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ANNUAL FINANCIAL AUDIT

As of and for the Year Ended June 30, 2023

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 | State Auditor

Department of Community Health Georgia State Employees Postemployment Health Benefit Fund

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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 State Employees 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

State GASB 75 Schedules

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
13610	LOOKOUT MTN CSB	\$ 3,397	0.001912%
13630	HIGHLAND RIVERS CSB	66,936	0.037670%
13640	AVITA COMMUNITY PARTNERS	11,074	0.006232%
13660	DOUGLAS CNTY CSB	- -	0.00000%
13680	DEKALB CSB	49,163	0.027668%
13690	VIEW POINTE HEALTH	50,179	0.028239%
13700	CLAYTON CSB	15,913	0.008955%
13710	ADVANTAGE BEHAVIORAL HLTH	25,638	0.014429%
13720	PATHWAYS CENTER	44,711	0.025162%
13730	MCINTOSH TRAIL CSB	21,060	0.011852%
13740	RIVER EDGE BEHAVIORAL HLT	27,002	0.015196%
13760	OCONEE CSB	8,522	0.004796%
13770	SERENITY BHS	22,447	0.012632%
13790	NEW HORIZONS	39,522	0.022242%
13800	MIDDLE FLINT CSB	16,239	0.009139%
13810		26,762	0.015061%
13820	ALBANY AREA CSB THE GA PINES CSB	7,211	0.004058%
13830		10,814	0.006086%
13840		28,070	0.015797%
13850		19,014	0.010700%
13860	SATILLA (UNISON) CSB GATEWAY CSB	8,464 11,119	0.004763%
13880	GATEWAY CSB GA PEANUT COMMISSION		0.006258%
14000 14010	ADMINISTRATIVE SERVICES	25,681 1,093,082	0.014453% 0.615152%
14010	COURT OF APPEALS	687,247	0.386761%
14020	SUPREME COURT	525,378	0.295666%
14040	SUPERIOR COURT	2,579,090	1.451430%
14050	LAKE LANIER ISLAND AUTH	15,509	0.008728%
14060	GA AGRICULTURAL EXPO AUTH	122,835	0.069128%
14080	AGRICULTURE	1,400,126	0.787947%
14081	COMMODITY COMMO COTTON	10,208	0.005745%
14083	COMMODITY COMMO MILK	7,999	0.004501%
14090	AUDITS	1,155,957	0.650536%
14100	BANKING AND FINANCE	377,505	0.212448%
14120	GA INSURANCE COMMISSIONER	768,511	0.432494%
14130	DEFENSE	1,168,916	0.657829%
14140	DEPT OF COMMUNITY HEALTH	2,493,426	1.403221%
14150	TECHNICAL AND ADULT EDUC	1,414,657	0.796124%
14160	EDUCATION	4,069,711	2.290305%
14170	ERS EMPLOYEES	375,187	0.211143%
14180	DEPT OF COMMUNITY AFFAIRS	1,606,863	0.904292%
14181	GA COMMISSION ON THE HOLOCAUST	12,655	0.007122%
14190	FORESTRY COMMISSION	1,401,496	0.788718%
14210	PLANNING AND BUDGET	1,469,738	0.827122%
14220	SUBSEQUENT INJURY TRUST	33,946	0.019104%
14230	BEHAV HEALTH & DEVEL DISA	9,766,260	5.496143%
14240	DEPT OF HUMAN RESOURCES	6,425,891	3.616288%
14241	GA VOCATIONAL REHAB AGENCY	2,265,945	1.275202%
14250		4,744,924	2.670294%
14310 14410	DEPT OF COMMUNITY SUPERVISION DEPT OF JUVENILE JUSTICE	5,111,783 6,722,585	2.876750% 3.783258%
14410	GENERAL ASSEMBLY OF GA	301,895	0.169897%
14440	GENERAL ASSEMBLY OF GA EMP'S	869,916	0.489561%
14441	DEPT OF DRIVERS SERVICES	1,758,705	0.989744%
14500	FINANCING/INVESTMENT COMM	447,898	0.252063%
14500	ADM OFFICE OF THE COURTS	447,898 432,978	0.243666%
14510	PROSECUTING ATTRNYS CNCL	3,703,697	2.084324%
14550	GA PUBLIC DEFENDER COUNCIL	3,226,670	1.815868%
14560	GA SUP COURT CLERK'S AUTH	41,452	0.023328%
14570	DEPT EARLY CARE & LEARN	1,986,281	1.117816%
14610	GA BUILDING AUTHORITY	452,516	0.254661%
		62,013	0.034899%

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employ Allocation Percentage
14620		\$ 601,130	0.2202070/
14630	DEPT ECONOMIC DEVELOPMENT LABOR		0.338297%
14640		2,946,962	1.658457%
14660		1,341,009	0.754677%
14700	GA TECHNOLOGY AUTHORITY	911,209	0.512800%
14701	STATE ACCOUNTING OFFICE	600,132	0.337736%
14720	NATURAL RESOURCES	5,182,159	2.916356%
14730	GA DEPT OF CORRECTIONS	18,320,756	10.310336%
14750	PUBLIC SAFETY	6,355,486	3.576667%
14760	PUBLIC SERVICE COMMISSION	355,030	0.199800%
14770	REVENUE	2,850,106	1.603950%
14780	STUDENT FINANCE COMM	463,997	0.261123%
14790	SECRETARY OF STATE	745,480	0.419533%
14810	TRS EMPLOYEES	1,377,084	0.774979%
14820	DEPT OF TRANSPORTATION	11,653,497	6.558220%
14830	STATE ROAD & TOLLWAY AUTH	472,512	0.265915%
14831	ATLANTA REGION TRANSIT LINK AUTHORITY	130,660	0.073531%
14840	VETERANS SERVICE	358,348	0.201667%
14860	WORKERS' COMPENSATION	488,640	0.274991%
14870	GA BUREAU OF INVESTIGATON	3,988,727	2.244730%
14880	PARDONS AND PAROLES BOARD	533,521	0.300249%
14890	GA CORRECTNL INDUSTRIES	503,393	0.283294%
18180	COASTAL PINES TECH COLLEGE	600,722	0.338068%
18200	ALBANY TECH COLLEGE	630,181	0.354646%
18220	ATHENS TECHNICAL COLLEGE	785,024	0.441787%
18230	ATLANTA TECH COLLEGE	808,182	0.454819%
18240	AUGUSTA TECH COLLEGE	845,035	0.475559%
18260	W GEORGIA TECH COLLEGE	966,009	0.543640%
18270	CHATTAHOOCHEE TECH COLL	1,456,663	0.819764%
18280	COLUMBUS TECH COLLEGE	710,717	0.399969%
18290		978,749	0.550809%
18300	GEORGIA PIEDMONT TECHNICAL	646,886	0.364047%
18320	GWINNETT TECH COLLEGE	1,274,553	0.717278%
18340		815,393	0.458878%
18350	CENTRAL GA TECH COLLEGE	1,647,513	0.927168%
18370	SOUTHERN REGIONAL TECH COLLEGE	966,502	0.543917%
18380	NORTH GA TECH COLLEGE	549,958	0.309499%
18410	SAVANNAH TECH COLLEGE	810,679	0.456225%
18420	S GA TECHNICAL COLLEGE	402,060	0.226267%
18430	SOUTHEASTERN TECH COLL	460,948	0.259407%
18440	OGEECHEE TECH COLLEGE	497,972	0.280243%
18500	SOUTHERN CRESCENT TECH	845,865	0.476026%
18510	WIREGRASS TECHNICAL COLL	843,176	0.474513%
18520	OCONEE FALL LINE TECH COL	425,260	0.239323%
25010	DFACS REGION #1	886,840	0.499086%
25020	DFACS REGION #2	760,805	0.428157%
25030	DFACS REGION #3	845,140	0.475618%
25040	DFACS REGION #4	1,068,055	0.601068%
25050	DFACS REGION #5	1,044,578	0.587856%
25060	DFACS REGION #6	730,105	0.410880%
25070	DFACS REGION #7	712,075	0.400733%
25080	DFACS REGION #8	756.891	0.425955%
25090	DFACS REGION #9	1,040,309	0.585453%
25100	DFACS REGION #10	1,492,886	0.840149%
25110	DFACS REGION #11	878,983	0.494664%
25120	DFACS REGION #12	675,379	0.380082%
25120	DFACS REGION #12	2,105,176	1.184727%
25130	DFACS REGION #14	2,722,572	1.532178%
35011	APPLING CO HEALTH DEPT	2,722,572	0.013594%
35021	ATKINSON CO HEALTH DEPT	14,091 11,944	0.007930% 0.006722%
25024		11 444	111116722%
35031 35041	BACON CO HEALTH DEPT BAKER CO HEALTH DEPT	11,641	0.006551%

