



ANNUAL FINANCIAL AUDIT • AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

Department of Community Health

Georgia School Personnel Post-Employment Health Benefit Fund

Schedule of Employer Allocations and the Schedule of Other Post-Employment Benefit Amounts by Employer

(Including Independent Auditor's Report)

Greg S. Griffin | State Auditor



DOAA

Georgia Department
of Audits & Accounts

**Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund**

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Community Health
and
Dr. Dean Burke, Commissioner
Georgia Department of Community Health

Opinions

We have audited the schedule of employer allocations of the Georgia Department of Community Health's Georgia School Personnel Post-employment Health Benefit Fund (Plan) as of and for the year ended June 30, 2025, 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, 2025, and the related notes (collectively; the Schedules).

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, 2025 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 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, 2025. Our report thereon, dated February 11, 2026, expressed unmodified opinions on the financial statements for all opinion units except for the Business-type Activities and 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,



Greg S. Griffin
State Auditor

April 20, 2026

School GASB 75 Schedules

Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2025

Payroll Location Number	Employer Name	2025 Employer Contributions	2025 Employer Allocation Percentage
60112_60113	APPLING BOE	\$ 1,487,512	0.212240%
60212_60213	ATKINSON BOE	725,268	0.103482%
60312_60313	BACON BOE	947,357	0.135170%
60412_60413	BAKER BOE	174,800	0.024941%
60512_60513	BALDWIN BOE	1,834,505	0.261749%
60612_60613	BANKS BOE	1,310,505	0.186984%
60712_60713	BARROW BOE	6,115,803	0.872609%
60722	PIEDMONT REG LIB	27,066	0.003862%
60812_60813	BARTOW BOE	5,972,126	0.852109%
60822	BARTOW CO LIB SYSTEM	42,860	0.006115%
60912_60913	BEN HILL BOE	1,281,297	0.182817%
61012_61013	BERRIEN BOE	1,302,378	0.185825%
61112_61113	BIBB BOE	9,118,959	1.301103%
61122	MIDDLE GA REG LIB	163,312	0.023302%
61160_61161	CIRRUS ACADEMY CHARTER SCHOOL	118,787	0.016949%
61162_61163	ACADEMY FOR CLASSICAL EDUCAT	589,825	0.084157%
61212_61213	BLECKLEY BOE	899,571	0.128352%
61312_61313	BRANTLEY BOE	1,313,311	0.187385%
61412_61413	BROOKS BOE	955,018	0.136263%
61512_61513	BRYAN BOE	3,444,408	0.491452%
61612_61613	BULLOCH BOE	4,872,064	0.695151%
61622	STATESBORO REG PUBLIC LIB	63,532	0.009065%
61712_61713	BURKE BOE	2,290,585	0.326823%
61812_61813	BUTTS BOE	1,448,587	0.206686%
61912_61913	CALHOUN BOE	269,272	0.038420%
61962_61963	PATAULA CHARTER BOE	238,776	0.034069%
62012_62013	CAMDEN BOE	3,085,500	0.440242%
62112_62113	CANDLER BOE	879,103	0.125431%
62212_62213	CARROLL BOE	6,178,468	0.881550%
62222	WEST GEORGIA REG LIB	64,132	0.009150%
62312_62313	CATOOSA BOE	4,647,919	0.663170%
62322	CATOOSA CO PUB LIB	23,052	0.003289%
62412_62413	CHARLTON BOE	639,660	0.091267%
62512_62513	CHATHAM BOE	16,461,345	2.348722%
62522	LIVE OAK PUBLIC LIB	220,209	0.031420%
62562_62563	SAVANNAH CLASSICAL CHARTER	149,202	0.021288%
62612_62613	CHATTAHOOCHEE BOE	336,582	0.048024%
62712_62713	CHATTOOGA BOE	1,128,730	0.161048%
62812_62813	CHEROKEE BOE	16,553,574	2.361881%
62822	SEQUOYAH REG LIB	154,778	0.022084%
62912_62913	CLARKE BOE	7,765,523	1.107993%
62922	ATHENS REG LIB	125,990	0.017976%
63012_63013	CLAY BOE	166,030	0.023689%
63112_63113	CLAYTON BOE	20,452,211	2.918143%
63212_63213	CLINCH BOE	572,727	0.081717%
63312_63313	COBB BOE	43,983,387	6.275596%
63412_63413	COFFEE BOE	3,173,979	0.452867%

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63422	SATILLA REG LIB	6,154	0.000878%
63512_63513	COLQUITT BOE	3,764,490	0.537121%
63522	MOULTRIE-COLQUITT CO LIB	18,461	0.002634%
63612_63613	COLUMBIA BOE	9,621,580	1.372817%
63660_63661	SAIL CHARTER BOE	174,969	0.024965%
63712_63713	COOK BOE	1,214,903	0.173344%
63812_63813	COWETA BOE	9,134,196	1.303277%
63860_63861	ODYSSEY CHARTER SCHOOL	144,728	0.020650%
63912_63913	CRAWFORD BOE	625,778	0.089287%
64012_64013	CRISP BOE	1,616,559	0.230652%
64112_64113	DADE BOE	837,503	0.119496%
64212_64213	DAWSON BOE	1,840,594	0.262618%
64312_64313	DECATUR BOE	1,761,697	0.251361%
64322	SOUTHWEST GA REG LIB	27,788	0.003965%
64362	SPRING CREEK CHARTER	183,026	0.026114%
64412_64413	DEKALB BOE	39,881,426	5.690323%
64476	GA FUGEES CHARTER	-	0.000000%
64512_64513	DODGE BOE	1,042,975	0.148813%
64522	OCMULGEE REG LIB	22,596	0.003224%
64612_64613	DOOLY BOE	468,808	0.066890%
64712_64713	DOUGHERTY BOE	5,807,358	0.828600%
64722	DOUGHERTY LIB	93,845	0.013390%
64812_64813	DOUGLAS BOE	8,847,044	1.262305%
64912_64913	EARLY BOE	732,524	0.104517%
65012_65013	ECHOLS BOE	340,193	0.048539%
65112_65113	EFFINGHAM BOE	5,302,775	0.756605%
65212_65213	ELBERT BOE	1,321,683	0.188579%
65222	ELBERT LIB	4,856	0.000693%
65312_65313	EMANUEL BOE	1,648,135	0.235158%
65412_65413	EVANS BOE	786,166	0.112171%
65512_65513	FANNIN BOE	1,517,681	0.216544%
65612_65613	FAYETTE BOE	7,646,912	1.091069%
65660	LIBERTY TECH CHARTER	141,769	0.020228%
65712_65713	FLOYD BOE	3,755,677	0.535864%
65722	SARA HIGHTOWER REG LIB	69,659	0.009939%
65812_65813	FORSYTH BOE	20,087,321	2.866080%
65822	FORSYTH PUBLIC LIB	169,924	0.024245%
65912_65913	FRANKLIN BOE	1,590,880	0.226988%
66012_66013	FULTON BOE	35,977,006	5.133237%
66064_66065	INTERNATIONAL CHARTER	74,389	0.010614%
66072_66073	GA MAGNET CHARTER BOE	202,036	0.028827%
66074_66075	INTL CHARTER SCHOOL OF ATL	292,453	0.041728%
66076_66077	AMANA ACADEMY WEST ATLANTA	81,343	0.011606%
66112_66113	GILMER BOE	1,865,380	0.266154%
66176_66177	AMANA ACADEMY NORTH	203,135	0.028983%
66212_66213	GLASCOCK BOE	297,419	0.042436%
66312_66313	GLYNN BOE	5,544,421	0.791084%

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66322	THREE RIVERS REG LIB SYS	41,681	0.005947%
66412_66413	GORDON BOE	2,535,360	0.361748%
66512_66513	GRADY BOE	1,669,695	0.238234%
66522	RODDENBERY MEM LIB	3,942	0.000562%
66612_66613	GREENE BOE	1,369,844	0.195451%
66712_66713	GWINNETT BOE	71,990,544	10.271686%
66722	GWINNETT CO LIB	628,545	0.089682%
66812_66813	HABERSHAM BOE	3,299,004	0.470705%
66822	N E GA REG LIB	39,134	0.005584%
66912_66913	HALL BOE	10,643,541	1.518631%
66922	CHESTATEE REG LIB	30,985	0.004421%
66942	HALL CO LIB	85,959	0.012265%
67012_67013	HANCOCK BOE	529,579	0.075561%
67112_67113	HARALSON BOE	1,551,037	0.221304%
67212_67213	HARRIS BOE	2,206,311	0.314799%
67312_67313	HART BOE	1,520,809	0.216991%
67322	HART LIB	3,077	0.000439%
67412_67413	HEARD BOE	848,286	0.121034%
67512_67513	HENRY BOE	14,855,365	2.119579%
67522	HENRY CO LIB SYS	83,150	0.011864%
67612_67613	HOUSTON BOE	10,718,818	1.529372%
67622	HOUSTON PUBLIC LIB	36,297	0.005179%
67712_67713	IRWIN BOE	650,490	0.092813%
67812_67813	JACKSON BOE	4,359,548	0.622025%
67912_67913	JASPER BOE	1,124,897	0.160501%
68012_68013	JEFF DAVIS BOE	1,214,221	0.173246%
68112_68113	JEFFERSON BOE	983,051	0.140263%
68122	JEFFERSON LIB	9,231	0.001317%
68212_68213	JENKINS BOE	524,077	0.074776%
68312_68313	JOHNSON BOE	472,514	0.067419%
68412_68413	JONES BOE	2,064,375	0.294547%
68512_68513	LAMAR BOE	1,021,439	0.145740%
68612_68613	LANIER BOE	644,845	0.092007%
68712_68713	LAURENS BOE	2,553,025	0.364268%
68722	OCONEE REG LIB	34,590	0.004935%
68812_68813	LEE BOE	2,172,881	0.310029%
68822	LEE LIB	15,384	0.002195%
68862_68863	BACONTON COMM BOE	319,868	0.045639%
68912_68913	LIBERTY BOE	3,373,049	0.481270%
69012_69013	LINCOLN BOE	607,185	0.086634%
69112_69113	LONG BOE	1,201,006	0.171361%
69212_69213	LOWNDES BOE	4,015,605	0.572951%
69222	SOUTH GEORGIA REG LIB	35,864	0.005117%
69260_69261	SCINTILLA CHARTER ACADEMY	326,359	0.046565%
69312_69313	LUMPKIN BOE	1,548,352	0.220920%
69412_69413	MACON BOE	512,889	0.073180%
69512_69513	MADISON BOE	2,237,052	0.319185%

