

FISCAL YEAR 2025

As of and for the Year Ended June 30, 2025

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, 2024 (Including Independent Auditor's Report)



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

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the schedule of employer contributions subsequent to the measurement date of June 30, 2024 (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, 2025.

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, 2025 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,

They S. Lliff

Greg S. Griffin State Auditor

September 5, 2025



Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2024
As of and for the Year Ending June 30, 2025

Numbr	Payroll Location		2025 Employer	2025 Employer Allocation
0012-23 AINNSON BOE 1725-268 0.1094279 0.00147147 0.001471	Number	Employer Name	Contributions (1)	Percentage
BACON BOE 947.357 0.135770%	60112-3	APPLING BOE	1,487,512	0.212240%
GAMER BOE	60212-3	ATKINSON BOE	725,268	0.103482%
BALDWIN BOE	60312-3	BACON BOE	947,357	0.135170%
BANCB BOE	60412-3	BAKER BOE	174,800	0.024941%
BOTT2-3 BARROW BOE 6.115,803 0.8778999 FIEDMONT RED LIB 2.066 0.0338294 BARTOW DOI IB SYSTEM 4.26 0.8621999 BARTOW BOE 0.872126 0.8621999 BARTOW BOE 0.872126 0.8621999 BARTOW BOE 0.872126 0.8621999 BORTOW BOE 0.872126 0.8621999 BORTOW BOE 0.872126 0.8621999 BORTOW BOE 0.872126 0.8621999 BORTOW BOE 0.872126 0.862299 BITLE STATES BOE 0.862299 0.13011039 BORTOW BOE 0.862299 0.13011039 BORTOW BOE 0.862299 0.0041575 BORTOW BOE 0.0041575 0.0040599 BORTOW BOE 0.0040599 0.00405				
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BORTOW COLIB SYSTEM				
BEN PILL BOE				
BERRIER BOE				
61112-3				
61180-1				
61192-3 ACADEMY FOR CLASSICAL EDUCAT 588.825 0.084167% 1212-3 BRANTLEY BOE 1.313.311 0.18738554 61312-3 BRANTLEY BOE 1.313.311 0.18738554 61312-3 BRANTLEY BOE 985.011 0.18738554 61312-3 BRANTLEY BOE 3.444.00 0.49145274 0.18738554 61312-3 BRYNN BOE 3.444.00 0.49145274 0.18738554 0.1873854 0.18738554 0.18738554 0.18738554 0.18738554 0.1873854 0.18738554 0.18738554 0.18738554 0.18738554 0.1873854 0.18738554 0.18738554 0.18738554 0.18738554 0.1873854 0.18738554 0.18738554 0.18738554 0.18738554 0.1873854 0.18738554 0.	61122	MIDDLE GA REG LIB	163,312	0.023302%
BILEPILLEY POE	61160-1	CIRRUS ACADENY CHARTER SCHOOL	118,787	0.016949%
61912-3 BRANTLEY BOE 95.018 0.181263% 61612-3 BRYAN BOE 95.018 0.180263% 61612-3 BRYAN BOE 3.444.408 0.491422% 61612-3 BRYAN BOE 3.542 0.009065% 61712-3 BULLOCH BOE 2.290.585 0.009065% 61712-3 BURKE BOE 2.290.585 0.209065% 61712-3 BURKE BOE 2.290.585 0.209065% 61712-3 BURKE BOE 2.290.585 0.209065% 61812-3 CALHOUN BOE 2.290.685 0.209027% 0.206686% 61912-3 CALHOUN BOE 2.280.776 0.034009% 61902-3 CALHOUN BOE 2.280.776 0.034009% 61902-3 CALHOUN BOE 3.005.500 0.009150% 61902-3 CATOOSA CO PUB LIB 3.005.500				
61412-3 RROWKS BOE 955.0118 0.130263% 61612-3 BILLACH ROE 3.444.408 0.491452% 61612-3 BILLACH ROE 4.872.064 0.695151% 61612-3 BILLACH ROE 3.53.52 0.000065% 61712-3 BURKE BOE 2.290.965 0.326823% 61812-3 CALHOUN BOE 2.69.272 0.038420% 61902-3 ACHIOLIN BOE 2.69.272 0.038420% 62012-3 CAMDLER BOE 3.065.500 0.440242% 62012-3 CAMDLER BOE 3.065.500 0.440242% 62012-3 CAMDLER BOE 5.786.600 0.400242% 62012-3 CAMDLER BOE 5.786.600 0.815.00% 62012-3 CAMDLER BOE 6.786.600 0.695.70% 62012-3 CAMDLER BOE 6.986.600 0.091.2077-3 62012-3 62012-3 62012-3 62012-3 62012-3 62012-3 62012-3 62012-3				
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61712-3				
61812-3				
61912-3				
CADILLA CANDER BOE 3.79, 103				
62112-3	61962-3	PATAULA CHARTER BOE	238,776	0.034069%
62212-3 CARROLL BOE 6,178,468 0.81550% 62212-3 CATOOSA BOE 4,647,919 0.633170% 62312-3 CATOOSA GO PUB LIB 23.052 0.03289% 62412-3 CHARLTON BOE 639,660 0.091267% 62512-3 CHATHAM BOE 16,461,345 2.248722% 62522 LIVE OAK PUBLIC LIB 20,209 0.03140% 62562-3 SAVANNAH CLASSICAL CHARTER 149,202 0.021288% 62712-3 CHATTHAOCOREE BOE 336,852 0.048024% 62712-3 CHARTER BOE 1,553,574 2,301881% 62812-3 CHATHANOCHEE BOE 1,553,574 2,301881% 62812-3 CHARTER BOE 1,553,574 2,301881% 62812-3 CLAYBOE 1,553,574 2,301881% 62812-2 CHOYAH REG LIB 1,554,778 0.022084% 62912-3 CLAYBOE 1,555,574 2,301881% 62912-2 ATHENS REG LIB 1,559,000 0.017970% 62922-2 ATHENS REG LIB 1,559,000 0.017970%<	62012-3	CAMDEN BOE	3,085,500	0.440242%
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64412-3 DEKALB BOE 39,881,426 5.690323% 64512-3 DODGE BOE 1,042,975 0.148813% 64522 OCMULGEE REG LIB 22,596 0.003224% 64612-3 DOOLY BOE 468,808 0.066890% 64712-3 DOUGHERTY BOE 5,807,358 0.828600% 64722 DOUGHERTY LIB 93,845 0.013390% 64812-3 DOUGLAS BOE 8,847,044 1.262305% 64912-3 EARLY BOE 732,524 0.104517%	64322	SOUTHWEST GA REG LIB	27,788	
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64912-3 EARLY BOE 732,524 0.104517%				

Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2024
As of and for the Year Ending June 30, 2025

Payroll Location		2025 Employer	2025 Employer Allocation
Number	Employer Name	Contributions (1)	Percentage
65112-3	EFFINGHAM BOE	5,302,775	0.756605%
65212-3	ELBERT BOE	1,321,683	0.188579%
65222	ELBERT LIB	4,856	0.000693%
65312-3	EMANUEL BOE	1,648,135	0.235158%
65412-3 65512-3	EVANS BOE	786,166 1,517,691	0.112171%
65612-3	FANNIN BOE FAYETTE BOE	1,517,681 7,646,912	0.216544% 1.091069%
65660-1	LIBERTY TECH CHARTER	141,769	0.020228%
65712-3	FLOYD BOE	3,755,677	0.535864%
65722	SARA HIGHTOWER REG LIB	69,659	0.009939%
65812-3	FORSYTH BOE	20,087,321	2.866080%
65822	FORSYTH PUBLIC LIB	169,924	0.024245%
65912-3	FRANKLIN BOE	1,590,880	0.226988%
66012-3	FULTON BOE	35,977,006	5.133237%
66064-5 66072-3	INTERNATIONAL CHARTER GA MAGNET CHARTER BOE	74,389	0.010614% 0.028827%
66074-5	INTL CHARTER SCHOOL OF ATL	202,036 292,453	0.028827 %
66076-7	AMANA ACADEMY WEST ATLANTA	81,343	0.011606%
66112-3	GILMER BOE	1,865,380	0.266154%
66176-7	AMANA ACADEMY NORTH	203,135	0.028983%
66212-3	GLASCOCK BOE	297,419	0.042436%
66312-3	GLYNN BOE	5,544,421	0.791084%
66322	THREE RIVERS REG LIB SYS	41,681	0.005947%
66412-3 66512-3	GORDON BOE GRADY BOE	2,535,360	0.361748%
66522	RODDENBERY MEM LIB	1,669,695 3,942	0.238234% 0.000562%
66612-3	GREENE BOE	1,369,844	0.195451%
66712-3	GWINNETT BOE	71,990,545	10.271686%
66722	GWINNETT CO LIB	628,545	0.089682%
66812-3	HABERSHAM BOE	3,299,004	0.470705%
66822	N E GA REG LIB	39,134	0.005584%
66912-3	HALL BOE	10,643,541	1.518631%
66922	CHESTATEE REG LIB	30,985	0.004421%
66942 67012-3	HALL CO LIB HANCOCK BOE	85,959 529,579	0.012265% 0.075561%
67112-3	HARALSON BOE	1,551,037	0.221304%
67212-3	HARRIS BOE	2,206,311	0.314799%
67312-3	HART BOE	1,520,809	0.216991%
67322	HART LIB	3,077	0.000439%
67412-3	HEARD BOE	848,286	0.121034%
67512-3	HENRY BOE	14,855,365	2.119579%
67522	HENRY CO LIB SYS	83,150	0.011864%
67612-3 67622	HOUSTON BOE	10,718,818	1.529372%
67712-3	HOUSTON PUBLIC LIB IRWIN BOE	36,297 650,490	0.005179% 0.092813%
67812-3	JACKSON BOE	4,359,548	0.622025%
67912-3	JASPER BOE	1,124,897	0.160501%
68012-3	JEFF DAVIS BOE	1,214,221	0.173246%
68112-3	JEFFERSON BOE	983,051	0.140263%
68122	JEFFERSON LIB	9,231	0.001317%
68212-3	JENKINS BOE	524,077	0.074776%
68312-3	JOHNSON BOE	472,514	0.067419%
68412-3 68512-3	JONES BOE LAMAR BOE	2,064,375 1,021,439	0.294547% 0.145740%
68612-3	LANIER BOE	644,845	0.092007%
68712-3	LAURENS BOE	2,553,025	0.364268%
68722	OCONEE REG LIB	34,590	0.004935%
68812-3	LEE BOE	2,172,881	0.310029%
68822	LEE LIB	15,384	0.002195%
68862-3	BACONTON COMM BOE	319,868	0.045639%
68912-3	LIBERTY BOE	3,373,049	0.481270%
69012-3	LINCOLN BOE	607,185	0.086634%
69112-3 69212-3	LONG BOE LOWNDES BOE	1,201,006 4,015,605	0.171361%
69212-3 69222	SOUTH GEORGIA REG LIB	4,015,605 35,864	0.572951% 0.005117%
69260-1	SCINTILLA CHARTER ACADEMY	326,359	0.046565%
69312-3	LUMPKIN BOE	1,548,352	0.220920%
69412-3	MACON BOE	512,889	0.073180%
69512-3	MADISON BOE	2,237,052	0.319185%
69560-1	FOOTHILLS ED CTR HS	107,700	0.015367%
69612-3	MARION BOE	510,238	0.072801%

