



**FISCAL YEAR 2023**

• **AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

# Department of Community Health

## Georgia School Personnel Post-employment Health Benefit Fund

**Other Post-employment Benefit (OPEB) Plan Schedule of Employer Contributions  
Subsequent to the Measurement Date of June 30, 2022**  
(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**

***Table of Contents***

***Page(s)***

Independent Auditor's Report..... 1-2

**School Subsequent Period Employer Contributions Schedule**

Schedule of Employer Contributions Subsequent to the Measurement Date of June 30, 2022..... 4-7



## INDEPENDENT AUDITOR'S REPORT

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

### ***Opinion***

We have audited the schedule of employer contributions subsequent to the measurement date of June 30, 2022 (the Schedule) of the Department of Community Health's Georgia School Personnel Post-employment Health Benefit Fund (Plan) as of and for the year ended June 30, 2023.

In our opinion, the Schedule referred to above presents fairly, in all material respects, the employer contributions subsequent to the measurement date for the Plan for the year ended June 30, 2023 in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinion***

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 Schedule* 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 opinion.

### ***Responsibilities of Management for the Schedule***

Management is responsible for the preparation and fair presentation of the Schedule 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 Schedule that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Schedule***

Our objectives are to obtain reasonable assurance about whether the Schedule is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 Schedule.

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 Schedule, 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 Schedule.
- 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 Schedule.

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.

***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

September 14, 2023

**School Subsequent Period Employer Contributions Schedule**

**Department of Community Health**  
**Georgia School Personnel Post-employment Health Benefit Fund**  
Schedule of Employer Contributions Subsequent to the  
Measurement Date of June 30, 2022  
As of and for the Year Ending June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
60112-3	APPLING BOE	\$ 838,997	0.218236%
60212-3	ATKINSON BOE	419,609	0.109147%
60312-3	BACON BOE	544,732	0.141694%
60412-3	BAKER BOE	103,731	0.026982%
