

**Fiscal
Year
2021**

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, 2020

(Including Independent Auditor's Reports)

As of and for the
Year Ended June 30, 2021

**Department of
Audits and Accounts**

**Greg S. Griffin
State Auditor**



**Department of Community Health
Georgia State Employees Postemployment Benefit Fund**

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DEPARTMENT OF AUDITS AND ACCOUNTS

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

Atlanta, Georgia 30334-8400

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

Independent Auditor's Report

The Board of Trustees
Department of Community Health:

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

We have audited the accompanying schedule of employer contributions subsequent to the measurement date of June 30, 2020 (the Schedule) of the Department of Community Health's Georgia State Employees Postemployment Benefit Fund (Plan) as of and for the year ended June 30, 2021.

Management's Responsibility for the Schedule

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the schedule of employer contributions subsequent to the measurement date of June 30, 2020 referred to above presents fairly, in all material respects, the employer contributions subsequent to the measurement date for the Plan for the year ended June 30, 2021 in accordance with accounting principles generally accepted in the United States of America.

Restriction on Use

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Greg S. Griffin". The signature is written in a cursive style with a horizontal line extending from the end.

Greg S. Griffin
State Auditor

August 13, 2021

State Subsequent Period Contributions Schedule

Department of Community Health
Georgia State Employees Postemployment Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2020
As of and for the Year Ending June 30, 2021

Payroll Location Number	Employer Name	2021 Employer Contributions	2021 Employer Allocation Percentage
13610	LOOKOUT MTN CSB	\$ 34,441	0.022702%
13630	HIGHLAND RIVERS CSB	135,407	0.089255%
13640	AVITA COMMUNITY PARTNERS	66,710	0.043972%
13650	COBB CNTY CSB	53,976	0.035579%
13660	DOUGLAS CNTY CSB	21,866	0.014413%
13680	DEKALB CSB	105,322	0.069424%
13690	VIEW POINTE HEALTH	125,348	0.082624%
13700	CLAYTON CSB	50,911	0.033559%
13710	ADVANTAGE BEHAVIORAL HLTH	54,444	0.035887%
13720	PATHWAYS CENTER	90,386	0.059578%
13730	MCINTOSH TRAIL CSB	51,122	0.033697%
13740	RIVER EDGE BEHAVIORAL HLT	58,331	0.038449%
13760	OCONEE CSB	24,315	0.016027%
13770	SERENITY BHS	56,206	0.037049%
13790	NEW HORIZONS	34,134	0.022500%
13800	MIDDLE FLINT CSB	45,481	0.029979%
13810	CSB MIDDLE GA	63,860	0.042094%
13820	ALBANY AREA CSB	79,357	0.052309%
13830	THE GA PINES CSB	68,372	0.045068%
13840	SOUTH GA CSB	56,203	0.037047%
13850	PINELAND CSB	43,786	0.028862%
13860	SATILLA (UNISON) CSB	70,398	0.046403%
13880	GATEWAY CSB	48,012	0.031648%
14000	GA PEANUT COMMISSION	22,512	0.014839%
14010	ADMINISTRATIVE SERVICES	912,818	0.601692%
14020	COURT OF APPEALS	627,390	0.413550%
14030	SUPREME COURT	444,064	0.292708%
14040	SUPERIOR COURT	2,203,682	1.452576%
14050	LAKE LANIER ISLAND AUTH	13,363	0.008808%
14060	GA AGRICULTURAL EXPO AUTH	90,821	0.059866%
14080	AGRICULTURE	1,158,838	0.763858%
14081	COMMODITY COMM 0COTTON	10,573	0.006969%
14083	COMMODITY COMM0 MILK	6,235	0.004110%
14090	AUDITS	944,776	0.622757%
14100	BANKING AND FINANCE	335,903	0.221413%
14120	GA INSURANCE COMMISSIONER	524,688	0.345853%
14130	DEFENSE	1,078,406	0.710840%
14140	DEPT OF COMMUNITY HEALTH	2,172,637	1.432113%
14150	TECHNICAL AND ADULT EDUC	1,021,256	0.673170%
14160	EDUCATION	3,233,840	2.131614%
14170	ERS EMPLOYEES	300,716	0.198219%
14180	DEPT OF COMMUNITY AFFAIRS	1,159,937	0.764583%
14190	FORESTRY COMMISSION	1,234,785	0.813919%
14210	PLANNING AND BUDGET	1,227,982	0.809435%