Department of Community Health
Georgia School Personnel Post-Employment Health Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2024
As of and for the Year Ending June 30, 2025

Mumber Employer Name Contributions (2) Percentage	Payroll Location		2025 Employer	2025 Employer Allocation
GBR12-3 MCHTOSH BOE 560,08 0.089798	Number	Employer Name	Contributions (1)	Percentage
Berli-2 MENIVETHER CO DOE 1057-947 0.1050-996 98922	69712-3	MCDUFFIE BOE	1,514,424	0.216080%
PRIES MOUNTAIN REGUES 17.836 0.0022695 17.0123	69812-3	MCINTOSH BOE	566,008	0.080759%
TOTICAL MILLER BOE				
701123 MITCHELL BOE 701243 MONTOO BOE 701243 MONTOO BOE 701243 MONTOO BOE 701243 MONTOO METY SOE 701243 MONTOO MET				
701223 DESOTO TRAIL REG LIB 8,788 0,0012559 702123 MONTGOBEDG 1,916,436 703123 MONTGOBEDG 4,77,788 0,0081677, 703123 MONTGOBEDG 4,77,788 0,0081677, 703123 MONTGOBEDG 1,508,551 703123 MONTGOBEDG 2,153793, 703123 MURRAY BOL LIDARY System 2,497,573 0,0081677, 703123 MURRAY BOL LIDARY System 2,497,573 0,0081677, 703123 MURRAY BOL LIDARY System 2,497,573 0,0081677, 703123 MURRAY BOL LIDARY System 1,100,1717 1,150,00913, 703123 MURRAY BOL LIDARY System 2,200,1717 1,150,00913, 703123 MURRAY BOL LIDARY SYSTEM 1,100,1717 1,150,00913, 703123 MURRAY BOL LIDARY SYSTEM 1,100,1717 1,150,00913, 703123 MURRAY BOL LIDARY SYSTEM 1,150,00913, 703124 PERCLE BOG 1,150,00913, 703124 PERCLE BOG 1,150,00913, 703124 PERCLE BOG 1,150,00913, 703124 PERCLE BOG 1,150,00913, 703125 MURRAY BOL LIDARY SYSTEM 1,150,00913, 703125 MURRAY BOL LIDARY SYSTE				
MONTGOMERY BOE				
TOTAL ADDRESS 1,509,516 0,215379% 701223 MURRAY BOE 2,407,573 0,20563256% 1,001,774 1,570943% 701223 MURRAY BOE 1,001,774				
Azalas Regional Library System 62,188 0,08873% 705123 MURROAY DEC 2,497.73 0,356.566 705123 MURROAY DEC 2,497.73 0,356.566 705123 MURROAY DEC 2,407.73 0,356.566 705123 MURROAY DEC 2,407.73 0,356.566 705123 MURROAY DEC 2,407.73 0,356.566 7,321.03 0,445.53%				
70812-3 MURRAY ŠDE 70812-3 MURRAY ŠDE 70812-3 MURRAY ŠDE 70812-3 MUSCOGEE BOE 11.01.07-4 1.570943% 70822 CHATTHAHOCHEE VALLEY LIB 16.041 1.0529618 70712-3 NEWTON BOE 7.221.103 1.044583% 70712-3 NEWTON BOE 1.04072-3 NEWT				
TOB12-3				
707123		MUSCOGEE BOE		
TOTAL NEWTON LIB 2.5.0.47 0.005574% 0.005744% 0.005744% 0.005744% 0.005744% 0.005744% 0.005744% 0.005744%	70622	CHATTAHOOCHEE VALLEY LIB		
TOB12-3 OCONEE BOE	70712-3	NEWTON BOE	7,321,103	1.044583%
Total	70722	NEWTON LIB	25,047	0.003574%
71012-3				
T1112-3				
71122				
71212-3				
1,373,819				
Trit12-3 PILE BOE 1.26.1.102				
71512-3 POLK BOE 3,080,099 0.439544% 71712-3 PULNAM BOE 462,104 0.065934% 71712-3 PUTNAM BOE 175,055 0.026041% 71912-3 RABUN BOE 175,055 0.026041% 72012-3 RABUN BOE 357,876 0.016022% 7200-1 STEM CHARTER SCHOOL 195,935 0.027956% 72112-3 RICHMOND BOE 195,935 0.027956% 72112-3 RICHMOND BOE 195,935 0.027956% 7212-2 AUGUSTA RICHMOND CO LIB 195,935 0.027956% 7212-3 ROCKDALE BOE 55,551 0.013633% 7212-3 ROCKDALE BOE 58,98431 0.941471% 72212-3 SCHLEY BOE 90,982 0.070269% 72312-3 SCHLEY BOE 90,829 0.012699% 72412-3 SCHEYEN BOE 90,829 0.128959% 72412-3 SCHEYEN BOE 90,829 0.128959% 72512-3 SEMINOLE BOE 589,515 0.08113% 72612-3				
