



FISCAL YEAR 2022

• **AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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, 2021**
(Including Independent Auditor's Report)

Greg S. Griffin | State Auditor
Kristina A. Turner | Deputy 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
Caylee Noggle, Commissioner
Department of Community Health

Opinion

We have audited the schedule of employer contributions subsequent to the measurement date of June 30, 2021 (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, 2022.

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, 2022 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", with a stylized flourish at the end.

Greg S. Griffin
State Auditor

September 23, 2022

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, 2021
As of and for the Year Ending June 30, 2022

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
60112-3	APPLING BOE	\$ 792,455	0.219167%
60212-3	ATKINSON BOE	397,238	0.109863%
60312-3	BACON BOE	494,737	0.136828%
60412-3	BAKER BOE	94,637	0.026173%
60512-3	BALDWIN BOE	1,148,268	0.317574%
60612-3	BANKS BOE	665,992	0.184192%
60712-3	BARROW BOE	3,008,667	0.832100%
60722	PIEDMONT REG LIB	14,721	0.004071%
60812-3	BARTOW BOE	2,931,880	0.810864%
60822	BARTOW CO LIB SYSTEM	27,490	0.007603%
60912-3	BEN HILL BOE	692,261	0.191457%
61012-3	BERRIEN BOE	675,085	0.186707%
61112-3	BIBB BOE	4,986,604	1.379134%
61122	MIDDLE GA REG LIB	85,924	0.023764%
61162-3	ACADEMY FOR CLASSICAL EDUCAT	284,752	0.078753%
61212-3	BLECKLEY BOE	513,428	0.141998%
61312-3	BRANTLEY BOE	672,896	0.186101%
61412-3	BROOKS BOE	517,133	0.143022%
61512-3	BRYAN BOE	1,609,326	0.445088%
61612-3	BULLOCH BOE	2,404,980	0.665140%
61622	STATESBORO REG PUBLIC LIB	37,104	0.010262%
61712-3	BURKE BOE	1,282,140	0.354599%
61812-3	BUTTS BOE	690,746	0.191038%
61912-3	CALHOUN BOE	143,639	0.039726%
61962-3	PATAULA CHARTER BOE	119,390	0.033019%
62012-3	CAMDEN BOE	1,468,045	0.406014%
62112-3	CANDLER BOE	444,556	0.122950%
62212-3	CARROLL BOE	2,993,006	0.827769%
62222	WEST GEORGIA REG LIB	39,357	0.010885%
62312-3	CATOOSA BOE	2,554,007	0.706356%
62322	CATOOSA CO PUB LIB	13,069	0.003614%
62412-3	CHARLTON BOE	309,168	0.085506%
62512-3	CHATHAM BOE	8,242,470	2.279602%
62522	LIVE OAK PUBLIC LIB	145,260	0.040174%
62612-3	CHATTAHOOCHEE BOE	165,361	0.045734%
62712-3	CHATTOOGA BOE	558,389	0.154432%
62812-3	CHEROKEE BOE	8,229,841	2.276109%
62822	SEQUOYAH REG LIB	89,679	0.024802%
62912-3	CLARKE BOE	3,970,692	1.098166%
62922	ATHENS REG LIB	67,598	0.018695%
63012-3	CLAY BOE	84,365	0.023333%
63112-3	CLAYTON BOE	10,365,056	2.866641%
63212-3	CLINCH BOE	317,588	0.087835%
63312-3	COBB BOE	22,319,063	6.172734%
63412-3	COFFEE BOE	1,679,377	0.464462%
63422	SATILLA REG LIB	3,605	0.000997%
63512-3	COLQUITT BOE	2,095,980	0.579681%
63522	MOULTRIE-COLQUITT CO LIB	12,768	0.003531%
63612-3	COLUMBIA BOE	5,002,433	1.383512%
63660-1	SAIL CHARTER BOE	75,608	0.020911%
63712-3	COOK BOE	608,570	0.168311%
63812-3	COWETA BOE	4,587,682	1.268805%
63912-3	CRAWFORD BOE	356,823	0.098686%
64012-3	CRISP BOE	920,096	0.254469%
64112-3	DADE BOE	459,374	0.127048%
64212-3	DAWSON BOE	892,648	0.246878%
64312-3	DECATUR BOE	1,072,491	0.296616%
64322	SOUTHWEST GA REG LIB	21,481	0.005941%
64362-3	SPRING CREEK CHARTER	70,388	0.019467%
64412-3	DEKALB BOE	21,409,913	5.921292%
64476-7	GA FUGEES CHARTER	34,352	0.009501%
64512-3	DODGE BOE	618,337	0.171012%
64522	OCMULGEE REG LIB	13,970	0.003864%
64612-3	DOOLY BOE	270,270	0.074748%
64712-3	DOUGHERTY BOE	3,142,707	0.869172%
64722	DOUGHERTY LIB	51,524	0.014250%
64812-3	DOUGLAS BOE	5,021,629	1.388821%
64912-3	EARLY BOE	445,566	0.123229%
65012-3	ECHOLS BOE	184,053	0.050903%
65112-3	EFFINGHAM BOE	2,379,721	0.658154%

