



FISCAL YEAR 2024

• AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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, 2023**
(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
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, 2023 (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, 2024.

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, 2024 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 10, 2024

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, 2023
As of and for the Year Ending June 30, 2024

Payroll Location Number	Employer Name	2024 Employer Contributions	2024 Employer Allocation Percentage
60112-3	APPLING BOE	899,769	0.220004%
60212-3	ATKINSON BOE	433,159	0.105912%
60312-3	BACON BOE	562,826	0.137617%
60412-3	BAKER BOE	102,931	0.025168%
60512-3	BALDWIN BOE	1,148,245	0.280759%
60612-3	BANKS BOE	761,614	0.186223%
60712-3	BARROW BOE	3,569,179	0.872705%
60722	PIEDMONT REG LIB	13,760	0.003365%
60812-3	BARTOW BOE	3,422,203	0.836768%
60822	BARTOW CO LIB SYSTEM	21,552	0.005270%
60912-3	BEN HILL BOE	810,907	0.198276%
61012-3	BERRIEN BOE	756,664	0.185013%
61112-3	BIBB BOE	5,368,096	1.312560%
61122	MIDDLE GA REG LIB	79,525	0.019445%
61160-1	CIRRUS ACADENY CHARTER SCHOOL	98,332	0.024043%
61162-3	ACADEMY FOR CLASSICAL EDUCAT	353,702	0.086484%
61212-3	BLECKLEY BOE	539,936	0.132020%
61312-3	BRANTLEY BOE	746,855	0.182614%
61412-3	BROOKS BOE	570,064	0.139387%
61512-3	BRYAN BOE	1,912,659	0.467667%
61612-3	BULLOCH BOE	2,793,773	0.683109%
61622	STATESBORO REG PUBLIC LIB	29,717	0.007266%
61712-3	BURKE BOE	1,341,455	0.328001%
61812-3	BUTTS BOE	806,552	0.197211%
61912-3	CALHOUN BOE	152,997	0.037409%
61962-3	PATAULA CHARTER BOE	147,094	0.035966%
62012-3	CAMDEN BOE	1,769,861	0.432751%
62112-3	CANDLER BOE	510,837	0.124905%
62212-3	CARROLL BOE	3,562,871	0.871162%
62222	WEST GEORGIA REG LIB	32,628	0.007978%
62312-3	CATOOSA BOE	2,821,914	0.689990%
62322	CATOOSA CO PUB LIB	11,324	0.002769%
62412-3	CHARLTON BOE	375,101	0.091716%
62512-3	CHATHAM BOE	9,343,995	2.284713%
62522	LIVE OAK PUBLIC LIB	118,625	0.029005%
62562-3	SAVANNAH CLASSICAL CHARTER	100,857	0.024661%
62612-3	CHATTAHOOCHEE BOE	193,190	0.047237%
62712-3	CHATTOOGA BOE	654,858	0.160120%
62812-3	CHEROKEE BOE	9,620,263	2.352264%
62822	SEQUOYAH REG LIB	77,126	0.018858%
62912-3	CLARKE BOE	4,466,054	1.092001%
62922	ATHENS REG LIB	60,476	0.014787%
63012-3	CLAY BOE	99,459	0.024319%
63112-3	CLAYTON BOE	12,003,523	2.934998%
63212-3	CLINCH BOE	337,557	0.082537%
63312-3	COBB BOE	25,625,895	6.265823%
63412-3	COFFEE BOE	1,863,309	0.455600%
63422	SATILLA REG LIB	3,058	0.000748%
63512-3	COLQUITT BOE	2,262,166	0.553125%
63522	MOULTRIE-COLQUITT CO LIB	9,174	0.002243%
63612-3	COLUMBIA BOE	5,715,994	1.397626%
63660-1	SAIL CHARTER BOE	101,333	0.024777%
63712-3	COOK BOE	765,330	0.187132%
63812-3	COWETA BOE	5,293,956	1.294432%
63860-1	ODYSSEY CHARTER SCHOOL	74,793	0.018288%
63912-3	CRAWFORD BOE	384,316	0.093970%
64012-3	CRISP BOE	963,503	0.235587%
64112-3	DADE BOE	496,686	0.121445%
64212-3	DAWSON BOE	1,043,943	0.255256%
64312-3	DECATUR BOE	1,081,524	0.264445%
64322	SOUTHWEST GA REG LIB	13,987	0.003420%
64362-3	SPRING CREEK CHARTER	101,689	0.024864%
64412-3	DEKALB BOE	22,449,217	5.489089%
64476-7	GA FUGEES CHARTER	48,914	0.011960%
64512-3	DODGE BOE	639,622	0.156395%
64522	OCMULGEE REG LIB	10,261	0.002509%
64612-3	DOOLY BOE	276,795	0.067680%
64712-3	DOUGHERTY BOE	3,489,350	0.853186%
64722	DOUGHERTY LIB	43,217	0.010567%
64812-3	DOUGLAS BOE	5,310,605	1.298503%