Triel-2.3 PULINAM BOE				
1711-23				
71812-3 QUITMAN BOE 1.280.639 0.260.41% 71912-3 RABUND EPH BOE 367.876 0.051062% 72012-3 RANDOL PH BOE 367.876 0.051062% 72012-3 RICHMOND BOE 10.956.006 1.63214% 72112-3 RICHMOND CO LIB 10.956.006 1.63214% 7212-1 ALGUSTA RICHMOND CO LIB 35.551 0.013633% 7212-2 ALGUSTA RICHMOND CO LIB 35.551 0.013633% 7212-3 ROCKDALE BOE 6.598.431 0.941471% 72212-3 ROCKDALE BOE 32.980 0.004706% 72312-3 SCREVEN BOE 90.362.9 0.12895% 72412-3 SCREVEN BOE 90.362.9 0.12895% 72412-3 SEMINOLE BOE 589.515 0.01787% 72512-3 SEALDING BOE 589.515 0.01787% 72612-3 SPALDING BOE 3.653.919 0.52145% 72712-3 STEPHENS BOE 1.607.882 0.229414% 72712-3 STEPHENS BOE 1.607.882 0.229414% <td></td> <td></td> <td></td> <td></td>				
72012-3 RANDOLPH BOE 357,876 0.051062% 72010-1 STEM CHARTER SCHOOL 10,956,006 1,563,214% 72112-3 RICHMOND BOE 10,956,006 1,563,214% 7212-1 AUGUSTA RICHMOND OU IB 95,551 0.0198,33% 7212-3 ROCKDALE BOG 6,598,431 0.941871% 72212-3 ROCKDALE BOG 32,880 0.004706% 72312-3 SCHLEY BOG 492,488 0.070269% 72412-3 SCREVEN BOE 903,829 0.12895% 72412-3 SCREVEN IBOR 12,524 0.001787% 72412-3 SCREVEN BOE 903,829 0.12895% 72412-3 SCREVEN BOE 903,829 0.12895% 72412-3 SCREVEN BOE 36,53,919 0.01413% 72512-3 SPALDING BOE 3,653,919 0.52145% 72612-3 SPALDING BOE 3,653,919 0.52145% 72712-3 STEPHENS BOE 1,607,882 0.229414% 72712-3 STEPHENS BOE 1,607,882 0.229414% <tr< td=""><td></td><td></td><td></td><td></td></tr<>				
72080-1 STEM CHARTER SCHOOL 19.95.055 0.027956% 72112-3 RICHMOND DE 10.956.006 1.563214% 72122-2 AUGUSTA RICHMOND CO LIB 95.551 0.013633% 72112-3 ROCKDALE BOE 265.153 0.037832% 72212-3 ROCKDALE BOE 5.994.311 0.941471% 72212-3 SCHLEY BOE 492.488 0.070269% 72412-3 SCREVEN BOE 492.488 0.070269% 72412-3 SCREVEN BOE 90.829 0.128959% 72412-3 SCREVEN BOE 90.829 0.128959% 72512-3 SEMINOLE BOE 589.515 0.004113% 72612-3 SPALDINS BOE 3.653.919 0.521445% 72612-3 SPALDINS BOE 3.679.20 0.004891% 72612-3 SPALDINS BOE 3.679.20 0.004891% 72612-3 SEWART BOE 1.607.882 0.004891% 72712-3 STEPHENS BOE 1.607.882 0.004866% 72912-3 SUMTER BOE 1.607.882 0.229446% <t< td=""><td>71912-3</td><td>RABUN BOE</td><td>1,280,639</td><td>0.182723%</td></t<>	71912-3	RABUN BOE	1,280,639	0.182723%
72112-3 RICHMOND BOE 1,9,56,006 1,563,214% 72120-1 GA SCHOOL INNOVAT&CLASSICS 265,153 0,037832% 7212-3 ROCKDALE BOE 6,594,311 0,941471% 72212-3 CONNERS-ROCKDALE LIB 32,980 0,004706% 72312-3 SCHLEY BOE 492,488 0,070269% 72412-3 SCREVEN BOE 903,829 0,128959% 72412-3 SCREVEN-JENKINS REG LIB 1,524 0,001787% 72612-3 SEMINOLE BOE 589,515 0,004113% 72612-3 SEMINOLE BOE 3,653,919 0,52145% 72612-3 SEMINOLE BOE 3,653,919 0,52145% 72612-3 SEEWART BOE 1,607,862 0,229414% 72612-3 STEVART BOE 1,507,862 0,229444 72912-3 STEWART BOE 1,507,862 0,229446 72912-3 STEWART BOE 1,507,862 0,232446 72912-3 STEWART BOE 1,505,714 0,035330 72922-1 LAKE BLACKSHEAR REG LIB 2,763,792 0,034	72012-3	RANDOLPH BOE	357,876	0.051062%
