



ANNUAL FINANCIAL AUDIT • AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

Department of Community Health Georgia State Employees Postemployment Benefit Fund

Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer

(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 State Employees Postemployment Benefit Fund**

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Community Health
and
Ms. Caylee Noggle, Commissioner

We have audited the accompanying schedule of employer allocations of the Department of Community Health's Georgia State Employees Postemployment Benefit Fund (Plan), as of and for the year ended June 30, 2021, and the related notes. We have also audited the totals for the columns titled net other postemployment benefit (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Plan, as of and for the year ended June 30, 2021, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of the schedule of employer allocations and the schedule of OPEB amounts by employer (collectively, the Schedules) in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these Schedules 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 Schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the Schedules 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 Schedules.

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

Opinions

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for the total of all participating entities of the Plan as of and for the year ended June 30, 2021 in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the State of Georgia's *Annual Comprehensive Financial Report*, which includes the Plan, as of and for the year ended June 30, 2021. Our report thereon, dated January 24, 2022, expressed unmodified opinions on the financial statements for all opinion units except for the unemployment compensation fund, on which we expressed no opinion.

Restriction on Use

Our report is intended solely for the information and use of the Plan's management, members of 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".

Greg S. Griffin
State Auditor

May 16, 2022

State GASB 75 Schedule

Department of Community Health
Georgia State Employees Postemployment Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2021

Payroll Location Number	Employer Name	2021 Employer Contributions	2021 Employer Allocation Percentage
13610	LOOKOUT MTN CSB	\$ 34,439	0.022701%
13630	HIGHLAND RIVERS CSB	135,397	0.089248%
13640	AVITA COMMUNITY PARTNERS	66,705	0.043969%
13650	COBB CNTY CSB	53,972	0.035576%
13660	DOUGLAS CNTY CSB	21,865	0.014412%
13680	DEKALB CSB	105,314	0.069419%
13690	VIEW POINTE HEALTH	125,339	0.082618%
13700	CLAYTON CSB	50,908	0.033556%
13710	ADVANTAGE BEHAVIORAL HLTH	54,440	0.035885%
13720	PATHWAYS CENTER	90,379	0.059574%
13730	MCINTOSH TRAIL CSB	51,118	0.033695%
13740	RIVER EDGE BEHAVIORAL HLT	58,326	0.038446%
13760	OCONEE CSB	24,313	0.016026%
13770	SERENITY BHS	56,202	0.037046%
13790	NEW HORIZONS	34,131	0.022498%
13800	MIDDLE FLINT CSB	45,478	0.029977%
13810	CSB MIDDLE GA	63,856	0.042091%
13820	ALBANY AREA CSB	79,352	0.052305%
13830	THE GA PINES CSB	68,367	0.045065%
13840	SOUTH GA CSB	56,199	0.037044%
13850	PINELAND CSB	43,782	0.028860%
13860	SATILLA (UNISON) CSB	70,393	0.046400%
13880	GATEWAY CSB	48,009	0.031645%
14000	GA PEANUT COMMISSION	22,510	0.014838%
14010	ADMINISTRATIVE SERVICES	912,752	0.601648%
14020	COURT OF APPEALS	627,345	0.413520%
14030	SUPREME COURT	444,031	0.292687%
14040	SUPERIOR COURT	2,203,521	1.452470%
14050	LAKE LANIER ISLAND AUTH	13,362	0.008807%
14060	GA AGRICULTURAL EXPO AUTH	90,815	0.059861%
14080	AGRICULTURE	1,158,754	0.763803%
14081	COMMODITY COMM 0COTTON	10,572	0.006969%
14083	COMMODITY COMM0 MILK	6,234	0.004109%
14090	AUDITS	944,707	0.622712%
14100	BANKING AND FINANCE	335,878	0.221397%
14120	GA INSURANCE COMMISSIONER	524,650	0.345828%
14130	DEFENSE	1,078,327	0.710789%
14140	DEPT OF COMMUNITY HEALTH	2,172,478	1.432008%
14150	TECHNICAL AND ADULT EDUC	1,021,181	0.673121%
14160	EDUCATION	3,233,604	2.131458%
14170	ERS EMPLOYEES	300,694	0.198205%
14180	DEPT OF COMMUNITY AFFAIRS	1,159,853	0.764527%
14181	GA COMMISSION ON THE HOLOCAUST	11,230	0.007402%
14190	FORESTRY COMMISSION	1,234,695	0.813860%
14210	PLANNING AND BUDGET	1,227,892	0.809376%
14220	SUBSEQUENT INJURY TRUST	34,789	0.022931%
14230	BEHAV HEALTH & DEVEL DISA	8,763,036	5.776232%
14240	DEPT OF HUMAN RESOURCES	8,017,617	5.284883%
14250	PUBLIC HEALTH	3,638,003	2.398021%
14310	DEPT OF COMMUNITY SUPERVISION	4,613,394	3.040959%
14410	DEPT OF JUVENILE JUSTICE	5,829,469	3.842545%
14440	GENERAL ASSEMBLY OF GA	925,351	0.609953%
14470	DEPT OF DRIVERS SERVICES	1,294,077	0.853002%
14500	FINANCING/INVESTMENT COMM	402,515	0.265321%
14510	ADM OFFICE OF THE COURTS	364,225	0.240082%
14530	PROSECUTING ATTRNYS CNCL	3,108,291	2.048857%
14550	GA PUBLIC DEFENDER COUNCIL	2,443,923	1.610933%
14560	GA SUP COURT CLERK'S AUTH	40,037	0.026391%
14570	DEPT EARLY CARE & LEARN	1,668,478	1.099792%
14610	GA BUILDING AUTHORITY	390,115	0.257148%
14611	STATE PROPERTY COMMISSION	58,996	0.038888%

Department of Community Health
Georgia State Employees Postemployment Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2021

Payroll Location Number	Employer Name	2021 Employer Contributions	2021 Employer Allocation Percentage
14630	DEPT ECONOMIC DEVELOPMENT	\$ 545,965	\$ 0.359878%
14640	LABOR	3,410,165	2.247840%
14660	LAW DEPARTMENT	1,213,320	0.799770%
14700	GA TECHNOLOGY AUTHORITY	770,019	0.507565%
14701	STATE ACCOUNTING OFFICE	561,869	0.370361%
14720	NATURAL RESOURCES	4,437,534	2.925039%
14730	GA DEPT OF CORRECTIONS	16,223,081	10.693595%
14750	PUBLIC SAFETY	5,315,358	3.503665%
14760	PUBLIC SERVICE COMMISSION	298,596	0.196822%
14770	REVENUE	2,584,501	1.703596%
14780	STUDENT FINANCE COMM	383,694	0.252916%
14790	SECRETARY OF STATE	605,519	0.399133%
14810	TRS EMPLOYEES	1,187,339	0.782645%
14820	DEPT OF TRANSPORTATION	9,466,167	6.239707%
14830	STATE ROAD & TOLLWAY AUTH	454,435	0.299545%
14840	VETERANS SERVICE	291,666	0.192254%
14860	WORKERS' COMPENSATION	429,676	0.283224%
14870	GA BUREAU OF INVESTIGATON	3,155,432	2.079931%
14880	PARDONS AND PAROLES BOARD	448,762	0.295805%
14890	GA CORRECTNL INDUSTRIES	457,596	0.301628%
18180	COASTAL PINES TECH COLLEGE	520,725	0.343240%
18200	ALBANY TECH COLLEGE	529,325	0.348909%
18220	ATHENS TECHNICAL COLLEGE	664,439	0.437971%
18230	ATLANTA TECH COLLEGE	673,155	0.443716%
18240	AUGUSTA TECH COLLEGE	721,494	0.475579%
18260	W GEORGIA TECH COLLEGE	858,085	0.565614%
18270	CHATTAHOOCHEE TECH COLL	1,217,025	0.802213%
18280	COLUMBUS TECH COLLEGE	568,885	0.374985%
18290	GA NW TECHNICAL COLLEGE	814,875	0.537132%
18300	GEORGIA PIEDMONT TECHNICA	546,715	0.360372%
18320	GWINNETT TECH COLLEGE	1,140,110	0.751513%
18340	LANIER TECHNICAL COLLEGE	707,903	0.466620%
18350	CENTRAL GA TECH COLLEGE	1,384,724	0.912753%
18370	SOUTHERN REGIONAL TECH COLLEGE	831,832	0.548309%
18380	NORTH GA TECH COLLEGE	461,641	0.304294%
18410	SAVANNAH TECH COLLEGE	669,560	0.441346%
18420	S GA TECHNICAL COLLEGE	351,932	0.231979%
18430	SOUTHEASTERN TECH COLL	395,118	0.260445%
18440	OGEECHEE TECH COLLEGE	410,150	0.270354%
18500	SOUTHERN CRESCENT TECH	729,784	0.481044%
18510	WIREGRASS TECHNICAL COLL	720,435	0.474881%
18520	OCONEE FALL LINE TECH COL	364,574	0.240312%
25010	DFACS REGION #1	722,594	0.476304%
25020	DFACS REGION #2	566,950	0.373710%
25030	DFACS REGION #3	659,678	0.434832%
25040	DFACS REGION #4	921,548	0.607447%
25050	DFACS REGION #5	869,932	0.573424%
25060	DFACS REGION #6	577,920	0.380941%
25070	DFACS REGION #7	560,521	0.369473%
25080	DFACS REGION #8	590,984	0.389552%
25090	DFACS REGION #9	783,965	0.516757%
25100	DFACS REGION #10	1,219,268	0.803691%
25110	DFACS REGION #11	652,096	0.429835%
25120	DFACS REGION #12	554,999	0.365833%
25130	DFACS REGION #13	1,630,099	1.074494%
25140	DFACS REGION #14	2,279,815	1.502760%
35011	APPLING CO HEALTH DEPT	18,478	0.012180%
35021	ATKINSON CO HEALTH DEPT	8,699	0.005734%
35031	BACON CO HEALTH DEPT	10,022	0.006606%
35041	BAKER CO HEALTH DEPT	11,051	0.007284%
35051	BALDWIN CO HEALTH DEPT	31,708	0.020900%