Department of Community Health
Georgia School Personnel Post-employment Health Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2023
As of and for the Year Ending June 30, 2024

Payroll Location Number	Employer Name	2024 Employer Contributions	2024 Employer Allocation Percentage
64912-3	EARLY BOE	480,912	0.117589%
65012-3	ECHOLS BOE	204,679	0.050046%
65112-3	EFFINGHAM BOE	2,937,408	0.718230%
65212-3	ELBERT BOE	778,184	0.190275%
65222	ELBERT LIB	2,764	0.000676%
65312-3	EMANUEL BOE	1,002,770	0.245189%
65412-3	EVANS BOE	464,629	0.113607%
65512-3	FANNIN BOE	887,886	0.217098%
65612-3	FAYETTE BOE	4,569,423	1.117276%
65660-1	LIBERTY TECH CHARTER	94,729	0.023162%
65712-3	FLOYD BOE	2,244,181	0.548728%
65722	SARA HIGHTOWER REG LIB	35,165	0.008598%
65812-3	FORSYTH BOE	11,519,665	2.816689%
65822	FORSYTH PUBLIC LIB	77,395	0.018924%
65912-3	FRANKLIN BOE	915,158	0.223767%
66012-3	FULTON BOE	21,064,694	5.150557%
66064-5	INTERNATIONAL CHARTER	40,080	0.009800%
66072-3	GA MAGNET CHARTER BOE	127,508	0.031177%
66074-5	INTL CHARTER SCHOOL OF ATL	165,883	0.040560%
66076-7	AMANA ACADEMY WEST ATLANTA	49,555	0.012117%
66112-3	GILMER BOE	1,100,740	0.269143%
66212-3	GLASCOCK BOE	172,872	0.042269%
66312-3	GLYNN BOE	3,227,744	0.789220%
66322	THREE RIVERS REG LIB SYS	21,405	0.005234%
66412-3	GORDON BOE	1,511,176	0.369500%
66512-3	GRADY BOE	1,051,934	0.257210%
66522	RODDENBERY MEM LIB	3,058	0.000748%
66612-3	GREENE BOE	829,287	0.202770%
66712-3	GWINNETT BOE	41,600,783	10.171860%
66722	GWINNETT CO LIB	310,224	0.075853%
66812-3	HABERSHAM BOE	1,955,662	0.478182%
66822	N E GA REG LIB	20,443	0.004999%
66912-3	HALL BOE	6,323,392	1.546141%
66922	CHESTATEE REG LIB	17,465	0.004270%
66942	HALL CO LIB	44,372	0.010850%
67012-3	HANCOCK BOE	296,445	0.072484%
67112-3	HARALSON BOE	895,474	0.218954%
67212-3	HARRIS BOE	1,300,047	0.317876%
67312-3	HART BOE	869,007	0.212482%
67322	HART LIB	1,529	0.000374%
67412-3	HEARD BOE	495,127	0.121064%
67512-3	HENRY BOE	8,700,798	2.127444%
67522	HENRY CO LIB SYS	38,156	0.009330%
67612-3	HOUSTON BOE	6,141,790	1.501738%
67622	HOUSTON PUBLIC LIB	18,801	0.004597%
67712-3	IRWIN BOE	401,896	0.098268%
67812-3	JACKSON BOE	2,430,454	0.594274%
67912-3	JASPER BOE	657,763	0.160831%
68012-3	JEFF DAVIS BOE	731,624	0.178890%
68112-3	JEFFERSON BOE	615,716	0.150550%
68122	JEFFERSON LIB	3,759	0.000919%
68212-3	JENKINS BOE	310,956	0.076032%
68312-3	JOHNSON BOE	286,752	0.070114%
68412-3	JONES BOE	1,224,306	0.299357%
68512-3	LAMAR BOE	608,849	0.148870%
68612-3	LANIER BOE	400,477	0.097921%
68712-3	LAURENS BOE	1,513,080	0.369965%
68722	OCONEE REG LIB	18,494	0.004522%
68812-3	LEE BOE	1,323,971	0.323726%
68822	LEE LIB	7,611	0.001861%
68862-3	BACONTON COMM BOE	200,395	0.048999%
68912-3	LIBERTY BOE	1,935,483	0.473248%
69012-3	LINCOLN BOE	349,830	0.085537%
69112-3	LONG BOE	684,892	0.167464%
69212-3	LOWNDES BOE	2,354,659	0.575741%
69222	SOUTH GEORGIA REG LIB	17,612	0.004306%
69260-1	SCINTILLA CHARTER ACADEMY	173,908	0.042522%
69312-3	LUMPKIN BOE	916,525	0.224101%
69412-3	MACON BOE	334,961	0.081902%
69512-3	MADISON BOE	1,317,544	0.322154%