72122 AUGUSTA RICHMOND CO LIB 95.551 0.013833% 7218-3 GA SCHOOL INNOVAT&CLASSICS 265.153 0.037823% 72212-3 ROCKDALE BOE 6.598.431 0.941471% 72212-3 SCHLEY BOE 492.488 0.070269% 72412-3 SCREVEN BOE 903.829 0.128959% 72412-3 SCREVEN BOE 903.829 0.128959% 72512-3 SEMINOLE BOE 589.515 0.001787% 72512-3 SEMINOLE BOE 589.515 0.084113% 72612-3 SPALDING GEE 589.515 0.084113% 72612-3 SEMINGE BOE 3.653.919 0.521345% 72612-3 SEMINGE BOE 3.653.919 0.521345% 72612-3 SETHENS BOE 3.4278 0.004891% 72712-3 STEPLENS BOE 2.25,933 0.00249414% 72812-3 STEWART BOE 2.25,933 0.032236% 72922-1 LAKE BLACKSHEAR REG LIB 2.7788 0.009965% 72922-1 LAKE BLACKSHEAR SCHEAL 2.27,788 0.009565%<	72060-1	STEM CHARTER SCHOOL	195,935	0.027956%
72160-1 GA SCHOOL INNOVATRCLASSICS 265,153 0.037832% 72212-3 ROCKDALE BOE 65,984,311 0.941471% 72212-3 SCHUPY BOE 492,488 0.070269% 72412-3 SCREVEN BOE 993,829 0.128959% 72412-3 SCREVEN JENKINS REG LIB 12,524 0.001787% 72512-3 SEMINOLE BOE 599,515 0.004113% 72612-3 SPALDING BOE 3,653,919 0.521345% 72612-3 SPALDING BOE 1,607,882 0.229414% 72712-3 STEPHENS BOE 1,607,882 0.229414% 72812-3 STEWART BOE 1,607,882 0.229414% 72812-3 STEWART BOE 22,593 0.0032965% 72912-3 SUMTER BOE 27,788 0.003965% 72922 LAKE BLACKSHEAR REG LIB 27,788 0.003965% 729312-3 TALLAFERERO BOE 20,104 0.034055% 73112-3 TALLAFERRO BOE 1,565,744 0.035300% 7312-3 TALLAFERRO BOE 1,565,744 0.032398				
72212-3 ROCKDALE BOE 6.598.431 0.941471% 72212-3 CONYERS-ROCKDALE LIB 32.980 0.004706% 72312-3 SCHLEY BOE 492.488 0.070269% 72412-3 SCREVEN BOE 903.829 0.128959% 72412-3 SCREVEN-JENKINS REG LIB 12,524 0.001787% 72512-3 SEMINOLE BOE 569.515 0.084113% 72612-3 SEMINDIR BOE 363.319 0.52145% 72612-3 SEMINDIR BOE 1,607.682 0.04891% 72712-3 STEPHENS BOE 1,607.682 0.229414% 72912-3 SILWART BOE 1,607.682 0.229414% 72912-3 SUMTER BOE 1,632.645 0.232948% 7292-1 LAKE BLACKSHEAR REG LIB 27,788 0.03630% 72912-3 SUMTER BOE 220,104 0.03530% 73012-3 TALBOT BOE 150,222 0.021434% 73112-3 TALB GOE 1,505,714 0.223398% 73312-3 TAYLOR BOE 150,422 0.024144				
72222 CONYERS-ROCKOALE LIB 32,980 0,004706% 72312-3 SCHEY BOE 492,488 0,070269% 72412-3 SCREVEN BOE 903,629 0,128959% 72422 SCREVEN-JENKINS REG LIB 12,524 0,001787% 72512-3 SEMINOLE BOE 589,515 0,084113% 72612-3 SPALDING BOE 3,653,919 0,521345% 72612-3 STEPHENS BOE 1,607,882 0,229414% 72712-3 STEPHENS BOE 1,607,882 0,229414% 72912-3 SUMTER BOE 1,632,645 0,232948% 72912-3 SUMTER BOE 1,632,645 0,232948% 72922 LAKE BLACKSHEAR REG LIB 27,788 0,003965% 72961-1 FURLOW CHARTER SCHOOL 247,614 0,03530% 73012-3 TALIDER BOE 150,222 0,021434% 73112-3 TALIDER BOE 150,222 0,021434% 7312-3 TELFAIR BOE 561,414 0,023398% 73312-3 TALIDER BOE 561				