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employ Allocation Percentage
35061	BANKS CO HEALTH DEPT	\$ 18,507	0.010415%
35071	BARROW CO HEALTH DEPT	38,322	0.021566%
35081	BARTOW CO HEALTH DEPT	52,956	0.029802%
35084	WOODWRIGHT INDUSTRIES	27,313	0.015371%
35091	BEN HILL CO HEALTH DEPT	22,124	0.012451%
35094	BEN HILL MR SERVICES	40,626	0.022863%
35101	BERRIEN CO HEALTH DEPT	18,382	0.010345%
35111	BIBB CO HEALTH DEPT	105,248	0.059231%
35121	BLECKLEY CO HEALTH DEPT	6,893	0.003879%
35131	BRANTLEY CO HEALTH DEPT	20,060	0.011289%
35141	BROOKS CO HEALTH DEPT	14,121	0.007947%
35161	BULLOCH CO HEALTH DEPT	53,501	0.030109%
35171	BURKE CO HEALTH DEPT	32,314	0.018185%
35181	BUTTS CO HEALTH DEPT	17,515	0.009857%
35191	CALHOUN CO HEALTH DEPT	5,773	0.003249%
35211	CANDLER CO HEALTH DEPT	11,218	0.006313%
35221	CARROLL CO HEALTH DEPT	38,900	0.021892%
35224	CARROLL TRAINING CENTER	44,863	0.025248%
35231	CATOOSA CO HEALTH DEPT	41,985	0.023628%
35241	CHARLTON CO HEALTH DEPT	13,098	0.007371%
35271	CHATTOOGA CO HEALTH DEPT	22,572	0.012703%
35281	CHEROKEE CO HEALTH DEPT	432,850	0.243595%
35291	CLARKE CO HEALTH DEPT	364,973	0.205395%
35311	CLAYTON CO HEALTH DEPT	280,613	0.157920%
35321	CLINCH CO HEALTH DEPT	8,034	0.004521%
35331	COBB CO HEALTH DEPT	713,999	0.401816%
35341	COFFEE CO HEALTH DEPT	44,090	0.024812%
35351	COLQUITT CO HEALTH DEPT	40,159	0.022600%
35354	GREEN OAKS CENTER	31,434	0.017690%
35361	COLUMBIA CO HEALTH DEPT	46,825	0.026352%
35371	COOK CO HEALTH DEPT	17,338	0.009757%
35381	COWETA CO HEALTH DEPT	43,741	0.024616%
35391	CRAWFORD CO HEALTH DEPT	16,054	0.009035%
35411	DADE CO HEALTH DEPT	20,605	0.011596%
35421	DAWSON CO HEALTH DEPT	28,957	0.016296%
35431	DECATUR CO HEALTH DEPT	32,080	0.018053%
35441	DEKALB CO HEALTH DEPT	809,744	0.455698%
35451	DODGE CO HEALTH DEPT	8,433	0.004746%
35471	DOUGHERTY CO HEALTH DEPT	414,058	0.233019%
35481	DOUGLAS CO HEALTH DEPT	40,060	0.022545%
35491	EARLY CO HEALTH DEPT	20,944	0.011787%
35501	ECHOLS CO HEALTH DEPT	6,355	0.003576%
35521	ELBERT CO HEALTH DEPT	13,595	0.007651%
35531	EMANUEL CO HEALTH DEPT	28,416	0.015991%
35541	EVANS CO HEALTH DEPT	14,909	0.008390%
35551	FANNIN CO HEALTH DEPT	17,298	0.009735%
35561	FAYETTE CO HEALTH DEPT FLOYD CO HEALTH DEPT	43,207	0.024315% 0.179246%
35571		318,507	
35581 35591	FORSYTH CO HEALTH DEPT FRANKLIN CO HEALTH DEPT	63,050 29,564	0.035482% 0.016638%
35601	FULTON CO HEALTH DEPT	29,504 256,837	0.144540%
35611	GILMER CO HEALTH DEPT	31,009	0.017451%
35621	GLASCOCK CO HEALTH DEPT	6,588	0.003708%
35631	GLASCOCK CO HEALTH DEPT GLYNN CO HEALTH DEPT	813,547	0.457839%
35641	GORDON CO HEALTH DEPT	48,173	0.027110%
35651	GRADY CO HEALTH DEPT	33,463	0.018832%
35661	GREENE CO HEALTH DEPT	17,409	0.0018832%
35671	GWINNETT CO HEALTH DEPT	731,724	0.411791%
35681	HABERSHAM CO HEALTH DEPT	30,108	0.016944%
35691	HALL CO HEALTH DEPT	453,290	0.255098%
35701	HALL CO HEALTH DEPT HANCOCK CO HEALTH DEPT	13,926	0.23509878
35711	HARALSON CO HEALTH DEPT	17,685	0.009953%

Department of Community Health Georgia State Employees Postemployment Health Benefit Fund Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
05704		A 04.000	0.0110000/
35731 35741	HART CO HEALTH DEPT HEARD CO HEALTH DEPT	\$ 21,086	0.011866%
35741	HEARD CO HEALTH DEPT HENRY CO HEALTH DEPT	7,108 61,944	0.004000% 0.034860%
35761	HOUSTON CO HEALTH DEPT	566,462	0.318787%
35771	IRWIN CO HEALTH DEPT	8,905	0.005011%
35781	JACKSON CO HEALTH DEPT	30,259	0.017029%
35791	JASPER CO HEALTH DEPT	11,820	0.006652%
35801	JEFF DAVIS CO HEALTH DEPT	22,784	0.012822%
35811	JEFFERSON CO HEALTH DEPT	23,322	0.013125%
35821	JENKINS CO HEALTH DEPT	11,007	0.006194%
35831	JOHNSON CO HEALTH DEPT	8,017	0.004512%
35841	JONES CO HEALTH DEPT	17,085	0.009615%
35851	LAMAR CO HEALTH DEPT	16,446	0.009255%
35861	LANIER CO HEALTH DEPT	9,709	0.005464%
35871	LAURENS CO HEALTH DEPT	248,010	0.139572%
35881	LEE CO HEALTH DEPT	31,916	0.017961%
35901		9,120	0.005133%
35921	LOWNDES CO HEALTH DEPT	458,298	0.257916%
35931 35951	LUMPKIN CO HEALTH DEPT MADISON CO HEALTH DEPT	28,752	0.016181%
35951	MCDUFFIE CO HEALTH DEPT	22,230 21,322	0.012510% 0.011999%
35991	MEDUFFIE CO HEALTH DEPT MERIWETHER CO HEALTH DEPT	17,727	0.009976%
36001	MILLER CO HEALTH DEPT	9,423	0.005303%
36011	MITCHELL CO HEALTH DEPT	25,036	0.014089%
36014	MITCHELL TRAINING CENTER	43,977	0.024749%
36021	MONROE CO HEALTH DEPT	21,587	0.012149%
36031	MONTGOMERY CO HEALTH DEPT	9,094	0.005118%
36041	MORGAN CO HEALTH DEPT	16,165	0.009097%
36051	MURRAY CO HEALTH DEPT	30,468	0.017146%
36061	MUSCOGEE CO HEALTH DEPT	560,910	0.315662%
36071	NEWTON CO HEALTH DEPT	51,715	0.029103%
36081	OCONEE CO HEALTH DEPT	30,374	0.017094%
36091	OGLETHORPE CO HEALTH DEPT	11,509	0.006477%
36101	PAULDING CO HEALTH DEPT	42,353	0.023835%
36111		17,337	0.009757%
36121 36131	PICKENS CO HEALTH DEPT PIERCE CO HEALTH DEPT	17,132 18,425	0.009641% 0.010369%
36141	PIKE CO HEALTH DEPT	11,971	0.006737%
36151	POLK CO HEALTH DEPT	31,875	0.017938%
36161	PULASKI CO HEALTH DEPT	8,893	0.005005%
36171	PUTNAM CO HEALTH DEPT	30,254	0.017026%
36191	RABUN CO HEALTH DEPT	24,670	0.013884%
36211	RICHMOND CO HEALTH DEPT	447,784	0.251999%
36221	ROCKDALE CO HEALTH DEPT	56,015	0.031524%
36241	SCREVEN PHYS HEALTH DEPT	13,276	0.007471%
36251	SEMINOLE CO HEALTH DEPT	13,660	0.007687%
36261	SPALDING CO HEALTH DEPT	41,614	0.023419%
36271	STEPHENS CO HEALTH DEPT	21,777	0.012256%
36311	TALIAFERRO CO HEALTH DEPT	6,511	0.003664%
36321	TATTNALL CO HEALTH DEPT	23,392	0.013164%
36341	TELFAIR CO HEALTH DEPT	18,135	0.010206%
36351		9,335	0.005253%
36361 36364	THOMAS CO HEALTH DEPT THOMAS GRADY MR SVC CTR	50,264 45,097	0.028287% 0.025379%
36371	TIFT CO HEALTH DEPT	45,097 38,545	0.025379%
36374	TIFT MR SERVICE CENTER	38,545 48,083	0.027060%
36381	TOOMBS CO HEALTH DEPT	32,040	0.018031%
36391	TOWNS CO HEALTH DEPT	15,307	0.008614%
36401	TREUTLEN CO HEALTH DEPT	9,348	0.005260%
36411	TROUP CO HEALTH DEPT	400,439	0.225354%
36421	TURNER CO HEALTH DEPT	8,591	0.004834%
36431	TWIGGS CO HEALTH DEPT	6,119	0.003444%