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69560-1	FOOTHILLS ED CTR HS	53,121	0.012989%
69612-3	MARION BOE	305,906	0.074797%
69712-3	MCDUFFIE BOE	915,963	0.223963%
69812-3	MCINTOSH BOE	327,706	0.080128%
69912-3	MERIWETHER CO BOE	615,915	0.150598%
69922	PINE MOUNTAIN REG LIB	9,560	0.002337%
70012-3	MILLER BOE	237,936	0.058178%
70112-3	MITCHELL BOE	444,783	0.108755%
70122	DESOTO TRAIL REG LIB	4,293	0.001050%
70212-3	MONROE BOE	1,105,996	0.270429%
70312-3	MONTGOMERY BOE	269,051	0.065786%
70412-3	MORGAN BOE	857,864	0.209758%
70422	AZALEA REGIONAL LIBRARY SYSTEM	33,174	0.008111%
70512-3	MURRAY BOE	1,522,005	0.372148%
70612-3	MUSCOGEE BOE	6,446,781	1.576311%
70622	CHATTAHOOCHEE VALLEY LIB	90,496	0.022127%
70712-3	NEWTON BOE	4,224,562	1.032953%
70722	NEWTON LIB	13,307	0.003254%
70812-3	OCONEE BOE	1,932,744	0.472578%
70912-3	OGLETHORPE BOE	614,891	0.150348%
71012-3	PAULDING BOE	7,091,015	1.733834%
71112-3	PEACH BOE	898,533	0.219701%
71122	PEACH PUBLIC LIB	3,058	0.000748%
71212-3	PICKENS BOE	1,081,814	0.264516%
71312-3	PIERCE BOE	811,528	0.198428%
71412-3	PIKE BOE	745,024	0.182167%
71512-3	POLK BOE	1,860,686	0.454959%
71612-3	PULASKI BOE	274,697	0.067167%
71712-3	PUTNAM BOE	855,260	0.209121%
71812-3	QUITMAN BOE	107,949	0.026395%
71912-3	RABUN BOE	733,230	0.179283%
72012-3	RANDOLPH BOE	215,560	0.052707%
72060-1	STEM CHARTER SCHOOL	104,344	0.025513%
72112-3	RICHMOND BOE	6,673,984	1.631865%
72122	AUGUSTA RICHMOND CO LIB	45,427	0.011107%
72160-1	GA SCHOOL INNOVAT&CLASSICS	140,133	0.034264%
72212-3	ROCKDALE BOE	3,956,171	0.967329%
72222	CONYERS-ROCKDALE LIB	17,952	0.004389%
72312-3	SCHLEY BOE	293,929	0.071869%
72412-3	SCREVEN BOE	550,898	0.134701%
72422	SCREVEN-JENKINS REG LIB	8,325	0.002036%
72512-3	SEMINOLE BOE	352,237	0.086126%
72612-3	SPALDING BOE	2,147,333	0.525047%
72622	FLINT RIVER REG LIB	17,577	0.004298%
72712-3	STEPHENS BOE	942,238	0.230388%
72812-3	STEWART BOE	135,979	0.033248%
72912-3	SUMTER BOE	913,929	0.223466%
72922	LAKE BLACKSHEAR REG LIB	13,613	0.003329%
72960-1	FURLOW CHARTER SCHOOL	148,683	0.036355%
73012-3	TALBOT BOE	135,835	0.033213%
73112-3	TALIAFERRO BOE	98,597	0.024108%
73160-1	7 PILLARS CHARTER SCHOOL	74,850	0.018302%
73212-3	TATTNALL BOE	937,976	0.229346%
73312-3	TAYLOR BOE	340,423	0.083237%
73412-3	TELFAIR BOE	420,301	0.102768%
73512-3	TERRELL BOE	312,811	0.076486%
73522	KINCHAFOONEE REG LIB	8,947	0.002188%
73612-3	THOMAS BOE	1,558,536	0.381080%
73622	THOMAS CO PUBLIC LIB	9,854	0.002409%
73712-3	TIFT BOE	1,820,148	0.445047%
73722	COASTAL PLAIN REG LIB	16,365	0.004001%
73812-3	TOOMBS BOE	690,663	0.168875%
73912-3	TOWNS BOE	379,998	0.092914%
73922	MOUNTAIN REG LIB	15,062	0.003683%
74012-3	TREUTLEN BOE	249,048	0.060895%
74112-3	TROUP BOE	2,937,076	0.718149%
74122	TROUP HARRIS COWETA LIB	16,070	0.003929%
74212-3	TURNER BOE	340,629	0.083288%
74312-3	TWIGGS BOE	177,508	0.043403%
74412-3	UNION BOE	857,741	0.209727%

