Fiscal Year 2020

# Department of Community Health

**Georgia State Employees Postemployment Benefit Fund** 

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

(Including Independent Auditor's Reports)

As of and for the Year Ended June 30, 2020

Department of Audits and Accounts

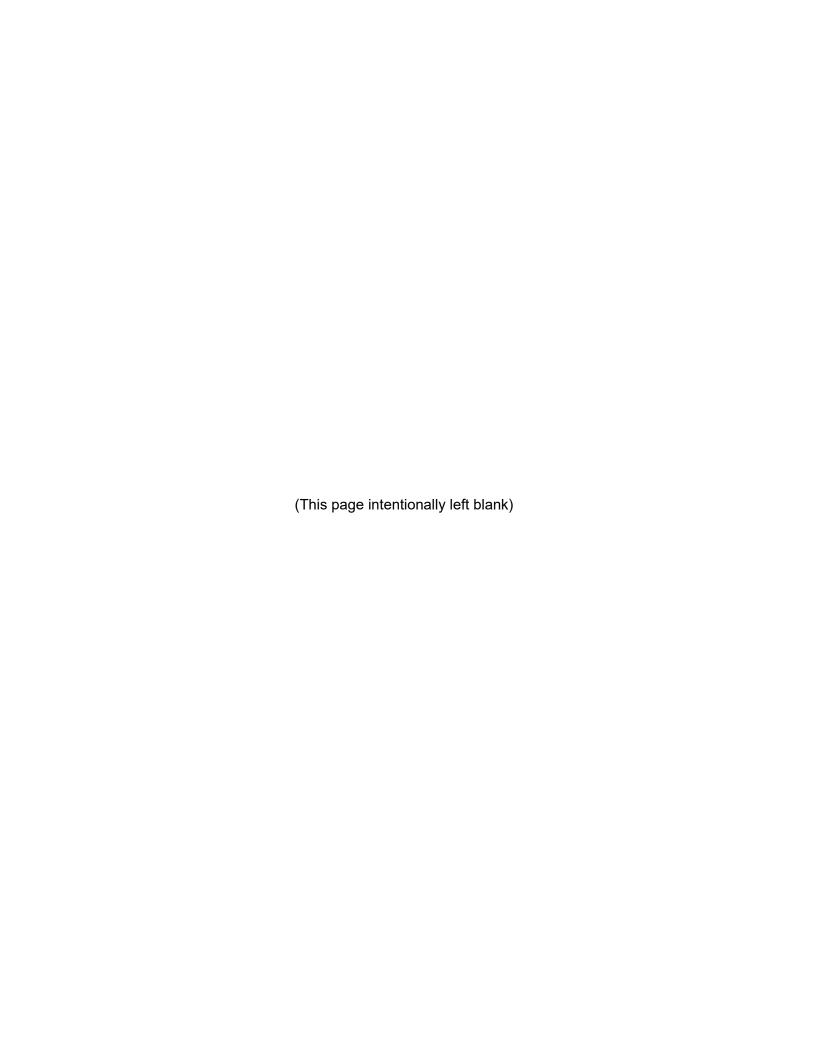
Greg S. Griffin State Auditor



# Department of Community Health Georgia State Employees Postemployment Benefit Fund

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270 Washington Street, S.W., Suite 1-156 Atlanta, Georgia 30334-8400

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

## **Independent Auditor's Report**

The Board of Trustees
Department of Community Health:

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

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

# Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

# Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

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

# Opinion

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

## Restriction on Use

Our report is intended solely for the information and use of the Plan's management, the Board of Trustees, Plan employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

