



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

# Department of Community Health

## Georgia State Employees 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 State Employees Post-Employment Health Benefit  
Fund**

***Table of Contents***

	<b><i>Page(s)</i></b>
Independent Auditor's Report.....	1-2
 <b>State GASB Statement 75 Schedules</b>	
Schedule of Employer Allocations.....	4-8
Schedule of OPEB Amounts by Employer.....	9-12
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer.....	13-19

(This page intentionally left blank)



## 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 State Employees 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

**State GASB 75 Schedules**

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

Payroll Location Number	Employer	2025 Employer Contributions	2025 Employer Allocation Percentage
13610	LOOKOUT MTN CSB	\$ -	0.000000%
13630	HIGHLAND RIVERS CSB	23,501	0.013100%
13640	AVITA COMMUNITY PARTNERS	3,774	0.002104%
13660	DOUGLAS CNTY CSB	3,014	0.001680%
13680	DEKALB CSB	33,115	0.018459%
13690	VIEW POINTE HEALTH	19,516	0.010879%
13700	CLAYTON CSB	3,512	0.001958%
13710	ADVANTAGE BEHAVIORAL HLTH	16,939	0.009442%
13720	PATHWAYS CENTER	11,956	0.006664%
13730	MCINTOSH TRAIL CSB	9,487	0.005288%
13740	RIVER EDGE BEHAVIORAL HLT	53,285	0.029703%
13760	OCONEE CSB	3,302	0.001840%
13770	SERENITY BHS	18,680	0.010413%
13790	NEW HORIZONS	17,658	0.009843%
13800	MIDDLE FLINT CSB	7,112	0.003965%
13810	CSB MIDDLE GA	23,885	0.013314%
13820	ALBANY AREA CSB	3,430	0.001912%
13830	THE GA PINES CSB	9,482	0.005285%
13840	SOUTH GA CSB	12,691	0.007075%
13850	PINELAND CSB	11,034	0.006151%
13860	SATILLA (UNISON) CSB	25,046	0.013962%
13880	GATEWAY CSB	10,630	0.005926%
14000	GA PEANUT COMMISSION	25,207	0.014052%
14010	ADMINISTRATIVE SERVICES	1,159,873	0.646556%
14020	COURT OF APPEALS	631,759	0.352165%
14030	SUPREME COURT	473,053	0.263697%
14040	SUPERIOR COURT	2,413,039	1.345116%
14050	LAKE LANIER ISLAND AUTH	14,491	0.008078%
14060	GA AGRICULTURAL EXPO AUTH	132,721	0.073983%
14080	AGRICULTURE	1,446,155	0.806140%
14081	COMMODITY COMM COTTON	10,156	0.005661%
14083	COMMODITY COMM MILK	7,367	0.004107%
14090	AUDITS	1,099,132	0.612697%
14100	BANKING AND FINANCE	341,173	0.190183%
14120	GA INSURANCE COMMISSIONER	1,039,066	0.579213%
14130	DEFENSE	1,053,863	0.587462%
14140	DEPT OF COMMUNITY HEALTH	2,660,093	1.482833%
14150	TECHNICAL AND ADULT EDUC	1,760,124	0.981157%
14160	EDUCATION	3,814,745	2.126478%
14170	ERS EMPLOYEES	383,407	0.213725%
14180	DEPT OF COMMUNITY AFFAIRS	1,696,982	0.945960%
14181	GA COMMISSION ON THE HOLOCAUST	11,493	0.006407%
14190	FORESTRY COMMISSION	1,489,918	0.830535%
14210	PLANNING AND BUDGET	1,381,776	0.770253%
14220	SUBSEQUENT INJURY TRUST	32,016	0.017847%
14230	BEHAV HEALTH & DEVEL DISA	10,787,842	6.013538%
14240	DEPT OF HUMAN RESOURCES	6,278,665	3.499957%
14241	GA VOCATIONAL REHAB AGENCY	2,276,396	1.268946%
14250	PUBLIC HEALTH	4,116,551	2.294716%
14310	DEPT OF COMMUNITY SUPERVISION	5,743,257	3.201501%
14410	DEPT OF JUVENILE JUSTICE	6,934,457	3.865520%
14440	GENERAL ASSEMBLY OF GA	292,363	0.162974%
14441	GENERAL ASSEMBLY OF GA EMP'S	915,689	0.510439%
14470	DEPT OF DRIVERS SERVICES	1,785,609	0.995364%
14500	FINANCING/INVESTMENT COMM	432,815	0.241267%
14510	ADM OFFICE OF THE COURTS	412,681	0.230044%

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

Payroll Location Number	Employer	2025 Employer Contributions	2025 Employer Allocation Percentage
14530	PROSECUTING ATTRNYS CNCL	3,564,907	1.987210%
14550	GA PUBLIC DEFENDER COUNCIL	3,109,805	1.733519%
14560	GA SUP COURT CLERK'S AUTH	39,972	0.022282%
14570	DEPT EARLY CARE & LEARN	1,995,598	1.112419%
14610	GA BUILDING AUTHORITY	413,890	0.230717%
14611	STATE PROPERTY COMMISSION	59,891	0.033385%
14630	DEPT ECONOMIC DEVELOPMENT	594,968	0.331657%
14640	LABOR	2,147,343	1.197007%
14660	LAW DEPARTMENT	1,338,186	0.745954%
14700	GA TECHNOLOGY AUTHORITY	926,285	0.516345%
14701	STATE ACCOUNTING OFFICE	536,440	0.299031%
14720	NATURAL RESOURCES	5,097,119	2.841321%
14730	GA DEPT OF CORRECTIONS	19,855,116	11.067970%
14750	PUBLIC SAFETY	6,648,887	3.706333%
14760	PUBLIC SERVICE COMMISSION	330,880	0.184445%
14770	REVENUE	2,860,365	1.594472%
14780	STUDENT FINANCE COMM	446,449	0.248867%
14790	SECRETARY OF STATE	845,960	0.471569%
14810	TRS EMPLOYEES	1,299,183	0.724212%
14820	DEPT OF TRANSPORTATION	11,856,917	6.609480%
14830	STATE ROAD & TOLLWAY AUTH	411,221	0.229230%
14831	ATLANTA REGION TRANSIT LINK AUTHORITY	124,318	0.069300%
14840	VETERANS SERVICE	335,925	0.187257%
14860	WORKERS' COMPENSATION	459,066	0.255900%
14870	GA BUREAU OF INVESTIGATION	4,142,298	2.309068%
14880	PARDONS AND PAROLES BOARD	532,957	0.297090%
14890	GA CORRECTNL INDUSTRIES	447,768	0.249602%
18180	COASTAL PINES TECH COLLEGE	560,983	0.312713%
18200	ALBANY TECH COLLEGE	584,863	0.326024%
18220	ATHENS TECHNICAL COLLEGE	731,453	0.407739%
18230	ATLANTA TECH COLLEGE	728,678	0.406192%
18240	AUGUSTA TECH COLLEGE	790,086	0.440423%
18260	W GEORGIA TECH COLLEGE	913,777	0.509373%
18270	CHATTAHOOCHEE TECH COLL	1,448,591	0.807498%
18280	COLUMBUS TECH COLLEGE	601,973	0.335562%
18290	GA NW TECHNICAL COLLEGE	906,100	0.505094%
18300	GEORGIA PIEDMONT TECHNICAL	594,836	0.331583%
18320	GWINNETT TECH COLLEGE	1,258,894	0.701753%
18340	LANIER TECHNICAL COLLEGE	769,717	0.429069%
18350	CENTRAL GA TECH COLLEGE	1,667,767	0.929675%
18370	SOUTHERN REGIONAL TECH COLLEGE	937,738	0.522729%
18380	NORTH GA TECH COLLEGE	499,882	0.278652%
18410	SAVANNAH TECH COLLEGE	814,401	0.453977%
18420	S GA TECHNICAL COLLEGE	403,504	0.224928%
18430	SOUTHEASTERN TECH COLL	429,964	0.239678%
18440	OGEECHEE TECH COLLEGE	465,557	0.259518%
18500	SOUTHERN CRESCENT TECH	732,932	0.408563%
18510	WIREGRASS TECHNICAL COLL	781,077	0.435401%
18520	OCONEE FALL LINE TECH COL	408,580	0.227758%
25010	DFACS REGION #1	922,440	0.514202%
25020	DFACS REGION #2	817,595	0.455758%
25030	DFACS REGION #3	808,453	0.450661%
25040	DFACS REGION #4	1,078,224	0.601041%
25050	DFACS REGION #5	1,035,876	0.577435%
25060	DFACS REGION #6	795,423	0.443398%
25070	DFACS REGION #7	790,499	0.440653%

