

ANNUAL FINANCIAL AUDIT • As of and for the Year Ended June 30, 2023

# Department of Community Health

Georgia School Personnel Postemployment Health Benefit Fund

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

Georgia Department of Audits & Accounts

Greg S. Griffin I State Auditor

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

# Table of Contents

# Page(s)

ndependent Auditor's Report

# **School GASB Statement 75 Schedules**

Schedule of Employer Allocations	5-9
Schedule of OPEB Amounts by Employer	10-13
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer	14-20

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## **INDEPENDENT AUDITOR'S REPORT**

Members of the Board of Community Health and Mr. Russel Carlson, Commissioner Department of Community Health

# Opinions

We have audited the schedule of employer allocations of the Department of Community Health's Georgia School Personnel Post-employment Health Benefit Fund (Plan) as of and for the year ended June 30, 2023, 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, 2023, 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, 2023 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 basic financial statements, which includes the Plan, as of and for the year ended June 30, 2023. Our report thereon, dated January 31, 2024, 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,

Shegens Shipp

Greg S. Griffin State Auditor

June 24, 2024

School GASB 75 Schedule

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
60112_60113	APPLING BOE	\$ 838,997	0.218236%
60212_60213	ATKINSON BOE	419,609	0.109147%
60312_60313	BACON BOE	544,732	0.141694%
60412_60413	BAKER BOE	103,731	0.026982%
60512_60513	BALDWIN BOE	1,160,599	0.301890%
60612_60613	BANKS BOE	719,156	0.187064%
60712_60713	BARROW BOE	3,270,147	0.850618%
60722	PIEDMONT REG LIB	14,155	0.003682%
60812_60813	BARTOW BOE	3,156,662	0.821098%
60822	BARTOW CO LIB SYSTEM	23,862	0.006207%
60912_60913	BEN HILL BOE	782,610	0.203569%
61012_61013	BERRIEN BOE	725,297	0.188661%
61112_61113	BIBB BOE	5,138,138	1.336512%
61122	MIDDLE GA REG LIB	81,022	0.021075%
61162_61163	ACADEMY FOR CLASSICAL EDUCAT	326,089	0.084821%
61212_61213	BLECKLEY BOE	536,162	0.139464%
61312_61313	BRANTLEY BOE	708,315	0.184244%
61412_61413	BROOKS BOE	544,045	0.141515%
61422	BROOKS LIB	-	0.000000%
61512_61513	BRYAN BOE	1,757,391	0.457125%
61612_61613		2,613,756	0.679880%
61622	STATESBORO REG PUBLIC LIB	29,659	0.007715%
61712_61713 61812_61813	BURKE BOE BUTTS BOE	1,271,417 730,868	0.330716% 0.190111%
61912_61913	CALHOUN BOE	147,161	0.038279%
61962_61963	PATAULA CHARTER BOE	133,013	0.034599%
62012_62013	CAMDEN BOE	1,594,695	0.414806%
62112_62113	CANDLER BOE	484,483	0.126022%
62212_62213	CARROLL BOE	3,257,591	0.847352%
62222	WEST GEORGIA REG LIB	33,164	0.008626%
62312_62313	CATOOSA BOE	2,712,217	0.705491%
62322	CATOOSA CO PUB LIB	10,650	0.002770%
62412_62413	CHARLTON BOE	348,278	0.090593%
62512_62513	CHATHAM BOE	8,752,768	2.276735%
62522		133,194	0.034646%
62562_62563	SAVANNAH CLASSICAL CHARTER	110,693	0.028793%
62612_62613	CHATTAHOOCHEE BOE	183,425	0.047712%
62712_62713		619,804	0.161221%
62812_62813 62822	CHEROKEE BOE SEQUOYAH REG LIB	9,019,919 81,966	2.346225% 0.021321%
62912_62913	CLARKE BOE	4,179,187	1.087073%
62922	ATHENS REG LIB	62,553	0.016271%
63012_63013	CLAY BOE	92,893	0.024163%
63112_63113	CLAYTON BOE	11,091,265	2.885015%
63212_63213	CLINCH BOE	331,049	0.086111%
63312_63313	COBB BOE	23,954,496	6.230948%
63412_63413	COFFEE BOE	1,776,915	0.462204%
63422	SATILLA REG LIB	3,235	0.000842%
63512_63513	COLQUITT BOE	2,188,567	0.569281%
63522	MOULTRIE-COLQUITT CO LIB	10,920	0.002840%
63612_63613	COLUMBIA BOE	5,310,139	1.381252%
63660_63661	SAIL CHARTER BOE	83,726	0.021779%
63712_63713		694,303	0.180599%
63812_63813	COWETA BOE	4,957,343	1.289484%
63860_63861	ODYSSEY CHARTER SCHOOL	64,943	0.016893%
63912_63913	CRAWFORD BOE	385,917	0.100383%
64012_64013	CRISP BOE	928,104	0.241415%
64112_64113	DADE BOE	464,392	0.120796%
64212_64213	DAWSON BOE	966,978	0.251527%
64312_64313	DECATUR BOE	1,082,915	0.281683%
64322	SOUTHWEST GA REG LIB	16,312	0.004243%

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
			¥
64362	SPRING CREEK CHARTER	\$ 84,133 21 506 024	0.021884%
64412_64413 64476	DEKALB BOE GA FUGEES CHARTER	21,506,924 41,529	5.594295%
64512_64513	DODGE BOE	642,575	0.010802% 0.167144%
64522	OCMULGEE REG LIB	11,324	0.002946%
64612 64613	DOOLY BOE	275,099	0.071558%
64712_64713	DOUGHERTY BOE	3,325,404	0.864991%
64722	DOUGHERTY LIB	49,206	0.012799%
64812_64813	DOUGLAS BOE	5,219,252	1.357611%
64912_64913	EARLY BOE	496,961	0.129268%
65012_65013	ECHOLS BOE	190,547	0.049564%
65112_65113	EFFINGHAM BOE	2,575,800	0.670007%
65212_65213	ELBERT BOE	795,606	0.206950%
65222	ELBERT LIB	3,235	0.000842%
65312_65313	EMANUEL BOE	937,805	0.243938%
65412_65413	EVANS BOE	451,081	0.117333%
65512_65513	FANNIN BOE	861,624	0.224122%
65612_65613	FAYETTE BOE	4,358,748	1.133780%
65660		80,402	0.020914%
65712_65713		2,111,080	0.549126%
65722	SARA HIGHTOWER REG LIB	38,017	0.009889%
65812_65813 65822	FORSYTH BOE FORSYTH PUBLIC LIB	10,620,034 75,764	2.762441% 0.019707%
65912_65913	FRANKLIN BOE	867,828	0.225736%
66012_66013	FULTON BOE	19,520,930	5.077706%
66064_66065	INTERNATIONAL CHARTER	41,746	0.010859%
66072_66073	GA MAGNET CHARTER BOE	130,847	0.034035%
66074_66075	INTL CHARTER SCHOOL OF ATL	141,613	0.036836%
66076_66077	AMANA ACADEMY WEST ATLANTA	39,409	0.010251%
66112_66113	GILMER BOE	1,061,071	0.276001%
66212_66213	GLASCOCK BOE	169,384	0.044059%
66312_66313	GLYNN BOE	3,062,861	0.796699%
66322	THREE RIVERS REG LIB SYS	22,648	0.005891%
66412_66413	GORDON BOE	1,469,414	0.382218%
66512_66513	GRADY BOE	1,041,318	0.270864%
66522	RODDENBERY MEM LIB	4,449	0.001157%
66612_66613	GREENE BOE	809,119	0.210465%
66712_66713	GWINNETT BOE	37,842,361	9.843403%
66722	GWINNETT CO LIB	318,560	0.082863%
66812_66813	HABERSHAM BOE N E GA REG LIB	1,883,866	0.490024%
66822 66912_66913	HALL BOE	21,435	0.005576% 1.555598%
66922	CHESTATEE REG LIB	5,980,401 20,087	0.005225%
66942	HALL CO LIB	44,892	0.011677%
67012_67013	HANCOCK BOE	287,773	0.074854%
67112_67113	HARALSON BOE	833,722	0.216864%
67212_67213	HARRIS BOE	1,228,324	0.319507%
67312_67313	HART BOE	837,166	0.217760%
67322	HART LIB	1,618	0.000421%
67412_67413	HEARD BOE	449,911	0.117029%
67512_67513	HENRY BOE	8,174,337	2.126276%
67522	HENRY CO LIB SYS	35,590	0.009258%
67612_67613	HOUSTON BOE	5,839,444	1.518933%
67622	HOUSTON PUBLIC LIB	19,683	0.005120%
67712_67713	IRWIN BOE	394,353	0.102578%
67812_67813	JACKSON BOE	2,151,004	0.559511%
67912_67913	JASPER BOE	585,394	0.152270%
68012_68013	JEFF DAVIS BOE	684,606	0.178077%
68112_68113 68122		606,630 4 853	0.157794%
68122 68212_68213	JEFFERSON LIB JENKINS BOE	4,853 310,702	0.001262% 0.080819%
68312_68313	JOHNSON BOE	277,609	0.072211%
68412_68413	JONES BOE	1,178,134	0.306451%
		1,110,104	0.00010170