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Payroll Location Number	Employer Name	2025 Employer Contributions	2025 Employer Allocation Percentage
69560_69561	FOOTHILLS ED CTR HS	107,700	0.015367%
69612_69613	MARION BOE	510,238	0.072801%
69712_69713	MCDUFFIE BOE	1,514,424	0.216080%
69812_69813	MCINTOSH BOE	566,008	0.080759%
69912_69913	MERIWETHER CO BOE	1,057,947	0.150949%
69922	PINE MOUNTAIN REG LIB	17,836	0.002545%
70012_70013	MILLER BOE	373,249	0.053255%
70112_70113	MITCHELL BOE	763,394	0.108922%
70122	DESOTO TRAIL REG LIB	8,798	0.001255%
70212_70213	MONROE BOE	1,915,436	0.273296%
70312_70313	MONTGOMERY BOE	477,758	0.068167%
70412_70413	MORGAN BOE	1,509,516	0.215379%
70422	AZALEA REGIONAL LIBRARY SYSTEM	62,186	0.008873%
70512_70513	MURRAY BOE	2,497,573	0.356356%
70612_70613	MUSCOGEE BOE	11,010,174	1.570943%
70622	CHATTAHOOCHEE VALLEY LIB	166,041	0.023691%
70712_70713	NEWTON BOE	7,321,103	1.044583%
70722	NEWTON LIB	25,047	0.003574%
70812_70813	OCONEE BOE	3,307,259	0.471883%
70912_70913	OGLETHORPE BOE	1,049,350	0.149722%
71012_71013	PAULDING BOE	12,120,598	1.729380%
71112_71113	PEACH BOE	1,584,157	0.226029%
71122	PEACH PUBLIC LIB	6,154	0.000878%
71212_71213	PICKENS BOE	1,841,707	0.262777%
71312_71313	PIERCE BOE	1,373,619	0.195989%
71412_71413	PIKE BOE	1,261,102	0.179935%
71512_71513	POLK BOE	3,080,609	0.439544%
71612_71613	PULASKI BOE	462,104	0.065934%
71712_71713	PUTNAM BOE	1,473,812	0.210285%
71812_71813	QUITMAN BOE	175,505	0.025041%
71912_71913	RABUN BOE	1,280,639	0.182723%
72012_72013	RANDOLPH BOE	357,876	0.051062%
72060_72061	STEM CHARTER SCHOOL	195,935	0.027956%
72112_72113	RICHMOND BOE	10,956,006	1.563214%
72122	AUGUSTA RICHMOND CO LIB	95,551	0.013633%
72160_72161	GA SCHOOL INNOVAT&CLASSICS	265,153	0.037832%
72212_72213	ROCKDALE BOE	6,598,431	0.941471%
72222	CONYERS-ROCKDALE LIB	32,980	0.004706%
72312_72313	SCHLEY BOE	492,488	0.070269%
72412_72413	SCREVEN BOE	903,829	0.128959%
72422	SCREVEN-JENKINS REG LIB	12,524	0.001787%
72512_72513	SEMINOLE BOE	589,515	0.084113%
72612_72613	SPALDING BOE	3,653,919	0.521345%
72622	FLINT RIVER REG LIB	34,278	0.004891%
72712_72713	STEPHENS BOE	1,607,882	0.229414%
72812_72813	STEWART BOE	225,933	0.032236%
72912_72913	SUMTER BOE	1,632,645	0.232948%

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Payroll Location Number	Employer Name	2025 Employer Contributions	2025 Employer Allocation Percentage
72922	LAKE BLACKSHEAR REG LIB	27,788	0.003965%
72960	FURLOW CHARTER SCHOOL	247,614	0.035330%
73012_73013	TALBOT BOE	220,104	0.031405%
73112_73113	TALIAFERRO BOE	150,222	0.021434%
73160	7 PILLARS CHARTER SCHOOL	-	0.000000%
73212_73213	TATTNALL BOE	1,565,714	0.223398%
73312_73313	TAYLOR BOE	581,423	0.082958%
73412_73413	TELFAIR BOE	701,810	0.100135%
73512_73513	TERRELL BOE	505,801	0.072168%
73522	KINCHAFOONEE REG LIB	17,812	0.002541%
73612_73613	THOMAS BOE	2,673,792	0.381499%
73622	THOMAS CO PUBLIC LIB	18,461	0.002634%
73712_73713	TIFT BOE	3,086,368	0.440366%
73722	COASTAL PLAIN REG LIB	30,240	0.004315%
73812_73813	TOOMBS BOE	1,131,046	0.161379%
73912_73913	TOWNS BOE	649,709	0.092701%
73922	MOUNTAIN REG LIB	30,143	0.004301%
74012_74013	TREUTLEN BOE	425,341	0.060688%
74112_74113	TROUP BOE	4,950,541	0.706348%
74122	TROUP HARRIS COWETA LIB	21,801	0.003111%
74212_74213	TURNER BOE	594,676	0.084849%
74312_74313	TWIGGS BOE	305,326	0.043564%
74412_74413	UNION BOE	1,437,998	0.205175%
74512_74513	UPSON BOE	1,961,906	0.279927%
74612_74613	WALKER BOE	4,101,827	0.585253%
74622	CHEROKEE REG LIB	25,962	0.003704%
74712_74713	WALTON BOE	5,319,472	0.758988%
74812_74813	WARE BOE	2,758,428	0.393575%
74912_74913	WARREN BOE	332,371	0.047423%
75012_75013	WASHINGTON BOE	1,093,718	0.156053%
75112_75113	WAYNE BOE	1,912,286	0.272847%
75212_75213	WEBSTER BOE	143,686	0.020501%
75312_75313	WHEELER BOE	415,327	0.059259%
75412_75413	WHITE BOE	1,760,615	0.251206%
75512_75513	WHITFIELD BOE	5,232,883	0.746633%
75522	NORTHWEST GA REG LIB	64,567	0.009212%
75612_75613	WILCOX BOE	431,017	0.061498%
75712_75713	WILKES BOE	654,403	0.093371%
75722	BARTRAM TRAIL REG LIB	12,307	0.001756%
75812_75813	WILKINSON BOE	501,525	0.071558%
75912_75913	WORTH BOE	1,082,172	0.154405%
75922	WORTH PUB LIB	6,586	0.000940%
76112_76113	ATLANTA CITY BOE	21,350,980	3.046380%
76312_76313	BREMEN CITY BOE	833,613	0.118941%
76412_76413	BUFORD CITY BOE	2,150,914	0.306895%
76512_76513	CALHOUN CITY BOE	1,465,832	0.209146%
76612_76613	CARROLLTON CITY BOE	2,147,303	0.306380%

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76712_76713	CARTERSVILLE CITY BOE	1,684,940	0.240409%
76912_76913	CHICKAMAUGA CITY BOE	428,161	0.061090%
77112_77113	COMMERCE CITY BOE	729,342	0.104063%
77212_77213	DALTON CITY BOE	3,339,579	0.476495%
77312_77313	DECATUR CITY BOE	2,662,531	0.379893%
77412_77413	DUBLIN CITY BOE	1,038,209	0.148133%
77612_77613	GNSVLL E CITY BOE	3,095,362	0.441650%
77912_77913	JEFFERSON CITY BOE	1,450,405	0.206945%
78112_78113	MARIETTA CITY BOE	4,363,914	0.622648%
78212_78213	MOUNTAIN EDU CTR BOE	75,300	0.010744%
78412_78413	PELHAM CITY BOE	507,693	0.072438%
78512_78513	ROME CITY BOE	2,581,566	0.368340%
78612_78613	SOCIAL CIRCLE BOE	833,232	0.118886%
78912_78913	THOMASVILLE CITY BOE	1,090,552	0.155601%
79112_79113	TRION CITY BOE	535,181	0.076360%
79212_79213	VALDOSTA CITY BOE	3,216,516	0.458936%
79312_79313	VIDALIA CITY BOE	915,466	0.130620%
79322	OHOPEE REG LIB	22,175	0.003164%
79422	OKEFENOKEE REG LIB	20,191	0.002881%
79561	COASTAL PLAINS CHARTER	35,163	0.005017%
81012_81013	GA MILITARY COLLEGE	1,237,383	0.176551%
85042_85043	NORTHWEST GEORGIA RESA	247,970	0.035381%
85242_85243	NORTH GEORGIA RESA	176,870	0.025236%
85442_85443	PIONEER RESA	352,045	0.050230%
85642_85643	METRO RESA	158,179	0.022569%
85842_85843	N E GEORGIA RESA	226,782	0.032358%
86042_86043	WEST GA RESA	53,759	0.007670%
86242_86243	GRIFFIN RESA	111,871	0.015962%
86442_86443	MIDDLE GA RESA	61,352	0.008754%
86642_86643	OCONEE RESA	25,289	0.003608%
86842_86843	CEN SAV RIVER RESA	64,880	0.009257%
87242_87243	CHATT FLINT RESA	62,447	0.008910%
87642_87643	HEART OF GEORGIA RESA	116,664	0.016646%
88042_88043	FIRST DISTRICT RESA	190,878	0.027235%
88442_88443	SOUTHWEST GA RESA	39,099	0.005579%
88642_88643	COASTAL PLNS RESA	55,797	0.007961%
88842_88843	OKEFENOKEE RESA	75,232	0.010734%
Total		\$ <u>700,863,953</u>	<u>100.000000%</u>

**Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2025**

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Payroll Location	Employer Name	2025 Net OPEB Liability	Differences Between Expected and Actual		Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Change in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer OPEB Expense/		
			Experience	Assumptions		Proportionate Share of Contributions	Investment on OPEB	Proportionate Share of Contributions	Proportionate Share of Contributions			Proportionate Share of Contributions	Proportionate Share of Contributions	
60112_60113	APPLING BOE	\$ 19,748,770	\$ 893,181	\$ 1,502,970	\$ 287,502	\$ 2,683,653	\$ 3,436,142	\$ 210,110	\$ 4,432,776	\$ 947,729	\$ 9,026,757	\$ (181,060)	\$ (107,087)	\$ (288,147)
60212_60213	ATKINSON BOE	9,628,921	435,489	732,804	273,168	1,441,461	1,675,362	102,444	2,161,292	677,546	4,616,644	(88,278)	(64,491)	(152,769)
60312_60313	BACON BOE	12,577,465	568,843	957,202	612,972	2,139,017	2,188,387	133,814	2,823,117	620,901	5,766,219	(115,313)	235,746	120,433
60412_60413	BAKER BOE	2,320,741	104,960	176,619	57,237	338,816	403,792	24,691	520,910	351,194	1,300,587	(21,279)	(87,213)	(108,492)
60512_60513	BALDWIN BOE	24,355,545	1,101,532	1,853,567	235,299	3,190,398	4,237,687	259,123	5,466,805	5,262,654	15,226,269	(223,292)	(1,089,034)	(1,312,326)
60612_60613	BANKS BOE	17,398,719	786,894	1,324,121	465,221	2,576,236	3,027,250	185,108	3,905,287	130,839	7,248,484	(159,511)	54,578	(104,933)
60712_60713	BARROW BOE	81,195,602	3,672,246	6,179,352	4,807,701	14,659,299	14,127,441	863,853	18,225,030	10,233	33,226,557	(744,410)	2,087,699	1,343,289
60722	PIEDMONT REG LIB	359,356	16,253	27,349	60,708	104,310	62,525	3,823	80,660	56,585	203,593	(3,298)	(3,621)	(6,919)
60812_60813	BARTOW BOE	79,288,092	3,585,974	6,034,181	5,795,455	15,415,610	13,795,548	843,559	17,796,873	-	32,435,980	(726,921)	2,572,042	1,845,121
60822	BARTOW CO LIB SYSTEM	568,996	25,734	43,303	90,062	159,099	99,001	6,054	127,716	234,430	467,201	(5,214)	(64,371)	(69,585)
60912_60913	BEN HILL BOE	17,010,982	769,358	1,294,612	1,124,415	3,188,385	2,959,786	180,983	3,818,257	2,190,271	9,149,297	(155,960)	(88,927)	(244,887)
61012_61013	BERRIEN BOE	17,290,874	782,017	1,315,914	377,850	2,475,781	3,008,486	183,960	3,881,081	490,830	7,564,357	(158,528)	(134,732)	(293,260)
61112_61113	BIBB BOE	121,066,641	5,475,499	9,213,718	366,006	15,045,223	21,064,710	1,288,047	27,174,417	7,484,096	57,011,270	(1,109,958)	(2,441,878)	(3,551,836)
61122	MIDDLE GA REG LIB	2,168,233	98,063	165,012	458,193	721,268	377,257	23,068	486,678	334,215	1,221,218	(19,883)	38,665	18,782
61160_61161	CIRRUS ACADEMY CHARTER SCHOOL	1,577,092	71,327	120,024	2,123,572	2,314,923	274,402	16,779	353,991	756,091	1,401,263	(14,461)	369,491	355,030
61162_61163	ACADEMY FOR CLASSICAL EDUCAT	7,830,745	354,162	595,955	791,430	1,741,547	1,362,492	83,313	1,757,676	248,014	3,451,495	(71,793)	428,449	356,656
61212_61213	BLECKLEY BOE	11,943,056	540,150	908,920	177,153	2,026,223	2,078,004	127,064	2,680,718	1,295,923	6,181,709	(109,496)	(11,607)	(121,103)
61312_61313	BRANTLEY BOE	17,436,031	788,582	1,326,961	508,499	2,624,042	3,033,742	185,505	3,913,663	556,238	7,689,148	(159,858)	(131,289)	(291,147)
61412_61413	BROOKS BOE	12,679,168	573,443	964,942	11,577	1,549,962	2,206,083	134,896	2,845,945	691,709	5,878,633	(116,244)	(231,232)	(347,476)
61512_61513	BRYAN BOE	45,729,234	2,068,203	3,480,201	4,594,455	10,142,859	7,956,552	486,521	10,264,308	-	18,707,381	(419,252)	1,515,583	1,096,331
61612_61613	BULLOCH BOE	64,683,270	2,925,440	4,922,689	2,657,772	10,505,901	11,254,416	688,176	14,518,699	210,617	26,671,908	(593,023)	842,127	249,104
61622	STATESBORO REG PUBLIC LIB	843,491	38,149	64,193	199,264	301,606	148,761	8,974	189,329	229,544	574,608	(7,734)	(42,884)	(50,618)
61712_61713	BURKE BOE	30,410,631	1,375,386	2,314,386	-	3,689,772	5,291,227	323,544	6,825,920	2,306,620	14,747,311	(278,807)	(800,295)	(1,079,102)
61812_61813	BUTTS BOE	19,231,975	869,807	1,463,640	1,837,590	4,171,037	3,346,223	204,612	4,316,777	157,273	8,024,885	(176,321)	299,446	123,125
61912_61913	CALHOUN BOE	3,574,952	161,685	272,070	175,262	609,017	622,015	38,034	802,428	198,416	1,660,893	(32,776)	(127,710)	(160,486)
61962_61963	PATAULA CHARTER BOE	3,170,094	143,374	241,258	313,450	698,082	551,573	33,727	711,554	573,091	1,869,945	(29,065)	58,093	29,028
62012_62013	CAMDEN BOE	40,964,182	1,852,693	3,117,559	3,094,947	8,065,199	7,127,468	435,824	9,194,752	269,612	17,027,656	(375,564)	857,287	482,263
62112_62113	CANDLER BOE	11,671,259	527,858	888,235	288,384	1,704,477	2,030,714	124,172	2,619,711	275,885	5,050,482	(107,001)	(12,585)	(119,586)
62212_62213	CARROLL BOE	82,027,555	3,709,872	6,242,667	5,666,927	15,619,466	14,272,195	872,704	18,411,769	821	33,557,489	(752,036)	1,831,959	1,079,923
62222	WEST GEORGIA REG LIB	851,401	38,506	64,795	148,884	252,185	148,137	9,058	191,104	217,055	565,354	(7,802)	(35,471)	(43,273)
62312_62313	CATOOSA BOE	61,707,462	2,790,853	4,696,216	722,076	8,209,145	10,736,647	656,516	13,850,754	4,358,477	29,602,394	(565,744)	(786,085)	(1,351,829)
62322	CATOOSA CO PUB LIB	306,039	13,841	23,291	66,753	103,885	53,249	3,256	68,693	79,076	204,274	(2,805)	(16,728)	(19,533)
62412_62413	CHARLTON BOE	8,492,325	384,084	646,304	518,891	1,549,279	1,477,602	90,351	1,906,173	202,216	3,676,342	(77,856)	15,680	(62,176)
62512_62513	CHATHAM BOE	218,546,790	9,884,248	16,632,397	8,272,007	34,788,652	38,025,543	2,325,154	49,054,649	202,839	89,608,185	(2,003,665)	1,977,256	(26,409)
62522	LIVE OAK PUBLIC LIB	2,923,607	132,226	222,500	401,534	756,260	508,686	31,105	656,228	897,017	2,093,036	(26,806)	(184,966)	(211,772)
62562_62563	SAVANNAH CLASSICAL CHARTER	1,980,832	89,587	150,750	2,037,080	2,277,417	344,650	21,074	444,614	724,453	1,534,791	(18,158)	488,332	470,174
62612_62613	CHATTAHOOCHEE BOE	4,468,597	202,102	340,080	259,955	802,137	777,503	47,542	1,003,014	267,366	2,095,425	(40,969)	(195,448)	(236,417)
62712_62713	CHATTOOGA BOE	14,985,393	677,747	1,140,456	1,059,531	2,877,734	2,607,349	159,432	3,363,597	179,815	6,336,365	(137,386)	179,815	42,429
62812_62813	CHEROKEE BOE	219,771,225	9,939,626	16,725,582	8,464,666	35,129,874	38,238,585	2,338,181	49,329,484	435,014	90,341,264	(2,014,888)	3,294,075	1,279,187
62822	SEQUOYAH REG LIB	2,054,899	92,937	156,387	467,374	716,698	357,537	21,862	461,239	463,820	1,304,458	(18,841)	6,610	(12,231)
62912_62913	CLARKE BOE	103,097,903	4,662,824	7,846,216	2,411,811	14,920,281	17,938,281	1,096,875	23,141,184	907,959	43,084,299	(945,215)	1,174,989	229,774
62922	ATHENS REG LIB	1,672,653	75,649	127,296	442,447	645,392	291,029	17,796	375,441	332,350	1,016,616	(15,332)	(16,055)	(31,387)
63012_63013	CLAY BOE	2,204,243	99,692	167,753	266,162	533,607	383,522	23,451	494,761	67,148	968,882	(20,208)	105,152	84,944
63112_63113	CLAYTON BOE	271,530,979	12,280,572	20,664,732	8,190,389	41,135,693	47,244,404	2,888,861	60,947,392	2,098,572	113,179,229	(2,489,432)	512,092	(1,977,340)
63212_63213	CLINCH BOE	7,603,704	343,894	578,676	100,770	1,023,340	1,322,989	80,897	1,706,715	543,244	3,653,845	(69,710)	(134,199)	(203,909)
63312_63313	COBB BOE	583,939,419	26,409,915	44,440,424	10,508,134	81,358,473	101,601,187	6,212,625	131,070,071	4,486,486	243,370,369	(5,353,632)	2,295,791	(3,057,841)
63412_63413	COFFEE BOE	42,138,929	1,905,824	3,206,963	192,627	5,305,414	7,331,865	448,323	9,458,434	1,236,377	18,474,999	(386,338)	(285,654)	(671,992)
63422	SATILLA REG LIB	81,697	3,695	6,218	13,907	23,820	14,215	869	18,338	41,048	74,470	(749)	(45,477)	(46,226)
63512_63513	COLQUITT BOE	49,978,699	2,260,394	3,803,604	64,900	6,128,898	8,695,928	531,731	11,218,136	5,215,097	25,660,892	(458,208)	(2,109,422)	(2,567,630)
63522	MOULTRIE-COLQUITT CO LIB	245,092	11,085	18,653	41,673	71,411	42,644	2,608	55,013	122,950	223,215	(2,247)	(28,325)	(30,572)
63612_63613	COLUMBIA BOE	127,739,574	5,777,297	9,721,558	2,774,116	18,272,971	22,225,752	1,359,042	28,672,213	2,804,074	55,061,081	(1,171,131)	1,389,058	217,927
63660_63661	SAIL CHARTER BOE	2,322,974	105,061	176,789	441,870	723,720	404,181	24,714	521,411	33,594	983,900	(21,299)	128,697	107,398
63712_63713	COOK BOE	16,129,527	729,493	1,227,530	1,610,823	3,567,846	2,806,420	171,605	3,620,407	1,469,545	8,067,977	(147,880)	269,819	121,939
63812_63813	COWETA BOE	121,268,930	5,484,648	9,229,113	4,074,417	18,788,178	21,099,907	1,290,200	27,219,823	-	49,609,930	(1,111,811)	1,505,842	394,031
63860_63861	ODYSSEY CHARTER SCHOOL	1,921,467	86,902	146,232	1,570,124	1,803,258	334,321	20,443	431,289	-	786,053	(17,616)	460,602	442,986
63912_63913	CRAWFORD BOE	8,308,087	375,751	632,283	120,061	1,128,095	1,445,546	88,391	1,864,819	1,201,990	4,600,746			

**Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2025**

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
		Differences Between Expected and Actual		Changes in Proportion and Differences Between Employer Contributions and Total Deferred Outflows of Resources			Differences Between Expected and Actual Experience		Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Change in Proportion and Differences Between Employer Contributions and Total Deferred Inflows of Resources		Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer OPEB Expense/		
Payroll Location	Employer Name	2025 Net OPEB Liability	Experience	Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Experience	Plan Investments	Changes of Assumptions	Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense/ (Income)	
65012_65013	ECHOLS BOE	4,516,517	204,269	343,727	47,370	595,366	785,841	48,052	1,013,770	382,274	2,229,937	(41,407)	(138,944)	(180,351)	
65112_65113	EFFINGHAM BOE	70,401,518	3,184,060	5,357,873	9,962,372	18,504,305	12,249,349	749,013	15,802,208	-	28,800,570	(645,446)	2,961,517	2,316,071	
65212_65213	ELBERT BOE	17,547,132	793,607	1,335,416	323,174	2,452,197	3,053,073	186,687	3,938,600	1,750,680	8,929,040	(160,874)	(320,201)	(481,075)	
65222	ELBERT LIB	64,483	2,916	4,907	1,927	9,750	11,220	686	14,474	25,735	52,115	(591)	(7,364)	(7,955)	
65312_65313	EMANUEL BOE	21,881,272	989,628	1,665,264	121,960	2,776,852	3,807,181	232,798	4,911,434	2,375,902	11,327,315	(200,615)	(685,851)	(886,466)	
65412_65413	EVANS BOE	10,437,426	472,055	794,335	198,201	1,464,591	1,816,036	111,045	2,342,767	642,322	4,912,170	(95,692)	(44,257)	(139,949)	
65512_65513	FANNIN BOE	20,149,254	911,293	1,533,449	-	2,444,742	3,505,823	214,371	4,522,668	1,472,155	9,715,017	(184,728)	(686,466)	(871,194)	
65612_65613	FAYETTE BOE	101,523,138	4,591,602	7,726,369	1,359,871	13,677,842	17,664,283	1,080,121	22,787,715	5,573,527	47,105,646	(930,774)	(1,005,382)	(1,936,156)	
65660	LIBERTY TECH CHARTER	1,882,200	85,127	143,244	1,341,918	1,570,289	327,489	20,025	422,475	312,711	1,082,700	(17,259)	478,956	461,697	
65712_65713	FLOYD BOE	49,861,736	2,255,104	3,794,703	699,931	6,749,738	8,675,577	530,487	11,191,882	1,773,700	22,171,646	(457,140)	(822,674)	(1,279,814)	
65722	SARA HIGHTOWER REG LIB	924,816	41,827	70,383	155,551	267,761	160,911	9,839	207,583	193,378	571,711	(8,480)	(21,715)	(30,195)	
65812_65813	FORSYTH BOE	266,686,557	12,061,472	20,296,050	21,527,129	53,884,651	46,401,510	2,837,321	59,860,021	-	109,098,852	(2,445,015)	9,787,369	7,342,354	
65822	FORSYTH PUBLIC LIB	2,255,979	102,031	171,690	717,042	990,763	392,524	24,002	506,373	391,421	1,314,320	(20,682)	110,033	89,351	
65912_65913	FRANKLIN BOE	21,121,060	955,245	1,607,408	324,299	2,905,952	3,674,910	224,710	4,740,798	1,024,953	9,665,371	(193,638)	(482,386)	(676,024)	
66012_66013	FULTON BOE	477,643,785	21,602,466	36,350,847	7,623,257	65,576,570	83,106,525	5,081,729	107,211,130	19,143,580	214,542,964	(4,379,098)	(5,905,978)	(10,285,076)	
66064_66065	INTERNATIONAL CHARTER	987,625	44,667	75,163	188,950	308,780	171,839	10,507	221,681	117,312	521,339	(9,055)	157,243	148,188	
66072_66073	GA MAGNET CHARTER BOE	2,682,330	121,314	204,137	13,127	338,578	466,706	28,538	602,071	1,412,386	2,509,701	(24,593)	(370,607)	(395,200)	
66074_66075	INTL CHARTER SCHOOL OF ATL	3,882,759	175,606	295,495	535,054	1,006,155	675,572	41,309	871,518	155,011	1,743,410	(35,599)	229,753	194,154	
66076_66077	AMANA ACADEMY WEST ATLANTA	1,079,929	48,842	82,188	860,064	991,094	187,900	11,490	242,399	54,462	496,251	(9,900)	261,704	251,804	
66112_66113	GILMER BOE	24,765,427	1,120,070	1,884,761	1,128,399	4,133,230	4,309,003	263,483	5,558,806	1,145,899	11,277,191	(227,051)	(146,246)	(373,297)	
66176_66177	AMANA ACADEMY NORTH	2,696,846	121,971	205,242	3,089,050	3,416,263	469,231	28,692	605,330	-	1,103,253	(24,722)	611,693	586,971	
66212_66213	GLASCOCK BOE	3,948,637	178,586	300,509	140,577	687,672	687,034	42,010	886,305	173,014	1,788,363	(36,201)	57,805	21,604	
66312_66313	GLYNN BOE	73,609,762	3,329,160	5,602,035	254,600	9,185,795	12,807,560	783,146	16,522,325	1,464,725	31,577,756	(674,866)	(608,402)	(1,283,268)	
66322	THREE RIVERS REG LIB SYS	553,364	25,027	42,113	81,991	149,131	96,281	5,887	124,207	158,849	385,224	(5,072)	(22,432)	(27,504)	
66412_66413	GORDON BOE	33,660,375	1,522,363	2,561,706	1,008,585	5,092,659	5,856,659	358,118	7,555,352	1,981,919	15,752,048	(308,604)	(249,779)	(558,383)	
66512_66513	GRADY BOE	22,167,492	1,002,572	1,687,046	369,168	3,058,786	3,856,981	235,843	4,975,678	4,074,602	13,143,104	(203,237)	(1,149,019)	(1,352,256)	
66522	RODDENBERY MEM LIB	52,294	2,365	3,980	3,587	9,932	9,099	556	11,738	79,932	101,325	(475)	(9,253)	(9,728)	
66612_66613	GREENE BOE	18,186,566	822,527	1,384,080	1,043,144	3,249,751	3,164,330	193,490	4,082,126	1,567,503	9,007,449	(166,739)	(3,777)	(170,516)	
