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

# Department of Community Health

Georgia State Employees Postemployment 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 State Employees Postemployment Benefit Fund

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#### INDEPENDENT AUDITOR'S REPORT

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

## **Opinions**

We have audited the schedule of employer allocations of the Department of Community Health's Georgia State Employees 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

State GASB 75 Schedule

13810         LOCKOUT MTN CSB         5         2.960         0.001830%,           13830         HIGHLAND RIVERS CSB         41.975         0.002413%,           13840         DUGLAS CNTY CSB         3.902         0.002413%,           13840         DUGLAS CNTY CSB         3.902         0.002413%,           13860         DUGLAS CNTY CSB         3.902         0.002413%,           13860         VIEW POINT BEALTH         36.756         0.02734%,           1370         PATA COMPARALTH         36.756         0.02715%,           13720         PATHAXY CENTER         18.126         0.01120%,           13730         REVER EDGE BEHAVIORAL H.TT         39.809         0.002775%,           13740         RIVER EDGE BEHAVIORAL H.TT         39.809         0.002775%,           13780         NEW HORIZONS         14.835         0.006974%,           13800         MDDLE FLINT CSB         32.477         0.0006974%,           13810         SCR MIDDLE GA         32.417         0.0006974%,           13820         ALBAY AREA CSB         10.515         0.001437%,           13830         SUTH GA CSB         23.310         0.014165%,           13840         SOUTH GA CSB         23.3110         0.00489%,<	Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
158:00         HIGHLAND RIVERS CSB         41,07         0.025960%           158:60         DOUGLAS CNTY CSB         3,002         0.002413%           158:60         DOUGLAS CNTY CSB         3,022         0.002413%           158:60         DOUGLAS CNTY CSB         3,022         0.00583%           158:60         DEKALE CSB         25,325         0.01563%           137:00         CLAYTON CSB         18,836         0.011649%           137:10         ADVANTAGE BEHAVIORAL HLTH         8,775         0.005120%           137:30         MCINTOSH TRAIL CSB         18,128         0.011210%           137:40         OCONEE CSB         8,862         0.00674%           137:70         OCONEE CSB         3,841         0.006074%           137:70         SERENTY BHS         8,862         0.00674%           137:80         NEW HORIZONS         14,833         0.001275%           138:00         THE GA PINES CSB         7,777         0.004439%           138:00         THE GA PINES CSB         2,3411         0.000603%           138:00         THE GA PINES CSB         2,3411         0.01445%           138:00         THE GA PINES CSB         2,4619         0.012452%           138:00<	13610		\$ 2.960	0.001830%
13640         AVITA COMMUNITY PARTNERS         6.668         0.004135%           13660         DEVALAB CSB         3.902         0.0024135%           13680         DEKALB CSB         25.322         0.016603%           13700         CLATTON CSB         18.328         0.0116495%           13710         ADVATAGE BEHAVIORAL HLTH         18.228         0.001270%           13720         PATHWAYS CENTER         27.338         0.0022765%           13730         MCINTOSH TRAIL CSB         18.128         0.017215%           13740         RIVER EDGE BEHAVIORAL HLT         36.862         0.006074%           13770         SERENITY BHS         9.8221         0.006074%           13780         MCINTOSH TRAIL CSB         14.335         0.009175%           13800         MIDLF FUNT CSB         20.980         0.017297%           13810         CSB MIDLE GA         23.417         0.000445%           13820         ALBANY AREA CSB         10.615         0.006073%           13840         SOUTH GA CSB         23.410         0.014615%           13840         SOUTH GC CSB         21.718         0.01432%           14000         GA PEANUT COMMISSION         24.617         0.01432%				
19860         DOUGLAS CNTY CSB         3.902         0.002413%           19860         DEKALE CSB         25.326         0.01563%           13970         DEXALE CSB         25.326         0.01563%           13700         CLAYTON CSB         18.836         0.011649%           13710         ADVANTAGE BEHAVIORAL HLTH         8.778         0.005120%           13720         PATHWAYS CENTER         27.836         0.017215%           13730         MCINTOSH TRAIL CSB         8.862         0.005417%           13760         OCOMEE CSB         8.862         0.005417%           13770         SERENTY BHS         8.862         0.00575%           13800         MIDDLE FLINT CSB         20.380         0.01275%           13801         CSB MIDDLE GA         3.241         0.000074%           13803         THE GA PINES CSB         1.015         0.00053%           13803         THE GA PINES CSB         1.0317         0.000053%           13803         THE GA PINES CSB         7.177         0.004439%           13804         GATEWAY CSB         2.131         0.014415%           13805         PINELAND CSB         7.177         0.004439%           138404         GATEWAY CSB<				
13690         VIEW POINTE HEALTH         36,769         0.022734%           13700         CLAYTON CSB         18,836         0.011649%           13710         ADVANTAGE BEHAVIORAL HLTH         8,275         0.005120%           13720         PATHWAYS CENTER         27,336         0.017215%           13730         MCINTOSH TRAIL CSB         18,126         0.011210%           13740         OCOMEE CSB         8,662         0.005481%           13760         OCOMEE CSB         8,682         0.00674%           13770         NEW HORIZONS         14,835         0.009175%           13800         MIDDLE FLINT CSB         20,880         0.01275%           13810         CSB MIDDLE GA         32,417         0.000063%           13830         THE GA PINES CSB         17,448         0.010791%           13840         SOUTH GA CSB         23,831         0.014415%           13840         SATLLA (UNISON) CSB         24,613         0.015322%           14000         GA TEWAY CSB         24,613         0.015322%           14010         ADMINSTRATU COMMISSION         24,613         0.015322%           14030         SUPFENC COURT         499,404         0.039134%           14030 <td>13660</td> <td>DOUGLAS CNTY CSB</td> <td></td> <td>0.002413%</td>	13660	DOUGLAS CNTY CSB		0.002413%
13690         VIEW POINTE HEALTH         36,769         0.022734%           13700         CLAYTON CSB         18,836         0.011649%           13710         ADVANTAGE BEHAVIORAL HLTH         8,275         0.005120%           13720         PATHWAYS CENTER         27,336         0.017215%           13730         MCINTOSH TRAIL CSB         18,126         0.011210%           13740         OCOMEE CSB         8,662         0.005481%           13760         OCOMEE CSB         8,682         0.00674%           13770         NEW HORIZONS         14,835         0.009175%           13800         MIDDLE FLINT CSB         20,880         0.01275%           13810         CSB MIDDLE GA         32,417         0.000063%           13830         THE GA PINES CSB         17,448         0.010791%           13840         SOUTH GA CSB         23,831         0.014415%           13840         SATLLA (UNISON) CSB         24,613         0.015322%           14000         GA TEWAY CSB         24,613         0.015322%           14010         ADMINSTRATU COMMISSION         24,613         0.015322%           14030         SUPFENC COURT         499,404         0.039134%           14030 <td>13680</td> <td>DEKALB CSB</td> <td>25,326</td> <td>0.015663%</td>	13680	DEKALB CSB	25,326	0.015663%
13710         ADVANTAGE BEHAVIORAL HLTH         8.278         0.005120%           13720         MCINTOSH TRAIL CSB         18.128         0.017215%           13740         RIVER EDGE BEHAVIORAL HLT         38.809         0.022765%           13760         COONEE CSB         88.822         0.005074%           13770         SEREINTY BHS         9.821         0.006074%           13790         NEW HORIZONS         14.835         0.009175%           13800         MDDLE FLINT CSB         20.980         0.012276%           13810         CSB MIDLE GA         23.2417         0.202048%           13820         ALBANY AREA CSB         10.515         0.006074%           13840         SOUTH GA CSB         23.310         0.014165%           13860         SATILLA (UNISON) CSB         23.310         0.014439%           13860         GATEWAY CSB         1.002.460         0.015228%           14000         GA PEANUT COMINISSION         24.619         0.015228%           14030         SUPFRICE COURT         499.849         0.039134%           14040         SUPFRICE COURT         499.849         0.039134%           14040         SUPFRICE COURT         2.41978         0.498649         0.0413927% </td <td>13690</td> <td>VIEW POINTE HEALTH</td> <td></td> <td>0.022734%</td>	13690	VIEW POINTE HEALTH		0.022734%
13720         PATHWAYS CENTER         27.838         0.017215%           13740         RUVER EDGE BEHAVIORAL HLT         38.809         0.022765%           13760         SERENITY BHS         8.862         0.005641%           13770         SERENITY BHS         9.821         0.006074%           13780         NEW HORIZONS         14.855         0.0012975%           13800         CSB MIDDLE GA         32.417         0.202049%           13810         CSB MIDDLE GA         32.417         0.20049%           13830         THE GA PINES CSB         71.77         0.004439%           13840         SOUTH GA CSB         71.77         0.004439%           13840         SATLLA (UNISON) CSB         23.310         0.014416%           13860         GATEWAY CSB         23.171         0.014439%           14000         GA FEANUT COMMISSION         24.619         0.01422%           14010         ADMINISTRATIVE SERVICES         1.002.460         0.619976%           14020         COURT OF APFEALS         660.099         0.01422%           14000         SUPREME COURT         29.849         0.309134%           14030         SUPREME COURT         29.849         0.309134%           1400	13700	CLAYTON CSB	18,836	0.011649%
13730         MCINTOSH TRAIL CSB         18,128         0.011210%           13740         RIVER EDGE BEHAVIORAL HLT         38,809         0.0022765%           13760         COONEC CSB         8,862         0.006074%           13770         SEREINTY BHS         8,862         0.006074%           13790         NEW HORIZONS         14,855         0.009175%           13800         MDDLE FLINT CSB         20,980         0.012975%           13810         CSB MIDDLE GA         32,417         0.0200487           13820         ALBANY AREA CSB         10,515         0.006033%           13830         SOUTH GA CSB         23,310         0.014145%           13840         SOUTH GA CSB         23,310         0.014419%           13860         SATILLA (UNISCIN CSB         21,718         0.014322%           14000         GA FEWAY CSB         1,002,460         0.015226%           14401         ADMINISTATIVE SERVICES         1,002,460         0.619976%           14020         COURT F APEALS         669,099         0.413089%           14030         SUPERINE COURT         2,419,769         1.496618%           14040         SUPERINE COURT         2,419,769         1.496618%	13710	ADVANTAGE BEHAVIORAL HLTH	8,278	0.005120%
13740         RIVER EDGE BEHAVIORAL HLT         38,809         0.022765%           13760         OCONEC CSB         8,862         0.00641%           13770         SERENITY BHS         9,821         0.006074%           13780         NEW HORIZONS         14,855         0.001775%           13800         MIDDLE FLINT CSB         20,980         0.012975%           13810         CSB MIDDLE GA         32,417         0.020048%           13820         ALBANY AREA CSB         10,515         0.006503%           13830         THE GA FINES CSB         10,01615%         0.004439%           13860         SATILLA (UNISON) CSB         23,310         0.014416%           13880         GATEWAY CSB         2,1718         0.013422%           14000         GA PERAUT COMMISSION         2,4619         0.015228%           14010         ADMINISTRATIVE SERVICES         10,004         0.014398%           14030         SUPREMC COURT         2,498,9849         0.30134%           14060         GA AGRICULTURE         14,866         0.008491%           14060         GA AGRICULTURE         2,491,979         1.496518%           14060         GA AGRICULTURE         2,6419         0.075550%	13720	PATHWAYS CENTER	27,836	0.017215%
13760         OCONEC CSB         9,862         0.00674%           13770         SEPENITY BHS         9,821         0.006074%           13780         NEW HORIZONS         14,835         0.000173%           13810         MIDDLE FLINT CSB         20,960         0.0112975%           13810         CSB MIDDLE GA         32,417         0.020048%           13820         ALBANY AREA CSB         10,515         0.000603%           13840         SOUTH GA CSB         71,77         0.004439%           13860         SATILLA (UNISON) CSB         23,310         0.014416%           13860         SATILLA (UNISON) CSB         21,718         0.014325%           14000         GA PEANUT COMMISSION         24,619         0.015226%           14020         COURT OF APPEALS         669,099         0.413805%           14030         SUPREME COURT         49,9449         0.300134%           14040         SUPRINC COURT         2,419,709         0.779550%           14050         LAKE LANIER ISLAND AUTH         14,356         0.006491%           14060         GA RORULTURE         1.490618%         1.490618%           14080         AGRICULTURAL ELPA OLTTH         105,085         0.302049%		MCINTOSH TRAIL CSB	18,126	0.011210%
13700         SERENITY BHS         9,821         0.008074%           13700         NEW HORIZONS         14,835         0.00175%           13810         CSB MIDDLE FUNT CSB         20,980         0.012975%           13820         ALBANY AREA CSB         10,515         0.006074%           13820         ALBANY AREA CSB         10,515         0.0066374%           13830         THE GA FINES CSB         12,361         0.014615%           13840         SOUTH GA CSB         23,361         0.014615%           13850         PINELAND CSB         23,310         0.014416%           13880         GATEWAY CSB         23,310         0.014416%           14000         GA PERAUT COMMISSION         24,619         0.015225%           14010         ADMINISTRATIVE SERVICES         100,02460         0.619976%           14030         SUPREMC COURT         24,98,9849         0.300134%           14030         SUPREMC COURT         24,1979         1.496518%           140450         LAKE LANER ISLAND AUTH         145,056         0.068879%           14060         GA CRICULTURE         12,00,479         0.779550%           14081         COMMODITY COMM OCOTTON         8,862         0.006481% <tr< td=""><td></td><td></td><td>36,809</td><td>0.022765%</td></tr<>			36,809	0.022765%
13780         NEW HORIZONS         14,835         0.009175%           13810         CSB MIDDLE GA         32,417         0.020048%           13820         ALBANY ARE CSB         10,515         0.00503%           13820         ALBANY ARE CSB         10,515         0.00503%           13830         THE GA PINES CSB         17,448         0.010791%           13840         SOUTH CA CSB         23,331         0.014615%           13860         SATILLA (UNISON) CSB         23,310         0.014416%           13860         GATEWAY CSB         21,718         0.013422%           14000         GA PEANUT COMMISSION         24,619         0.015226%           14020         COURT OF APPEALS         669,099         0.413808%           14020         COURT OF APPEALS         669,099         0.413808%           14040         SUPERICE COURT         499,849         0.300143%           14040         SUPERICE COURT         499,849         0.300143%           14040         SUPERICE COURT         499,849         0.300143%           14050         LAKE LANIER ISLAND AUTH         14,356         0.008491%           14060         GARICULTURAL EXPO AUTH         105,085         0.0054981%				
13800         MIDDLE FLINT CSB         20,980         0.012975%           13810         CSB MIDDLE GA         32,417         0.020048%           13820         ALBANY AREA CSB         10,515         0.006503%           13830         THE GA PINES CSB         17,448         0.0110791%           13840         SOUTH GA CSB         22,631         0.014615%           13850         PINELAND CSB         23,310         0.014416%           13880         GATEWAY CSB         23,310         0.014416%           14000         GA PEANUT COMMISSION         24,619         0.015226%           14010         ADMINISTRATIVE SERVICES         1,002,460         0.619978%           14030         SUPREME COURT         498,949         0.309134%           14040         SUPREME COURT         498,949         0.309134%           14050         LAKE LANDA AUTH         14,566         0.006491%           14060         GA AGRICULTURAL EXPO AUTH         14,366         0.006491%           14080         COMMODITY COMM COTTON         8,862         0.006491%           14080         COMMODITY COMM OKCTTON         8,862         0.006491%           14100         BANKING AND FINANCE         53,326         0.3202043% <td></td> <td></td> <td></td> <td></td>				
13810         CSB MIDDLE GA         32,417         0,020048%           13820         ALBANY AREA CSB         10,515         0,00503%           13830         THE GA PINES CSB         17,448         0,0110791%           13840         SOUTH GA CSB         23,631         0.014615%           13850         SATILLA (UNISON) CSB         23,310         0.014416%           13860         GATEWAY CSB         21,718         0.013422%           14000         GA PEANUT COMMISSION         24,619         0.015228%           14010         ADMINISTRATIVE SERVICES         1,002,460         0.619976%           14020         COURT OF APPEALS         668,099         0.413808%           14030         SUPREMC COURT         24,197,691         1.496518%           14040         SUPERIOR COURT         2,419,796         1.496518%           14050         LAKE LANIER ISLAND AUTH         105,055         0.06491%           14060         GA CRICULTURAL EXP AUTH         105,055         0.06491%           14080         AGRICULTURAL EXP AUTH         105,054         0.6491%           14080         COMMODITY COMM OCOTTON         8,862         0.005481%           14080         COMMODITY COMMONDILK         5,647         0.0				
13820         ALBANY AREA CSB         10.515         0.006503%           13830         SOUTH GA CSB         23,631         0.014615%           13840         SOUTH GA CSB         23,631         0.014615%           13850         PINEL AND CSB         23,101         0.014416%           13880         GATEWAY CSB         23,310         0.014416%           13880         GATEWAY CSB         23,310         0.014416%           14000         GA PEANUT COMMISSION         24,619         0.015226%           14010         ADMINISTRATIVE SERVICES         1.002,460         0.619976%           14030         SUPREME COURT         499,849         0.399134%           14040         SUPERIC COURT         24,91769         0.1480518%           14060         GA AGRICULTURAL EXPO AUTH         14,556         0.064991%           14060         GA AGRICULTURAL EXPO AUTH         14,266,470         0.779550%           14080         COMMODITY COMM COTTON         8,862         0.005481%           14080         COMMODITY COMM OKCT         968,404         0.599414%           14090         AUDITS         546,189         0.22027%           14120         GA INSURANCE COMMISSIONER         633,926         0.392054%				
13830         THE GA PINES CSB         17,448         0.010791%           13840         SOUTH CA CSB         23,631         0.014615%           13850         PINELAND CSB         23,310         0.014419%           13860         GATEWAY CSB         21,717         0.004439%           14000         GA PEANUT COMMISSION         24,619         0.015226%           14010         ADMINISTRATIVE SERVICES         1002,460         0.619976%           14020         COURT OF APPEALS         669,099         0.413809%           14030         SUPREME COURT         2419,769         1.496518%           14040         SUPERME COURT         2419,769         1.496518%           14060         GA AGRICULTURAL EXPO AUTH         105,085         0.064991%           14080         AGRICULTURE LEXPO AUTH         1.260,479         0.779550%           14081         COMMODITY COMM 0COTTON         8.862         0.064891%           14090         AUDITS         5.647         0.003422%           14100         BANKING AND FINANCE         3651,353         2.22027%           14120         GA INSURANCE COMMUSITY HEALTH         2,304,179         1.425031%           14140         DEFT OF COMMUNITY HEALTH         2,304,179				
13840         SOUTH GA CSB         23.631         0.014615%           13850         SATILLA (UNISON) CSB         23.310         0.014416%           13880         GATEWAY CSB         23.310         0.014416%           13880         GATEWAY CSB         23.310         0.014416%           14000         GA PEAUT COMMISSION         24.619         0.015226%           14010         ADMINISTRATIVE SERVICES         1.002.460         0.619976%           14020         COURT OF APPEALS         669.099         0.413808%           14030         SUPREME COURT         499.849         0.309134%           14040         SUPERIOR COURT         2.419.769         1.498518%           14050         LAKE LANIER ISLAND AUTH         14.356         0.068879%           14060         GA AGRICULTURAL EXPO AUTH         12.60.479         0.779550%           14081         COMMODITY COMM OCOTTON         8.862         0.006481%           14083         COMMODITY COMM MILK         5.647         0.033422%           14100         BANKING AND FINANCE         365.138         0.220287%           14120         GA INSURANCE COMMISSIONER         3.65.1383         2.258198%           14140         DEPT OF COMMUNITY HEALTH         2.304.17				
13850         PINELAND CSB         7,177         0.004499%           13860         SATILLA (UNISON) CSB         23,310         0.014416%           13880         GATEWAY CSB         21,718         0.013432%           14000         GA PEANUT COMMISSION         24,619         0.015226%           14020         COURT OF APPEALS         666,099         0.413808%           14030         SUPREME COURT         2419,769         1.496518%           14040         SUPERIC COURT         2419,769         1.496518%           14050         LAKE LANIER ISLAND AUTH         16,5085         0.004491%           14080         GARICULTURAL EXPO AUTH         105,085         0.004491%           14081         COMMODITY COMM 0COTTON         8,862         0.005491%           14083         COMMODITY COMM 0COTTON         8,862         0.005491%           14090         AUDITS         968,404         0.589814%           14100         BANKING AND FINANCE         336,6198         0.220287%           14120         GA INSURANCE COMMISSIONER         633,926         0.392054%           14140         DEFT OF COMMUNITY HEALTH         2,304,179         1.422031%           14150         TECHNICAL AND ADULT EDUC         1,072,644				
13860         SATILLA (UNSON) CSB         23,310         0.014416%           13800         GATEWAY CSB         21,718         0.013432%           14000         GA PEANUT COMMISSION         24,619         0.015226%           14010         ADMINISTRATIVE SERVICES         1.002,460         0.619976%           14020         COURT OF APPEALS         669,099         0.413808%           14030         SUPREME COURT         49,849         0.309134%           14040         SUPERIC COURT         2,419,769         1.496518%           14060         GA AGRICULTURAL EXPO AUTH         16,005         0.008479%           14081         COMMODITY COMM OCOTTON         8,862         0.005481%           14083         COMMODITY COMM OCOTTON         8,862         0.392054%           14100         BANKING AND FINANCE         356,189         0.220287%           14120         GA INSURANCE COMMISSIONER         633,926         0.392054%           14130         DEFENSE         1,20,647         0.693307%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14150         TECHNICAL AND ADULT EDUC         1,072,644         0.663382%           141410         DEPT OF COMMUNITY HEALTH				
13880       GATEWAYCSB       21,718       0.013432%         14000       GA PEANUT COMMISSION       24,619       0.015226%         14010       ADMINISTRATIVE SERVICES       1,002,460       0.619976%         14020       COURT OF APPEALS       669,099       0.413808%         14030       SUPERIDE COURT       2,419,769       1.496518%         14040       SUPERIOR COURT       2,419,769       1.496518%         14060       LAKE LANIER ISLAND AUTH       14,356       0.006491%         14080       AGRICULTURE LEXPO AUTH       105,085       0.064491%         14080       COMMODITY COMM 0COTTON       8,862       0.005441%         14081       COMMODITY COMM 0COTTON       8,862       0.005492%         14100       BANKING AND FINANCE       366,140       0.598914%         14100       BANKING AND FINANCE       366,140       0.598914%         14100       BANKING AND ADULT EAUTH       2,304,179       1.425031%         14120       GA INSURANCE COMMISSIONER       63,326       0.320254%         14140       DEFT OF COMMUNITY HEALTH       2,304,179       1.425031%         14140       DEPT OF COMMUNITY HEALTH       2,304,179       1.425031%         141410       DEPT				
14000         GA PEANUT COMMISSION         24619         0.015226%           14010         ADMINISTRATIVE SERVICES         1,002,400         0.619976%           14020         COURT OF APPEALS         669,099         0.413808%           14030         SUPREME COURT         499,849         0.309134%           14040         SUPERIOR COURT         2,419,769         1.496618%           14050         LAKE LANIER ISLAND AUTH         14.356         0.008879%           14060         GA AGRICULTURAL EXPO AUTH         105,085         0.004891%           14081         COMMODITY COMM OCOTTON         8,862         0.005481%           14083         COMMODITY COMMO MILK         5,6447         0.039492%           14100         BANKING AND FINANCE         356,189         0.220287%           14120         GA INSURANCE COMMISSIONER         33,926         0.392054%           14140         DEFT OF COMMUNITY HEALTH         2,304,179         1.425031%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14140         DEPT OF COMMUNITY AFFAIRS         1,305,054         0.807117%           14180 <t< td=""><td></td><td></td><td></td><td></td></t<>				
14010         ADMINISTRATIVE SERVICES         1,002,460         0.619376%           14020         COURT OF APPEALS         669,099         0.41308%           14030         SUPREME COURT         2,419,769         1.496518%           14040         SUPREME COURT         2,419,769         1.496518%           14050         LAKE LANIER ISLADA AUTH         14,355         0.064991%           14060         GA AGRICULTURAL EXPO AUTH         105,085         0.064991%           14080         AGRICULTURE         1,260,479         0.779550%           14081         COMMODITY COMM 0COTTON         8.862         0.005481%           14083         COMMODITY COMM 0MLK         5,647         0.003492%           14090         AUDITS         988,404         0.598914%           14100         BANKING AND FINANCE         356,189         0.220287%           14120         GA INSURANCE COMMISSIONER         633,926         0.392054%           14140         DEFENSE         1.120,647         0.693070%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14160         EDUCATION         3,651,353         2.288198%           14140         DEPT OF COMMUNITY AFFAIRS         3,204,607				
14020         COURT OF APPEALS         669,099         0.413808%           14030         SUPREME COURT         499,849         0.309134%           14040         SUPERIOR COURT         2419,769         1.446518%           14050         LAKE LANIER ISLAND AUTH         14,356         0.008679%           14060         GA AGRICULTURAL EXPO AUTH         15,085         0.064991%           14080         AGRICULTURE         1,260,479         0.779550%           14081         COMMODITY COMM OCITON         8,862         0.006481%           14090         AUDITS         968,404         0.598914%           14100         BANKING AND FINANCE         366,189         0.220287%           14100         BANKING AND FINANCE         365,189         0.220287%           14110         DEFENSE         1,120,647         0.663382%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14160         EDUCATION         3.651,353         2.258198%           14170         ERS EMPLOYEES         326,205         0.201743%           14180         DEPT OF COMMUNITY AFFAIRS         1,308,565         0.824930%           14180         DEPT OF COMMUNITY AFFAIRS         1,308,054 <t< td=""><td></td><td></td><td></td><td></td></t<>				