The accompanying notes are an integral part of this schedule

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
		\$ 548,912	0.142781%
68512_68513 68612_68613	LAMAR BOE LANIER BOE	\$ 546,912 387,299	0.142781%
68712_68713	LAURENS BOE	1,419,868	0.369330%
68722	OCONEE REG LIB	18,200	0.004734%
68812_68813	LEE BOE	1,260,081	0.327767%
68822	LEE LIB	6,471	0.001683%
68862_68863	BACONTON COMM BOE	188,299	0.048980%
68912 68913	LIBERTY BOE	1,853,075	0.482014%
69012_69013	LINCOLN BOE	336,102	0.087425%
69112_69113	LONG BOE	625,163	0.162615%
69212_69213	LOWNDES BOE	2,231,044	0.580330%
69222	SOUTH GEORGIA REG LIB	20,491	0.005330%
69260_69261	SCINTILLA CHARTER ACADEMY	140,229	0.036476%
69312_69313	LUMPKIN BOE	874,126	0.227374%
69412_69413	MACON BOE	299,910	0.078011%
69512_69513	MADISON BOE	1,234,003	0.320984%
69560_69561	FOOTHILLS ED CTR HS	66,669	0.017342%
69612_69613	MARION BOE	299,184	0.077823%
69712_69713	MCDUFFIE BOE	894,388	0.232645%
69812_69813	MCINTOSH BOE	309,020	0.080381%
69912_69913	MERIWETHER CO BOE	585,316	0.152250%
69922	PINE MOUNTAIN REG LIB	10,785	0.002805%
70012_70013	MILLER BOE	227,772	0.059247%
70112_70113	MITCHELL BOE	433,341	0.112719%
70122	DESOTO TRAIL REG LIB	5,392	0.001403%
70212_70213	MONROE BOE	1,057,398	0.275046%
70312_70313	MONTGOMERY BOE	250,633	0.065194%
70412_70413 70422	MORGAN BOE AZALEA REGIONAL LIBRARY SYSTEM	788,610	0.205130%
70422	MURRAY BOE	35,186 1,451,973	0.009152% 0.377681%
70612_70613	MUSCOGEE BOE	5,994,807	1.559345%
70622	CHATTAHOOCHEE VALLEY LIB	86,549	0.022513%
70712 70713	NEWTON BOE	4,015,528	1.044503%
70722	NEWTON LIB	13,751	0.003577%
70812_70813	OCONEE BOE	1,810,029	0.470817%
70912 70913	OGLETHORPE BOE	578,634	0.150512%
71012_71013	PAULDING BOE	6,527,283	1.697851%
71112_71113	PEACH BOE	862,163	0.224262%
71122	PEACH PUBLIC LIB	2,696	0.000701%
71212_71213	PICKENS BOE	1,040,533	0.270659%
71312_71313	PIERCE BOE	772,518	0.200944%
71412_71413	PIKE BOE	693,704	0.180443%
71512_71513	POLK BOE	1,737,597	0.451977%
71612_71613	PULASKI BOE	281,163	0.073135%
71712_71713	PUTNAM BOE	823,935	0.214319%
71812_71813	QUITMAN BOE	99,534	0.025890%
71912_71913	RABUN BOE	704,498	0.183251%
72012_72013	RANDOLPH BOE	218,218	0.056762%
72060_72061	STEM CHARTER SCHOOL	85,547	0.022252%
72112_72113		6,387,919	1.661600%
72122		49,880	0.012975%
72160_72161	GA SCHOOL INNOVAT&CLASSICS	131,454	0.034193%
72212_72213	ROCKDALE BOE	3,891,468	1.012233%
72222	CONYERS-ROCKDALE LIB	18,200 272,828	0.004734%
72312_72313	SCHLEY BOE SCREVEN BOE	272,828 533 110	0.070967%
72412_72413 72422	SCREVEN DOE SCREVEN-JENKINS REG LIB	533,110 10,246	0.138670%
72422 72512_72513	SERINOLE BOE	354,774	0.002665% 0.092282%
72612_72613	SPALDING BOE	2,144,120	0.557720%
72612_72613	FLINT RIVER REG LIB	18,200	0.004734%
72712_72713	STEPHENS BOE	891,047	0.231776%
72812_72813	STEWART BOE	132,722	0.034523%
72912_72913	SUMTER BOE	914,348	0.237837%
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Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
72922 72960	LAKE BLACKSHEAR REG LIB FURLOW CHARTER SCHOOL	\$   14,290 125,608	0.003717% 0.032673%
73012 73013	TALBOT BOE	134,117	0.034886%
73112_73113	TALIAFERRO BOE	93,200	0.024243%
73160	7 PILLARS CHARTER SCHOOL	47,126	0.012258%
73212_73213	TATTNALL BOE	903,180	0.234932%
73312 73313	TAYLOR BOE	339,193	0.088230%
73412_73413	TELFAIR BOE	423,737	0.110221%
73512_73513	TERRELL BOE	316,467	0.082318%
73522	KINCHAFOONEE REG LIB	9,706	0.002525%
73612_73613	THOMAS BOE	1,456,959	0.378978%
73622	THOMAS CO PUBLIC LIB	12,427	0.003232%
73712_73713	TIFT BOE	1,731,343	0.450350%
73722	COASTAL PLAIN REG LIB	23,188	0.006031%
73812_73813	TOOMBS BOE	645,119	0.167806%
73912_73913		362,645	0.094330%
73922	MOUNTAIN REG LIB TREUTLEN BOE	19,413	0.005050%
74012_74013 74112_74113	TROUP BOE	239,961 2,878,392	0.062418% 0.748716%
74122	TROUP HARRIS COWETA LIB	14,560	0.003787%
74212 74213	TURNER BOE	361,175	0.093948%
74312_74313	TWIGGS BOE	176,858	0.046003%
74412_74413	UNION BOE	840,407	0.218603%
74512_74513	UPSON BOE	1,114,519	0.289904%
74612_74613	WALKER BOE	2,315,757	0.602366%
74622	CHEROKEE REG LIB	8,493	0.002209%
74712_74713	WALTON BOE	2,906,354	0.755989%
74812_74813	WARE BOE	1,553,746	0.404154%
74912_74913	WARREN BOE	173,741	0.045193%
75012_75013	WASHINGTON BOE	657,886	0.171127%
75112_75113	WAYNE BOE	1,068,797	0.278011%
75212_75213	WEBSTER BOE	73,995	0.019247%
75312_75313		229,310	0.059647%
75412_75413 75512_75513	WHITE BOE WHITFIELD BOE	947,411 2,926,187	0.246437% 0.761148%
75522	NORTHWEST GA REG LIB	2,320,107	0.007399%
75612 75613	WILCOX BOE	238,531	0.062046%
75712_75713	WILKES BOE	378,381	0.098423%
75722	BARTRAM TRAIL REG LIB	7,145	0.001859%
75812_75813	WILKINSON BOE	328,530	0.085456%
75912_75913	WORTH BOE	612,794	0.159398%
75922	WORTH PUB LIB	4,853	0.001262%
76112_76113	ATLANTA CITY BOE	11,261,417	2.929275%
76312_76313	BREMEN CITY BOE	472,426	0.122885%
76412_76413	BUFORD CITY BOE	1,142,423	0.297162%
76512_76513	CALHOUN CITY BOE	747,242	0.194370%
76612_76613		1,058,180	0.275250%
76712_76713	CARTERSVILLE CITY BOE	878,369	0.228478%
76912_76913	CHICKAMAUGA CITY BOE	237,273	0.061719%
77112_77113		410,828	0.106863%
77212_77213	DALTON CITY BOE DECATUR CITY BOE	1,891,803 1 501 347	0.492088%
77312_77313 77412_77413	DUBLIN CITY BOE	1,501,347 536,425	0.390524% 0.139533%
77612_77613	GNSVLLE CITY BOE	1,616,720	0.420535%
77912_77913	JEFFERSON CITY BOE	785,200	0.204243%
78112_78113	MARIETTA CITY BOE	2,246,402	0.584325%
78212_78213	MOUNTAIN EDU CTR BOE	71,650	0.018637%
78412_78413	PELHAM CITY BOE	324,041	0.084288%
78512_78513	ROME CITY BOE	1,556,264	0.404809%
78612_78613	SOCIAL CIRCLE BOE	425,667	0.110723%
78912_78913	THOMASVILLE CITY BOE	626,088	0.162856%
79112_79113	TRION CITY BOE	292,796	0.076161%
79212_79213	VALDOSTA CITY BOE	1,916,597	0.498538%

Payroll Location Number	Employer Name	Em	2023 nployer ributions	2023 Employer Allocation Percentage
79312_79313	VIDALIA CITY BOE	\$	564,105	0.146733%
79322	OHOOPEE REG LIB		12,942	0.003366%
79422	OKEFENOKEE REG LIB		16,177	0.004208%
79561	COASTAL PLAINS CHARTER		23,483	0.006108%
81012_81013	GA MILITARY COLLEGE		680,028	0.176886%
85042 85043	NORTHWEST GEORGIA RESA		144,037	0.037466%
85242 85243	NORTH GEORGIA RESA		88,590	0.023044%
85442 85443	PIONEER RESA		255,686	0.066508%
85642 85643	METRO RESA		158,078	0.041119%
85842 85843	N E GEORGIA RESA		153,638	0.039964%
86042_86043	WEST GA RESA		128,993	0.033553%
86242 86243	GRIFFIN RESA		74,920	0.019488%
86442 86443	MIDDLE GA RESA		33,144	0.008621%
86642 86643	OCONEE RESA		52,294	0.013603%
86842 86843	CEN SAV RIVER RESA		37,019	0.009629%
87242 87243	CHATT FLINT RESA		52,415	0.013634%
87642 87643	HEART OF GEORGIA RESA		67,808	0.017638%
88042 88043	FIRST DISTRICT RESA		118,286	0.030768%
88442 88443	SOUTHWEST GA RESA		26,815	0.006975%
88642 88643	COASTAL PLNS RESA		80,432	0.020922%
88842_88843	OKEFENOKEE RESA		61,088	0.015890%
Tot	tal	\$ 38	4,443,859	100.000000%