Department of Community Health
Georgia State Employees Postemployment Benefit Fund
Schedule of Employer Allocations
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35061	BANKS CO HEALTH DEPT	\$ 14,813	\$ 0.009764%
35071	BARROW CO HEALTH DEPT	37,945	0.025012%
35081	BARTOW CO HEALTH DEPT	46,969	0.030960%
35084	WOODWRIGHT INDUSTRIES	17,242	0.011365%
35091	BEN HILL CO HEALTH DEPT	14,865	0.009798%
35094	BEN HILL MR SERVICES	33,002	0.021753%
35101	BERRIEN CO HEALTH DEPT	15,216	0.010030%
35111	BIBB CO HEALTH DEPT	92,650	0.061071%
35121	BLECKLEY CO HEALTH DEPT	5,978	0.003940%
35131	BRANTLEY CO HEALTH DEPT	17,558	0.011574%
35141	BROOKS CO HEALTH DEPT	10,012	0.006600%
35161	BULLOCH CO HEALTH DEPT	51,349	0.033847%
35171	BURKE CO HEALTH DEPT	23,805	0.015691%
35181	BUTTS CO HEALTH DEPT	12,485	0.008230%
35191	CALHOUN CO HEALTH DEPT	4,099	0.002702%
35211	CANDLER CO HEALTH DEPT	11,751	0.007746%
35221	CARROLL CO HEALTH DEPT	44,233	0.029157%
35224	CARROLL TRAINING CENTER	38,178	0.025166%
35231	CATOOSA CO HEALTH DEPT	30,222	0.019921%
35241	CHARLTON CO HEALTH DEPT	15,736	0.010372%
35271	CHATTOOGA CO HEALTH DEPT	17,799	0.011733%
35281	CHEROKEE CO HEALTH DEPT	342,696	0.225891%
35291	CLARKE CO HEALTH DEPT	297,905	0.196367%
35311	CLAYTON CO HEALTH DEPT	220,481	0.145332%
35321	CLINCH CO HEALTH DEPT	5,869	0.003869%
35331	COBB CO HEALTH DEPT	566,257	0.373253%
35341	COFFEE CO HEALTH DEPT	33,833	0.022301%
35351	COLQUITT CO HEALTH DEPT	44,083	0.029058%
35354	GREEN OAKS CENTER	22,631	0.014917%
35361	COLUMBIA CO HEALTH DEPT	39,875	0.026284%
35371	COOK CO HEALTH DEPT	14,684	0.009679%
35381	COWETA CO HEALTH DEPT	44,793	0.029526%
35391	CRAWFORD CO HEALTH DEPT	12,507	0.008244%
35401	CRISP CO HEALTH DEPT	13,224	0.008717%
35411	DADE CO HEALTH DEPT	12,729	0.008390%
35421	DAWSON CO HEALTH DEPT	17,719	0.011679%
35431	DECATUR CO HEALTH DEPT	23,211	0.015300%
35441	DEKALB CO HEALTH DEPT	735,687	0.484934%
35451	DODGE CO HEALTH DEPT	7,975	0.005257%
35461	DOOLY CO HEALTH DEPT	6,634	0.004373%
35471	DOUGHERTY CO HEALTH DEPT	307,672	0.202805%
35481	DOUGLAS CO HEALTH DEPT	32,642	0.021516%
35491	EARLY CO HEALTH DEPT	15,745	0.010379%
35501	ECHOLS CO HEALTH DEPT	5,182	0.003416%
35521	ELBERT CO HEALTH DEPT	13,870	0.009143%
35531	EMANUEL CO HEALTH DEPT	25,320	0.016690%
35541	EVANS CO HEALTH DEPT	12,084	0.007965%
35551	FANNIN CO HEALTH DEPT	16,667	0.010986%
35561	FAYETTE CO HEALTH DEPT	43,923	0.028952%
35571	FLOYD CO HEALTH DEPT	242,481	0.159833%
35581	FORSYTH CO HEALTH DEPT	42,897	0.028276%
35591	FRANKLIN CO HEALTH DEPT	19,410	0.012794%
35611	GILMER CO HEALTH DEPT	24,641	0.016243%
35621	GLASCOCK CO HEALTH DEPT	4,497	0.002964%
35631	GLYNN CO HEALTH DEPT	706,455	0.465666%
35641	GORDON CO HEALTH DEPT	36,542	0.024087%
35651	GRADY CO HEALTH DEPT	24,598	0.016214%
35661	GREENE CO HEALTH DEPT	14,429	0.009511%
35671	GWINNETT CO HEALTH DEPT	703,265	0.463563%
35681	HABERSHAM CO HEALTH DEPT	24,169	0.015931%
35691	HALL CO HEALTH DEPT	343,352	0.226323%

Department of Community Health
Georgia State Employees Postemployment Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2021

Payroll Location Number	Employer Name	2021 Employer Contributions	2021 Employer Allocation Percentage
35701	HANCOCK CO HEALTH DEPT	\$ 13,089	\$ 0.008628%
35711	HARALSON CO HEALTH DEPT	13,694	0.009027%
35721	HARRIS CO HEALTH DEPT	13,510	0.008905%
35731	HART CO HEALTH DEPT	11,958	0.007882%
35741	HEARD CO HEALTH DEP	7,598	0.005009%
35751	HENRY CO HEALTH DEP	53,967	0.035573%
35761	HOUSTON CO HEALTH DEPT	406,265	0.267793%
35771	IRWIN CO HEALTH DEP	7,024	0.004630%
35781	JACKSON CO HEALTH DEPT	24,444	0.016112%
35791	JASPER CO HEALTH DEPT	7,481	0.004931%
35801	JEFF DAVIS CO HEALTH DEPT	19,531	0.012874%
35811	JEFFERSON CO HEALTH DEPT	16,896	0.011137%
35821	JENKINS CO HEALTH DEPT	9,032	0.005953%
35831	JOHNSON CO HEALTH DEPT	5,373	0.003542%
35841	JONES CO HEALTH DEPT	11,561	0.007620%
35851	LAMAR CO HEALTH DEPT	14,802	0.009757%
35861	LANIER CO HEALTH DEPT	8,229	0.005424%
35871	LAURENS CO HEALTH DEPT	198,584	0.130899%
35881	LEE CO HEALTH DEPT	27,240	0.017956%
35901	LINCOLN CO HEALTH DEPT	4,334	0.002857%
35921	LOWNDES CO HEALTH DEPT	373,473	0.246178%
35931	LUMPKIN CO HEALTH DEPT	18,882	0.012446%
35941	MACON CO HEALTH DEPT	7,167	0.004724%
35951	MADISON CO HEALTH DEPT	17,418	0.011481%
35961	MARION CO HEALTH DEPT	5,608	0.003696%
35971	MCDUFFIE CO HEALTH DEPT	15,684	0.010338%
35991	MERIWETHER CO HEALTH DEPT	17,212	0.011346%
36001	MILLER CO HEALTH DEPT	5,919	0.003902%
36011	MITCHELL CO HEALTH DEPT	17,392	0.011464%
36014	MITCHELL TRAINING CENTER	36,771	0.024238%
36021	MONROE CO HEALTH DEPT	15,161	0.009993%
36031	MONTGOMERY CO HEALTH DEPT	6,960	0.004588%
36041	MORGAN CO HEALTH DEPT	16,597	0.010940%
36051	MURRAY CO HEALTH DEPT	22,350	0.014733%
36061	MUSCOGEE CO HEALTH DEPT	398,460	0.262648%
36071	NEWTON CO HEALTH DEPT	46,112	0.030395%
36081	OCONEE CO HEALTH DEPT	27,671	0.018240%
36091	OGLETHORPE CO HEALTH DEPT	9,699	0.006393%
36101	PAULDING CO HEALTH DEPT	39,598	0.026101%
36111	PEACH CO HEALTH DEPT	14,799	0.009755%
36121	PICKENS CO HEALTH DEPT	14,018	0.009240%
36131	PIERCE CO HEALTH DEPT	15,315	0.010095%
36141	PIKE CO HEALTH DEPT	10,600	0.006987%
36151	POLK CO HEALTH DEPT	21,418	0.014118%
36161	PULASKI CO HEALTH DEPT	7,457	0.004915%
36171	PUTNAM CO HEALTH DEPT	23,845	0.015717%
36191	RABUN CO HEALTH DEPT	18,926	0.012475%
36211	RICHMOND CO HEALTH DEPT	367,501	0.242241%
36221	ROCKDALE CO HEALTH DEPT	43,405	0.028611%
36231	SCHLEY CO HEALTH DEPT	3,564	0.002349%
36241	SCREVEN PHYS HEALTH DEPT	10,428	0.006874%
36251	SEMINOLE CO HEALTH DEPT	8,343	0.005500%
36261	SPALDING CO HEALTH DEPT	36,995	0.024386%
36271	STEPHENS CO HEALTH DEPT	14,655	0.009660%
36291	SUMTER CO HEALTH DEPT	17,786	0.011724%
36311	TALIAFERRO CO HEALTH DEPT	5,395	0.003556%
36321	TATTNALL CO HEALTH DEPT	21,104	0.013911%
36331	TAYLOR CO HEALTH DEPT	9,979	0.006577%
36341	TELFAR CO HEALTH DEPT	15,343	0.010114%
36351	TERRELL CO HEALTH DEPT	7,821	0.005155%
36361	THOMAS CO HEALTH DEPT	43,547	0.028705%