They S. Duff

Greg S. Griffin State Auditor

August 14, 2020

**State Subsequent Period Contributions Schedule** 

Payroll Location Number	Employer Name	2020 Employer Contributions	2020 Employer Allocation Percentage
13610	LOOKOUT MTN CSB	\$ 33,552	0.022295%
13630	HIGHLAND RIVERS CSB	53,949	0.035849%
13640	AVITA COMMUNITY PARTNERS	42,194	0.028038%
13650	COBB CNTY CSB	20,936	0.013912%
13660	DOUGLAS CNTY CSB	3,589	0.002385%
13680	DEKALB CSB	88,797	0.059006%
13690	VIEW POINTE HEALTH	91,220	0.060616%
13700	CLAYTON CSB	40,128	0.026665%
13710	ADVANTAGE BEHAVIORAL HLTH	32,798	0.021794%
13720	PATHWAYS CENTER	41,196	0.027375%
13730	MCINTOSH TRAIL CSB	55,280	0.036733%
13740	RIVER EDGE BEHAVIORAL HLT	60,325	0.040086%
13760	OCONEE CSB	13,910	0.009243%
13770	SERENITY BHS	35,533	0.023612%
13790	NEW HORIZONS	16,219	0.010778%
13800	MIDDLE FLINT CSB	38,799	0.025782%
13810	CSB MIDDLE GA	76,596	0.050898%
13820	ALBANY AREA CSB	46,327	0.030784%
13830	THE GA PINES CSB	56,469	0.037523%
13840	SOUTH GA CSB	46,559	0.030939%
13850	PINELAND CSB	34,352	0.022827%
13860	SATILLA (UNISON) CSB	45,595	0.030298%
13880	GATEWAY CSB	36,220	0.024068%
14000	GA PEANUT COMMISSION	21,937	0.014577%
14010	ADMINISTRATIVE SERVICES	884,327	0.587635%
14020	COURT OF APPEALS	606,190	0.402814%
14030	SUPREME COURT	437,010	0.290393%
14040	SUPERIOR COURT	2,150,153	1.428777%
14050	LAKE LANIER ISLAND AUTH	14,751	0.009802%
14060	GA AGRICULTURAL EXPO AUTH	106,360	0.070676%
14080	AGRICULTURE	1,118,389	0.743170%
14081	COMMODITY COMM OCOTTON	11,765	0.007818%
14083	COMMODITY COMMO MILK	5,937	0.003945%
14090	AUDITS	904,896	0.601304%
14100	BANKING AND FINANCE	330,260	0.219458%
14120	GA INSURANCE COMMISSIONER	547,315	0.363691%
14130	DEFENSE	1,129,857	0.750790%
14140	DEPT OF COMMUNITY HEALTH	2,248,263	1.493972%
14150	TECHNICAL AND ADULT EDUC	1,009,691	0.670940%
14160	EDUCATION	3,170,352	2.106700%
14170	ERS EMPLOYEES	288,269	0.191555%
14180	DEPT OF COMMUNITY AFFAIRS	1,026,874	0.682358%
14190	FORESTRY COMMISSION	1,213,501	0.806372%
14210	PLANNING AND BUDGET	1,188,133	0.789515%
14220	SUBSEQUENT INJURY TRUST	38,436	0.025541%
14230	BEHAV HEALTH & DEVEL DISA	9,301,914	6.181125%
14240	DEPT OF HUMAN RESOURCES	7,849,018	5.215675%
14250	PUBLIC HEALTH	3,026,572	2.011158%
14310	DEPT OF COMMUNITY SUPERVISION	4,643,994	3.085936%
14410	DEPT OF COMMONTY SUPERVISION  DEPT OF JUVENILE JUSTICE	6,367,696	4.231336%
14440	GENERAL ASSEMBLY OF GA	921,977	0.612654%
14470	DEPT OF DRIVERS SERVICES		
14500		1,247,647 397,957	0.829062%
	FINANCING/INVESTMENT COMM	· · · · · · · · · · · · · · · · · · ·	0.264443%
14510	ADM OFFICE OF THE COURTS	332,801	0.221147%
14530	PROSECUTING ATTRNYS CNCL	3,017,371	2.005044%
14550	GA Public Defender Council	2,358,742	1.567385%
14560	GA SUP COURT CLERK'S AUTH	38,063	0.025293%
14570	DEPT EARLY CARE & LEARN	1,568,766	1.042446%
14610	GA BUILDING AUTHORITY	374,607	0.248926%
14611	STATE PROPERTY COMMISSION	56,365	0.037455%
14630	DEPT ECONOMIC DEVELOPMENT	549,260	0.364984%
14640	LABOR	2,293,219	1.523845%
14660	LAW DEPARTMENT	1,185,552	0.787800%