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

Payroll Location Number	Employer	2025 Employer Contributions	2025 Employer Allocation Percentage
25080	DFACS REGION #8	807,824	0.450311%
25090	DFACS REGION #9	1,346,053	0.750339%
25100	DFACS REGION #10	1,414,903	0.788718%
25110	DFACS REGION #11	940,633	0.524343%
25120	DFACS REGION #12	677,441	0.377630%
25130	DFACS REGION #13	2,098,273	1.169654%
25140	DFACS REGION #14	2,903,294	1.618402%
35011	APPLING CO HEALTH DEPT	22,834	0.012729%
35021	ATKINSON CO HEALTH DEPT	11,068	0.006170%
35031	BACON CO HEALTH DEPT	8,103	0.004517%
35051	BALDWIN CO HEALTH DEPT	33,544	0.018698%
35061	BANKS CO HEALTH DEPT	20,146	0.011230%
35071	BARROW CO HEALTH DEPT	34,837	0.019420%
35081	BARTOW CO HEALTH DEPT	49,975	0.027858%
35084	WOODWRIGHT INDUSTRIES	30,150	0.016807%
35091	BEN HILL CO HEALTH DEPT	13,426	0.007484%
35094	BEN HILL MR SERVICES	39,669	0.022113%
35101	BERRIEN CO HEALTH DEPT	14,497	0.008081%
35111	BIBB CO HEALTH DEPT	101,929	0.056819%
35121	BLECKLEY CO HEALTH DEPT	7,036	0.003922%
35131	BRANTLEY CO HEALTH DEPT	15,072	0.008401%
35141	BROOKS CO HEALTH DEPT	12,481	0.006957%
35161	BULLOCH CO HEALTH DEPT	46,431	0.025882%
35171	BURKE CO HEALTH DEPT	25,180	0.014036%
35181	BUTTS CO HEALTH DEPT	16,562	0.009232%
35211	CANDLER CO HEALTH DEPT	5,803	0.003235%
35221	CARROLL CO HEALTH DEPT	42,191	0.023519%
35224	CARROLL TRAINING CENTER	43,436	0.024213%
35231	CATOOSA CO HEALTH DEPT	43,248	0.024108%
35241	CHARLTON CO HEALTH DEPT	13,461	0.007504%
35271	CHATTOOGA CO HEALTH DEPT	20,068	0.011186%
35281	CHEROKEE CO HEALTH DEPT	428,044	0.238608%
35291	CLARKE CO HEALTH DEPT	367,793	0.205021%
35311	CLAYTON CO HEALTH DEPT	273,455	0.152434%
35321	CLINCH CO HEALTH DEPT	9,456	0.005271%
35331	COBB CO HEALTH DEPT	681,138	0.379691%
35341	COFFEE CO HEALTH DEPT	44,832	0.024991%
35351	COLQUITT CO HEALTH DEPT	36,595	0.020399%
35354	GREEN OAKS CENTER	34,382	0.019166%
35361	COLUMBIA CO HEALTH DEPT	39,107	0.021800%
35371	COOK CO HEALTH DEPT	16,423	0.009155%
35381	COWETA CO HEALTH DEPT	42,751	0.023831%
35391	CRAWFORD CO HEALTH DEPT	13,717	0.007646%
35411	DADE CO HEALTH DEPT	14,257	0.007947%
35421	DAWSON CO HEALTH DEPT	23,697	0.013210%
35431	DECATUR CO HEALTH DEPT	32,078	0.017882%
35441	DEKALB CO HEALTH DEPT	728,828	0.406275%
35451	DODGE CO HEALTH DEPT	5,535	0.003085%
35471	DOUGHERTY CO HEALTH DEPT	429,836	0.239606%
35481	DOUGLAS CO HEALTH DEPT	49,039	0.027336%
35491	EARLY CO HEALTH DEPT	21,668	0.012079%
35501	ECHOLS CO HEALTH DEPT	5,707	0.003181%
35521	ELBERT CO HEALTH DEPT	12,069	0.006728%
35531	EMANUEL CO HEALTH DEPT	29,367	0.016370%
35541	EVANS CO HEALTH DEPT	11,785	0.006570%
35551	FANNIN CO HEALTH DEPT	19,769	0.011020%

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

Payroll Location Number	Employer	2025 Employer Contributions	2025 Employer Allocation Percentage
35561	FAYETTE CO HEALTH DEPT	36,950	0.020597%
35571	FLOYD CO HEALTH DEPT	309,125	0.172318%
35581	FORSYTH CO HEALTH DEPT	65,659	0.036601%
35591	FRANKLIN CO HEALTH DEPT	26,792	0.014935%
35601	FULTON CO HEALTH DEPT	844,714	0.470874%
35611	GILMER CO HEALTH DEPT	28,453	0.015861%
35621	GLASCOCK CO HEALTH DEPT	5,084	0.002834%
35631	GLYNN CO HEALTH DEPT	791,787	0.441371%
35641	GORDON CO HEALTH DEPT	47,383	0.026413%
35651	GRADY CO HEALTH DEPT	31,075	0.017322%
35661	GREENE CO HEALTH DEPT	17,736	0.009887%
35671	GWINNETT CO HEALTH DEPT	697,018	0.388543%
35681	HABERSHAM CO HEALTH DEPT	32,911	0.018346%
35691	HALL CO HEALTH DEPT	449,539	0.250589%
35701	HANCOCK CO HEALTH DEPT	12,139	0.006767%
35711	HARALSON CO HEALTH DEPT	14,506	0.008086%
35731	HART CO HEALTH DEPT	20,434	0.011391%
35741	HEARD CO HEALTH DEP	6,951	0.003875%
35751	HENRY CO HEALTH DEP	60,203	0.033559%
35761	HOUSTON CO HEALTH DEPT	535,158	0.298317%
35771	IRWIN CO HEALTH DEP	5,846	0.003259%
35781	JACKSON CO HEALTH DEPT	37,310	0.020798%
35791	JASPER CO HEALTH DEPT	13,097	0.007301%
35801	JEFF DAVIS CO HEALTH DEPT	14,246	0.007941%
35811	JEFFERSON CO HEALTH DEPT	22,513	0.012550%
35821	JENKINS CO HEALTH DEPT	9,146	0.005098%
35831	JOHNSON CO HEALTH DEPT	7,391	0.004120%
35841	JONES CO HEALTH DEPT	18,341	0.010224%
35851	LAMAR CO HEALTH DEPT	15,973	0.008904%
35861	LANIER CO HEALTH DEPT	6,219	0.003467%
35871	LAURENS CO HEALTH DEPT	240,837	0.134252%
35881	LEE CO HEALTH DEPT	26,899	0.014994%
35901	LINCOLN CO HEALTH DEPT	6,914	0.003854%
35921	LOWNDES CO HEALTH DEPT	379,644	0.211627%
35931	LUMPKIN CO HEALTH DEPT	27,501	0.015330%
35951	MADISON CO HEALTH DEPT	22,412	0.012493%
35971	MCDUFFIE CO HEALTH DEPT	19,954	0.011123%
35991	MERIWETHER CO HEALTH DEPT	17,042	0.009500%
36001	MILLER CO HEALTH DEPT	8,330	0.004644%
36011	MITCHELL CO HEALTH DEPT	23,602	0.013156%
36014	MITCHELL TRAINING CENTER	41,111	0.022917%
36021	MONROE CO HEALTH DEPT	20,079	0.011193%
36031	MONTGOMERY CO HEALTH DEPT	7,960	0.004437%
36041	MORGAN CO HEALTH DEPT	19,901	0.011093%
36051	MURRAY CO HEALTH DEPT	29,321	0.016344%
36061	MUSCOGEE CO HEALTH DEPT	541,972	0.302115%
36071	NEWTON CO HEALTH DEPT	35,134	0.019585%
36081	OCONEE CO HEALTH DEPT	26,037	0.014514%
36091	OGLETHORPE CO HEALTH DEPT	8,738	0.004871%
36101	PAULDING CO HEALTH DEPT	45,483	0.025354%
36111	PEACH CO HEALTH DEPT	19,165	0.010683%
36121	PICKENS CO HEALTH DEPT	21,589	0.012035%
36131	PIERCE CO HEALTH DEPT	20,305	0.011319%
36141	PIKE CO HEALTH DEPT	10,079	0.005618%
36151	POLK CO HEALTH DEPT	28,944	0.016134%
36161	PULASKI CO HEALTH DEPT	9,512	0.005302%

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

Payroll Location Number	Employer	2025 Employer Contributions	2025 Employer Allocation Percentage
36171	PUTNAM CO HEALTH DEPT	29,669	0.016538%
36191	RABUN CO HEALTH DEPT	22,767	0.012691%
36211	RICHMOND CO HEALTH DEPT	427,631	0.238377%
36221	ROCKDALE CO HEALTH DEPT	35,030	0.019527%
36241	SCREVEN PHYS HEALTH DEPT	11,721	0.006534%
36251	SEMINOLE CO HEALTH DEPT	13,107	0.007306%
36261	SPALDING CO HEALTH DEPT	34,445	0.019201%
36271	STEPHENS CO HEALTH DEPT	20,450	0.011400%
36311	TALIAFERRO CO HEALTH DEPT	6,068	0.003383%
36321	TATTNALL CO HEALTH DEPT	19,216	0.010712%
36341	TELFAIR CO HEALTH DEPT	16,299	0.009085%
36361	THOMAS CO HEALTH DEPT	49,703	0.027706%
36364	THOMAS GRADY MR SVC CTR	44,031	0.024545%
36371	TIFT CO HEALTH DEPT	39,734	0.022149%
36374	TIFT MR SERVICE CENTER	45,000	0.025085%
36381	TOOMBS CO HEALTH DEPT	31,203	0.017394%
36391	TOWNS CO HEALTH DEPT	15,374	0.008570%
36401	TREUTLEN CO HEALTH DEPT	8,764	0.004885%
36411	TROUP CO HEALTH DEPT	363,051	0.202378%
36421	TURNER CO HEALTH DEPT	8,272	0.004611%
36431	TWIGGS CO HEALTH DEPT	5,794	0.003230%
36441	UNION CO HEALTH DEPT	22,734	0.012673%
36451	UPSON CO HEALTH DEPT	20,513	0.011435%
36461	WALKER CO HEALTH DEPT	29,114	0.016229%
36471	WALTON CO HEALTH DEPT	62,581	0.034885%
36481	WARE CO HEALTH DEPT	60,995	0.034001%
36484	SOUTHEAST HEALTH UNIT	421,976	0.235225%
36491	WARREN CO HEALTH DEPT	5,232	0.002917%
36501	WASHINGTON CO HEALTH DEP	20,740	0.011561%
36511	WAYNE CO HEALTH DEPT	27,063	0.015086%
36531	WHEELER CO HEALTH DEPT	7,268	0.004052%
36541	WHITE CO HEALTH DEPT	25,226	0.014062%
36551	WHITFIELD CO HEALTH DEPT	94,191	0.052506%
36561	WILCOX CO HEALTH DEPT	5,657	0.003153%
36571	WILKES CO HEALTH DEPT	10,667	0.005946%
36581	WILKINSON CO HEALTH DEPT	7,350	0.004097%
36591	WORTH CO HEALTH DEPT	21,942	0.012231%
44100	GA DEVELOPMENT AUTHORITY	-	0.000000%
44110	GA ENVIRON FINANCE AUTHOR	152,399	0.084953%
	<b>Total</b>	<b>\$ 179,392,597</b>	<b>100.000000%</b>