Department of Community Health
Georgia School Personnel Post-employment Health Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2023
As of and for the Year Ending June 30, 2024

Payroll Location Number	Employer Name	2024 Employer Contributions	2024 Employer Allocation Percentage
74512-3	UPSON BOE	1,139,570	0.278638%
74612-3	WALKER BOE	2,442,050	0.597109%
74622	CHEROKEE REG LIB	10,702	0.002617%
74712-3	WALTON BOE	3,130,726	0.765498%
74812-3	WARE BOE	1,637,895	0.400484%
74912-3	WARREN BOE	188,980	0.046208%
75012-3	WASHINGTON BOE	671,838	0.164272%
75112-3	WAYNE BOE	1,132,294	0.276859%
75212-3	WEBSTER BOE	82,185	0.020095%
75312-3	WHEELER BOE	233,051	0.056984%
75412-3	WHITE BOE	1,017,269	0.248734%
75512-3	WHITFIELD BOE	3,080,989	0.753337%
75522	NORTHWEST GA REG LIB	30,373	0.007426%
75612-3	WILCOX BOE	254,567	0.062244%
75712-3	WILKES BOE	386,343	0.094465%
75722	BARTRAM TRAIL REG LIB	6,116	0.001495%
75812-3	WILKINSON BOE	331,073	0.080951%
75912-3	WORTH BOE	657,477	0.160761%
75922	WORTH PUB LIB	4,587	0.001122%
76112-3	ATLANTA CITY BOE	12,079,040	2.953463%
76312-3	BREMEN CITY BOE	497,060	0.121537%
76412-3	BUFORD CITY BOE	1,211,742	0.296285%
76512-3	CALHOUN CITY BOE	845,074	0.206630%
76612-3	CARROLLTON CITY BOE	1,193,939	0.291932%
76712-3	CARTERSVILLE CITY BOE	964,321	0.235787%
76912-3	CHICKAMAUGA CITY BOE	249,358	0.060971%
77112-3	COMMERCE CITY BOE	432,179	0.105673%
77212-3	DALTON CITY BOE	1,972,029	0.482184%
77312-3	DECATUR CITY BOE	1,596,189	0.390286%
77412-3	DUBLIN CITY BOE	617,850	0.151071%
77612-3	GNSVLLC CITY BOE	1,805,912	0.441566%
77912-3	JEFFERSON CITY BOE	847,952	0.207334%
78112-3	MARIETTA CITY BOE	2,542,786	0.621740%
78212-3	MOUNTAIN EDU CTR BOE	56,381	0.013786%
78412-3	PELHAM CITY BOE	326,474	0.079827%
78512-3	ROME CITY BOE	1,575,311	0.385181%
78612-3	SOCIAL CIRCLE BOE	460,088	0.112497%
78912-3	THOMASVILLE CITY BOE	636,834	0.155713%
79112-3	TRION CITY BOE	310,479	0.075916%
79212-3	VALDOSTA CITY BOE	1,977,830	0.483602%
79312-3	VIDALIA CITY BOE	577,514	0.141209%
79322	OHOOPTEE REG LIB	12,278	0.003002%
79422	OKEFENOKEE REG LIB	13,139	0.003213%
79561	COASTAL PLAINS CHARTER	20,323	0.004969%
81012-3	GA MILITARY COLLEGE	651,223	0.159231%
85042-3	NORTHWEST GEORGIA RESA	155,596	0.038045%
85242-3	NORTH GEORGIA RESA	93,955	0.022973%
85442-3	PIONEER RESA	241,955	0.059161%
85642-3	METRO RESA	169,305	0.041397%
85842-3	N E GEORGIA RESA	132,934	0.032504%
86042-3	WEST GA RESA	53,282	0.013028%
86242-3	GRIFFIN RESA	71,786	0.017553%
86442-3	MIDDLE GA RESA	36,807	0.009000%
86642-3	OCONEE RESA	29,300	0.007164%
86842-3	CEN SAV RIVER RESA	42,102	0.010294%
87242-3	CHATT FLINT RESA	52,172	0.012757%
87642-3	HEART OF GEORGIA RESA	68,349	0.016712%
88042-3	FIRST DISTRICT RESA	101,223	0.024750%
88442-3	SOUTHWEST GA RESA	27,655	0.006762%
88642-3	COASTAL PLNS RESA	70,411	0.017216%
88842-3	OKEFENOKEE RESA	50,485	0.012344%
Total		\$ 408,978,943	100.000000%