Department of Community Health
Georgia School Personnel Post-employment Health Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2021
As of and for the Year Ending June 30, 2022

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
65212-3	ELBERT BOE	743,789	0.205708%
65222	ELBERT LIB	3,605	0.000997%
65312-3	EMANUEL BOE	911,171	0.252001%
65412-3	EVANS BOE	432,432	0.119597%
65512-3	FANNIN BOE	828,322	0.229087%
65612-3	FAYETTE BOE	4,029,967	1.114559%
65660-1	LIBERTY TECH CHARTER	65,336	0.018070%
65712-3	FLOYD BOE	1,982,652	0.548338%
65722	SARA HIGHTOWER REG LIB	39,657	0.010968%
65812-3	FORSYTH BOE	9,617,563	2.659908%
65822	FORSYTH PUBLIC LIB	87,727	0.024262%
65912-3	FRANKLIN BOE	828,491	0.229134%
66012-3	FULTON BOE	18,901,203	5.227464%
66064-5	INTERNATIONAL CHARTER	36,878	0.010199%
66072-3	GA MAGNET CHARTER BOE	161,657	0.044709%
66074-5	INTL CHARTER SCHOOL OF ATL	141,113	0.039027%
66076-7	AMANA ACADEMY WEST ATLANTA	2,694	0.000745%
66112-3	GILMER BOE	960,510	0.265646%
66212-3	GLASCOCK BOE	159,299	0.044057%
66312-3	GLYNN BOE	2,887,761	0.798662%
66322	THREE RIVERS REG LIB SYS	25,236	0.006980%
66412-3	GORDON BOE	1,356,906	0.375276%
66512-3	GRADY BOE	960,510	0.265646%
66522	RODDENBERY MEM LIB	5,408	0.001496%
66612-3	GREENE BOE	720,214	0.199188%
66712-3	GWINNETT BOE	34,951,034	9.666322%
66722	GWINNETT CO LIB	356,464	0.098587%
66812-3	HABERSHAM BOE	1,721,644	0.476151%
66822	N E GA REG LIB	23,133	0.006398%
66912-3	HALL BOE	5,573,788	1.541530%
66922	CHESTATEE REG LIB	22,082	0.006107%
66942	HALL CO LIB	44,765	0.012380%
67012-3	HANCOCK BOE	272,964	0.075493%
67112-3	HARALSON BOE	760,628	0.210365%
67212-3	HARRIS BOE	1,126,713	0.311613%
67312-3	HART BOE	802,390	0.221915%
67322	HART LIB	1,803	0.000499%
67412-3	HEARD BOE	396,564	0.109677%
67512-3	HENRY BOE	7,629,185	2.109987%
67522	HENRY CO LIB SYS	39,657	0.010968%
67612-3	HOUSTON BOE	5,513,840	1.524951%
67622	HOUSTON PUBLIC LIB	21,181	0.005858%
67712-3	IRWIN BOE	365,075	0.100968%
67812-3	JACKSON BOE	1,820,658	0.503535%
67912-3	JASPER BOE	544,581	0.150614%
68012-3	JEFF DAVIS BOE	658,583	0.182143%
68112-3	JEFFERSON BOE	590,889	0.163421%
68122	JEFFERSON LIB	5,558	0.001537%
68212-3	JENKINS BOE	294,350	0.081408%
68312-3	JOHNSON BOE	281,215	0.077775%
68412-3	JONES BOE	1,107,348	0.306257%
68512-3	LAMAR BOE	517,133	0.143022%
68612-3	LANIER BOE	368,779	0.101992%
68712-3	LAURENS BOE	1,329,963	0.367825%
68722	OCONEE REG LIB	17,275	0.004778%
68812-3	LEE BOE	1,197,943	0.331313%
68822	LEE LIB	9,614	0.002659%
68862-3	BACONTON COMM BOE	167,214	0.046246%
68912-3	LIBERTY BOE	1,825,710	0.504933%
69012-3	LINCOLN BOE	338,469	0.093610%
69112-3	LONG BOE	565,967	0.156528%
69212-3	LOWNDES BOE	2,064,659	0.571018%
69222	SOUTH GEORGIA REG LIB	21,481	0.005941%
69260-1	SCINTILLA CHARTER ACADEMY	115,349	0.031902%
69312-3	LUMPKIN BOE	836,405	0.231323%
69412-3	MACON BOE	283,068	0.078287%
69512-3	MADISON BOE	1,166,454	0.322604%
69560-1	FOOTHILLS ED CTR HS	71,230	0.019700%
69612-3	MARION BOE	294,518	0.081454%
69712-3	MCDUFFIE BOE	829,838	0.229506%