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

Payroll Location Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		2025 Net OPEB Asset	Differences Between Expected and Actual Experience	Changes of Assumptions	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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Total Deferred Inflows of Resources		Proportionate Share of Plan OPEB Income	Changes in Proportion and Differences Between Employer Contributions and Total Employer OPEB Expense/ (Income)	
					Proportionate Share Of Contributions	Total Deferred Resources				Proportionate Share Of Contributions	Total Deferred Resources			
13610	LOOKOUT MTN CSB	\$ -	\$ -	\$ -	6,712	\$ 6,712	\$ -	\$ -	\$ -	14,561	\$ 14,561	\$ -	(62,976)	(62,976)
13630	HIGHLAND RIVERS CSB	(95,668)	5,750	8,664	24,234	38,648	18,793	34,715	-	135,183	188,691	(13,470)	(211,551)	(225,021)
13640	AVITA COMMUNITY PARTNERS	(15,365)	923	1,392	4,340	6,655	3,018	5,576	-	36,883	45,477	(2,163)	(103,235)	(105,398)
13660	DOUGLAS CNTY CSB	(12,269)	737	1,111	-	1,848	2,410	4,452	-	15,282	22,144	(1,727)	(25,352)	(27,079)
13680	DEKALB CSB	(134,805)	8,102	12,208	24,842	45,152	26,480	48,917	-	83,189	158,586	(18,982)	(153,024)	(172,006)
13690	VIEW POINTE HEALTH	(79,448)	4,775	7,195	26,517	38,487	15,607	28,830	-	50,479	94,916	(11,187)	(146,748)	(157,935)
13700	CLAYTON CSB	(14,299)	859	1,295	8,289	10,443	2,809	5,189	-	20,861	28,859	(2,013)	(61,643)	(63,656)
13710	ADVANTAGE BEHAVIORAL HLTH	(68,954)	4,144	6,245	19,550	29,939	13,545	25,021	-	31,515	70,081	(9,709)	(64,347)	(74,056)
13720	PATHWAYS CENTER	(48,667)	2,925	4,407	16,445	23,777	9,560	17,660	-	73,033	100,253	(6,852)	(92,341)	(99,193)
13730	MCINTOSH TRAIL CSB	(38,618)	2,321	3,497	1,331	7,149	7,586	14,013	-	31,424	53,023	(5,437)	(81,845)	(87,282)
13740	RIVER EDGE BEHAVIORAL HLT	(216,919)	13,037	19,645	77,241	109,923	42,611	78,714	-	26,606	147,931	(30,545)	(32,570)	(63,115)
13760	OCONEE CSB	(13,437)	808	1,217	3,670	5,695	2,640	4,876	-	8,778	16,294	(1,891)	(23,527)	(25,418)
13770	SERENITY BHS	(76,045)	4,570	6,887	13,572	25,029	14,938	27,595	-	43,023	85,556	(10,708)	(75,500)	(86,208)
13790	NEW HORIZONS	(71,883)	4,320	6,510	34,241	45,071	14,120	26,084	-	22,210	62,414	(10,122)	(4,806)	(14,928)
13800	MIDDLE FLINT CSB	(28,956)	1,740	2,622	13,416	17,778	5,688	10,507	-	19,803	35,998	(4,078)	(49,827)	(53,905)
13810	CSB MIDDLE GA	(97,231)	5,844	8,806	4,028	18,678	19,100	35,282	-	25,704	80,086	(13,691)	(90,565)	(104,256)
13820	ALBANY AREA CSB	(13,963)	839	1,265	8,551	10,655	2,743	5,067	-	37,019	44,829	(1,966)	(114,763)	(116,729)
13830	THE GA PINES CSB	(38,596)	2,320	3,495	514	6,329	7,582	14,005	-	34,399	55,986	(5,434)	(106,397)	(111,831)
13840	SOUTH GA CSB	(51,668)	3,105	4,679	5,401	13,185	10,149	18,749	-	28,659	57,557	(7,276)	(65,107)	(72,383)
13850	PINELAND CSB	(44,920)	2,700	4,068	18,562	25,330	8,824	16,300	-	17,039	42,163	(6,326)	(55,308)	(61,634)
13860	SATILLA (UNISON) CSB	(101,963)	6,128	9,234	21,736	37,098	20,029	37,000	-	42,295	99,324	(14,358)	(85,403)	(99,761)
13880	GATEWAY CSB	(43,277)	2,601	3,919	17	6,537	8,501	15,704	-	28,229	52,434	(6,094)	(60,047)	(66,141)
14000	GA PEANUT COMMISSION	(102,621)	6,168	9,294	572	16,034	20,158	37,238	-	1,887	59,283	(14,454)	160	(14,294)
14010	ADMINISTRATIVE SERVICES	(4,721,748)	283,781	427,621	39,941	751,343	927,520	1,713,387	-	31,203	2,672,110	(664,895)	75,950	(588,945)
14020	COURT OF APPEALS	(2,571,834)	154,569	232,916	14,920	402,405	505,200	933,245	-	101,992	1,540,437	(362,152)	(49,645)	(411,797)
14030	SUPREME COURT	(1,925,759)	115,740	174,405	27,032	317,177	378,288	698,802	-	1,143,853	2,711,177	(271,177)	66,763	(253,524)
14040	SUPERIOR COURT	(9,823,278)	590,387	889,637	83,760	1,563,784	1,929,642	3,564,585	-	220,229	5,714,456	(1,383,268)	49,593	(1,333,675)
14050	LAKE LANIER ISLAND AUTH	(58,993)	3,546	5,343	2,508	11,397	11,588	21,407	-	314	33,309	(8,309)	(575)	(8,884)
14060	GA AGRICULTURAL EXPO AUTH	(540,292)	32,472	48,931	33,597	115,000	106,133	196,056	-	302,189	196,056	(76,081)	17,296	(58,785)
14080	AGRICULTURE	(5,887,178)	353,824	533,168	28,368	915,360	1,156,452	2,136,288	-	80,213	3,372,953	(829,006)	64,760	(764,246)
14081	COMMODITY COMM COTTON	(41,342)	2,485	3,744	550	6,779	8,121	15,002	-	1,208	24,331	(5,821)	(5,561)	(11,382)
14083	COMMODITY COMM MILK	(29,993)	1,803	2,716	2,297	6,816	5,892	10,884	-	877	17,653	(4,223)	(6)	(4,229)
14090	AUDITS	(4,474,479)	268,920	405,228	122,697	796,845	878,947	1,623,660	-	67,373	2,569,980	(630,077)	31,951	(598,126)
14100	BANKING AND FINANCE	(1,388,892)	83,473	125,784	272	209,529	272,828	503,989	-	63,744	840,561	(195,578)	(36,679)	(232,257)
14120	GA INSURANCE COMMISSIONER	(4,229,948)	254,223	383,082	251,755	889,060	830,912	1,534,926	-	94,315	2,460,153	(595,642)	228,049	(367,593)
14130	DEFENSE	(4,290,189)	257,844	388,538	56,207	702,589	842,746	1,556,786	-	130,002	2,529,534	(604,127)	(182,921)	(787,048)
14140	DEPT OF COMMUNITY HEALTH	(10,829,014)	650,832	980,721	80,759	1,712,312	2,127,204	3,929,538	-	97,390	6,154,132	(1,524,892)	(130,636)	(1,655,528)
14150	TECHNICAL AND ADULT EDUC	(7,165,314)	430,641	648,921	657,225	1,736,787	1,407,523	2,600,086	-	12,263	4,019,872	(1,008,987)	391,637	(617,350)
14160	EDUCATION	(15,529,504)	933,335	1,406,417	291,075	2,630,827	3,050,548	5,635,211	-	94,165	8,779,924	(2,186,793)	496,044	(1,690,749)
14170	ERS EMPLOYEES	(1,560,817)	93,806	141,354	35,866	271,026	306,600	566,376	-	-	872,976	(219,787)	44,277	(175,510)
14180	DEPT OF COMMUNITY AFFAIRS	(6,908,273)	415,193	625,642	207,247	1,248,082	1,357,031	2,506,813	-	20,613	3,884,457	(972,793)	522,946	(449,847)
14181	GA COMMISSION ON THE HOLOCAUST	(46,790)	2,812	4,237	80	7,129	9,191	28,283	-	2,113	16,979	(6,590)	9,806	3,216
14190	FORESTRY COMMISSION	(6,065,333)	364,531	549,302	164,484	1,078,317	1,191,447	2,200,935	-	42,780	3,435,162	(854,093)	28,420	(825,673)
14210	PLANNING AND BUDGET	(5,625,098)	338,073	509,433	31,193	878,699	1,104,970	2,041,186	-	91,266	3,237,422	(792,102)	45,113	(746,989)
14220	SUBSEQUENT INJURY TRUST	(130,335)	7,833	11,804	859	20,496	25,602	47,295	-	6,010	78,907	(18,354)	(13,994)	(32,348)
14230	BEHAV HEALTH & DEVEL DISA	(43,916,402)	2,639,410	3,977,255	950,777	7,567,442	8,626,746	15,936,000	-	563,403	25,126,149	(6,184,109)	(1,490,660)	(7,674,769)
14240	DEPT OF HUMAN RESOURCES	(25,559,915)	1,536,171	2,314,814	-	3,850,985	5,020,878	9,274,958	-	1,833,480	16,129,316	(3,599,232)	(5,077,852)	(8,677,084)
14241	GA VOCATIONAL REHAB AGENCY	(9,267,014)	556,955	839,260	984,314	2,380,529	1,820,372	3,362,733	-	476,563	5,659,668	(1,304,938)	4,144,631	2,839,693
14250	PUBLIC HEALTH	(16,758,133)	1,007,177	1,517,687	557,224	3,082,088	3,291,894	6,081,045	-	984,357	10,357,296	(2,359,804)	1,629,698	(730,106)
14310	DEPT OF COMMUNITY SUPERVISION	(23,380,314)	1,405,175	2,117,420	514,317	4,036,912	4,592,727	8,484,044	-	292,288	13,369,059	(3,292,309)	(295,434)	(3,587,743)
14410	DEPT OF JUVENILE JUSTICE	(28,229,593)	1,696,621	2,556,591	321,076	4,574,288	5,545,298	10,243,708	-	194,082	15,983,088	(3,975,163)	(926,040)	(4,901,203)
14440	GENERAL ASSEMBLY OF GA	(1,190,186)	71,531	107,788	7,067	186,386	233,795	431,884	-	398,044	1,063,723	(167,597)	(1,310,876)	(1,478,473)
14441	GENERAL ASSEMBLY OF GA EMP'S	(3,727,696)	224,037	337,596	348,573	910,206	732,252	1,352,674	-	56,581	2,141,507	(524,917)	1,553,720	1,028,803
14470	DEPT OF DRIVERS SERVICES	(7,269,066)	436,877	658,317	209,014	1,304,208	1,427,904	2,637,735	-	61,827	4,127,466	(1,023,597)	333,171	(690,426)
14500	FINANCING/INVESTMENT COMM	(1,761,954)	105,895	159,570	12,159	277,624	346,111	639,363	-	21,748	1,007,222	(248,110)	(25,151)	(273,261)
14510	ADM OFFICE OF THE COURTS	(1,679,993)	100,969	152,147	22,929	276,045	330,011	609,621	-	4,856	944,488	(236,569)	48,613	(187,956)
14530	PROSECUTING ATTRNYS CNCL	(14,512,441)	872,209	1,314,308	94,565	2,281,082	2,850,760	5,266,147	-	168,323	8,285,230	(2,043,579)	177,641	(1,865,938)
14550	GA PUBLIC DEFENDER COUNCIL	(12,659,755)	760,861	1,146,521	392,969	2,300,351	2,486,827	4,593,861	-	9,294	7,089,982	(1,782,689)	580,242	(1,202,447)
14560	GA SUP COURT CLERK'S AUTH	(162,724)	9,780	14,737	616	25,133	31,965	59,048	-	7,089	98,102	(22,914)	(4,610)	(27,524)
14570	DEPT EARLY CARE & LEARN	(8,123,910)	488,253	735,736	14,082	1,238,071	1,595,825	2,947,933	-	22,022	4,565,780	(1,143,973)	130,537	(1,013,436)
14610	GA BUILDING AUTHORITY	(1,684,908)	101,264	152,592	5,111	258,967	330,976	611,405	-	46,599	988,980	(237,260)	(10,028)	(247,288)
14611	STATE PROPERTY COMMISSION	(243,808)	14,653	22,080	396	37,129	47,893	88,471	-	10,311	146,675	(34,330)	(6,632)	(40,962)
14630	DEPT ECONOMIC DEVELOPMENT	(2,422,065)	145,568	219,352	3,978	368,898	475,780	878,898	-	73,501	1,428,179	(341,063)	(47,168)	(388,231)
14640	LABOR	(8,741,649)	525,380	791,681	96,884	1,413								