Department of Community Health
Georgia State Employees Postemployment Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2021

Payroll Location Number	Employer Name	2021 Employer Contributions	2021 Employer Allocation Percentage
36364	THOMAS GRADY MR SVC CTR	\$ 48,134	\$ 0.031728%
36371	TIFT CO HEALTH DEPT	31,010	0.020440%
36374	TIFT MR SERVICE CENTER (Diversified Enterprises)	39,701	0.026169%
36381	TOOMBS CO HEALTH DEPT	21,074	0.013891%
36391	TOWNS CO HEALTH DEPT	10,366	0.006833%
36401	TREUTLEN CO HEALTH DEPT	6,255	0.004123%
36411	TROUP CO HEALTH DEPT	321,810	0.212124%
36421	TURNER CO HEALTH DEPT	7,014	0.004623%
36431	TWIGGS CO HEALTH DEPT	8,003	0.005275%
36441	UNION CO HEALTH DEPT	19,175	0.012639%
36451	UPSON CO HEALTH DEPT	22,185	0.014623%
36461	WALKER CO HEALTH DEPT	21,708	0.014309%
36471	WALTON CO HEALTH DEPT	55,026	0.036271%
36481	WARE CO HEALTH DEPT	56,279	0.037097%
36484	SOUTHEAST HEALTH UNIT	338,188	0.222920%
36491	WARREN CO HEALTH DEPT	3,563	0.002349%
36501	WASHINGTON CO HEALTH DEP	20,856	0.013748%
36511	WAYNE CO HEALTH DEPT	23,101	0.015227%
36531	WHEELER CO HEALTH DEPT	6,058	0.003993%
36541	WHITE CO HEALTH DEPT	20,480	0.013499%
36551	WHITFIELD CO HEALTH DEPT	126,259	0.083225%
36561	WILCOX CO HEALTH DEPT	4,623	0.003047%
36571	WILKES CO HEALTH DEPT	8,852	0.005835%
36581	WILKINSON CO HEALTH DEPT	8,292	0.005466%
36591	WORTH CO HEALTH DEPT	17,827	0.011751%
44100	GA DEVELOPMENT AUTHORITY	-	0.000000%
44110	GA ENVIRON FINANCE AUTHOR	119,958	0.079071%
Total		<u>\$ 151,708,520</u>	<u>100.000000%</u>

Department of Community Health
Georgia State Employees Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2021