72312-3 SCREVEN BOE 492,488 0,070269% 72412-3 SCREVEN BOE 903,829 0,128959% 72422 SCREVEN-LENKINIS REG LIB 12,524 0,001787% 72512-3 SEMINOLE BOE 589,515 0,084113% 72612-3 SPALDING BOE 3,653,919 0,52145% 72612-3 SPALDING BOE 1,607,882 0,229414% 72712-3 STEPHENS BOE 1,607,882 0,229414% 72812-3 STEWART BOE 225,933 0,032236% 72912-3 SUMTER BOE 1,607,882 0,229414% 72912-3 SUMTER BOE 1,607,882 0,229414% 72912-3 LAKE BLACKSHEAR REG LIB 27,788 0,003265% 72912-3 LAKE BLACKSHEAR REG LIB 27,788 0,00365% 73912-3 TALBOT BOE 220,104 0,035300% 73912-3 TALLAFERRO BOE 15,657,74 0,035300% 73112-3 TAYLOR BOE 581,423 0,08298% 73412-3 TELFAIR BOE 701,810 0,002541%				
72412-3 SCREVEN BOE 01.28959% 72422 SCREVEN-JENKINS REG LIB 12,524 0.001787% 72512-3 SEMINOLE BOE 589,515 0.084113% 72612-3 SPALDING BOE 3,653,919 0.521345% 72612-3 SPALDING BOE 34,278 0.004891% 72712-3 STEPHENS BOE 1,607,882 0.229414% 72812-3 STEWART BOE 225,933 0.032236% 72912-3 SUMTER BOE 1,632,645 0.232948% 72922 LAKE BLACKSHEAR REG LIB 27,788 0.003965% 72920-1 LAKE BLACKSHEAR REG LIB 27,788 0.003965% 73012-3 TALDOT BOE 220,104 0.034305% 73012-3 TALDOT BOE 220,104 0.034405% 73112-3 TALLAFERRO BOE 1,565,714 0.223989% 73312-3 TALOR BOE 1,565,714 0.223989% 73412-3 TERFELL BOE 508,801 0.072188% 73512-3 TERRELL BOE 508,801 0.022488 73712-3 </td <td></td> <td></td> <td></td> <td></td>				
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72612-3 SPALDING BOE 3,653.919 0.521345% 72622 FLINT RIVER REG LIB 34.278 0.004891% 72712-3 STEPHENS BOE 1,607.882 0.229414% 72812-3 STEWART BOE 225.933 0.032236% 72912-3 SUMTER BOE 1,632.645 0.232948% 72922 LAKE BLACKSHEAR REG LIB 27.788 0.003965% 72960-1 FURLOW CHARTER SCHOOL 247,614 0.035330% 73012-3 TALDOT BOE 220,104 0.031405% 73112-3 TALLAFERRO BOE 150,222 0.021434% 73112-3 TATINALL BOE 1,565,714 0.223989% 73312-3 TATYOR BOE 156,6274 0.223989% 73412-3 TEREL BOE 701,810 0.100135% 73512-3 TERREL BOE 701,810 0.100135% 73522 KINCHAPONEE REG LIB 17,812 0.002541% 73612-3 THOMAS GO PUBLIC LIB 3,086,368 0.440366% 73722 COASTAL PLAIN REG LIB 30,240 0.004315% <td></td> <td></td> <td></td> <td></td>				
72622 FLINT RIVER REG LIB 34,278 0.04891% 72712-3 STEPHENS BOE 1,607,882 0.229414% 72812-3 STEWART BOE 225,933 0.032236% 72912-3 SUMTER BOE 1632,645 0.232948% 72922 LAKE BLACKSHEAR REG LIB 27,788 0.003965% 72990-1 FURLOW CHARTER SCHOOL 247,614 0.035330% 73012-3 TALIBOT BOE 220,104 0.031405% 73112-3 TALIAFERRO BOE 150,222 0.021434% 73212-3 TATTNALL BOE 150,222 0.021434% 73312-3 TALIAFERRO BOE 581,423 0.082958% 73412-3 TELFAIR BOE 581,423 0.082958% 73512-3 TERRELL BOE 505,801 0.072168% 73522 KINCHAFOONEE REG LIB 17,812 0.002541% 73612-3 THOMAS CO PUBLIC LIB 18,461 0.002634% 73712-3 TIFT BOE 3,086,368 0.440366% 73722 COASTAL PLAIN REG LIB 30,240 0.004315%				
