

**Fiscal
Year
2021**

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, 2020

(Including Independent Auditor's Reports)

As of and for the
Year Ended June 30, 2021

**Department of
Audits and Accounts**

**Greg S. Griffin
State Auditor**



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

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DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Room 4-101

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 of June 30, 2020 (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, 2021.

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 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 of June 30, 2020 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, 2021 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,

A handwritten signature in black ink that reads "Greg S. Griffin". The signature is written in a cursive style with a prominent initial "G".

Greg S. Griffin
State Auditor

August 13, 2021

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, 2020
 As of and for the Year Ending June 30, 2021

Payroll Location Number	Employer Name	2021 Employer Contributions	2021 Employer Allocation Percentage
60112-3	APPLING BOE	\$ 818,857	0.220209%
60212-3	ATKINSON BOE	389,957	0.104868%
60312-3	BACON BOE	500,038	0.134471%
60412-3	BAKER BOE	100,042	0.026904%
60512-3	BALDWIN BOE	1,170,044	0.314650%
60522	TWIN LAKES LIB SYSTEM	9,264	0.002491%
60612-3	BANKS BOE	672,256	0.180784%
60712-3	BARROW BOE	3,044,017	0.818603%
60722	PIEDMONT REG LIB	14,668	0.003945%
60812-3	BARTOW BOE	2,936,359	0.789651%
60822	BARTOW CO LIB SYSTEM	31,343	0.008429%
60912-3	BEN HILL BOE	693,545	0.186509%
61012-3	BERRIEN BOE	684,199	0.183996%
61112-3	BIBB BOE	5,104,749	1.372778%
61122	MIDDLE GA REG LIB	76,737	0.020636%
61162-3	ACADEMY FOR CLASSICAL EDUCAT	281,434	0.075684%
61212-3	BLECKLEY BOE	487,230	0.131027%
61312-3	BRANTLEY BOE	709,988	0.190931%
61412-3	BROOKS BOE	531,193	0.142849%
61512-3	BRYAN BOE	1,644,984	0.442372%
61612-3	BULLOCH BOE	2,488,073	0.669097%
61622	STATESBORO REG PUBLIC LIB	38,755	0.010422%
61712-3	BURKE BOE	1,327,178	0.356907%
61812-3	BUTTS BOE	696,314	0.187254%
61912-3	CALHOUN BOE	146,775	0.039471%
61962-3	PATAULA CHARTER BOE	131,543	0.035375%
62012-3	CAMDEN BOE	1,529,538	0.411326%
62112-3	CANDLER BOE	461,094	0.123998%
62212-3	CARROLL BOE	3,024,113	0.813250%
62222	WEST GEORGIA REG LIB	39,527	0.010630%
62312-3	CATOOSA BOE	2,585,000	0.695163%
62322	CATOOSA CO PUB LIB	14,668	0.003945%
62412-3	CHARLTON BOE	313,800	0.084388%
62512-3	CHATHAM BOE	8,451,488	2.272790%
62522	LIVE OAK PUBLIC LIB	140,939	0.037902%
62612-3	CHATTAHOOCHEE BOE	167,545	0.045056%
62712-3	CHATTOOGA BOE	540,193	0.145270%
62812-3	CHEROKEE BOE	8,340,887	2.243047%
62822	SEQUOYAH REG LIB	86,156	0.023169%
62912-3	CLARKE BOE	4,090,825	1.100112%
62922	ATHENS REG LIB	62,224	0.016733%
63012-3	CLAY BOE	75,291	0.020247%
63112-3	CLAYTON BOE	10,636,991	2.860519%
63212-3	CLINCH BOE	319,858	0.086017%
63312-3	COBB BOE	23,281,617	6.260935%
63412-3	COFFEE BOE	1,740,180	0.467972%
63422	SATILLA REG LIB	3,706	0.000997%