**Department of Community Health**  
**Georgia State Employees 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 Asset	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Income	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share	Total Employer OPEB Expense/ (Income)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share	
													Proportionate Share Of Contributions	Proportionate Share
14750	PUBLIC SAFETY	(27,067,063)	1,626,752	2,451,307	246,440	4,324,499	5,316,935	9,821,859	15,191,970	(3,811,462)	270,541	(3,540,921)		
14760	PUBLIC SERVICE COMMISSION	(1,346,988)	80,955	121,989	29,513	232,457	264,596	488,783	771,111	(189,679)	(18,420)	(208,099)		
14770	REVENUE	(11,644,305)	699,832	1,054,557	27,365	1,781,754	2,287,356	4,225,384	6,694,803	(1,639,698)	(206,363)	(1,846,061)		
14780	STUDENT FINANCE COMM	(1,817,456)	109,231	164,597	11,245	285,073	357,013	659,503	1,032,363	(255,926)	22,647	(233,279)		
14790	SECRETARY OF STATE	(3,443,832)	206,977	311,888	79,445	598,310	676,491	1,249,668	1,963,621	(484,945)	19,946	(464,999)		
14810	TRS EMPLOYEES	(5,288,864)	317,865	478,982	59,664	856,511	1,038,921	1,919,177	3,069,290	(744,754)	71,983	(672,771)		
14820	DEPT OF TRANSPORTATION	(48,268,520)	2,900,976	4,371,401	758,147	8,030,524	9,481,657	17,515,258	26,996,915	(6,796,956)	830,186	(5,966,770)		
14830	STATE ROAD & TOLLWAY AUTH	(1,674,049)	100,612	151,609	6,761	258,982	328,843	607,464	1,070,611	(235,733)	(45,332)	(281,065)		
14831	ATLANTA REGION TRANSIT LINK AUTHORITY	(506,093)	30,417	45,834	152,171	228,422	99,415	183,646	302,014	(71,267)	126,380	55,113		
14840	VETERANS SERVICE	(1,367,523)	82,189	123,849	29,811	235,849	268,630	496,235	769,430	(192,569)	12,759	(179,810)		
14860	WORKERS' COMPENSATION	(1,868,818)	112,317	169,248	18,982	300,547	367,102	678,140	1,058,192	(263,158)	(33,661)	(296,819)		
14870	GA BUREAU OF INVESTIGATION	(16,862,945)	1,013,476	1,527,179	197,962	2,738,617	3,312,483	6,119,078	9,544,170	(2,374,562)	485,250	(1,889,312)		
14880	PARDONS AND PAROLES BOARD	(2,169,625)	130,396	196,490	5,620	332,506	426,192	787,295	1,237,354	(305,515)	(18,720)	(324,235)		
14890	GA CORRECTNL INDUSTRIES	(1,822,824)	109,553	165,083	21,171	295,807	358,068	661,450	1,089,094	(256,682)	(42,399)	(299,081)		
18180	COASTAL PINES TECH COLLEGE	(2,283,719)	137,253	206,823	18,672	362,748	448,604	828,696	1,313,957	(321,584)	15,554	(306,030)		
18200	ALBANY TECH COLLEGE	(2,380,928)	143,096	215,627	27,569	386,292	467,699	863,970	1,378,923	(335,272)	23,008	(312,264)		
18220	ATHENS TECHNICAL COLLEGE	(2,977,686)	178,961	269,672	32,621	481,254	584,924	1,080,517	21,687	(419,304)	3,831	(415,473)		
18230	ATLANTA TECH COLLEGE	(2,966,389)	178,282	268,649	53,236	500,167	582,704	1,076,417	82,494	(417,715)	82,641	(335,074)		
18240	AUGUSTA TECH COLLEGE	(3,216,375)	193,307	291,252	27,813	512,408	631,811	1,167,130	1,858,879	(452,915)	15,292	(437,623)		
18260	W GEORGIA TECH COLLEGE	(3,719,912)	223,570	336,891	13,620	574,081	730,723	1,349,849	2,161,743	(523,822)	(111,328)	(635,150)		
18270	CHATTAHOOCHEE TECH COLL	(5,897,095)	354,420	534,066	26,344	914,830	1,158,400	2,139,886	3,324,973	(830,402)	91,810	(738,592)		
18280	COLUMBUS TECH COLLEGE	(2,450,583)	147,282	221,935	65,234	434,451	481,382	889,246	1,457,037	(345,081)	51,736	(293,345)		
18290	GA NW TECHNICAL COLLEGE	(3,688,662)	221,691	334,061	46,417	602,169	724,585	1,338,510	47,316	(519,420)	65,664	(453,756)		
18300	GEORGIA PIEDMONT TECHNICAL	(2,421,525)	145,536	219,304	22,052	386,892	475,674	878,702	1,447,530	(340,989)	23,102	(317,887)		
18320	GWINNETT TECH COLLEGE	(5,124,848)	308,007	464,128	16,264	788,399	1,006,703	1,859,660	2,920,053	(721,657)	(47,179)	(768,836)		
18340	LANIER TECHNICAL COLLEGE	(3,133,458)	188,323	283,779	17,568	489,670	615,523	1,137,402	39,328	(441,240)	(26,634)	(467,874)		
18350	CENTRAL GA TECH COLLEGE	(6,789,344)	408,045	614,872	14,698	1,037,615	1,333,669	2,463,658	3,823,137	(956,046)	45,896	(910,150)		
18370	SOUTHERN REGIONAL TECH COLLEGE	(3,817,449)	229,432	345,724	14,363	589,519	749,883	1,385,243	2,158,005	(537,554)	(41,734)	(579,288)		
18380	NORTH GA TECH COLLEGE	(2,034,974)	122,304	184,296	21,711	328,311	399,741	738,434	1,188,247	(286,555)	2,699	(283,856)		
18410	SAVANNAH TECH COLLEGE	(3,315,359)	199,256	300,253	15,157	514,666	651,255	1,203,048	1,936,188	(466,855)	15,095	(451,760)		
18420	S GA TECHNICAL COLLEGE	(1,642,632)	98,723	148,764	-	247,487	322,671	596,064	938,573	(231,308)	(33,368)	(264,676)		
18430	SOUTHEASTERN TECH COLL	(1,750,350)	105,197	158,519	12,007	275,723	343,831	635,152	56,101	(246,476)	3,455	(243,021)		
18440	OGEECHEE TECH COLLEGE	(1,895,240)	113,905	171,641	21,758	307,304	372,293	687,728	1,112,475	(266,877)	47,205	(219,672)		
18500	SOUTHERN CRESCENT TECH	(2,983,704)	179,323	270,217	39,164	488,704	586,106	1,082,700	1,779,631	(420,152)	(35,223)	(455,375)		
18510	WIREGRASS TECHNICAL COLL	(3,179,700)	191,102	287,967	19,095	498,164	624,606	1,153,822	1,831,887	(447,751)	(38,569)	(486,320)		
18520	OCONEE FALL LINE TECH COL	(1,663,299)	99,966	150,635	19,776	270,377	326,731	603,563	943,638	(234,220)	6,956	(227,264)		
25010	DFACS REGION #1	(3,755,177)	225,689	340,085	64,788	630,562	737,651	1,362,646	2,100,297	(528,786)	58,716	(470,070)		
25020	DFACS REGION #2	(3,328,365)	200,037	301,431	145,127	646,595	653,810	1,207,768	1,867,069	(468,686)	93,692	(374,994)		
25030	DFACS REGION #3	(3,291,142)	197,800	298,060	68,094	563,954	646,498	1,194,261	1,851,040	(463,443)	87,562	(375,881)		
25040	DFACS REGION #4	(4,389,356)	263,804	397,519	6,928	668,251	862,226	1,592,771	2,469,841	(618,089)	(61,801)	(679,890)		
25050	DFACS REGION #5	(4,216,963)	253,443	381,906	18,689	654,038	828,362	1,530,215	1,895,555	(593,812)	25,600	(568,212)		
25060	DFACS REGION #6	(3,238,101)	194,612	293,256	63,748	551,616	636,078	1,175,014	2,110,411	(455,974)	44,607	(411,367)		
25070	DFACS REGION #7	(3,218,055)	193,408	291,441	49,333	534,182	632,141	1,167,740	1,841,030	(453,152)	31,418	(421,734)		
25080	DFACS REGION #8	(3,288,586)	197,647	297,828	26,145	521,620	645,996	1,193,333	1,886,624	(463,084)	111,003	(352,081)		
25090	DFACS REGION #9	(5,479,668)	329,332	496,262	400,115	1,225,709	1,076,402	1,988,414	29,465	(771,622)	382,861	(388,761)		
25100	DFACS REGION #10	(5,759,946)	346,177	521,645	86,570	954,392	1,131,459	2,090,119	67,378	(811,087)	(18,006)	(829,093)		
25110	DFACS REGION #11	(3,829,236)	230,140	346,792	93,596	670,528	752,198	1,389,520	2,184,634	(539,215)	108,887	(430,328)		
25120	DFACS REGION #12	(2,757,803)	165,746	249,758	21,968	437,472	541,731	1,000,727	39,970	(388,341)	15,072	(373,269)		
25130	DFACS REGION #13	(8,541,892)	513,374	773,590	148,298	1,435,262	1,677,932	3,099,607	4,801,140	(1,202,830)	192,684	(1,010,146)		
25140	DFACS REGION #14	(11,819,064)	710,335	1,070,384	33,215	1,813,934	2,321,685	4,288,799	6,770,993	(1,664,306)	41,552	(1,622,754)		
35011	APPLING CO HEALTH DEPT	(92,959)	5,587	8,419	2,512	16,518	18,260	33,732	52,174	(13,092)	4,648	(8,444)		
35021	ATKINSON CO HEALTH DEPT	(45,059)	2,708	4,081	4,277	11,066	8,851	16,351	25,519	(6,345)	7,053	708		
35031	BACON CO HEALTH DEPT	(32,987)	1,983	2,987	3,725	8,695	6,480	11,970	19,239	(4,645)	2,443	(2,202)		
35051	BALDWIN CO HEALTH DEPT	(136,550)	8,207	12,367	-	20,574	26,823	49,550	80,990	(19,228)	(5,804)	(25,032)		
35061	BANKS CO HEALTH DEPT	(82,012)	4,929	7,427	8,185	20,541	16,110	29,760	47,200	(11,548)	865	(10,683)		
35071	BARROW CO HEALTH DEPT	(141,823)	8,524	12,844	4,444	25,812	27,859	51,463	84,290	(19,973)	(3,958)	(23,931)		
35081	BARTOW CO HEALTH DEPT	(203,445)	12,227	18,425	5,619	36,271	39,964	73,824	116,180	(28,648)	(4,357)	(33,005)		
35084	WOODWRIGHT INDUSTRIES	(122,740)	7,377	11,116	10,127	28,620	24,111	44,539	71,926	(17,284)	13,445	(3,839)		
35091	BEN HILL CO HEALTH DEPT	(54,655)	3,285	4,950	8,628	16,863	10,736	19,833	35,658	(7,696)	4,803	(2,893)		
35094	BEN HILL MR SERVICES	(161,490)	9,706	14,625	5,562	29,893	31,722	58,600	90,322	(22,741)	3,393	(19,348)		
35101	BERRIEN CO HEALTH DEPT	(59,015)	3,547	5,345	1,987	10,879	11,593	21,415	36,778	(8,310)	1,766	(6,544)		
35111	BIBB CO HEALTH DEPT	(414,945)	24,939	37,579	33,090	95,608	81,510	150,572	237,142	(58,431)	(2,194)	(60,625)		
35121	BLECKLEY CO HEALTH DEPT	(28,642)	1,721	2,594	686	5,001	5,626	10,393	16,265	(4,034)	391	(3,643)		
35131	BRANTLEY CO HEALTH DEPT	(61,352)	3,687	5,556	1,709	10,952	12,052	22,263	37,595	(8,637)	2,315	(6,322)		
35141	BROOKS CO HEALTH DEPT	(50,806)	3,054	4,601	2,347	10,002	9,980	18,436	32,893	(7,154)	2,555	(4,599)		
35161	BULLOCH CO HEALTH DEPT	(189,014)	11,360	17,118	4,813	33,291	37,129	73,129	118,131	(26,615)	(14,775)	(41,390)		
35171	BURKE CO HEALTH DEPT	(102,504)	6,161	9,283	5,549	20,993	20,135	37,196	61,427	(14,434)	7,188	(7,246)		
35181	BUTTS CO HEALTH DEPT	(67,421)	4,052	6,106	4,108	14,266	13,244	24,465	38,282	(9,494)	3,894	(5,600)		
35211	CANDLER CO HEALTH DEPT	(23,625)	1,420	2,140	2,983	6,543	4,641	8,573	16,806	(3,327)	(2,094)	(5,421)		
35221	CARROLL CO HEALTH DEPT	(171,757)	10,323	15,555	-	25,878	33,739	62,326	110,281	(24,186)	(13,658)	(37,844)		