Payroll Location Number	Employer Name	2023 Employ Contribut	er Allocation
			e e e e e e e e e e e e e e e e e e e
36441	UNION CO HEALTH DEPT	\$ 24	,921 0.014025%
36451	UPSON CO HEALTH DEPT	24	,246 0.013645%
36461	WALKER CO HEALTH DEPT	25	,806 0.014523%
36471	WALTON CO HEALTH DEPT	57	,147 0.032161%
36481	WARE CO HEALTH DEPT	74	,307 0.041817%
36484	SOUTHEAST HEALTH UNIT	470	,829 0.264968%
36491	WARREN CO HEALTH DEPT	5	,628 0.003167%
36501	WASHINGTON CO HEALTH DEPT	25	,185 0.014173%
36511	WAYNE CO HEALTH DEPT	28	,102 0.015815%
36531	WHEELER CO HEALTH DEPT	7	,749 0.004361%
36541	WHITE CO HEALTH DEPT	27	,643 0.015557%
36551	WHITFIELD CO HEALTH DEPT	97	,832 0.055057%
36561	WILCOX CO HEALTH DEPT	6	,081 0.003422%
36571	WILKES CO HEALTH DEPT	11	,657 0.006560%
36581	WILKINSON CO HEALTH DEPT	9	,265 0.005214%
36591	WORTH CO HEALTH DEPT	24	,265 0.013656%
44100	GA DEVELOPMENT AUTHORITY		- 0.00000%
44110	GA ENVIRON FINANCE AUTHOR	138	,116 0.077727%
	Total	\$ 177,692,	980 100.00000%

Department of Community Health Georgia State Employees Postemployment Health Benefit Fund Schedule of OPEB Amounts by Employer As of and for the Year Ended June 30, 2023

				De	ferred Outflows of R	esources			Deferred Infle	ows of Resources			OPEB Expense	
Payroll 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	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
13610	LOOKOUT MTN CSB \$	5,419			2,667		15,162							(86,427)
13630 13640	HIGHLAND RIVERS CSB AVITA COMMUNITY PARTNERS	106,773 17,664	3,668 607	7,666 1,268	52,546 8,693	546,492 138,977	610,372 149,545	110,938 18,353	486 80	696,269 280,490	807,693 298,923	(63,668) (10,533)	(184,598) (1,619)	(248,266) (12,152)
13660	DOUGLAS CNTY CSB	-	-	-	-	81,376	81,376	-	-	98,322	98,322	-	11,244	11,244
13680 13690	DEKALB CSB VIEW POINTE HEALTH	78,423 80.041	2,694 2,750	5,630 5,746	38,594 39,391	181,544 221,702	228,462 269,589	81,482 83.164	357 364	378,521 421,673	460,360 505,201	(46,763) (47,727)	(43,103) (7,427)	(89,866) (55,154)
13700	CLAYTON CSB	25,382	872	1,822	12,491	62,383	77,568	26,373	116	169,701	196,190	(15,132)	(619)	(15,751)
13710	ADVANTAGE BEHAVIORAL HLTH	40,898	1,405	2,936	20,127	151,268	175,736	42,493	186	216,631	259,310	(24,388)	(46,449)	(70,837)
13720 13730	PATHWAYS CENTER MCINTOSH TRAIL CSB	71,320 33,594	2,450 1,154	5,120 2,412	35,098 16,532	282,280 48,335	324,948 68,433	74,102 34,904	325 153	298,270 177,732	372,697 212,789	(42,525) (20,031)	41,623 (19,288)	(902) (39,319)
13740	RIVER EDGE BEHAVIORAL HLTH	43,072	1,480	3,092	21,197	6,123	31,892	44,752	196	164,280	209,228	(25,683)	(114,828)	(140,511)
13760 13770	OCONEE CSB SERENITY BHS	13,594 35.804	467 1,230	976 2,571	6,690 17.620	43,940 123.385	52,073 144.806	14,124 37,201	62 163	78,180 229,717	92,366 267,081	(8,106) (21,349)	(23,208) (124,264)	(31,314) (145,613)
13790	NEW HORIZONS	63,043	2,166	4,526	31,025	149,749	187,466	65,503	287	112,855	178,645	(37,591)	(90,074)	(127,665)
13800 13810	MIDDLE FLINT CSB CSB MIDDLE GA	25,904 42.689	890 1.466	1,860 3.065	12,748 21,009	26,793 3.761	42,291 29.301	26,914 44,355	118 194	162,949 240.043	189,981 284,592	(15,447) (25,456)	(146,867) (147,178)	(162,314) (172,634)
13820	ALBANY AREA CSB	11,502	395	826	5,660	151,819	158,700	11,951	52	336,529	348,532	(6,857)	(33,692)	(40,549)
13830 13840	THE GA PINES CSB SOUTH GA CSB	17,250 44,775	593 1,538	1,238 3,215	8,489 22,035	48,165 47,525	58,485 74,313	17,923 46,522	79 204	277,906 157,933	295,908 204,659	(10,286) (26,699)	(197,803) (104,230)	(208,089) (130,929)
13840	PINELAND CSB	30,328	1,042	2,177	14,925	74,417	92,561	31,512	138	178,751	210,401	(18,083)	(82,941)	(101,024)
13860	SATILLA (UNISON) CSB	13,500	464	969	6,644	129,363	137,440	14,027	61	280,549	294,637	(8,050)	(43,189)	(51,239)
13880 14000	GATEWAY CSB GA PEANUT COMMISSION	17,738 40,966	609 1,407	1,273 2,941	8,729 20,160	63,590 5.166	74,201 29.674	18,430 42,564	81 186	169,370 4.431	187,881 47,181	(10,576) (24,428)	(45,387) 5.328	(55,963) (19,100)
14010	ADMINISTRATIVE SERVICES	1,743,603	59,898	125,179	858,075	294,033	1,337,185	1,811,626	7,937	27,653	1,847,216	(1,039,672)	337,882	(701,790)
14020 14030	COURT OF APPEALS SUPREME COURT	1,096,246 838.044	37,659 28,789	78,703 60,166	539,492 412,424	85,889 156,878	741,743 658,257	1,139,013 870,738	4,990 3,815	155,040 77,202	1,299,043 951,755	(653,666) (499,706)	90,359 188,413	(563,307) (311,293)
14040	SUPERIOR COURT	4,113,972	141,327	295,355	2,024,597	527,760	2,989,039	4,274,469	18,728	258,456	4,551,653	(2,453,067)	458,355	(1,994,712)
14050 14060	LAKE LANIER ISLAND AUTH GA AGRICULTURAL EXPO AUTH	24,739 195,938	850 6,731	1,776 14.067	12,175 96.427	1,105 59.838	15,906 177,063	25,704 203,582	113 892	7,220 69.235	33,037 273,709	(14,751) (116,835)	(1,463) (36,500)	(16,214)
14080	AGRICULTURE	2,233,378	76,723	160,341	1,099,106	290,782	1,626,952	2,320,508	10,167	4,469	2,335,144	(1,331,713)	200,149	(153,335) (1,131,564)
14081	COMMODITY COMMO COTTON	16,284	559	1,169	8,014	2,408	12,150	16,919	74	15,900	32,893	(9,710)	(3,351)	(13,061)
14083 14090	COMMODITY COMMO MILK	12,758 1,843,896	438 63,343	916 132,379	6,278 907,432	6,866 435,801	14,498 1,538,955	13,255 1,915,832	58 8,394	4,344 167,573	17,657 2,091,799	(7,606) (1,099,474)	934 79,561	(6,672) (1,019,913)
14100	BANKING AND FINANCE	602,168	20,686	43,232	296,343	12,823	373,084	625,660	2,741	52,751	681,152	(359,061)	5,135	(353,926)
14120 14130	GA INSURANCE COMMISSIONER DEFENSE	1,225,872 1.864,568	42,112 64.053	88,009 133,863	603,285 917,605	557,311	1,290,717 1,115,521	1,273,697 1,937,310	5,580 8,488	137,769 589,469	1,417,046 2,535,267	(730,961) (1,111,799)	51,521 (281,713)	(679,440) (1,393,512)
14140	DEPT OF COMMUNITY HEALTH	3,977,327	136,633	285,545	1,957,351	-	2,379,529	4,132,493	18,106	952,012	5,102,611	(2,371,590)	(1,737,682)	(4,109,272)