				Defer	red Outflows of Resou	irces		Deferred Inflows of Resources				OPEB Expense			
			Differences Between	Net Difference Between Projected and Actual Investment		Changes in Proportion and Differences Between Employer Contributions				Changes in Proportion and Differences Between Employer Contributions			Deferred Amounts from Changes in Proportion and Differences Between Employer		
Payroll Location Number	Employer Name	2023 Net OPEB Liability	Expected and Actual Experience	Earnings on OPEB Plan Investments	Changes of Assumptions	and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
60112_60113 60212_60213	APPLING BOE ATKINSON BOF	\$ 23,904,289 11,955,321	\$ 696,770 \$ 348,478	14,341 \$ 7,173	4,342,939 \$ 2,172,047	339,843 \$ 590,033	5,393,893 3,117,731	\$ 6,865,593 \$ 3,433,709	2,985,283 1,493,038	\$ 396,962 \$ 349,191	10,247,838 5,275,938	\$ (651,511) \$ (325,844)	(204,734) 5 61,945	(856,245) (263,899)	
60312_60313	BACON BOE	15,520,328	452,392	9,311	2,819,738	1,385,296	4,666,737	4,457,621	1,938,254	30,662	6,426,537	(423,009)	377,631	(45,378)	
60412_60413 60512 60513	BAKER BOE BALDWIN BOE	2,955,450 33.067.256	86,146 963,856	1,773 19.839	536,947 6.007.670	302,573 1.004.655	927,439 7.996.020	848,840 9 497 304	369,091 4 129,599	512,395 2 492 207	1,730,326 16 119 110	(80,550) (901,252)	(103,148) (158,182)	(183,698) (1.059,434)	
60612 60613	BALLOWIN BOL	20.489.891	597,246	12,293	3,722,610	700.007	5.032.156	5.884.937	2,558,877	2,492,207 239,479	8,683,293	(558,455)	(156,162) 111,779	(1,059,434) (446,676)	
60712_60713	BARROW BOE	93,171,696	2,715,801	55,898	16,927,466	6,199,940	25,899,105	26,760,006	11,635,731	229,677	38,625,414	(2,539,411)	1,400,137	(1,139,274)	
60722 60812_60813	PIEDMONT REG LIB BARTOW BOF	403,305 89,938,249	11,756 2,621,551	242 53,959	73,273 16,340,012	20,890 6.655.462	106,161 25,670,984	115,834 25,831,322	50,367 11,231,923	68,582 478,190	234,783 37,541,435	(10,993) (2,451,281)	(37,673) 845,739	(48,666) (1,605,542)	
60822	BARTOW CO LIB SYSTEM	679,878	19,817	408	123,521	8,409	152,155	195,269	84,906	293,991	574,166	(18,532)	(96,528)	(1,005,042) (115,060)	
60912_60913	BEN HILL BOE	22,297,752	649,943	13,378	4,051,063	1,948,991	6,663,375	6,404,176	2,784,651	207,032	9,395,859	(607,728)	292,431	(315,297)	
61012_61013 61112_61113	BERRIEN BOE BIBB BOE	20,664,817 146,393,669	602,345 4,267,133	12,398 87,829	3,754,391 26,596,852	567,027 1.016.863	4,936,161 31,968,677	5,935,178 42,045,982	2,580,722 18,282,348	695,481 7,909,124	9,211,381 68,237,454	(563,222) (3,989,984)	(154,565) (1,607,438)	(717,787) (5.597,422)	
61122	MIDDLE GA REG LIB	2,308,432	67,287	1,385	419,397	154,594	642,663	663,009	288,288	319,419	1,270,716	(62,917)	(40,847)	(103,764)	
61162_61163 61212 61213	ACADEMY FOR CLASSICAL EDUCAT BLECKLEY BOE	9,290,794 15,276,067	270,811	5,574 9.165	1,687,955 2,775,361	1,729,951 1,325,797	3,694,291 4,555,595	2,668,425 4 387 466	1,160,279 1,907,749	- 483 128	3,828,704 6,778,343	(253,223)	854,583 249,580	601,360 (166,771)	
61312_61313	BRANTLEY BOE	20.181.005	445,272 588,243	9,165	3,666,492	1,325,797 53,434	4,555,595	4,387,466	2,520,301	483,128 870.610	9,187,133	(416,351) (550,037)	(208,919)	(166,771) (758,956)	
61412_61413	BROOKS BOE	15,500,721	451,820	9,300	2,816,176	22,099	3,299,395	4,451,989	1,935,805	446,079	6,833,873	(422,476)	(110,857)	(533,333)	
61422	BROOKS LIB BRYAN BOE	-	-	-	-	-	-	-	-	1,701	1,701	-	(8,961)	(8,961)	
61512_61513 61612_61613	BRYAN BOE BULLOCH BOE	50,070,786 74,470,059	1,459,481 2,170,679	30,040 44,678	9,096,877 13,529,746	3,136,259 2,581,816	13,722,657 18,326,919	14,380,918 21,388,676	6,253,082 9,300,181	- 413.137	20,634,000 31,101,994	(1,364,684) (2,029,693)	1,536,952 1,094,072	172,268 (935.621)	
61622	STATESBORO REG PUBLIC LIB	845,056	24,632	507	153,530	19,464	198,133	242,710	105,535	365,058	713,303	(23,031)	(99,963)	(122,994)	
61712_61713 61812 61813	BURKE BOE BUTTS BOF	36,224,687	1,055,890	21,733	6,581,313	307,452	7,966,388	10,404,156	4,523,914	3,575,100	18,503,170	(987,309)	(527,757)	(1,515,066)	
61912_61913	CALHOUN BOE	20,823,642 4 192 857	606,975 122,215	12,493 2,516	3,783,246 761,760	499,269 165,144	4,901,983 1,051,635	5,980,795 1,204,238	2,600,557 523,624	489,025 591,629	9,070,377 2,319,491	(567,552) (114,278)	26,349 (262,834)	(541,203) (377,112)	
61962_61963	PATAULA CHARTER BOE	3,789,771	110,466	2,274	688,527	853,312	1,654,579	1,088,467	473,285	885,159	2,446,911	(103,292)	114,796	11,504	
62012_62013 62112_62113	CAMDEN BOE CANDLER BOE	45,435,411 13,803,709	1,324,367 402,355	27,259 8,282	8,254,721 2,507,863	1,659,903 483,427	11,266,250 3,401,927	13,049,584 3,964,587	5,674,194 1,723,874	647,418 441,265	19,371,196 6,129,726	(1,238,351) (376,224)	(37,769) (16,138)	(1,276,120) (392,362)	
62212 62213	CARROLL BOE	13,803,709 92,813,958	402,355 2,705,373	8,282 55,684	2,507,863	483,427 4,836,663	3,401,927 24,460,191	26,657,259	1,723,874	441,265	38,254,617	(376,224) (2,529,660)	(16,138) 1,489,109	(392,362) (1,040,551)	
62222	WEST GEORGIA REG LIB	944,841	27,541	567	171,659	63,620	263,387	271,370	117,996	329,841	719,207	(25,750)	(113,511)	(139,261)	
62312_62313 62322	CATOOSA BOE CATOOSA CO PUB LIB	77,275,338 303.410	2,252,448 8.844	46,361 182	14,039,410 55,124	1,463,982 29,313	17,802,201 93,463	22,194,385 87,143	9,650,517 37,891	653,442 156,565	32,498,344 281,599	(2,106,151) (8,269)	(127,781) (39,167)	(2,233,932) (47,436)	
62412 62413	CHARLTON BOE	9.923.025	289.240	5.953	1.802.819	726.740	2.824.752	2.850.009	1.239.235	444.633	4,533,877	(270,456)	(39,167) 9.463	(47,436) (260,993)	
62512_62513	CHATHAM BOE	249,380,171	7,269,019	149,616	45,307,474	1,922,928	54,649,037	71,624,915	31,143,800	332,035	103,100,750	(6,796,895)	1,706,123	(5,090,772)	
62522 62562_62563	LIVE OAK PUBLIC LIB SAVANNAH CLASSICAL CHARTER	3,794,919 3,153,816	110,616 91,929	2,277 1.892	689,462 572,986	292,136 3.334.584	1,094,491 4.001.391	1,089,945 905.813	473,928 393.864	930,346	2,494,219 1,299.677	(103,432) (85,957)	(403,729) 648,752	(507,161) 562,795	
62612_62613	CHATTAHOOCHEE BOE	5,226,092	152,332	3,135	949,478	308,170	1,413,115	1,500,995	652,660	- 778,595	2,932,250	(142,438)	(211,137)	(353,575)	
62712_62713	CHATTOOGA BOE	17,659,201	514,736	10,595	3,208,330	1,720,977	5,454,638	5,071,930	2,205,366	501,112	7,778,408	(481,305)	192,802	(288,503)	