Payroll Location Number	Employer Name	2020 Employer Contributions	2020 Employer Allocation Percentage
14700	GA TECHNOLOGY AUTHORITY	712,303	0.473326%
14701	STATE ACCOUNTING OFFICE	545,802	0.362686%
14720	NATURAL RESOURCES	4,414,308	2.933309%
14730	GA DEPT OF CORRECTIONS	17,680,920	11.748975%
14750	PUBLIC SAFETY	5,280,273	3.508743%
14760	PUBLIC SERVICE COMMISSION	308,928	0.205283%
14770	REVENUE	2,574,416	1.710700%
14780	STUDENT FINANCE COMM	378,226	0.251331%
14790	SECRETARY OF STATE	629,272	0.418151%
14810	TRS EMPLOYEES	1,126,075	0.748277%
14820	DEPT OF TRANSPORTATION	9,614,709	6.388977%
14830	STATE ROAD & TOLLWAY AUTH	404,784	0.268979%
14840	VETERANS SERVICE	299,823	0.199233%
14860	WORKERS' COMPENSATION	439,546	0.292078%
14870	GA BUREAU OF INVESTIGATON	3,045,618	2.023814%
14880	PARDONS AND PAROLES BOARD	476,345	0.316532%
14890	GA CORRECTNL INDUSTRIES	453,975	0.301667%
18180	COASTAL PINES TECH COLLEGE	488,972	0.324922%
18200	ALBANY TECH COLLEGE	524,426	0.348481%
18220	ATHENS TECHNICAL COLLEGE	663,130	0.440650%
18230	ATLANTA TECH COLLEGE	635,081	0.422011%
18240	AUGUSTA TECH COLLEGE	703,914	0.467751%
18260	W GEORGIA TECH COLLEGE	893,980	0.594050%
18270	CHATTAHOOCHEE TECH COLL	1,179,165	0.783556%
18280	COLUMBUS TECH COLLEGE	539,237	0.358323%
18290	GA NW TECHNICAL COLLEGE	786,825	0.522845%
18300	GEORGIA PIEDMONT TECHNICA	530,864	0.352759%
18320	GWINNETT TECH COLLEGE	1,099,231	0.730439%
18340	LANIER TECHNICAL COLLEGE	698,779	0.464339%
18350	CENTRAL GA TECH COLLEGE	1,358,222	0.902539%
18370	SOUTHERN REGIONAL TECH COLLEGE	848,117	0.563574%
18380	NORTH GA TECH COLLEGE	465,555	0.309361%
18410	SAVANNAH TECH COLLEGE	657,497	0.436907%
18420	S GA TECHNICAL COLLEGE	367,712	0.244345%
18430	SOUTHEASTERN TECH COLL	386,443	0.256791%
18440	OGEECHEE TECH COLLEGE	393,347	0.261379%
18500	SOUTHERN CRESCENT TECH	734,365	0.487986%
18510	WIREGRASS TECHNICAL COLL	737,714	0.490211%
18520	OCONEE FALL LINE TECH COL	365,538	0.242900%
25010	DFACS REGION #1	735,484	0.488730%
25020	DFACS REGION #2	605,629	0.402440%
25030	DFACS REGION #3	682,830	0.453741%
25040	DFACS REGION #4	948,609	0.630351%
25050	DFACS REGION #5	885,437	0.588373%
25060	DFACS REGION #6	603,439	0.400985%
25070	DFACS REGION #7	596,552	0.396409%
25080	DFACS REGION #8	576,092	0.382813%
25090	DFACS REGION #9	682,989	0.453846%
25100	DFACS REGION #10	1,282,492	0.852216%
25110	DFACS REGION #10	682,768	0.453700%
25120	DFACS REGION #11	602,700	0.400209%
25130	DFACS REGION #13	1,700,766	1.130159%
25140	DFACS REGION #14	2,297,523	1.526705%
35011	APPLING CO HEALTH DEPT	17,729	0.011781%
	ATKINSON CO HEALTH DEPT		0.005358%
35021 35031	BACON CO HEALTH DEPT	8,064 9,507	0.005358%
35031 35041			
	BAKER CO HEALTH DEPT	10,347 30,107	0.006876%
35051 35061	BALDWIN CO HEALTH DEPT	30,107 13,725	0.020006%
	BANKS CO HEALTH DEPT	13,725	0.009120%
35071 35091	BARROW CO HEALTH DEPT	34,697 51,007	0.023056%
35081 35084	BARTOW CO HEALTH DEPT	51,007	0.033894%
35084 35091	WOODWRIGHT INDUSTRIES BEN HILL CO HEALTH DEPT	21,298 13,230	0.014153%
35091	DENTILL OF HEALTH DEFT	13,239	0.008798%