Department of Community Health  
Georgia State Employees 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 Asset	Differences Between Expected and Actual Experience	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	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	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 Income	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share Of Contributions	Total Employer OPEB Expense/ (Income)
35224	CARROLL TRAINING CENTER	(176,826)	10,627	16,014	1,842	28,483	34,735	64,165	-	7,615	106,515	(24,901)	4,832	(20,069)
35231	CATOOSA CO HEALTH DEPT	(176,059)	10,581	15,945	8,535	35,061	34,584	63,887	-	134	98,605	(24,792)	8,257	(16,535)
35241	CHARLTON CO HEALTH DEPT	(54,801)	3,294	4,963	2,141	10,398	10,765	19,886	-	5,498	36,149	(7,717)	(3,788)	(11,505)
35271	CHATTOOGA CO HEALTH DEPT	(81,690)	4,910	7,398	2,861	15,169	16,047	29,643	-	826	46,516	(11,501)	2,321	(9,180)
35281	CHEROKEE CO HEALTH DEPT	(1,742,536)	104,728	157,811	24,470	287,009	342,296	632,316	-	8,823	983,435	(245,378)	50,628	(194,750)
35291	CLARKE CO HEALTH DEPT	(1,497,252)	89,986	135,597	81,040	306,623	294,114	543,310	-	8,629	846,053	(210,834)	63,391	(147,443)
35311	CLAYTON CO HEALTH DEPT	(1,113,214)	66,905	100,817	73,145	240,867	218,675	403,953	-	-	622,628	(156,758)	45,123	(111,635)
35321	CLINCH CO HEALTH DEPT	(38,494)	2,314	3,486	713	6,513	7,562	13,968	-	2,253	23,783	(5,421)	(596)	(6,017)
35331	COBB CO HEALTH DEPT	(2,772,854)	166,651	251,121	102,535	520,307	544,687	1,006,189	-	27,385	1,578,261	(390,460)	63,140	(327,320)
35341	COFFEE CO HEALTH DEPT	(182,507)	10,969	16,529	23,304	50,802	35,851	66,227	-	2,011	104,089	(25,699)	9,099	(16,600)
35351	COLQUITT CO HEALTH DEPT	(148,972)	8,953	13,492	2,252	24,697	29,263	54,058	-	10,851	94,172	(20,977)	(12,000)	(33,057)
35354	GREEN OAKS CENTER	(139,968)	8,412	12,676	5,877	26,965	27,495	50,790	-	1,147	79,432	(19,710)	(4,617)	(24,327)
35361	COLUMBIA CO HEALTH DEPT	(159,204)	9,568	14,418	4,044	28,030	31,273	57,770	-	4,157	93,200	(22,420)	750	(21,670)
35371	COOK CO HEALTH DEPT	(66,858)	4,018	6,055	1,967	12,040	13,133	24,261	-	1,816	39,210	(9,415)	478	(8,937)
35381	COWETA CO HEALTH DEPT	(174,036)	10,460	15,761	-	26,221	34,187	63,153	-	9,591	106,931	(24,506)	(9,665)	(34,171)
35391	CRAWFORD CO HEALTH DEPT	(55,838)	3,356	5,057	2,881	11,294	10,969	20,262	-	-	31,231	(7,861)	2,333	(5,528)
35411	DADE CO HEALTH DEPT	(58,036)	3,488	5,256	7,134	15,878	11,400	21,060	-	2,087	34,547	(8,172)	8,729	557
35421	DAWSON CO HEALTH DEPT	(96,472)	5,798	8,737	5,144	19,679	18,950	35,007	-	3,010	56,967	(13,586)	14,078	492
35431	DECATUR CO HEALTH DEPT	(130,591)	7,849	11,827	4,348	24,024	25,653	47,388	-	1,905	74,946	(18,390)	6,636	(11,754)
35441	DEKALB CO HEALTH DEPT	(2,966,995)	178,319	268,704	242	447,265	582,823	1,076,637	-	142,096	1,801,556	(417,800)	(88,775)	(506,575)
35451	DODGE CO HEALTH DEPT	(22,530)	1,354	2,040	360	3,754	4,426	8,175	-	5,568	18,169	(3,172)	(2,009)	(5,181)
35471	DOUGHERTY CO HEALTH DEPT	(1,749,824)	105,166	158,471	82,495	346,132	343,728	634,961	-	-	978,689	(246,402)	85,022	(161,380)
35481	DOUGLAS CO HEALTH DEPT	(199,633)	11,998	18,080	19,546	49,624	39,215	72,441	-	3,553	115,209	(28,112)	2,328	(25,784)
35491	EARLY CO HEALTH DEPT	(88,212)	5,302	7,989	1,847	15,138	17,328	32,010	-	108	49,446	(12,422)	5,305	(7,117)
35501	ECHOLS CO HEALTH DEPT	(23,231)	1,396	2,104	826	4,326	4,563	8,430	-	439	13,432	(3,271)	280	(2,991)
35521	ELBERT CO HEALTH DEPT	(49,134)	2,953	4,450	2,932	10,335	9,652	17,829	-	1,194	28,675	(6,920)	(1,395)	(8,315)
35531	EMANUEL CO HEALTH DEPT	(119,549)	7,185	10,827	5,124	23,136	23,484	43,381	-	901	67,766	(16,834)	748	(16,086)
35541	EVANS CO HEALTH DEPT	(47,980)	2,884	4,345	3,612	10,841	9,425	17,411	-	-	26,836	(6,757)	3,640	(3,117)
35551	FANNIN CO HEALTH DEPT	(80,478)	4,837	7,288	2,283	14,408	15,809	29,203	-	1,184	46,196	(11,332)	(2,231)	(13,563)
35561	FAYETTE CO HEALTH DEPT	(150,418)	9,040	13,623	-	22,663	29,548	54,582	-	11,700	95,830	(21,182)	(17,838)	(39,020)
35571	FLOYD CO HEALTH DEPT	(1,258,425)	75,632	113,968	43,550	233,150	247,200	456,646	-	3,965	707,811	(177,206)	43,495	(133,711)
35581	FORSYTH CO HEALTH DEPT	(267,294)	16,065	24,207	50,842	10,570	52,506	96,993	-	669	150,168	(37,640)	19,640	(18,000)
35591	FRANKLIN CO HEALTH DEPT	(109,069)	6,555	9,878	6,543	22,976	21,425	39,578	-	1,199	62,202	(15,359)	12,242	(3,117)