62812_62813 62822	CHEROKEE BOE SEQUOYAH REG LIB	256,991,697 2,335,377	7,490,883 68,072	154,183 1,401	46,690,339 424,292	14,128,854 291,165	68,464,259 784,930	73,811,035 670,748	32,094,364 291,653	1,125,516 459 444	107,030,915 1,421,845	(7,004,348) (63,651)	4,408,852 (26,298)	(2,595,496) (89,949)	
62912_62913	CLARKE BOE	119,071,587	3,470,740	71,437	21,632,967	2,556,623	27,731,767	34,198,759	14,870,235	1,547,863	50,616,857	(3,245,314)	1,454,235	(1,791,079)	
62922	ATHENS REG LIB	1,782,230	51,949	1,069	323,796	195,794	572,608	511,877	222,573	426,222	1,160,672	(48,575)	(94,363)	(142,938)	
63012_63013 63112 63113	CLAY BOE CLAYTON BOE	2,646,673 316,007,587	77,146 9,211,098	1,588 189,589	480,848 57 412 366	515,888 9.543.871	1,075,470 76,356,924	760,156 90,761,092	330,529 39 464 553	88,392 6,810,858	1,179,077 137,036,503	(72,135) (8.612,833)	6,752 1,295,200	(65,383) (7.317,633)	
63212_63213	CLINCH BOE	9,432,093	274,930	5,659	1,713,626	234,039	2,228,254	2,709,008	1,177,925	363,984	4,250,917	(257,073)	(64,099)	(321,172)	
63312_63313	COBB BOE COFFEE BOE	682,501,423	19,893,787	409,468	123,997,091	13,842,548	158,142,894	196,022,427	85,234,074	10,507,604	291,764,105	(18,601,684)	(1,039,836)	(19,641,520)	
63412_63413 63422	SATILLA REG LIB	50,627,110 92,228	1,475,696 2,688	30,374 55	9,197,951 16,756	498,383 3.150	11,202,404 22,649	14,540,701 26 489	6,322,558 11,518	946,341 126,724	21,809,600 164,731	(1,379,849) (2,514)	(410,903) (46,530)	(1,790,752) (49,044)	
63512_63513	COLQUITT BOE	62,355,695	1,817,565	37,410	11,328,804	250,627	13,434,406	17,909,288	7,787,280	5,141,918	30,838,486	(1,699,512)	(1,434,361)	(3,133,873)	
63522 63612_63613	MOULTRIE-COLQUITT CO LIB COLUMBIA BOE	311,077 151,294,226	9,067 4,409,976	187 90.769	56,517 27,487,187	15,131 5.082.521	80,902 37.070.453	89,345 43,453,479	38,849 18.894,354	129,946 261,737	258,140 62,609,570	(8,476) (4,123,547)	(26,495) 2,311,639	(34,971) (1.811.908)	
63660 63661	SAIL CHARTER BOE	2,385,544	4,409,976	90,769	27,487,187 433,406	5,082,521 609,489	37,070,453	43,453,479 685,156	18,894,354 297,918	261,737	1.095.322	(4,123,547) (65.020)	2,311,639 503,992	(1,811,908) 438.972	
63712_63713	COOK BOE	19,781,753	576,605	11,868	3,593,956	1,894,154	6,076,583	5,681,552	2,470,441	31,275	8,183,268	(539,154)	336,362	(202,792)	
63812_63813 63860_63861	COWETA BOE ODYSSEY CHARTER SCHOOL	141,242,499 1,850,360	4,116,985 53,935	84,739 1.110	25,660,985 336,174	5,157,938 1,956,418	35,020,647 2,347,637	40,566,505 531,445	17,639,045 231,082	40,732	58,246,282 762,527	(3,849,586) (50,433)	1,424,291 380,626	(2,425,295) 330,193	
63912_63913	CRAWFORD BOE	1,850,360 10,995,364	53,935 320,497	1,110 6,597	336,174 1,997,641	1,956,418 255,845	2,347,637 2,580,580	531,445 3,157,998	231,082 1,373,154	- 351,689	762,527 4,882,841	(50,433) (299,679)	380,626 (45,435)	330,193 (345,114)	
64012_64013	CRISP BOE	26,443,180	770,775	15,865	4,804,206	-	5,590,846	7,594,792	3,302,352	3,041,536	13,938,680	(720,715)	(1,093,918)	(1,814,633)	
64112_64113 64212 64213	DADE BOE DAWSON BOE	13,231,284 27,550,789	385,670 803.060	7,938 16,529	2,403,864 5,005,437	178,370 1.354.507	2,975,842 7,179,533	3,800,180 7,912,910	1,652,387 3 440 676	1,091,869 1,034,986	6,544,436 12,388,572	(360,621) (750,903)	(172,888)	(533,509) (747,966)	
64312 64313	DECATUR BOE	27,550,789 30,853,900	803,060	16,529	5,005,437 5,605,547	1,354,507	6,523,398	8,861,603	3,440,676	4,536,135	12,388,572	(750,903) (840,926)	(1,235,614)	(2,076,540)	
64322	SOUTHWEST GA REG LIB	464,753	13,547	279	84,437	13,908	112,171	133,483	58,041	330,314	521,838	(12,668)	(83,035)	(95,703)	
64362 64412_64413	SPRING CREEK CHARTER DEKALB BOE	2,397,045 612,766,195	69,870 17.861.120	1,438 367,630	435,496 111,327,571	2,347,749 3,247,639	2,854,553 132,803,960	688,459 175,993,650	299,355 76.525.202	674,476 71,219,431	1,662,290 323 738 283	(65,330) (16,701,037)	528,176 (11.374,789)	462,846 (28.075.826)	
64412_64413 64476	GA FUGEES CHARTER	612,766,195 1,183,188	17,861,120 34,488	367,630 710	111,327,571 214,962	3,247,639 937,290	132,803,960 1,187,450	175,993,650 339,825	76,525,202 147,762	/ 1,219,431	323,738,283 487,587	(16,701,037) (32,248)	(11,374,789) 258,095	(28,075,826) 225,847	
64512_64513	DODGE BOE	18,307,971	533,647	10,984	3,326,198	107	3,870,936	5,258,264	2,286,388	1,982,375	9,527,027	(498,986)	(618,331)	(1,117,317)	
64522 64612_64613	OCMULGEE REG LIB DOOLY BOE	322,688 7.838.043	9,406 228,466	194 4.702	58,626 1,424,018	32,619 57,114	100,845 1.714.300	92,680 2,251,178	40,299 978.853	173,478 1,364,648	306,457 4,594,679	(8,796) (213,627)	(49,709) (441,926)	(58,505) (655,553)	
64612_64613 64712_64713	DOUGHERTY BOE	7,838,043 94,746,030	2,761,690	4,702 56,843	1,424,018 17,213,491	57,114	20,032,024	2,251,178 27,212,173	978,853 11,832,342	5,710,236	4,594,679 44,754,751	(2,582,319)	(441,926) (2,232,752)	(4,815,071)	
64722	DOUGHERTY LIB	1,401,927	40,864	841	254,703	654	297,062	402,650	175,079	322,897	900,626	(38,209)	(103,517)	(141,726)	
64812_64813 64912 64913	DOUGLAS BOE FARLY BOF	148,704,730	4,334,497	89,216	27,016,726	2,595,558	34,035,997	42,709,745	18,570,965	8,597,596	69,878,306	(4,052,971)	(524,418)	(4,577,389)	
65012_65013	ECHOLS BOE	14,159,257 5,428,949	412,719 158,245	8,495 3,257	2,572,459 986,333	753,768 107,819	3,747,441 1,255,654	4,066,705 1,559,258	1,768,276 677,993	723,951 514,496	6,558,932 2,751,747	(385,916) (147,965)	(134,234) (70,215)	(520,150) (218,180)	
65112_65113	EFFINGHAM BOE	73,388,629	2,139,157	44,030	13,333,271	3,968,181	19,484,639	21,078,076	9,165,126	26,208	30,269,410	(2,000,220)	1,225,120	(775,100)	
65212_65213	ELBERT BOE ELBERT LIB	22,668,087	660,737	13,600	4,118,346	748,599	5,541,282	6,510,541	2,830,900	332,108	9,673,549	(617,823)	91,294	(526,529)	
65222 65312 65313	ELBERT LIB EMANUEL BOE	92,228 26,719,535	2,688 778,830	55 16,030	16,756 4,854,414	259 87.921	19,758 5,737,195	26,489 7,674,164	11,518 3,336,865	20,583 2,439,541	58,590 13,450,570	(2,514) (728,244)	(7,640) (603,818)	(10,154) (1,332,062)	
65412_65413	EVANS BOE	12,851,967	374,614	7,711	2,334,950	516,553	3,233,828	3,691,236	1,605,016	404,018	5,700,270	(350,282)	(57,836)	(408,118)	
65512_65513	FANNIN BOE	24,549,007	715,563	14,728	4,460,072	-	5,190,363	7,050,763	3,065,798	1,893,500	12,010,061	(669,086)	(559,198)	(1,228,284)	