66712_66713	GWINNETT BOE	955,772,544	43,226,870	72,738,601	55,520,500	171,468,974	166,297,427	10,168,609	214,531,111	2,121,607	393,118,754	(8,762,650)	13,860,560	5,097,910	
66722	GWINNETT CO LIB	8,344,842	377,413	635,080	1,595,791	2,608,284	1,451,941	88,782	1,873,069	1,731,610	5,145,402	(76,511)	(124,321)	(200,832)	
66812_66813	HABERSHAM BOE	43,798,741	1,980,892	3,333,282	1,855,408	7,169,582	7,620,661	465,982	9,830,993	2,005,846	19,923,482	(401,549)	123,067	(278,482)	
66822	N E GA REG LIB	519,587	23,499	39,543	73,455	136,497	90,404	5,528	116,626	134,960	347,518	(4,766)	(58,774)	(63,540)	
66912_66913	HALL BOE	141,307,456	6,390,933	10,754,135	1,220,648	18,365,416	24,586,464	1,503,393	31,717,637	4,246,854	62,054,348	(1,295,519)	(666,672)	(1,962,191)	
66922	CHESTATEE REG LIB	411,371	18,605	31,307	20,364	70,276	71,575	4,377	92,336	165,941	334,229	(3,771)	(27,034)	(30,805)	
66942	HALL CO LIB	1,141,249	51,615	86,854	159,922	298,391	198,569	12,142	256,163	233,454	700,328	(10,464)	(71,423)	(81,887)	
67012_67013	HANCOCK BOE	7,030,893	317,987	535,083	427,080	1,280,150	1,223,324	74,803	1,578,143	1,017,078	3,893,348	(64,460)	(490,953)	(555,413)	
67112_67113	HARALSON BOE	20,592,168	931,325	1,567,157	894,862	3,393,344	3,582,887	219,083	4,622,084	188,206	8,612,260	(188,795)	77,066	(111,729)	
67212_67213	HARRIS BOE	29,291,807	1,324,785	2,229,239	907,673	4,461,697	5,096,560	311,640	6,574,790	522,057	12,505,047	(268,553)	56,223	(212,330)	
67312_67313	HART BOE	20,190,847	913,174	1,536,615	803,165	3,252,954	3,513,060	214,814	4,532,004	822,628	9,082,506	(185,114)	103,002	(82,112)	
67322	HART LIB	40,849	1,847	3,109	7,011	11,967	7,107	435	9,169	9,728	26,439	(374)	(1,701)	(2,075)	
67412_67413	HEARD BOE	11,262,121	509,354	857,098	881,698	2,248,150	1,959,527	119,820	2,527,877	118,425	4,725,649	(103,250)	138,560	35,310	
67512_67513	HENRY BOE	197,225,208	8,919,934	15,009,728	2,102,020	26,031,682	34,315,744	2,098,310	44,268,842	984,623	81,667,519	(1,808,187)	(136,845)	(1,945,032)	
67522	HENRY CO LIB SYS	1,103,936	49,928	84,015	280,758	414,701	192,077	11,745	247,788	288,682	740,292	(10,122)	(48,688)	(58,810)	
67612_67613	HOUSTON BOE	142,306,897	6,436,135	10,830,197	4,387,908	21,654,240	24,760,359	1,514,026	31,941,970	1,944,497	60,160,852	(1,304,687)	1,073,046	(231,641)	
67622	HOUSTON PUBLIC LIB	481,902	21,795	36,675	66,472	124,942	83,847	5,127	108,167	109,199	306,340	(4,419)	(39,246)	(43,665)	
67712_67713	IRWIN BOE	8,636,179	390,590	657,252	355,028	1,402,870	1,502,632	91,882	1,938,462	962,079	4,495,055	(79,180)	(186,816)	(265,996)	
67812_67813	JACKSON BOE	57,878,952	2,617,700	4,404,849	13,028,712	20,051,261	10,070,514	615,783	12,991,413	-	23,677,710	(530,643)	4,527,078	3,996,435	
67912_67913	JASPER BOE	14,934,496	675,445	1,136,582	1,125,995	2,938,022	2,598,493	158,890	3,352,172	42,539	6,152,094	(136,918)	354,163	217,245	
68012_68013	JEFF DAVIS BOE	16,120,408	729,080	1,226,836	600,105	2,556,021	2,804,833	171,508	3,618,360	915,660	7,510,361	(147,792)	14,183	(133,609)	
68112_68113	JEFFERSON BOE	13,051,365	590,276	993,268	58,657	1,642,201	2,270,842	138,856	2,929,488	2,265,471	7,604,657	(119,658)	(735,980)	(855,638)	
68122	JEFFERSON LIB	122,546	5,542	9,326	42,420	57,288	21,322	1,304	27,506	87,739	137,871	(1,123)	(30,141)	(31,264)	
68212_68213	JENKINS BOE	6,957,850	314,684	529,524	57,952	902,160	1,210,615	74,026	1,561,747	751,701	3,598,089	(63,792)	(277,000)	(340,792)	
68312_68313	JOHNSON BOE	6,273,286	283,723	477,425	62,095	823,243	1,091,506	66,742	1,408,091	922,866	3,489,205	(57,516)	(215,380)	(272,896)	
68412_68413	JONES BOE	27,407,374	1,239,557	2,085,825	405,888	3,731,270	4,768,683	291,591	6,151,814	1,149,533	12,361,621	(251,271)	(239,932)	(491,203)	
68512_68513	LAMAR BOE	13,560,996	613,325	1,032,053	592,629	2,238,007	2,359,514	144,278	3,043,879	982,280	6,529,951	(124,328)	(178,055)	(302,383)	
68612_68613	LANIER BOE	8,561,181	387,198	651,545	77,532	1,116,275	1,489,583	91,084	1,921,628	1,032,734	4,535,029	(78,490)	(301,812)	(380,302)	
68712_68713	LAURENS BOE	33,894,859	1,532,968	2,579,552	536,256	4,648,776	5,897,458	360,613	7,607,984	625,777	14,491,832	(310,749)	23,286	(287,463)	
68722	OCONEE REG LIB	459,198	20,768	34,947	52,987	108,702	79,897	4,885	103,071	51,873	239,726	(4,207)	(1,932)	(6,139)	
68812_68813	LEE BOE	28,847,962	1,304,711	2,195,460	118,042	3,618,213	5,019,334	306,918	6,475,166	2,077,620	13,879,038	(264,483)	(417,085)	(681,568)	
68822	LEE LIB	204,243	15,544	23,737	52,591	77,372	52,591	2,173	45,844	86,255	169,809	(1,873)	(16,414)	(18,287)	
68862_68863	BACONTON COMM BOE	4,246,674	192,065	323,191	562,229	1,077,485	738,890	45,181	953,201	358,115	2,095,387	(38,935)	362,107	323,172	
68912_68913	LIBERTY BOE	44,781,806	2,025,353	3,408,097											

**Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2025**

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Payroll Location	Employer Name	2025 Net OPEB Liability	Differences Between Expected and Actual		Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB		Change 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/ (Income)
			Experience	Proportionate Share				Differences Between Expected and Actual Experience	Changes of Assumptions				Proportionate Share of Contributions	Proportionate Share of Contributions	
69612_69613	MARION BOE	6,774,077	306,372		515,538	-	821,910	1,178,640	72,070	1,520,498	990,489	3,761,697	(62,104)	(477,435)	(539,539)
69712_69713	MCDUFFIE BOE	20,106,079	909,341	1,530,163		222,081	2,661,585	3,498,311	213,912	4,512,977	2,029,606	10,254,806	(184,338)	(766,784)	(951,122)
69812_69813	MCINTOSH BOE	7,514,563	339,862	571,892		208,670	1,120,424	1,307,479	79,949	1,686,706	202,420	3,276,554	(68,898)	(58,999)	(127,897)
69912_69913	MERIWETHER CO BOE	14,045,689	635,246	1,068,940		37,410	1,741,596	2,443,847	149,434	3,152,672	1,772,825	7,518,778	(128,774)	(944,874)	(1,073,648)
69922	PINE MOUNTAIN REG LIB	236,810	10,710	18,022		24,479	53,211	41,203	2,519	53,154	109,338	206,214	(2,173)	(29,478)	(31,651)
70012_70013	MILLER BOE	4,955,337	224,116	377,124		40,044	641,284	862,192	52,721	1,112,267	771,025	2,798,205	(45,428)	(288,082)	(333,510)
70112_70113	MITCHELL BOE	10,135,109	458,382	771,328		149,233	1,378,943	1,763,435	107,829	2,274,910	734,452	4,880,626	(92,921)	(281,310)	(374,231)
70122	DESOTO TRAIL REG LIB	116,777	5,281	8,887		30,298	44,466	20,318	1,242	26,212	75,132	122,904	(1,068)	(17,738)	(18,806)
70212_70213	MONROE BOE	25,429,984	1,150,126	1,935,337		633,815	3,719,278	4,424,631	270,554	5,707,972	1,054,154	11,457,311	(233,143)	(29,356)	(203,787)
70312_70313	MONTGOMERY BOE	6,342,887	286,871	482,722		511,223	1,280,816	1,103,616	67,483	1,423,714	204,314	2,799,127	(58,152)	131,913	73,761
70412_70413	MORGAN BOE	20,040,852	906,391	1,525,199		1,233,830	3,665,420	3,486,962	213,218	4,498,336	219,523	8,418,039	(183,734)	179,202	(4,532)
70422	AZALEA REGIONAL LIBRARY SYSTEM	825,626	37,341	62,834		81,216	181,391	143,653	8,784	185,319	210,681	548,437	(7,571)	(75,176)	(82,747)
70512_70513	MURRAY BOE	33,158,654	1,499,671	2,523,523		1,128,948	5,152,142	5,769,363	352,780	7,442,736	2,448,451	16,013,330	(304,000)	(422,488)	(726,488)
70612_70613	MUSCOGEE BOE	146,175,047	6,611,081	11,124,580		1,498,503	19,234,164	25,433,389	1,555,180	32,810,208	9,686,089	69,484,866	(1,340,150)	(2,999,212)	(4,339,362)
70622	CHATTAHOOCHEE VALLEY LIB	2,204,429	99,700	167,767		166,692	434,159	383,555	23,453	494,803	444,803	1,346,614	(20,211)	(192,191)	(212,402)
70712_70713	NEWTON BOE	97,197,651	4,395,973	7,397,180		1,427,443	13,220,596	16,911,680	1,034,101	21,816,823	6,330,699	46,093,303	(891,124)	(2,004,102)	(2,895,226)
70722	NEWTON LIB	332,558	15,041	25,309		41,460	81,810	57,863	3,538	74,645	167,052	303,098	(3,051)	(34,170)	(37,221)
70812_70813	OCONEE BOE	43,908,353	1,985,850	3,341,624		1,283,675	6,611,149	7,639,732	467,148	9,855,596	74,073	18,036,549	(402,557)	1,362,381	959,824
70912_70913	OGLETHORPE BOE	13,931,518	630,083	1,060,251		409,846	2,100,180	2,423,982	148,220	3,127,045	95,208	5,794,455	(127,724)	158,917	31,193
71012_71013	PAULDING BOE	160,917,489	7,277,839	12,246,547		15,126,536	34,650,922	27,998,466	1,712,027	36,119,272	474,714	66,304,479	(1,475,315)	6,213,112	4,737,797
71112_71113	PEACH BOE	21,031,826	951,210	1,600,617		2,673,854	5,225,681	3,659,384	223,761	4,720,769	402,844	9,006,758	(192,821)	899,152	706,331
71122	PEACH PUBLIC LIB	81,697	3,695	6,218		32,352	42,265	14,215	869	18,338	8,283	41,705	(749)	(5,612)	(6,361)
71212_71213	PICKENS BOE	24,451,199	1,105,858	1,860,847		-	2,966,705	4,254,330	260,140	5,488,276	1,908,314	11,911,060	(224,175)	(647,865)	(872,040)
71312_71313	PIERCE BOE	18,236,627	824,791	1,387,890		674,080	2,886,761	3,173,040	194,022	4,093,363	495,319	7,955,744	(167,193)	128,269	(38,924)
71412_71413	PIKE BOE	16,742,814	757,230	1,274,204		1,375,536	3,406,970	2,913,127	178,129	3,758,064	338,989	7,188,309	(153,499)	81,927	(71,572)
71512_71513	POLK BOE	40,899,234	1,849,756	3,112,616		3,482,773	8,445,145	7,116,168	435,133	9,180,174	1,642,954	18,374,429	(374,966)	1,083,719	708,753
71612_71613	PULASKI BOE	6,135,108	277,473	466,909		5,596	749,978	1,067,464	65,272	1,377,076	802,512	3,312,324	(56,251)	(324,216)	(380,467)
71712_71713	PUTNAM BOE	19,566,859	884,953	1,489,126		201,416	2,575,495	3,404,490	208,175	4,391,945	904,857	8,909,467	(179,390)	(335,336)	(514,726)
71812_71813	QUITMAN BOE	2,330,046	105,381	177,327		49,916	332,624	405,411	24,790	522,998	383,903	1,337,102	(21,360)	(126,206)	(147,566)
71912_71913	RABUN BOE	17,002,236	768,963	1,293,947		735,695	2,798,605	2,958,265	180,890	3,816,294	854,720	7,810,169	(165,878)	(162,863)	(318,741)
72012_72013	RANDOLPH BOE	4,751,280	214,887	361,594		-	576,481	826,688	50,550	1,066,464	1,278,553	3,222,255	(43,560)	(480,326)	(523,886)
72060_72061	STEM CHARTER SCHOOL	2,601,284	117,649	197,969		814,552	1,130,170	452,604	27,675	583,880	29,909	1,094,068	(23,848)	302,908	279,060
72112_72113	RICHMOND BOE	145,455,870	6,578,554	11,069,848		1,053,228	18,701,630	25,308,257	1,547,528	32,648,783	10,407,277	69,911,845	(1,333,555)	(2,617,999)	(3,951,554)
72122	AUGUSTA RICHMOND CO LIB	1,268,540	57,372	96,542		293,582	447,496	220,717	13,496	284,734	470,044	988,991	(11,628)	(49,333)	(60,961)
72160_72161	GA SCHOOL INNOVAT&CLASSICS	3,520,239	159,210	267,906		855,405	1,282,521	612,496	37,452	790,147	8,789	1,448,884	(32,272)	278,690	246,418
72212_72213	ROCKDALE BOE	87,603,158	3,962,041	6,666,996		52,560	10,681,597	15,242,309	932,024	19,663,259	8,512,475	44,350,067	(803,157)	(2,763,336)	(3,566,493)
72222	CONYERS-ROCKDALE LIB	437,890	19,805	33,325		43,742	96,872	76,190	4,659	98,288	206,690	385,827	(4,017)	(34,766)	(38,783)
72312_72313	SCHLEY BOE	6,538,477	295,717	497,608		133,343	926,668	1,137,647	69,564	1,467,616	183,494	2,858,321	(59,947)	(36,159)	(96,106)
72412_72413	SCREVEN BOE	11,999,537	542,705	913,219		89,055	1,544,979	2,087,832	127,665	2,693,396	1,047,759	5,956,652	(110,011)	(237,449)	(347,460)
72422	SCREVEN-JENKINS REG LIB	166,279	7,520	12,655		19,604	39,779	28,931	1,769	37,323	117,042	185,065	(1,525)	(28,997)	(30,522)
72512_72513	SEMINOLE BOE	7,826,650	353,977	595,643		-	949,620	1,361,780	83,269	1,756,757	966,201	4,168,007	(71,759)	(406,544)	(478,303)
72612_72613	SPALDING BOE	48,510,754	2,194,003	3,691,887		156,506	6,042,396	8,440,516	516,114	10,888,643	7,804,624	27,649,897	(444,753)	(2,491,476)	(2,936,229)
72622	FLINT RIVER REG LIB	455,104	20,583	34,635		63,506	118,724	79,185	4,842	102,152	120,403	306,582	(4,173)	(22,382)	(26,555)
72712_72713	STEPHENS BOE	21,346,798	965,455	1,624,588		336,299	2,926,342	3,674,187	227,112	4,791,467	946,570	9,679,336	(195,708)	(431,871)	(627,579)
72812_72813	STEWART BOE	2,999,535	135,660	228,278		30,394	394,332	521,897	31,913	673,271	532,830	1,759,911	(27,497)	(127,314)	(154,811)
72912_72913	SUMTER BOE	21,675,634	980,327	1,649,547		1,010,607	3,640,547	3,771,402	230,611	4,865,277	2,503,672	11,370,962	(198,727)	(865,560)	(1,064,287)
72922	LAKE BLACKSHEAR REG LIB	368,940	16,686	28,078		76,382	121,146	64,193	3,925	82,812	116,050	266,980	(3,384)	(16,456)	(19,840)
72960	FURLOW CHARTER SCHOOL	3,287,430	148,681	250,188		2,134,109	2,532,978	571,989	34,975	737,891	109,247	1,454,102	(30,140)	825,607	795,467
73012_73013	TALBOT BOE	2,922,211	132,163	222,393		8,634	363,190	508,443	31,090	655,915	992,931	2,188,379	(26,793)	(296,439)	(323,232)
73112_73113	TALIAFERRO BOE	1,994,417	90,202	151,784		14,716	256,702	347,014	21,219	447,664	385,454	1,201,351	(18,286)	(34,675)	(52,961)
73160	7 PILLARS CHARTER SCHOOL	-	-	-		1,055,767	1,055,767	-	-	-	2,036,321	2,036,321	-	28,474	28,474
73212_73213	TATTNALL BOE	20,787,013	940,137	1,581,985		662,155	3,184,277	3,616,788	221,156	4,665,818	1,236,139	9,739,901	(190,581)	50,202	(140,379)
73312_73313	TAYLOR BOE	7,719,179	349,116	587,464		97,224	1,033,804	1,343,081	82,126	1,732,634	757,670	3,915,511	(70,768)	(98,186)	(168,954)
73412_73413	TELFAR BOE	9,317,485	421,403	709,103		48,958	1,179,464	1,621,174	99,130	2,091,387	1,149,822	4,961,513	(85,425)	(310,747)	(396,172)
73512_73513	TERRELL BOE	6,715,177	303,708	511,055		154,373	969,136	1,168,392	71,444	1,507,278	1,626,027	4,373,141	(61,563)	(473,841)	(535,404)
73522	KINCHAFONNEE REG LIB	236,438	10,693	17,994		37,906	66,593	41,139	2,516	53,071	63,059	159,785	(2,163)	(12,253)	(14,416)
73612_73613	THOMAS BOE	35,498,191	1,605,482	2,701,572		982,990	5,290,044	6,176,426	377,671	7,967,865	171,646	14,693,608	(325,448)	151,464	(173,984)
73622	THOMAS CO PUBLIC LIB	245,092	11,085	18,653		27,999	57,737	42,644	2,608	55,013	160,131	260,396	(2,247)	(58,949)	(61,196)
73712_73713	TIFT BOE	40,975,720	1,853,215	3,118,437		474,444	5,446,096	7,129,476	435,947	9,197,342	1,244,530	18,007,295	(375,669)	(577,746)	(953,415)
73722	COASTAL PLAIN REG LIB	401,507	18,159	30,557		42,516	91,232	69,859	4,272	90,122	374,968	539,221	(3,684)	(131,924)	(135,608)
73812_73813	TOOMBS BOE	15,016,193	679,140	1,142,800		566,042	2,387,982	2,612,70							

Department of Community Health
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As of and for the Year Ended June 30, 2025