14150 14160	TECHNICAL AND ADULT EDUC EDUCATION	2,256,555 6,491,701	77,519 223.009	162,005 466,059	1,110,512 3,194,743	816,615 1,419,145	2,166,651 5,302,956	2,344,589 6,744,960	10,272 29.551	68,577	2,423,438 6,774,511	(1,345,533) (3,870,857)	616,368 1.287.848	(729,165) (2,583,009)
14170	ERS EMPLOYEES	598,469	20,559	42,966	294,523	125,606	483,654	621,817	2,724	-	624,541	(356,854)	97,958	(258,896)
14180 14181	DEPT OF COMMUNITY AFFAIRS GA COMMISSION ON THE HOLOCAUST	2,563,149 20,187	88,052 693	184,016 1,449	1,261,395 9,934	1,486,061 47,609	3,019,524 59,685	2,663,144 20,974	11,668 92	- 1,881	2,674,812 22,947	(1,528,349) (12,035)	836,055 35,913	(692,294) 23,878
14181	FORESTRY COMMISSION	2,235,563	76,798	1,449	9,934 1,100,181	47,609 86,601	1,424,078	2,322,778	92 10,177	1,881	22,947	(12,035) (1,333,017)	35,913 88,664	(1,244,353)
14210	PLANNING AND BUDGET	2,344,416	80,537	168,313	1,153,751	377,334	1,779,935	2,435,878	10,672	-	2,446,550	(1,397,923)	551,207	(846,716)
14220 14230	SUBSEQUENT INJURY TRUST BEHAV HEALTH & DEVEL DISA	54,149 15,578,413	1,860 535,163	3,888 1.118.423	26,648 7.666.561	1,843 914,967	34,239 10,235,114	56,261 16,186,169	246 70.916	41,448 5.883.860	97,955 22.140.945	(32,289) (9,289,059)	(18,279) (3,618,726)	(50,568) (12,907,785)
14240	DEPT OF HUMAN RESOURCES	10,250,102	352,120	735,887	5,044,354	488,235	6,620,596	10,649,986	46,660	11,473,565	22,170,211	(6,111,906)	(3,912,199)	(10,024,105)
14241 14250	GA VOCATIONAL REHAB AGENCY PUBLIC HEALTH	3,614,466 7,568,752	124,167 260.008	259,494 543,384	1,778,777 3,724,789	9,932,614 6,208,295	12,095,052 10,736,476	3,755,476 7,864,029	16,454 34,454	776,057 1,549,503	4,547,987 9,447,986	(2,155,225) (4,513,078)	4,226,209 2,991,372	2,070,984 (1.521,706)
14310	DEPT OF COMMUNITY SUPERVISION	8,153,936	280,111	585,397	4,012,774	-	4,878,282	8,472,043	37,118	1,731,840	10,241,001	(4,862,011)	(2,047,279)	(6,909,290)
14410 14440	DEPT OF JUVENILE JUSTICE GENERAL ASSEMBLY OF GA	10,723,366 481,561	368,378 16,543	769,864 34,573	5,277,260 236,989	733,064 40,673	7,148,566 328,778	11,141,714 500.348	48,815 2,192	3,996,031 3.030.528	15,186,560 3,533,068	(6,394,101) (287,143)	(2,880,916) (1,146,830)	(9,275,017) (1,433,973)
14441	GENERAL ASSEMBLY OF GA EMP'S	1,387,625	47,669	99,622	682,888	3,517,401	4,347,580	1,441,760	6,317	57,122	1,505,199	(827,408)	1,566,164	738,756
14470 14500	DEPT OF DRIVERS SERVICES FINANCING/INVESTMENT COMM	2,805,357 714,454	96,372 24,544	201,405 51,293	1,380,592 351.602	1,018,534 5.608	2,696,903 433,047	2,914,801 742,327	12,770 3,252	- 104,519	2,927,571 850.098	(1,672,772) (426,013)	542,897 (83,179)	(1,129,875) (509,192)
14500	ADM OFFICE OF THE COURTS	690,653	23,726	49,584	339,889	181,574	594,773	717,598	3,144	13,452	734,194	(411,821)	218,996	(192,825)
14530	PROSECUTING ATTRNYS CNCL	5,907,863	202,952	424,144	2,907,420	796,550	4,331,066	6,138,345	26,894	156,862	6,322,101	(3,522,726)	827,869	(2,694,857)
14550 14560	GA PUBLIC DEFENDER COUNCIL GA SUP COURT CLERK'S AUTH	5,146,944 66,121	176,812 2,271	369,515 4,747	2,532,951 32,540	1,588,879 7,012	4,668,157 46,570	5,347,740 68,701	23,430 301	- 18,017	5,371,170 87,019	(3,069,007) (39,427)	867,435 (4,711)	(2,201,572) (44,138)
14570	DEPT EARLY CARE & LEARN	3,168,367	108,843	227,467	1,559,240	627,333	2,522,883	3,291,974	14,423	-	3,306,397	(1,889,227)	1,166,433	(722,794)
14610 14611	GA BUILDING AUTHORITY STATE PROPERTY COMMISSION	721,818 98,919	24,797 3.398	51,822 7,102	355,226 48,681	69,012 21,878	500,857 81.059	749,978 102,778	3,286 450	14,514 23,269	767,778 126,497	(430,403) (58,983)	106,144 36.842	(324,259) (22,141)
14630	DEPT ECONOMIC DEVELOPMENT	958,878	32,940	68,841	471,890	40,170	613,841	996,286	4,365	220,698	1,221,349	(571,758)	(278,644)	(850,402)
14640 14660	LABOR LAW DEPARTMENT	4,700,774 2,139,076	161,485 73,483	337,483 153,571	2,313,379 1,052,698	4,861,603 142,883	7,673,950 1,422,635	4,884,164 2,222,528	21,399 9,737	3,716,033 287.011	8,621,596 2,519,276	(2,802,966) (1,275,483)	2,311,449 188,354	(491,517) (1,087,129)
14660	GA TECHNOLOGY AUTHORITY	1,453,494	49,932	104,351	715,304	251,739	1,422,635	2,222,528	9,737 6,617	7,008	1,523,824	(1,275,483) (866,687)	188,354	(1,087,129) (671,241)
14701	STATE ACCOUNTING OFFICE	957,288	32,886	68,727	471,107	60,824	633,544	994,634 8,588,683	4,358	199,517	1,198,509	(570,811)	(43,526)	(614,337)
14720 14730	NATURAL RESOURCES GA DEPT OF CORRECTIONS	8,266,196 29,223,895	283,968 1,003,922	593,456 2,098,069	4,068,020 14,381,883	- 830,351	4,945,444 18,314,225	8,588,683 30,364,003	37,629 133,036	129,330 11,859,496	8,755,642 42,356,535	(4,928,950) (17,425,516)	(10,076) (11,319,056)	(4,939,026) (28,744,572)
14750	PUBLIC SAFETY	10,137,799	348,262	727,824	4,989,087	500,634	6,565,807	10,533,302	46,149	32,428	10,611,879	(6,044,943)	506,928	(5,538,015)
14760 14770	PUBLIC SERVICE COMMISSION REVENUE	566,318 4.546.278	19,455 156,178	40,658 326,392	278,701 2.237.347	57,970	396,784 2.719.917	588,412 4,723.641	2,578 20.695	98,313 788,522	689,303 5,532,858	(337,685) (2,710,846)	(7,151) (488,065)	(344,836) (3.198,911)
14780	STUDENT FINANCE COMM	740,134	25,426	53,137	364,240	67,858	510,661	769,009	3,369	35,645	808,023	(441,325)	396,761	(44,564)
14790 14810	SECRETARY OF STATE TRS EMPLOYEES	1,189,135 2,196,621	40,850 75,460	85,372 157,702	585,206 1.081.017	138,703 490,742	850,131 1.804.921	1,235,527 2,282,317	5,413 9,999	121,455 211,828	1,362,395 2,504,144	(709,056)	25,134 476,768	(683,922)
14810 14820	DEPT OF TRANSPORTATION	2,196,621 18,588,792	75,460 638,578	1,334,547	1,081,017 9,148,050	490,742 2,256,206	1,804,921 13,377,381	2,282,317 19,313,991	9,999 84,620	211,828 953,270	2,504,144 20,351,881	(1,309,796) (11,084,078)	476,768 1,463,576	(833,028) (9,620,502)
14830	STATE ROAD & TOLLWAY AUTH	753,716	25,892	54,112	370,924	223,297	674,225	783,121	3,431	193,307	979,859	(449,424)	255,744	(193,680)