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense		
Payroll Location Number	Employer Name	2021 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense							
13610	LOOKOUT MTN CSB	\$ 62,395	\$ 0	\$ 0	\$ 3,224	\$ 74,472	\$ 77,696	\$ 168,003	\$ 10,907	\$ 65,775	\$ 239,457	\$ 484,142	\$ (141,232)	\$ (258,573)	\$ (399,805)							
13630	HIGHLAND RIVERS CSB	245,303	0	0	12,677	907,616	920,293	660,498	42,882	258,591	699,086	1,661,057	(555,247)	(155,869)	(711,116)							
13640	AVITA COMMUNITY PARTNERS	120,851	0	0	6,245	451,581	457,826	325,402	21,126	127,398	238,884	712,810	(273,547)	(174,931)	(448,478)							
13650	COBB CNTY CSB	97,783	0	0	5,053	351,198	356,251	263,287	17,094	103,080	486,003	870,064	(221,331)	(565,542)	(786,873)							
13660	DOUGLAS CNTY CSB	39,612	0	0	2,047	254,821	256,868	106,659	6,925	41,758	81,159	236,501	(89,661)	84,651	(5,010)							
13680	DEKALB CSB	190,802	0	0	9,860	523,232	533,092	513,749	33,354	201,138	531,132	1,279,373	(431,884)	(509,812)	(941,686)							
13690	VIEW POINTE HEALTH	227,080	0	0	11,735	737,265	749,000	611,431	39,696	239,381	547,395	1,437,903	(513,999)	(442,805)	(956,804)							
13700	CLAYTON CSB	92,230	0	0	4,766	252,585	257,351	248,338	16,123	97,227	209,820	571,508	(208,764)	(467,840)	(676,604)							
13710	ADVANTAGE BEHAVIORAL HLTH	98,632	0	0	5,097	289,121	294,218	265,574	17,242	103,975	294,282	681,073	(223,254)	(209,987)	(433,241)							
13720	PATHWAYS CENTER	163,742	0	0	8,462	760,391	768,853	440,890	28,624	172,613	457,176	1,099,303	(370,633)	(194,930)	(565,563)							
13730	MCINTOSH TRAIL CSB	92,613	0	0	4,786	342,348	347,134	249,667	16,190	97,630	434,418	797,605	(209,629)	(277,503)	(487,132)							
13740	RIVER EDGE BEHAVIORAL HLT	105,671	0	0	5,461	46,911	52,372	284,527	18,473	111,395	355,227	769,622	(239,187)	(442,027)	(681,214)							
13760	OCONEE CSB	44,048	0	0	2,276	114,720	116,996	118,604	7,700	46,435	138,958	311,697	(99,703)	(171,642)	(271,345)							
13770	SERENITY BHS	101,623	0	0	5,262	217,781	223,043	274,166	17,800	107,339	477,938	877,243	(230,478)	(539,695)	(770,173)							
13790	NEW HORIZONS	61,837	0	0	3,196	189,995	193,191	166,501	10,810	65,187	457,199	699,697	(139,969)	(353,270)	(493,239)							
13800	MIDDLE FLINT CSB	82,393	0	0	4,258	68,007	72,265	221,851	14,403	86,857	356,319	679,430	(186,499)	(325,739)	(512,238)							
13810	CSB MIDDLE GA	115,689	0	0	5,979	28,825	34,804	311,503	20,224	121,956	295,435	749,118	(261,865)	(208,884)	(470,749)							
13820	ALBANY AREA CSB	143,763	0	0	7,429	459,139	466,568	387,094	25,131	151,551	197,095	760,871	(325,409)	(67,890)	(393,299)							
13830	THE GA PINES CSB	123,864	0	0	6,401	122,265	128,666	333,513	21,653	130,573	519,342	1,005,081	(280,368)	(565,900)	(846,268)							
13840	SOUTH GA CSB	101,817	0	0	5,262	112,498	117,760	274,152	17,799	107,333	287,538	686,822	(230,465)	(201,943)	(432,408)							
13850	PINELAND CSB	79,323	0	0	4,099	97,802	101,901	213,584	13,867	83,620	242,933	554,004	(179,551)	(361,863)	(541,414)							
13860	SATILLA (UNISON) CSB	127,533	0	0	6,591	464,447	471,038	343,393	22,294	134,442	448,206	948,335	(288,673)	(343,900)	(632,573)							
13880	GATEWAY CSB	86,978	0	0	4,495	239,376	243,871	234,195	15,205	91,690	423,478	764,568	(196,874)	(540,372)	(737,246)							
14000	GA PEANUT COMMISSION	40,783	0	0	2,108	16,697	18,805	109,812	7,129	42,992	3,676	163,609	(92,315)	1,923	(90,392)							
14010	ADMINISTRATIVE SERVICES	1,653,662	0	0	85,457	806,868	891,325	4,452,619	289,079	1,743,244	150,977	6,635,919	(3,743,083)	(158,746)	(3,584,337)							
14020	COURT OF APPEALS	1,136,582	0	0	58,735	429,271	488,006	3,060,339	198,688	1,198,153	9,481	4,466,661	(2,572,665)	(296,596)	(2,276,069)							
14030	SUPREME COURT	804,466	0	0	41,573	548,533	590,106	2,166,090	140,630	848,045	0	3,154,765	(1,820,919)	(534,434)	(1,286,485)							
14040	SUPERIOR COURT	3,992,192	0	0	206,306	1,143,958	1,350,264	10,749,300	697,882	4,208,456	156,099	15,811,737	(9,036,374)	(106,806)	(8,935,568)							
14050	LAKE LANIER ISLAND AUTH	24,207	0	0	1,251	10,424	11,675	65,178	4,232	25,518	17,042	111,970	(54,790)	(4,710)	(59,500)							
14060	GA AGRICULTURAL EXPO AUTH	164,531	0	0	8,503	3,594	12,097	443,014	28,762	173,444	202,843	848,063	(372,417)	(70,132)	(442,549)							
14080	AGRICULTURE	2,099,354	0	0	108,489	525,132	633,621	5,652,680	366,992	2,213,080	69,482	8,302,234	(4,751,910)	(3,964)	(4,747,946)							
14081	COMMODITY COMM OCOTTON	19,155	0	0	990	15,074	16,064	51,576	3,348	20,192	16,493	91,609	(43,358)	20,762	(22,596)							
14083	COMMODITY COMM MILK	11,294	0	0	584	3,619	4,203	30,409	1,974	11,906	0	44,289	(25,565)	14,017	(11,548)							
14090	AUDITS	1,711,557	0	0	86,449	371,407	459,856	4,608,507	299,200	1,804,276	371,710	7,083,693	(3,874,132)	(641,044)	(4,515,176)							
14100	BANKING AND FINANCE	608,522	0	0	31,447	82,175	113,622	1,638,494	106,377	641,486	11,459	2,397,816	(1,377,395)	(4,111)	(1,381,506)							
14120	GA INSURANCE COMMISSIONER	950,527	0	0	49,121	0	49,121	2,559,371	166,163	1,002,019	703,964	4,363,838	(2,151,529)	(600,799)	(2,752,328)							
14130	DEFENSE	1,953,642	0	0	100,959	398,694	499,653	5,260,339	341,519	2,059,474	636,285	8,365,296	(4,422,093)	(535,591)	(3,886,502)							
14140	DEPT OF COMMUNITY HEALTH	3,935,951	0	0	203,399	57,570	260,969	10,597,867	688,050	4,149,169	4,318,167	19,753,253	(8,909,072)	(1,706,990)	(10,616,062)							
14150	TECHNICAL AND ADULT EDUC	1,850,109	0	0	95,609	1,357,430	1,453,039	4,981,569	323,421	1,950,333	42,199	7,297,522	(4,187,747)	(693,171)	(3,494,576)							
14160	EDUCATION	5,858,427	0	0	302,747	2,171,931	2,474,678	15,774,289	1,024,122	6,175,789	231,877	23,206,077	(13,260,618)	(320,614)	(12,940,004)							
14170	ERS EMPLOYEES	544,777	0	0	28,153	229,323	257,476	1,466,856	95,233	574,289	14,860	2,151,238	(1,233,110)	(63,573)	(1,169,537)							
14180	DEPT OF COMMUNITY AFFAIRS	2,101,344	0	0	108,592	1,593,527	1,702,119	5,658,038	367,339	2,215,177	309,049	8,549,603	(4,756,416)	(104,866)	(4,651,550)							
14181	GA COMMISSION ON THE HOLOCAUST	20,345	0	0	1,051	119,995	121,046	54,780	3,557	21,447	0	79,784	(46,049)	36,362	(9,687)							
14190	FORESTRY COMMISSION	2,236,938	0	0	115,599	520,989	636,588	6,023,137	391,043	2,358,117	87,847	8,860,144	(5,063,335)	(316,580)	(4,746,755)							
14210	PLANNING AND BUDGET	2,224,613	0	0	14,962	1,306,466	1,421,428	5,989,952	388,888	2,345,126	178,248	8,902,213	(5,035,440)	(205,570)	(4,829,870)							
14220	SUBSEQUENT INJURY TRUST	63,027	0	0	1,257	14,119	17,376	169,706	11,018	66,441	58,907	306,072	(142,661)	(51,384)	(194,045)							
14230	BEHAV HEALTH & DEVEL DISA	15,876,284	0	0	820,443	574,628	1,395,071	42,748,182	2,775,360	16,736,332	8,343,377	70,603,251	(35,936,159)	(2,373,328)	(38,309,487)							
14240	DEPT OF HUMAN RESOURCES	14,525,785	0	0	750,653	3,964,997	4,715,650	39,111,853	2,539,277	15,312,674	0	56,963,804	(32,879,290)	(2,350,651)	(30,528,639)							
14250	PUBLIC HEALTH	6,591,090	0	0	340,610	6,830,185	7,170,795	17,747,043	1,152,200	6,948,141	517,465	26,364,849	(14,919,009)	(2,520,962)	(12,398,047)							
14310	DEPT OF COMMUNITY SUPERVISION	8,358,239	0	0	431,931	1,767,779	2,199,710	22,505,237	1,461,118	8,811,021	4,182,212	36,959,588	(18,918,974)	(2,299,237)	(6,619,737)							
14410	DEPT OF JUVENILE JUSTICE	10,561,441	0	0	545,786	153,815	699,601	28,437,537	1,846,263	11,133,575	9,281,809	50,699,184	(23,905,948)	(7,382,118)	(31,288,066)							
14440	GENERAL ASSEMBLY OF GA	1,676,489	0	0	86,636	466,529	553,165	4,514,081	293,070	1,767,307	103,916	6,678,374	(3,794,751)	(10,628)	(3,784,123)							
14470	DEPT OF DRIVERS SERVICES	2,344,522	0	0	121,158	731,111	852,269	6,312,815	409,850	2,471,529	48,209	9,242,403	(5,306,852)	(69,857)	(5,236,995)							
14500	FINANCING/INVESTMENT COMM	729,249	0	0	37,686	87,911	125,597	1,963,562	127,481	768,754	181,151	3,040,948	(1,650,664)	(24,201)	(1,674,865)							
14510	ADM OFFICE OF THE COURTS	659,878	0	0	34,101	669,499	703,600	1,776,776	115,354	695,625	0	2,587,755	(1,493,644)	381,839	(1,111,805)							
14530	PROSECUTING ATTORNYs CNCL	5,631,394	0	0	291,015																	

Department of Community Health
Georgia State Employees Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2021