Department of Community Health
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14220	SUBSEQUENT INJURY TRUST	34,791	0.022933%
14230	BEHAV HEALTH & DEVEL DISA	8,763,676	5.776654%
14240	DEPT OF HUMAN RESOURCES	8,018,202	5.285268%
14250	PUBLIC HEALTH	3,638,268	2.398196%
14310	DEPT OF COMMUNITY SUPERVISION	4,613,731	3.041181%
14410	DEPT OF JUVENILE JUSTICE	5,829,894	3.842826%
14440	GENERAL ASSEMBLY OF GA	925,419	0.609998%
14470	DEPT OF DRIVERS SERVICES	1,294,172	0.853065%
14500	FINANCING/INVESTMENT COMM	402,544	0.265340%
14510	ADM OFFICE OF THE COURTS	364,251	0.240100%
14530	PROSECUTING ATTRNYS CNCL	3,108,517	2.049006%
14550	GA Public Defender Council	2,444,101	1.611051%
14560	GA SUP COURT CLERK'S AUTH	40,040	0.026393%
14570	DEPT EARLY CARE & LEARN	1,668,600	1.099872%
14610	GA BUILDING AUTHORITY	390,144	0.257167%
14611	STATE PROPERTY COMMISSION	59,001	0.038891%
14630	DEPT ECONOMIC DEVELOPMENT	546,005	0.359904%
14640	LABOR	3,410,413	2.248004%
14660	LAW DEPARTMENT	1,213,408	0.799829%
14700	GA TECHNOLOGY AUTHORITY	770,075	0.507602%
14701	STATE ACCOUNTING OFFICE	561,910	0.370388%
14720	NATURAL RESOURCES	4,437,858	2.925253%
14730	GA DEPT OF CORRECTIONS	16,224,424	10.694480%
14750	PUBLIC SAFETY	5,315,746	3.503920%
14760	PUBLIC SERVICE COMMISSION	298,618	0.196837%
14770	REVENUE	2,584,689	1.703721%
14780	STUDENT FINANCE COMM	383,722	0.252934%
14790	SECRETARY OF STATE	605,563	0.399162%
14810	TRS EMPLOYEES	1,187,425	0.782702%
14820	DEPT OF TRANSPORTATION	9,466,857	6.240162%
14830	STATE ROAD & TOLLWAY AUTH	454,468	0.299566%
14840	VETERANS SERVICE	291,688	0.192268%
14860	WORKERS' COMPENSATION	429,707	0.283245%
14870	GA BUREAU OF INVESTIGATON	3,155,662	2.080082%
14880	PARDONS AND PAROLES BOARD	448,794	0.295827%
14890	GA CORRECTNL INDUSTRIES	457,629	0.301650%
18180	COASTAL PINES TECH COLLEGE	520,763	0.343266%
18200	ALBANY TECH COLLEGE	529,363	0.348934%
18220	ATHENS TECHNICAL COLLEGE	664,488	0.438003%
18230	ATLANTA TECH COLLEGE	673,204	0.443748%
18240	AUGUSTA TECH COLLEGE	721,546	0.475613%
18260	W GEORGIA TECH COLLEGE	858,148	0.565656%
18270	CHATTAHOOCHEE TECH COLL	1,217,114	0.802271%
18280	COLUMBUS TECH COLLEGE	568,926	0.375013%