35601	FULTON CO HEALTH DEPT	(3,438,756)	206,672	311,428	826,816	1,344,916	675,494	1,247,826	-	122,549	2,045,869	(484,229)	853,365	369,136
35611	GILMER CO HEALTH DEPT	(115,832)	6,962	10,490	3,850	21,302	22,753	42,032	-	1,084	65,869	(16,313)	2,988	(13,325)
35621	GLASCOCK CO HEALTH DEPT	(20,696)	1,244	1,874	3,543	6,661	4,066	7,510	-	2,080	13,656	(2,913)	(153)	(3,066)
35631	GLYNN CO HEALTH DEPT	(3,223,298)	193,723	291,915	6,915	492,553	633,171	1,169,642	-	38,818	1,841,631	(453,889)	(8,652)	(462,541)
35641	GORDON CO HEALTH DEPT	(192,892)	11,593	17,469	8,601	37,663	37,891	69,995	-	-	107,886	(27,161)	3,940	(23,221)
35651	GRADY CO HEALTH DEPT	(126,501)	7,603	11,456	4,121	23,180	24,849	45,904	-	688	71,441	(17,812)	9,020	(8,792)
35661	GREENE CO HEALTH DEPT	(72,204)	4,340	6,539	1,269	12,148	14,183	26,201	-	727	41,111	(10,169)	1,677	(8,492)
35671	GWINNETT CO HEALTH DEPT	(2,837,499)	170,536	256,976	-	427,512	557,386	1,029,647	-	155,554	1,742,587	(399,563)	(44,161)	(443,724)
35681	HABERSHAM CO HEALTH DEPT	(133,979)	8,052	12,134	4,372	24,558	26,318	48,617	-	1,157	76,092	(18,868)	2,821	(16,047)
35691	HALL CO HEALTH DEPT	(1,830,032)	109,986	165,735	64,335	340,056	359,483	664,066	-	-	1,023,549	(257,696)	101,360	(156,336)
35701	HANCOCK CO HEALTH DEPT	(49,419)	2,970	4,476	190	7,636	9,708	17,933	-	4,581	32,222	(6,959)	(3,333)	(10,292)
35711	HARALSON CO HEALTH DEPT	(59,051)	3,549	5,348	2,573	11,470	11,600	21,428	-	1,383	34,411	(8,314)	3,155	(5,159)
35731	HART CO HEALTH DEPT	(83,188)	5,000	7,534	4,504	17,038	16,341	30,186	-	1,918	48,445	(11,716)	11,945	229
35741	HEARD CO HEALTH DEPT	(28,299)	1,701	2,563	236	4,500	5,559	10,269	-	788	16,616	(3,985)	(1,527)	(5,512)
35751	HENRY CO HEALTH DEPT	(245,079)	14,729	22,195	9,298	46,222	48,142	88,932	-	1,468	138,542	(34,511)	(4,241)	(38,752)
35761	HOUSTON CO HEALTH DEPT	(2,178,586)	130,935	197,302	112,000	440,237	427,952	790,546	-	22,555	1,241,053	(306,779)	116,244	(190,535)
35771	IRWIN CO HEALTH DEPT	(23,800)	1,430	2,155	2,028	5,613	4,675	8,636	-	2,304	15,615	(3,351)	94	(3,257)
35781	JACKSON CO HEALTH DEPT	(151,886)	9,128	13,755	11,506	34,389	29,836	55,115	-	-	84,951	(21,387)	6,299	(15,088)
35791	JASPER CO HEALTH DEPT	(53,319)	3,204	4,829	5,091	13,124	10,474	19,348	-	-	29,822	(7,508)	3,989	(3,519)
35801	JEFF DAVIS CO HEALTH DEPT	(57,993)	3,485	5,252	1,622	10,359	11,392	21,044	-	10,017	42,453	(8,165)	(1,884)	(10,049)
35811	JEFFERSON CO HEALTH DEPT	(91,652)	5,508	8,300	2,990	16,798	18,004	33,258	-	638	51,900	(12,906)	5,092	(7,814)
35821	JENKINS CO HEALTH DEPT	(37,230)	2,238	3,372	553	6,163	7,313	13,510	-	6,376	27,199	(5,242)	(1,940)	(7,182)
35831	JOHNSON CO HEALTH DEPT	(30,088)	1,808	2,725	1,344	5,877	5,910	10,918	-	324	17,152	(4,238)	2,031	(2,207)
35841	JONES CO HEALTH DEPT	(74,665)	4,487	6,762	6,553	17,802	14,667	27,094	-	-	41,761	(10,513)	7,242	(3,271)
35851	LAMAR CO HEALTH DEPT	(65,025)	3,908	5,889	1,315	11,112	12,773	23,596	-	952	37,321	(9,156)	(82)	(9,238)
35861	LANIER CO HEALTH DEPT	(25,319)	1,522	2,293	937	4,752	4,974	9,188	-	4,535	18,697	(3,565)	(1,688)	(5,253)
35871	LAURENS CO HEALTH DEPT	(980,432)	58,925	88,792	11,917	159,634	192,592	355,771	-	2,364	550,727	(138,060)	39,121	(98,939)
35881	LEE CO HEALTH DEPT	(109,500)	6,581	9,917	4,503	21,001	21,510	39,734	-	2,024	63,268	(15,418)	473	(14,945)
35901	LINCOLN CO HEALTH DEPT	(28,145)	1,692	2,549	2,014	6,255	5,529	10,213	-	3,460	19,202	(3,963)	4,274	311
35921	LOWNDES CO HEALTH DEPT	(1,545,496)	92,885	139,967	78,491	311,343	303,590	560,816	-	50,256	914,662	(217,629)	45,226	(172,403)
35931	LUMPKIN CO HEALTH DEPT	(111,954)	6,729	10,139	4,733	21,601	21,992	40,625	-	6	62,623	(15,764)	11,688	(4,076)
35951	MADISON CO HEALTH DEPT	(91,235)	5,483	8,263	3,006	16,752	17,922	33,107	-	76	51,105	(12,846)	(1,565)	(14,411)
35971	MCDUFFIE CO HEALTH DEPT	(81,230)	4,882	7,357	3,864	16,103	15,957	29,476	-	441	45,874	(11,439)	4,000	(7,439)
35991	MERIWETHER CO HEALTH DEPT	(69,378)	4,170	6,283	2,185	12,638	13,628	25,175	-	1,278	40,081	(9,771)	(4,160)	(13,931)
36001	MILLER CO HEALTH DEPT	(33,915)	2,038	3,071	3,127	8,236	6,662	12,307	-	390	19,359	(4,776)	2,682	(2,094)
36011	MITCHELL CO HEALTH DEPT	(96,077)	5,774	8,701	3,562	18,037	18,873	34,864	-	3,042	56,779	(13,527)	5,532	(7,995)
36014	MITCHELL TRAINING CENTER	(167,361)	10,059	15,157	2,296	27,512	32,876	60,731	-	1,413	95,020	(23,566)	303	(23,263)

