



FISCAL YEAR 2023

• **AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Department of Community Health

Georgia State Employees Post-employment Health Benefit Fund

**Other Post-employment Benefit (OPEB) Plan Schedule of Employer Contributions
Subsequent to the Measurement Date of June 30, 2022**
(Including Independent Auditor's Report)

Greg S. Griffin | State Auditor



DOAA
Georgia Department
of Audits & Accounts

**Department of Community Health
Georgia State Employees Post-employment Health Benefit Fund**

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Community Health
and
Mr. Russel Carlson, Commissioner
Department of Community Health

Opinion

We have audited the schedule of employer contributions subsequent to the measurement date of June 30, 2022 (the Schedule) of the Department of Community Health's Georgia State Employees Post-employment Health Benefit Fund (Plan) as of and for the year ended June 30, 2023.

In our opinion, the Schedule referred to above presents fairly, in all material respects, the employer contributions subsequent to the measurement date for the Plan for the year ended June 30, 2023 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedule* section of our report.

We are required to be independent of the Plan, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions,

misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Restriction on Use

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

Respectfully submitted,

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

Greg S. Griffin
State Auditor

September 14, 2023

State Subsequent Period Employer Contributions Schedule

Department of Community Health
Georgia State Employees Post-employment Health Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2022
As of and for the Year Ending June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
13610	LOOKOUT MTN CSB	\$ 3,397	0.001912%
13630	HIGHLAND RIVERS CSB	66,936	0.037670%
13640	AVITA COMMUNITY PARTNERS	11,074	0.006232%
13680	DEKALB CSB	49,163	0.027668%
13690	VIEW POINTE HEALTH	50,179	0.028239%
13700	CLAYTON CSB	15,913	0.008955%
13710	ADVANTAGE BEHAVIORAL HLTH	25,638	0.014429%
13720	PATHWAYS CENTER	44,711	0.025162%
13730	MCINTOSH TRAIL CSB	21,060	0.011852%
13740	RIVER EDGE BEHAVIORAL HLT	27,002	0.015196%
13760	OCONEE CSB	8,522	0.004796%
13770	SERENITY BHS	22,447	0.012632%
13790	NEW HORIZONS	39,522	0.022242%
13800	MIDDLE FLINT CSB	16,239	0.009139%
13810	CSB MIDDLE GA	26,762	0.015061%
13820	ALBANY AREA CSB	7,211	0.004058%
13830	THE GA PINES CSB	10,814	0.006086%
13840	SOUTH GA CSB	28,070	0.015797%
13850	PINELAND CSB	19,014	0.010700%
13860	SATILLA (UNISON) CSB	8,464	0.004763%
13880	GATEWAY CSB	11,119	0.006258%
14000	GA PEANUT COMMISSION	25,681	0.014453%
14010	ADMINISTRATIVE SERVICES	1,093,082	0.615152%
14020	COURT OF APPEALS	687,247	0.386761%
14030	SUPREME COURT	525,378	0.295666%
14040	SUPERIOR COURT	2,579,090	1.451430%
14050	LAKE LANIER ISLAND AUTH	15,509	0.008728%
14060	GA AGRICULTURAL EXPO AUTH	122,835	0.069128%
14080	AGRICULTURE	1,400,126	0.787947%
14081	COMMODITY COMM 0COTTON	10,208	0.005745%
14083	COMMODITY COMM0 MILK	7,999	0.004501%
14090	AUDITS	1,155,957	0.650536%
14100	BANKING AND FINANCE	377,505	0.212448%
14120	GA INSURANCE COMMISSIONER	768,511	0.432494%
14130	DEFENSE	1,168,916	0.657829%
14140	DEPT OF COMMUNITY HEALTH	2,493,426	1.403221%
14150	TECHNICAL AND ADULT EDUC	1,414,657	0.796124%
14160	EDUCATION	4,069,711	2.290305%
14170	ERS EMPLOYEES	375,187	0.211143%
14180	DEPT OF COMMUNITY AFFAIRS	1,606,863	0.904292%
14181	GA COMMISSION ON THE HOLOCAUST	12,655	0.007122%
14190	FORESTRY COMMISSION	1,401,496	0.788718%
14210	PLANNING AND BUDGET	1,469,738	0.827122%
14220	SUBSEQUENT INJURY TRUST	33,946	0.019104%
14230	BEHAV HEALTH AND DEVEL DISA	9,766,260	5.496143%
14240	DEPT OF HUMAN RESOURCES	6,425,891	3.616288%
14241	GA VOCATIONAL REHAB AGENCY	2,265,945	1.275202%
14250	PUBLIC HEALTH	4,744,924	2.670294%
14310	DEPT OF COMMUNITY SUPERVISION	5,111,783	2.876750%
14410	DEPT OF JUVENILE JUSTICE	6,722,585	3.783258%
14440	GENERAL ASSEMBLY OF GA	301,895	0.169897%
14441	GENERAL ASSEMBLY OF GA EMP'S	869,916	0.489561%
14470	DEPT OF DRIVERS SERVICES	1,758,705	0.989744%
14500	FINANCING/INVESTMENT COMM	447,898	0.252063%
14510	ADM OFFICE OF THE COURTS	432,978	0.243666%
14530	PROSECUTING ATTRNYS CNCL	3,703,697	2.084324%
14550	GA PUBLIC DEFENDER COUNCIL	3,226,670	1.815868%
14560	GA SUP COURT CLERK'S AUTH	41,452	0.023328%
14570	DEPT EARLY CARE AND LEARN	1,986,281	1.117816%
14610	GA BUILDING AUTHORITY	452,516	0.254661%
14611	STATE PROPERTY COMMISSION	62,013	0.034899%
14630	DEPT ECONOMIC DEVELOPMENT	601,130	0.338297%
14640	LABOR	2,946,962	1.658457%
14660	LAW DEPARTMENT	1,341,009	0.754677%
14700	GA TECHNOLOGY AUTHORITY	911,209	0.512800%
14701	STATE ACCOUNTING OFFICE	600,132	0.337736%
14720	NATURAL RESOURCES	5,182,159	2.916356%
14730	GA DEPT OF CORRECTIONS	18,320,754	10.310336%
14750	PUBLIC SAFETY	6,355,486	3.576667%
14760	PUBLIC SERVICE COMMISSION	355,030	0.199800%

