

**Fiscal  
Year  
2020**

# **Department of Community Health**

**Georgia School Personnel Postemployment Benefit Fund**

## **Other Postemployment Benefit (OPEB) Plan Schedule of Employer Contributions Subsequent to the Measurement Date of June 30, 2019**

(Including Independent Auditor's Reports)

As of and for the  
Year Ended June 30, 2020

**Department of  
Audits and Accounts**

**Greg S. Griffin  
State Auditor**



**Department of Community Health  
Georgia School Personnel Postemployment Benefit Fund**

***Table of Contents***

***Page(s)***

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

**School Subsequent Period Contributions Schedule**

Schedule of Employer Contributions Subsequent to the Measurement Date..... 4-9

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## DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156

Atlanta, Georgia 30334-8400

**GREG S. GRIFFIN**  
STATE AUDITOR  
(404) 656-2174

### Independent Auditor's Report

The Board of Trustees  
Department of Community Health:

#### **Report on the Schedule of Employer Contributions Subsequent to the Measurement Date**

We have audited the accompanying schedule of employer contributions subsequent to the measurement date (the Schedule) of the Department of Community Health's Georgia School Personnel Postemployment Benefit Fund (Plan) as of and for the year ended June 30, 2020.

#### ***Management's Responsibility 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; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the schedule of employer contributions subsequent to the measurement date based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the schedule of employer contributions subsequent to the measurement date referred to above presents fairly, in all material respects, the employer contributions subsequent to measurement date for the Plan for the year ended June 30, 2020 in accordance with accounting principles generally accepted in the United States of America.

**Restriction on Use**

Our report is intended solely for the information and use of the Plan's management, the Board of Trustees, 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

August 14, 2020

**School Subsequent Period Contributions Schedule**

**Department of Community Health**  
**Georgia School Personnel Postemployment Benefit Fund**  
Schedule of Employer Contributions Subsequent to the  
Measurement Date of June 30, 2019  
As of and for the Years Ending June 30, 2020

<b>Payroll Location Number</b>	<b>Employer Name</b>	<b>2020 Employer Contributions</b>	<b>2020 Employer Allocation Percentage</b>
60112-3	APPLING BOE	\$ 729,853	0.215820%
60212-3	ATKINSON BOE	363,641	0.107530%
60312-3	BACON BOE	441,956	0.130688%
60412-3	BAKER BOE	104,877	0.031012%
60512-3	BALDWIN BOE	1,092,638	0.323097%
60522	TWIN LAKES LIB SYSTEM	7,338	0.002170%
60612-3	BANKS BOE	615,551	0.182021%
60712-3	BARROW BOE	2,687,210	0.794617%
60722	PIEDMONT REG LIB	13,453	0.003978%
60812-3	BARTOW BOE	2,586,103	0.764720%
60822	BARTOW CO LIB SYSTEM	29,351	0.008679%
60912-3	BEN HILL BOE	638,857	0.188912%
61012-3	BERRIEN BOE	640,742	0.189470%
61112-3	BIBB BOE	4,765,552	1.409190%
61122	MIDDLE GA REG LIB	70,473	0.020839%
61162-3	ACADEMY FOR CLASSICAL EDUCAT	253,795	0.075048%
61212-3	BLECKLEY BOE	450,524	0.133222%
61312-3	BRANTLEY BOE	647,597	0.191497%
61412-3	BROOKS BOE	489,253	0.144674%
61512-3	BRYAN BOE	1,486,439	0.439545%
61612-3	BULLOCH BOE	2,263,761	0.669402%
61622	STATESBORO REG PUBLIC LIB	34,396	0.010171%
61712-3	BURKE BOE	1,216,707	0.359785%
61812-3	BUTTS BOE	640,057	0.189267%
61912-3	CALHOUN BOE	127,497	0.037701%
61962-3	PATAULA CHARTER BOE	147,204	0.043529%
62012-3	CAMDEN BOE	1,384,647	0.409445%
62112-3	CANDLER BOE	433,045	0.128053%
62212-3	CARROLL BOE	2,715,999	0.803130%
62222	WEST GEORGIA REG LIB	35,007	0.010352%
62312-3	CATOOSA BOE	2,336,078	0.690786%
62322	CATOOSA CO PUB LIB	12,077	0.003571%
62412-3	CHARLTON BOE	301,435	0.089135%
62512-3	CHATHAM BOE	7,646,578	2.261119%
62522	LIVE OAK PUBLIC LIB	125,354	0.037068%
62612-3	CHATTAHOOCHEE BOE	174,795	0.051687%
62712-3	CHATTOOGA BOE	498,507	0.147410%
62722	CHATTOOGA REG LIB	6,726	0.001989%
62812-3	CHEROKEE BOE	7,631,155	2.256559%
62822	SEQUOYAH REG LIB	74,754	0.022105%
62912-3	CLARKE BOE	3,723,639	1.101093%
62922	ATHENS REG LIB	59,314	0.017539%
63012-3	CLAY BOE	65,462	0.019357%
63112-3	CLAYTON BOE	9,436,509	2.790408%
63212-3	CLINCH BOE	290,296	0.085842%