Deferred Outflows of Resources										Deferred Inflows of Resources					OPEB Expense		
Payroll Location Number	Employer Name	2021 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense		
18200	ALBANY TECH COLLEGE	\$ 958,995	\$ 0	\$ 0	\$ 49,558	\$ 6,937	\$ 56,495	\$ 2,582,172	\$ 167,644	\$ 1,010,946	\$ 461,800	\$ 4,222,562	\$ (2,170,696)	\$ (452,531)	\$ (2,623,227)		
18220	ATHENS TECHNICAL COLLEGE	1,203,787	0	0	62,208	343,840	406,048	3,241,294	210,436	1,268,998	111,533	4,832,261	(2,724,785)	(145,457)	(2,870,242)		
18230	ATLANTA TECH COLLEGE	1,219,577	0	0	63,024	482,751	545,775	3,283,811	213,196	1,285,844	187,915	4,970,566	(2,760,528)	(78,604)	(2,839,132)		
18240	AUGUSTA TECH COLLEGE	1,307,154	0	0	67,550	126,901	194,451	3,519,619	228,506	1,377,965	407,063	5,533,153	(2,588,760)	(443,209)	(3,401,969)		
18260	W GEORGIA TECH COLLEGE	1,554,620	0	0	80,339	107,820	188,159	4,185,942	271,766	1,638,837	932,891	7,029,436	(3,518,903)	(692,296)	(4,211,199)		
18270	CHATTahoochee TECH COLL	2,204,926	0	0	113,945	569,565	683,510	5,936,941	385,447	2,324,371	279,894	8,926,653	(4,990,874)	(421,552)	(5,412,426)		
18280	COLUMBUS TECH COLLEGE	1,030,666	0	0	53,262	437,203	490,465	2,775,153	180,173	1,086,500	78,574	4,120,400	(2,332,924)	(100,359)	(2,433,283)		
18290	GA NW TECHNICAL COLLEGE	1,476,336	0	0	76,293	318,536	394,829	3,975,155	258,081	1,556,312	180,547	5,970,095	(3,341,704)	(332,841)	(3,674,545)		
18300	GEORGIA PIEDMONT TECHNICA	990,502	0	0	51,186	123,415	174,601	2,667,006	173,151	1,044,159	1,457,705	5,342,021	(2,242,013)	(1,109,988)	(3,352,011)		
18320	GWINNETT TECH COLLEGE	2,065,574	0	0	106,743	731,798	838,541	5,561,725	361,086	2,177,470	35,860	8,136,141	(4,675,451)	226,382	(4,449,069)		
18340	LANIER TECHNICAL COLLEGE	1,282,530	0	0	66,278	854,855	921,133	3,453,316	224,201	1,352,007	0	5,029,524	(2,903,024)	447,285	(2,455,739)		
18350	CENTRAL GA TECH COLLEGE	2,508,751	0	0	129,645	890,164	1,019,809	6,755,015	438,559	2,644,654	46,831	9,885,059	(5,678,586)	108,828	(5,569,758)		
18370	SOUTHERN REGIONAL TECH COLLEGE	1,507,057	0	0	77,881	1,053,595	1,131,476	4,057,872	263,451	1,588,697	275,124	6,185,144	(3,411,241)	552,413	(2,858,828)		
18380	NORTH GA TECH COLLEGE	836,368	0	0	43,221	251,601	294,822	2,251,990	146,207	881,676	109,250	3,389,123	(1,893,129)	53,604	(1,839,525)		
18410	SAVANNAH TECH COLLEGE	1,213,063	0	0	62,688	125,130	187,818	3,266,271	212,058	1,278,777	214,077	4,971,183	(2,745,783)	(421,641)	(3,167,424)		
18420	S GA TECHNICAL COLLEGE	637,607	0	0	32,950	118,101	151,051	1,716,808	111,461	672,147	224,849	2,725,265	(1,443,231)	(100,198)	(1,543,429)		
18430	SOUTHEASTERN TECH COLL	715,847	0	0	36,993	123,501	160,494	1,927,476	125,138	754,626	27,368	2,834,626	(1,620,329)	(51,797)	(1,672,126)		
18440	OGEECHEE TECH COLLEGE	743,082	0	0	38,400	216,452	254,852	2,000,810	129,900	783,337	136,891	3,050,938	(1,681,975)	(174,398)	(1,856,373)		
18500	SOUTHERN CRESCENT TECH	1,322,175	0	0	68,326	93,379	161,705	3,560,064	231,132	1,393,800	252,808	5,437,804	(2,992,760)	(212,337)	(3,205,097)		
18510	WIREGRASS TECHNICAL COLL	1,305,236	0	0	67,451	237,604	305,055	3,514,454	228,171	1,375,943	248,517	5,367,085	(2,954,416)	131,312	(2,823,104)		
18520	OCONEE FALL LINE TECH COL	660,510	0	0	34,133	48,941	83,074	1,778,478	115,465	696,292	239,563	2,829,798	(1,495,073)	(130,441)	(1,625,514)		
25010	DFACS REGION #1	1,309,147	0	0	67,653	382,870	450,523	3,524,985	228,854	1,380,066	999,919	6,133,824	(2,963,270)	820,103	(2,143,167)		
25020	DFACS REGION #2	1,027,162	0	0	53,081	306,268	359,349	2,765,717	179,560	1,082,805	1,016,085	5,044,167	(2,324,994)	401,515	(1,923,479)		
25030	DFACS REGION #3	1,195,159	0	0	61,763	344,907	406,670	3,218,063	208,928	1,259,903	437,885	5,124,779	(2,705,256)	201,572	(2,503,684)		
25040	DFACS REGION #4	1,869,601	0	0	86,280	451,724	538,004	4,495,535	291,866	1,760,946	1,214,674	7,762,121	(3,779,162)	1,219,595	(2,559,567)		
25050	DFACS REGION #5	1,576,087	0	0	81,448	606,883	687,331	4,243,741	275,518	1,661,466	379,467	6,560,192	(3,567,493)	1,297,055	(2,270,438)		
25060	DFACS REGION #6	1,047,037	0	0	54,108	63,948	118,056	2,819,231	183,034	1,103,757	1,087,878	5,193,900	(2,369,980)	(380,441)	(2,750,421)		
25070	DFACS REGION #7	1,015,516	0	0	52,479	548,743	601,222	2,734,360	177,524	1,070,529	684,102	4,666,515	(2,298,634)	423,903	(1,874,731)		
25080	DFACS REGION #8	1,070,705	0	0	55,331	259,688	315,019	2,882,959	187,172	1,128,707	688,944	4,887,782	(2,423,551)	76,792	(2,346,759)		
25090	DFACS REGION #9	1,420,334	0	0	73,399	3,300,218	3,373,617	3,824,365	248,291	1,497,277	405,663	5,975,596	(3,214,943)	1,222,637	(1,992,306)		
25100	DFACS REGION #10	2,208,988	0	0	114,156	270,700	384,854	5,947,879	386,157	2,328,653	1,393,860	10,056,549	(5,000,070)	171,654	(4,828,416)		
25110	DFACS REGION #11	1,181,425	0	0	61,053	265,735	326,788	3,181,082	206,527	1,245,425	931,215	5,564,249	(2,674,168)	319,828	(2,354,340)		
25120	DFACS REGION #12	1,005,512	0	0	51,962	358,526	410,488	2,707,422	175,775	1,059,982	1,277,239	5,220,418	(2,725,988)	(182,111)	(2,458,099)		
25130	DFACS REGION #13	2,953,305	0	0	152,619	876,216	1,028,835	9,952,012	516,272	3,113,291	3,102,374	14,683,949	(6,684,840)	(951,399)	(7,636,239)		
25140	DFACS REGION #14	4,130,417	0	0	213,449	1,658,817	1,872,266	11,121,482	722,045	4,354,169	2,342,164	18,539,860	(9,349,248)	54,958	(8,294,200)		
35011	APPLING CO HEALTH DEPT	33,477	0	0	1,730	17,002	18,732	90,141	5,852	35,291	352	131,636	(75,776)	5,657	(70,119)		
35021	ATKINSON CO HEALTH DEPT	15,760	0	0	814	17,051	17,865	42,436	2,755	16,614	10,032	71,837	(35,673)	2,809	(32,864)		
35031	BACON CO HEALTH DEPT	18,157	0	0	938	14,167	15,105	48,889	3,174	19,141	362	71,566	(41,098)	7,392	(33,706)		
35041	BAKER CO HEALTH DEPT	20,020	0	0	1,035	17,791	18,826	53,907	3,500	21,105	227	78,739	(45,316)	7,114	(38,202)		
35051	BALDWIN CO HEALTH DEPT	57,445	0	0	2,969	30,652	33,621	154,675	10,462	60,557	190	225,464	(130,025)	19,596	(110,429)		
35061	BANKS CO HEALTH DEPT	26,837	0	0	1,387	45,884	47,271	72,260	4,691	28,291	569	105,811	(60,746)	23,665	(37,081)		
35071	BARROW CO HEALTH DEPT	68,747	0	0	3,553	95,862	99,415	185,106	12,018	72,471	3,488	273,083	(155,610)	46,656	(108,954)		
35081	BARTOW CO HEALTH DEPT	85,095	0	0	4,397	69,355	73,752	229,126	14,876	89,705	74,994	408,701	(192,613)	(6,596)	(199,209)		
35084	WOODWRIGHT INDUSTRIES	31,237	0	0	1,614	26,166	27,780	84,109	5,461	32,929	50,974	173,473	(70,706)	(14,044)	(84,750)		
35091	BEN HILL CO HEALTH DEPT	26,930	0	0	1,392	23,259	24,651	72,512	4,708	28,399	1,477	107,086	(60,956)	4,459	(56,497)		
35094	BEN HILL MR SERVICES	59,789	0	0	3,090	30,370	33,460	160,988	10,452	63,028	22,242	256,710	(135,333)	15,831	(119,502)		
35101	BERRIEN CO HEALTH DEPT	27,568	0	0	1,425	53,926	55,351	74,229	4,819	29,061	0	108,109	(62,402)	27,817	(34,585)		
35111	BIBB CO HEALTH DEPT	167,857	0	0	8,674	23,555	32,229	451,968	29,343	176,950	117,369	775,630	(379,947)	(107,008)	(486,955)		
35121	BLECKLEY CO HEALTH DEPT	10,829	0	0	560	2,901	3,461	29,159	1,893	11,416	7,071	49,539	(24,513)	(8,649)	(33,162)		
35131	BRANTLEY CO HEALTH DEPT	31,812	0	0	1,644	70,038	71,682	85,656	5,561	33,535	2,479	127,231	(72,007)	29,291	(42,716)		
35141	BROOKS CO HEALTH DEPT	18,140	0	0	937	17,750	18,687	48,845	3,171	19,123	12,187	83,326	(41,062)	(1,470)	(42,532)		
35161	BULLOCH CO HEALTH DEPT	93,030	0	0	4,808	91,818	96,626	250,492	16,263	98,070	0	364,825	(210,575)	52,932	(157,643)		
35171	BURKE CO HEALTH DEPT	43,128	0	0	2,229	29,131	31,360	116,124	7,539	45,464	131	169,258	(97,619)	14,455	(83,164)		
35181	BUTTS CO HEALTH DEPT	22,621	0	0	1,169	23,430	24,599	60,908	3,954	23,846	0	88,708	(51,202)	18,191	(33,011)		
35191	CALHOUN CO HEALTH DEPT	7,427	0	0	384	3,628	4,012	19,997	1,298	7,829	11,356	40,					