			Deferred Outflows of Resources Deferred Inflows of Resources					OPEB Expense						
Payroli Location Number	Employer Name	2023 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of	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	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Pessources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
65612 65613		\$ 124,187,598 \$		74,507 \$	22,562,445 \$	2,789,963 \$	29,046,778		15,509,147 \$	2,713,231 \$	53,890,515		510,208 \$	(2,874,544)
65660	LIBERTY TECH CHARTER	2.290.797	66.773	1.374	22,562,445 ¢ 416.193	2,769,963 ¢ 2.128.034	29,046,778	¢ 35,008,137 ¢ 657,944	286.086	2,713,231 0	944.030	φ (3,364,752) φ (62.436)	492.334	(2,074,544) 429,898
65712_65713	FLOYD BOE	60,148,035	1,753,216	36,086	10,927,715	1,321,061	14,038,078	17,275,222	7,511,577	2,329,398	27,116,197	(1,639,345)	(944,791)	(2,584,136)
65722	SARA HIGHTOWER REG LIB	1,083,183	31,573	650	196,793	31,321	260,337	311,103	135,273	160,420	606,796	(29,524)	(92,247)	(121,771)
65812_65813	FORSYTH BOE	302,581,552	8,819,751	181,534	54,973,119	28,958,479	92,932,883	86,904,976	37,787,845	-	124,692,821	(8,246,907)	11,814,210	3,567,303
65822 65912_65913	FORSYTH PUBLIC LIB FRANKLIN BOE	2,158,589 24,725,795	62,919 720,716	1,295 14,834	392,173 4,492,191	400,538 257,110	856,925 5,484,851	619,972 7.101.539	269,575 3,087,877	561,172 2,021,398	1,450,719 12,210,814	(58,831) (673,905)	(23,537) (366,783)	(82,368) (1.040.688)
66012 66013	FULTON BOE	556,182,072	16,211,787	333,682	101,047,348	3,075,708	120,668,525	159,742,025	69,458,703	33,675,057	262,875,785	(15,158,828)	(7,819,426)	(22,978,254)
66064_66065	INTERNATIONAL CHARTER	1,189,431	34,670	714	216,096	541,276	792,756	341,619	148,542	45,390	535,551	(32,419)	254,538	222,119
66072_66073	GA MAGNET CHARTER BOE	3,727,994	108,665	2,237	677,303	125,273	913,478	1,070,724	465,570	1,554,828	3,091,122	(101,605)	(257,039)	(358,644)
66074_66075 66076 66077	INTL CHARTER SCHOOL OF ATL AMANA ACADEMY WEST ATLANTA	4,034,799 1,122.834	117,608 32,729	2,421 674	733,044 203,997	552,875 1,159,635	1,405,948 1,397,035	1,158,842 322,491	503,885 140,225	253,745	1,916,472 462,716	(109,971) (30,604)	387,709 232,192	277,738 201.588
66112_66113	GILMER BOE	30,231,527	881,199	18,137	5,492,474	2,040,392	8,432,202	8,682,850	3,775,459	994,799	13,453,108	(823,962)	(3,285)	(827,247)
66212_66213	GLASCOCK BOE	4,825,964	140,669	2,895	876,783	375,533	1,395,880	1,386,074	602,690	116,228	2,104,992	(131,530)	69,713	(61,817)
66312_66313 66322	GLYNN BOE THREE RIVERS REG LIB SYS	87,265,726 645,266	2,543,651 18.808	52,355 387	15,854,467 117,232	564,108 40,759	19,014,581 177,186	25,063,742 185,328	10,898,165 80,584	2,311,294 176,243	38,273,201 442,155	(2,378,440) (17,584)	(266,284) (23,113)	(2,644,724) (40,697)
66412 66413	GORDON BOE	41.865.913	18,808	387 25.118	7,606,213	40,759	10.706.034	185,328	5.228.417	758.371	442,155	(17,584) (1.141.063)	(23,113) (206,308)	(40,697) (1,347,371)
66512_66513	GRADY BOE	29,668,851	864,798	17,800	5,390,247	666,764	6,939,609	8,521,242	3,705,189	1,992,265	14,218,696	(808,632)	(362,852)	(1,171,484)
66522	RODDENBERY MEM LIB	126,731	3,694	76	23,025	26,551	53,346	36,399	15,827	41,026	93,252	(3,453)	624	(2,829)
66612_66613 66712_66713	GREENE BOE GWINNETT BOE	23,053,099	671,960	13,831 646,860	4,188,295 195,885,657	1,962,777	6,836,863	6,621,121 309,668,411	2,878,982	278,858 5 746 281	9,778,961 450,064,078	(628,317)	576,776 5.548.069	(51,541)
66722	GWINNETT CO LIB	1,078,188,506 9,076,326	31,427,414 264,560	5,445	1,648,990	29,637,652 302,989	257,597,583 2,221,984	2,606,827	134,649,386 1,133,495	5,746,281	450,064,078 5,587,633	(29,386,201) (247,379)	(454,767)	(23,838,132) (702,146)
66812_66813	HABERSHAM BOE	53,674,349	1,564,518	32,202	9,751,574	3,432,793	14,781,087	15,415,904	6,703,112	634,676	22,753,692	(1,462,902)	567,621	(895,281)
66822	N E GA REG LIB	610,762	17,803	366	110,963	24,347	153,479	175,418	76,275	216,987	468,680	(16,647)	(69,036)	(85,683)
66912_66913 66922	HALL BOE CHESTATEE REG LIB	170,391,062 572,316	4,966,617 16.682	102,226 343	30,956,706 103,979	2,509,895 52,116	38,535,444 173,120	48,938,315 164,376	21,279,259 71,474	1,413,998 141.934	71,631,572 377,784	(4,644,034) (15,597)	(490,334) (15.031)	(5,134,368) (30,628)
66942	HALL CO LIB	1,279,030	37,282	343	232,375	52,116 69.827	340.251	367,352	159,731	418,557	377,784 945,640	(15,597) (34,861)	(15,031) (139,586)	(30,628) (174,447)
67012_67013	HANCOCK BOE	8,199,067	238,989	4,919	1,489,609	301,476	2,034,993	2,354,868	1,023,939	2,065,860	5,444,667	(223,466)	(498,666)	(722,132)
67112_67113	HARALSON BOE	23,754,008	692,390	14,251	4,315,636	752,663	5,774,940	6,822,430	2,966,515	566,236	10,355,181	(647,417)	(162,233)	(809,650)
67212_67213 67312_67313	HARRIS BOE HART BOE	34,996,919	1,020,102	20,996	6,358,252	1,596,354	8,995,704	10,051,526	4,370,584	429,670	14,851,780	(953,847)	264,190	(689,657)
67322	HARTUB	23,852,151 46,114	695,251 1,344	14,310 28	4,333,467 8,378	854,737 177	5,897,765 9.927	6,850,618 13,244	2,978,772 5,759	643,613 10,361	10,473,003 29,364	(650,093) (1,258)	192,191 (3,498)	(457,902) (4,756)
67412_67413	HEARD BOE	12,818,669	373,643	7,691	2,328,900	983,156	3,693,390	3,681,672	1,600,857	447,205	5,729,734	(349,375)	37,307	(312,068)
67512_67513	HENRY BOE	232,899,776	6,788,643	139,729	42,313,311	4,403,535	53,645,218	66,891,552	29,085,649	2,801,250	98,778,451	(6,347,722)	298,624	(6,049,098)
67522	HENRY CO LIB SYS HOUSTON BOE	1,014,067	29,558	608	184,236	71,956	286,358	291,252	126,642	552,018 832.437	969,912	(27,639)	(97,781)	(125,420)
67612_67613 67622	HOUSTON BUE HOUSTON PUBLIC LIB	166,374,994 560,815	4,849,556 16.347	99,817 336	30,227,066 101.889	3,647,169 11.501	38,823,608 130.073	47,784,853 161.073	20,777,713 70.037	832,437	69,395,003 394,337	(4,534,578) (15,285)	573,468 (62,502)	(3,961,110) (77,787)
67712_67713	IRWIN BOE	11,235,791	327,505	6,741	2,041,322	741,497	3,117,065	3,227,051	1,403,180	448,522	5,078,753	(306,236)	(60,755)	(366,991)
67812_67813	JACKSON BOE	61,285,547	1,786,372	36,768	11,134,379	13,494,715	26,452,234	17,601,929	7,653,635	81,247	25,336,811	(1,670,348)	3,105,145	1,434,797
67912_67913 68012_68013	JASPER BOE JEFF DAVIS BOE	16,678,761 19,505,508	486,158 568,553	10,006 11,702	3,030,203 3,543,767	859,272 1,201,621	4,385,639 5,325,643	4,790,336 5,602,211	2,082,924 2 435 942	153,179 673 687	7,026,439 8,711,840	(454,580) (531,625)	248,923 120,061	(205,657) (411,564)
68112 68113		17,283,827	503,555	10,369	3,543,767	111.981	3,766,277	4 964 118	2,435,942	1 457 758	8,580,364	(471.074)	(626,537)	(1.097.611)
68122	JEFFERSON LIB	138,232	4,029	83	25,114	-	29,226	39,702	17,263	122,498	179,463	(3,766)	(40,387)	(44,153)
68212_68213	JENKINS BOE	8,852,438	258,034	5,311	1,608,314	160,440	2,032,099	2,542,524	1,105,535	626,360	4,274,419	(241,278)	(189,080)	(430,358)
68312_68313 68412 68413	JOHNSON BOE JONES BOE	7,909,569 33,566,841	230,551 978 418	4,745 20,138	1,437,013 6,098,435	213,660 839,754	1,885,969 7,936,745	2,271,721 9.640.791	987,785 4 191 989	791,253 833 891	4,050,759 14 666 671	(215,578) (914,867)	(53,769) (573,794)	(269,347) (1.488.661)
68512 68513	LAMAR BOE	15.639.392	455.862	9.383	2.841.370	420.316	3.726.931	4.491.817	1.953.123	1.606.225	8.051.165	(426,254)	(398,432)	(824,686)
68612_68613	LANIER BOE	11,034,796	321,646	6,620	2,004,806	153,316	2,486,388	3,169,323	1,378,079	468,240	5,015,642	(300,757)	(105,351)	(406,108)
68712_68713	LAURENS BOE	40,454,238	1,179,174	24,271	7,349,740	890,830	9,444,015	11,618,932	5,052,121	207,122	16,878,175	(1,102,585)	12,861	(1,089,724)
68722 68812_68813	OCONEE REG LIB LEE BOE	518,535 35,901,671	15,114 1,046,474	311 21,539	94,208 6,522,628	27,379 305,412	137,012 7,896,053	148,929 10,311,382	64,757 4,483,574	65,347 677,762	279,033 15,472,718	(14,133) (978,504)	(11,831) (342,992)	(25,964) (1,321,496)
68822	LEE LIB	184,346	5,373	111	33,492	6,783	45,759	52,946	23,022	150,691	226,659	(5,024)	(342,592) (38,599)	(43,623)
68862_68863	BACONTON COMM BOE	5,364,981	156,380	3,219	974,712	1,440,812	2,575,123	1,540,886	670,005	-	2,210,891	(146,226)	453,708	307,482
68912_68913	LIBERTY BOE	52,796,981	1,538,945	31,676	9,592,173	622,896	11,785,690	15,163,913	6,593,542	3,326,976	25,084,431	(1,438,988)	(377,219)	(1,816,207)
69012_69013 69112_69113	LINCOLN BOE	9,576,021 17.811.891	279,125 519.187	5,745 10.686	1,739,775 3.236.070	467,019 1,117,459	2,491,664 4.883.402	2,750,346 5.115,784	1,195,900 2,224,435	754,586 857,395	4,700,832 8,197,614	(260,994) (485,465)	127,461 347,514	(133,533) (137,951)
69212_69213	LOWNDES BOE	63,565,937	1,852,842	38,136	11,548,681	1,621,321	15,060,980	18,256,884	7,938,421	553,675	26,748,980	(1,732,499)	(77,999)	(1,810,498)
69222	SOUTH GEORGIA REG LIB	583,817	17,017	350	106,068	139,848	263,283	167,679	72,910	150,740	391,329	(15,911)	(56,507)	(72,418)
69260_69261 69312 69313	SCINTILLA CHARTER ACADEMY LUMPKIN BOE	3,995,367	116,458	2,397	725,880 4 524 787	1,188,320	2,033,055	1,147,516 7,153,069	498,961 3,110,283	- 1.612.331	1,646,477 11,875,683	(108,895) (678,795)	448,695	339,800
69312_69313	MACON BOE	24,905,212 8,544,866	725,946 249.069	14,942 5.127	4,524,787	546,283	5,811,958 1.806.630	7,153,069 2.454.186	3,110,283 1.067.124	1,612,331 1.758.447	11,875,683 5.279,757	(678,795) (232.891)	(237,138) (688,846)	(915,933) (921,737)
69512_69513	MADISON BOE	35,158,701	1,024,818	21,094	6,387,645	940,445	8,374,002	10,097,992	4,390,788	477,347	14,966,127	(958,257)	304,725	(653,532)
69560_69561	FOOTHILLS ED CTR HS	1,899,541	55,368	1,140	345,109	1,050,576	1,452,193	545,570	237,224	637,518	1,420,312	(51,774)	352,750	300,976
69612_69613 69712 69713	MARION BOE MCDUFFIF BOF	8,524,274	248,468	5,114	1,548,693	35,636	1,837,911	2,448,272	1,064,553	1,275,176	4,788,001	(232,330)	(247,238)	(479,568)
69812_69813	MCDUFFIE BOE MCINTOSH BOE	25,482,566 8,804,462	742,775 256.636	15,288 5,282	4,629,681 1,599,598	363,535 292,509	5,751,279 2,154.025	7,318,892 2,528,745	3,182,386 1.099.544	1,544,876 658,484	12,046,154 4,286,773	(694,533) (239,968)	(749,353) (457,738)	(1,443,886) (697,706)
69912_69913	MERIWETHER CO BOE	16,676,570	486,094	10,005	3,029,805	- 202,009	3,525,904	4,789,707	2,082,651	3,760,904	10,633,262	(454,522)	(1,561,538)	(2,016,060)
69922	PINE MOUNTAIN REG LIB	307,243	8,956	184	55,820	17,714	82,674	88,244	38,370	140,079	266,693	(8,373)	(37,015)	(45,388)
70012_70013	MILLER BOE	6,489,568	189,160	3,893	1,179,027	65,550	1,437,630	1,863,880	810,449	554,278	3,228,607	(176,873)	(283,068)	(459,941)
70112_70113 70122	MITCHELL BOE DESOTO TRAIL REG LIB	12,346,577 153.676	359,882 4,479	7,407 92	2,243,130 27,920	352,385 21,789	2,962,804 54,280	3,546,082 44,138	1,541,900 19,192	1,208,274 91,230	6,296,256 154,560	(336,507) (4,189)	(631,257) (22,006)	(967,764) (26,195)
70212_70213	MONROE BOE	30,126,922	878,150	18,075	5,473,470	925,414	7,295,109	8,652,806	3,762,396	1,058,061	13,473,263	(821,114)	(22,008) 126,940	(694,174)
70312_70313	MONTGOMERY BOE	7,140,968	208,147	4,284	1,297,373	506,971	2,016,775	2,050,970	891,799	384,620	3,327,389	(194,627)	14,144	(180,483)
70412_70413	MORGAN BOE	22,468,735	654,926	13,480	4,082,127	522,545	5,273,078	6,453,285	2,806,004	584,324	9,843,613	(612,386)	(166,546)	(778,932)
70422 70512 70513	AZALEA REGIONAL LIBRARY SYSTEM MURRAY BOF	1,002,456 41,368,957	29,220 1.205.837	601 24.819	182,127 7.515.926	- 1.962.121	211,948 10.708.703	287,917 11 881 650	125,192 5,166,355	282,017 1.150.604	695,126 18,198,609	(27,320) (1.127,517)	(117,745) (338.827)	(145,065) (1.466,344)
70612_70613	MUSCOGEE BOE	170,801,487	4,978,581	102,473	31,031,272	1,390,008	37,502,334	49,056,194	21,330,514	16,378,236	86,764,944	(4,655,220)	(2,756,393)	(7,411,613)
70622	CHATTAHOOCHEE VALLEY LIB	2,465,942	71,878	1,479	448,013	37,039	558,409	708,247	307,959	862,035	1,878,241	(67,209)	(221,704)	(288,913)