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63512-3	COLQUITT BOE	2,239,369	0.602215%
63522	MOULTRIE-COLQUITT CO LIB	14,514	0.003903%
63612-3	COLUMBIA BOE	5,108,209	1.373709%
63660-1	SAIL CHARTER BOE	70,964	0.019084%
63712-3	COOK BOE	616,696	0.165843%
63812-3	COWETA BOE	4,649,192	1.250269%
63912-3	CRAWFORD BOE	374,725	0.100772%
64012-3	CRISP BOE	950,401	0.255584%
64112-3	DADE BOE	484,633	0.130329%
64212-3	DAWSON BOE	894,495	0.240549%
64312-3	DECATUR BOE	1,152,908	0.310042%
64322	SOUTHWEST GA REG LIB	24,550	0.006602%
64412-3	DEKALB BOE	23,164,958	6.229564%
64512-3	DODGE BOE	672,602	0.180877%
64522	OCMULGEE REG LIB	14,823	0.003986%
64612-3	DOOLY BOE	285,414	0.076754%
64712-3	DOUGHERTY BOE	3,301,738	0.887910%
64722	DOUGHERTY LIB	53,423	0.014367%
64812-3	DOUGLAS BOE	5,260,003	1.414530%
64912-3	EARLY BOE	463,171	0.124557%
65012-3	ECHOLS BOE	189,007	0.050828%
65112-3	EFFINGHAM BOE	2,403,089	0.646243%
65212-3	ELBERT BOE	748,412	0.201264%
65222	ELBERT LIB	3,706	0.000997%
65312-3	EMANUEL BOE	985,883	0.265125%
65412-3	EVANS BOE	437,901	0.117761%
65512-3	FANNIN BOE	863,513	0.232217%
65612-3	FAYETTE BOE	4,222,369	1.135487%
65712-3	FLOYD BOE	1,993,766	0.536167%
65722	SARA HIGHTOWER REG LIB	39,990	0.010754%
65812-3	FORSYTH BOE	9,718,804	2.613599%
65822	FORSYTH PUBLIC LIB	88,935	0.023917%
65912-3	FRANKLIN BOE	855,205	0.229983%
66012-3	FULTON BOE	19,883,990	5.347239%
66064-5	INTERNATIONAL CHARTER	39,636	0.010659%
66072-3	GA MAGNET CHARTER BOE	177,237	0.047663%
66074-5	INTL CHARTER SCHOOL OF ATL	143,659	0.038633%
66112-3	GILMER BOE	959,920	0.258144%
66212-3	GLASCOCK BOE	164,948	0.044358%
66312-3	GLYNN BOE	2,981,188	0.801707%
66322	THREE RIVERS REG LIB SYS	27,638	0.007432%
66412-3	GORDON BOE	1,365,628	0.367247%
66512-3	GRADY BOE	1,024,827	0.275598%
66522	RODDENBERY MEM LIB	5,558	0.001495%
66612-3	GREENE BOE	723,488	0.194562%
66712-3	GWINNETT BOE	35,719,633	9.605795%
66722	GWINNETT CO LIB	361,145	0.097120%

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66812-3	HABERSHAM BOE	1,708,852	0.459548%
66822	N E GA REG LIB	23,006	0.006187%
66912-3	HALL BOE	5,718,155	1.537737%
66922	CHESTATEE REG LIB	24,087	0.006477%
66942	HALL CO LIB	48,945	0.013162%
67012-3	HANCOCK BOE	331,801	0.089228%
67112-3	HARALSON BOE	787,356	0.211737%
67212-3	HARRIS BOE	1,134,561	0.305108%
67312-3	HART BOE	805,357	0.216578%
67322	HART LIB	1,853	0.000498%
67412-3	HEARD BOE	407,611	0.109616%
67512-3	HENRY BOE	7,848,292	2.110577%
67522	HENRY CO LIB SYS	49,408	0.013287%
67612-3	HOUSTON BOE	5,594,227	1.504410%
67622	HOUSTON PUBLIC LIB	22,234	0.005979%
67712-3	IRWIN BOE	360,706	0.097002%
67812-3	JACKSON BOE	1,688,255	0.454009%
67912-3	JASPER BOE	559,059	0.150343%
68012-3	JEFF DAVIS BOE	649,236	0.174594%
68112-3	JEFFERSON BOE	603,715	0.162352%
68122	JEFFERSON LIB	7,411	0.001993%
68212-3	JENKINS BOE	312,069	0.083922%
68312-3	JOHNSON BOE	285,241	0.076708%
68412-3	JONES BOE	1,118,465	0.300780%
68512-3	LAMAR BOE	565,290	0.152019%
68612-3	LANIER BOE	373,860	0.100539%
68712-3	LAURENS BOE	1,341,915	0.360870%
68722	OCONEE REG LIB	19,918	0.005356%
68812-3	LEE BOE	1,232,873	0.331546%
68822	LEE LIB	11,117	0.002990%
68862-3	BACONTON COMM BOE	161,141	0.043334%
68912-3	LIBERTY BOE	1,873,627	0.503859%
69012-3	LINCOLN BOE	347,378	0.093418%
69112-3	LONG BOE	604,926	0.162678%
69212-3	LOWNDES BOE	2,111,617	0.567860%
69222	SOUTH GEORGIA REG LIB	18,374	0.004941%
69260-1	SCINTILLA CHARTER ACADEMY	108,350	0.029138%
69312-3	LUMPKIN BOE	844,045	0.226982%
69412-3	MACON BOE	310,338	0.083457%
69512-3	MADISON BOE	1,180,082	0.317350%
69560-1	FOOTHILLS ED CTR HS	61,964	0.016663%
69612-3	MARION BOE	311,896	0.083876%
69712-3	MCDUFFIE BOE	871,129	0.234266%
69812-3	MCINTOSH BOE	299,434	0.080524%
69912-3	MERIWETHER CO BOE	640,928	0.172359%
69922	PINE MOUNTAIN REG LIB	14,051	0.003778%
70012-3	MILLER BOE	221,547	0.059579%