Department of Community Health
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Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2021

Deferred Outflows of Resources										Deferred Inflows of Resources					OPEB Expense			
Payroll Location Number	Employer Name	2021 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense			
35491	EARLY CO HEALTH DEPT	\$ 28,527	\$ 0	\$ 0	\$ 1,474	\$ 44,109	\$ 45,583	\$ 76,812	\$ 4,987	\$ 30,073	\$ 10,747	\$ 122,619	\$ (64,572)	\$ (220)	\$ (64,792)			
35501	ECHOLS CO HEALTH DEPT	9,389	0	0	485	7,576	8,061	25,281	1,641	9,898	2,850	39,670	(21,252)	(709)	(21,961)			
35521	ELBERT CO HEALTH DEPT	25,130	0	0	1,299	52,474	53,773	67,665	4,393	26,491	25,948	124,497	(56,883)	1,560	(55,323)			
35531	EMANUEL CO HEALTH DEPT	45,873	0	0	2,371	15,932	18,303	123,518	8,019	48,358	25,341	205,236	(103,836)	(18,012)	(121,848)			
35541	EVANS CO HEALTH DEPT	21,892	0	0	1,131	29,723	30,854	58,947	3,827	23,078	4,924	90,776	(49,552)	11,780	(37,772)			
35551	FANNIN CO HEALTH DEPT	30,196	0	0	1,560	17,942	19,502	81,304	5,279	31,831	6,053	124,467	(68,347)	9,392	(58,955)			
35561	FAYETTE CO HEALTH DEPT	79,576	0	0	4,112	114,604	118,716	214,265	13,911	83,887	0	312,063	(180,121)	77,962	(102,159)			
35571	FLOYD CO HEALTH DEPT	439,310	0	0	22,702	108,470	131,172	1,182,877	76,796	463,108	433,452	2,156,233	(994,380)	(460,548)	(1,454,928)			
35581	FORSYTH CO HEALTH DEPT	77,718	0	0	4,016	59,085	63,101	209,262	13,586	81,928	11,133	315,909	(175,917)	2,053	(173,864)			
35591	FRANKLIN CO HEALTH DEPT	35,165	0	0	1,817	58,723	60,540	94,685	6,147	37,070	979	138,881	(79,596)	20,193	(59,403)			
35611	GILMER CO HEALTH DEPT	44,645	0	0	2,307	14,631	16,938	120,210	7,804	47,063	1,716	176,793	(101,055)	2,563	(98,492)			
35621	GLASCOCK CO HEALTH DEPT	8,147	0	0	421	6,394	6,815	21,936	1,424	8,588	0	31,948	(18,440)	4,899	(13,541)			
35631	GLYNN CO HEALTH DEPT	1,279,908	0	0	66,142	601,853	667,995	3,446,256	223,743	1,349,243	0	5,019,242	(2,897,087)	131,183	(2,765,904)			
35641	GORDON CO HEALTH DEPT	66,204	0	0	3,421	0	3,421	178,261	11,573	69,791	45,237	304,862	(149,855)	(15,265)	(165,120)			
35651	GRADY CO HEALTH DEPT	44,565	0	0	2,303	24,764	27,067	119,995	7,790	46,979	4,261	179,025	(100,874)	(540)	(101,414)			
35661	GREENE CO HEALTH DEPT	26,141	0	0	1,351	36,822	38,173	70,388	4,570	27,558	3,047	105,563	(59,172)	5,098	(54,074)			
35671	GWINNETT CO HEALTH DEPT	1,274,128	0	0	65,843	1,271,887	1,337,730	3,430,692	222,732	1,343,150	50,373	5,046,947	(2,884,003)	369,283	(2,514,720)			
35681	HABERSHAM CO HEALTH DEPT	43,787	0	0	2,263	59,030	61,293	117,901	7,655	46,159	4,715	176,430	(99,112)	20,843	(78,269)			
35691	HALL CO HEALTH DEPT	622,061	0	0	32,146	280,532	312,678	1,674,949	108,744	655,759	67,249	2,506,701	(1,408,041)	(112,528)	(1,520,569)			
35701	HANCOCK CO HEALTH DEPT	23,715	0	0	1,226	23,972	25,198	63,853	4,146	24,999	652	93,650	(53,679)	8,058	(45,621)			
35711	HARALSON CO HEALTH DEPT	24,811	0	0	1,282	20,022	21,304	66,806	4,337	26,155	18,465	115,763	(56,162)	(6,433)	(62,595)			
35721	HARRIS CO HEALTH DEPT	24,476	0	0	1,265	48,511	49,776	65,903	4,279	25,802	39,505	135,489	(55,401)	(17,645)	(73,046)			
35731	HART CO HEALTH DEPT	21,664	0	0	1,120	20,200	21,320	58,332	3,787	22,838	36,966	121,923	(49,038)	(13,080)	(62,118)			
35741	HEARD CO HEALTH DEP	13,768	0	0	711	20,733	21,444	37,070	2,407	14,513	10,351	64,341	(31,163)	659	(30,504)			
35751	HENRY CO HEALTH DEP	97,774	0	0	5,053	44,874	49,927	263,265	17,092	103,071	36,448	419,876	(221,315)	14,338	(206,977)			
35761	HOUSTON CO HEALTH DEPT	736,043	0	0	38,037	458,239	496,276	1,981,857	128,669	775,916	0	2,886,442	(1,666,044)	373,615	(1,292,429)			
35771	IRWIN CO HEALTH DEPT	12,726	0	0	658	10,658	11,316	34,265	2,225	13,415	17,805	67,710	(28,806)	(8,602)	(37,408)			
35781	JACKSON CO HEALTH DEPT	44,285	0	0	2,289	15,149	17,438	119,240	7,741	46,684	12,019	185,684	(100,238)	3,864	(96,374)			
35791	JASPER CO HEALTH DEPT	13,553	0	0	700	4,403	5,103	36,493	2,369	14,287	11,508	64,657	(30,677)	(545)	(31,222)			
35801	JEFF DAVIS CO HEALTH DEPT	35,385	0	0	1,829	45,616	47,445	95,277	6,186	37,302	0	138,765	(80,094)	22,258	(57,836)			
35811	JEFFERSON CO HEALTH DEPT	30,611	0	0	1,582	6,117	7,699	82,422	5,351	32,269	17,465	137,507	(69,287)	(1,359)	(70,646)			
35821	JENKINS CO HEALTH DEPT	16,362	0	0	846	10,147	10,993	44,056	2,860	17,249	2,023	66,188	(37,036)	2,026	(35,010)			
35831	JOHNSON CO HEALTH DEPT	9,735	0	0	503	21,371	21,874	26,213	1,702	10,263	9,376	47,554	(22,038)	2,611	(19,427)			
35841	JONES CO HEALTH DEPT	20,944	0	0	1,082	3,258	4,340	56,393	3,661	22,079	6,090	88,223	(47,406)	(2,707)	(50,113)			
35851	LAMAR CO HEALTH DEPT	26,818	0	0	1,386	33,859	35,245	72,209	4,688	28,270	2,321	107,488	(60,702)	7,975	(52,727)			
35861	LANIER CO HEALTH DEPT	14,908	0	0	770	14,474	15,244	40,141	2,606	15,716	0	58,463	(33,745)	17,329	(16,416)			
35871	LAURENS CO HEALTH DEPT	359,783	0	0	18,593	312,204	330,797	968,745	62,894	379,273	7,152	1,418,064	(814,375)	131,736	(682,639)			
35881	LEE CO HEALTH DEPT	49,353	0	0	2,550	33,278	35,828	132,887	8,627	52,027	0	193,541	(111,711)	13,782	(97,929)			
35901	LINCOLN CO HEALTH DEPT	7,853	0	0	406	1,797	2,203	21,144	1,373	8,278	11,469	42,264	(17,774)	(1,157)	(18,931)			
35921	LOWNDES CO HEALTH DEPT	676,633	0	0	34,967	874,816	909,783	1,821,890	118,283	713,288	53,100	2,706,561	(1,531,570)	406,565	(1,125,005)			
35931	LUMPKIN CO HEALTH DEPT	34,208	0	0	1,768	11,531	13,299	92,109	5,980	36,062	15,806	149,957	(77,432)	(12,724)	(90,156)			
35941	MACON CO HEALTH DEPT	12,984	0	0	671	14,832	15,503	34,961	2,270	13,688	1,474	52,393	(29,389)	3,457	(25,932)			
35951	MADISON CO HEALTH DEPT	31,556	0	0	1,631	39,673	41,304	84,967	5,516	33,266	39,280	163,029	(71,428)	25,964	(45,464)			
35961	MARION CO HEALTH DEPT	10,159	0	0	525	11,691	12,216	27,353	1,776	10,709	178	40,016	(22,993)	3,710	(19,283)			
35971	MCJUFFIE CO HEALTH DEPT	28,415	0	0	1,468	7,082	8,550	76,508	4,967	29,954	4,897	116,326	(64,317)	(290)	(64,607)			
35991	MERIWETHER CO HEALTH DEPT	31,185	0	0	1,612	3,876	5,488	83,968	5,452	32,874	15,733	138,027	(70,590)	(13,627)	(84,217)			
36001	MILLER CO HEALTH DEPT	10,725	0	0	554	17,941	18,495	28,878	1,875	11,306	5,971	48,030	(24,275)	(4,934)	(29,209)			
36011	MITCHELL CO HEALTH DEPT	31,509	0	0	1,628	26,808	28,436	84,842	5,508	33,216	15,589	139,155	(71,322)	(2,025)	(73,347)			
36014	MITCHELL TRAINING CENTER	66,619	0	0	3,443	4,832	8,275	179,378	11,646	70,228	16,933	278,185	(150,795)	2,717	(148,078)			
36021	MONROE CO HEALTH DEPT	27,466	0	0	1,419	11,505	12,924	73,955	4,801	28,954	1,190	108,900	(62,170)	16,719	(45,451)			
36031	MONTGOMERY CO HEALTH DEPT	12,610	0	0	652	6,263	6,915	33,954	2,204	13,293	254	49,705	(28,546)	2,634	(25,912)			
36041	MORGAN CO HEALTH DEPT	30,069	0	0	1,554	36,873	38,427	80,964	5,256	31,698	18,166	136,084	(68,063)	6,034	(62,029)			
36051	MURRAY CO HEALTH DEPT	40,494	0	0	2,093	5,708	7,801	19,035	7,079	42,688	13,656	172,458	(91,661)	(539)	(92,200)			
36061	MUSCOGEE CO HEALTH DEPT	721,902	0	0	37,306	670,466	707,772	1,943,780	126,197	761,009	3,459	2,834,445	(1,634,034)	203,312	(1,430,722)			
36071	NEWTON CO HEALTH DEPT	83,542	0	0	4,317	17,992	22,309	224,944	14,604	88,068	82,021	409,637	(189,099)	(26,374)	(215,473)			
36081	OCONEE CO HEALTH DEPT	50,134	0	0	2,591	70,491	73,082	134,989	8,764	52,849	0	196,602	(113,479)	35,496	(77,983)			
36091	OGLETHORPE CO HEALTH DEPT	17,572	0	0	908	31,787	32,695	47,313	3,072	18,523	8,410	77,318	(39,773)	5,127	(34,646)			
36101	PAULDING CO HEALTH DEPT	71,740	0	0	3,707	41,676	45,383	193,166	12,541	75,626	91,628	372,961	(162,384)	3,094	(159,290)			
36111	PEACH CO HEALTH DEPT	26,812	0	0	1,386	22,786	24,172	72,194	4,687	28,265	23,460	128,606	(60,691)	(9,760)	(70,451)			
36121	PICKENS CO HEALTH DEPT	25,397	0	0	1,312	16,628	17,940	68,383	4,440	26								

