



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)

Greg S. Griffin | State Auditor



DOAA

Georgia Department
of Audits & Accounts

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

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INDEPENDENT AUDITOR'S REPORT

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

A handwritten signature in black ink, appearing to read "Greg S. Griffin". The signature is fluid and cursive, with the first name "Greg" and last name "Griffin" clearly distinguishable.

Greg S. Griffin
State Auditor

September 5, 2025

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, 2024
As of and for the Year Ending June 30, 2025

Payroll Location Number	Employer Name	2025 Employer Contributions (1)	2025 Employer Allocation Percentage
60112-3	APPLING BOE	1,487,512	0.212240%
60212-3	ATKINSON BOE	725,268	0.103482%
60312-3	BACON BOE	947,357	0.135170%
60412-3	BAKER BOE	174,800	0.024941%
60512-3	BALDWIN BOE	1,834,505	0.261749%
60612-3	BANKS BOE	1,310,505	0.186984%
60712-3	BARROW BOE	6,115,803	0.872609%
60722	PIEDMONT REG LIB	27,066	0.003862%
60812-3	BARTOW BOE	5,972,126	0.852109%
60822	BARTOW CO LIB SYSTEM	42,860	0.006115%
60912-3	BEN HILL BOE	1,281,297	0.182817%
61012-3	BERRIEN BOE	1,302,378	0.185825%
61112-3	BIBB BOE	9,118,959	1.301103%
61122	MIDDLE GA REG LIB	163,312	0.023302%
61160-1	CIRRUS ACADEMY CHARTER SCHOOL	118,787	0.016949%
61162-3	ACADEMY FOR CLASSICAL EDUCAT	589,825	0.084157%
61212-3	BLECKLEY BOE	899,571	0.128352%
61312-3	BRANTLEY BOE	1,313,311	0.187385%
61412-3	BROOKS BOE	955,018	0.136263%
61512-3	BRYAN BOE	3,444,408	0.491452%
61612-3	BULLOCH BOE	4,872,064	0.695151%
61622	STATESBORO REG PUBLIC LIB	63,532	0.009065%
61712-3	BURKE BOE	2,290,585	0.326823%
61812-3	BUTTS BOE	1,448,587	0.206686%
61912-3	CALHOUN BOE	269,272	0.038420%
61962-3	PATAULA CHARTER BOE	238,776	0.034069%
62012-3	CAMDEN BOE	3,085,500	0.440242%
62112-3	CANDLER BOE	879,103	0.125431%
62212-3	CARROLL BOE	6,178,468	0.881550%
62222	WEST GEORGIA REG LIB	64,132	0.009150%
62312-3	CATOOSA BOE	4,647,919	0.663170%
62322	CATOOSA CO PUB LIB	23,052	0.003289%
62412-3	CHARLTON BOE	639,660	0.091267%
62512-3	CHATHAM BOE	16,461,345	2.348722%
62522	LIVE OAK PUBLIC LIB	220,209	0.031420%
62562-3	SAVANNAH CLASSICAL CHARTER	149,202	0.021288%
62612-3	CHATTAHOOCHEE BOE	336,582	0.048024%
62712-3	CHATTOOGA BOE	1,128,730	0.161048%
62812-3	CHEROKEE BOE	16,553,574	2.361881%
62822	SEQUOYAH REG LIB	154,778	0.022084%
62912-3	CLARKE BOE	7,765,523	1.107993%
62922	ATHENS REG LIB	125,990	0.017976%
63012-3	CLAY BOE	166,030	0.023689%
63112-3	CLAYTON BOE	20,452,211	2.918143%
63212-3	CLINCH BOE	572,727	0.081717%
63312-3	COBB BOE	43,983,387	6.275596%
63412-3	COFFEE BOE	3,173,979	0.452867%
63422	SATILLA REG LIB	6,154	0.000878%
63512-3	COLQUITT BOE	3,764,490	0.537121%
63522	MOULTRIE-COLQUITT CO LIB	18,461	0.002634%
63612-3	COLUMBIA BOE	9,621,580	1.372817%
63660-1	SAIL CHARTER BOE	174,969	0.024965%
63712-3	COOK BOE	1,214,903	0.173344%
63812-3	COWETA BOE	9,134,196	1.303277%
63860-1	ODYSSEY CHARTER SCHOOL	144,728	0.020650%
63912-3	CRAWFORD BOE	625,778	0.089287%
64012-3	CRISP BOE	1,616,559	0.230652%
64112-3	DADE BOE	837,503	0.119496%
64212-3	DAWSON BOE	1,840,594	0.262618%
64312-3	DECATUR BOE	1,761,697	0.251361%
64322	SOUTHWEST GA REG LIB	27,788	0.003965%
64362-3	SPRING CREEK CHARTER	183,026	0.026114%
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%
65012-3	ECHOLS BOE	340,193	0.048539%