Department of Community Health Georgia State Employees Postemployment Health Benefit Fund Schedule of OPEB Amounts by Employer As of and for the Year Ended June 30, 2023

				De	ferred Outflows of R	esources			Deferred Infl	ows of Resources	,		OPEB Expense	
Payroll 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	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
14831	ATLANTA REGION TRANSIT LINK AUTHORITY \$	208,418			102,568			\$ 216,549 \$		\$ - \$	217,498			10,388
14840 14860	VETERANS SERVICE WORKERS' COMPENSATION	571,610 779,442	19,636 26,776	41,038 55,959	281,305 383,584	57,435	399,414 466,319	593,910 809,850	2,602 3,548	47,412 123,692	643,924 937,090	(340,839) (464,763)	11,159 (53.098)	(329,680) (517,861)
14870	GA BUREAU OF INVESTIGATON	6,362,522	218,571	456,785	3,131,170	1,569,920	5,376,446	6,610,741	28,963		6,639,704	(3,793,830)	1,291,686	(2,502,144)
14880 14890	PARDONS AND PAROLES BOARD GA CORRECTNI INDUSTRIES	851,034 802,976	29,235 27,585	61,098 57,648	418,817 395,166	60,812 40,891	569,962 521,290	884,235 834,302	3,874 3,655	153,062 105,786	1,041,171 943,743	(507,451) (478,797)	(69,387) 152,367	(576,838) (326,430)
14890 18180	COASTAL PINES TECH COLLEGE	958,229	27,585	57,648 68,794	471.570	131,396	521,290 704.678	834,302 995.612	3,000	47,924	1,047,898	(571,371)	64.404	(506,967)
18200	ALBANY TECH COLLEGE	1,005,218	34,532	72,168	494,695	106,622	708,017	1,044,434	4,576	72,032	1,121,042	(599,389)	(99,640)	(699,029)
18220 18230	ATHENS TECHNICAL COLLEGE ATLANTA TECH COLLEGE	1,252,213 1,289,151	43,017 44,286	89,900 92,552	616,248 634,426	51,836 350,517	801,001 1,121,781	1,301,065 1,339,444	5,700 5,868	17,108 123,736	1,323,873 1,469,048	(746,667) (768,691)	121,817 150,926	(624,850) (617,765)
18230	AUGUSTA TECH COLLEGE	1,289,151	46,306	92,552	663,356	127,541	933,976	1,339,444	5,868	72,700	1,469,048	(803,745)	(39,646)	(843,391)
18260	W GEORGIA TECH COLLEGE	1,540,908	52,935	110,627	758,323	14,066	935,951	1,601,023	7,014	318,694	1,926,731	(918,810)	(235,254)	(1,154,064)
18270 18280	CHATTAHOOCHEE TECH COLL COLUMBUS TECH COLLEGE	2,323,561	79,821 38,945	166,816 81,391	1,143,487 557,916	333,820 280,800	1,723,944 959,052	2,414,209 1,177,911	10,577 5,161	45,787	2,470,573 1,183,072	(1,385,488) (675,989)	240,985 208,600	(1,144,503) (467,389)
18290	GA NW TECHNICAL COLLEGE	1,561,228	53,633	112,085	768,323	238,457	1,172,498	1,622,135	7,107	32,215	1,661,457	(930,926)	134,745	(796,181)
18300	GEORGIA PIEDMONT TECHNICA	1,031,864	35,448	74,081	507,809	201,024	818,362	1,072,120	4,697	132,962	1,209,779	(615,280)	(321,586)	(936,866)
18320 18340	GWINNETT TECH COLLEGE LANIER TECHNICAL COLLEGE	2,033,072 1,300.656	69,842 44,681	145,961 93.378	1,000,530 640.088	183,191 107.205	1,399,524 885,352	2,112,387 1,351,398	9,255 5.921	215,170 51,304	2,336,812 1.408.623	(1,212,275) (775,553)	187,911 316,153	(1,024,364) (459,400)
18350	CENTRAL GA TECH COLLEGE	2,627,989	90,279	188,672	1,293,305	193,627	1,765,883	2,730,514	11,963	-	2,742,477	(1,567,012)	318,685	(1,248,327)
18370	SOUTHERN REGIONAL TECH COLLEGE	1,541,693	52,962	110,683	758,709	31,800	954,154	1,601,838	7,018	130,869	1,739,725	(919,278)	219,319	(699,959)
18380 18410	NORTH GA TECH COLLEGE SAVANNAH TECH COLLEGE	877,252 1.293.136	30,136 44,423	62,981 92,838	431,720 636,387	83,821 135,499	608,658 909,147	911,476 1.343.585	3,993 5,887	63,428	978,897 1.349,472	(523,087) (771,068)	75,215 68,796	(447,872) (702.272)
18420	S GA TECHNICAL COLLEGE	641,337	22,032	46,044	315,619	7,226	390,921	666,357	2,919	112,559	781,835	(382,417)	(32,074)	(414,491)
18430 18440	SOUTHEASTERN TECH COLL OGEECHEE TECH COLLEGE	735,270 794,328	25,259 27,287	52,787 57.027	361,846 390,910	99,683 211,735	539,575 686,959	763,955 825,317	3,347 3,616	64,544 61,489	831,846 890,422	(438,425) (473,639)	52,122 101.351	(386,303) (372,288)
18500	SOUTHERN CRESCENT TECH	1.349.261	46.351	96.868	664.008	63.063	870.290	1.401.899	6,142	133.876	1,541,917	(804,534)	(39,069)	(843,603)
18510	WIREGRASS TECHNICAL COLL	1,344,972	46,204	96,560	661,897	27,278	831,939	1,397,443	6,123	108,918	1,512,484	(801,976)	8,492	(793,484)
18520 25010	OCONEE FALL LINE TECH COLL DFACS REGION #1	678,343 1.414.623	23,303 48,596	48,700 101,560	333,831 696,174	38,447 148.688	444,281 995.018	704,807 1,469,811	3,088 6 440	77,188 107,460	785,083 1.583,711	(404,481) (843,507)	(73,780) (242,409)	(478,261) (1,085,916)
25020	DFACS REGION #2	1,213,580	41,690	87,127	597,235	327,283	1,053,335	1,260,925	5,524	188,052	1,454,501	(723,630)	(171,873)	(895,503)
25030	DFACS REGION #3	1,348,104	46,311	96,785	663,439	292,365	1,098,900	1,400,697	6,137	120,758	1,527,592	(803,844)	57,209	(746,635)
25040 25050	DFACS REGION #4 DFACS REGION #5	1,703,683 1.666,235	58,526 57,240	122,313 119.624	838,429 819,999	19,186 128,555	1,038,454 1,125,418	1,770,148 1,731,239	7,755 7,585	255,519 135,279	2,033,422 1.874,103	(1,015,870) (993,539)	(407,794) (18,200)	(1,423,664) (1,011,739)
25060	DFACS REGION #6	1,164,609	40,008	83,611	573,136	189,261	886,016	1,210,044	5,302	166,618	1,381,964	(694,430)	(272,745)	(967,175)
25070 25080	DFACS REGION #7 DFACS REGION #8	1,135,848 1.207.338	39,020 41,476	81,546 86.679	558,982 594,164	247,477 306.846	927,025 1.029.165	1,180,161 1,254,440	5,171 5,496	172,022	1,357,354 1.271.094	(677,281) (719,911)	38,008 (31,849)	(639,273) (751,760)