60512-3	BALDWIN BOE	1,160,599	0.301890%
60612-3	BANKS BOE	719,156	0.187064%
60712-3	BARROW BOE	3,270,147	0.850618%
60722	PIEDMONT REG LIB	14,155	0.003682%
60812-3	BARTOW BOE	3,156,662	0.821098%
60822	BARTOW CO LIB SYSTEM	23,862	0.006207%
60912-3	BEN HILL BOE	782,610	0.203569%
61012-3	BERRIEN BOE	725,297	0.188661%
61112-3	BIBB BOE	5,138,138	1.336512%
61122	MIDDLE GA REG LIB	81,022	0.021075%
61162-3	ACADEMY FOR CLASSICAL EDUCAT	326,089	0.084821%
61212-3	BLECKLEY BOE	536,162	0.139464%
61312-3	BRANTLEY BOE	708,315	0.184244%
61412-3	BROOKS BOE	544,045	0.141515%
61512-3	BRYAN BOE	1,757,391	0.457125%
61612-3	BULLOCH BOE	2,613,756	0.679880%
61622	STATESBORO REG PUBLIC LIB	29,659	0.007715%
61712-3	BURKE BOE	1,271,417	0.330716%
61812-3	BUTTS BOE	730,868	0.190111%
61912-3	CALHOUN BOE	147,161	0.038279%
61962-3	PATAULA CHARTER BOE	133,013	0.034599%
62012-3	CAMDEN BOE	1,594,695	0.414806%
62112-3	CANDLER BOE	484,483	0.126022%
62212-3	CARROLL BOE	3,257,591	0.847352%
62222	WEST GEORGIA REG LIB	33,164	0.008626%
62312-3	CATOOSA BOE	2,712,217	0.705491%
62322	CATOOSA CO PUB LIB	10,650	0.002770%
62412-3	CHARLTON BOE	348,278	0.090593%
62512-3	CHATHAM BOE	8,752,768	2.276735%
62522	LIVE OAK PUBLIC LIB	133,194	0.034646%
62562-3	SAVANNAH CLASSICAL CHARTER	110,693	0.028793%
62612-3	CHATTAHOOCHEE BOE	183,425	0.047712%
62712-3	CHATTOOGA BOE	619,804	0.161221%
62812-3	CHEROKEE BOE	9,019,919	2.346225%
62822	SEQUOYAH REG LIB	81,966	0.021321%
62912-3	CLARKE BOE	4,179,187	1.087073%
62922	ATHENS REG LIB	62,553	0.016271%
63012-3	CLAY BOE	92,893	0.024163%
63112-3	CLAYTON BOE	11,091,265	2.885015%
63212-3	CLINCH BOE	331,049	0.086111%
63312-3	COBB BOE	23,954,496	6.230948%
63412-3	COFFEE BOE	1,776,915	0.462204%
63422	SATILLA REG LIB	3,235	0.000842%
63512-3	COLQUITT BOE	2,188,567	0.569281%
63522	MOULTRIE-COLQUITT CO LIB	10,920	0.002840%
63612-3	COLUMBIA BOE	5,310,139	1.381252%
63660-1	SAIL CHARTER BOE	83,726	0.021779%
63712-3	COOK BOE	694,303	0.180599%
63812-3	COWETA BOE	4,957,343	1.289484%
63860-1	ODYSSEY CHARTER SCHOOL	64,943	0.016893%
63912-3	CRAWFORD BOE	385,917	0.100383%
64012-3	CRISP BOE	928,104	0.241415%
64112-3	DADE BOE	464,392	0.120796%
64212-3	DAWSON BOE	966,978	0.251527%
64312-3	DECATUR BOE	1,082,915	0.281683%
64322	SOUTHWEST GA REG LIB	16,312	0.004243%
64362-3	SPRING CREEK CHARTER	84,133	0.021884%
64412-3	DEKALB BOE	21,506,924	5.594295%
64476-7	GA FUGEES CHARTER	41,529	0.010802%
64512-3	DODGE BOE	642,575	0.167144%
64522	OCMULGEE REG LIB	11,324	0.002946%
64612-3	DOOLY BOE	275,099	0.071558%
64712-3	DOUGHERTY BOE	3,325,404	0.864991%
64722	DOUGHERTY LIB	49,206	0.012799%
64812-3	DOUGLAS BOE	5,219,252	1.357611%
64912-3	EARLY BOE	496,961	0.129268%

