHEAR REG LIB TAI BOT BOF	2,675,048 3,740,432	106,776 149,302	16,317 22,816	407,415 569.675	3,328,918 415.691	3,859,426 1,157,484	1,051,375 1,470,103	541,032 756,508	0 1,086,019	1,592,407 3,312,630	(134,479) (188,040)	640,176 16,957	505,697 (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 73212 73213	7 PILLARS CHARTER SCHOOL	839,394 23.415.678	33,505 934,651	5,120 142.829	127,841 3.566.256	1,055,357 1,739,115	1,221,823 6.382,851	329,907 9.203.070	169,769	289,642 127,254	789,318 14.066.177	(42,197) (1.177.156)	199,006	156,809 (807,646)
73212_73213 73312 73313	TATTNALL BOE TAYLOR BOE	23,415,678 8,989,019	934,651 358,802	142,829	3,566,256	1,739,115	6,382,851 2,284,417	9,203,070	4,735,853 1.818.042	127,254 337,397	14,066,177	(1,177,156) (451,897)	369,510 76,503	(807,646) (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 73522	TERRELL BOE KINCHAFOONEE REG LIB	8,679,941 296,204	346,465 11,823	52,945 1,807	1,321,973 45,113	992,069 864	2,713,452 59,607	3,411,480 116,417	1,755,530 59,908	2,103,116 16,997	7,270,126 193,322	(436,357) (14,890)	(463,174) (12,089)	(899,531) (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 73712_73713	THOMAS CO PUBLIC LIB TIFT BOE	394,939 43.934.872	15,764 1,753,687	2,409 267,990	60,150 6,691,371	21,357 0	99,680 8.713.048	155,223 17.267.735	79,877 8.885.889	162,745 2,602,573	397,845 28,756,197	(19,852) (2,208,696)	(48,964) (1.068.025)	(68,816) (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 73912_73913	TOOMBS BOE TOWNS BOE	16,308,362 9,690,065	650,958 386,785	99,476 59,107	2,483,797 1,475,817	626,421 439.075	3,860,652 2,360,784	6,409,680 3,808,489	3,298,389 1,959,829	1,548,243 433,263	11,256,312 6.201,581	(819,854) (487,143)	(292,647) 117,342	(1,112,501) (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 74112 74113	TREUTLEN BOE TROUP BOE	6,300,107 74,826,759	251,473 2,986,755	38,429 456,422	959,519 11,396,269	63,401 1,109,793	1,312,822 15.949.239	2,476,133 29,409,183	1,274,205 15,133,816	143,597 2,888,965	3,893,935 47,431,964	(316,719) (3.761.696)	(23,856) 227.077	(340,575) (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 74312_74313	TURNER BOE TWIGGS BOE	8,947,525 4,372,255	357,146 174 521	54,577 26,670	1,362,726 665,903	467,158 25,774	2,241,607 892,868	3,516,648 1,718,429	1,809,649 884,295	460,987 1.318.107	5,787,284 3,920,831	(449,812) (219,800)	(296,190) (376,579)	(746,002) (596,379)
74312_74313 74412_74413	UNION BOE	4,372,255 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 WALKER BOE	29,023,949 58,836,586	1,158,508 2,348,497	177,038 358,887	4,420,407 8,960,933	904,901	6.660.854 11.906.077	11,407,291 23,124,560	5,870,134 11,899,781	177,713 5.103,379	17,455,138	(1,459,093) (2,957,837)	(29,931) (957,560)	(1,489,024) (3,915,397)
74612_74613 74622	CHEROKEE REG LIB	259,166	2,348,497 10,345	1,581	39,472	237,760 0	51,398	23,124,560	52,417	120,763	40,127,720 275,040	(2,957,637) (13,028)	(49,975)	(63,003)
74712_74713 74812_74813	WALTON BOE WARE BOE	74,088,774 40,305,158	2,957,298 1,608,804	451,921 245,850	11,283,872 6,138,558	1,369,570 2,181,357	16,062,661 10,174,569	29,119,132 15.841.148	14,984,557 8,151,774	960,742 41,573	45,064,431 24,034,495	(3,724,595) (2,026,223)	289,800 706,379	(3,434,795) (1,319,844)
74812_74813 74912 74913	WARE BOE WARREN BOE	40,305,158 4,284,612	1,608,804	245,850 26,135	652,555	2,181,357 225,830	10,174,569	15,841,148	8,151,774 866,569	41,573 318,966	24,034,495	(2,026,223) (215,394)	(31,553)	(1,319,844) (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 75212_75213	WAYNE BOE WEBSTER BOE	27,455,879 1.913.988	1,095,918 76,398	167,473 11.675	4,181,587 291,504	71,767 7.951	5,516,745 387,528	10,790,992 752,255	5,552,990 387,107	1,704,451 620.063	18,048,433 1,759,425	(1,380,264) (96,218)	(650,852) (235,010)	(2,031,116) (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 75512_75513	WHITE BOE WHITEIELD BOE	24,342,714 74,683,757	971,654 2,981,047	148,484 455,550	3,707,445 11,374,489	482,689 32,289	5,310,272 14,843,375	9,567,424 29,352,978	4,923,348 15,104,894	554,935 2,513,206	15.045.707 46.971.078	(1,223,760) (3,754,507)	(77,791) (1,366,236)	(1,301,551) (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 75712_75713	WILCOX BOE WILKES BOE	6,369,330 10,142,047	254,236 404,826	38,851 61,864	970,062 1,544,654	54,055 40,439	1,317,204 2,051,783	2,503,340 3,986,132	1,288,206 2,051,243	465,022 1,929,566	4,256,568 7,966,941	(320,200) (509,862)	(109,160) (594,064)	(429,360) (1,103,926)
75722	BARTRAM TRAIL REG LIB	242,727	9,689	1,481	36,968	40,439 41,912	90,050	95,399	49,092	75,408	219,899	(12,203)	(25,784)	(37,987)