14030         SUPREME COURT         499,849         0.309134%           14040         SUPERIOR COURT         2,419,769         1.446518%           14060         LAKE LANIER ISLAND AUTH         14,356         0.008879%           14060         GA AGRICULTURAL EXPO AUTH         105,085         0.064991%           14080         AGRICULTURE         1,260,479         0.779550%           14081         COMMODITY COMM 0COTTON         8,862         0.005481%           14093         COMMODITY COMM MILK         5,647         0.003492%           14100         BANKING AND FINANCE         366,189         0.220287%           14110         BANKING AND FINANCE         366,190         0.220287%           14120         GA INSURANCE COMMUNITY HEALTH         2,304,179         1.425031%           14130         DEFT OF COMMUNITY HEALTH         2,304,179         1.425031%           14160         EDUCATION         3,651,353         2.258198%           14170         ERS EMPLOYEES         326,205         0.201743%           14180         DEPT OF COMMUNITY AFFAIRS         1,305,054         0.807117%           14140         DEPT OF COMMUNITY AFFAIRS         1,305,054         0.807117%           1420         SUBSCOUENT INJURY TRUS				
14040         SUPERIOR COURT         2,419,769         1.496518%           14050         LAKE LAND AUTH         14,356         0.008879%           14060         GA AGRICULTURAL EXPO AUTH         105,055         0.064991%           14080         AGRICULTURE         1,260,479         0.779550%           14081         COMMODITY COMM 0COTTON         8,862         0.003492%           14090         AUDITS         968,404         0.598914%           14100         BANKING AND FINANCE         356,189         0.220287%           14120         GA INSURANCE COMMISSIONER         633,926         0.392054%           14140         DEFT OF COMMUNITY HEALTH         2,304,179         1.425031%           14140         TECHNICAL AND ADULT EDUC         1,072,644         0.663382%           14140         EDUCATION         3,2651,353         2.258198%           14170         ERS EMPLOYEES         3,265         0.201743%           14180         DEPT OF COMMUNITY AFFAIRS         1,331,852         0.860798%           14180         DEPT OF COMMUNITY AFFAIRS         1,333,856         0.824930%           14210         PLANNING AND BUDGET         1,333,856         0.824930%           14220         SUBSEQUENT INJURY TRUST			-	
14050         LAKE LANIER ISLAND AUTH         14,356         0.008879%           14060         GA AGRICULTURAL EXPO AUTH         105,085         0.064891%           14080         AGRICULTURE         1,280,479         0.779550%           14081         COMMODITY COMM 0COTTON         8,862         0.005481%           14083         COMMODITY COMM 0MLK         5,647         0.003492%           14090         AUDITS         968,404         0.589814%           14100         BANKING AND FINANCE         366,189         0.220287%           14120         GA INSURANCE COMINISSIONER         633,926         0.392054%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14160         EDUCATION         3,651,353         2.258198%           14170         ERS EMPLOYEES         326,205         0.201743%           14180         DEPT OF COMMUNITY AFFAIRS         1,301,852         0.807117%           14180         DEPT OF COMMUNITY AFFAIRS         1,305,054         0.807117%           14181         GA COMMISSION ON THE HOLOCAUST         1,204         0.007450%           14200         SUBSEQUENT INJURY TRUST         3,3567         0.200759%           14230         BEHAV HEALTH & DEV				
14060       GA AGRICULTURAL EXPO AUTH       105,085       0.064991%         14080       AGRICULTURE       1,260,479       0.773550%         14081       COMMODITY COMM 0COTTON       8,862       0.005481%         14083       COMMODITY COMM 0MILK       5,647       0.003492%         14090       AUDITS       968,404       0.598914%         14100       BANKING AND FINANCE       356,189       0.220287%         14120       GA INSURANCE COMMISSIONER       633,926       0.392054%         14140       DEFFORSE       1,120,647       0.693307%         14140       DEFTOF COMMUNITY HEALTH       2,304,179       1.425031%         14150       TECHNICAL AND ADULT EDUC       1,072,644       0.663382%         14160       EDUCATION       3,651,353       2.258198%         14170       ERS EMPLOYEES       326,205       0.201743%         14180       DEPT OF COMMINITY AFFAIRS       1,391,852       0.860798%         14180       DEPT OF COMMISSION ON THE HOLOCAUST       1,20,46       0.007450%         14181       GA COMMISSION ON THE HOLOCAUST       1,305,054       0.824930%         14220       SUBSEQUENT INJURY TRUST       33,856       0.220755%         14220       DEP				
14080         AGRICULTURE         1,260,479         0.779550%           14081         COMMODITY COMM 0COTTON         8,862         0.005481%           14083         COMMODITY COMM 0MLK         5,647         0.003492%           14090         AUDITS         968,404         0.598914%           14100         BANKING AND FINANCE         356,189         0.220287%           14120         GA INSURANCE COMMISSIONER         633,926         0.392054%           14130         DEFENSE         1,120,647         0.693070%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14150         TECHNICAL AND ADULT EDUC         1,072,644         0.663382%           14160         EDUCATION         3,651,353         2.258198%           14170         ERS EMPLOYEES         1,391,852         0.201743%           14180         DEPT OF COMMUNITY AFFAIRS         1,391,852         0.860798%           14181         GA COMMISSION ON THE HOLOCAUST         1,046         0.007450%           14200         PLORESTRY COMMISSION         1,333,856         0.824930%           14210         PLAINING AND B UDGET         1,333,856         0.20759%           14230         BEHAV HEALTH & DEVEL DISA				
14081         COMMODITY COMM OCOTTON         8,862         0.005481%           14083         COMMODITY COMM MILK         5,647         0.003492%           14090         AUDITS         968,040         0.598914%           14100         BANKING AND FINANCE         356,189         0.220287%           14120         GA INSURANCE COMMISSIONER         633,926         0.392054%           14130         DEFENSE         1,120,647         0.693070%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14150         TECHNICAL AND ADULT EDUC         1,072,644         0.663382%           14160         EDUCATION         3,651,353         2.258198%           14170         ERS EMPLOYEES         326,205         0.201743%           14180         DEPT OF COMMUNITY AFFAIRS         1,391,852         0.860798%           14181         GA COMMISSION ON THE HOLOCAUST         1,046         0.007450%           14180         DEPT OF COMMUNITY RUST         33,567         0.020759%           14200         PLANNING AND BUDGET         1,333,856         0.824930%           14220         SUBSEQUENT INJURY TRUST         33,567         0.020759%           14240         DEPT OF HUMAN RESOURCES				
14090       AUDITS       968,404       0.598914%         14100       BANKING AND FINANCE       356,189       0.220287%         14120       GA INSURANCE COMMISSIONER       633,926       0.392054%         14130       DEFENSE       1,120,647       0.693070%         14140       DEPT OF COMMUNITY HEALTH       2,304,179       1.425031%         14160       EDUCATION       3,651,353       2.258198%         14170       ERS EMPLOYEES       326,205       0.201743%         14180       DEPT OF COMMUNITY AFFAIRS       1,391,852       0.860798%         14180       DEPT OF COMMISSION       1,305,054       0.807117%         14180       DEPT OF COMMISSION       1,305,054       0.807117%         14180       FORESTRY COMMISSION       1,305,054       0.807117%         14190       FORESTRY COMMISSION       1,305,054       0.807117%         14210       PLANNING AND BUDGET       1,333,856       0.824930%         14220       SUBSEQUENT INJURY TRUST       3,567       0.020759%         14230       BEHAV HEALTH & DEVEL DISA       8,628,800       5.336525%         14240       DEPT OF HUMAN RESOURCES       6,187,917       3.826948%         14241       GA VOCATIONAL REHA	14081	COMMODITY COMM 0COTTON		0.005481%
14100       BANKING AND FINANCE       356,189       0.220287%         14120       GA INSURANCE COMMISSIONER       633,926       0.392054%         14130       DEFENSE       1,120,647       0.693070%         14140       DEPT OF COMMUNITY HEALTH       2,304,179       1.425031%         14150       TECHNICAL AND ADULT EDUC       1,072,644       0.663382%         14160       EDUCATION       3,651,353       2.288198%         14170       ERS EMPLOYEES       326,205       0.201743%         14181       GA COMMUSITY AFFAIRS       1,391,852       0.860798%         14181       GA COMMISSION ON THE HOLOCAUST       12,046       0.007450%         14190       FORESTRY COMMISSION       1,305,054       0.807117%         1420       SUBSEQUENT INJURY TRUST       33,567       0.020759%         14230       BEHAV HEALTH & DEVEL DISA       8,628,800       5.336525%         14240       DEPT OF COMMUNITY SUPERVISION       4,735,727       2.928834%         14250       PUBLIC HEALTH       4,735,727       2.928834%         14240       DEPT OF JUVENILE JUSTICE       5,910,491       3.65573%         14240       DEPT OF JUVENILE JUSTICE       5,910,491       3.655373%         14440	14083	COMMODITY COMM0 MILK	5,647	0.003492%
14120         GA INSURANCE COMMISSIONER         633,926         0.392054%           14130         DEFENSE         1,120,647         0.693070%           14140         DEPT OF COMMUNITY HEALTH         2,304,179         1.425031%           14150         TECHNICAL AND ADULT EDUC         1.072,644         0.663382%           14160         EDUCATION         3,651,353         2.258198%           14170         ERS EMPLOYEES         326,205         0.201743%           14180         DEPT OF COMMUNITY AFFAIRS         1,391,852         0.860798%           14181         GA COMMISSION ON THE HOLOCAUST         12,046         0.007450%           14190         FORESTRY COMMISSION         1,305,054         0.807117%           14210         PLANNING AND BUDGET         1,333,856         0.824930%           14220         SUBSEQUENT INJURY TRUST         33,567         0.00759%           14230         BEHAV HEALTH & DEVEL DISA         8,628,800         5.336525%           14240         DEPT OF HUMAN RESOURCES         6,187,917         3.826948%           14241         GA VOCATIONAL REHAB AGENCY         2.280,825         1.410587%           14250         PUBLIC HEALTH         4,735,727         2.928834%           14440	14090	AUDITS	968,404	0.598914%
14130       DEFENSE       1,120,647       0.693070%         14140       DEPT OF COMMUNITY HEALTH       2,304,179       1.425031%         14150       TECHNICAL AND ADULT EDUC       1,072,644       0.663382%         14160       EDUCATION       3,651,353       2.258189%         14170       ERS EMPLOYEES       326,205       0.201743%         14180       DEPT OF COMMUNITY AFFAIRS       1,331,852       0.860788%         14181       GA COMMISSION ON THE HOLOCAUST       12,046       0.007450%         14190       FORESTRY COMMISSION       1,305,054       0.807117%         14210       PLANNING AND BUDGET       1,333,856       0.824930%         14220       SUBSEQUENT INJURY TRUST       33,657       0.020759%         14240       DEPT OF HUMAN RESOURCES       6,187,917       3.2826948%         14240       DEPT OF JUVENIE JUSTICE       5,910,491       3.655737%         14240       DEPT OF GOMMUNITY SUPERVISION       4,735,727       2.928834%         14210       PUBLIC HEALTH       4,750,230       2.337804%         14440       GENERAL ASSEMBLY OF GA       380,139       0.235099%         14441       GENERAL ASSEMBLY OF GA EMP'S       807,700       0.499526% <td< td=""><td>14100</td><td>BANKING AND FINANCE</td><td>356,189</td><td>0.220287%</td></td<>	14100	BANKING AND FINANCE	356,189	0.220287%
14140       DEPT OF COMMUNITY HEALTH       2,304,179       1.425031%         14150       TECHNICAL AND ADULT EDUC       1,072,644       0.663382%         14160       EDUCATION       3,651,353       2.258198%         14170       ERS EMPLOYEES       326,205       0.201743%         14180       DEPT OF COMMUNITY AFFAIRS       1,391,852       0.860798%         14181       GA COMMISSION ON THE HOLOCAUST       12,046       0.007450%         14190       FORESTRY COMMISSION       1,305,054       0.807117%         14220       SUBSEQUENT INJURY TRUST       33,567       0.020759%         14230       BEHAV HEALTH & DEVEL DISA       8,628,800       5.336525%         14240       DEPT OF HUMAN RESOURCES       6,187,917       3.826948%         14250       PUBLIC HEALTH       4,735,727       2.928834%         14310       DEPT OF COMMUNITY SUPERVISION       4,750,230       2.937804%         14410       DEPT OF JUVENILE JUSTICE       5,910,491       3.655373%         14440       GENERAL ASSEMBLY OF GA       380,139       0.235099%         14441       GENERAL ASSEMBLY OF GA       380,139       0.235099%         14440       DEPT OF DRIVERS SERVICES       1,466,444       0.906930%	14120			0.392054%
14150       TECHNICAL AND ADULT EDUC       1,072,644       0.663382%         14160       EDUCATION       3,651,353       2.258198%         14170       ERS EMPLOYEES       326,205       0.201743%         14180       DEPT OF COMMUNITY AFFAIRS       1,391,852       0.860798%         14181       GA COMMISSION ON THE HOLOCAUST       12,046       0.007450%         14190       FORESTRY COMMISSION       1,305,054       0.807117%         14210       PLANNING AND BUDGET       1,333,856       0.824930%         14220       SUBSEQUENT INJURY TRUST       33,567       0.020759%         14230       BEHAV HEALTH & DEVEL DISA       8,628,800       5.336525%         14240       DEPT OF HUMAN RESOURCES       6,187,917       3.826948%         14250       PUBLIC HEALTH       4,735,727       2.928834%         14310       DEPT OF COMMUNITY SUPERVISION       4,750,230       2.937804%         14440       GENERAL ASSEMBLY OF GA       380,139       0.235099%         14440       GENERAL ASSEMBLY OF GA       380,139       0.235099%         14440       GENERAL ASSEMBLY OF GA EMP'S       807,700       0.499526%         14440       GENERAL ASSEMBLY OF GA EMP'S       807,700       0.260968%	14130	DEFENSE	1,120,647	
14160         EDUCATION         3,651,353         2.258198%           14170         ERS EMPLOYEES         326,205         0.201743%           14180         DEPT OF COMMUNITY AFFAIRS         1,391,852         0.860798%           14181         GA COMMISSION ON THE HOLOCAUST         12,046         0.007450%           14181         GA COMMISSION ON THE HOLOCAUST         1,305,054         0.807117%           14210         PLANNING AND BUDGET         1,333,856         0.824930%           14220         SUBSEQUENT INJURY TRUST         33,567         0.020759%           14230         BEHAV HEALTH & DEVEL DISA         8,628,800         5.336525%           14240         DEPT OF HUMAN RESOURCES         6,187,917         3.826948%           14250         PUBLIC HEALTH         4,735,727         2.928834%           14250         PUBLIC HEALTH         4,735,727         2.928834%           14410         DEPT OF COMMUNITY SUPERVISION         4,750,230         2.937804%           14440         GENERAL ASSEMBLY OF GA         380,139         0.235099%           14441         GENERAL ASSEMBLY OF GA         3807,700         0.499526%           14440         GENERAL ASSEMBLY OF GA         3807,700         0.499526%           14440 </td <td></td> <td></td> <td>, ,</td> <td></td>			, ,	
14170         ERS EMPLOYEES         326,205         0.201743%           14180         DEPT OF COMMUNITY AFFAIRS         1,391,852         0.860798%           14181         GA COMMISSION ON THE HOLOCAUST         12,046         0.007450%           14190         FORESTRY COMMISSION         1,305,054         0.807117%           14190         FORESTRY COMMISSION         1,305,054         0.807117%           14210         PLANNING AND BUGET         1,333,856         0.824930%           14220         SUBSEQUENT INJURY TRUST         33,567         0.020759%           14230         BEHAV HEALTH & DEVEL DISA         8,628,800         5.336525%           14240         DEPT OF HUMAN RESOURCES         6,187,917         3.826948%           14241         GA VOCATIONAL REHAB AGENCY         2,280,825         1.410587%           14250         PUBLIC HEALTH         4,735,727         2.928834%           14410         DEPT OF JUVENILE JUSTICE         5,910,491         3.655373%           14440         GENERAL ASSEMBLY OF GA         380,139         0.235099%           14440         GENERAL ASSEMBLY OF GA EMP'S         807,700         0.499526%           14440         GENERAL ASSEMBLY OF GA EMP'S         807,700         0.499526%				
14180         DEPT OF COMMUNITY AFFAIRS         1,391,852         0.860798%           14181         GA COMMISSION ON THE HOLOCAUST         12,046         0.007450%           14190         FORESTRY COMMISSION         1,305,054         0.807117%           14210         PLANNING AND BUDGET         1,333,856         0.824930%           14220         SUBSEQUENT INJURY TRUST         33,567         0.020759%           14230         BEHAV HEALTH & DEVEL DISA         8,628,800         5,336255%           14240         DEPT OF HUMAN RESOURCES         6,187,917         3,826948%           14250         PUBLIC HEALTH         4,735,727         2,928834%           14420         DEPT OF COMMUNITY SUPERVISION         4,750,230         2,937804%           14410         DEPT OF COMMUNITY SUPERVISION         4,750,230         2,937804%           14410         DEPT OF COMMUNITY SUPERVISION         4,750,230         2,937804%           14410         DEPT OF GA         380,139         0.235099%           14441         GENERAL ASSEMBLY OF GA         380,139         0.235099%           14440         GENERAL ASSEMBLY OF GA EMP'S         807,700         0.499526%           14470         DEPT OF DRIVERS SERVICES         1,466,444         0.906930% <td></td> <td></td> <td></td> <td></td>				
14181       GA COMMISSION ON THE HOLOCAUST       12,046       0.007450%         14190       FORESTRY COMMISSION       1,305,054       0.807117%         14210       PLANNING AND BUDGET       1,333,856       0.824930%         14220       SUBSEQUENT INJURY TRUST       33,567       0.020759%         14230       BEHAV HEALTH & DEVEL DISA       8,628,800       5.336525%         14240       DEPT OF HUMAN RESOURCES       6,187,917       3.826948%         14241       GA VOCATIONAL REHAB AGENCY       2,280,825       1.410587%         14250       PUBLIC HEALTH       4,735,727       2.928834%         14310       DEPT OF COMMUNITY SUPERVISION       4,750,230       2.937804%         14440       GENERAL ASSEMBLY OF GA       380,139       0.235099%         14441       GENERAL ASSEMBLY OF GA EMP'S       807,700       0.499526%         14440       DEPT OF DRIVERS SERVICES       1,466,444       0.906930%         14440       GENERAL ASSEMBLY OF GA EMP'S       397,787       0.246013%         14500       FINANCING/INVESTMENT COMM       421,967       0.260968%         14510       ADM OFFICE OF THE COURTS       397,787       0.246013%         14550       GA PUBLIC DEFENDER COUNCIL       2,746,256				
14190FORESTRY COMMISSION1,305,0540.807117%14210PLANNING AND BUDGET1,333,8560.824930%14220SUBSEQUENT INJURY TRUST33,5670.020759%14230BEHAV HEALTH & DEVEL DISA8,628,8005.336525%14240DEPT OF HUMAN RESOURCES6,187,9173.826948%14241GA VOCATIONAL REHAB AGENCY2,280,8251.410587%14250PUBLIC HEALTH4,735,7272.928834%14310DEPT OF COMMUNITY SUPERVISION4,750,2302.937804%14410DEPT OF JUVENILE JUSTICE5,910,4913.655373%14440GENERAL ASSEMBLY OF GA380,1390.235099%14441GENERAL ASSEMBLY OF GA EMP'S807,7000.499526%14470DEPT OF DRIVERS SERVICES1,466,4440.906930%14500FINANCING/INVESTMENT COMM421,9670.260968%14510ADM OFFICE OF THE COURTS397,7870.246013%14530PROSECUTING ATTRNYS CNCL2,746,2561.698436%14550GA PUBLIC DEFENDER COUNCIL2,746,2561.698436%14500GA SUP COURT CLERK'S AUTH42,2940.026157%14570DEPT EARLY CARE & LEARN1,805,6621.116720%				
14210PLANNING AND BUDGET1,333,8560.824930%14220SUBSEQUENT INJURY TRUST33,5670.020759%14230BEHAV HEALTH & DEVEL DISA8,628,8005.336525%14240DEPT OF HUMAN RESOURCES6,187,9173.826948%14241GA VOCATIONAL REHAB AGENCY2,280,8251.410587%14250PUBLIC HEALTH4,735,7272.928834%14310DEPT OF COMMUNITY SUPERVISION4,750,2302.937804%14410DEPT OF JUVENILE JUSTICE5,910,4913.655373%14440GENERAL ASSEMBLY OF GA380,1390.235099%14441GENERAL ASSEMBLY OF GA EMP'S807,7000.499526%14470DEPT OF DRIVERS SERVICES1,466,4440.906930%14500FINANCING/INVESTMENT COMM421,9670.2609088%14510ADM OFFICE OF THE COURTS397,7870.246013%14530PROSECUTING ATTRNYS CNCL3,414,4592.111689%14550GA PUBLIC DEFENDER COUNCIL2,746,2561.698436%14500GA SUP COURT CLERK'S AUTH42,2940.026157%14570DEPT EARLY CARE & LEARN1,805,6621.116720%				
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14230BEHAV HEALTH & DEVEL DISA8,628,8005.336525%14240DEPT OF HUMAN RESOURCES6,187,9173.826948%14241GA VOCATIONAL REHAB AGENCY2,280,8251.410587%14250PUBLIC HEALTH4,735,7272.928834%14310DEPT OF COMMUNITY SUPERVISION4,750,2302.937804%14410DEPT OF JUVENILE JUSTICE5,910,4913.655373%14440GENERAL ASSEMBLY OF GA380,1390.235099%14441GENERAL ASSEMBLY OF GA EMP'S807,7000.499526%14470DEPT OF DRIVERS SERVICES1,466,4440.906930%14500FINANCING/INVESTMENT COMM421,9670.260968%14510ADM OFFICE OF THE COURTS397,7870.246013%14530PROSECUTING ATTRNYS CNCL3,414,4592.111689%14560GA SUP COURT CLERK'S AUTH42,2940.026157%14570DEPT EARLY CARE & LEARN1,805,6621.116720%				
14240DEPT OF HUMAN RESOURCES6,187,9173.826948%14241GA VOCATIONAL REHAB AGENCY2,280,8251.410587%14250PUBLIC HEALTH4,735,7272.928834%14310DEPT OF COMMUNITY SUPERVISION4,750,2302.937804%14410DEPT OF JUVENILE JUSTICE5,910,4913.655373%14440GENERAL ASSEMBLY OF GA380,1390.235099%14441GENERAL ASSEMBLY OF GA EMP'S807,7000.499526%14470DEPT OF DRIVERS SERVICES1,466,4440.906930%14500FINANCING/INVESTMENT COMM421,9670.260968%14510ADM OFFICE OF THE COURTS397,7870.246013%14530PROSECUTING ATTRNYS CNCL3,414,4592.111689%14560GA SUP COURT CLERK'S AUTH42,2940.026157%14570DEPT EARLY CARE & LEARN1,805,6621.116720%				
14241GA VOCATIONAL REHAB AGENCY2,280,8251.410587%14250PUBLIC HEALTH4,735,7272.928834%14310DEPT OF COMMUNITY SUPERVISION4,750,2302.937804%14410DEPT OF JUVENILE JUSTICE5,910,4913.655373%14440GENERAL ASSEMBLY OF GA380,1390.235099%14441GENERAL ASSEMBLY OF GA EMP'S807,7000.499526%14470DEPT OF DRIVERS SERVICES1,466,4440.906930%14500FINANCING/INVESTMENT COMM421,9670.260968%14510ADM OFFICE OF THE COURTS397,7870.246013%14530PROSECUTING ATTRNYS CNCL3,414,4592.111689%14550GA PUBLIC DEFENDER COUNCIL2,746,2561.698436%14560GA SUP COURT CLERK'S AUTH42,2940.026157%14570DEPT EARLY CARE & LEARN1,805,6621.116720%				
14250PUBLIC HEALTH4,735,7272.928834%14310DEPT OF COMMUNITY SUPERVISION4,750,2302.937804%14410DEPT OF JUVENILE JUSTICE5,910,4913.655373%14440GENERAL ASSEMBLY OF GA380,1390.235099%14441GENERAL ASSEMBLY OF GA EMP'S807,7000.499526%14470DEPT OF DRIVERS SERVICES1,466,4440.906930%14500FINANCING/INVESTMENT COMM421,9670.260968%14510ADM OFFICE OF THE COURTS397,7870.246013%14530PROSECUTING ATTRNYS CNCL3,414,4592.111689%14550GA PUBLIC DEFENDER COUNCIL2,746,2561.698436%14560GA SUP COURT CLERK'S AUTH42,2940.026157%14570DEPT EARLY CARE & LEARN1,805,6621.116720%				
14310         DEPT OF COMMUNITY SUPERVISION         4,750,230         2.937804%           14410         DEPT OF JUVENILE JUSTICE         5,910,491         3.655373%           14440         GENERAL ASSEMBLY OF GA         380,139         0.235099%           14441         GENERAL ASSEMBLY OF GA EMP'S         807,700         0.499526%           14470         DEPT OF DRIVERS SERVICES         1,466,444         0.906930%           14500         FINANCING/INVESTMENT COMM         421,967         0.260968%           14510         ADM OFFICE OF THE COURTS         397,787         0.246013%           14530         PROSECUTING ATTRNYS CNCL         3,414,459         2.111689%           14550         GA PUBLIC DEFENDER COUNCIL         2,746,256         1.698436%           14560         GA SUP COURT CLERK'S AUTH         42,294         0.026157%           14570         DEPT EARLY CARE & LEARN         1,805,662         1.116720%				
14410         DEPT OF JUVENILE JUSTICE         5,910,491         3.655373%           14440         GENERAL ASSEMBLY OF GA         380,139         0.235099%           14441         GENERAL ASSEMBLY OF GA EMP'S         807,700         0.499526%           14470         DEPT OF DRIVERS SERVICES         1,466,444         0.906930%           14500         FINANCING/INVESTMENT COMM         421,967         0.260968%           14510         ADM OFFICE OF THE COURTS         397,787         0.246013%           14530         PROSECUTING ATTRNYS CNCL         3,414,459         2.111689%           14550         GA PUBLIC DEFENDER COUNCIL         2,746,256         1.698436%           14560         GA SUP COURT CLERK'S AUTH         42,294         0.026157%           14570         DEPT EARLY CARE & LEARN         1,805,662         1.116720%				
14440         GENERAL ASSEMBLY OF GA         380,139         0.235099%           14441         GENERAL ASSEMBLY OF GA EMP'S         807,700         0.499526%           14470         DEPT OF DRIVERS SERVICES         1,466,444         0.906930%           14500         FINANCING/INVESTMENT COMM         421,967         0.260968%           14510         ADM OFFICE OF THE COURTS         397,787         0.246013%           14530         PROSECUTING ATTRNYS CNCL         3,414,459         2.111689%           14550         GA PUBLIC DEFENDER COUNCIL         2,746,256         1.698436%           14560         GA SUP COURT CLERK'S AUTH         42,294         0.026157%           14570         DEPT EARLY CARE & LEARN         1,805,662         1.116720%				
14441         GENERAL ASSEMBLY OF GA EMP'S         807,700         0.499526%           14470         DEPT OF DRIVERS SERVICES         1,466,444         0.906930%           14500         FINANCING/INVESTMENT COMM         421,967         0.260968%           14510         ADM OFFICE OF THE COURTS         397,787         0.246013%           14530         PROSECUTING ATTRNYS CNCL         3,414,459         2.111689%           14550         GA PUBLIC DEFENDER COUNCIL         2,746,256         1.698436%           14560         GA SUP COURT CLERK'S AUTH         42,294         0.026157%           14570         DEPT EARLY CARE & LEARN         1,805,662         1.116720%				
14470         DEPT OF DRIVERS SERVICES         1,466,444         0.906930%           14500         FINANCING/INVESTMENT COMM         421,967         0.260968%           14510         ADM OFFICE OF THE COURTS         397,787         0.246013%           14530         PROSECUTING ATTRNYS CNCL         3,414,459         2.111689%           14550         GA PUBLIC DEFENDER COUNCIL         2,746,256         1.698436%           14560         GA SUP COURT CLERK'S AUTH         42,294         0.026157%           14570         DEPT EARLY CARE & LEARN         1,805,662         1.116720%				
14500         FINANCING/INVESTMENT COMM         421,967         0.260968%           14510         ADM OFFICE OF THE COURTS         397,787         0.246013%           14530         PROSECUTING ATTRNYS CNCL         3,414,459         2.111689%           14550         GA PUBLIC DEFENDER COUNCIL         2,746,256         1.698436%           14560         GA SUP COURT CLERK'S AUTH         42,294         0.026157%           14570         DEPT EARLY CARE & LEARN         1,805,662         1.116720%				
14510         ADM OFFICE OF THE COURTS         397,787         0.246013%           14530         PROSECUTING ATTRNYS CNCL         3,414,459         2.111689%           14550         GA PUBLIC DEFENDER COUNCIL         2,746,256         1.698436%           14560         GA SUP COURT CLERK'S AUTH         42,294         0.026157%           14570         DEPT EARLY CARE & LEARN         1,805,662         1.116720%				
14530         PROSECUTING ATTRNYS CNCL         3,414,459         2.111689%           14550         GA PUBLIC DEFENDER COUNCIL         2,746,256         1.698436%           14560         GA SUP COURT CLERK'S AUTH         42,294         0.026157%           14570         DEPT EARLY CARE & LEARN         1,805,662         1.116720%			-	
14550         GA PUBLIC DEFENDER COUNCIL         2,746,256         1.698436%           14560         GA SUP COURT CLERK'S AUTH         42,294         0.026157%           14570         DEPT EARLY CARE & LEARN         1,805,662         1.116720%				
14560         GA SUP COURT CLERK'S AUTH         42,294         0.026157%           14570         DEPT EARLY CARE & LEARN         1,805,662         1.116720%				
14570         DEPT EARLY CARE & LEARN         1,805,662         1.116720%				
14610         GA BUILDING AUTHORITY         415,864         0.257193%	14570	DEPT EARLY CARE & LEARN		1.116720%
	14610	GA BUILDING AUTHORITY	415,864	0.257193%