**Department of Community Health**  
**Georgia School Personnel Post-employment Health Benefit Fund**  
Schedule of Employer Contributions Subsequent to the  
Measurement Date of June 30, 2022  
As of and for the Year Ending June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
65012-3	ECHOLS BOE	190,547	0.049564%
65112-3	EFFINGHAM BOE	2,575,800	0.670007%
65212-3	ELBERT BOE	795,606	0.206950%
65222	ELBERT LIB	3,235	0.000842%
65312-3	EMANUEL BOE	937,805	0.243938%
65412-3	EVANS BOE	451,081	0.117333%
65512-3	FANNIN BOE	861,624	0.224122%
65612-3	FAYETTE BOE	4,358,748	1.133780%
65660-1	LIBERTY TECH CHARTER	80,402	0.020914%
65712-3	FLOYD BOE	2,111,080	0.549126%
65722	SARA HIGHTOWER REG LIB	38,017	0.009889%
65812-3	FORSYTH BOE	10,620,034	2.762441%
65822	FORSYTH PUBLIC LIB	75,764	0.019707%
65912-3	FRANKLIN BOE	867,828	0.225736%
66012-3	FULTON BOE	19,520,930	5.077706%
66064-5	INTERNATIONAL CHARTER	41,746	0.010859%
66072-3	GA MAGNET CHARTER BOE	130,847	0.034035%
66074-5	INTL CHARTER SCHOOL OF ATL	141,613	0.036836%
66076-7	AMANA ACADEMY WEST ATLANTA	39,409	0.010251%
66112-3	GILMER BOE	1,061,071	0.276001%
66212-3	GLASCOCK BOE	169,384	0.044059%
66312-3	GLYNN BOE	3,062,861	0.796699%
66322	THREE RIVERS REG LIB SYS	22,648	0.005891%
66412-3	GORDON BOE	1,469,414	0.382218%
66512-3	GRADY BOE	1,041,318	0.270864%
66522	RODDENBERY MEM LIB	4,449	0.001157%
66612-3	GREENE BOE	809,119	0.210465%
66712-3	GWINNETT BOE	37,842,353	9.843403%
66722	GWINNETT CO LIB	318,560	0.082863%
66812-3	HABERSHAM BOE	1,883,866	0.490024%
66822	N E GA REG LIB	21,435	0.005576%
66912-3	HALL BOE	5,980,401	1.555598%
66922	CHESTATEE REG LIB	20,087	0.005225%
66942	HALL CO LIB	44,892	0.011677%
67012-3	HANCOCK BOE	287,773	0.074854%
67112-3	HARALSON BOE	833,722	0.216864%
67212-3	HARRIS BOE	1,228,324	0.319507%
67312-3	HART BOE	837,166	0.217760%
67322	HART LIB	1,618	0.000421%
67412-3	HEARD BOE	449,911	0.117029%
67512-3	HENRY BOE	8,174,337	2.126276%
67522	HENRY CO LIB SYS	35,590	0.009258%
67612-3	HOUSTON BOE	5,839,444	1.518933%
67622	HOUSTON PUBLIC LIB	19,683	0.005120%
67712-3	IRWIN BOE	394,353	0.102578%
67812-3	JACKSON BOE	2,151,004	0.559511%
67912-3	JASPER BOE	585,394	0.152270%
68012-3	JEFF DAVIS BOE	684,606	0.178077%
68112-3	JEFFERSON BOE	606,630	0.157794%
68122	JEFFERSON LIB	4,853	0.001262%
68212-3	JENKINS BOE	310,702	0.080819%
68312-3	JOHNSON BOE	277,609	0.072211%
68412-3	JONES BOE	1,178,134	0.306451%
68512-3	LAMAR BOE	548,912	0.142781%
68612-3	LANIER BOE	387,299	0.100743%
68712-3	LAURENS BOE	1,419,868	0.369330%
68722	OCONEE REG LIB	18,200	0.004734%
68812-3	LEE BOE	1,260,081	0.327767%
68822	LEE LIB	6,471	0.001683%
68862-3	BACONTON COMM BOE	188,299	0.048980%
68912-3	LIBERTY BOE	1,853,075	0.482014%
69012-3	LINCOLN BOE	336,102	0.087425%
69112-3	LONG BOE	625,163	0.162615%
69212-3	LOWNDES BOE	2,231,044	0.580330%
69222	SOUTH GEORGIA REG LIB	20,491	0.005330%
69260-1	SCINTILLA CHARTER ACADEMY	140,229	0.036476%
69312-3	LUMPKIN BOE	874,126	0.227374%
69412-3	MACON BOE	299,910	0.078011%
69512-3	MADISON BOE	1,234,003	0.320984%
69560-1	FOOTHILLS ED CTR HS	66,669	0.017342%