**Department of Community Health**  
**Georgia School Personnel Postemployment Benefit Fund**  
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As of and for the Years Ending June 30, 2020

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63312-3	COBB BOE	20,940,906	6.192298%
63412-3	COFFEE BOE	1,560,642	0.461487%
63422	SATILLA REG LIB	4,739	0.001401%
63512-3	COLQUITT BOE	2,028,645	0.599877%
63522	MOULTRIE-COLQUITT CO LIB	13,300	0.003933%
63612-3	COLUMBIA BOE	4,570,536	1.351523%
63660-1	SAIL CHARTER BOE	67,690	0.020016%
63712-3	COOK BOE	558,657	0.165197%
63812-3	COWETA BOE	4,204,838	1.243385%
63912-3	CRAWFORD BOE	342,392	0.101246%
64012-3	CRISP BOE	886,483	0.262136%
64112-3	DADE BOE	433,045	0.128053%
64212-3	DAWSON BOE	845,697	0.250076%
64312-3	DECATUR BOE	1,080,128	0.319397%
64322	SOUTHWEST GA REG LIB	24,765	0.007323%
64412-3	DEKALB BOE	21,046,297	6.223462%
64512-3	DODGE BOE	632,688	0.187088%
64522	OCMULGEE REG LIB	12,077	0.003571%
64612-3	DOOLY BOE	272,131	0.080470%
64712-3	DOUGHERTY BOE	3,078,098	0.910204%
64722	DOUGHERTY LIB	53,810	0.015912%
64812-3	DOUGLAS BOE	4,888,079	1.445422%
64912-3	EARLY BOE	441,099	0.130435%
65012-3	ECHOLS BOE	185,248	0.054778%
65112-3	EFFINGHAM BOE	2,182,876	0.645484%
65212-3	ELBERT BOE	689,753	0.203962%
65222	ELBERT LIB	3,363	0.000994%
65312-3	EMANUEL BOE	902,591	0.266899%
65412-3	EVANS BOE	388,490	0.114878%
65512-3	FANNIN BOE	813,138	0.240448%
65612-3	FAYETTE BOE	3,866,215	1.143253%
65712-3	FLOYD BOE	1,834,829	0.542565%
65722	SARA HIGHTOWER REG LIB	29,963	0.008860%
65812-3	FORSYTH BOE	8,706,827	2.574639%
65822	FORSYTH PUBLIC LIB	66,804	0.019754%
65912-3	FRANKLIN BOE	839,185	0.248150%
66012-3	FULTON BOE	17,944,892	5.306366%
66064-5	INTERNATIONAL CHARTER	31,189	0.009223%
66072-3	GA MAGNET CHARTER BOE	161,257	0.047684%
66074-5	INTL CHARTER SCHOOL OF ATL	127,326	0.037651%
66112-3	GILMER BOE	888,539	0.262744%
66212-3	GLASCOCK BOE	137,608	0.040691%
66312-3	GLYNN BOE	2,768,095	0.818535%
66322	THREE RIVERS REG LIB SYS	24,459	0.007233%
66412-3	GORDON BOE	1,231,274	0.364092%