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70112-3	MITCHELL BOE	412,804	0.111012%
70122	DESOTO TRAIL REG LIB	7,411	0.001993%
70212-3	MONROE BOE	1,043,693	0.280672%
70312-3	MONTGOMERY BOE	238,682	0.064187%
70412-3	MORGAN BOE	759,317	0.204197%
70422	Azalea Regional Library System	39,990	0.010754%
70512-3	MURRAY BOE	1,339,492	0.360219%
70612-3	MUSCOGEE BOE	6,318,581	1.699205%
70622	CHATTAHOOCHEE VALLEY LIB	102,986	0.027695%
70712-3	NEWTON BOE	4,196,406	1.128505%
70722	NEWTON LIB	19,686	0.005294%
70812-3	OCONEE BOE	1,723,564	0.463504%
70912-3	OGLETHORPE BOE	538,462	0.144804%
71012-3	PAULDING BOE	5,675,923	1.526380%
71112-3	PEACH BOE	709,988	0.190931%
71122	PEACH PUBLIC LIB	1,853	0.000498%
71212-3	PICKENS BOE	1,063,424	0.285978%
71312-3	PIERCE BOE	701,853	0.188744%
71412-3	PIKE BOE	607,003	0.163236%
71512-3	POLK BOE	1,509,114	0.405834%
71612-3	PULASKI BOE	277,626	0.074660%
71712-3	PUTNAM BOE	820,934	0.220767%
71812-3	QUITMAN BOE	106,273	0.028579%
71912-3	RABUN BOE	682,468	0.183530%
72012-3	RANDOLPH BOE	245,778	0.066095%
72060-1	STEM CHARTER SCHOOL	68,541	0.018432%
72112-3	RICHMOND BOE	6,165,056	1.657918%
72122	AUGUSTA RICHMOND CO LIB	64,694	0.017398%
72160-1	GA SCHOOL INNOVAT&CLASSICS	101,254	0.027229%
72212-3	ROCKDALE BOE	3,815,593	1.026096%
72222	CONYERS-ROCKDALE LIB	27,792	0.007474%
72312-3	SCHLEY BOE	261,010	0.070191%
72412-3	SCREVEN BOE	512,154	0.137729%
72422	SCREVEN-JENKINS REG LIB	10,190	0.002740%
72512-3	SEMINOLE BOE	347,205	0.093371%
72612-3	SPALDING BOE	2,321,913	0.624413%
72622	FLINT RIVER REG LIB	22,234	0.005979%
72712-3	STEPHENS BOE	862,128	0.231845%
72812-3	STEWART BOE	145,217	0.039052%
72912-3	SUMTER BOE	948,151	0.254978%
72922	LAKE BLACKSHEAR REG LIB	18,528	0.004983%
73012-3	TALBOT BOE	170,660	0.045894%
73112-3	TALIAFERRO BOE	95,715	0.025740%
73160-1	7 PILLARS CHARTER SCHOOL	17,135	0.004608%
73212-3	TATTNALL BOE	838,762	0.225561%
73312-3	TAYLOR BOE	345,301	0.092859%
73412-3	TELFAIR BOE	416,958	0.112129%