			Deferred Outflows of Resources				,	Deferred Inflows of Resources				OPEB Expense		
						Changes in Proportion				Changes in Proportion			Deferred Amounts	
				Net Difference Between		and Differences Between				and Differences Between			from Changes in Proportion and	
			Differences Between	Projected and Actual Investment		Employer Contributions				Employer Contributions			Differences Between Employer	
Payroll Location Number	Employer Name	2023 Net OPEB Liability	Expected and Actual Experience	Earnings on OPEB Plan Investments	Changes of Assumptions	and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70712_70713	1.2	\$ 114,408,720 \$	3,334,825 \$	68,640 \$	20,785,815 \$	638,658 \$	24,827,938			\$ 10,612,009 \$	57,759,450	\$ (3,118,228) \$		
70722 70812 70813	NEWTON LIB OCONEE BOE	391,804 51,570,527	11,420 1,503,196	235 30,940	71,183 9,369,351	78,967 4,117,273	161,805 15,020,760	112,531 14.811.661	48,930 6,440,376	272,252	433,713 21.252.037	(10,679) (1,405,562)	(41,947) 1,749,106	(52,626) 343,544
70912_70913	OGLETHORPE BOE	16,486,200	480,545	9,891	2,995,218	966,997	4,452,651	4,735,030	2,058,876	107,374	6,901,280	(449,333)	276,817	(172,516)
71012_71013 71112_71113	PAULDING BOE PEACH BOE	185,972,620 24,564,341	5,420,794 716,010	111,575 14,737	33,787,569 4,462,858	23,274,623 3,729,964	62,594,561 8,923,569	53,413,521 7,055,167	23,225,159 3,067,714	- 86.012	76,638,680 10,208,893	(5,068,714) (669,504)	5,711,541 560,314	642,827 (109,190)
71122	PEACH PUBLIC LIB	76,783	2,238	46	13,950	23,492	39,726	22,053	9,589	47,275	78,917	(2,092)	(34,245)	(36,337)
71212_71213 71312 71313	PICKENS BOE PIERCE BOE	29,646,396 22.010.225	864,143 641,562	17,786 13,205	5,386,167 3.998.825	182,667 1,294,440	6,450,763 5,948,032	8,514,793 6.321,595	3,702,385 2,748,743	2,239,536 228,421	14,456,714 9.298,759	(808,016) (599,891)	(382,048) 52,103	(1,190,064) (547,788)
71412_71413	PIKE BOE	19,764,666	576,107	11,858	3,590,851	2,159,817	6,338,633	5,676,644	2,468,307	856,465	9,001,416	(538,687)	57,588	(481,099)
71512_71513 71612 71613	POLK BOE PULASKI BOE	49,506,904 8,010,778	1,443,044 233,501	29,702 4,806	8,994,431 1,455,401	6,024,455 42,926	16,491,632 1,736,634	14,218,964 2,300,790	6,182,661 1,000,425	251,695 630,895	20,653,320 3,932,110	(1,349,320) (218,334)	1,022,869 (275,466)	(326,451) (493,800)
71712_71713	PUTNAM BOE	23,475,244	684,264	14,084	4,264,990	225,634	5,188,972	6,742,366	2,931,702	1,077,358	10,751,426	(639,822)	(100,143)	(739,965)
71812_71813 71912_71913	QUITMAN BOE RABUN BOE	2,835,838 20,072,238	82,660 585.073	1,701 12.042	515,216 3,646,731	61,510 725.009	661,087 4.968.855	814,486 5,764,982	354,153 2,506,718	493,603 1.285.662	1,662,242 9,557,362	(77,290) (547,071)	(58,192) (286.602)	(135,482) (833,673)
72012_72013	RANDOLPH BOE	6,217,376	181,226	3,730	1,129,575	-	1,314,531	1,785,703	776,456	1,576,541	4,138,700	(169,456)	(533,192)	(702,648)
72060_72061 72112_72113	STEM CHARTER SCHOOL RICHMOND BOE	2,437,353 182,001,898	71,045 5,305,054	1,462 109,192	442,819 33,066,167	848,789 3,001,660	1,364,115 41,482,073	700,037 52,273,083	304,388 22,729,276	77,379 5,144,097	1,081,804 80,146,456	(66,430) (4,960,490)	478,450 (3,223,823)	412,020 (8,184,313)
72122 72160 72161	AUGUSTA RICHMOND CO LIB GA SCHOOL INNOVAT&CLASSICS	1,421,205	41,426	853	258,205	109,361	409,845	408,187	177,487	505,033	1,090,707	(38,738)	(58,086)	(96,824)
72210_72101 72212_72213	ROCKDALE BOE	3,745,300 110,874,054	109,169 3,231,795	2,247 66,519	680,447 20,143,636	983,596 402,930	1,775,459 23,844,880	1,075,694 31,844,331	467,731 13,846,487	67,381 5,126,324	1,610,806 50,817,142	(102,078) (3,021,889)	374,651 (1,560,122)	272,573 (4,582,011)
72222 72312_72313	CONYERS-ROCKDALE LIB SCHLEY BOE	518,535 7,773,308	15,114 226.579	311 4.664	94,208 1,412,257	76,344 90,092	185,977 1,733,592	148,929 2 232 585	64,757 970,768	315,056 150,553	528,742 3 353 906	(14,133)	(32,388) (132,970)	(46,521) (344,833)
72412_72413	SCREVEN BOE	15,189,097	442,737	9,113	2,759,560	193,496	3,404,906	4,362,487	1,896,888	236,704	6,496,079	(413,979)	(41,035)	(455,014)
72422 72512 72513	SCREVEN-JENKINS REG LIB SEMINOLE BOE	291,908 10,108,028	8,509 294,632	175 6,064	53,034 1,836,430	37,426	99,144 2,137,126	83,840 2,903,144	36,455 1,262,339	74,838 717,367	195,133 4,882,850	(7,956) (275,495)	(22,324) (358,917)	(30,280) (634,412)
72612_72613	SPALDING BOE	61,089,371	1,780,654	36,651	11,098,738	404,930	13,320,973	17,545,585	7,629,136	8,343,351	33,518,072	(1,665,000)	(1,939,860)	(3,604,860)
72622 72712_72713	FLINT RIVER REG LIB STEPHENS BOE	518,535 25,387,381	15,114 740.000	311 15.231	94,208 4.612.388	9,433 715.742	119,066 6.083.361	148,929 7.291,554	64,757 3,170,499	143,013 1.807.610	356,699 12,269,663	(14,133) (691,938)	(39,362) (228,852)	(53,495) (920,790)
72812_72813	STEWART BOE	3,781,447	110,223	2,269	687,014	120,118	919,624	1,086,076	472,245	628,273	2,186,594	(103,064)	(184,492)	(287,556)
72912_72913 72922	SUMTER BOE LAKE BLACKSHEAR REG LIB	26,051,267 407.138	759,351 11.867	15,629 244	4,733,003 73,969	- 29.548	5,507,983 115,628	7,482,230 116,935	3,253,408 50,845	2,921,694 160,286	13,657,332 328,066	(710,033) (11,096)	(1,175,563) (56,264)	(1,885,596) (67,360)
72960	FURLOW CHARTER SCHOOL	3,578,808	104,316	2,147	650,199	3,344,355	4,101,017	1,027,876	446,939		1,474,815	(97,542)	767,727	670,185
73012_73013 73112 73113	TALBOT BOE TALIAFERRO BOE	3,821,207 2,655,436	111,382 77,402	2,293 1,593	694,238 482,440	203,885 149.327	1,011,798 710,762	1,097,496 762.672	477,211 331.624	1,207,491 176,394	2,782,198 1,270,690	(104,147) (72,374)	(65,707) 20,459	(169,854) (51,915)
73160	7 PILLARS CHARTER SCHOOL	1,342,669	39,137	806	243,937	1,226,360	1,510,240	385,630	167,679	221,650	774,959	(36,595)	284,220	247,625
73212_73213 73312_73313	TATTNALL BOE TAYLOR BOE	25,733,071 9,664,196	750,076 281,695	15,439 5,798	4,675,193 1,755,794	1,339,275 345,255	6,779,983 2,388,542	7,390,840 2,775,671	3,213,670 1,206,911	225,992 527,929	10,830,502 4,510,511	(701,360) (263,400)	289,126 (4.240)	(412,234) (267,640)
73412_73413 73512_73513	TELFAIR BOE TERRELL BOE	12,072,961 9.016.630	351,907 262.820	7,243 5,410	2,193,420 1.638,144	94,154 712.837	2,646,724 2,619,211	3,467,496 2,589,682	1,507,730 1,126,040	470,277 1.986.594	5,445,503 5,702,316	(329,050) (245,750)	(137,292) (574.663)	(466,342) (820,413)
73522	KINCHAFOONEE REG LIB	276,574	8,062	166	50,248	670	59,146	79,435	34,540	61,298	175,273	(7,539)	(19,973)	(27,512)
73612_73613 73622	THOMAS BOE THOMAS CO PUBLIC LIB	41,511,023 354.014	1,209,978 10.319	24,905 212	7,541,737 64,317	1,304,393 13.099	10,081,013 87.947	11,922,453 101.677	5,184,097 44,211	598,916 198,498	17,705,466 344,386	(1,131,390) (9,646)	146,829 (60,578)	(984,561) (70,224)
73712_73713	TIFT BOE	49,328,692	1,437,850	29,595	8,962,054	776,638	11,206,137	14,167,780	6,160,405	1,596,674	21,924,859	(1,344,462)	(854,802)	(2,199,264)
73722 73812_73813	COASTAL PLAIN REG LIB TOOMBS BOE	660,600 18,380,483	19,255 535,761	396 11,027	120,018 3,339,372	23,404 843,549	163,073 4,729,709	189,732 5,279,091	82,499 2,295,443	415,136 1,090,875	687,367 8,665,409	(18,002) (500,963)	(125,747) (241,757)	(143,749) (742,720)
73912_73913 73922	TOWNS BOE MOUNTAIN REG LIB	10,332,354 553.147	301,171 16,123	6,199 332	1,877,186 100,496	223,792 72,763	2,408,348 189,714	2,967,573 158.870	1,290,354 69.080	719,706 102,685	4,977,633 330.635	(281,612) (15.078)	15,034 (59,104)	(266,578) (74,182)
74012_74013	TREUTLEN BOE	6,836,901	199,284	4,102	1,242,130	45,149	1,490,665	1,963,638	853,825	236,888	3,054,351	(186,341)	(54,331)	(240,672)
74112_74113 74122	TROUP BOE TROUP HARRIS COWETALIB	82,009,950 414 806	2,390,454 12 091	49,202 249	14,899,596 75,362	449,755 64 152	17,789,007 151 854	23,554,221 119 137	10,241,799 51,803	2,990,046 135,467	36,786,066 306,407	(2,235,195) (11,305)	(188,888) (45,519)	(2,424,083) (56,824)
74212_74213	TURNER BOE TWIGGS BOE	10,290,512	299,951	6,174	1,869,584	774,189	2,949,898	2,955,556	1,285,129	164,613	4,405,298	(280,471)	(105,644)	(386,115)
74312_74313 74412_74413	UNION BOE	5,038,898 23,944,488	146,876 697,942	3,023 14,366	915,469 4,350,243	214,600 1,885,138	1,279,968 6,947,689	1,447,231 6,877,138	629,282 2,990,303	895,509 607,675	2,972,022 10,475,116	(137,335) (652,610)	(355,073) 334,841	(492,408) (317,769)
74512_74513 74612_74613	UPSON BOE WALKER BOE	31,754,380 65,979,631	925,588 1.923,197	19,051 39,585	5,769,147 11,987,202	632,181 1.019.827	7,345,967 14,969,811	9,120,231 18,950,125	3,965,640 8,239,855	374,721 3.892.555	13,460,592 31,082,535	(865,472) (1,798,288)	30,763 (851,829)	(834,709) (2,650,117)
74622	CHEROKEE REG LIB	241,961	7,053	145	43,960	-	51,158	69,494	30,217	121,560	221,271	(6,595)	(55,646)	(62,241)
74712_74713 74812 74813	WALTON BOE WARE BOE	82,806,592 44,268,654	2,413,675 1,290,358	49,680 26,559	15,044,330 8.042,744	1,690,775 1,400,741	19,198,460 10,760,402	23,783,026 12,714,477	10,341,287 5.528,483	681,193 328.675	34,805,506 18,571,635	(2,256,906) (1,206,549)	486,354 675.098	(1,770,552) (531,451)
74912_74913	WARREN BOE WASHINGTON BOE	4,950,176	144,289	2,970	899,350	395,467	1,442,076	1,421,749	618,202	236,442	2,276,393	(134,918)	14,566	(120,352)
75012_75013 75112_75113	WAYNE BOE	18,744,246 30,451,691	546,364 887,616	11,246 18,270	3,405,461 5,532,474	25,293 143,863	3,988,364 6,582,223	5,383,568 8,746,083	2,340,872 3,802,954	1,013,661 1,097,365	8,738,101 13,646,402	(510,878) (829,965)	(409,057) (572,935)	(919,935) (1,402,900)
75212_75213 75312_75313	WEBSTER BOE WHEELER BOE	2,108,203 6,533,382	61,451 190.437	1,265 3.920	383,019 1.186.987	5,541 155.078	451,276 1.536,422	605,501 1.876.464	263,283 815,920	403,111 1.009.030	1,271,895 3,701,414	(57,458) (178,068)	(225,610) (201,173)	(283,068) (379,241)
75412_75413	WHITE BOE	26,993,261	786,809	16,195	4,904,145	436,566	6,143,715	7,752,782	3,371,049	368,413	11,492,244	(735,705)	(53,243)	(788,948)
75512_75513 75522	WHITFIELD BOE NORTHWEST GA REG LIB	83,371,678 810,443	2,430,146 23.623	50,019 486	15,146,995 147,242	837,808 59,229	18,464,968 230,580	23,945,326 232,769	10,411,858 101.212	1,376,735 280,773	35,733,919 614,754	(2,272,307) (22,089)	(972,337) (17,157)	(3,244,644) (39,246)
75612_75613	WILCOX BOE	6,796,154	198,097	4,077	1,234,728	40,369	1,477,271	1,951,935	848,737	614,885	3,415,557	(185,231)	(150,492)	(335,723)
75712_75713 75722	WILKES BOE BARTRAM TRAIL REG LIB	10,780,677 203,624	314,239 5,935	6,468 122	1,958,637 36,994	14,002 31,504	2,293,346 74,555	3,096,337 58,483	1,346,343 25,430	1,823,917 113,152	6,266,597 197,065	(293,830) (5,550)	(631,066) (33,747)	(924,896) (39,297)
75812_75813	WILKINSON BOE WORTH BOF	9,360,348 17 459 520	272,839	5,616 10,475	1,700,591	118,243	2,097,289	2,688,402 5,014,579	1,168,965	599,689 2,235,520	4,457,056	(255,118) (475,864)	(446,067)	(701,185)
75912_75913 75922	WORTH PUB LIB	138,232	4,029	83	25,114	- 20,108	49,334	39,702	17,263	97,119	154,084	(3,766)	(30,423)	(1,393,463) (34,189)
76112_76113 76312_76313	ATLANTA CITY BOE BREMEN CITY BOE	320,855,567 13,460,101	9,352,409 392,340	192,498 8,075	58,293,149 2,445,436	14,676,573 976,733	82,514,629 3,822,584	92,153,488 3.865.899	40,069,993 1.680.962	7,766,111 47,434	139,989,592 5,594,295	(8,744,971) (366,855)	(1,431,273) 293,284	(10,176,244) (73,571)
76412_76413	BUFORD CITY BOE	32,549,379	948,761	19,528	5,913,582	3,803,376	10,685,247	9,348,564	4,064,924	46,712	13,460,200	(887,137)	1,193,934	306,797
76512_76513 76612_76613	CALHOUN CITY BOE CARROLLTON CITY BOE	21,290,147 30,149,267	620,573 878.801	12,773 18.088	3,868,001 5,477,529	732,911 2.890.952	5,234,258 9,265,370	6,114,780 8.659.224	2,658,816 3,765,186	107,771 73.643	8,881,367 12,498,053	(580,270) (821,724)	1,176 749.660	(579,094) (72,064)
76712_76713	CARTERSVILLE CITY BOE	25,026,137	729,470	15,014	4,546,757	3,789,648	9,080,889	7,187,801	3,125,385	55,877	10,369,063	(682,091)	656,887	(25,204)
76912_76913	CHICKAMAUGA CITY BOE	6,760,337	197,053	4,056	1,228,220	240,143	1,669,472	1,941,648	844,263	92,508	2,878,419	(184,257)	(18,766)	(203,023)