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Schedule of OPEB Amounts by Employer
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Deferred Outflows of Resources										Deferred Inflows of Resources					OPEB Expense		
Payroll Location Number	Employer Name	2021 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense		
36374	TIFT MR SERVICE CENTER (Diversified Enterprises)	\$ 71,927	\$ 0	\$ 0	\$ 3,717	\$ 48,203	\$ 51,920	\$ 193,669	\$ 12,574	\$ 75,823	\$ 32,972	\$ 315,038	\$ (162,807)	\$ (89,335)	\$ (252,142)		
36381	TOOMBS CO HEALTH DEPT	38,180	0	0	1,973	17,502	19,475	102,803	6,674	40,248	11,123	160,848	(86,422)	(4,161)	(90,583)		
36391	TOWNS CO HEALTH DEPT	18,781	0	0	971	32,670	33,641	50,569	3,283	19,798	25,386	99,036	(42,512)	(10,981)	(53,493)		
36401	TREUTLEN CO HEALTH DEPT	11,332	0	0	586	5,701	6,287	30,513	1,981	11,946	3,521	47,961	(25,651)	(1,285)	(26,936)		
36411	TROUP CO HEALTH DEPT	583,034	0	0	30,130	540,066	570,196	1,569,867	101,921	614,618	29,690	2,316,096	(1,319,706)	359,614	(960,092)		
36421	TURNER CO HEALTH DEPT	12,707	0	0	657	13,655	14,312	34,213	2,221	13,395	17,626	67,455	(28,761)	(3,541)	(32,302)		
36431	TWIGGS CO HEALTH DEPT	14,499	0	0	749	42,715	43,464	39,039	2,535	15,284	7,748	64,606	(32,817)	3,848	(28,969)		
36441	UNION CO HEALTH DEPT	34,739	0	0	1,795	18,073	19,868	93,537	6,073	36,621	4,420	140,651	(78,631)	4,153	(74,478)		
36451	UPSON CO HEALTH DEPT	40,192	0	0	2,077	24,316	26,393	108,220	7,026	42,369	20,544	178,159	(90,976)	(15,885)	(106,861)		
36461	WALKER CO HEALTH DEPT	39,329	0	0	2,032	9,964	11,996	105,897	6,875	41,460	77,806	232,038	(89,021)	(77,108)	(166,129)		
36471	WALTON CO HEALTH DEPT	99,693	0	0	5,152	68,593	73,745	268,431	17,427	105,093	11,901	402,852	(225,656)	54,274	(171,382)		
36481	WARE CO HEALTH DEPT	101,963	0	0	5,269	29,664	34,933	274,544	17,824	107,487	26,585	426,440	(230,795)	17,645	(213,150)		
36484	SOUTHEAST HEALTH UNIT	612,708	0	0	31,663	703,493	735,156	1,649,765	107,108	645,899	0	2,402,772	(1,386,872)	400,138	(986,734)		
36491	WARREN CO HEALTH DEPT	6,456	0	0	334	7,927	8,261	17,384	1,129	6,806	16,097	41,416	(14,616)	5,314	(9,302)		
36501	WASHINGTON CO HEALTH DEP	37,787	0	0	1,953	32,257	34,210	101,745	6,606	39,834	0	148,185	(85,533)	26,906	(58,627)		
36511	WAYNE CO HEALTH DEPT	41,852	0	0	2,163	25,349	27,512	112,691	7,316	44,119	5,732	169,858	(94,732)	12,494	(82,238)		
36531	WHEELER CO HEALTH DEPT	10,975	0	0	567	7,148	7,715	29,551	1,919	11,570	7,036	50,076	(24,840)	(3,154)	(27,994)		
36541	WHITE CO HEALTH DEPT	37,103	0	0	1,917	32,679	34,596	99,902	6,486	39,113	1,273	146,774	(83,980)	12,374	(71,606)		
36551	WHITFIELD CO HEALTH DEPT	228,748	0	0	11,821	21,525	33,346	615,924	39,988	241,140	22,982	920,034	(517,775)	(13,510)	(531,285)		
36561	WILCOX CO HEALTH DEPT	8,375	0	0	433	3,504	3,937	22,550	1,464	8,829	5,442	38,285	(18,955)	(5,452)	(24,407)		
36571	WILKES CO HEALTH DEPT	16,038	0	0	829	5,026	5,855	43,183	2,804	16,907	4,062	66,956	(36,302)	1,742	(34,560)		
36581	WILKINSON CO HEALTH DEPT	15,024	0	0	776	4,680	5,456	40,452	2,626	15,837	3,321	62,236	(34,007)	(11,505)	(45,512)		
36591	WORTH CO HEALTH DEPT	32,298	0	0	1,669	40,642	42,311	86,966	5,646	34,048	1,547	128,207	(73,109)	7,809	(65,300)		
44100	GA DEVELOPMENT AUTHORITY	0	0	0	0	30,016	30,016	0	0	0	276,547	276,547	0	(68,007)	(68,007)		
44110	GA ENVIRON FINANCE AUTHOR	217,331	0	0	11,231	90,329	101,560	585,181	37,992	229,104	167,110	1,019,387	(491,930)	(143,681)	(635,611)		
Total		\$ 274,855,374	\$ 0	\$ 0	\$ 14,203,775	\$ 104,054,792	\$ 118,258,567	\$ 740,070,376	\$ 48,047,934	\$ 289,744,809	\$ 104,054,792	\$ 1,181,917,911	\$ (622,138,420)	\$ 0	\$ (622,138,420)		

Department of Community Health
Georgia State Employees Postemployment Benefit Fund
Notes to the Schedules of Employer Allocations
And OPEB Amounts by Employer
As of and for the Year Ended June 30, 2021

NOTE 1 – PLAN DESCRIPTION

The Georgia State Employees Postemployment Benefit Fund (State OPEB Fund) is a cost-sharing multiple-employer defined benefit postemployment healthcare plan (Plan) as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Employees of State organizations as defined in §45-18-25 of the *Official Code of Georgia Annotated* (O.C.G.A.) are provided Other Post-Employment Benefits (OPEB) through the State OPEB Fund. The State OPEB Fund is reported as an employee benefit trust fund and is administered by the Board of Community Health (Board) that is comprised of nine members, including former State of Georgia employees and industry professionals. Title 45 of the O.C.G.A. assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

The State OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of State organizations (including technical colleges) and other entities authorized by law to contract with the Department of Community Health (DCH) for inclusion in the plan. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employees' Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public School Employees Retirement System (PSERS). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and a High Deductible Health Plan (HDHP). The State OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the State OPEB Fund is permitted.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer (collectively, the Schedules) present amounts that are elements of the financial statements of the State OPEB Fund or its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the State OPEB Fund. The amounts presented in the Schedules are prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the State OPEB Fund to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

The Schedule of OPEB Amounts by Employer does not contain deferred outflows of resources or deferred inflows of resources related to contributions made by employers after the measurement date. Such information will be provided by the Department of Community Health (DCH) to the participating employers and available on the DCH website.