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73512-3	TERRELL BOE	320,204	0.086110%
73522	KINCHAFOONEE REG LIB	11,117	0.002990%
73612-3	THOMAS BOE	1,367,705	0.367806%
73622	THOMAS CO PUBLIC LIB	17,139	0.004609%
73712-3	TIFT BOE	1,659,177	0.446189%
73722	COASTAL PLAIN REG LIB	32,887	0.008844%
73812-3	TOOMBS BOE	594,714	0.159932%
73912-3	TOWNS BOE	359,667	0.096722%
73922	MOUNTAIN REG LIB	16,289	0.004381%
74012-3	TREUTLEN BOE	238,509	0.064140%
74112-3	TROUP BOE	2,810,008	0.755673%
74122	TROUP HARRIS COWETA LIB	13,279	0.003571%
74212-3	TURNER BOE	337,513	0.090765%
74312-3	TWIGGS BOE	174,295	0.046872%
74412-3	UNION BOE	749,105	0.201451%
74512-3	UPSON BOE	1,079,002	0.290167%
74612-3	WALKER BOE	2,254,584	0.606307%
74622	CHEROKEE REG LIB	9,882	0.002657%
74712-3	WALTON BOE	2,790,796	0.750506%
74812-3	WARE BOE	1,505,306	0.404810%
74912-3	WARREN BOE	155,256	0.041752%
75012-3	WASHINGTON BOE	659,621	0.177386%
75112-3	WAYNE BOE	1,048,193	0.281882%
75212-3	WEBSTER BOE	77,888	0.020946%
75312-3	WHEELER BOE	241,451	0.064932%
75412-3	WHITE BOE	905,226	0.243435%
75512-3	WHITFIELD BOE	2,804,297	0.754137%
75522	NORTHWEST GA REG LIB	34,277	0.009218%
75612-3	WILCOX BOE	249,932	0.067212%
75712-3	WILKES BOE	385,976	0.103797%
75722	BARTRAM TRAIL REG LIB	8,492	0.002284%
75812-3	WILKINSON BOE	315,185	0.084760%
75912-3	WORTH BOE	620,504	0.166867%
75922	WORTH PUB LIB	7,411	0.001993%
76112-3	ATLANTA CITY BOE	10,689,975	2.874768%
76312-3	BREMEN CITY BOE	429,420	0.115480%
76412-3	BUFORD CITY BOE	1,027,250	0.276250%
76512-3	CALHOUN CITY BOE	706,699	0.190047%
76612-3	CARROLLTON CITY BOE	933,612	0.251069%
76712-3	CARTERSVILLE CITY BOE	740,278	0.199077%
76912-3	CHICKAMAUGA CITY BOE	225,701	0.060696%
77112-3	COMMERCE CITY BOE	352,052	0.094674%
77212-3	DALTON CITY BOE	1,736,892	0.467088%
77312-3	DECATUR CITY BOE	1,506,345	0.405089%
77412-3	DUBLIN CITY BOE	486,884	0.130934%
77612-3	GNSVLLLE CITY BOE	1,579,213	0.424685%
77912-3	JEFFERSON CITY BOE	714,142	0.192048%

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78112-3	MARIETTA CITY BOE	2,135,156	0.574190%
78212-3	MOUNTAIN EDU CTR BOE	93,984	0.025274%
78412-3	PELHAM CITY BOE	327,820	0.088158%
78512-3	ROME CITY BOE	1,342,088	0.360917%
78612-3	SOCIAL CIRCLE BOE	374,552	0.100725%
78912-3	THOMASVILLE CITY BOE	621,196	0.167053%
79112-3	TRION CITY BOE	268,625	0.072239%
79212-3	VALDOSTA CITY BOE	1,774,278	0.477142%
79312-3	VIDALIA CITY BOE	513,885	0.138195%
79322	OHOOPEE REG LIB	16,058	0.004318%
79422	OKEFENOKEE REG LIB	15,595	0.004194%
79561	COASTAL PLAINS CHARTER	22,501	0.006051%
81012-3	GA MILITARY COLLEGE	862,301	0.231892%
85042-3	NORTHWEST GEORGIA RESA	150,409	0.040448%
85242-3	NORTH GEORGIA RESA	81,868	0.022016%
85442-3	PIONEER RESA	206,142	0.055436%
85642-3	METRO RESA	176,026	0.047337%
85842-3	N E GEORGIA RESA	161,833	0.043520%
86042-3	WEST GA RESA	164,429	0.044219%
86242-3	GRIFFIN RESA	70,964	0.019084%
86442-3	MIDDLE GA RESA	21,982	0.005911%
86642-3	OCONEE RESA	51,233	0.013778%
86842-3	CEN SAV RIVER RESA	32,194	0.008658%
87242-3	CHATT FLINT RESA	45,867	0.012335%
87642-3	HEART OF GEORGIA RESA	87,061	0.023413%
88042-3	FIRST DISTRICT RESA	178,795	0.048082%
88442-3	SOUTHWEST GA RESA	31,674	0.008518%
88642-3	COASTAL PLNS RESA	85,849	0.023087%
88842-3	OKEFENOKEE RESA	61,272	0.016477%
Total		\$ 371,855,239	100.000000%