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
14611	STATE PROPERTY COMMISSION	\$ 62,382	0.038581%
14630	DEPT ECONOMIC DEVELOPMENT	591,123	0.365583%
14640	LABOR	3,217,723	1.990017%
14660	LAW DEPARTMENT	1,257,945	0.777982%
14700	GA TECHNOLOGY AUTHORITY	824,494	0.509912%
14700	STATE ACCOUNTING OFFICE	583,406	0.360811%
14720	NATURAL RESOURCES	4,724,232	2.921725%
14730	GA DEPT OF CORRECTIONS	16,436,876	10.165480%
14750	PUBLIC SAFETY	5,760,473	3.562593%
14760	PUBLIC SERVICE COMMISSION	308,080	0.190534%
14770	REVENUE	2,726,130	1.685989%
14780	STUDENT FINANCE COMM	422,150	0.261081%
14790	SECRETARY OF STATE	649,465	0.401665%
14810	TRS EMPLOYEES	1,312,841	0.811933%
14820	DEPT OF TRANSPORTATION	10,445,864	6.460297%
14830	STATE ROAD & TOLLWAY AUTH	483,686	0.299138%
14840	VETERANS SERVICE	315,157	0.194910%
14860	WORKERS' COMPENSATION	447,032	0.276469%
14870	GA BUREAU OF INVESTIGATON	3,531,774	2.184243%
14880	PARDONS AND PAROLES BOARD	491,320	0.303859%
14890	GA CORRECTNL INDUSTRIES	487,167	0.301291%
18180	COASTAL PINES TECH COLLEGE	558,307	0.345287%
18200	ALBANY TECH COLLEGE	588.018	0.363663%
18220	ATHENS TECHNICAL COLLEGE	711,050	0.439752%
18230	ATLANTA TECH COLLEGE	766,118	0.473810%
18230	AUGUSTA TECH COLLEGE	786,787	
18240	W GEORGIA TECH COLLEGE	-	0.486592%
18270	CHATTAHOOCHEE TECH COLLEGE	900,802	0.557105% 0.827752%
18280	COLUMBUS TECH COLLEGE	1,338,419	
18290	GA NW TECHNICAL COLLEGE	622,220 899,707	0.384815%
18300	GEORGIA PIEDMONT TECHNICA	-	0.556429% 0.382016%
18320	GWINNETT TECH COLLEGE	617,694 1,191,769	0.737056%
18340	LANIER TECHNICAL COLLEGE	745,939	0.461330%
18340	CENTRAL GA TECH COLLEGE	1,493,700	0.923786%
18350	SOUTHERN REGIONAL TECH COLLEGE	878,913	0.543568%
18380	NORTH GA TECH COLLEGE	509,203	0.314919%
18410	SAVANNAH TECH COLLEGE	732,057	0.452744%
18410	S GA TECHNICAL COLLEGE	,	
18420		374,050	0.231333% 0.270667%
18440	SOUTHEASTERN TECH COLL OGEECHEE TECH COLLEGE	437,650	0.290970%
	SOUTHERN CRESCENT TECH	470,480	0.490000%
18500 18510	WIREGRASS TECHNICAL COLL	792,297 770,364	0.490000 %
18520	OCONEE FALL LINE TECH COL	397,397	0.245772%
25010	DFACS REGION #1	792,499	0.490125%
	DFACS REGION #1		0.385305%
25020 25030		623,011 749.354	
	DFACS REGION #3	,	0.463442%
25040	DFACS REGION #4	966,475	0.597721% 0.591681%
25050 25060	DFACS REGION #5 DFACS REGION #6	956,708 637,748	
25080		-	0.394418%
	DFACS REGION #7	625,095	0.386593%
25080	DFACS REGION #8	690,458 879,341	0.427017%
25090	DFACS REGION #9	-	0.543833%
25100	DFACS REGION #10	1,312,859	0.811944%
25110	DFACS REGION #11	742,830	0.459407%
25120	DFACS REGION #12	641,998 1 826 707	0.397047%
25130	DFACS REGION #13	1,836,797	1.135976%
25140	DFACS REGION #14	2,506,827	1.550359%
35011		21,236	0.013133%
35021	ATKINSON CO HEALTH DEPT	11,752	0.007268%
35031	BACON CO HEALTH DEPT	11,485	0.007103%
35041	BAKER CO HEALTH DEPT	13,093	0.008097%