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
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	EVANS BOE	786,166	0.112171%
65512-3	FANNIN BOE	1,517,681	0.216544%
65612-3	FAYETTE BOE	7,646,912	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	INTERNATIONAL CHARTER	74,389	0.010614%
66072-3	GA MAGNET CHARTER BOE	202,036	0.028827%
66074-5	INTL CHARTER SCHOOL OF ATL	292,453	0.041728%
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	GORDON BOE	2,535,360	0.361748%
66512-3	GRADY BOE	1,669,695	0.238234%
66522	RODDENBERY MEM LIB	3,942	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	HALL CO LIB	85,959	0.012265%
67012-3	HANCOCK BOE	529,579	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	HOUSTON BOE	10,718,818	1.529372%
67622	HOUSTON PUBLIC LIB	36,297	0.005179%
67712-3	IRWIN BOE	650,490	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	JONES BOE	2,064,375	0.294547%
68512-3	LAMAR BOE	1,021,439	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	LONG BOE	1,201,006	0.171361%
69212-3	LOWNDES BOE	4,015,605	0.572951%
69222	SOUTH GEORGIA REG LIB	35,864	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
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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
69712-3	MCDUFFIE BOE	1,514,424	0.216080%
69812-3	MCINTOSH BOE	566,008	0.080759%
69912-3	MERIWETHER CO BOE	1,057,947	0.150949%
69922	PINE MOUNTAIN REG LIB	17,836	0.002545%
70012-3	MILLER BOE	373,249	0.053255%
70112-3	MITCHELL BOE	763,394	0.108922%
70122	DESOTO TRAIL REG LIB	8,798	0.001255%
70212-3	MONROE BOE	1,915,436	0.273296%
70312-3	MONTGOMERY BOE	477,758	0.068167%
70412-3	MORGAN BOE	1,509,516	0.215379%
70422	Azalea Regional Library System	62,186	0.008873%
70512-3	MURRAY BOE	2,497,573	0.356356%
70612-3	MUSCOGEE BOE	11,010,174	1.570943%
70622	CHATTAHOOCHEE VALLEY LIB	166,041	0.023691%
70712-3	NEWTON BOE	7,321,103	1.044583%
70722	NEWTON LIB	25,047	0.003574%
70812-3	OCONEE BOE	3,307,259	0.471883%
70912-3	OGLETHORPE BOE	1,049,350	0.149722%
71012-3	PAULDING BOE	12,120,598	1.729380%
71112-3	PEACH BOE	1,584,157	0.226029%
71122	PEACH PUBLIC LIB	6,154	0.000878%
71212-3	PICKENS BOE	1,841,707	0.262777%
71312-3	PIERCE BOE	1,373,619	0.195989%
71412-3	PIKE BOE	1,261,102	0.179935%
71512-3	POLK BOE	3,080,609	0.439544%
71612-3	PULASKI BOE	462,104	0.065934%
71712-3	PUTNAM BOE	1,473,812	0.210285%
71812-3	QUITMAN BOE	175,505	0.025041%
71912-3	RABUN BOE	1,280,639	0.182723%
72012-3	RANDOLPH BOE	357,876	0.051062%
72060-1	STEM CHARTER SCHOOL	195,935	0.027956%
72112-3	RICHMOND BOE	10,956,006	1.563214%
72122	AUGUSTA RICHMOND CO LIB	95,551	0.013633%
72160-1	GA SCHOOL INNOVAT&CLASSICS	265,153	0.037832%
72212-3	ROCKDALE BOE	6,598,431	0.941471%
72222	CONYERS-ROCKDALE LIB	32,980	0.004706%
72312-3	SCHLEY BOE	492,488	0.070269%
72412-3	SCREVEN BOE	903,829	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%
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	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%
73522	KINCHAFONNEE REG LIB	17,812	0.002541%
73612-3	THOMAS BOE	2,673,792	0.381499%
73622	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%
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%
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	WHITE BOE	1,760,615	0.251206%
75512-3	WHITFIELD BOE	5,232,883	0.746633%
75522	NORTHWEST GA REG LIB	64,567	0.009212%
75612-3	WILCOX BOE	431,017	0.061498%
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	WORTH BOE	1,082,172	0.154405%
75922	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	0.306895%
76512-3	CALHOUN CITY BOE	1,465,832	0.209146%
76612-3	CARROLLTON CITY BOE	2,147,303	0.306380%
76712-3	CARTERSVILLE CITY BOE	1,684,940	0.240409%
76912-3	CHICKAMAUGA CITY BOE	428,161	0.061090%
77112-3	COMMERCE CITY BOE	729,342	0.104063%
77212-3	DALTON CITY BOE	3,339,579	0.476495%
77312-3	DECATUR CITY BOE	2,662,531	0.379893%
77412-3	DUBLIN CITY BOE	1,038,209	0.148133%
77612-3	GNSVLE CITY BOE	3,095,362	0.441650%
77912-3	JEFFERSON CITY BOE	1,450,405	0.206945%
78112-3	MARIETTA CITY BOE	4,363,914	0.622648%
78212-3	MOUNTAIN EDU CTR BOE	75,300	0.010744%
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%
79322	OHOOPPEE 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	0.022569%
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	0.008910%
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	0.007961%
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.