25080	DFACS REGION #9	1.659.423	57,006	119,135	816,647	1,122,236	2.115.024	1,724,162	7,554	11,158	1,731,716	(989.477)	1,339,037	349,560
25100	DFACS REGION #10	2,381,341	81,806	170,964	1,171,922	219,791	1,644,483	2,474,243	10,840	327,018	2,812,101	(1,419,939)	(338,387)	(1,758,326)
25110 25120	DFACS REGION #11 DFACS REGION #12	1,402,089 1,077,314	48,166 37,009	100,660 77,344	690,006 530,176	410,330 245,915	1,249,162 890,444	1,456,788 1,119,343	6,383 4,904	159,271 316,782	1,622,442 1,441,029	(836,033) (642,380)	(106,516) (196,540)	(942,549) (838,920)
25120	DFACS REGION #13	3,358,021	115,358	241,083	1,652,574	772,440	2,781,455	3,489,027	15,286	355,490	3,859,803	(2,002,315)	(347,163)	(2,349,478)
25140	DFACS REGION #14	4,342,846	149,189	311,786	2,137,233	496,557	3,094,765	4,512,272	19,769	257,136	4,789,177	(2,589,542)	42,225	(2,547,317)
35011 35021	APPLING CO HEALTH DEPT ATKINSON CO HEALTH DEPT	38,531 22,477	1,324 772	2,766 1.614	18,962 11.062	12,387 18,253	35,439 31,701	40,034 23,354	175 102		40,209 23,456	(22,975) (13,403)	9,176 9.576	(13,799) (3.827)
35031	BACON CO HEALTH DEPT	19,053	655	1,368	9,377	6,243	17,643	19,796	87	2,185	22,068	(11,362)	5,956	(5,406)
35041 35051	BAKER CO HEALTH DEPT BAI DWIN CO HEALTH DEPT	18,568 51,890	638 1.783	1,333 3,725	9,138 25,536	9,461 7,756	20,570 38,800	19,293 53,914	85 236	8,861 16,734	28,239 70,884	(11,072) (30,941)	6,160 4,518	(4,912) (26.423)
35061	BANKS CO HEALTH DEPT	29,521	1,014	2,119	14,528	20,692	38,353	30,672	134	13,434	44,240	(17,601)	13,445	(20,423) (4,156)
35071	BARROW CO HEALTH DEPT	61,127	2,100	4,389	30,082	15,551	52,122	63,512	278	21,822	85,612	(36,449)	21,698	(14,751)
35081 35084	BARTOW CO HEALTH DEPT WOODWRIGHT INDUSTRIES	84,472 43 568	2,902	6,064 3,128	41,571 21,441	9,043 39,356	59,580 65,422	87,767 45,268	385 198	25,381 27,283	113,533 72,749	(50,368) (25,980)	7,616 6,422	(42,752) (19,558)
35091	BEN HILL CO HEALTH DEPT	35,291	1,212	2,534	17,368	22,837	43,951	36,668	161	599	37,428	(21,045)	12,497	(8,548)
35094 35101	BEN HILL MR SERVICES BERRIEN CO HEALTH DEPT	64,803 29,322	2,226	4,652	31,892 14,430	9,807 18,699	48,577 36,241	67,332 30,466	295 133	7,844	75,471 32,838	(38,641) (17,485)	7,994 17.820	(30,647)
35101	BIBB CO HEALTH DEPT	167,886	5,767	12,053	82,621	40,267	140,708	174.436	764	63,465	238,665	(100,107)	(48,880)	(148,987)
35121	BLECKLEY CO HEALTH DEPT	10,995	378	789	5,411	1,084	7,662	11,424	50	1,439	12,913	(6,555)	(1,769)	(8,324)
35131 35141	BRANTLEY CO HEALTH DEPT BROOKS CO HEALTH DEPT	31,998 22,525	1,099 774	2,297 1,617	15,747 11,085	17,994 15,137	37,137 28,613	33,246 23,404	146 103	1,877 1,416	35,269 24,923	(19,078) (13,431)	20,484 3,488	1,406 (9,943)
35161	BULLOCH CO HEALTH DEPT	85,342	2,932	6,127	41,999	30,567	81,625	88,671	388	41,475	130,534	(50,888)	12,721	(38,167)
35171	BURKE CO HEALTH DEPT	51,544	1,771	3,701	25,366	24,056	54,894	53,555	235	-	53,790	(30,734)	15,798	(14,936)
35181 35191	BUTTS CO HEALTH DEPT CALHOUN CO HEALTH DEPT	27,939 9,209	960 316	2,006 661	13,750 4,532	16,104 5,575	32,820 11,084	29,029 9,568	127 42	967 4.246	30,123 13,856	(16,660) (5,490)	9,857 579	(6,803) (4,911)
35211	CANDLER CO HEALTH DEPT	17,894	615	1,285	8,806	3,306	14,012	18,592	81	8,550	27,223	(10,669)	40	(10,629)
35221 35224	CARROLL CO HEALTH DEPT CARROLL TRAINING CENTER	62,051 71,564	2,132 2,458	4,455 5,138	30,537 35,218	20,948 34,432	58,072 77,246	64,472 74,355	282 326	52,415 14.680	117,169 89.361	(37,002) (42,672)	(21,662) 33.081	(58,664) (9.591)
35224 35231	CARROLL TRAINING CENTER CATOOSA CO HEALTH DEPT	71,564 66,972	2,458 2,301	5,138 4,808	35,218 32,959	34,432 27,100	77,246 67,168	74,355 69,585	326 305	14,680	89,361 70,093	(42,672) (39,934)	33,081 5,154	(9,591) (34,780)
35241	CHARLTON CO HEALTH DEPT	20,893	718	1,500	10,282	9,588	22,088	21,708	95	17,884	39,687	(12,457)	8,207	(4,250)
35271 35281	CHATTOOGA CO HEALTH DEPT CHEROKEE CO HEALTH DEPT	36,006 690,452	1,237 23,719	2,585 49,570	17,719 339,790	6,440 167,628	27,981 580,707	37,410 717,388	164 3,143	384	37,958 720,531	(21,470) (411,703)	4,126 164,741	(17,344) (246,962)
35281	CLARKE CO HEALTH DEPT	582,177	19,999	49,570 41,796	286,505	335,419	580,707 683,719	604,889	2,650	- 87,081	694,620	(347,138)	211,420	(246,962) (135,718)
35311	CLAYTON CO HEALTH DEPT	447,613	15,377	32,136	220,282	104,454	372,249	465,075	2,038		467,113	(266,902)	62,907	(203,995)
35321 35331	CLINCH CO HEALTH DEPT COBB CO HEALTH DEPT	12,814 1,138,918	440 39.125	920 81.766	6,306 560,492	4,353 381,269	12,019 1.062.652	13,314 1,183,350	58 5.185	8,250 98,353	21,622 1,286,888	(7,641) (679,109)	(8,333) 162,524	(15,974) (516,585)
35341	COFFEE CO HEALTH DEPT	70,328	2,416	5,049	34,610	45,396	87,471	73,071	320	21,297	94,688	(41,935)	12,231	(29,704)
35351 35354	COLQUITT CO HEALTH DEPT GREEN OAKS CENTER	64,058 50,141	2,201	4,599 3,600	31,525 24,676	12,463 16,715	50,788 46,713	66,557 52,097	292 228	39,879 57,600	106,728 109,925	(38,196) (29,898)	(423) (60,794)	(38,619)
35354 35361	COLUMBIA CO HEALTH DEPT	50,141 74,693	1,722 2,566	3,600 5,362	24,676 36,758	4,627	46,713 49,313	52,097	228 340	57,600 9,824	109,925 87,771	(29,898) (44,537)	(60,794) (10,688)	(90,692) (55,225)
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Department of Community Health Georgia State Employees Postemployment Health Benefit Fund Schedule of OPEB Amounts by Employer As of and for the Year Ended June 30, 2023