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72912-3 SUMTER BOE 1,632,645 0.232948% 72922 LAKE BLACKSHEAR REG LIB 27,788 0.003965% 72980-1 FURLOW CHARTER SCHOOL 247,614 0.035330% 73012-3 TALBOT BOE 220,104 0.031405% 73112-3 TALIAFERRO BOE 150,222 0.021434% 73212-3 TAYLOR BOE 1,565,714 0.223398% 73312-3 TAYLOR BOE 581,423 0.082958% 73412-3 TELFAIR BOE 701,810 0.100135% 73512-3 TERREL BOE 505,801 0.072168% 73512-3 TERREL BOE 505,801 0.702168% 73512-3 THOMAS BOE 17,812 0.002541% 73612-3 THOMAS CO PUBLIC LIB 1,861 0.002634% 73712-3 TIFT BOE 3,086,368 0.440366% 73712-3 TOMBS BOE 1,31,046 0.161379% 73912-3 TOWNS BOE 649,709 0.092701% 73912-3 TOWNS BOE 4,950,541 0.006388% 74	72712-3	STEPHENS BOE	1,607,882	0.229414%
72922 LAKE BLACKSHEAR REG LIB 27,788 0.003965% 72960-1 FURLOW CHARTER SCHOOL 247,614 0.035330% 73012-3 TALBOT BOE 220,104 0.031405% 73112-3 TALIAFERRO BOE 150,222 0.021434% 73212-3 TATTNALL BOE 1,565,714 0.223396% 73312-3 TALIAFER BOE 701,810 0.100135% 73512-3 TERELL BOE 505,801 0.072166% 73512-3 TERELL BOE 505,801 0.072166% 73512-3 THOMAS CO PUBLIC LIB 17,812 0.002634% 73612-3 THOMAS CO PUBLIC LIB 18,461 0.002634% 73712-3 TIFT BOE 3,086,368 0.40366% 73722 COASTAL PLAIN REG LIB 30,240 0.004315% 73912-3 TOOMBS BOE 1,131,046 0.161379% 73912-3 TOOMS BOE 649,709 0.092701% 73912-3 TOWNS BOE 4950,541 0.06688% 73912-3 TOWNS BOE 4950,541 0.06688% <	72812-3	STEWART BOE	225,933	0.032236%
72960-1 FURLOW CHARTER SCHOOL 247,614 0.035330% 73012-3 TALBOT BOE 220,104 0.031405% 73112-3 TALIAFERRO BOE 150,222 0.021434% 73212-3 TATTNALL BOE 1,565,714 0.223398% 73312-3 TAYLOR BOE 581,423 0.082958% 73412-3 TELFAIR BOE 701,810 0.100135% 73512-3 TERRELL BOE 505,801 0.072168% 73512-3 THOMAS BOE 2,673,792 0.381499% 73612-3 THOMAS BOE 2,673,792 0.381499% 73622-3 THOMAS CO PUBLIC LIB 18,461 0.002634% 73712-3 TIFT BOE 3,086,368 0.440366% 73722-2 COASTAL PLAIN REG LIB 30,240 0.004315% 73812-3 TOWNS BOE 649,709 0.092701% 73912-3 TOWNS BOE 649,709 0.092701% 73912-3 TOWNS BOE 425,341 0.06088% 74112-3 TROUP BOE 4,950,541 0.706348% <t< td=""><td></td><td></td><td></td><td></td></t<>				
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73812-3 TOOMBS BOE 1,131,046 0.161379% 73912-3 TOWNS BOE 649,709 0.092701% 73922 MOUNTAIN REG LIB 30,143 0.004301% 74012-3 TREUTLEN BOE 425,341 0.060688% 74112-3 TROUP BOE 4,950,541 0.706348% 74122 TROUP HARRIS COWETA LIB 21,801 0.003111% 74212-3 TURNER BOE 594,676 0.084849% 74312-3 TWIGGS BOE 305,326 0.043564% 74412-3 UNION BOE 1,437,998 0.205175% 74512-3 UPSON BOE 1,961,906 0.279927% 74612-3 WALKER BOE 4,101,827 0.585253% 74622 CHEROKEE REG LIB 25,962 0.003704%	73712-3	TIFT BOE	3,086,368	0.440366%
73912-3 TOWNS BOE 649,709 0.092701% 73922 MOUNTAIN REG LIB 30,143 0.004301% 74012-3 TREUTLEN BOE 425,341 0.060688% 74112-3 TROUP BOE 4,950,541 0.706348% 74122 TROUP HARRIS COWETA LIB 21,801 0.003111% 74212-3 TURNER BOE 594,676 0.084849% 74312-3 TWIGGS BOE 305,326 0.043564% 74412-3 UNION BOE 1,437,998 0.205175% 74512-3 UPSON BOE 1,961,906 0.279927% 74612-3 WALKER BOE 4,101,827 0.585253% 74622 CHEROKEE REG LIB 25,962 0.003704%				
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74612-3 WALKER BOE 4,101,827 0.585253% 74622 CHEROKEE REG LIB 25,962 0.003704%				
74712-3 WALTON BOE 5,319,472 0.758988%				
	74712-3	WALTON BOE	5,319,472	0.758988%