The accompanying notes are an integral part of this schedule

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Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
35051	BALDWIN CO HEALTH DEPT	\$ 31,482	0.019470%
35061	BANKS CO HEALTH DEPT	12,702	0.007856%
35071	BARROW CO HEALTH DEPT	37,890	0.023433%
35081	BARTOW CO HEALTH DEPT	50,053	0.030956%
35084	WOODWRIGHT INDUSTRIES	27,414	0.016954%
35091	BEN HILL CO HEALTH DEPT	15,706	0.009713%
35094	BEN HILL MR SERVICES	36,799	0.022759%
35101	BERRIEN CO HEALTH DEPT	15,704	0.009712%
35111	BIBB CO HEALTH DEPT	87,032	0.053825%
35121	BLECKLEY CO HEALTH DEPT	6,462	0.003996%
35131	BRANTLEY CO HEALTH DEPT	18,413	0.011387%
35141	BROOKS CO HEALTH DEPT	11,195	0.006924%
35161	BULLOCH CO HEALTH DEPT	45,205	0.027957%
35171	BURKE CO HEALTH DEPT	27,899	0.017254%
35181	BUTTS CO HEALTH DEPT	13,086	0.008093%
35191	CALHOUN CO HEALTH DEPT	5,541	0.003427%
35211	CANDLER CO HEALTH DEPT	12,111	0.007490%
35221	CARROLL CO HEALTH DEPT	42,302	0.026162%
35224	CARROLL TRAINING CENTER	44,966	0.027809%
35231	CATOOSA CO HEALTH DEPT	32,164	0.019892%
35241	CHARLTON CO HEALTH DEPT	15,929	0.009852%
35271	CHATTOOGA CO HEALTH DEPT	19,474	0.012044%
35281	CHEROKEE CO HEALTH DEPT	380,714	0.235454%
35291	CLARKE CO HEALTH DEPT	297,516	0.184000%
35311	CLAYTON CO HEALTH DEPT	236,927	0.146528%
35321		7,012	0.004337%
35331		581,752	0.359787%
35341		31,399	0.019419%
35351 35354	COLQUITT CO HEALTH DEPT GREEN OAKS CENTER	43,454 25,132	0.026874% 0.015543%
35361	COLUMBIA CO HEALTH DEPT	43,537	0.026926%
35371	COOK CO HEALTH DEPT	14,265	0.008822%
35381	COWETA CO HEALTH DEPT	43,021	0.026607%
35391	CRAWFORD CO HEALTH DEPT	13,921	0.008610%
35411	DADE CO HEALTH DEPT	16,559	0.010241%
35421	DAWSON CO HEALTH DEPT	26,367	0.016307%
35431	DECATUR CO HEALTH DEPT	26,331	0.016284%
35441	DEKALB CO HEALTH DEPT	757,165	0.468273%
35451	DODGE CO HEALTH DEPT	9,294	0.005748%
35471	DOUGHERTY CO HEALTH DEPT	335,111	0.207251%
35481	DOUGLAS CO HEALTH DEPT	28,133	0.017399%
35491	EARLY CO HEALTH DEPT	18,544	0.011468%
35501	ECHOLS CO HEALTH DEPT	5,337	0.003301%
35521	ELBERT CO HEALTH DEPT	12,025	0.007437%
35531	EMANUEL CO HEALTH DEPT	26,341	0.016291%
35541	EVANS CO HEALTH DEPT	13,065	0.008080%
35551	FANNIN CO HEALTH DEPT	15,827	0.009788%
35561	FAYETTE CO HEALTH DEPT	39,879	0.024663%
35571	FLOYD CO HEALTH DEPT	261,259	0.161577%
35581	FORSYTH CO HEALTH DEPT	52,179	0.032270%
35591		23,880	0.014769%
35601	FULTON CO HEALTH DEPT	326,638	0.202011%
35611		26,186	0.016195%
35621		3,387	0.002095%
35631		736,286	0.455360%
35641 35651	GORDON CO HEALTH DEPT GRADY CO HEALTH DEPT	39,489 29,340	0.024422% 0.018145%
35661	GREENE CO HEALTH DEPT	29,340 14,849	0.009183%
35671	GWINNETT CO HEALTH DEPT	714,387	0.441816%
35681	HABERSHAM CO HEALTH DEPT	25,061	0.015499%
35691	HALL CO HEALTH DEPT	386,845	0.239246%
		,- 10	