			Deferred Outflows of Resources Deferred Inflows of Resources									OPEB Expense			
Payroli Location Number	Employer Name	2023 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
												1			
77112_77113	COMMERCE CITY BOE	\$ 11,705,145 \$	341,186 \$	7,023 \$	2,126,595 \$	1,552,291 \$	4,027,095 \$	3,361,855 \$	1,461,795 \$		4,823,650		620,149 \$		
77212_77213	DALTON CITY BOE	53,900,427	1,571,108	32,338	9,792,648	2,955,693	14,351,787	15,480,836	6,731,346	238,199	22,450,381	(1,469,064)	532,978	(936,086)	
77312_77313	DECATUR CITY BOE	42,775,704	1,246,841	25,663	7,771,504	2,938,338	11,982,346	12,285,685	5,342,036	1,923,411	19,551,132	(1,165,855)	1,108,588	(57,267)	
77412_77413	DUBLIN CITY BOE	15,283,625	445,492	9,169	2,776,734	1,095,988	4,327,383	4,389,637	1,908,693	403,774	6,702,104	(416,557)	(360,152)	(776,709)	
77612_77613	GNSVLLE CITY BOE	46,062,932	1,342,658	27,636	8,368,729	850,970	10,589,993	13,229,815	5,752,561	1,639,043	20,621,419	(1,255,455)	(244,061)	(1,499,516)	
77912_77913	JEFFERSON CITY BOE	22,371,578	652,094	13,422	4,064,476	2,463,214	7,193,206	6,425,380	2,793,871	-	9,219,251	(609,740)	896,659	286,919	
78112_78113	MARIETTA CITY BOE	64,003,526	1,865,597	38,399	11,628,182	2,997,315	16,529,493	18,382,565	7,993,069	184,319	26,559,953	(1,744,426)	642,940	(1,101,486)	
78212_78213	MOUNTAIN EDU CTR BOE	2,041,387	59,503	1,225	370,880	381,884	813,492	586,310	254,938	829,681	1,670,929	(55,638)	103,682	48,044	
78412_78413	PELHAM CITY BOE	9,232,412	269,110	5,539	1,677,348	8,569	1,960,566	2,651,657	1,152,988	936,101	4,740,746	(251,632)	(361,158)	(612,790)	
78512_78513	ROME CITY BOE	44,340,399	1,292,449	26,602	8,055,779	6,274,770	15,649,600	12,735,083	5,537,443	-	18,272,526	(1,208,504)	1,891,679	683,175	
78612_78613	SOCIAL CIRCLE BOE	12,127,947	353,510	7,276	2,203,409	1,556,261	4,120,456	3,483,289	1,514,597	-	4,997,886	(330,548)	456,753	126,205	
78912_78913	THOMASVILLE CITY BOE	17,838,289	519,957	10,702	3,240,866	13,937	3,785,462	5,123,366	2,227,732	1,300,292	8,651,390	(486,187)	(429,970)	(916,157)	
79112_79113	TRION CITY BOE	8,342,228	243,162	5,005	1,515,619	658,436	2,422,222	2,395,986	1,041,818	559,426	3,997,230	(227,369)	(7,906)	(235,275)	
79212_79213	VALDOSTA CITY BOE	54,606,922	1,591,701	32,761	9,921,004	3,234,129	14,779,595	15,683,750	6,819,576	28,563	22,531,889	(1,488,321)	928,598	(559,723)	
79312_79313 79322	VIDALIA CITY BOE OHOOPEE REG LIB	16,072,270	468,480	9,643	2,920,016	1,097,939	4,496,078	4,616,145	2,007,183	127,220	6,750,548	(438,054)	216,303	(221,751)	
79322 79422		368,692	10,747	221	66,984	11,934	89,886	105,893	46,044	113,947	265,884	(10,047)	(14,058)	(24,105)	
79422 79561	OKEFENOKEE REG LIB COASTAL PLAINS CHARTER	460,920 669.034	13,435 19,501	277 401	83,740 121,550	59,788 401,361	157,240	132,382 192,155	57,562 83,552	128,096	318,040	(12,562)	(16,429)	(28,991) 127.053	
81012 81013	GA MILITARY COLLEGE		564,751	11,624	3.520.066	1.384.511	542,813 5.480.952	5.564.743		120,677 6.737.424	396,384	(18,233)	145,286		
85042 85043	NORTHWEST GEORGIA RESA	19,375,053 4,103,805	119,619	2,462	745,581	1,364,511	968,489	1,178,661	2,419,650 512,503	634,764	14,721,817 2,325,928	(528,069) (111,849)	(42,806) (151,306)	(570,875) (263,155)	
85242 85243	NORTH GEORGIA RESA		73,573		458,580	145.341			315,222		1,066,808				
85442 85443	PIONEER RESA	2,524,104 7,284,895	212.343	1,514 4,371	1.323.522	1.947.173	679,008 3.487.409	724,952 2.092.308	909.773	26,634 53,505	3,055,586	(68,796) (198,551)	30,600 673,251	(38,196) 474,700	
85642 85643	METRO RESA	4,503,934	131,282	2,702	818,276	47,279	999,539	1,293,583	562,473	958,539	2,814,595	(198,551)	(347,811)	(470,566)	
85842 85843	N E GEORGIA RESA	4,377,422	127,595	2,626	795,291	92,735	1,018,247	1,257,247	546.674	591,865	2,395,786	(119,308)	(174,891)	(294,199)	
86042 86043	WEST GA RESA	3.675.198	107.126	2,020	667.711	157.719	934.761	1.055.560	458.977	1.457.427	2,393,780	(100,168)	(241,141)	(341,309)	
86242 86243	GRIFFIN RESA	2.134.601	62,220	1.281	387.815	386.075	837.391	613.082	266.579	53.032	932.693	(58,180)	142.249	84.069	
86442 86443	MIDDLE GA RESA	944.294	27.525	567	171.560	355.507	555.159	271.212	117.928	78.147	467,287	(25,737)	67,210	41.473	
86642 86643	OCONEE RESA	1,489,993	43,431	894	270,702	201,526	516,553	427,943	186,077	323,514	937,534	(40,613)	8,791	(31,822)	
86842 86843	CEN SAV RIVER RESA	1,054,704	30.743	633	191.619	258,020	481,015	302,923	131.717	69,175	503,815	(28,745)	(36,187)	(64,932)	
87242 87243	CHATT FLINT RESA	1,493,388	43.530	896	271.319	308,959	624,704	428,919	186,502	-	615.421	(40,702)	112.626	71.924	
87642 87643	HEART OF GEORGIA RESA	1,931,963	56.314	1.159	351.000	10.544	419.017	554.882	241.273	700.225	1.496.380	(52,656)	(254,553)	(307,209)	
88042 88043	FIRST DISTRICT RESA	3,370,146	98,234	2,022	612,289	77,630	790,175	967,945	420,880	2,334,647	3,723,472	(91,854)	(451,145)	(542,999)	
88442 88443	SOUTHWEST GA RESA	764.001	22,269	458	138.804	146.513	308.044	219,430	95.412	171.587	486.429	(20,822)	32.688	11.866	
88642 88643	COASTAL PLNS RESA	2.291.673	66.798	1.375	416.352	819.804	1.304.329	658,195	286,195	497.018	1.441.408	(62,462)	353,463	291.001	
88842 88843	OKEFENOKEE RESA	1,740,497	50,733	1,044	316,214	198,491	566,482	499,891	217,362	291,185	1,008,438	(47,439)	(18,387)	(65,826)	
											,,				
	Total	\$	319,273,838 \$	6,571,514 \$	1,990,019,672 \$	388,997,166 \$	2,704,862,190 \$	3,145,948,687 \$	1,367,915,019 \$	388,997,166 \$	4,902,860,872	\$\$	\$	(298,536,961)	