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

Schedule of Employer Contributions Subsequent to the Measurement Date of June 30, 2024 As of and for the Year Ending June 30, 2025

Payroll Location Number	Employer Name	2025 Employer Contributions (1)	2025 Employer Allocation
			Percentage
74812-3	WARE BOE	2,758,428	0.393575%
74912-3	WARREN BOE	332,371	0.047423%
75012-3	WASHINGTON BOE	1,093,718	0.156053%
75112-3	WAYNE BOE	1,912,286	0.272847%
75212-3	WEBSTER BOE	143,686	0.020501%
75312-3	WHEELER BOE	415,327	0.059259%
75412-3 75512-3	WHITE BOE WHITFIELD BOE	1,760,615	0.251206%
	NORTHWEST GA REG LIB	5,232,883	0.746633%
75522		64,567	0.009212% 0.061498%
75612-3	WILCOX BOE	431,017	
75712-3	WILKES BOE	654,403	0.093371%
75722	BARTRAM TRAIL REG LIB	12,307	0.001756%
75812-3	WILKINSON BOE	501,525	0.071558%
75912-3 75922	WORTH BUE	1,082,172	0.154405%
	WORTH PUB LIB	6,586	0.000940%
76112-3	ATLANTA CITY BOE	21,350,980	3.046380%
76312-3	BREMEN CITY BOE	833,613	0.118941%
76412-3	BUFORD CITY BOE	2,150,914 1,465,832	0.306895% 0.209146%
76512-3 76612-3	CALHOUN CITY BOE		
76612-3 76712-3	CARROLLTON CITY BOE CARTERSVILLE CITY BOE	2,147,303	0.306380%
	CARTERSVILLE CITY BOE CHICKAMAUGA CITY BOE	1,684,940	0.240409%
76912-3 77112-3		428,161	0.061090%
77112-3 77212-3	COMMERCE CITY BOE DALTON CITY BOE	729,342	0.104063%
77212-3 77312-3	DECATUR CITY BOE	3,339,579	0.476495%
77312-3 77412-3	DUBLIN CITY BOE	2,662,531	0.379893%
77412-3 77612-3	GNSVLLE CITY BOE	1,038,209	0.148133%
77912-3 77912-3	JEFFERSON CITY BOE	3,095,362 1,450,405	0.441650% 0.206945%
78112-3 78112-3	MARIETTA CITY BOE	4,363,914	0.622648%
78212-3	MOUNTAIN EDU CTR BOE	75,300	0.022046 %
78412-3	PELHAM CITY BOE	507,693	0.072438%
78512-3	ROME CITY BOE	2,581,566	0.368340%
78612-3	SOCIAL CIRCLE BOE	833,232	0.118886%
78912-3	THOMASVILLE CITY BOE	1,090,552	0.155601%
79112-3	TRION CITY BOE	535,181	0.076360%
79212-3	VALDOSTA CITY BOE	3,216,516	0.458936%
79312-3	VIDALIA CITY BOE	915,466	0.130620%
79312-3	OHOOPEE REG LIB	22,175	0.003164%
79422	OKEFENOKEE REG LIB	20,191	0.002881%
79561	COASTAL PLAINS CHARTER	35,163	0.005017%
81012-3	GA MILITARY COLLEGE	1,237,383	0.176551%
85042-3	NORTHWEST GEORGIA RESA	247,970	0.035381%
85242-3	NORTH GEORGIA RESA	176,870	0.025236%
85442-3	PIONEER RESA	352,045	0.050230%
85642-3	METRO RESA	158,179	0.030230 %
85842-3	N E GEORGIA RESA	226,782	0.032358%
86042-3	WEST GA RESA	53,759	0.007670%
86242-3	GRIFFIN RESA	111,871	0.015962%
86442-3	MIDDLE GA RESA	61,352	0.008754%
86642-3	OCONEE RESA	25,289	0.003608%
86842-3	CEN SAV RIVER RESA	64,880	0.009257%
87242-3	CHATT FLINT RESA	62,447	0.009237 %
87642-3	HEART OF GEORGIA RESA	116,664	0.016646%
88042-3	FIRST DISTRICT RESA	190,878	0.027235%
88442-3	SOUTHWEST GA RESA	39,099	0.005579%
88642-3	COASTAL PLNS RESA	55,797	0.003379%
88842-3	OKEFENOKEE RESA	75,232	0.010734%
	Total	\$ 700,863,953	100.000000%

⁽¹⁾ The employer contribution amount includes a transfer that was made in accordance with the School Personnel Health Benefit Plan funding policy in the amount of \$258,491,830 that has been included using the same allocation method as the monthly contribution amounts.