The accompanying notes are an integral part of this schedule

<sup>7</sup> 

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
25704		¢ 40.504	0.0077400/
35701 35711	HANCOCK CO HEALTH DEPT HARALSON CO HEALTH DEPT	\$   12,524 16,581	0.007746%
35721			0.010255%
35721	HARRIS CO HEALTH DEPT	13,158	0.008137%
		17,154	0.010609%
35741		6,376	0.003943%
35751		54,119	0.033470%
35761	HOUSTON CO HEALTH DEPT	438,602	0.271256%
35771	IRWIN CO HEALTH DEP	7,173	0.004436%
35781	JACKSON CO HEALTH DEPT	27,072	0.016743%
35791	JASPER CO HEALTH DEPT	8,946	0.005532%
35801	JEFF DAVIS CO HEALTH DEPT	22,050	0.013637%
35811	JEFFERSON CO HEALTH DEPT	19,697	0.012182%
35821	JENKINS CO HEALTH DEPT	9,583	0.005927%
35831	JOHNSON CO HEALTH DEPT	6,833	0.004226%
35841	JONES CO HEALTH DEPT	14,208	0.008787%
35851	LAMAR CO HEALTH DEPT	14,144	0.008747%
35861	LANIER CO HEALTH DEPT	8,102	0.005011%
35871	LAURENS CO HEALTH DEPT	226,635	0.140163%
35881	LEE CO HEALTH DEPT	27,577	0.017055%
35901	LINCOLN CO HEALTH DEPT	7,796	0.004822%
35921	LOWNDES CO HEALTH DEPT	379,248	0.234548%
35931	LUMPKIN CO HEALTH DEPT	26,167	0.016183%
35951	MADISON CO HEALTH DEPT	18,391	0.011374%
35971	MCDUFFIE CO HEALTH DEPT	17,110	0.010582%
35991	MERIWETHER CO HEALTH DEPT	15,381	0.009513%
36001	MILLER CO HEALTH DEPT	6,681	0.004132%
36011	MITCHELL CO HEALTH DEPT	20,744	0.012829%
36014	MITCHELL TRAINING CENTER	39,292	0.024300%
36021	MONROE CO HEALTH DEPT	17,964	0.011110%
36031	MONTGOMERY CO HEALTH DEPT	7,544	0.004666%
36041	MORGAN CO HEALTH DEPT	16,840	0.010415%
36051	MURRAY CO HEALTH DEPT	25,874	0.016002%
36061	MUSCOGEE CO HEALTH DEPT	492,308	0.304470%
36071	NEWTON CO HEALTH DEPT	492,308 44,219	0.027347%
36081	OCONEE CO HEALTH DEPT	26,631	
			0.016470%
36091	OGLETHORPE CO HEALTH DEPT	10,314	0.006379%
36101	PAULDING CO HEALTH DEPT	37,902	0.023441%
36111	PEACH CO HEALTH DEPT	10,381	0.006420%
36121	PICKENS CO HEALTH DEPT	14,746	0.009120%
36131	PIERCE CO HEALTH DEPT	18,378	0.011366%
36141	PIKE CO HEALTH DEPT	11,257	0.006962%
36151	POLK CO HEALTH DEPT	26,331	0.016284%
36161	PULASKI CO HEALTH DEPT	7,095	0.004388%
36171	PUTNAM CO HEALTH DEPT	26,675	0.016497%
36191	RABUN CO HEALTH DEPT	21,328	0.013190%
36211	RICHMOND CO HEALTH DEPT	395,018	0.244301%
36221	ROCKDALE CO HEALTH DEPT	47,382	0.029304%
36241	SCREVEN PHYS HEALTH DEPT	11,385	0.007041%
36251	SEMINOLE CO HEALTH DEPT	11,207	0.006931%
36261	SPALDING CO HEALTH DEPT	37,725	0.023331%
36271	STEPHENS CO HEALTH DEPT	18,153	0.011227%
36311	TALIAFERRO CO HEALTH DEPT	4,760	0.002944%
36321	TATTNALL CO HEALTH DEPT	21,997	0.013604%
36341	TELFAIR CO HEALTH DEPT	16,661	0.010304%
36351	TERRELL CO HEALTH DEPT	8,928	0.005521%
36361	THOMAS CO HEALTH DEPT	46,482	0.028747%
36364	THOMAS GRADY MR SVC CTR	40,871	0.025277%
36371	TIFT CO HEALTH DEPT	32,283	0.019965%
36374	TIFT MR SERVICE CENTER (Diversified Enterprises)	45,570	0.028183%
36381	TOOMBS CO HEALTH DEPT	26,824	0.016589%
36391	TOWNS CO HEALTH DEPT	14,439	0.008930%
50591		14,409	0.000330/0

The accompanying notes are an integral part of this schedule

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

			Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
Payroll		2022	Differences Between Expected	Net Difference Between Projected and Actual Investment Earnings on		Changes in Proportion and Differences Between Employer Contributions and	Total Deferred	Differences Between		Changes in Proportion and Differences Between Employer Contributions and	Total Deferred	Proportionate Share of Plan	Changes in Proportion and Differences Between Employer Contributions and	
Location Number	Employer Name	Net OPEB Liability	and Actual Experience	OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Outflows of Resources	Expected and Actual Experience	Changes of Assumptions	Proportionate Share of Contributions	Inflows of Resources	OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense
13610	LOOKOUT MTN CSB	\$ 8,223 \$	258 \$	2,983 \$	147 \$	42,961 \$	46,349		1,012 \$	261,817 \$	270,824			(233,183)
13630 13640	HIGHLAND RIVERS CSB AVITA COMMUNITY PARTNERS	116,643 18,579	3,666 584	42,315 6,740	2,084 332	848,113 289,269	896,178 296,925	113,418 18,066	14,356 2,287	1,271,057 448,261	1,398,831 468,614	(109,151) (17,386)	(827,241) (161,495)	(936,392) (178,881)
13660 13680	DOUGLAS CNTY CSB DEKALB CSB	10,842 70,377	341 2,212	3,933 25,531	194 1,257	155,692 317,981	160,160 346,981	10,542 68,431	1,334 8,662	143,144 648,861	155,020 725,954	(10,146) (65,856)	505 (396,551)	(9,641) (462,407)
13690	VIEW POINTE HEALTH	102,148	3,211	37,057	1,825	463,706	505,799	99,324	12,572	712,741	824,637	(95,588)	(362,650)	(458,238)
13700 13710	CLAYTON CSB ADVANTAGE BEHAVIORAL HLTH	52,341 23.005	1,645 723	18,988 8,346	935 411	157,484 193,514	179,052 202,994	50,894 22,369	6,442 2,831	245.043 375.736	302,379 400,936	(48,978) (21,530)	(162,905) (234,732)	(211,883) (256,262)
13720	PATHWAYS CENTER	77,350	2,431	28,061	1,382	498,559	530,433	75,212	9,520	533,033	617,765	(72,381)	(229,293)	(301,674)
13730 13740	MCINTOSH TRAIL CSB RIVER EDGE BEHAVIORAL HLT	50.369 102.287	1,583 3,215	18,273 37,107	900 1,828	193,501 26,517	214,257 68,667	48.976 99.459	6,199 12,589	347.042 242.253	402,217 354,301	(47,133) (95,720)	(239,496) (302,471)	(286,629) (398,191)
13760	OCONEE CSB	24,627	774	8,934	440	79,330	89,478	23,946	3,031	131,597	158,574	(23,046)	(113,118)	(136,164)
13770 13790	SERENITY BHS NEW HORIZONS	27,292 41,225	858 1.296	9,901 14,955	488 737	151,787 132.421	163,034 149,409	26,537 40.085	3,359 5.074	431,985 284,434	461,881 329,593	(25,539) (38,578)	(394,524) (293,521)	(420,063) (332,099)
13800	MIDDLE FLINT CSB	58,299	1,832	21,150	1,042	47,400	71,424	56,687	7,175	301,410	365,272	(54,555)	(261,876)	(316,431)
13810 13820	CSB MIDDLE GA ALBANY AREA CSB	90,079 29,219	2,831 918	32,679 10.600	1,609 522	16,293 305,479	53,412 317,519	87,589 28,411	11,087 3,596	362,033 505,387	460,709 537,394	(84,292) (27,342)	(215,918) (151,115)	(300,210) (178,457)
13830	THE GA PINES CSB	48,486	1,524	17,590	866	85,215	105,195	47,145	5,968	477,172	530,285	(45,372)	(463,883)	(509,255)
13840 13850	SOUTH GA CSB PINELAND CSB	65.668 19.945	2.064 627	23,823 7,236	1,173 356	76,624 68,165	103,684 76,384	63,852 19,394	8.082 2,455	300,202 302,796	372,136 324,645	(61,451) (18,664)	(251,677) (237,379)	(313,128) (256,043)
13860	SATILLA (UNISON) CSB	64,774	2,036	23,498	1,157	296,905	323,596	62,983	7,972	418,267	489,222	(60,612)	(290,508)	(351,120)
13880 14000	GATEWAY CSB GA PEANUT COMMISSION	60,352 68,413	1,897 2,150	21,894 24,819	1,078 1,222	151,483 11,910	176,352 40,101	58,684 66,522	7,428 8,420	248.388	314,500 74,942	(56,477) (64,018)	(330,980) 6,304	(387,457) (57,714)
14010	ADMINISTRATIVE SERVICES	2,785,663	87,560	1,010,575	49,773	672,612	1,820,520	2,708,646	342,854	31,863	3,083,363	(2,606,755)	259,465	(2,347,290)
14020 14030	COURT OF APPEALS SUPREME COURT	1,859,313 1,388,994	58,443 43,659	674,516 503,895	33,221 24,818	225,782 369,956	991,962 942,328	1.807.908 1.350.592	228.841 170.955	0	2,036,749 1,521,547	(1,739,901) (1,299,785)	197,863 398,722	(1,542,038) (901,063)
14040	SUPERIOR COURT	6,724,122	211,355	2,439,357	120,144	1,068,688	3,839,544	6,538,217	827,593	0	7,365,810	(6,292,269)	508,761	(5,783,508)
14050 14060	LAKE LANIER ISLAND AUTH GA AGRICULTURAL EXPO AUTH	39,895 292.016	1,254 9,179	14,473 105.937	713 5.218	4,806 52.395	21,246 172,729	38,792 283.943	4,910 35.941	11,242 129,583	54,944 449,467	(37,333) (273,263)	780 (53.395)	(36,553) (326,658)
14080	AGRICULTURE	3,502,657	110,097	1,270,684	62,584	442,328	1,885,693	3,405,817	431,101	19,378	3,856,296	(3,277,702)	243,474	(3,034,228)
14081 14083	COMMODITY COMM 0COTTON COMMODITY COMM0 MILK	24,627 15,690	774 493	8,934 5,692	440 280	5,950 2,125	16,098 8,590	23,946 15,256	3,031 1,931	24,790 6,301	51,767 23,488	(23,046) (14,682)	(2,496) (463)	(25,542) (15,145)
14090	AUDITS	2,691,027	84,585	976,243	48,082	255,650	1,364,560	2,616,627	331,207	298,309	3,246,143	(2,518,197)	(276,183)	(2,794,380)
14100 14120	BANKING AND FINANCE GA INSURANCE COMMISSIONER	989,789 1.761,568	31,111 55.370	359,073 639,057	17.685 31.475	35.835 472.120	443,704 1.198.022	962,424 1.712.865	121,821 216,811	11,337 306,930	1,095,582 2,236,606	(926,220) (1,648,432)	31,360 (182,734)	(894,860) (1.831,166)
14130	DEFENSE	3,114,087	97,883	1,129,719	55,641	59,665	1,342,908	3,027,990	383,276	664,297	4,075,563	(2,914,087)	62,191	(2,851,896)
14140 14150	DEPT OF COMMUNITY HEALTH TECHNICAL AND ADULT EDUC	6,402,918 2,980,693	201,259 93,690	2,322,832 1,081,327	114,405 53,258	0 459,864	2,638,496 1,688,139	6,225,893 2,898,285	788,060 366,858	2,524,732 99,467	9,538,685 3,364,610	(5,991,696) (2,789,261)	(1,829,253) 824,477	(7,820,949) (1,964,784)
14160 14170	EDUCATION ERS EMPLOYEES	10,146,486 906,467	318,928	3,680,912 328,846	181,293	2,464,150 152,466	6,645,283	9,865,961 881,406	1,248,812	0	11,114,773	(9,494,834) (848,249)	1,172,337	(8,322,497)
14170	DEPT OF COMMUNITY AFFAIRS	3,867,719	28,492 121,572	328,846 1,403,120	16,196 69,107	2,059,436	526,000 3,653,235	3,760,786	476,032	0 66,292	992,972 4,303,110	(3,619,318)	109,354 579,936	(738,895) (3,039,382)
14181 14190	GA COMMISSION ON THE HOLOCAUST	33,474	1,052	12,144	598	84,123	97,917	32,549	4,120	0	36,669	(31,325)	36,514	5,189
14190	FORESTRY COMMISSION PLANNING AND BUDGET	3,626,520 3,706,557	113,990 116,506	1,315,618 1,344,654	64,797 66,227	252,641 939,714	1,747,046 2,467,101	3,526,256 3,604,080	446,346 456,197	91,161 27,752	4,063,763 4,088,029	(3,393,608) (3,468,506)	181,405 424,449	(3,212,203) (3,044,057)
14220 14230	SUBSEQUENT INJURY TRUST BEHAV HEALTH & DEVEL DISA	93,274 23,977,957	2,932 753,685	33,838 8,698,653	1.667 428.428	7,981 145,798	46,418 10.026,564	90.695 23.315.026	11,480 2,951,165	53,348 9.940,705	155,523 36,206,896	(87,283) (22,437,991)	(28,494) (3,859,384)	(115,777) (26,297,375)
14240	DEPT OF HUMAN RESOURCES	17,195,159	540,485	6,238,009	307,236	1,586,165	8,671,895	16,719,755	2,116,350	14,890,344	33,726,449	(16,090,811)	(2,245,498)	(18,336,309)
14241 14250	GA VOCATIONAL REHAB AGENCY PUBLIC HEALTH	6,338,018 13,159,772	199,219 413,643	2,299,288 4,774,064	113,245 235,133	14,406,764 9,898,139	17,018,516 15,320,979	6,162,788 12,795,938	780,072 1,619,682	0 292,479	6,942,860 14,708,099	(5,930,963) (12,314,596)	4,474,150 3,812,071	(1,456,813) (8,502,525)
14310	DEPT OF COMMUNITY SUPERVISION	13,200,076	414,910	4,788,685	235,853	0	5,439,448	12,835,127	1,624,642	3,317,331	17,777,100	(12,352,312)	(477,847)	(12,830,159)
14410 14440	DEPT OF JUVENILE JUSTICE GENERAL ASSEMBLY OF GA	16,424,242 1.056.342	516,253 33,203	5,958,338 383,217	293,461 18.874	39,024 215,497	6,807,076 650,791	15,970,152 1.027,136	2,021,467 130.013	7,150,177 3.859.019	25,141,796 5.016.168	(15,369,405) (988,498)	(4,522,166) (1.011.342)	(19,891,571) (1,999,840)
14441	GENERAL ASSEMBLY OF GA EMP'S	2,244,459	70,549	814,238	40,103	5,101,815	6,026,705	2,182,406	276,244	0	2,458,650	(2,100,310)	1,584,414	(515,896)
14470 14500	DEPT OF DRIVERS SERVICES FINANCING/INVESTMENT COMM	4.074.998 1.172.576	128,087 36,857	1,478,316 425,384	72,810 20,951	935,058 28,612	2,614,271 511,804	3.962.334 1.140.157	501,544 144,319	0 143,347	4,463,878 1,427,823	(3,813,285) (1,097,269)	469,678 (36,769)	(3,343,607) (1,134,038)
14510	ADM OFFICE OF THE COURTS	1,105,380	34,745	401,007	19,750	404,868	860,370	1,074,819	136,048	0	1,210,867	(1,034,388)	344,019	(690,369)
14530 14550	PROSECUTING ATTRNYS CNCL GA PUBLIC DEFENDER COUNCIL	9,488,195 7,631,375	298,237 239,872	3,442,100 2,768,488	169,531 136,354	1,674,535 1,568,105	5.584.403 4.712.819	9.225.870 7,420,387	1,167,790 939,256	0	10,393,660 8,359,643	(8,878,822) (7,141,256)	910,967 760,936	(7,967,855) (6,380,320)
14560	GA SUP COURT CLERK'S AUTH	117,528	3,694	42,636	2,100	12,406	60,836	114,279	14,465	6,724	135,468	(109,980)	(11,692)	(121,672)
14570 14610	DEPT EARLY CARE & LEARN GA BUILDING AUTHORITY	5,017,622 1,155,614	157,716 36,324	1,820,278 419,230	89,653 20,648	1,785,476 179,793	3,853,123 655,995	4,878,897 1,123,664	617,560 142,231	0	5,496,457 1,265,895	(4,695,368) (1,081,395)	2,608,344 102,063	(2,087,024) (979,332)
14611	STATE PROPERTY COMMISSION	173,351	5,449	62,888	3,097	71,329	142,763	168,559	21,336	8.028	197.923	(162,218)	32,453	(129,765)
14630 14640	DEPT ECONOMIC DEVELOPMENT LABOR	1,642,629 8,941,501	51,632 281,053	595,908 3,243,772	29,350 159,763	58,266 9,211,626	735,156 12,896,214	1,597,215 8,694,290	202,172 1,100,504	311,058 3,246,818	2,110,445 13,041,612	(1,537,133) (8,367,240)	(443,813) 923,239	(1,980,946) (7,444,001)
14660 14700	LAW DEPARTMENT	3,495,612 2,291,125	109,875 72.016	1,268,128	62,458 40.937	443,025 448.691	1,883,486	3,398,967	430,234 281,988	222,528 30,360	4,051,729 2,540,129	(3,271,106) (2,143,980)	184,881 166,789	(3,086,225) (1,977,191)
14700	GA TECHNOLOGY AUTHORITY STATE ACCOUNTING OFFICE	2,291,125	72,016 50,958	588,130	40,937 28,967	448,691 137,886	1,392,812 805,941	2,227,781 1,576,366	281,988 199,533	30,360	2,540,129 1,921,475	(2,143,980) (1,517,070)	(79,649)	(1,596,719)
14720	NATURAL RESOURCES	13,127,830	412,639	4,762,476	234,563	125,583	5,535,261	12,764,879	1,615,750	224,381	14,605,010	(12,284,706)	312,301	(11,972,405)
14730 14750	GA DEPT OF CORRECTIONS PUBLIC SAFETY	45,675,317 16,007,364	1,435,685 503,150	16,569,951 5,807,105	816,112 286,013	0 926,057	18,821,748 7,522,325	44,412,501 15,564,801	5,621,640 1,970,158	23,443,823 57,374	73,477,964 17,592,333	(42,741,859) (14,979,303)	(12,114,448) 2,091,299	(54,856,307) (12,888,004)
14760 14770	PUBLIC SERVICE COMMISSION REVENUE	856,103 7.575,449	26,909 238,115	310,575 2,748,199	15,296	42,243 249,287	395,023 3,370,956	832,434 7.366.006	105,368	159,821 905,364	1,097,623	(801,121)	11,185 (73,531)	(789,936) (7,162,453)
14780	STUDENT FINANCE COMM	1,173,083	238,115 36,873	425,568	20,960	249,287 583,108	1,066,509	1,140,651	932,373 144,381	154,451	1,439,483	(1,097,744)	1,299,817	202,073
14790 14810	SECRETARY OF STATE TRS EMPLOYEES	1,804,752 3,648,159	56.728 114,670	654,723 1,323,469	32,247 65,184	122,114 1,035,186	865,812 2,538,509	1,754,855 3,547,297	222,126 449,009	214,880	2,191,861 3,996,306	(1.688.845) (3,413,859)	30,321 648,990	(1.658,524) (2,764,869)
14820	DEPT OF TRANSPORTATION	29,027,264	912,396	10,530,426	518,647	3,712,415	15,673,884	28,224,733	3,572,624	1,686,554	33,483,911	(27,163,010)	3,226,665	(23,936,345)
14830 14840	STATE ROAD & TOLLWAY AUTH VETERANS SERVICE	1,344,080 875,765	42.248 27.527	487.602 317.708	24,015 15.648	541,177 61,258	1,095,042 422,141	1,306,920 851,553	165,427 107,788	4,157 91,183	1,476,504 1.050,524	(1.257.758) (819.519)	517,052 52,604	(740,706) (766,915)
14860	WORKERS' COMPENSATION	1,242,224	39,046	450,651	22,196	51,571	563,464	1,207,880	152,891	217,183	1,577,954	(1,162,444)	26,284	(1,136,160)
14870 14880	GA BUREAU OF INVESTIGATON PARDONS AND PAROLES BOARD	9,814,193 1,365,293	308,484 42,914	3,560,364 495,297	175,356 24,394	2,404,107 100,034	6,448,311 662,639	9,542,855 1,327,546	1,207,914 168,038	0 234,364	10,750,769 1,729,948	(9,183,882) (1,277,606)	1,609,766 (365,138)	(7,574,116) (1,642,744)
14890	GA CORRECTNL INDUSTRIES	1,353,754	42,552	491,111	24,188	227,477	785,328	1,316,326	166,618	3,882	1,486,826	(1.266.811)	257,746	(1,009,065)

			Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Net Difference Between Projected		Changes in Proportion and Differences Between				Changes in Proportion and Differences Between			Changes in Proportion and	
Payroll		2022	Differences Between Expected	and Actual Investment Earnings on		Employer Contributions and	Total Deferred	Differences Between		Employer Contributions and	Total Deferred	Proportionate Share of Plan	Differences Between Employer Contributions and	
Location Number	Employer Name	Net OPEB Liability	and Actual Experience	OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Outflows of Resources	Expected and Actual Experience	Changes of Assumptions	Proportionate Share of Contributions	Inflows of Resources	OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense
18180 18200	COASTAL PINES TECH COLLEGE ALBANY TECH COLLEGE	\$ 1,551,436 1,634,003	\$ 48,765 \$ 51,361	562,825 \$ 592,779	27,720 \$ 29,196	230,828 \$ 155.521	870,138 828,857	\$ 1,508,543 \$ 1,588,826	190,948 \$ 201,110	28,349 \$ 152,371	1,727,840 1,942,307	\$ (1,451,793) \$ (1,529,061)	\$ 47,411 \$ (260,530)	(1,404,382) (1,789,591)
18220	ALBANT TECH COLLEGE ATHENS TECHNICAL COLLEGE ATLANTA TECH COLLEGE	1,834,003 1,975,884 2,128,913	62,107 66.917	716,805 772,321	29,196 35,304 38,039	171,422 585.802	985,638 1,463,079	1,921,256	243,188 262.023	30,269 64,454	2,1942,307 2,194,713 2,396,531	(1,848,984) (1,992,185)	(200,530) 114,993 176,300	(1,733,991) (1,815,885)
18240	AUGUSTA TECH COLLEGE	2,186,344	68,722	793,156	39,065	200,927	1,101,870	2,125,897	269,091	102,285	2,497,273	(2,045,930)	(231,392)	(2,277,322)
18260 18270	W GEORGIA TECH COLLEGE CHATTAHOOCHEE TECH COLL	2,503,172 3,719,237	78,681 116,905	908,093 1,349,254	44,726 66,454	60,943 622,614	1,092,443 2,155,227	2,433,965 3,616,409	308,086 457,757	498,981 33,180	3,241,032 4,107,346	(2,342,407) (3,480,374)	(500,927) 42,080	(2,843,334) (3,438,294)
18280	COLUMBUS TECH COLLEGE	1,729,042	54,348	627,257	30,894	374,780	1,087,279	1,681,239	212,807	0	1,894,046	(1,617,997)	115,425	(1,502,572)
18290 18300	GA NW TECHNICAL COLLEGE GEORGIA PIEDMONT TECHNICA	2,500,135 1,716,466	78,585 53,953	906,992 622,694	44,671 30.669	407,643 307,074	1,437,891 1,014,390	2,431,012 1,669,010	307,712 211,260	24,149 424,687	2,762,873 2,304,957	(2,339,566) (1,606,227)	12,788 (926,968)	(2,326,778) (2,533,195)
18320	GWINNETT TECH COLLEGE	3,311,724	104,095	1,201,418	59,172	453,179	1,817,864	3,220,163	407,601	147,653	3,775,417	(3,099,031)	196,903	(2,902,128)
18340 18350	LANIER TECHNICAL COLLEGE CENTRAL GA TECH COLLEGE	2,072,838 4,150,735	65,154 130,468	751,978 1,505,792	37,037 74,164	444,627 486,730	1,298,796 2,197,154	2,015,529 4,035,977	255,121 510.865	54.028 0	2,324,678 4,546,842	(1.939,712) (3,884,159)	393,450 504,281	(1,546,262) (3,379,878)
18370	SOUTHERN REGIONAL TECH COLLEGE	2,442,348	76,769	886,028	43,639	338,505	1,344,941	2,374,823	300,600	220,895	2,896,318	(2,285,490)	597,403	(1,688,087)
18380 18410	NORTH GA TECH COLLEGE SAVANNAH TECH COLLEGE	1,414,987 2.034,259	44,476 63,942	513,325 737,983	25.282 36.347	193,853 196,619	776,936 1.034,891	1,375,866 1,978,017	174,154 250.373	57.250 18.654	1,607,270 2,247,044	(1,324,111) (1,903,611)	147,966 (114,348)	(1,176,145) (2,017,959)
18420 18430	S GA TECHNICAL COLLEGE SOUTHEASTERN TECH COLL	1,039,420	32,671 38,227	377.078	18,572	47,227	475.548	1.010.683	127,930	146.317	1,284,930	(972,664)	(16.305)	(988,969)
18430	OGEECHEE TECH COLLEGE	1,216,155 1,307,380	38,227 41,094	441,193 474,288	21,730 23,360	172,426 352,067	673,576 890,809	1,182,531 1,271,234	149,682 160,910	0 19,336	1,332,213 1,451,480	(1,138,050) (1,223,414)	60,513 22,777	(1,077,537) (1,200,637)
18500 18510	SOUTHERN CRESCENT TECH WIREGRASS TECHNICAL COLL	2.201.657 2.140.707	69.203 67.288	798,711 776,600	39,338 38,249	115,153 114,598	1,022,405 996,735	2,140,787 2,081,522	270,976 263,474	119,341 173,209	2,531,104 2,518,205	(2.060.257) (2.003.222)	(35,364) 68,497	(2.095.621) (1,934,725)
18520	OCONEE FALL LINE TECH COL	1,104,297	34,711	400,614	19,731	68,179	523,235	1,073,766	135,915	131,923	1,341,604	(1,033,376)	(53,795)	(1,087,171)
25010 25020	DFACS REGION #1 DFACS REGION #2	2,202,219 1,731,244	69,221 54,417	798,915 628.056	39,348 30,933	141,159 118,422	1,048,643 831.828	2,141,333 1,683,379	271,045 213.078	410,118 475,181	2,822,496 2.371.638	(2,060,784) (1.620.057)	(163,093) (197,858)	(2,223,877) (1.817,915)
25030	DFACS REGION #3	2,082,327	65,453	755,421	37,206	383,692	1,241,772	2,024,756	256,289	246,971	2,528,016	(1,948,593)	153,250	(1,795,343)
25040 25050	DFACS REGION #4 DFACS REGION #5	2,685,667 2,658,528	84,417 83,564	974,298 964,453	47,986 47,501	0 250,416	1,106,701 1,345,934	2,611,415 2,585,026	330,547 327,207	669,442 246,410	3,611,404 3,158,643	(2,513,180) (2,487,786)	(223,693) 466,783	(2,736,873) (2,021,003)
25060 25070	DFACS REGION #6 DFACS REGION #7	1,772,190 1.737.031	55,704 54,599	642,910 630,155	31,665 31.037	137,645 373.641	867,924 1.089,432	1,723,194 1,689.007	218,118 213.791	512,259 367,128	2,453,571 2,269,926	(1,658,372) (1,625,471)	(468,924) 87,282	(2,127,296) (1.538,189)
25080	DFACS REGION #8	1,918,663	60,308	696,047	34,282	458,783	1,249,420	1,865,617	236,146	186,912	2,288,675	(1,795,438)	(199,654)	(1,995,092)
25090 25100	DFACS REGION #9 DFACS REGION #10	2,443,538 3.648,209	76,806 114,672	886,460 1.323.487	43,660 65,185	2,249,406 84,290	3,256,332 1,587,634	2,375,981 3.547.345	300,746 449.015	102,931 743,236	2,779,658 4,739,596	(2,286,604) (3,413,906)	1,110,496 (353,747)	(1,176,108) (3,767,653)
25110	DFACS REGION #11	2,064,197	64,883	748,844	36,882	302,027	1,152,636	2,007,128	254,058	424,154	2,685,340	(1,931,627)	(147,528)	(2,079,155)
25120 25130	DFACS REGION #12 DFACS REGION #13	1,784,003 5,104,142	56,075 160,435	647,195 1.851.666	31,876 91,199	431,994 888,200	1,167,140 2,991,500	1,734,680 4,963,026	219,572 628,209	571.083 1.187.146	2,525,335 6,778,381	(1.669.425) (4.776.332)	(361,821) (1,104,267)	(2.031,246) (5.880,599)
25140	DFACS REGION #14	6,966,039	218,959	2,527,119	124,466	1,185,497	4,056,041	6,773,445	857,368	766,336	8,397,149	(6,518,648)	(465,389)	(6,984,037)
35011 35021	APPLING CO HEALTH DEPT ATKINSON CO HEALTH DEPT	59,009 32,656	1,855 1,026	21,407 11,847	1,054 583	18,077 25,369	42,393 38,825	57,377 31,754	7,263 4,019	0 2,546	64,640 38,319	(55,219) (30,558)	11,330 4,728	(43,889) (25,830)
35031 35041	BACON CO HEALTH DEPT BAKER CO HEALTH DEPT	31,915 36,381	1,003 1,144	11,578 13,198	570 650	12,897 18,452	26,048 33,444	31,033 35,375	3,928 4,478	0	34,961 39,853	(29,865) (34,045)	7,560	(22,305) (24,050)
35051	BALDWIN CO HEALTH DEPT	87,482	2,750	31,737	1,563	18,983	55,033	85,064	10,767	14,647	110,478	(81,864)	6,985	(74,879)
35061 35071	BANKS CO HEALTH DEPT BARROW CO HEALTH DEPT	35,298 105,289	1,110 3,309	12,805 38,196	631 1,881	20,833 45,676	35,379 89,062	34,322 102,378	4,344 12,959	19,486 16,126	58,152 131,463	(33,034) (98,525)	18,430 41,690	(14,604) (56,835)
35081 35084	BARTOW CO HEALTH DEPT WOODWRIGHT INDUSTRIES	139,091 76,177	4,372 2,394	50,459 27,635	2,485 1,361	39,199 63,721	96,515 95,111	135,245 74,071	17,119 9,376	39,193 33,253	191,557 116,700	(130,158) (71,284)	(5,700) 19,534	(135,858) (51,750)
35084	BEN HILL CO HEALTH DEPT	43,642	1,372	15,832	780	14,893	32,877	42,436	5,371	868	48,675	(40,839)	6,620	(34,219)
35094 35101	BEN HILL MR SERVICES BERRIEN CO HEALTH DEPT	102,260 43,638	3,214 1,372	37.098 15.831	1,827 780	23,046 32,738	65,185 50,721	99,433 42,431	12,586 5,371	13,876 3,247	125,895 51,049	(95,693) (40,836)	12,423 20,180	(83,270) (20,656)
35111	BIBB CO HEALTH DEPT	241,845	7,602	87,736	4,321	16,417	116,076	235,159	29,766	129,384	394,309	(226,313)	(77,835)	(304,148)
35121 35131	BLECKLEY CO HEALTH DEPT BRANTLEY CO HEALTH DEPT	17,955 51,164	564 1,608	6,514 18,561	321 914	2,076 39,252	9,475 60,335	17,458 49,749	2,210 6,297	3.315 1,909	22,983 57,955	(16,800) (47,877)	(2,182) 27,713	(18.982) (20,164)
35141 35161	BROOKS CO HEALTH DEPT BULLOCH CO HEALTH DEPT	31,111 125,616	978 3.948	11,286 45,571	556 2.244	15,680 45,695	28,500 97,458	30,251 122,143	3,829 15,461	6.208 60.157	40.288 197.761	(29,113) (117,546)	428 27.441	(28,685)
35161	BURKE CO HEALTH DEPT	125,616 77,525	3,948	45,571 28,124	2,244	45,695 32,813	97,458 64,759	122,143 75,382	9,542	60,157	197,761 84,924	(117,546) (72,546)	27,441 17,109	(90,105) (55,437)
35181 35191	BUTTS CO HEALTH DEPT CALHOUN CO HEALTH DEPT	36,363 15,398	1,143 484	13,192 5,586	650 275	13,053 9,453	28.038 15.798	35,358 14,972	4,476 1.895	1.401 6.198	41,235 23.065	(34,027) (14,409)	9,943 (1,280)	(24.084) (15.689)
35211	CANDLER CO HEALTH DEPT	33,654	1,058	12,209	601	9,937	23,805	32,723	4,142	6,238	43,103	(31,493)	(106)	(31,599)
35221 35224	CARROLL CO HEALTH DEPT CARROLL TRAINING CENTER	117,551 124,951	3,695 3,928	42,645 45,329	2,100 2,233	39,442 72,203	87,882 123,693	114,301 121,496	14,468 15,379	60,274 0	189,043 136,875	(110,001) (116,926)	(521) 39,941	(110,522) (76,985)
35231 35241	CATOOSA CO HEALTH DEPT	89,378	2,809	32,424	1,597	11,636	48,466	86,907	11,001	7,842	105,750	(83,638)	(20,729)	(104,367)
35241 35271	CHARLTON CO HEALTH DEPT CHATTOOGA CO HEALTH DEPT	44,267 54,116	1,391 1,701	16,059 19,632	791 967	24,767 6,865	43,008 29,165	43,043 52,620	5,448 6,660	6,090 1,668	54,581 60,948	(41,425) (50,641)	2,276 8,049	(39,149) (42,592)
35281 35291	CHEROKEE CO HEALTH DEPT CLARKE CO HEALTH DEPT	1,057,937 826,745	33,253 25,987	383,795 299,924	18,903 14,772	270,794 424,241	706,745 764,924	1,028,687 803,887	130,209 101,754	0 126,307	1,158,896 1,031,948	(989,991) (773,648)	263,021 246,941	(726,970) (526,707)
35311	CLAYTON CO HEALTH DEPT	658,376	20,694	238,844	11,764	134,086	405,388	640,174	81,032	52,891	774,097	(616,091)	(95,107)	(711,198)
35321 35331	CLINCH CO HEALTH DEPT COBB CO HEALTH DEPT	19,487 1.616,587	613 50,813	7.069 586.461	348 28,884	4,781 280,394	12,811 946,552	18,948 1,571,892	2,398 198,967	18,403 152,844	39,749 1.923,703	(18,236) (1,512,762)	(8,852) 149,271	(27,088) (1,363,491)
35341	COFFEE CO HEALTH DEPT	87,253	2,743	31,653	1,559	29,324	65,279	84,841	10,739	33,785	129,365	(81,649)	7,142	(74,507)
35351 35354	COLQUITT CO HEALTH DEPT GREEN OAKS CENTER	120,750 69,837	3,795 2,195	43,805 25,335	2,158 1,248	29,613 13,477	79,371 42,255	117,411 67,907	14,862 8,595	25,124 131,395	157,397 207,897	(112,994) (65,352)	1,008 (55,395)	(111,986) (120,747)
35361 35371	COLUMBIA CO HEALTH DEPT COOK CO HEALTH DEPT	120,983 39,639	3,803 1,246	43,890 14,380	2,162 708	16,771 18.112	66,626 34,446	117,638 38,543	14,890 4,879	28,316 8,847	160,844 52,269	(113,215) (37,092)	12,316	(100,899) (26,485)
35381	COWETA CO HEALTH DEPT	39,639 119,550	3,758	43,370	708 2,136	18,112 36,770	86,034	116,245	4,879 14,714	8,847 29,827	160,786	(37,092) (111,873)	22,834	(89,039)
35391 35411	CRAWFORD CO HEALTH DEPT DADE CO HEALTH DEPT	38,686 46,015	1,216 1,446	14,034 16,693	691 822	20,739 32,226	36,680 51,187	37,617 44,742	4,761 5.663	1,299 1,062	43.677 51.467	(36,202) (43,059)	19,175 9,777	(17,027) (33,282)
35421	DAWSON CO HEALTH DEPT	73,270	2,303	26,581	1,309	56,461	86,654	71,245	9,018	0	80,263	(68,565)	29,151	(39,414)
35431 35441	DECATUR CO HEALTH DEPT DEKALB CO HEALTH DEPT	73.167 2.104.034	2,300 66,135	26,543 763,295	1,307 37,594	29,031 282,130	59,181 1,149,154	71,144 2,045,863	9,005 258,961	3,042 258,206	83,191 2.563.030	(68,466) (1,968,905)	1,864 (37,071)	(66.602) (2,005,976)
35451	DODGE CO HEALTH DEPT	25,827	812	9,369	461	5,016	15,658	25,113	3,179	17,113	45,405	(24,168)	(15,368)	(39,536)
35471 35481	DOUGHERTY CO HEALTH DEPT DOUGLAS CO HEALTH DEPT	931,216 78,177	29,270 2,457	337,824 28,361	16,639 1,397	130,515 16,612	514,248 48,827	905,470 76,015	114,612 9,622	25,393 44,279	1,045,475 129,916	(871,410) (73,156)	37,881 (2,673)	(833,529) (75,829)
35491	EARLY CO HEALTH DEPT	51,528	1,620	18,693	921	32,800	54,034	50,103	6,342	0	56,445	(48,217)	15,137	(33,080)

			Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense		
						Changes in				Changes in					
				Net Difference Between Projected		Proportion and Differences Between				Proportion and Differences Between			Changes in		
			Differences	and Actual		Employer				Employer			Proportion and Differences Between		
Payroll		2022 Net OPEB	Between Expected	Investment Earnings on OPEB Plan		Contributions and	Total Deferred	Differences Between		Contributions and	Total Deferred	Proportionate Share of Plan	Employer Contributions and		
Location Number	Employer Name	Net OPEB Liability	and Actual Experience	OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Outflows of Resources	Expected and Actual Experience	Changes of Assumptions	Proportionate Share of Contributions	Inflows of Resources	OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense	
35501	ECHOLS CO HEALTH DEPT	\$ 14,832 \$	466 \$	5,381 \$	265 \$	4,607 \$	10,719	\$ 14,422 \$	1,825 \$	1,845 \$	18,092	\$ (13,880) \$	\$ 424 \$	(13,456)	
35521 35531	ELBERT CO HEALTH DEPT EMANUEL CO HEALTH DEPT	33,416 73,198	1,050 2,301	12,122 26,555	597 1,308	33,444 6.052	47,213 36,216	32,492 71,175	4,113 9.009	24,006 15,570	60,611 95,754	(31,269) (68,499)	(5,746) (5,230)	(37,015) (73,729)	
35541	EVANS CO HEALTH DEPT	36,305	1,141	13,171	649	17,109	32,070	35,301	4,468	2,094	41,863	(33,973)	11,322	(22,651)	
35551 35561	FANNIN CO HEALTH DEPT FAYETTE CO HEALTH DEPT	43,979 110,815	1,382 3,483	15,955 40,201	786 1.980	7,439 41,824	25,562 87,488	42,763 107,751	5,413 13,639	15.657 43.805	63,833 165,195	(41,155) (103,698)	4,071 59,176	(37.084) (44.522)	
35571	FLOYD CO HEALTH DEPT	725,994	22,820	263,374	12,972	87,303	386,469	705,922	89,354	96,759	892,035	(679,369)	(292,183)	(971,552)	
35581 35591	FORSYTH CO HEALTH DEPT FRANKLIN CO HEALTH DEPT	144,995 66,360	4,558 2,086	52,601 24,074	2,591 1,186	73,521 55,137	133,271 82,483	140,986 64,525	17,846 8,167	0	158,832 72,692	(135,682) (62,099)	27,891 29,042	(107,791) (33,057)	
35601	FULTON CO HEALTH DEPT GILMER CO HEALTH DEPT	907,671	28,530 2,287	329,282	16,218	2,063,201	2,437,231	882,577 70,755	111,715	0 490	994,292	(849,376) (68,094)	640,746	(208,630) (63,894)	
35611 35621	GLMER CO HEALTH DEPT GLASCOCK CO HEALTH DEPT	72,767 9,413	2,287	26,398 3,415	1,300 168	8,563 3,143	38,548 7,022	9,153	8,956 1,159	490 8,876	80,201 19,188	(68,094) (8,808)	4,200 494	(63,894) (8,314)	
35631 35641	GLYNN CO HEALTH DEPT GORDON CO HEALTH DEPT	2,046,014 109,732	64,311 3,449	742,247 39,808	36,557 1,961	374,270 3,421	1,217,385 48,639	1,989,446 106,699	251,820 13,506	105,259 27,912	2,346,525 148,117	(1,914,609) (102,684)	194,894 (16,262)	(1,719,715) (118,946)	
35651	GRADY CO HEALTH DEPT	81,529	2,563	29,577	1,457	35,943	69,540	79,275	10,034	912	90,221	(76,293)	11,320	(64,973)	
35661 35671	GREENE CO HEALTH DEPT GWINNETT CO HEALTH DEPT	41,261 1,985,158	1,297 62,398	14,968 720,170	737 35.470	23,291 885.053	40,293 1.703.091	40,120 1,930,273	5,078 244,330	3,349 234,671	48,547 2.409.274	(38,610) (1,857,662)	9,443 280.045	(29,167) (1.577.617)	
35681	HABERSHAM CO HEALTH DEPT	69,640	2,189	25,264	1,244	26,553	55,250	67,714	8,571	4,412	80,697	(65,168)	26,392	(38,776)	
35691 35701	HALL CO HEALTH DEPT HANCOCK CO HEALTH DEPT	1,074,975 34,804	33,789 1,094	389,976 12,626	19,207 622	323,273 15,072	766.245 29.414	1.045.254	132,306 4,284	3,412 9,078	1,180,972 47,204	(1,005,934) (32,569)	66.397 5,520	(939.537) (27,049)	
35711	HARALSON CO HEALTH DEPT	46,078	1,448	16,716	823	23,856	42,843	44,804	5,671	6,208	56,683	(43,117)	346	(42,771)	
35721 35731	HARRIS CO HEALTH DEPT HART CO HEALTH DEPT	36.561 47.668	1,149 1,498	13,263 17,293	653 852	27,420 41,931	42,485 61,574	35,550 46,350	4,500 5,867	25,191 19,293	65.241 71.510	(34,211) (44,606)	(3.503) (2.903)	(37,714) (47,509)	
35741	HEARD CO HEALTH DEP	17,717	557	6,427	317	13,276	20,577	17,227	2,181	14,434	33,842	(16,578)	(2,729)	(19,307)	
35751 35761	HENRY CO HEALTH DEP HOUSTON CO HEALTH DEPT	150.387 1.218.801	4,727 38.310	54,557 442,153	2.687 21.777	11,394 271,306	73,365 773,546	146,229 1,185,105	18,509 150,008	42,166 0	206,904 1.335,113	(140,728) (1,140,525)	11,050 233,286	(129,678) (907,239)	
35771	IRWIN CO HEALTH DEP	19,932	627	7,231	356	4,669	12,883	19,381	2,453	10,900	32,734	(18,652)	(3,512)	(22,164)	
35781 35791	JACKSON CO HEALTH DEPT JASPER CO HEALTH DEPT	75,229 24.856	2,365 781	27,291 9.017	1,344 444	12,760 6.865	43,760 17,107	73,149 24.169	9,259 3.059	7,423 7,977	89,831 35,205	(70,399) (23,258)	6,240 2.051	(64,159) (21,207)	
35801 35811	JEFF DAVIS CO HEALTH DEPT	61,273 54,736	1.926	22,229	1,095 978	30,943 13,425	56,193 35,980	59,579 53,223	7,541	0	67,120	(57.340)	24,885	(32,455)	
35811	JEFFERSON CO HEALTH DEPT JENKINS CO HEALTH DEPT	54,736 26,631	1,720 837	19,857 9,661	978 476	13,425	35,980	53,223 25,895	6,737 3,278	4,434 265	64,394 29,438	(51,220) (24,921)	(6,352) 3,224	(57,572) (21,697)	
35831 35841	JOHNSON CO HEALTH DEPT	18,988 39,482	597	6,888	339	14,513 14,189	22,337 30,458	18,463 38,390	2,337	4,565 2,434	25,365	(17,768)	11,202	(6,566)	
35851	JONES CO HEALTH DEPT LAMAR CO HEALTH DEPT	39,302	1,241 1,235	14,323 14,258	705 702	19,427	35,622	38,215	4,859 4,837	10,855	45,683 53,907	(36,946) (36,778)	1,034 9,448	(35,912) (27,330)	
35861 35871	LANIER CO HEALTH DEPT LAURENS CO HEALTH DEPT	22,515 629.777	708 19.795	8,168 228,469	402 11,253	8,089 252,868	17,367 512,385	21,893 612,366	2,771 77.512	4,218	28,882 689.878	(21,070) (589,330)	5,075 176,185	(15,995) (413,145)	
35881	LEE CO HEALTH DEPT	76,631	2,409	27,800	1,369	17,988	49,566	74,512	9,432	9,201	93,145	(71,711)	12,432	(59,279)	
35901 35921	LINCOLN CO HEALTH DEPT LOWNDES CO HEALTH DEPT	21,666 1,053,866	681 33,126	7,860 382,318	387 18,830	20,524 533,838	29,452 968,112	21,067 1,024,729	2,667 129,708	7,687 132,251	31,421 1,286,688	(20,276) (986,182)	3,793 264,461	(16,483) (721,721)	
35931	LUMPKIN CO HEALTH DEPT	72,713	2,286	26,379	1,299	43,406	73,370	70,703	8,949	7,199	86,851	(68,044)	9,539	(58,505)	
35951 35971	MADISON CO HEALTH DEPT MCDUFFIE CO HEALTH DEPT	51,105 47,547	1,606 1,495	18,540 17,249	913 850	12,688 7,066	33,747 26,660	49.692 46.232	6.290 5.852	28,471 1,334	84,453 53,418	(47,823) (44,494)	14,744 (282)	(33.079) (44.776)	
35991	MERIWETHER CO HEALTH DEPT	42,744	1,344	15,506	764	2,702	20,316	41,562	5,261	26,419	73,242	(39,999)	(12,674)	(52,673)	
36001 36011	MILLER CO HEALTH DEPT MITCHELL CO HEALTH DEPT	18,566 57,643	584 1,812	6,735 20,912	332 1,030	11,214 29,461	18,865 53,215	18,053 56,049	2,285 7,095	1,401 2,823	21,739 65,967	(17,373) (53,941)	5.234 2,852	(12,139) (51,089)	
36014 36021	MITCHELL TRAINING CENTER	109,184	3,432	39,610	1,951	3,363	48,356	106,166	13,438	5,853	125,457	(102,172)	(8,780)	(110,952)	
36021	MONROE CO HEALTH DEPT MONTGOMERY CO HEALTH DEPT	49,919 20,965	1,569 659	18,110 7,606	892 375	14,074 4,231	34,645 12,871	48,539 20,386	6,144 2,580	673 0	55,356 22,966	(46,714) (19,620)	11,866 2,824	(34,848) (16,796)	
36041 36051	MORGAN CO HEALTH DEPT MURRAY CO HEALTH DEPT	46,796 71,900	1,471 2,260	16,977 26,084	836 1,285	19,622 15,762	38,906 45,391	45,503 69,912	5,760 8,849	14,172 7,178	65.435 85.939	(43,791) (67,283)	6.230 454	(37,561) (66,829)	
36061	MUSCOGEE CO HEALTH DEPT	1,368,038	43,001	496,293	24,444	440,170	1,003,908	1,330,215	168,376	3,451	1,502,042	(1,280,177)	295,086	(985,091)	
36071 36081	NEWTON CO HEALTH DEPT OCONEE CO HEALTH DEPT	122,875 74.003	3,862	44,576 26,846	2,195 1,322	8,974 42,575	59,607 73.069	119,478 71,957	15,123 9.108	77,490 18.077	212,091 99.142	(114,982) (69,249)	(36,310) 22,302	(151,292) (46,947)	
36091	OGLETHORPE CO HEALTH DEPT	28,662	901	10,398	512	19,734	31,545	27,870	3,528	1,767	33,165	(26,821)	5,222	(21,599)	
36101 36111	PAULDING CO HEALTH DEPT PEACH CO HEALTH DEPT	105,325 28.846	3,311 907	38,209 10,465	1,882 515	16,131 12.879	59,533 24,766	102,413 28.049	12,963 3.550	78,957 41,624	194,333 73,223	(98,560) (26,994)	(22,731) (16,568)	(121,291) (43,562)	
36121	PICKENS CO HEALTH DEPT	40,978	1,288	14,866	732	2,540	19,426	39,845	5,043	9,943	54,831	(38,347)	7,524	(30,823)	
36131 36141	PIERCE CO HEALTH DEPT PIKE CO HEALTH DEPT	51,069 31,282	1,605 983	18,527 11,348	912 559	18,659 10,907	39,703 23,797	49,658 30,417	6.286 3.850	7,873 256	63.817 34.523	(47,789) (29,271)	6.380 6.532	(41,409) (22,739)	
36151	POLK CO HEALTH DEPT	73,167	2,300	26,543	1,307	31,036	61,186	71,144	9,005	2,023	82,172	(68,466)	8,604	(59,862)	
36161 36171	PULASKI CO HEALTH DEPT PUTNAM CO HEALTH DEPT	19.716 74,124	620 2,330	7,153 26,890	352 1,324	2,915 15,737	11,040 46,281	19,171 72,075	2,427 9,123	10,145 0	31,743 81,198	(18,451) (69,362)	(6,456) 14,711	(24,907) (54,651)	
36191	RABUN CO HEALTH DEPT	59,265	1,863	21,500	1,059	12,027	36,449	57,626	7,294	791	65,711	(55,459)	6,413	(49,046)	
36211 36221	RICHMOND CO HEALTH DEPT ROCKDALE CO HEALTH DEPT	1,097,688 131,668	34,503 4,139	398,216 47,766	19,613 2,353	522,543 30,268	974,875 84,526	1,067,340 128,028	135,101 16,205	0 9,725	1,202,441 153,958	(1,027,189) (123,214)	343,757 17,963	(683,432) (105,251)	
36241 36251	SCREVEN PHYS HEALTH DEPT	31,636	994	11,477	565	4,282	17,318	30,762	3,894	1,669	36,325	(29,604)	1,060	(28,544)	
36261	SEMINOLE CO HEALTH DEPT SPALDING CO HEALTH DEPT	31,142 104,830	979 3,295	11,298 38,030	556 1,873	14,615 9,102	27,448 52,300	30,281 101,932	3,833 12,902	4,148 11,419	38,262 126,253	(29,143) (98,098)	(8,268) 24,389	(37,411) (73,709)	
36271 36311	STEPHENS CO HEALTH DEPT TALIAFERRO CO HEALTH DEPT	50,445 13.228	1,586 416	18,300 4,799	901 236	18,947 3.842	39,734 9,293	49,050 12,862	6,209 1,628	2,943 9.121	58,202 23,611	(47,205) (12,379)	11,842 1.837	(35,363) (10,542)	
36321	TATTNALL CO HEALTH DEPT	61,125	1,921	22,175	1,092	27,453	52,641	59,435	7,523	4,629	71,587	(57,199)	8,792	(48,407)	
36341 36351	TELFAIR CO HEALTH DEPT	46,298 24,807	1,455 780	16,796 8,999	827 443	18,262 21,119	37,340 31,341	45,018 24,121	5,698 3,053	2,168 4,935	52,884 32,109	(43,323) (23,213)	15,642 (5,968)	(27,681) (29,181)	
36361	THOMAS CO HEALTH DEPT	129,165	4,060	46,858	2,308	4,304	57,530	125,594	15,897	5,544	147,035	(120,871)	(34,695)	(155,566)	
36364 36371	THOMAS GRADY MR SVC CTR TIFT CO HEALTH DEPT	113,574 89.706	3,570 2,820	41,202 32,543	2,029 1.603	17,724 5.401	64,525 42,367	110,434 87,226	13,978 11.041	143,067 18.096	267,479 116.363	(106,280) (83,944)	(31,197) (1,142)	(137,477) (85,086)	
36374	TIFT MR SERVICE CENTER (Diversified Enterprises)	126,631	3,980	45,939	2,263	45,115	97,297	123,130	15,586	9,637	148,353	(118,498)	6,710	(111,788)	
36381 36391	TOOMBS CO HEALTH DEPT TOWNS CO HEALTH DEPT	74,537 40,124	2,343 1,261	27,040 14,556	1,332 717	35,470 40,908	66,185 57,442	72,477 39,015	9,174 4,938	6,288 11,650	87,939 55,603	(69,750) (37,548)	13,312 6,096	(56,438) (31,452)	
36401	TREUTLEN CO HEALTH DEPT	22,115	695	8,023	395	11,755	20,868	21,504	2,722	886	25,112	(20,695)	2,006	(18,689)	
36411	TROUP CO HEALTH DEPT	991,164	31,155	359,571	17,710	383,853	792,289	963,760	121,991	16,781	1,102,532	(927,507)	256,664	(670,843)	