Payroll Location Number	Employer Name	2020 Employer Contributions	2020 Employer Allocation Percentage
35094	BEN HILL MR SERVICES	34,584	0.022981%
35101	BERRIEN CO HEALTH DEPT	11,977	0.007959%
35111	BIBB CO HEALTH DEPT	89,718	0.059618%
35121	BLECKLEY CO HEALTH DEPT	5,766	0.003832%
35131	BRANTLEY CO HEALTH DEPT	13,408	0.008909%
35141	BROOKS CO HEALTH DEPT	8,284	0.005505%
35161	BULLOCH CO HEALTH DEPT	47,140	0.031325%
35171	BURKE CO HEALTH DEPT	21,939	0.014579%
35181	BUTTS CO HEALTH DEPT	11,186	0.007433%
35191	CALHOUN CO HEALTH DEPT	4,827	0.003207%
35211	CANDLER CO HEALTH DEPT	11,254	0.007478%
35221	CARROLL CO HEALTH DEPT	38,942	0.025877%
35224	CARROLL TRAINING CENTER	35,619	0.023669%
35231	CATOOSA CO HEALTH DEPT	28,782	0.019126%
35241	CHARLTON CO HEALTH DEPT	14,066	0.009347%
35261	CHATTAHOOCHEE CO HEALTH DEP	4,439	0.002950%
35271	CHATTOOGA CO HEALTH DEPT	17,545	0.011659% 0.219652%
35281 35291	CHEROKEE CO HEALTH DEPT	330,553 246,148	
35301	CLARKE CO HEALTH DEPT CLAY CO HEALTH DEPT	2,914	0.163566% 0.001937%
35311	CLAYTON CO HEALTH DEPT	2,914	0.144643%
35321	CLINCH CO HEALTH DEPT	7,426	0.004935%
35331	COBB CO HEALTH DEPT	528,632	0.351276%
35341	COFFEE CO HEALTH DEPT	30,149	0.020034%
35351	COLQUITT CO HEALTH DEPT	41,487	0.02003476
35354	GREEN OAKS CENTER	33,309	0.022134%
35361	COLUMBIA CO HEALTH DEPT	39,529	0.026267%
35371	COOK CO HEALTH DEPT	12,477	0.008291%
35381	COWETA CO HEALTH DEPT	39,591	0.026308%
35391	CRAWFORD CO HEALTH DEPT	12,580	0.008359%
35401	CRISP CO HEALTH DEPT	12,243	0.008136%
35411	DADE CO HEALTH DEPT	12,220	0.008120%
35421	DAWSON CO HEALTH DEPT	17,358	0.011534%
35431	DECATUR CO HEALTH DEPT	21,923	0.014568%
35441	DEKALB CO HEALTH DEPT	693,417	0.460776%
35451	DODGE CO HEALTH DEPT	8,030	0.005336%
35461	DOOLY CO HEALTH DEPT	4,960	0.003296%
35471	DOUGHERTY CO HEALTH DEPT	295,103	0.196096%
35481	DOUGLAS CO HEALTH DEPT	30,301	0.020135%
35491	EARLY CO HEALTH DEPT	14,492	0.009630%
35501	ECHOLS CO HEALTH DEPT	4,911	0.003264%
35521	ELBERT CO HEALTH DEPT	10,998	0.007308%
35531	EMANUEL CO HEALTH DEPT EVANS CO HEALTH DEPT	24,696	0.016410%
35541 35551	FANNIN CO HEALTH DEPT	10,228 15,839	0.006797% 0.010525%
35561	FAYETTE CO HEALTH DEPT	43,455	0.028876%
35571	FLOYD CO HEALTH DEPT	234,764	0.156001%
35581	FORSYTH CO HEALTH DEPT	41,762	0.027751%
35591	FRANKLIN CO HEALTH DEPT	16,481	0.010952%
35611	GILMER CO HEALTH DEPT	23,485	0.015606%
35621	GLASCOCK CO HEALTH DEPT	4,183	0.002779%
35631	GLYNN CO HEALTH DEPT	666,417	0.442834%
35641	GORDON CO HEALTH DEPT	39,432	0.026203%
35651	GRADY CO HEALTH DEPT	22,835	0.015174%
35661	GREENE CO HEALTH DEPT	12,483	0.008295%
35671	GWINNETT CO HEALTH DEPT	580,539	0.385768%
35681	HABERSHAM CO HEALTH DEPT	22,781	0.015138%
35691	HALL CO HEALTH DEPT	317,533	0.211001%
35701	HANCOCK CO HEALTH DEPT	11,911	0.007915%
35711	HARALSON CO HEALTH DEPT	13,966	0.009280%
35721	HARRIS CO HEALTH DEPT	15,298	0.010165%
35731	HART CO HEALTH DEPT	9,987	0.006636%
35741	HEARD CO HEALTH DEP	5,769	0.003834%