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18290	GA NW TECHNICAL COLLEGE	814,935	0.537171%
18300	GEORGIA PIEDMONT TECHNICA	546,755	0.360398%
18320	GWINNETT TECH COLLEGE	1,140,193	0.751568%
18340	LANIER TECHNICAL COLLEGE	707,955	0.466655%
18350	CENTRAL GA TECH COLLEGE	1,384,825	0.912819%
18370	SOUTHERN REGIONAL TECH COLLEGE	831,893	0.548349%
18380	NORTH GA TECH COLLEGE	461,674	0.304317%
18410	SAVANNAH TECH COLLEGE	669,609	0.441379%
18420	S GA TECHNICAL COLLEGE	351,958	0.231996%
18430	SOUTHEASTERN TECH COLL	395,147	0.260464%
18440	OGEECHEE TECH COLLEGE	410,180	0.270374%
18500	SOUTHERN CRESCENT TECH	729,837	0.481079%
18510	WIREGRASS TECHNICAL COLL	720,487	0.474916%
18520	OCONEE FALL LINE TECH COL	364,601	0.240330%
25010	DFACS REGION #1	722,647	0.476339%
25020	DFACS REGION #2	566,991	0.373737%
25030	DFACS REGION #3	659,726	0.434864%
25040	DFACS REGION #4	921,616	0.607491%
25050	DFACS REGION #5	869,996	0.573465%
25060	DFACS REGION #6	577,962	0.380969%
25070	DFACS REGION #7	560,562	0.369499%
25080	DFACS REGION #8	591,027	0.389580%
25090	DFACS REGION #9	784,022	0.516795%
25100	DFACS REGION #10	1,219,357	0.803750%
25110	DFACS REGION #11	652,144	0.429866%
25120	DFACS REGION #12	555,040	0.365859%
25130	DFACS REGION #13	1,630,218	1.074572%
25140	DFACS REGION #14	2,279,981	1.502869%
35011	APPLING CO HEALTH DEPT	18,479	0.012181%
35021	ATKINSON CO HEALTH DEPT	8,700	0.005734%
35031	BACON CO HEALTH DEPT	10,023	0.006607%
35041	BAKER CO HEALTH DEPT	11,052	0.007285%
35051	BALDWIN CO HEALTH DEPT	31,710	0.020902%
35061	BANKS CO HEALTH DEPT	14,814	0.009765%
35071	BARROW CO HEALTH DEPT	37,948	0.025014%
35081	BARTOW CO HEALTH DEPT	46,972	0.030962%
35084	WOODWRIGHT INDUSTRIES	17,243	0.011366%
35091	BEN HILL CO HEALTH DEPT	14,866	0.009799%
35094	BEN HILL MR SERVICES	33,004	0.021755%
35101	BERRIEN CO HEALTH DEPT	15,217	0.010030%
35111	BIBB CO HEALTH DEPT	92,657	0.061076%
35121	BLECKLEY CO HEALTH DEPT	5,978	0.003941%
35131	BRANTLEY CO HEALTH DEPT	17,559	0.011574%
35141	BROOKS CO HEALTH DEPT	10,013	0.006600%

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35161	BULLOCH CO HEALTH DEPT	51,353	0.033850%
35171	BURKE CO HEALTH DEPT	23,807	0.015692%
35181	BUTTS CO HEALTH DEPT	12,486	0.008230%
35191	CALHOUN CO HEALTH DEPT	4,100	0.002702%
35211	CANDLER CO HEALTH DEPT	11,752	0.007746%
35221	CARROLL CO HEALTH DEPT	44,236	0.029159%
35224	CARROLL TRAINING CENTER	38,181	0.025167%
35231	CATOOSA CO HEALTH DEPT	30,224	0.019922%
35241	CHARLTON CO HEALTH DEPT	15,737	0.010373%
35271	CHATTOOGA CO HEALTH DEPT	17,801	0.011733%
35281	CHEROKEE CO HEALTH DEPT	342,721	0.225908%
35291	CLARKE CO HEALTH DEPT	297,927	0.196381%
35311	CLAYTON CO HEALTH DEPT	220,497	0.145342%
35321	CLINCH CO HEALTH DEPT	5,870	0.003869%
35331	COBB CO HEALTH DEPT	566,298	0.373280%
35341	COFFEE CO HEALTH DEPT	33,836	0.022303%
35351	COLQUITT CO HEALTH DEPT	44,086	0.029060%
35354	GREEN OAKS CENTER	22,632	0.014918%
35361	COLUMBIA CO HEALTH DEPT	39,878	0.026286%
35371	COOK CO HEALTH DEPT	14,685	0.009680%
35381	COWETA CO HEALTH DEPT	44,797	0.029528%
35391	CRAWFORD CO HEALTH DEPT	12,507	0.008244%
35401	CRISP CO HEALTH DEPT	13,225	0.008717%
35411	DADE CO HEALTH DEPT	12,730	0.008391%
35421	DAWSON CO HEALTH DEPT	17,720	0.011680%
35431	DECATUR CO HEALTH DEPT	23,213	0.015301%
35441	DEKALB CO HEALTH DEPT	735,740	0.484970%
35451	DODGE CO HEALTH DEPT	7,976	0.005257%
35461	DOOLY CO HEALTH DEPT	6,635	0.004373%
35471	DOUGHERTY CO HEALTH DEPT	307,695	0.202820%
35481	DOUGLAS CO HEALTH DEPT	32,644	0.021518%
35491	EARLY CO HEALTH DEPT	15,746	0.010379%
35501	ECHOLS CO HEALTH DEPT	5,183	0.003416%
35521	ELBERT CO HEALTH DEPT	13,871	0.009143%
35531	EMANUEL CO HEALTH DEPT	25,322	0.016691%
35541	EVANS CO HEALTH DEPT	12,085	0.007966%
35551	FANNIN CO HEALTH DEPT	16,668	0.010987%
35561	FAYETTE CO HEALTH DEPT	43,926	0.028954%
35571	FLOYD CO HEALTH DEPT	242,499	0.159845%
35581	FORSYTH CO HEALTH DEPT	42,900	0.028278%
35591	FRANKLIN CO HEALTH DEPT	19,411	0.012795%
35611	GILMER CO HEALTH DEPT	24,643	0.016244%
35621	GLASCOCK CO HEALTH DEPT	4,497	0.002964%
35631	GLYNN CO HEALTH DEPT	706,507	0.465700%