				De	ferred Outflows of R	esources			Deferred Infl	ows of Resources			OPEB Expense	
Payroll Location Number	Employer Name	2023 let 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
35371	COOK CO HEALTH DEPT	\$ 27,655 \$		1,985 \$		\$ 14,781 \$				\$ 6,034 \$				(8,901)
35381 35391	COWETA CO HEALTH DEPT CRAWFORD CO HEALTH DEPT	69,772 25.609	2,397 880	5,009 1.839	34,337 12.603	20,551 8,301	62,294 23.623	72,494 26.608	318 117	31,968 734	104,780 27,459	(41,604) (15,271)	3,301 15,087	(38,303) (184)
35411	DADE CO HEALTH DEPT	32,868	1,129	2,360	16,175	24,894	44,558	34,150	150	-	34,300	(19,599)	16,519	(3,080)
35421 35431	DAWSON CO HEALTH DEPT DECATUR CO HEALTH DEPT	46,190 51,170	1,587 1,758	3,316 3.674	22,731 25,182	34,114 24,214	61,748 54.828	47,992 53,166	210 233	64	48,266 53,399	(27,541)	22,327 15.154	(5,214)
35441	DEKALB CO HEALTH DEPT	1,291,642	44,372	92,731	635.652	154.277	927.032	1.342.033	5,880	209.718	1,557,631	(30,510) (770,177)	(15,748)	(15,356) (785,925)
35451	DODGE CO HEALTH DEPT	13,452	462	966	6,620	3,458	11,506	13,977	61	9,629	23,667	(8,023)	(13,505)	(21,528)
35471 35481	DOUGHERTY CO HEALTH DEPT DOUGLAS CO HEALTH DEPT	660,475 63,902	22,689 2,195	47,418 4,588	325,038 31,448	221,859 38,317	617,004 76,548	686,242 66,395	3,007 291	5,860 29,501	695,109 96,187	(393,827) (38,105)	84,022 2,440	(309,805) (35,665)
35491	EARLY CO HEALTH DEPT	33,409	1,148	2,399	16,442	16,418	36,407	34,713	152	-	34,865	(19,923)	18,795	(1,128)
35501	ECHOLS CO HEALTH DEPT	10,136	348	728	4,988	3,215	9,279	10,531 22,532	46 99	810	11,387	(6,044)	2,438	(3,606)
35521 35531	ELBERT CO HEALTH DEPT EMANUEL CO HEALTH DEPT	21,686 45,325	745 1,557	1,557 3,254	10,672 22,306	15,875 1,786	28,849 28,903	22,532 47.094	206	12,014 7,186	34,645 54,486	(12,931) (27,025)	7,194 (6,387)	(5,737) (33,412)
35541	EVANS CO HEALTH DEPT	23,781	817	1,707	11,703	10,048	24,275	24,709	108	485	25,302	(14,179)	7,798	(6,381)
35551 35561	FANNIN CO HEALTH DEPT FAYETTE CO HEALTH DEPT	27,593 68,919	948 2,368	1,981 4,948	13,579 33,917	2,943 6.283	19,451 47,516	28,670 71,608	126 314	9,529 32,195	38,325 104.117	(16,452) (41.095)	(2,033) 21,300	(18,485) (19,795)
35571	FLOYD CO HEALTH DEPT	508,060	17,453	36,475	250,030	144,077	448,035	527,880	2,313	52,195	530,193	(302,945)	(19,890)	(322,835)
35581	FORSYTH CO HEALTH DEPT	100,571	3,455	7,220	49,494	55,736	115,905	104,495	458	-	104,953	(59,967)	42,080	(17,887)
35591 35601	FRANKLIN CO HEALTH DEPT FULTON CO HEALTH DEPT	47,159 409.688	1,620 14.074	3,386 29,413	23,208 201.619	39,240 1,422,455	67,454 1.667.561	48,999 425.671	215 1.865	- 329,437	49,214 756,973	(28,120) (244,289)	30,034 535,494	1,914 291,205
35611	GILMER CO HEALTH DEPT	49,464	1,699	3,551	24,342	11,384	40,976	51,393	225	338	51,956	(29,493)	6,526	(22,967)
35621 35631	GLASCOCK CO HEALTH DEPT GLYNN CO HEALTH DEPT	10,510 1,297,711	361 44,580	755 93,167	5,172 638,639	10,548 185,298	16,836 961,684	10,920 1,348,338	48 5,907	6,119 72,570	17,087 1,426,815	(6,269) (773,798)	2,039 175,033	(4,230) (598,765)
35641	GORDON CO HEALTH DEPT	76,841	2,640	5,517	37,816	17,766	63,739	79,839	350	14,224	94,413	(45,819)	(7,703)	(53,522)
35651	GRADY CO HEALTH DEPT	53,378	1,834	3,832	26,269	25,213	57,148	55,460	243		55,703	(31,829)	15,015	(16,814)
35661 35671	GREENE CO HEALTH DEPT GWINNETT CO HEALTH DEPT	27,769 1,167,191	954 40.096	1,994 83,796	13,666 574,407	13,466 498,219	30,080 1,196,518	28,852 1,212,727	126 5,313	2,308 325,244	31,286 1,543,284	(16,559) (695,969)	13,428 250,309	(3,131) (445.660)
35681	HABERSHAM CO HEALTH DEPT	48,027	1,650	3,448	23,635	15,810	44,543	49,900	219	3,042	53,161	(28,637)	20,303	(8,334)
35691 35701	HALL CO HEALTH DEPT	723,057	24,839	51,910 1,595	355,836	283,906 6.694	716,491	751,265	3,291	- 6 210	754,556	(431,143)	155,853 6 198	(275,290)
35701	HANCOCK CO HEALTH DEPT HARALSON CO HEALTH DEPT	22,213 28.211	763 969	1,595	10,932 13,883	6,694 11,253	19,984 28,130	23,080 29.312	101 128	6,210 3,347	29,391 32,787	(13,246) (16,822)	6,198 7,457	(7,048) (9,365)
35731	HART CO HEALTH DEPT	33,633	1,155	2,415	16,552	34,366	54,488	34,945	153	4,300	39,398	(20,055)	2,080	(17,975)
35741 35751	HEARD CO HEALTH DEPT HENRY CO HEALTH DEPT	11,338 98,808	389 3,394	814 7,094	5,580 48,626	7,830 7,967	14,613 67,081	11,780 102,663	52 450	7,892 26,282	19,724 129,395	(6,760) (58,916)	(665) (1,944)	(7,425) (60,860)
35761	HOUSTON CO HEALTH DEPT	903,578	31,041	64,871	444,675	410,257	950,844	938,829	4,113	-	942,942	(538,786)	220,556	(318,230)
35771 35781	IRWIN CO HEALTH DEPT JACKSON CO HEALTH DEPT	14,203 48,267	488	1,020 3,465	6,990 23,754	5,041	13,539 35,992	14,757 50,150	65	3,426 4,195	18,248 54,565	(8,469)	(3,497) 4,580	(11,966)
35791	JACKSON CO HEALTH DEPT JASPER CO HEALTH DEPT	48,267 18,855	1,658 648	3,465	23,754 9,279	7,115 10,652	21,933	19,590	220 86	4,195	24,122	(28,781) (11,244)	4,580	(24,201) (10,090)
35801	JEFF DAVIS CO HEALTH DEPT	36,343	1,248	2,609	17,885	11,956	33,698	37,761	165	4,671	42,597	(21,670)	17,496	(4,174)
35811 35821	JEFFERSON CO HEALTH DEPT JENKINS CO HEALTH DEPT	37,202 17,556	1,278 603	2,671 1,260	18,308 8,640	14,031 3.369	36,288 13.872	38,653 18,241	169 80	- 183	38,822 18,504	(22,184) (10,469)	2,092 3.387	(20,092) (7,082)
35831	JOHNSON CO HEALTH DEPT	12,789	439	918	6,294	7,335	14,986	13,288	58	2,581	15,927	(7,626)	7,357	(269)
35841 35851	JONES CO HEALTH DEPT LAMAR CO HEALTH DEPT	27,253 26.233	936 901	1,957 1,883	13,412 12,910	14,244 12,547	30,549 28,241	28,316 27,256	124 119	432 7,236	28,872 34,611	(16,251) (15,641)	4,205 7,103	(12,046) (8,538)
35861	LANIER CO HEALTH DEPT	15,487	532	1,112	7,622	6,388	15,654	16,092	71	2,908	19,071	(13,041) (9,235)	3,818	(5,417)
35871 35881	LAURENS CO HEALTH DEPT	395,607	13,590	28,402	194,689	120,430	357,111	411,040 52.895	1,801	3,388	416,229	(235,891)	131,356	(104,535)
35881	LEE CO HEALTH DEPT LINCOLN CO HEALTH DEPT	50,909 14,549	1,749 500	3,655 1.045	25,054 7,160	12,751 15.618	43,209 24,323	52,895	232 66	6,343 4.233	59,470 19,416	(30,356) (8,676)	9,232 3,803	(21,124) (4,873)
35921	LOWNDES CO HEALTH DEPT	731,044	25,113	52,484	359,767	384,083	821,447	759,564	3,328	81,890	844,782	(435,905)	276,140	(159,765)
35931 35951	LUMPKIN CO HEALTH DEPT MADISON CO HEALTH DEPT	45,864 35,459	1,576 1,218	3,293 2,546	22,571 17,450	27,281 8,204	54,721 29,418	47,653 36,842	209 161	4,082 16,230	51,944 53,233	(27,348) (21,143)	12,993 836	(14,355) (20,307)
35971	MCDUFFIE CO HEALTH DEPT	34,010	1,168	2,442	16,737	12,425	32,772	35,337	155	36	35,528	(20,279)	4,062	(16,217)
35991 36001	MERIWETHER CO HEALTH DEPT	28,276	971	2,030	13,916	4,182	21,099 19,128	29,379	129	14,480	43,988	(16,861)	(9,917) 9.324	(26,778)
36001	MILLER CO HEALTH DEPT MITCHELL CO HEALTH DEPT	15,031 39,934	516 1.372	2,867	7,397 19.653	10,136 21,066	44,958	15,617 41,492	68 182	791	16,476 41,674	(8,962) (23,812)	9,324	362 (8,709)
36014	MITCHELL TRAINING CENTER	70,149	2,410	5,036	34,522	3,637	45,605	72,886	319	2,062	75,267	(41,829)	(668)	(42,497)
36021 36031	MONROE CO HEALTH DEPT MONTGOMERY CO HEALTH DEPT	34,435 14,507	1,183 498	2,472 1.041	16,947 7,139	14,705 4,397	35,307 13,075	35,779 15,073	157 66	156	36,092 15,139	(20,535) (8,649)	6,712 3,254	(13,823) (5,395)
36041	MORGAN CO HEALTH DEPT	25,785	886	1,851	12,689	9,123	24,549	26,791	117	13,285	40,193	(15,374)	(357)	(15,731)
36051 36061	MURRAY CO HEALTH DEPT MUSCOGEE CO HEALTH DEPT	48,599 894,721	1,670 30,736	3,489 64,235	23,917 440,316	17,077 171,258	46,153 706,545	50,495 929,626	221 4.073	1,557 7,786	52,273 941,485	(28,979) (533,501)	1,718 298.583	(27,261) (234,918)
36071	NEWTON CO HEALTH DEPT	894,721	2.834	5.922	440,316 40,596	171,258	63.423	929,626	4,073	32.162	941,485 118,246	(533,501) (49,187)	(37,144)	(234,918) (86,331)
36081	OCONEE CO HEALTH DEPT	48,452	1,664	3,478	23,844	23,868	52,854	50,342	221	12,463	63,026	(28,889)	17,811	(11,078)
36091 36101	OGLETHORPE CO HEALTH DEPT PAULDING CO HEALTH DEPT	18,359 67,559	631 2.321	1,318 4,850	9,035 33,247	8,242 9.103	19,226 49,521	19,075 70,194	84 308	98 30.681	19,257 101,183	(10,947) (40,283)	10,564 (38,268)	(383) (78,551)
36111	PEACH CO HEALTH DEPT	27,655	950	1,985	13,610	22,101	38,646	28,734	126	25,367	54,227	(16,492)	(238)	(16,730)
36121 36131	PICKENS CO HEALTH DEPT PIERCE CO HEALTH DEPT	27,327	939	1,962	13,448 14,464	2,987 10,258	19,336 27,842	28,393 30,537	124 134	3,379 10,039	31,896 40,710	(16,294)	(3,070)	(19,364)
36131 36141	PIERCE CO HEALTH DEPT PIKE CO HEALTH DEPT	29,390 19,096	1,010 656	2,110 1,371	14,464 9,397	10,258 5,284	27,842	30,537 19,840	134 87	10,039	40,710 21,395	(17,525) (11,386)	3,025 5,132	(14,500) (6,254)
36151	POLK CO HEALTH DEPT	50,844	1,747	3,650	25,022	26,791	57,210	52,827	231	1,145	54,203	(30,318)	15,877	(14,441)
36161 36171	PULASKI CO HEALTH DEPT PUTNAM CO HEALTH DEPT	14,186 48,259	487 1,658	1,018 3,465	6,981 23,750	5,184 9,723	13,670 38,596	14,740 50,142	65 220	4,578	19,383 50,362	(8,457) (28,776)	(3,170) 10,014	(11,627) (18,762)
36191	RABUN CO HEALTH DEPT	39,353	1,352	2,825	19,367	9,723	34,711	40,888	179	- 185	41,252	(23,467)	5,504	(17,963)
36211	RICHMOND CO HEALTH DEPT	714,273	24,537	51,280	351,513	290,663	717,993	742,138	3,251	-	745,389	(425,905)	290,104	(135,801)
36221 36241	ROCKDALE CO HEALTH DEPT SCREVEN PHYS HEALTH DEPT	89,352 21,176	3,070 727	6,415 1,520	43,973 10,421	26,331 4,650	79,789 17,318	92,838 22,002	407 96	2,246 385	95,491 22,483	(53,281) (12,626)	13,250 1,600	(40,031) (11,026)
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Department of Community Health Georgia State Employees Postemployment Health Benefit Fund Schedule of OPEB Amounts by Employer