Payroll Location Number	Employer Name	2020 Employer Contributions	2020 Employer Allocation Percentage
35751	HENRY CO HEALTH DEP	56,202	0.037346%
35761	HOUSTON CO HEALTH DEPT	377,273	0.250698%
35771	IRWIN CO HEALTH DEP	6,557	0.004357%
35781	JACKSON CO HEALTH DEPT	25,235	0.016769%
35791	JASPER CO HEALTH DEPT	8,460	0.005622%
35801	JEFF DAVIS CO HEALTH DEPT	18,640	0.012386%
35811	JEFFERSON CO HEALTH DEPT	16,508	0.010970%
35821	JENKINS CO HEALTH DEPT	8,560	0.005688%
35831	JOHNSON CO HEALTH DEPT	5,938	0.003946%
35841	JONES CO HEALTH DEPT	11,165	0.007419%
35851	LAMAR CO HEALTH DEPT	12,413	0.008248%
35861	LANIER CO HEALTH DEPT	7,376	0.004901%
35871	LAURENS CO HEALTH DEPT	187,141	0.124355%
35881	LEE CO HEALTH DEPT	25,489	0.016938%
35901	LINCOLN CO HEALTH DEPT	5,279	0.003508%
35921	LOWNDES CO HEALTH DEPT	319,918	0.212586%
35931	LUMPKIN CO HEALTH DEPT	19,689	0.013083%
35941 35951	MACON CO HEALTH DEPT MADISON CO HEALTH DEPT	6,476	0.004303%
35951 35961	MARION CO HEALTH DEPT	20,923	0.013904% 0.003268%
35971	MCDUFFIE CO HEALTH DEPT	4,917 14,948	0.003266%
35991	MERIWETHER CO HEALTH DEPT	16,715	0.009933%
36001	MILLER CO HEALTH DEPT	6,059	0.004026%
36011	MITCHELL CO HEALTH DEPT	16,993	0.011292%
36014	MITCHELL TRAINING CENTER	36,961	0.024561%
36021	MONROE CO HEALTH DEPT	14,831	0.009855%
36031	MONTGOMERY CO HEALTH DEPT	6,689	0.004445%
36041	MORGAN CO HEALTH DEPT	14,314	0.009512%
36051	MURRAY CO HEALTH DEPT	21,799	0.014485%
36061	MUSCOGEE CO HEALTH DEPT	358,558	0.238262%
36071	NEWTON CO HEALTH DEPT	44,797	0.029768%
36081	OCONEE CO HEALTH DEPT	23,249	0.015449%
36091	OGLETHORPE CO HEALTH DEPT	8,376	0.005566%
36101	PAULDING CO HEALTH DEPT	37,666	0.025029%
36111	PEACH CO HEALTH DEPT	15,123	0.010050%
36121	PICKENS CO HEALTH DEPT	14,114	0.009379%
36131 36141	PIERCE CO HEALTH DEPT PIKE CO HEALTH DEPT	16,210 9,315	0.010772% 0.006190%
36151	POLK CO HEALTH DEPT	21,516	0.000190%
36161	PULASKI CO HEALTH DEPT	7,008	0.004657%
36171	PUTNAM CO HEALTH DEPT	23,644	0.015711%
36181	QUITMAN CO HEALTH DEPT	2,629	0.001747%
36191	RABUN CO HEALTH DEPT	18,267	0.012138%
36201	RANDOLPH CO HEALTH DEPT	4,493	0.002985%
36211	RICHMOND CO HEALTH DEPT	315,975	0.209965%