**Department of Community Health**  
**Georgia School Personnel Postemployment Benefit Fund**  
 Schedule of Employer Contributions Subsequent to the  
 Measurement Date of June 30, 2019  
 As of and for the Years Ending June 30, 2020

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66512-3	GRADY BOE	965,483	0.285497%
66522	RODDENBERY MEM LIB	5,045	0.001492%
66612-3	GREENE BOE	669,703	0.198034%
66712-3	GWINNETT BOE	32,705,595	9.671157%
66722	GWINNETT CO LIB	324,238	0.095885%
66812-3	HABERSHAM BOE	1,567,496	0.463514%
66822	N E GA REG LIB	22,931	0.006781%
66912-3	HALL BOE	5,248,807	1.552090%
66922	CHESTATEE REG LIB	21,708	0.006419%
66942	HALL CO LIB	52,282	0.015460%
67012-3	HANCOCK BOE	290,639	0.085943%
67112-3	HARALSON BOE	727,968	0.215263%
67212-3	HARRIS BOE	1,030,945	0.304854%
67312-3	HART BOE	739,107	0.218556%
67322	HART LIB	1,682	0.000497%
67412-3	HEARD BOE	380,563	0.112534%
67512-3	HENRY BOE	7,041,823	2.082291%
67522	HENRY CO LIB SYS	50,142	0.014827%
67612-3	HOUSTON BOE	5,048,822	1.492954%
67622	HOUSTON PUBLIC LIB	19,720	0.005831%
67712-3	IRWIN BOE	324,741	0.096027%
67812-3	JACKSON BOE	1,497,578	0.442839%
67912-3	JASPER BOE	482,056	0.142546%
68012-3	JEFF DAVIS BOE	575,623	0.170214%
68112-3	JEFFERSON BOE	560,714	0.165805%
68122	JEFFERSON LIB	8,255	0.002441%
68212-3	JENKINS BOE	277,272	0.081990%
68312-3	JOHNSON BOE	265,619	0.078545%
68412-3	JONES BOE	1,005,583	0.297354%
68512-3	LAMAR BOE	532,267	0.157393%
68612-3	LANIER BOE	344,448	0.101855%
68712-3	LAURENS BOE	1,219,449	0.360595%
68722	OCONEE REG LIB	17,121	0.005063%
68812-3	LEE BOE	1,107,718	0.327556%
68822	LEE LIB	10,014	0.002961%
68862-3	BACONTON COMM BOE	128,011	0.037853%
68912-3	LIBERTY BOE	1,690,195	0.499797%
69012-3	LINCOLN BOE	299,379	0.088527%
69112-3	LONG BOE	560,714	0.165805%
69212-3	LOWNDES BOE	1,910,735	0.565011%
69222	SOUTH GEORGIA REG LIB	14,981	0.004430%
69260-1	SCINTILLA CHARTER ACADEMY	94,766	0.028023%
69312-3	LUMPKIN BOE	816,908	0.241562%
69412-3	MACON BOE	317,372	0.093848%
69512-3	MADISON BOE	1,085,269	0.320918%

**Department of Community Health**  
**Georgia School Personnel Postemployment Benefit Fund**  
 Schedule of Employer Contributions Subsequent to the  
 Measurement Date of June 30, 2019  
 As of and for the Years Ending June 30, 2020