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

				-	D	eferred Outflows of R	esources		1	Deferred Infl	ows of Resources		OPEB Expense			
Payroll 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	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
36251	SEMINOLE CO HEALTH DEPT	s	21,788	\$ 748 9	\$ 1.564 \$	10.723	\$ 14.409 \$	27.444	\$ 22.638	\$ 99	\$ 231 \$	22.968	\$ (12.991)	\$ 2.007 \$	(10,984)	
36261	SPALDING CO HEALTH DEPT	Ŷ	66.379	2.280	4,766	32.667	908	40.621	68,969	302	7.793	77.064	(39,582)	5,235	(34,347)	
36271	STEPHENS CO HEALTH DEPT		34,739	1,193	2,494	17.096	16.932	37.715	36.094	158	715	36,967	(20,715)	7,570	(13,145)	
36311	TALIAFERRO CO HEALTH DEPT		10.385	357	746	5.111	4.814	11.028	10,790	47	5.932	16,769	(6,194)	1,285	(4,909)	
36321	TATTNALL CO HEALTH DEPT		37.312	1.282	2.679	18.362	14.079	36,402	38,768	170	4.683	43.621	(22,248)	10,100	(12,148)	
36341	TELFAIR CO HEALTH DEPT		28,928	994	2,073	14.236	8.577	25.884	30.057	132	1.063	31.252	(17,249)	7.838	(9,411)	
36351	TERRELL CO HEALTH DEPT		14.889	511	1.069	7.327	8.287	17.194	15.470	68	1,536	17.074	(8.877)	7,406	(1,471)	
36361	THOMAS CO HEALTH DEPT		80,177	2.754	5,756	39,457	2,485	50.452	83,305	365	3.023	86.693	(47,809)	(4,179)	(51,988)	
36364	THOMAS GRADY MR SVC CTR		71.935	2,471	5,164	35,401	2,400	45,438	74,741	327	89.048	164,116	(42,893)	(37,925)	(80,818)	
36371	TIFT CO HEALTH DEPT		61,484	2,112	4,414	30,258	10.842	47.626	63.883	280	10.833	74,996	(36,661)	358	(36,303)	
36374	TIFT MR SERVICE CENTER		76,700	2.635	5.507	37.746	19,340	65.228	79.692	349	11.885	91,926	(45,734)	19.528	(26,206)	
36381	TOOMBS CO HEALTH DEPT		51,108	1.756	3,669	25.151	31,191	61,767	53.101	233	1.453	54,787	(30,473)	10,350	(20,123)	
36391	TOWNS CO HEALTH DEPT		24.416	839	1,753	12.016	24,717	39.325	25.368	111	4,499	29.978	(14,559)	6.650	(7.909)	
36401	TREUTLEN CO HEALTH DEPT		14,909	512	1.070	7.337	9,451	18,370	15,491	68	-	15,559	(8,888)	3,975	(4.913)	
36411	TROUP CO HEALTH DEPT		638,749	21,943	45.858	314.346	240,700	622.847	663,669	2,908	3.872	670,449	(380,872)	166,255	(214,617)	
36421	TURNER CO HEALTH DEPT		13,702	471	984	6.743	7,303	15.501	14.236	62	2.016	16.314	(8,170)	(1,376)	(9,546)	
36431	TWIGGS CO HEALTH DEPT		9.762	335	701	4.804	6.317	12,157	10,143	44	15.372	25,559	(5,821)	11.164	5.343	
36441	UNION CO HEALTH DEPT		39,753	1.366	2.854	19,563	10.291	34.074	41,304	181	995	42,480	(23,704)	9.078	(14,626)	
36451	UPSON CO HEALTH DEPT		38,676	1,329	2,777	19,033	9,166	32,305	40,185	176	8,825	49,186	(23,061)	(2,689)	(25,750)	
36461	WALKER CO HEALTH DEPT		41.164	1.414	2,955	20.258	3.618	28,245	42,770	187	17,155	60,112	(24,546)	(19,635)	(44,181)	
36471	WALTON CO HEALTH DEPT		91,158	3,132	6.545	44.861	17,462	72.000	94,714	415	35.060	130,189	(54,357)	5,122	(49,235)	
36481	WARE CO HEALTH DEPT		118,527	4,072	8,509	58,330	29,620	100,531	123,151	540	10,223	133,914	(70,673)	11,615	(59,058)	
36484	SOUTHEAST HEALTH UNIT		751,032	25,800	53,919	369,603	406,603	855,925	780,332	3,419	-	783,751	(447,823)	313,504	(134,319	
36491	WARREN CO HEALTH DEPT		8,977	308	644	4,418	4,922	10,292	9,327	41	5,637	15,005	(5,351)	(1,759)	(7,110	
36501	WASHINGTON CO HEALTH DEPT		40,172	1,380	2,884	19,770	4,612	28,646	41,740	183	-	41,923	(23,953)	9,729	(14,224	
36511	WAYNE CO HEALTH DEPT		44,826	1,540	3,218	22,060	13,646	40,464	46,575	204	2,330	49,109	(26,730)	5,303	(21,427)	
36531	WHEELER CO HEALTH DEPT		12,361	425	887	6,083	4,982	12,377	12,843	56	1,224	14,123	(7,371)	(178)	(7,549)	
36541	WHITE CO HEALTH DEPT		44,095	1,515	3,166	21,700	19,042	45,423	45,815	201	-	46,016	(26,294)	14,554	(11,740)	
36551	WHITFIELD CO HEALTH DEPT		156,055	5,361	11,204	76,799	2,302	95,666	162,143	710	175,673	338,526	(93,054)	(56,238)	(149,292)	
36561	WILCOX CO HEALTH DEPT		9,699	333	696	4,773	3,541	9,343	10,078	44	-	10,122	(5,783)	637	(5,146)	
36571	WILKES CO HEALTH DEPT		18,594	639	1,335	9,151	5,903	17,028	19,319	85	488	19,892	(11,087)	1,690	(9,397)	
36581	WILKINSON CO HEALTH DEPT		14,779	508	1,061	7,273	6,122	14,964	15,355	67	7,302	22,724	(8,812)	(704)	(9,516)	
36591	WORTH CO HEALTH DEPT		38,707	1,330	2,779	19,049	23,926	47,084	40,217	176	-	40,393	(23,081)	17,918	(5,163)	
44100	GA DEVELOPMENT AUTHORITY		-	-	-	-	2,599	2,599	-	-	108,350	108,350	-	(72,128)	(72,128	
44110	GA ENVIRON FINANCE AUTHOR		220,311	7.568	15,817	108,421	38.233	170.039	228,906	1,003	17.229	247.138	(131,367)	(23,700)	(155,067)	

NOTE 1 – PLAN DESCRIPTION

The Georgia State Employees Postemployment Health Benefit Fund (State OPEB Fund) is a costsharing 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, 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 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, 2023 is as follows (amounts in thousands):

FY23

Total employer contributions per audited financial statements \$ 177,693

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, 2023 were as follows (amounts in thousands):

	_	FY23
Total OPEB liability	\$	2,314,186
Plan fiduciary net position	_	2,030,744
Employers' net OPEB liability	\$	283,442
Plan fiduciary net position as a percentage of potal OPEB liability	_	87.75%

Actuarial Assumptions

The collective total OPEB liability for the June 30, 2023 measurement date was 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	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	7.00%
Ultimate trend rate	4.00%
Year of ultimate trend rate	2032

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, 2022 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, 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 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 Equities	30.0% 70.0%	1.5% 9.4%
Total	100.00%	

*Net of Inflation

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

Discount Rate

In order to measure the total OPEB liability, as of June 30, 2023, 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 2122.

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):

				Current		
		1% Decrease		Discount Rate		1% Increase
	_	(6.00%)	-	(7.00%)	-	(8.00%)
Collective net OPEB liability	\$	507,968	\$	283,443	\$	89,992

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 Trend		
	_	1% Decrease		Rate	_	1% Increase
Collective net OPEB liability	\$	59,184	\$	283,443	\$	546,769

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 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, 2023 this number is 7.61 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 4.13 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		Curre	ent `	<i>r</i> ear	End of year
	deferral	period		year balance		Additions		Deductions	balance
Deferred outflows									
of resources:									
Changes of asssumptions	2020	4.30 Years	\$	8,028	\$	-	\$	(6,176) \$	1,852
	2023	4.13 Years		-		181,611		(43,974)	137,637
			۴	0.000		104 014	۴		120,100
			\$_	8,028	- ₽	181,611	• ^{>} =	(50,150) \$	139,489
Difference between									
expected and actual									
experience	2022	4.22 Years	\$	14,123	\$	-	\$	(4,386) \$	9,737
· -							. –		· · · · ·
			\$	14,123	\$	-	\$	(4,386) \$	9,737
Net difference between	2019	5.0 Years	\$	9,864	\$	-	\$	(9,864) \$	-
projected and actual	2020	5.0 Years		26,424		-		(13,212)	13,212
earnings on OPEB plan	2021	5.0 Years		(89,442)		-		29,814	(59,628)
investments (1)	2022	5.0 Years		216,156		-		(54,039)	162,117
	2023	5.0 Years		-		(119,189)		23,838	(95,351)
			\$	163,002	\$	(119,189)	\$	(23,463) \$	20,350
			-		= -	(110,100)	· =	(20,:00)	20,000
Deferred inflows									
of resources:									
Difference between	2019	4.35 Years	\$	29,124	\$	-	\$	(29,124) \$	-
expected and actual	2020	4.35 Years		56,009		-		(43,084)	12,925
experience	2021	4.35 Years		351,762		-		(152,940)	198,822
-	2023	4.13 Years		-		109,192		(26,439)	82,753
			\$	436,895	\$	109,192	\$	(251,587) \$	294,500
Changes of assumptions	2019	4.34 years	\$	53,018	\$	_	\$	(53,018) \$	_
onanges of assumptions	2019	4.34 years	Ψ	2,282	Ψ	-	Ψ	(993)	1,289
-	2021	4.50 years		2,202		-	-	(553)	1,209
			\$	55,300	\$		\$	(54,011) \$	1,289

(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	\$ (129,485)
2025	(23,872)
2026	48,701
2027	(21,558)
Thereafter	 -
Total	\$ (126,214)

Collective OPEB Expense

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

Service cost	\$	31,683
Interest on the total OPEB liability and net cash flow		150,839
Projected earnings on plan investments		(125,550)
Administrative expense		1,615
Recognition (Amortization) of deferred inflows & outflows of resources:		
Difference between expected and actual experience		(247,200)
Changes of assumptions		(3,862)
Net difference between projected and actual earnings on plan investments	_	23,464
Collective OPEB Expense (Income)	\$	(169,011)

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 <u>https://shbp.georgia.gov/employers</u>.