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Payroll Location	Employer Name	2025 Net OPEB Liability	Differences Between Expected and Actual		Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Total Deferred Outflows of Resources		Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Change in Proportion and Differences Between Employer Contributions and Total Deferred Inflows of Resources		Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer OPEB Expense/	Total Employer OPEB Expense/ (Income)
			Experience	Proportionate Share of Contributions		Expected Experience	Proportionate Share of Contributions	Experience	Changes of Assumptions	Share of Contributions	Total Deferred Inflows of Resources			
74622	CHEROKEE REG LIB	344,654	15,588	26,230	151,891	193,709	59,967	3,667	77,361	44,634	185,629	(3,158)	(380)	(3,538)
74712_74713	WALTON BOE	70,623,254	3,194,088	5,374,748	1,458,192	10,027,028	12,287,930	751,372	15,851,978	865,589	29,756,869	(647,484)	208,293	(439,191)
74812_74813	WARE BOE	36,621,853	1,656,302	2,787,088	262,962	4,706,352	6,371,935	389,626	8,220,080	1,261,305	16,242,946	(335,751)	185,668	(150,083)
74912_74913	WARREN BOE	4,412,674	199,573	335,824	435,219	970,616	767,773	46,947	990,461	78,236	1,883,417	(40,456)	53,587	13,131
75012_75013	WASHINGTON BOE	14,520,613	656,726	1,105,084	9,775	1,771,585	2,526,480	154,487	3,259,273	1,904,784	7,845,024	(133,127)	(571,638)	(704,765)
75112_75113	WAYNE BOE	25,388,205	1,148,236	1,932,157	75,561	3,155,954	4,417,362	270,109	5,698,594	801,182	11,187,247	(232,763)	(408,319)	(641,082)
75212_75213	WEBSTER BOE	1,907,602	86,275	145,177	118,893	350,345	331,909	20,295	428,177	137,200	917,581	(17,488)	(67,816)	(85,304)
75312_75313	WHEELER BOE	5,514,005	249,383	419,641	242,473	911,497	959,396	58,664	1,237,664	692,552	2,948,276	(50,552)	(229,997)	(280,549)
75412_75413	WHITE BOE	23,374,527	1,057,163	1,778,907	649,605	3,485,675	4,066,997	248,685	5,246,607	127,638	9,689,927	(214,298)	120,510	(93,788)
75512_75513	WHITFIELD BOE	69,473,631	3,142,094	5,287,257	509,540	8,938,891	12,087,904	739,141	15,593,936	1,691,886	30,112,867	(636,940)	(548,648)	(1,185,588)
75522	NORTHWEST GA REG LIB	857,170	65,234	38,767	198,326	302,327	149,141	9,120	192,399	150,196	500,856	(7,854)	(7,707)	(15,561)
75612_75613	WILCOX BOE	5,722,342	258,805	435,496	32,781	727,082	995,646	60,881	1,284,427	396,502	2,737,456	(52,463)	(145,557)	(198,020)
75712_75713	WILKES BOE	8,688,100	392,938	661,204	-	1,054,142	1,511,666	92,434	1,950,117	1,160,732	4,714,949	(79,655)	(647,742)	(727,397)
75722	BARTRAM TRAIL REG LIB	163,394	7,390	12,435	38,505	58,330	28,429	1,738	36,675	87,102	153,944	(1,500)	(17,461)	(18,961)
75812_75813	WILKINSON BOE	6,658,417	301,141	506,736	72,235	880,112	1,158,516	70,840	1,494,537	1,497,450	4,221,343	(61,046)	(457,209)	(518,255)
75912_75913	WORTH BOE	14,367,267	649,791	1,093,414	120,386	1,863,591	2,499,799	152,856	3,224,853	1,313,647	7,191,155	(131,719)	(810,791)	(942,510)
75922	WORTH PUB LIB	87,466	3,956	7,242	17,855	17,855	17,855	931	19,633	82,685	118,467	(804)	(20,899)	(21,703)
76112_76113	ATLANTA CITY BOE	283,463,334	12,820,238	21,572,838	18,916,898	53,309,974	49,320,547	3,015,812	63,625,709	2,572,254	118,534,322	(2,598,825)	4,513,451	1,914,626
76312_76313	BREMEN CITY BOE	11,067,369	500,546	842,277	452,407	1,795,230	1,925,641	117,748	2,484,163	414,077	4,941,629	(101,470)	143,900	42,430
76412_76413	BUFORD CITY BOE	28,556,346	1,291,522	2,173,267	2,813,464	6,278,253	4,968,595	303,816	6,409,710	77,460	11,759,581	(261,810)	1,202,469	940,659
76512_76513	CALHOUN CITY BOE	19,460,876	880,160	1,481,060	1,662,682	4,023,902	3,386,050	207,047	4,368,156	-	7,961,253	(178,416)	501,764	323,348
76612_76613	CARROLLTON CITY BOE	28,508,425	1,289,355	2,169,620	4,607,347	8,066,322	4,960,257	303,306	6,398,954	9,836	11,672,353	(261,373)	1,249,442	988,069
76712_76713	CARTERSVILLE CITY BOE	22,369,874	1,011,726	1,702,448	3,277,080	5,991,254	3,892,194	237,997	5,021,105	-	9,151,296	(205,090)	1,074,272	869,182
76912_76913	CHICKAMAUGA CITY BOE	5,684,378	257,088	432,607	125,067	814,762	989,040	60,477	1,275,906	70,737	2,396,160	(52,112)	25,010	(27,102)
77112_77113	COMMERCE CITY BOE	9,682,983	437,934	736,919	1,927,700	3,754,619	1,684,768	103,019	2,173,426	276,702	4,237,915	(88,773)	298,032	209,259
77212_77213	DALTON CITY BOE	44,337,496	2,005,259	3,374,283	1,615,283	6,994,825	7,714,400	471,714	9,951,921	1,573,167	19,711,202	(406,494)	226,222	(180,272)
77312_77313	DECATUR CITY BOE	35,348,754	1,598,723	2,690,200	731,404	5,020,327	6,150,425	376,081	7,934,323	2,303,723	16,764,552	(324,082)	365,312	41,230
77412_77413	DUBLIN CITY BOE	13,783,663	623,396	1,048,999	1,598,762	3,271,157	2,398,256	146,647	3,093,858	313,134	5,951,895	(126,373)	371,593	245,220
77612_77613	GNSVILLE CITY BOE	41,095,195	1,858,619	3,127,530	2,306,607	7,292,216	7,150,263	437,218	9,224,159	657,293	17,468,933	(376,771)	232,046	(144,725)
77912_77913	JEFFERSON CITY BOE	19,256,074	870,897	1,465,474	1,293,872	3,630,243	3,350,416	204,868	4,322,186	41,461	7,918,931	(176,540)	725,731	549,191
78112_78113	MARIETTA CITY BOE	57,936,921	2,620,322	4,409,261	4,770,533	11,800,116	10,080,600	616,400	13,004,425	38,530	23,739,955	(531,175)	1,618,720	1,087,545
78212_78213	MOUNTAIN EDU CTR BOE	999,721	45,215	76,083	61,416	182,714	173,944	10,636	224,396	1,259,527	1,668,503	(9,167)	(209,515)	(218,682)
78412_78413	PELHAM CITY BOE	6,740,301	304,845	512,967	-	817,812	1,172,763	71,711	1,512,917	1,515,242	4,272,633	(61,795)	(526,785)	(588,580)
78512_78513	ROME CITY BOE	34,273,756	1,550,104	2,608,387	2,788,360	6,946,851	5,963,383	364,644	7,693,030	3,528,560	17,549,617	(314,222)	826,355	512,133
78612_78613	SOCIAL CIRCLE BOE	11,062,252	500,314	841,887	1,506,508	2,848,709	1,924,751	117,693	2,483,015	-	4,525,459	(101,416)	588,303	486,887
78912_78913	THOMASVILLE CITY BOE	14,478,554	654,824	1,101,883	-	1,756,707	2,519,163	154,040	3,249,832	1,174,224	7,097,259	(132,740)	(534,448)	(667,188)
79112_79113	TRION CITY BOE	7,105,240	321,350	540,741	433,965	1,296,056	1,236,260	75,594	1,594,830	224,353	3,131,037	(65,140)	(42,192)	(107,332)
79212_79213	VALDOSTA CITY BOE	42,703,645	1,931,364	3,249,940	1,618,766	6,800,070	7,430,122	454,331	9,585,189	3,948,143	21,417,785	(391,512)	(100,874)	(492,386)
79312_79313	VIDALIA CITY BOE	12,154,091	549,695	924,981	588,560	2,063,236	2,114,723	129,309	2,728,087	1,628,513	6,600,632	(111,433)	(133,371)	(244,804)
79322	OHOOPEE REG LIB	294,408	13,315	22,406	17,679	53,400	51,225	3,132	66,082	92,966	213,405	(2,700)	(26,176)	(28,876)
79422	OKEFENOKEE REG LIB	268,075	12,124	20,402	24,035	56,561	46,643	2,852	60,172	177,378	287,045	(2,459)	(48,618)	(51,077)
79561	COASTAL PLAINS CHARTER	466,828	21,113	35,528	110,186	166,827	81,225	4,967	104,783	174,322	365,297	(4,279)	80,466	76,187
81012_81013	GA MILITARY COLLEGE	16,427,936	742,989	1,250,240	1,942,978	3,936,207	2,858,341	174,779	3,687,387	5,448,194	12,168,701	(150,613)	(995,855)	(1,146,468)
85042_85043	NORTHWEST GEORGIA RESA	3,292,175	148,896	250,549	61,188	460,633	572,814	35,026	738,956	577,631	1,924,427	(30,186)	(168,644)	(198,830)
85242_85243	NORTH GEORGIA RESA	2,348,191	106,202	178,708	308,886	593,796	408,568	24,983	527,071	16,568	977,190	(21,528)	73,238	51,710
85442_85443	PIONEER RESA	4,673,863	211,386	355,702	765,098	1,332,186	813,218	49,726	1,049,088	1,633,480	3,545,512	(42,850)	197,587	154,737
85642_85643	METRO RESA	2,100,028	94,978	159,822	42,828	297,628	365,390	22,343	471,369	2,411,724	3,270,826	(19,252)	(616,070)	(635,322)
85842_85843	N E GEORGIA RESA	3,010,887	136,174	229,142	15,467	380,783	523,872	32,033	675,819	967,274	2,198,998	(27,608)	(257,902)	(285,510)
86042_86043	WEST GA RESA	713,688	32,278	54,315	8,773	95,366	124,176	7,593	160,193	3,142,879	3,434,841	(6,541)	(845,347)	(851,888)
86242_86243	GRIFFIN RESA	1,485,252	67,174	113,034	120,907	301,115	258,423	15,802	333,377	366,287	973,889	(13,618)	32,041	18,423
86442_86443	MIDDLE GA RESA	814,553	36,840	61,991	209,912	308,743	141,726	8,666	182,833	51,526	384,751	(7,470)	62,377	54,907
86642_86643	OCONEE RESA	335,722	15,184	25,550	33,084	73,818	58,413	3,572	75,356	1,039,371	1,176,712	(3,076)	(242,968)	(246,044)
86842_86843	CEN SAV RIVER RESA	861,357	38,957	65,553	161,603	266,113	149,870	9,164	193,339	110,524	462,897	(7,896)	55,642	47,746
87242_87243	CHATT FLINT RESA	829,069	37,496	63,096	132,453	233,045	144,252	8,821	186,091	487,478	826,642	(7,600)	(25,018)	(32,618)
87642_87643	HEART OF GEORGIA RESA	1,548,898	70,052	117,878	1,378	189,308	269,497	16,479	347,663	437,830	1,071,469	(14,201)	(172,311)	(186,512)
88042_88043	FIRST DISTRICT RESA	2,534,196	114,614	192,864	264,855	572,333	440,932	26,962	568,821	1,720,755	2,757,470	(23,236)	(642,086)	(665,322)
88442_88443	SOUTHWEST GA RESA	519,122	23,478	39,508	17,946	80,932	90,323	5,523	116,521	245,327	457,694	(4,762)	(6,888)	(7,650)
88642_88643	COASTAL PLNS RESA	740,765	33,503	56,376	34,369	124,248	128,888	7,881	166,271	1,548,157	1,851,197	(6,790)	(109,160)	(115,950)
88842_88843	OKEFENOKEE RESA	998,791	45,172	76,012	107,699	228,883	173,782	10,626	224,187	599,246	1,007,841	(9,155)	(157,094)	(166,249)
Total		\$ 9,304,923,685	\$ 420,835,164	\$ 708,146,667	\$ 376,508,865	\$ 1,505,490,696	\$ 1,618,988,657	\$ 98,996,569	\$ 2,088,567,705	\$ 376,508,865	\$ 4,183,061,796	\$ (85,308,681)	\$ -	\$ (85,308,681)

Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
As of and for the Year Ended June 30, 2025

NOTE 1 – PLAN DESCRIPTION

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

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

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Allocation Methodology

GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefit Plans Other Than Pensions*, requires employers participating 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 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, 2024 through June 30, 2025 for the fiscal year 2025. 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 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, 2025 are as follows (amounts in thousands):

	Fiscal Year 2025
Total employer contributions per audited financial statements	\$ 700,864

Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
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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, 2025 were as follows (amounts in thousands):

	Fiscal Year 2025
Total OPEB liability	\$ 10,529,423
Plan fiduciary net position	1,224,499
Employers' net OPEB liability	\$ 9,304,924
Plan fiduciary net position as a percentage of total OPEB liability	11.63%

Actuarial Assumptions

The collective total OPEB liability for the June 30, 2025 measurement date was determined by an actuarial valuation as of June 30, 2024, with update procedures used to roll forward the total OPEB liability to June 30, 2025. 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 - 8.75% including inflation
Long-term expected rate of return	7.00% compounded annually, net of investment expense, including inflation
Healthcare cost trend rate	6.50%
Ultimate trend rate	4.50%
Year of ultimate trend rate	2032

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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: 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. 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.
- For PSERS members: Pre-retirement mortality rates were based on the Pub-2010 Below-Median 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 Below-Median 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 Below-Median Contingent Survivor Mortality Table (ages set forward two years and adjusted 104% for males and 99% for females) with the MP-2019 Projection scale applied generationally.

The actuarial assumptions used for TRS members in the June 30, 2024 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, 2024 valuation were based on a review of recent plan experience done concurrently with the June 30, 2024 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.

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

Asset class	Target allocation	Long-Term Expected Real Rate of Return *
Fixed income	30.00%	3.45%
Equities	70.00%	9.30%
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 (SEIR) of 5.28% was used as the discount rate, as compared with last year's rate of 3.98%. 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 (5.20% 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 2134.

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 5.28%, 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 (4.28%) or 1-percentage-point higher (6.28%) than the current discount rate (amounts in thousands):

	1% Decrease (4.28%)	Current Discount Rate (5.28%)	1% Increase (6.28%)
Collective Net OPEB liability	\$ 10,466,183	\$ 9,304,924	\$ 8,311,580

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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):

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Collective Net OPEB liability	\$ 8,089,332	\$ 9,304,924	\$ 10,773,465

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan’s fiduciary net position is available in the 2025 State of Georgia Annual Comprehensive Financial Report which is publicly available at: <https://sao.georgia.gov/statewide-reporting/acfr>.

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 3.98% to 5.28%, resulting in a change of assumptions. Current year changes in the total OPEB liability due to a change in assumption for the year, are determined by spreading the total change over the average expected remaining service life of the active and inactive members at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. For the year ended June 30, 2025 this number is 9.19 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 6.05 years.

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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, 2025 (amounts in thousands):

	Year of Deferral	Amortization Period	Beginning of Year Balance	Current Year		End of Year Balance
				Additions	Deductions	
Deferred Outflows of Resources:						
Changes of assumptions	2019	6.48 Years	\$ 37,331	\$ -	\$ (37,331)	\$ -
	2020	6.30 Years	510,335	-	(392,566)	117,769
	2021	6.26 Years	10,575	-	(4,680)	5,895
	2023	6.14 Years	770,622	-	(186,140)	584,482
			<u>\$ 1,328,863</u>	<u>\$ -</u>	<u>\$ (620,717)</u>	<u>\$ 708,146</u>
Differences between expected and actual experience	2022	6.20 Years	\$ 243,256	\$ -	\$ (76,018)	\$ 167,238
	2024	6.09 Years	315,601	-	(62,004)	253,597
			<u>\$ 558,857</u>	<u>\$ -</u>	<u>\$ (138,022)</u>	<u>\$ 420,835</u>
Total Deferred Outflows of Resources			<u>\$ 1,887,720</u>	<u>\$ -</u>	<u>\$ (758,739)</u>	<u>\$ 1,128,981</u>
Deferred Inflows of Resources:						
Changes of assumptions	2022	6.20 Years	\$ 949,072	\$ -	\$ (296,585)	\$ 652,487
	2024	6.09 Years	179,024	-	(35,172)	143,852
	2025	6.05 Years	-	1,548,116	(255,887)	1,292,229
			<u>\$ 1,128,096</u>	<u>\$ 1,548,116</u>	<u>\$ (587,644)</u>	<u>\$ 2,088,568</u>
Differences between expected and actual experience	2019	6.48 Years	\$ 96,198	\$ -	\$ (96,198)	\$ -
	2020	6.30 Years	127,804	-	(98,311)	29,493
	2021	6.26 Years	1,586,677	-	(702,069)	884,608
	2023	6.14 Years	247,086	-	(59,683)	187,403
	2025	6.05 Years	-	619,956	(102,472)	517,484
			<u>\$ 2,057,765</u>	<u>\$ 619,956</u>	<u>\$ (1,058,733)</u>	<u>\$ 1,618,988</u>
Net difference between projected and actual earnings on OPEB plan investments (1)	2021	5.0 Years	\$ 10,618	\$ -	\$ (10,618)	\$ -
	2022	5.0 Years	(39,461)	-	19,730	(19,731)
	2023	5.0 Years	27,220	-	(9,073)	18,147
	2024	5.0 Years	75,811	-	(18,953)	56,858
	2025	5.0 Years	-	54,653	(10,931)	43,722
		<u>\$ 74,188</u>	<u>\$ 54,653</u>	<u>\$ (29,845)</u>	<u>\$ 98,996</u>	
Total Deferred Inflows of Resources			<u>\$ 3,260,049</u>	<u>\$ 2,222,725</u>	<u>\$ (1,676,222)</u>	<u>\$ 3,806,552</u>

(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 inflow of resources related to OPEB.

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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 Ending June 30		
2026	\$	(1,053,977)
2027		(645,914)
2028		(279,066)
2029		(324,753)
Thereafter		<u>(373,862)</u>
Total	\$	<u>(2,677,572)</u>

Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2025 are as follows (amounts in thousands):

Service Cost	\$	408,707
Interest on the total OPEB liability and net cash flow		478,570
Projected earnings on plan investments		(68,041)
Administrative expense		4,818
Other		8,120
Recognition (Amortization) of deferred inflows and outflows of resources:		
Difference between expected and actual experience		(920,712)
Changes of assumptions		33,072
Net difference between projected and actual earnings on plan investments		<u>(29,844)</u>
Collective OPEB Income	\$	<u>(85,310)</u>

NOTE 5 – ACCESS TO ACTUARIAL VALUATIONS

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