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69560-1	FOOTHILLS ED CTR HS	71,974	0.021283%
69612-3	MARION BOE	293,209	0.086703%
69712-3	MCDUFFIE BOE	803,027	0.237458%
69812-3	MCINTOSH BOE	268,532	0.079406%
69912-3	MERIWETHER CO BOE	616,237	0.182223%
69922	PINE MOUNTAIN REG LIB	13,453	0.003978%
70012-3	MILLER BOE	211,124	0.062430%
70112-3	MITCHELL BOE	417,965	0.123594%
70122	DESOTO TRAIL REG LIB	5,809	0.001718%
70212-3	MONROE BOE	934,808	0.276426%
70312-3	MONTGOMERY BOE	219,864	0.065015%
70412-3	MORGAN BOE	700,892	0.207256%
70422	UNCLE REMUS LIB	36,995	0.010939%
70512-3	MURRAY BOE	1,241,384	0.367082%
70612-3	MUSCOGEE BOE	5,769,764	1.706139%
70622	CHATTAHOOCHEE VALLEY LIB	98,296	0.029066%
70712-3	NEWTON BOE	3,797,498	1.122933%
70722	NEWTON LIB	21,555	0.006374%
70812-3	OCONEE BOE	1,515,229	0.448058%
70912-3	OGLETHORPE BOE	484,455	0.143255%
71012-3	PAULDING BOE	5,119,426	1.513832%
71112-3	PEACH BOE	643,141	0.190179%
71122	PEACH PUBLIC LIB	2,446	0.000723%
71212-3	PICKENS BOE	985,876	0.291527%
71312-3	PIERCE BOE	635,258	0.187848%
71412-3	PIKE BOE	543,234	0.160636%
71512-3	POLK BOE	1,336,150	0.395104%
71612-3	PULASKI BOE	259,450	0.076720%
71712-3	PUTNAM BOE	737,736	0.218151%
71812-3	QUITMAN BOE	105,391	0.031164%
71912-3	RABUN BOE	617,093	0.182477%
72012-3	RANDOLPH BOE	230,832	0.068258%
72060-1	STEM CHARTER SCHOOL	65,634	0.019408%
72112-3	RICHMOND BOE	5,564,809	1.645533%
72122	AUGUSTA RICHMOND CO LIB	56,562	0.016726%
72160-1	GA SCHOOL INNOVAT&CLASSICS	86,540	0.025590%
72212-3	ROCKDALE BOE	3,584,489	1.059946%
72222	CONYERS-ROCKDALE LIB	25,376	0.007504%
72312-3	SCHLEY BOE	238,200	0.070437%
72412-3	SCREVEN BOE	468,004	0.138390%
72422	SCREVEN-JENKINS REG LIB	9,325	0.002757%
72512-3	SEMINOLE BOE	329,025	0.097294%
72612-3	SPALDING BOE	2,093,512	0.619059%
72622	FLINT RIVER REG LIB	20,179	0.005967%
72712-3	STEPHENS BOE	804,912	0.238015%

**Department of Community Health**  
**Georgia School Personnel Postemployment Benefit Fund**  
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 Measurement Date of June 30, 2019  
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<b>Payroll Location Number</b>	<b>Employer Name</b>	<b>2020 Employer Contributions</b>	<b>2020 Employer Allocation Percentage</b>
72812-3	STEWART BOE	129,554	0.038309%
72912-3	SUMTER BOE	872,259	0.257930%
72922	LAKE BLACKSHEAR REG LIB	16,051	0.004746%
73012-3	TALBOT BOE	158,001	0.046721%
73112-3	TALIAFERRO BOE	87,226	0.025793%
73160-1	7 PILLARS CHARTER SCHOOL	25,088	0.007419%
73212-3	TATTNALL BOE	752,474	0.222509%
73312-3	TAYLOR BOE	304,862	0.090149%
73412-3	TELFAIR BOE	379,578	0.112243%
73512-3	TERRELL BOE	321,485	0.095064%
73522	KINCHAFOONEE REG LIB	10,089	0.002983%
73612-3	THOMAS BOE	1,262,462	0.373315%
73622	THOMAS CO PUBLIC LIB	15,134	0.004475%
73712-3	TIFT BOE	1,516,600	0.448464%
73722	COASTAL PLAIN REG LIB	28,893	0.008544%
73812-3	TOOMBS BOE	558,143	0.165045%
73912-3	TOWNS BOE	331,938	0.098155%
73922	MOUNTAIN REG LIB	16,051	0.004746%
74012-3	TREUTLEN BOE	214,895	0.063545%
74112-3	TROUP BOE	2,641,797	0.781189%
74122	TROUP HARRIS COWETA LIB	15,440	0.004566%
74212-3	TURNER BOE	291,496	0.086196%
74312-3	TWIGGS BOE	167,083	0.049407%
74412-3	UNION BOE	701,920	0.207560%
74512-3	UPSON BOE	981,249	0.290159%
74612-3	WALKER BOE	2,132,494	0.630586%
74622	CHEROKEE REG LIB	10,242	0.003029%
74712-3	WALTON BOE	2,530,237	0.748200%
74812-3	WARE BOE	1,363,912	0.403313%
74912-3	WARREN BOE	149,090	0.044086%
75012-3	WASHINGTON BOE	598,586	0.177004%
75112-3	WAYNE BOE	950,574	0.281088%
75212-3	WEBSTER BOE	76,087	0.022499%
75312-3	WHEELER BOE	227,918	0.067396%
75412-3	WHITE BOE	837,129	0.247542%
75512-3	WHITFIELD BOE	2,578,392	0.762439%
75522	NORTHWEST GA REG LIB	34,243	0.010126%
75612-3	WILCOX BOE	225,519	0.066687%
75712-3	WILKES BOE	384,548	0.113712%
75722	BARTRAM TRAIL REG LIB	9,172	0.002712%
75812-3	WILKINSON BOE	293,038	0.086652%
75912-3	WORTH BOE	574,252	0.169808%
75922	WORTH PUB LIB	5,962	0.001763%
76112-3	ATLANTA CITY BOE	9,465,127	2.798871%
76312-3	BREMEN CITY BOE	392,431	0.116043%