					Def	erred Outflows of F	Resources			Deferred Inflows	s of Resources	OPEB Expense			
Payroll Location Number	Employer Name		2022 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
36421	TURNER CO HEALTH DEPT	s	19,842 \$	624 \$	7.198 \$	355 \$	8.678 \$	16.855 \$	19.293 \$	2.442 \$	7.930 \$	29,665 \$	(18,569) \$	(7,489) \$	(26,058)
36431	TWIGGS CO HEALTH DEPT	Ŷ	14.625	460	5.306	261	23.343	29.370	14.221	1.800	22,664	38,685	(13,686)	7.249	(6,437)
36441	UNION CO HEALTH DEPT		61,700	1.939	22.383	1.102	17.920	43.344	59,994	7,594	1.762	69.350	(57,737)	12.125	(45,612)
36451	UPSON CO HEALTH DEPT		61,979	1,948	22,485	1,102	16,480	42.020	60.265	7,628	17.701	85,594	(57,998)	(6,102)	(64,100)
36461	WALKER CO HEALTH DEPT		62.419	1,962	22.644	1,115	2.530	28.251	60,693	7,682	40.475	108.850	(58,411)	(35,479)	(93,890)
36471	WALTON CO HEALTH DEPT		140.601	4,419	51.007	2.512	34.827	92,765	136.713	17.305	53.875	207.893	(131,570)	9.096	(122,474)
36481	WARE CO HEALTH DEPT		169,146	5.317	61.362	3.022	17.545	87.246	164,469	20.818	18.088	203.375	(158,282)	10.957	(147.325)
36484	SOUTHEAST HEALTH UNIT		1,059,181	33,293	384.247	18,925	498.970	935,435	1,029,898	130,362	0	1,160,260	(991,156)	376,000	(615,156)
36491	WARREN CO HEALTH DEPT		11.350	357	4.117	203	3.545	8.222	11.036	1,397	10,867	23,300	(10,620)	1.522	(9,098)
36501	WASHINGTON CO HEALTH DEP		61.880	1.945	22,449	1.106	11.307	36.807	60,169	7.616	0	67.785	(57,906)	21,271	(36,635)
36511	WAYNE CO HEALTH DEPT		67,281	2,115	24,408	1,202	15,614	43,339	65,421	8,281	5,356	79,058	(62,959)	5,973	(56,986)
36531	WHEELER CO HEALTH DEPT		17,721	557	6,429	317	4,723	12,026	17,231	2,181	4,298	23,710	(16,584)	(970)	(17,554)
36541	WHITE CO HEALTH DEPT		60,860	1,913	22,079	1,087	18,378	43,457	59,177	7,491	0	66,668	(56,952)	13,643	(43,309)
36551	WHITFIELD CO HEALTH DEPT		341,711	10,741	123,965	6,106	10,971	151,783	332,263	42,057	81,791	456,111	(319,766)	(26,662)	(346,428)
36561	WILCOX CO HEALTH DEPT		14,275	449	5,179	255	3,690	9,573	13,880	1,757	1,366	17,003	(13,360)	(2,522)	(15,882)
36571	WILKES CO HEALTH DEPT		28,073	882	10,184	502	6,855	18,423	27,297	3,455	2,110	32,862	(26,271)	1,747	(24,524)
36581	WILKINSON CO HEALTH DEPT		19,900	626	7,219	356	3,151	11,352	19,350	2,449	10,973	32,772	(18,624)	(4,699)	(23,323)
36591	WORTH CO HEALTH DEPT		55,441	1,743	20,113	991	31,883	54,730	53,909	6,824	0	60,733	(51,881)	15,082	(36,799)
44100	GA DEVELOPMENT AUTHORITY		0	0	0	0	13,815	13,815	0	0	191,694	191,694	0	(68,652)	(68,652)
44110	GA ENVIRON FINANCE AUTHOR	_	347,165	10,912	125,944	6,203	62,957	206,016	337,567	42,729	69,148	449,444	(324,868)	(94,764)	(419,632)
	Total	\$	<u>449,317,799</u> \$	14,123,135 \$	163,002,201 \$	8,028,220 \$	97,128,382 \$	282,281,938_\$	436,895,283 \$	55,301,242 \$	97,128,382_\$	589,324,907 \$	(420,460,704) \$	\$_	(420,460,704)

#### NOTE 1 – PLAN DESCRIPTION

The Georgia State Employees Postemployment Benefit Fund (State OPEB Fund) is a cost-sharing multiple-employer defined benefit postemployment healthcare plan (Plan) as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Employees of State organizations as defined in §45-18-25 of the *Official Code of Georgia Annotated* (O.C.G.A.) are provided Other Post-Employment Benefits (OPEB) through the State OPEB Fund. The State OPEB Fund is reported as an employee benefit trust fund and is administered by the Board of Community Health (Board) that is comprised of nine members, including former State of Georgia employees and industry professionals. Title 45 of the *O.C.G.A.* assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

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

#### NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Presentation

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

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

#### Allocation Methodology

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

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

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

	 FY21
Total employer contributions per audited financial statements	\$ 161,693

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

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

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

#### Actuarial Assumptions

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

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

Pre-retirement mortality rates were based on the Pub-2010 General Employee Mortality Table, with no adjustment, with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for service retirements were based on the Pub-2010 General Healthy Annuitant Mortality Table (ages set forward one year and adjusted 105% for males and 108% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for disability retirements were based on the Pub-2010 General Disabled Mortality Table (ages set back three years for males and adjusted 103% for males and 106% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for based on the Pub-2010 General Disabled Mortality Table (ages set back three years for males and adjusted 103% for males and 106% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Contingent Survivor Mortality Table (ages set forward two years and adjusted 106% for males and 105% for females) with the MP-2019 Projection scale applied generationally.

The actuarial assumptions used in the June 30, 2021 valuation are based on the results of the most recent actuarial experience studies for the pension systems, which covered the five-year period ending June 30, 2019 and adopted by the pension Board on December 17, 2020.

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

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

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

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

\*Net of Inflation

#### Discount Rate

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

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

The following presents the collective net OPEB liability of the participating employers calculated using the discount rate of 7.00% as well as what the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current discount rate (amounts in thousands):

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

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

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

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

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

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

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

The discount rate remained the same as the prior measurement date at 7.00%. Current year changes in the total OPEB liability due to a change in assumption for the year, are determined by spreading the total change over the average expected remaining service life of the active and inactive members at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. For the year ended June 30, 2022 this number is 7.69 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 4.22 years.

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

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

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

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

#### Year Ended June 30:

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

#### Collective OPEB Expense

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

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

#### NOTE 5 - ACCESS TO ACTUARIAL VALUATIONS

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