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Allocation Methodology

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, requires participating employers in the State OPEB Fund to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense. The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer are based on the ratio of each employer's contribution to the State OPEB Fund during the measurement period July 1, 2020 through June 30, 2021 for the fiscal year 2021. Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. Employer contribution amounts billed by the State Health Benefit Plan are used as the basis to allocate the employer's contribution to the State OPEB Fund. Contributions from the employers contributing entities are recognized when due, based on statutory requirements and is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur.

The methodology used to determine employee and retiree participation in the State OPEB Fund is based on their current or last employer payroll location. Current and former employees of public school districts, libraries, regional educational service agencies and community colleges are allocated to the State OPEB Fund irrespective of retirement system affiliation.

Total contributions presented in the schedule of employer allocations to those reported in the State OPEB Fund statement of changes in fiduciary net position for the year ended June 30, 2021 is as follows (amounts in thousands):

	<u>FY21</u>
Total employer contributions per audited financial statements	\$ 151,709

NOTE 3 – COLLECTIVE NET OPEB LIABILITY AND ACTUARIAL ASSUMPTIONS AND METHODS

The components of the collective net OPEB liability of the participating employers at June 30, 2021 were as follows (amounts in thousands):

	<u>FY21</u>
Total OPEB liability	\$ 2,213,298
Plan fiduciary net position	<u>1,938,443</u>
Employers' net OPEB liability	<u>\$ 274,855</u>
Plan fiduciary net position as a percentage of total OPEB liability	<u>87.58%</u>

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Actuarial Assumptions

The collective total OPEB liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020, with update procedures used to roll forward the total OPEB liability to June 30, 2021. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments for the same year, and then applies the expected investment rate of return for the period. This actuarial valuation used the following actuarial assumptions:

Inflation	2.50%
Salary Increases	3.00 – 6.75% including inflation
Long-term expected rate of return	7.00% compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare Eligible	6.75%
Medicare Eligible	5.13%
Ultimate trend rate	
Pre-Medicare Eligible	4.50%
Medicare Eligible	4.50%
Year of Ultimate trend rate	
Pre-Medicare Eligible	2029
Medicare Eligible	2023

Pre-retirement mortality rates were based on the Pub-2010 General Employee Mortality Table, with no adjustment, with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for service retirements were based on the Pub-2010 General Healthy Annuitant Mortality Table (ages set forward one year and adjusted 105% for males and 108% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for disability retirements were based on the Pub-2010 General Disabled Mortality Table (ages set back three years for males and adjusted 103% for males and 106% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Contingent Survivor Mortality Table (ages set forward two years and adjusted 106% for males and 158% for females) with the MP-2019 Projection scale applied generationally.

The actuarial assumptions used in the June 30, 2020 valuation are based on the results of the most recent actuarial experience studies for the pension systems, which covered the five-year period ending June 30, 2019 and adopted by the pension Board on December 17, 2020.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2020 valuation were based on a review of recent plan experience done concurrently with the June 30, 2020 valuation.

Projection of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

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The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for the major asset class is summarized in the following table:

<u>Asset class</u>	<u>Target allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Fixed income	30.0%	0.1%
Equities	70.0%	9.2%
Total	100.00%	

**Net of Inflation*

Beginning in fiscal year 2018, the State OPEB fund updated their investment strategy to a more long-term approach, investing more in domestic and international stocks.

Discount Rate

In order to measure the total OPEB liability, as of June 30, 2021, for the State OPEB fund, a discount rate of 7.00% was used, as compared with last year's single equivalent interest rate of 7.06%. The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Projected future benefit payments for all current plan members were projected through 2145.

Sensitivity of the Collective Net OPEB liability to Changes in the Discount Rate

The following presents the collective net OPEB liability of the participating employers calculated using the discount rate of 7.00% as well as what the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current discount rate (amounts in thousands):

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
Collective Net OPEB Liability	\$ 483,685	\$ 274,855	\$ 94,385

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Sensitivity of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the collective net OPEB liability of the participating employers, as well as what the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates (amounts in thousands):

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Collective Net OPEB Liability	\$ 64,163	\$ 274,855	\$ 521,912

OPEB plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the 2021 State of Georgia Annual Comprehensive Financial Report which is publicly available at: <https://sao.georgia.gov/statewide-reporting/acfr>.

NOTE 4 - COLLECTIVE DEFERRED OUTFLOWS OF RESOURCES, DEFERRED INFLOWS OF RESOURCES AND OPEB EXPENSE

Certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled deferred inflows of resources. If they will increase OPEB expense they are labeled deferred outflows of resources. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive members at the beginning of the measurement period. Investment gains and losses are amortized over a fixed five year period.

The discount rate has changed since the prior measurement date from 7.06% to 7.00% and decremental assumptions were changed to reflect the Employees Retirement Systems experience study, resulting in a change of assumptions. Current year changes in the total OPEB liability due to a change in assumption for the year, are determined by spreading the total change over the average expected remaining service life of the active and inactive members at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. For the year ended June 30, 2021 this number is 7.63 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 4.30 years.

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The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2021 (amounts in thousands):

	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning of Year Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of Year Balance</u>
Deferred Outflows of Resources:						
Changes of Assumptions	2020	4.30 Years	\$ 20,379	\$ -	\$ (6,175)	\$ 14,204
			<u>\$ 20,379</u>	<u>\$ -</u>	<u>\$ (6,175)</u>	<u>\$ 14,204</u>
Deferred Inflows of Resources:						
Net difference between	2017	5.0 years	\$ (4,363)	\$ -	\$ 4,363	\$ -
projected and actual	2018	5.0 years	(23,686)	-	11,843	(11,843)
earnings on OPEB plan	2019	5.0 years	(29,594)	-	9,865	(19,729)
investments (1)	2020	5.0 years	(52,847)	-	13,211	(39,636)
	2021	5.0 years	-	149,070	(29,814)	119,256
			<u>\$ (110,490)</u>	<u>\$ 149,070</u>	<u>\$ 9,468</u>	<u>\$ 48,048</u>
Differences between	2018	4.35 years	\$ 82,901	\$ -	\$ (61,408)	\$ 21,493
Expected and Actual	2019	4.34 years	200,440	-	(85,658)	114,782
Experience	2020	4.30 years	142,177	-	(43,084)	99,093
	2021	4.30 years	-	657,643	(152,940)	504,703
			<u>\$ 425,518</u>	<u>\$ 657,643</u>	<u>\$ (343,090)</u>	<u>\$ 740,071</u>
Changes of Assumptions	2017	4.32 years	\$ 28,439	\$ -	\$ (28,439)	\$ -
	2018	4.35 years	298,984	-	(221,470)	77,514
	2019	4.34 years	364,892	-	(155,937)	208,955
	2021	4.30 years	-	4,268	(993)	3,275
			<u>\$ 692,315</u>	<u>\$ 4,268</u>	<u>\$ (406,839)</u>	<u>\$ 289,744</u>

(1) In accordance with paragraph 86b of GASB Statement No. 75, collective deferred outflows of resources and deferred inflows of resources arising from differences between projected and actual OPEB plan investment earnings in different measurement periods have been aggregated and included as a net collective deferred inflow of resources related to OPEB.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (amounts in thousands):

Year Ended June 30:

2022	\$ (526,338)
2023	(279,721)
2024	(181,607)
2025	(75,994)
Thereafter	<u>-</u>
Total	<u><u>\$ (1,063,660)</u></u>

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Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2021 are as follows (amounts in thousands):

Service Cost	\$ 40,439
Interest on the Total OPEB liability and net cash flow	191,884
Projected earnings on plan investments	(121,733)
Administrative Expense	1,557
Recognition (Amortization) of deferred inflows and outflows of resources:	
Differences between expected and actual experience	(343,090)
Changes of assumptions	(400,663)
Net difference between projected and actual earnings on plan investments	<u>9,468</u>
Collective OPEB Expense (Income)	<u>\$ (622,138)</u>

NOTE 5 – ACCESS TO ACTUARIAL VALUATIONS

Further information about actuarial valuations for the Georgia State Employees Postemployment Benefit Fund is publicly available on the DCH website at <https://shbp.georgia.gov/employers>.