Department of Community Health
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Payroll Location Number	Employer Name	2021 Employer Contributions	2021 Employer Allocation Percentage
35641	GORDON CO HEALTH DEPT	36,545	0.024089%
35651	GRADY CO HEALTH DEPT	24,600	0.016215%
35661	GREENE CO HEALTH DEPT	14,430	0.009512%
35671	GWINNETT CO HEALTH DEPT	703,316	0.463597%
35681	HABERSHAM CO HEALTH DEPT	24,171	0.015932%
35691	HALL CO HEALTH DEPT	343,377	0.226340%
35701	HANCOCK CO HEALTH DEPT	13,090	0.008628%
35711	HARALSON CO HEALTH DEPT	13,695	0.009027%
35721	HARRIS CO HEALTH DEPT	13,511	0.008906%
35731	HART CO HEALTH DEPT	11,959	0.007883%
35741	HEARD CO HEALTH DEP	7,599	0.005009%
35751	HENRY CO HEALTH DEP	53,971	0.035575%
35761	HOUSTON CO HEALTH DEPT	406,295	0.267813%
35771	IRWIN CO HEALTH DEP	7,025	0.004630%
35781	JACKSON CO HEALTH DEPT	24,446	0.016114%
35791	JASPER CO HEALTH DEPT	7,482	0.004932%
35801	JEFF DAVIS CO HEALTH DEPT	19,532	0.012875%
35811	JEFFERSON CO HEALTH DEPT	16,897	0.011138%
35821	JENKINS CO HEALTH DEPT	9,032	0.005954%
35831	JOHNSON CO HEALTH DEPT	5,373	0.003542%
35841	JONES CO HEALTH DEPT	11,561	0.007621%
35851	LAMAR CO HEALTH DEPT	14,803	0.009757%
35861	LANIER CO HEALTH DEPT	8,230	0.005425%
35871	LAURENS CO HEALTH DEPT	198,599	0.130908%
35881	LEE CO HEALTH DEPT	27,242	0.017957%
35901	LINCOLN CO HEALTH DEPT	4,334	0.002857%
35921	LOWNDES CO HEALTH DEPT	373,501	0.246196%
35931	LUMPKIN CO HEALTH DEPT	18,883	0.012447%
35941	MACON CO HEALTH DEPT	7,168	0.004725%
35951	MADISON CO HEALTH DEPT	17,419	0.011482%
35961	MARION CO HEALTH DEPT	5,608	0.003697%
35971	MCDUFFIE CO HEALTH DEPT	15,685	0.010339%
35991	MERIWETHER CO HEALTH DEPT	17,213	0.011346%
36001	MILLER CO HEALTH DEPT	5,920	0.003902%
36011	MITCHELL CO HEALTH DEPT	17,393	0.011465%
36014	MITCHELL TRAINING CENTER	36,774	0.024240%
36021	MONROE CO HEALTH DEPT	15,162	0.009994%
36031	MONTGOMERY CO HEALTH DEPT	6,960	0.004588%
36041	MORGAN CO HEALTH DEPT	16,599	0.010941%
36051	MURRAY CO HEALTH DEPT	22,352	0.014734%
36061	MUSCOGEE CO HEALTH DEPT	398,489	0.262668%
36071	NEWTON CO HEALTH DEPT	46,115	0.030397%
36081	OCONEE CO HEALTH DEPT	27,673	0.018241%
36091	OGLETHORPE CO HEALTH DEPT	9,699	0.006393%