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

Payroll Location Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		2025 Net OPEB Asset	Differences Between Expected and Actual Experience	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	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	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 Income	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share Of Contributions	Total Employer OPEB Expense/ (Income)
36021	MONROE CO HEALTH DEPT	(81,742)	4,913	7,403	2,935	15,251	16,057	29,662	-	5,586	51,305	(11,510)	3,240	(8,270)
36031	MONTGOMERY CO HEALTH DEPT	(32,403)	1,947	2,935	1,602	6,484	6,365	11,758	-	303	18,426	(4,563)	1,335	(3,228)
36041	MORGAN CO HEALTH DEPT	(81,011)	4,869	7,337	1,720	13,926	15,914	29,397	-	4,446	49,757	(11,406)	(1,593)	(12,999)
36051	MURRAY CO HEALTH DEPT	(119,359)	7,174	10,810	3,255	21,239	23,446	43,312	-	7,046	73,804	(16,807)	3,491	(13,316)
36061	MUSCOGEE CO HEALTH DEPT	(2,206,322)	132,602	199,814	40,744	373,160	433,400	800,611	-	768	1,234,779	(310,685)	35,078	(275,607)
36071	NEWTON CO HEALTH DEPT	(143,028)	8,596	12,953	19,359	40,908	28,096	51,901	-	2,129	82,126	(20,140)	(127)	(20,267)
36081	OCONEE CO HEALTH DEPT	(105,995)	6,370	9,599	3,711	19,680	20,821	38,462	-	2,203	61,486	(14,926)	(51)	(14,977)
36091	OGLETHORPE CO HEALTH DEPT	(35,573)	2,138	3,222	2,618	7,978	6,988	12,908	-	8	19,904	(5,011)	2,168	(2,843)
36101	PAULDING CO HEALTH DEPT	(185,158)	11,128	16,769	3,242	31,139	36,372	67,189	-	2,285	105,846	(26,072)	(5,145)	(31,217)
36111	PEACH CO HEALTH DEPT	(78,017)	4,689	7,066	9,819	21,574	15,325	28,310	-	2,327	45,962	(10,986)	(3,596)	(14,582)
36121	PICKENS CO HEALTH DEPT	(87,891)	5,282	7,960	3,076	16,318	17,265	31,893	-	1,740	50,898	(12,377)	781	(11,596)
36131	PIERCE CO HEALTH DEPT	(82,662)	4,968	7,486	2,675	15,129	16,238	29,996	-	2,189	48,423	(11,640)	2,000	(9,640)
36141	PIKE CO HEALTH DEPT	(41,028)	2,466	3,716	283	6,465	8,059	14,888	-	2,334	25,281	(5,778)	(87)	(5,865)
36151	POLK CO HEALTH DEPT	(117,825)	7,081	10,671	6,637	24,389	23,145	42,755	-	662	66,562	(16,591)	9,856	(6,735)
36161	PULASKI CO HEALTH DEPT	(38,720)	2,327	3,507	2,446	8,280	7,606	14,050	-	369	22,025	(5,452)	352	(5,100)
36171	PUTNAM CO HEALTH DEPT	(120,776)	7,259	10,938	2,370	20,567	23,725	43,826	-	-	67,551	(17,006)	3,696	(13,310)
36191	RABUN CO HEALTH DEPT	(92,681)	5,570	8,394	2,726	16,690	18,206	33,631	-	1,059	52,896	(13,050)	3,792	(9,258)
36211	RICHMOND CO HEALTH DEPT	(1,740,849)	104,626	157,659	30,235	292,520	341,965	631,704	-	4,956	978,625	(245,139)	69,914	(175,225)
36221	ROCKDALE CO HEALTH DEPT	(142,604)	8,571	12,915	16,501	37,987	28,013	51,747	-	4,196	83,956	(20,081)	9,895	(10,186)
36241	SCREVEN PHYS HEALTH DEPT	(47,717)	2,868	4,321	1,232	8,421	9,373	17,315	-	1,568	28,256	(6,720)	892	(5,828)
36251	SEMINOLE CO HEALTH DEPT	(53,355)	3,207	4,832	2,898	10,937	10,481	19,361	-	182	30,024	(7,513)	5,915	(1,598)
36261	SPALDING CO HEALTH DEPT	(140,223)	8,428	12,699	594	21,721	27,545	50,883	-	8,922	87,350	(19,745)	(6,945)	(26,690)
36271	STEPHENS CO HEALTH DEPT	(83,253)	5,004	7,540	3,583	16,127	16,354	30,210	-	1,144	47,708	(11,724)	6,420	(5,304)
36311	TALIAFERRO CO HEALTH DEPT	(24,706)	1,485	2,237	1,485	5,214	4,853	9,965	-	1,104	14,922	(3,479)	(1,308)	(4,787)
36321	TATTNALL CO HEALTH DEPT	(78,229)	4,702	7,085	1,941	13,728	15,367	28,387	-	2,712	46,466	(11,017)	1,108	(9,909)
36341	TELFAIR CO HEALTH DEPT	(66,347)	3,988	6,009	485	10,482	13,033	24,075	-	1,919	39,027	(9,342)	1,405	(7,937)
36361	THOMAS CO HEALTH DEPT	(202,335)	12,160	18,324	4,288	34,772	39,746	73,421	-	951	114,118	(28,491)	1,480	(27,011)
36364	THOMAS GRADY MR SVC CTR	(179,250)	10,773	16,234	5,434	32,441	35,211	65,045	-	4,500	104,756	(25,242)	(28,283)	(53,525)
36371	TIFT CO HEALTH DEPT	(161,752)	9,721	14,649	3,573	27,943	31,774	58,695	-	1,004	91,473	(22,776)	(297)	(23,073)
36374	TIFT MR SERVICE CENTER	(183,194)	11,010	16,591	1,929	29,530	35,986	66,476	-	5,544	108,006	(25,797)	1,742	(24,055)
36381	TOOMBS CO HEALTH DEPT	(127,027)	7,634	11,504	5,206	24,344	24,953	46,094	-	724	71,771	(17,887)	11,870	(6,017)
36391	TOWNS CO HEALTH DEPT	(62,586)	3,761	5,668	2,844	12,273	12,294	22,711	-	653	35,658	(8,812)	8,935	123
36401	TREUTLEN CO HEALTH DEPT	(35,675)	2,144	3,231	1,501	6,876	7,008	12,945	-	343	20,296	(5,023)	3,478	(1,545)
36411	TROUP CO HEALTH DEPT	(1,477,951)	88,826	133,849	24,439	247,114	290,322	536,306	-	32,606	859,234	(208,119)	58,619	(149,500)
36421	TURNER CO HEALTH DEPT	(33,674)	2,024	3,050	865	5,939	6,615	12,219	-	794	19,628	(4,742)	951	(3,791)
36431	TWIGGS CO HEALTH DEPT	(23,588)	1,418	2,136	392	3,946	4,634	8,560	-	2,391	15,585	(3,321)	(6,758)	(10,079)
36441	UNION CO HEALTH DEPT	(92,550)	5,562	8,382	2,392	16,336	18,180	33,584	-	967	52,731	(13,033)	3,644	(9,389)
36451	UPSON CO HEALTH DEPT	(83,509)	5,019	7,563	686	13,268	16,404	30,303	-	4,300	51,007	(11,759)	(2,156)	(13,915)
36461	WALKER CO HEALTH DEPT	(118,519)	7,123	10,734	2,981	20,838	23,281	43,007	-	1,337	67,625	(16,689)	(2,003)	(18,692)
36471	WALTON CO HEALTH DEPT	(254,762)	15,311	23,072	15,406	53,789	50,044	92,446	-	3,476	145,966	(35,873)	(6,556)	(42,429)
36481	WARE CO HEALTH DEPT	(248,307)	14,923	22,488	13,783	51,194	48,776	90,103	-	7,698	146,577	(34,966)	4,933	(30,033)
36484	SOUTHEAST HEALTH UNIT	(1,717,830)	103,243	155,574	82,971	341,788	337,443	623,351	-	37,939	998,733	(241,897)	110,065	(131,832)
36491	WARREN CO HEALTH DEPT	(21,303)	1,280	1,929	2,021	5,230	4,185	7,730	-	-	11,915	(3,000)	719	(2,281)
36501	WASHINGTON CO HEALTH DEP	(84,429)	5,074	7,646	2,292	15,012	16,585	30,637	-	2,857	50,079	(11,888)	277	(11,611)
36511	WAYNE CO HEALTH DEPT	(110,172)	6,621	9,978	4,807	21,406	21,642	39,978	-	178	61,798	(15,514)	3,954	(11,560)
36531	WHEELER CO HEALTH DEPT	(29,591)	1,778	2,680	1,046	5,504	5,813	10,738	-	351	16,902	(4,167)	1,116	(3,051)
36541	WHITE CO HEALTH DEPT	(102,694)	6,172	9,300	5,774	21,246	20,173	37,265	-	234	57,672	(14,460)	5,597	(8,863)
36551	WHITFIELD CO HEALTH DEPT	(383,447)	23,045	34,727	-	57,772	75,323	139,142	-	61,912	276,377	(53,996)	(68,155)	(122,151)
36561	WILCOX CO HEALTH DEPT	(23,026)	1,384	2,085	753	4,222	4,523	8,356	-	280	13,159	(3,241)	1,046	(2,195)
36571	WILKES CO HEALTH DEPT	(43,423)	2,610	3,933	1,405	7,948	8,530	15,757	-	430	24,717	(6,115)	2,105	(4,010)
36581	WILKINSON CO HEALTH DEPT	(29,920)	1,798	2,710	1,824	6,332	5,877	10,857	-	2,720	19,454	(4,214)	(2,367)	(6,581)
36591	WORTH CO HEALTH DEPT	(89,322)	5,368	8,089	3,905	17,362	17,546	32,412	-	1,593	51,551	(12,577)	6,272	(6,305)
44100	GA DEVELOPMENT AUTHORITY	-	-	-	-	-	-	-	-	-	-	-	(25,006)	(25,006)
44110	GA ENVIRON FINANCE AUTHOR	(620,405)	37,287	56,187	17,953	111,427	121,870	225,127	-	1,262	348,259	(87,363)	11,151	(76,212)
Total		\$ (730,292,247)	\$ 43,891,137	\$ 66,138,346	\$ 13,631,880	\$ 123,661,363	\$ 143,455,418	\$ 265,002,061	\$ -	\$ 13,631,880	\$ 422,089,359	\$ (102,836,452)	\$ -	\$ (102,836,452)