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69812-3	MCINTOSH BOE	298,560	0.082572%
69912-3	MERIWEATHER CO BOE	594,088	0.164306%
69922	PINE MOUNTAIN REG LIB	12,318	0.003407%
70012-3	MILLER BOE	212,174	0.058681%
70112-3	MITCHELL BOE	403,805	0.111679%
70122	DESOTO TRAIL REG LIB	7,210	0.001994%
70212-3	MONROE BOE	1,027,530	0.284182%
70312-3	MONTGOMERY BOE	244,843	0.067716%
70412-3	MORGAN BOE	730,149	0.201936%
70422	AZALEA REGIONAL LIBRARY SYSTEM	38,005	0.010511%
70512-3	MURRAY BOE	1,324,406	0.366288%
70612-3	MUSCOGEE BOE	5,939,199	1.642591%
70622	CHATTAHOOCHEE VALLEY LIB	96,289	0.026630%
70712-3	NEWTON BOE	3,961,431	1.095604%
70722	NEWTON LIB	16,073	0.004445%
70812-3	OCONEE BOE	1,681,735	0.465114%
70912-3	OGLETHORPE BOE	531,783	0.147074%
71012-3	PAULDING BOE	5,695,704	1.575248%
71112-3	PEACH BOE	768,711	0.212601%
71122	PEACH PUBLIC LIB	1,803	0.000499%
71212-3	PICKENS BOE	1,017,748	0.281476%
71312-3	PIERCE BOE	724,761	0.200445%
71412-3	PIKE BOE	604,697	0.167240%
71512-3	POLK BOE	1,544,832	0.427251%
71612-3	PULASKI BOE	264,881	0.073258%
71712-3	PUTNAM BOE	788,245	0.218003%
71812-3	QUITMAN BOE	97,668	0.027012%
71912-3	RABUN BOE	686,873	0.189967%
72012-3	RANDOLPH BOE	238,444	0.065946%
72060-1	STEM CHARTER SCHOOL	69,883	0.019327%
72112-3	RICHMOND BOE	6,031,647	1.668159%
72122	AUGUSTA RICHMOND CO LIB	61,439	0.016992%
72160-1	GA SCHOOL INNOVAT AND CLASSICS	112,823	0.031203%
72212-3	ROCKDALE BOE	3,668,596	1.014616%
72222	CONYERS-ROCKDALE LIB	23,434	0.006481%
72312-3	SCHLEY BOE	254,273	0.070324%
72412-3	SCREVEN BOE	503,998	0.139390%
72422	SCREVEN-JENKINS REG LIB	11,266	0.003116%
72512-3	SEMINOLE BOE	334,596	0.092538%
72612-3	SPALDING BOE	2,205,772	0.610045%
72622	FLINT RIVER REG LIB	20,429	0.005650%
72712-3	STEPHENS BOE	861,327	0.238215%
72812-3	STEWART BOE	139,766	0.038655%
72912-3	SUMTER BOE	895,090	0.247553%
72922	LAKE BLACKSHEAR REG LIB	16,524	0.004570%
72960-1	FURLOW CHARTER SCHOOL	97,668	0.027012%
73012-3	TALBOT BOE	136,566	0.037770%
73112-3	TALIAFERRO BOE	89,416	0.024730%
73160-1	7 PILLARS CHARTER SCHOOL	30,647	0.008476%
73212-3	TATTNALL BOE	854,928	0.236446%
73312-3	TAYLOR BOE	328,197	0.090769%
73412-3	TELFAR BOE	408,688	0.113030%
73512-3	TERRELL BOE	316,914	0.087648%
73522	KINCHAFOONEE REG LIB	10,816	0.002991%
73612-3	THOMAS BOE	1,339,561	0.370480%
73622	THOMAS CO PUBLIC LIB	14,421	0.003988%
73712-3	TIFT BOE	1,604,106	0.443644%
73722	COASTAL PLAIN REG LIB	29,743	0.008226%
73812-3	TOOMBS BOE	595,435	0.164678%
73912-3	TOWNS BOE	353,792	0.097848%
73922	MOUNTAIN REG LIB	18,477	0.005110%
74012-3	TREUTLEN BOE	230,024	0.063617%
74112-3	TROUP BOE	2,731,998	0.755583%
74122	TROUP HARRIS COWETA LIB	14,871	0.004113%
74212-3	TURNER BOE	326,681	0.090350%
74312-3	TWIGGS BOE	159,636	0.044150%
74412-3	UNION BOE	773,595	0.213951%
74512-3	UPSON BOE	1,059,693	0.293077%
74612-3	WALKER BOE	2,148,182	0.594118%
74622	CHEROKEE REG LIB	9,464	0.002617%