# NOTE 1 – PLAN DESCRIPTION

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

## Basis of Presentation

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

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

#### Allocation Methodology

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions, requires participating employers in the School OPEB Fund to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense. The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer are based on the ratio of each employer's contribution to the School OPEB Fund during the measurement period July 1, 2022 through June 30, 2023 for the fiscal year 2023. Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. Employer contribution to the School OPEB Fund. Contributions from the employers contributing entities are recognized when due, based on statutory requirements and is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur.

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

Total contributions presented in the schedule of employer allocations to those reported in the School OPEB Fund statement of changes in fiduciary net position for the year ended June 30, 2023, are as follows (amounts in thousands):

	 FY23
Total employer contributions per audited financial statements	\$ 384,444

#### 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, 2023 were as follows (amounts in thousands):

	-	FY23
Total OPEB liability	\$	11,658,703
Plan fiduciary net position	-	705,291
Employers' net OPEB liability	\$	10,953,412
Plan fiduciary net position as a percentage of total OPEB liability	_	6.05%

#### Actuarial Assumptions

The collective total OPEB liability for the June 30, 2023 measurement date were determined by an actuarial valuation as of June 30, 2022, with update procedures used to roll forward the total OPEB liability to June 30, 2023. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments for the same year, and then applies the expected investment rate of return for the period. This actuarial valuation used the following actuarial assumptions:

Inflation	2.50%
Salary increases Long-term expected rate of return	3.00 – 8.75% including inflation 7.00% compounded annually, net of investment expense, and including inflation
Single equivalent interest rate	3.68%
Healthcare cost trend rate	7.00%
Ultimate trend rate	4.50%
Year of ultimate trend rate	2032

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

- For TRS members: Post-retirement mortality rates for service retirements and beneficiaries were based on the Pub-2010 Teachers Headcount Weighted Below Median Healthy Retiree Mortality Table (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. Post-retirement mortality rates for disability retirements were based on the Pub-2010 Teachers Mortality Table for Disabled Retirees (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. The Pub-2010 Teachers Headcount Weighted Below Median Employee Mortality Table with ages set forward one year and adjusted 106% was used for death prior to retirement. Future improvement in mortality rates was assumed using the MP-2019 projection scale generationally. These rates of improvement were reduced by 20% for all years prior to the ultimate rate.
- For PSERS members: Pre-retirement mortality rates were based on the Pub-2010 General Employee Mortality Table, with no adjustment, with the MP-2019 Projection scale applied generationally. Post-retirement were mortality for service retirements based on rates the Pub-2010 General Healthy Annuitant Mortality Table (ages set forward two years and adjusted 101% for males and 103% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for disability retirements were based on the Pub-2010 General Disabled Mortality Table (ages set back three years for males and adjusted 103% for males and 106% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Contingent Survivor Mortality Table (ages set forward two years and adjusted 104% for males and 99% for females) with the MP-2019 Projection scale applied generationally.

#### Department of Community Health Georgia School Personnel Postemployment Health Benefit Fund Notes to the Schedules of Employer Allocations and OPEB

Amounts by Employer As of and for the Year Ended June 30, 2023

The actuarial assumptions used for TRS members in the June 30, 2022 valuation were based on the results of an actuarial experience study for the pension systems, which covered the five-year period ending June 30, 2018, with the exception of the assumed annual rate of inflation which was changed from 2.75% to 2.50%, effective with the June 30, 2018 valuation.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2022 valuation were based on a review of recent plan experience done concurrently with the June 30, 2022 valuation.

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

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

Asset class	Target allocation	Long-Term Expected Real Rate of Return*
Fixed income Equities	30.0% 70.0%	1.5% 9.4%
Total	100.00%	

#### \*Net of Inflation

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

## Discount Rate

In order to measure the total OPEB liability for the School OPEB, a single equivalent interest rate of 3.68% was used as the discount rate, as compared with last year's rate of 3.57%. This is comprised mainly of the yield or index rate for 20 year tax-exempt general obligation bonds with an average rating of AA or higher (3.65% per the Municipal Bond Index Rate). The projection of cashflows used to determine the discount rate assumed that contributions from members and from the employers will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2128.

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

The following presents the collective net OPEB liability of the participating employers calculated using the discount rate of 3.68%, as well as what the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.68%) or 1-percentage-point higher (4.68%) than the current discount rate (amounts in thousands):

		1% Decrease		Current Discount Rate		1% Increase	
		(2.68%)	(3.68%)			(4.68%)	
	_						
Collective Net OPEB Liability	\$	12,416,198	\$	10,953,412	\$	9,721,437	

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

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

	Current						
		Healthcare Cost					
		1% Decrease		Trend Rate		1% Increase	
Collective Net OPEB Liability	\$	9,434,912	\$	10,953,412	\$	12,825,395	

*OPEB plan fiduciary net position:* Detailed information about the OPEB plan's fiduciary net position is available in the 2023 State of Georgia Annual Comprehensive Financial Report which is publicly available at: <u>https://sao.georgia.gov/statewide-reporting/acfr</u>.

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

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

The discount rate has changed since the prior measurement date from 3.57% to 3.68%, resulting in a change of assumptions. Current year changes in the total OPEB liability due to a change in assumption for the year, are determined by spreading the total change over the average expected remaining service life of the active and inactive members at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to

## Department of Community Health Georgia School Personnel Postemployment Health Benefit Fund Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer

As of and for the Year Ended June 30, 2023

remain in covered employment. For the year ended June 30, 2023 this number is 9.30 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 6.14 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, 2023 (amounts in thousands):

	Year of	Amortization	Beginning of		Curren	t Year	End of Year
_	Deferral	Period	Year Balance	-	Additions	Deductions	Balance
Deferred Outflows							
of Resources:							
	2019	6.48 Years	\$ 192,873	\$	- \$	(77,771)\$	115,102
Changes of Assumptions	2020	6.30 Years	1,295,467		-	(392,566)	902,901
	2021	6.26 Years	19,935		-	(4,680)	15,255
-	2023	6.14 Years	-		1,142,902	(186,140)	956,762
			\$ 1.508.275	¢	4 4 4 0 0 0 0	(CC4 457) ¢	1 000 000
			\$ 1,508,275	Φ.	1,142,902 \$	(661,157) \$	1,990,020
Difference between							
Expected and Actual							
Experience	2022	6.20 Years	\$ 395,291	\$	- \$	(76,018) \$	319,273
· · · · · · · · · · · · · · · · · · ·							
		:	\$ 395,291	\$	\$	(76,018) \$	319,273
Net difference between	2019		\$ 3,521	\$	- \$	(3,521) \$	
projected and actual	2020	5.0 Years	9,817		-	(4,909)	4,908
earnings on OPEB plan	2021	5.0 Years	(31,853)		-	10,618	(21,235)
investments (1)	2022	5.0 Years	78,922		-	(19,731)	59,191
-	2023	5.0 Years	-		(45,366)	9,073	(36,293)
		:	\$ 60,407	\$	(45,366) \$	(8,470) \$	6,571
Deferred Inflows							
of Resources:							
	2018	6.53 Years	\$ 79,984	\$	- \$	(52,277) \$	27,707
Difference between	2019	6.48 Years	497,025	•	-	(200,414)	296,611
Expected and Actual	2020	6.30 Years	324,425		-	(98.310)	226,115
Experience	2021	6.26 Years	2,990,816		-	(702,070)	2,288,746
	2023	6.14 Years	-		366,452	(59,683)	306,769
		:	\$3,892,250	\$_	366,452 \$	(1,112,754) \$	3,145,948
	2017	6.56 Years	\$ 107,757	\$	- \$	(107,757) \$	_
Changes of Assumptions	2017	6.53 Years	<sup>5</sup> 107,757 352,934	ψ	- Þ	(230,676)	- 122,258
	2018	6.20 Years	1,542,242		-	(296,585)	1,245,657
-	2022	0.20 10015	1,072,242		-	(200,000)	,270,007
		:	\$	\$	- \$	(635,018) \$	1,367,915

(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		
2024	\$	(764,904)
2025		(556,073)
2026		(692,566)
2027		(284,504)
Thereafter		100,048
Total	\$	(2,197,999)
	_	

#### Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2023 are as follows (amounts in thousands):

Service Cost	\$	375,176
Interest on the total OPEB liability and net cash flow		369,360
Projected earnings on plan investments		(44,350)
Administrative expense		3,404
Recognition (Amortization) of deferred inflows and outflows of resources:		
Difference between expected and actual experience		(1,036,736)
Changes of assumptions		26,140
Net difference between projected and actual earnings on plan investments	_	8,469
Collective OPEB Expense (Income)	\$_	(298,537)

## NOTE 5 - ACCESS TO ACTUARIAL VALUATIONS

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