36221	ROCKDALE CO HEALTH DEPT	41,000	0.027245%
36231	SCHLEY CO HEALTH DEPT	3,204	0.002129%
36241	SCREVEN PHYS HEALTH DEPT	10,107	0.006716%
36251	SEMINOLE CO HEALTH DEPT	8,309	0.005521%
36261	SPALDING CO HEALTH DEPT	36,784	0.024443%
36271	STEPHENS CO HEALTH DEPT	14,551	0.009669%
36281	STEWART CO HEALTH DEPT	1,314	0.000873%
36291	SUMTER CO HEALTH DEPT	17,367	0.011540%
36311	TALIAFERRO CO HEALTH DEPT	5,733	0.003810%
36321 36331	TATTNALL CO HEALTH DEPT	17,851	0.011862%
	TAYLOR CO HEALTH DEPT	9,359	0.006219%
36341 36351	TELFAIR CO HEALTH DEPT TERRELL CO HEALTH DEPT	13,514 7,082	0.008980% 0.004706%
36361	THOMAS CO HEALTH DEPT	42,682	0.004706%
36364	THOMAS GRADY MR SVC CTR	58,027	0.028559%
36371	TIFT CO HEALTH DEPT	32,524	0.030339 %
36374	TIFT MR SERVICE CENTER (Diversified Enterprises)	40,664	0.027022%
36381	TOOMBS CO HEALTH DEPT	19,979	0.013276%
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Payroll Location Number	Employer Name	2020 Employer Contributions	2020 Employer Allocation Percentage
36391	TOWNS CO HEALTH DEPT	7,939	0.005275%
36401	TREUTLEN CO HEALTH DEPT	5,784	0.003843%
36411	TROUP CO HEALTH DEPT	282,987	0.188045%
36421	TURNER CO HEALTH DEPT	5,802	0.003855%
36431	TWIGGS CO HEALTH DEPT	8,210	0.005455%
36441	UNION CO HEALTH DEPT	19,255	0.012795%
36451	UPSON CO HEALTH DEPT	19,847	0.013188%
36461	WALKER CO HEALTH DEPT	23,868	0.015860%
36471	WALTON CO HEALTH DEPT	52,815	0.035095%
36481	WARE CO HEALTH DEPT	58,237	0.038698%
36484	SOUTHEAST HEALTH UNIT	305,550	0.203038%
36491	WARREN CO HEALTH DEPT	4,779	0.003176%
36501	WASHINGTON CO HEALTH DEP	20,340	0.013516%
36511	WAYNE CO HEALTH DEPT	20,835	0.013845%
36521	WEBSTER CO HEALTH DEPT	3,158	0.002098%
36531	WHEELER CO HEALTH DEPT	5,398	0.003587%
36541	WHITE CO HEALTH DEPT	18,908	0.012564%
36551	WHITFIELD CO HEALTH DEPT	126,379	0.083979%
36561	WILCOX CO HEALTH DEPT	4,316	0.002868%
36571	WILKES CO HEALTH DEPT	8,496	0.005646%
36581	WILKINSON CO HEALTH DEPT	7,871	0.005230%
36591	WORTH CO HEALTH DEPT	15,134	0.010057%
44100	GA DEVELOPMENT AUTHORITY	25,532	0.016966%
44110	GA ENVIRON FINANCE AUTHOR	110,607	0.073499%
	Total	\$ 150,489,010	100.000000%