Department of Community Health
Georgia School Personnel Post-employment Health Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2021
As of and for the Year Ending June 30, 2022

Payroll Location Number	Employer Name	2022 Employer Contributions	2022 Employer Allocation Percentage
74712-3	WALTON BOE	2,705,055	0.748131%
74812-3	WARE BOE	1,471,581	0.406992%
74912-3	WARREN BOE	156,437	0.043265%
75012-3	WASHINGTON BOE	633,661	0.175250%
75112-3	WAYNE BOE	1,002,440	0.277243%
75212-3	WEBSTER BOE	69,883	0.019327%
75312-3	WHEELER BOE	231,203	0.063943%
75412-3	WHITE BOE	888,775	0.245807%
75512-3	WHITFIELD BOE	2,726,778	0.754139%
75522	NORTHWEST GA REG LIB	32,146	0.008891%
75612-3	WILCOX BOE	232,550	0.064316%
75712-3	WILKES BOE	370,295	0.102412%
75722	BARTRAM TRAIL REG LIB	8,863	0.002451%
75812-3	WILKINSON BOE	305,295	0.084435%
75912-3	WORTH BOE	590,215	0.163235%
75922	WORTH PUB LIB	7,060	0.001953%
76112-3	ATLANTA CITY BOE	10,709,587	2.961927%
76312-3	BREMEN CITY BOE	434,958	0.120295%
76412-3	BUFORD CITY BOE	1,030,393	0.284974%
76512-3	CALHOUN CITY BOE	699,165	0.193367%
76612-3	CARROLLTON CITY BOE	934,409	0.258428%
76712-3	CARTERSVILLE CITY BOE	740,085	0.204684%
76912-3	CHICKAMAUGA CITY BOE	221,604	0.061289%
77112-3	COMMERCE CITY BOE	371,642	0.102784%
77212-3	DALTON CITY BOE	1,722,822	0.476477%
77312-3	DECATUR CITY BOE	1,472,086	0.407132%
77412-3	DUBLIN CITY BOE	491,032	0.135804%
77612-3	GNSVLE CITY BOE	1,499,197	0.414630%
77912-3	JEFFERSON CITY BOE	703,038	0.194438%
78112-3	MARIETTA CITY BOE	2,072,742	0.573254%
78212-3	MOUNTAIN EDU CTR BOE	93,289	0.025801%
78412-3	PELHAM CITY BOE	316,073	0.087415%
78512-3	ROME CITY BOE	1,404,392	0.388410%
78612-3	SOCIAL CIRCLE BOE	381,409	0.105485%
78912-3	THOMASVILLE CITY BOE	591,899	0.163700%
79112-3	TRION CITY BOE	255,620	0.070696%
79212-3	VALDOSTA CITY BOE	1,743,703	0.482252%
79312-3	VIDALIA CITY BOE	513,428	0.141998%
79322	OHOPEE REG LIB	13,419	0.003711%
79422	OKEFENOKEE REG LIB	16,824	0.004653%
79561	COASTAL PLAINS CHARTER	25,853	0.007150%
81012-3	GA MILITARY COLLEGE	796,328	0.220239%
85042-3	NORTHWEST GEORGIA RESA	138,755	0.038375%
85242-3	NORTH GEORGIA RESA	81,165	0.022448%
85442-3	PIONEER RESA	242,148	0.066970%
85642-3	METRO RESA	160,310	0.044336%
85842-3	N E GEORGIA RESA	157,615	0.043591%
86042-3	WEST GA RESA	136,398	0.037723%
86242-3	GRIFFIN RESA	67,189	0.018582%
86442-3	MIDDLE GA RESA	25,596	0.007079%
86642-3	OCONEE RESA	50,855	0.014065%
86842-3	CEN SAV RIVER RESA	31,321	0.008662%
87242-3	CHATT FLINT RESA	46,645	0.012900%
87642-3	HEART OF GEORGIA RESA	70,725	0.019560%
88042-3	FIRST DISTRICT RESA	132,862	0.036745%
88442-3	SOUTHWEST GA RESA	29,132	0.008057%
88642-3	COASTAL PLNS RESA	79,986	0.022122%
88842-3	OKEFENOKEE RESA	52,033	0.014391%
Total		\$ 361,575,006	100.000000%