**Department of Community Health**  
**Georgia School Personnel Post-employment Health Benefit Fund**  
Schedule of Employer Contributions Subsequent to the  
Measurement Date of June 30, 2022  
As of and for the Year Ending June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
69612-3	MARION BOE	299,184	0.077823%
69712-3	MCDUFFIE BOE	894,388	0.232645%
69812-3	MCINTOSH BOE	309,020	0.080381%
69912-3	MERIWETHER CO BOE	585,316	0.152250%
69922	PINE MOUNTAIN REG LIB	10,785	0.002805%
70012-3	MILLER BOE	227,772	0.059247%
70112-3	MITCHELL BOE	433,341	0.112719%
70122	DESOTO TRAIL REG LIB	5,392	0.001403%
70212-3	MONROE BOE	1,057,398	0.275046%
70312-3	MONTGOMERY BOE	250,633	0.065194%
70412-3	MORGAN BOE	788,610	0.205130%
70422	AZALEA REGIONAL LIBRARY SYSTEM	35,186	0.009152%
70512-3	MURRAY BOE	1,451,973	0.377681%
70612-3	MUSCOGEE BOE	5,994,807	1.559345%
70622	CHATTAHOOCHEE VALLEY LIB	86,549	0.022513%
70712-3	NEWTON BOE	4,015,528	1.044503%
70722	NEWTON LIB	13,751	0.003577%
70812-3	OCONEE BOE	1,810,029	0.470817%
70912-3	OGLETHORPE BOE	578,634	0.150512%
71012-3	PAULDING BOE	6,527,283	1.697851%
71112-3	PEACH BOE	862,163	0.224262%
71122	PEACH PUBLIC LIB	2,696	0.000701%
71212-3	PICKENS BOE	1,040,533	0.270659%
71312-3	PIERCE BOE	772,518	0.200944%
71412-3	PIKE BOE	693,704	0.180443%
71512-3	POLK BOE	1,737,597	0.451977%
71612-3	PULASKI BOE	281,163	0.073135%
71712-3	PUTNAM BOE	823,935	0.214319%
71812-3	QUITMAN BOE	99,534	0.025890%
71912-3	RABUN BOE	704,498	0.183251%
72012-3	RANDOLPH BOE	218,218	0.056762%
72060-1	STEM CHARTER SCHOOL	85,547	0.022252%
72112-3	RICHMOND BOE	6,387,919	1.661600%
72122	AUGUSTA RICHMOND CO LIB	49,880	0.012975%
72160-1	GA SCHOOL INNOVAT AND CLASSICS	131,454	0.034193%
72212-3	ROCKDALE BOE	3,891,468	1.012233%
72222	CONYERS-ROCKDALE LIB	18,200	0.004734%
72312-3	SCHLEY BOE	272,828	0.070967%
72412-3	SCREVEN BOE	533,110	0.138670%
72422	SCREVEN-JENKINS REG LIB	10,246	0.002665%
72512-3	SEMINOLE BOE	354,774	0.092282%
72612-3	SPALDING BOE	2,144,120	0.557720%
72622	FLINT RIVER REG LIB	18,200	0.004734%
72712-3	STEPHENS BOE	891,047	0.231776%
72812-3	STEWART BOE	132,722	0.034523%
72912-3	SUMTER BOE	914,348	0.237837%
72922	LAKE BLACKSHEAR REG LIB	14,290	0.003717%
72960-1	FURLOW CHARTER SCHOOL	125,608	0.032673%
73012-3	TALBOT BOE	134,117	0.034886%
73112-3	TALIAFERRO BOE	93,200	0.024243%
73160-1	7 PILLARS CHARTER SCHOOL	47,126	0.012258%
73212-3	TATTNALL BOE	903,180	0.234932%
73312-3	TAYLOR BOE	339,193	0.088230%
73412-3	TELFAIR BOE	423,737	0.110221%
73512-3	TERRELL BOE	316,467	0.082318%
73522	KINCHAFONNEE REG LIB	9,706	0.002525%
73612-3	THOMAS BOE	1,456,959	0.378978%
73622	THOMAS CO PUBLIC LIB	12,427	0.003232%
73712-3	TIFT BOE	1,731,343	0.450350%
73722	COASTAL PLAIN REG LIB	23,188	0.006031%
73812-3	TOOMBS BOE	645,119	0.167806%
73912-3	TOWNS BOE	362,645	0.094330%
73922	MOUNTAIN REG LIB	19,413	0.005050%
74012-3	TREUTLEN BOE	239,961	0.062418%
74112-3	TROUP BOE	2,878,392	0.748716%
74122	TROUP HARRIS COWETA LIB	14,560	0.003787%
74212-3	TURNER BOE	361,175	0.093948%
74312-3	TWIGGS BOE	176,858	0.046003%
74412-3	UNION BOE	840,407	0.218603%
74512-3	UPSON BOE	1,114,519	0.289904%