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As of and for the Years Ending June 30, 2020

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76412-3	BUFORD CITY BOE	904,476	0.267457%
76512-3	CALHOUN CITY BOE	637,829	0.188608%
76612-3	CARROLLTON CITY BOE	849,856	0.251305%
76712-3	CARTERSVILLE CITY BOE	656,508	0.194132%
76912-3	CHICKAMAUGA CITY BOE	199,643	0.059035%
77112-3	COMMERCE CITY BOE	316,344	0.093544%
77212-3	DALTON CITY BOE	1,589,260	0.469950%
77312-3	DECATUR CITY BOE	1,315,758	0.389074%
77412-3	DUBLIN CITY BOE	436,472	0.129066%
77612-3	GNSVILLE CITY BOE	1,451,309	0.429157%
77912-3	JEFFERSON CITY BOE	634,230	0.187544%
78112-3	MARIETTA CITY BOE	1,880,413	0.556045%
78212-3	MOUNTAIN EDU CTR BOE	83,970	0.024830%
78412-3	PELHAM CITY BOE	302,977	0.089591%
78512-3	ROME CITY BOE	1,212,595	0.358568%
78612-3	SOCIAL CIRCLE BOE	340,164	0.100588%
78912-3	THOMASVILLE CITY BOE	596,701	0.176446%
79112-3	TRION CITY BOE	256,023	0.075707%
79212-3	VALDOSTA CITY BOE	1,596,457	0.472078%
79312-3	VIDALIA CITY BOE	461,321	0.136414%
79322	OHOOPPEE REG LIB	15,134	0.004475%
79422	OKEFENOKEE REG LIB	16,357	0.004837%
79561	COASTAL PLAINS CHARTER	16,280	0.004814%
81012-3	GA MILITARY COLLEGE	808,168	0.238978%
85042-3	NORTHWEST GEORGIA RESA	150,289	0.044441%
85242-3	NORTH GEORGIA RESA	75,573	0.022347%
85442-3	PIONEER RESA	175,137	0.051789%
85642-3	METRO RESA	158,001	0.046721%
85842-3	N E GEORGIA RESA	151,146	0.044694%
86042-3	WEST GA RESA	163,484	0.048343%
86242-3	GRIFFIN RESA	59,464	0.017584%
86442-3	MIDDLE GA RESA	22,792	0.006740%
86642-3	OCONEE RESA	53,124	0.015709%
86842-3	CEN SAV RIVER RESA	26,733	0.007905%
87242-3	CHATT FLINT RESA	36,158	0.010692%
87642-3	HEART OF GEORGIA RESA	80,543	0.023817%
88042-3	FIRST DISTRICT RESA	180,792	0.053461%
88442-3	SOUTHWEST GA RESA	28,790	0.008513%
88642-3	COASTAL PLNS RESA	89,111	0.026350%
88842-3	OKEFENOKEE RESA	55,523	0.016418%
<b>Total</b>		<b>\$ 338,176,653</b>	<b>100.000000%</b>