75812_75813 75912_75913	WILKINSON BOE WORTH BOF	8,361,752 16,165,459	333,764 645,254	51,004 98,605	1,273,512 2,462.032	0	1,658,280 3,205,891	3,286,422 6,353,515	1,691,176 3.269,487	1,068,760 2,622,292	6,046,358 12,245,294	(420,362) (812,672)	(534,381) (849,991)	(954,743) (1.662.663)
75912_75913 75922	WORTH BOE WORTH PUB LIB	16,165,459 193,409	645,254 7,720	98,605	2,462,032 29,457	26,541	3,205,891 64,898	6,353,515 76,016	3,269,487 39,117	2,622,292 38,380	153,513	(812,672) (9,725)	(849,991) (22,978)	(1,662,663) (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 76412_76413	BREMEN CITY BOE BUFORD CITY BOE	11,913,033 28,221,494	475,516 1,126,478	72,666 172,143	1,814,379 4,298,191	926,258 3,342,725	3,288,819 8,939,537	4,682,183 11,091,902	2,409,427 5,707,836	61,985 78,263	7,153,595 16,878,001	(598,891) (1,418,754)	239,255 945,077	(359,636) (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 76712_76713	CARROLLTON CITY BOE CARTERSVILLE CITY BOE	25,592,595 20,270,229	1,021,544 809.098	156,108 123,643	3,897,805 3.087,197	1,353,754 1,323,265	6,429,211 5.343.203	10,058,665 7,966,814	5,176,138 4.099.682	114,007 224,362	15,348,810 12,290,858	(1,286,594) (1,019,026)	393,057 52,208	(893,537) (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 77212_77213	COMMERCE CITY BOE DALTON CITY BOE	10,178,887 47,186,384	406,296 1,883,473	62,088 287,824	1,550,265 7,186,583	1,608,137 1,557,045	3,626,786 10,914,925	4,000,611 18,545,678	2,058,694 9.543,512	0 466.261	6,059,305 28,555,451	(511,712) (2,372,157)	628,990 59,459	117,278 (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 Location Number	Employer Name	2022 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer 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 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) (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) 549,385	(1,851,522)	
79312 79313	VIDALIA CITY BOE	47,758, 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 79422	OKEFENOKEE REG LIB	367, 460.		2,242	70,180	84,315	175.699	181.106	74,329 93,196	107,490	381,792	(23,166)	(3,093)	(26,259)	
79422	COASTAL PLAINS CHARTER	400, 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) (191,051)	(145,112)	(336,163)	
85042_85043 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, 6.632.		40.454	1.010.092	2,630,834	3.946.107	2.606.640	1,341,364	42,431 0	3,948,004	(111,761) (333,412)	692.958	(100,585) 359,546	
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85642_85643	METRO RESA 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, 3.735.		26,332 22,787	657,472 568,967	131,369 270,332	987,484 1.011.202	1,696,671 1,468,274	873,098 755,566	303,617 1,234,288	2,873,386 3.458,128	(217,018) (187,805)	(122,593) (129,705)	(339,611) (317,510)	
86042_86043 86242 86243	WEST GA RESA GRIFFIN RESA	3,735, 1.840.		11.225	280.268	421.797	786.743	723.258	372.185	71.845	3,456,126		(129,705) 133.643	(317,510) 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) (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) (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) 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 B8042 88043	FIRST DISTRICT RESA	3.638.		22.196	295,019 554,216	199.198	920.860	1.430.207	735.977	2.080.480	4.246.664		(312.096)	(495.032)	
56042_66043 58442 88443	SOUTHWEST GA RESA	3,636, 797.		4.867	121.522	215.782	374.020	313.599	161.376	2,060,480	4,240,004	(182,936) (40,113)	(312,096) 59.721	(495,032) 19.608	
58442_88443 58642 88643	COASTAL PLNS RESA	2.190.		4,867	121,522 333.661	215,782	374,020 1.746.031	313,599 861,044	443.089	469.299	1.773.432	(40,113) (110,136)	59,721 381,526	271.390	
88842 88843	OKEFENOKEE RESA	2,190,		8.693	217.056	67.840	350.475	560,134	288.242	469,299 386,299	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):

	 FY21
Total employer contributions per audited financial statements	\$ 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 Salary increases	2.50% 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 Real Rate of Return*
Fixed income	30.0% 70.0%	2.0% 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 (2.57%)		Current Discount Rate (3.57%)	1% Increase (4.57%)
Collective Net OPEB Liability	\$ 11,201,688	\$	9,903,182	\$ 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 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 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	\$ (1,119,512)
2024	(882,288)
2025	(673,458)
2026	(809,950)
Thereafter	 (446,002)
Total	\$ (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	\$ 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	 21,071
Collective OPEB Expense (Income)	\$ (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>.