Department of Community Health
Georgia State Employees Postemployment Benefit Fund
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36101	PAULDING CO HEALTH DEPT	39,601	0.026103%
36111	PEACH CO HEALTH DEPT	14,801	0.009756%
36121	PICKENS CO HEALTH DEPT	14,019	0.009241%
36131	PIERCE CO HEALTH DEPT	15,316	0.010096%
36141	PIKE CO HEALTH DEPT	10,601	0.006988%
36151	POLK CO HEALTH DEPT	21,420	0.014119%
36161	PULASKI CO HEALTH DEPT	7,457	0.004916%
36171	PUTNAM CO HEALTH DEPT	23,846	0.015719%
36191	RABUN CO HEALTH DEPT	18,927	0.012476%
36211	RICHMOND CO HEALTH DEPT	367,528	0.242259%
36221	ROCKDALE CO HEALTH DEPT	43,408	0.028613%
36231	SCHLEY CO HEALTH DEPT	3,564	0.002349%
36241	SCREVEN PHYS HEALTH DEPT	10,429	0.006874%
36251	SEMINOLE CO HEALTH DEPT	8,344	0.005500%
36261	SPALDING CO HEALTH DEPT	36,998	0.024387%
36271	STEPHENS CO HEALTH DEPT	14,656	0.009661%
36291	SUMTER CO HEALTH DEPT	17,787	0.011725%
36311	TALIAFERRO CO HEALTH DEPT	5,396	0.003557%
36321	TATTNALL CO HEALTH DEPT	21,106	0.013912%
36331	TAYLOR CO HEALTH DEPT	9,979	0.006578%
36341	TELFAIR CO HEALTH DEPT	15,344	0.010114%
36351	TERRELL CO HEALTH DEPT	7,821	0.005156%
36361	THOMAS CO HEALTH DEPT	43,551	0.028707%
36364	THOMAS GRADY MR SVC CTR	48,137	0.031730%
36371	TIFT CO HEALTH DEPT	31,012	0.020442%
36374	TIFT MR SERVICE CENTER (Diversified Enterprises)	39,704	0.026171%
36381	TOOMBS CO HEALTH DEPT	21,075	0.013892%
36391	TOWNS CO HEALTH DEPT	10,366	0.006833%
36401	TREUTLEN CO HEALTH DEPT	6,256	0.004123%
36411	TROUP CO HEALTH DEPT	321,833	0.212139%
36421	TURNER CO HEALTH DEPT	7,015	0.004624%
36431	TWIGGS CO HEALTH DEPT	8,003	0.005276%
36441	UNION CO HEALTH DEPT	19,176	0.012640%
36451	UPSON CO HEALTH DEPT	22,186	0.014624%
36461	WALKER CO HEALTH DEPT	21,709	0.014310%
36471	WALTON CO HEALTH DEPT	55,030	0.036273%
36481	WARE CO HEALTH DEPT	56,283	0.037099%
36484	SOUTHEAST HEALTH UNIT	338,213	0.222936%
36491	WARREN CO HEALTH DEPT	3,563	0.002349%
36501	WASHINGTON CO HEALTH DEP	20,858	0.013749%
36511	WAYNE CO HEALTH DEPT	23,103	0.015229%
36531	WHEELER CO HEALTH DEPT	6,059	0.003994%
36541	WHITE CO HEALTH DEPT	20,481	0.013500%
36551	WHITFIELD CO HEALTH DEPT	126,269	0.083231%

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36561	WILCOX CO HEALTH DEPT	4,623	0.003048%
36571	WILKES CO HEALTH DEPT	8,853	0.005835%
36581	WILKINSON CO HEALTH DEPT	8,293	0.005466%
36591	WORTH CO HEALTH DEPT	17,828	0.011752%
44110	GA ENVIRON FINANCE AUTHOR	119,967	0.079077%
	Total	\$ 151,708,520	100.000000%