**Department of Community Health**  
**Georgia State Employees 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 State Employees Post-Employment Health Benefit Fund (State OPEB Fund) is a cost-sharing multiple-employer defined benefit post-employment healthcare plan (Plan) as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Post-Employment 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.

**Department of Community Health**  
**Georgia State Employees 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**

**Allocation Methodology**

GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment 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, 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 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, 2025 are as follows (amounts in thousands):

	Fiscal Year
	2025
Total employer contributions per audited financial statements	\$ 179,393

**Department of Community Health**  
**Georgia State Employees 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 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	\$	2,325,833
Plan fiduciary net position		3,056,125
Employers' net OPEB asset	\$	(730,292)
Plan fiduciary net position as a percentage of total OPEB liability		131.40%

***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 - 6.75% 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

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 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.

**Department of Community Health**  
**Georgia State Employees 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**

The actuarial assumptions used in the June 30, 2024 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, 2023 valuation were based on a review of recent plan experience done concurrently with the June 30, 2023 valuation.

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

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

Asset class	Target allocation	Long-Term Expected Real Rate of Return *
Fixed income	30.00%	3.45%
Equities	70.00%	9.30%
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, 2025, 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 2124.

**Department of Community Health**  
**Georgia State Employees 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

***Sensitivity of the Collective Net OPEB Liability to Changes in the Discount Rate***

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Collective net OPEB asset	\$ (505,500)	\$ (730,292)	\$ (923,884)

***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 asset	\$ (956,162)	\$ (730,292)	\$ (464,611)

***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 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

**Department of Community Health**  
**Georgia State Employees 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

employment. For the year ended June 30, 2025 this number is 7.47 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 4.20 years.

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2025 (amounts in thousands):

	Year of Deferral	Amortization Period	Beginning of Year Balance	Current Year		End of Year Balance
				Additions	Deductions	
<b>Deferred outflows of resources:</b>						
Changes of assumptions	2023	4.13 Years	\$ 93,663	\$ -	\$ (43,974)	\$ 49,689
	2024	4.15 Years	24,099	-	(7,650)	16,449
			<u>\$ 117,762</u>	<u>\$ -</u>	<u>\$ (51,624)</u>	<u>\$ 66,138</u>
Differences between expected and actual experience	2022	4.22 Years	\$ 5,351	\$ -	\$ (4,386)	\$ 965
	2024	4.15 Years	62,892	-	(19,966)	42,926
			<u>\$ 68,243</u>	<u>\$ -</u>	<u>\$ (24,352)</u>	<u>\$ 43,891</u>
<b>Total Deferred Outflows of Resources</b>			<u>\$ 186,005</u>	<u>\$ -</u>	<u>\$ (75,976)</u>	<u>\$ 110,029</u>
<b>Deferred inflows of resources:</b>						
Changes of assumptions	2021	4.30 Years	\$ 296	\$ -	\$ (296)	\$ -
Differences between expected and actual experience	2021	4.30 Years	\$ 45,883	\$ -	\$ (45,883)	\$ -
	2023	4.13 Years	56,316	-	(26,439)	29,877
	2025	4.20 Years	-	149,073	(35,494)	113,579
		<u>\$ 102,199</u>	<u>\$ 149,073</u>	<u>\$ (107,816)</u>	<u>\$ 143,456</u>	
Net difference between projected and actual earnings on OPEB plan investments (1)	2021	5.0 Years	\$ 29,814	\$ -	\$ (29,814)	\$ -
	2022	5.0 Years	(108,078)	-	54,039	(54,039)
	2023	5.0 Years	71,513	-	(23,838)	47,675
	2024	5.0 Years	192,699	-	(48,175)	144,524
	2025	5.0 Years	-	158,551	(31,710)	126,841
		<u>\$ 185,948</u>	<u>\$ 158,551</u>	<u>\$ (79,498)</u>	<u>\$ 265,001</u>	
<b>Total Deferred Inflows of Resources</b>			<u>\$ 288,443</u>	<u>\$ 307,624</u>	<u>\$ (187,610)</u>	<u>\$ 408,457</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.

**Department of Community Health**  
**Georgia State Employees 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

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	\$ (39,062)
2027	(109,321)
2028	(111,236)
2029	<u>(38,809)</u>
Total	<u>\$ (298,428)</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	\$ 38,988
Interest on the total OPEB liability and net cash flow	165,384
Projected earnings on plan investments	(189,520)
Administrative expense	2,137
Other	(8,191)
Recognition (Amortization) of deferred inflows and outflows of resources:	
Difference between expected and actual experience	(83,463)
Changes of assumptions	51,326
Net difference between projected and actual earnings on plan investments	<u>(79,498)</u>
Collective OPEB Income	<u>\$ (102,837)</u>

**NOTE 5 – ACCESS TO ACTUARIAL VALUATIONS**

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