**Department of Community Health**  
**Georgia School Personnel Post-employment Health Benefit Fund**  
Schedule of Employer Contributions Subsequent to the  
Measurement Date of June 30, 2022  
As of and for the Year Ending June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
74612-3	WALKER BOE	2,315,757	0.602366%
74622	CHEROKEE REG LIB	8,493	0.002209%
74712-3	WALTON BOE	2,906,354	0.755989%
74812-3	WARE BOE	1,553,746	0.404154%
74912-3	WARREN BOE	173,741	0.045193%
75012-3	WASHINGTON BOE	657,886	0.171127%
75112-3	WAYNE BOE	1,068,797	0.278011%
75212-3	WEBSTER BOE	73,995	0.019247%
75312-3	WHEELER BOE	229,310	0.059647%
75412-3	WHITE BOE	947,411	0.246437%
75512-3	WHITFIELD BOE	2,926,187	0.761148%
75522	NORTHWEST GA REG LIB	28,445	0.007399%
75612-3	WILCOX BOE	238,531	0.062046%
75712-3	WILKES BOE	378,381	0.098423%
75722	BARTRAM TRAIL REG LIB	7,145	0.001859%
75812-3	WILKINSON BOE	328,530	0.085456%
75912-3	WORTH BOE	612,794	0.159398%
75922	WORTH PUB LIB	4,853	0.001262%
76112-3	ATLANTA CITY BOE	11,261,417	2.929275%
76312-3	BREMEN CITY BOE	472,426	0.122885%
76412-3	BUFORD CITY BOE	1,142,423	0.297162%
76512-3	CALHOUN CITY BOE	747,242	0.194370%
76612-3	CARROLLTON CITY BOE	1,058,180	0.275250%
76712-3	CARTERSVILLE CITY BOE	878,369	0.228478%
76912-3	CHICKAMAUGA CITY BOE	237,273	0.061719%
77112-3	COMMERCE CITY BOE	410,828	0.106863%
77212-3	DALTON CITY BOE	1,891,803	0.492088%
77312-3	DECATUR CITY BOE	1,501,347	0.390524%
77412-3	DUBLIN CITY BOE	536,425	0.139533%
77612-3	GNSVLLC CITY BOE	1,616,720	0.420535%
77912-3	JEFFERSON CITY BOE	785,200	0.204243%
78112-3	MARIETTA CITY BOE	2,246,402	0.584325%
78212-3	MOUNTAIN EDU CTR BOE	71,650	0.018637%
78412-3	PELHAM CITY BOE	324,041	0.084288%
78512-3	ROME CITY BOE	1,556,264	0.404809%
78612-3	SOCIAL CIRCLE BOE	425,667	0.110723%
78912-3	THOMASVILLE CITY BOE	626,088	0.162856%
79112-3	TRION CITY BOE	292,796	0.076161%
79212-3	VALDOSTA CITY BOE	1,916,597	0.498538%
79312-3	VIDALIA CITY BOE	564,105	0.146733%
79322	OHOOPPEE REG LIB	12,942	0.003366%
79422	OKEFENOKEE REG LIB	16,177	0.004208%
79561	COASTAL PLAINS CHARTER	23,483	0.006108%
81012-3	GA MILITARY COLLEGE	680,028	0.176886%
85042-3	NORTHWEST GEORGIA RESA	144,037	0.037466%
85242-3	NORTH GEORGIA RESA	88,590	0.023044%
85442-3	PIONEER RESA	255,686	0.066508%
85642-3	METRO RESA	158,078	0.041119%
85842-3	N E GEORGIA RESA	153,638	0.039964%
86042-3	WEST GA RESA	128,993	0.033553%
86242-3	GRIFFIN RESA	74,920	0.019488%
86442-3	MIDDLE GA RESA	33,144	0.008621%
86642-3	OCONEE RESA	52,294	0.013603%
86842-3	CEN SAV RIVER RESA	37,019	0.009629%
87242-3	CHATT FLINT RESA	52,415	0.013634%
87642-3	HEART OF GEORGIA RESA	67,808	0.017638%
88042-3	FIRST DISTRICT RESA	118,286	0.030768%
88442-3	SOUTHWEST GA RESA	26,815	0.006975%
88642-3	COASTAL PLNS RESA	80,432	0.020922%
88842-3	OKEFENOKEE RESA	61,088	0.015890%
<b>Total</b>		<b>\$ 384,443,859</b>	<b>100.000000%</b>