Department of Community Health
Georgia State Employees Post-employment Health Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2022
As of and for the Year Ending June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
14770	REVENUE	2,850,106	1.603950%
14780	STUDENT FINANCE COMM	463,997	0.261123%
14790	SECRETARY OF STATE	745,480	0.419533%
14810	TRS EMPLOYEES	1,377,084	0.774979%
14820	DEPT OF TRANSPORTATION	11,653,497	6.558220%
14830	STATE ROAD AND TOLLWAY AUTH	472,512	0.265915%
14831	ATLANTA REGION TRANSIT LINK AUTHORITY	130,660	0.073531%
14840	VETERANS SERVICE	358,348	0.201667%
14860	WORKERS' COMPENSATION	488,640	0.274991%
14870	GA BUREAU OF INVESTIGATION	3,988,727	2.244730%
14880	PARDONS AND PAROLES BOARD	533,521	0.300249%
14890	GA CORRECTNL INDUSTRIES	503,393	0.283294%
18180	COASTAL PINES TECH COLLEGE	600,722	0.338068%
18200	ALBANY TECH COLLEGE	630,181	0.354646%
18220	ATHENS TECHNICAL COLLEGE	785,024	0.441787%
18230	ATLANTA TECH COLLEGE	808,182	0.454819%
18240	AUGUSTA TECH COLLEGE	845,035	0.475559%
18260	W GEORGIA TECH COLLEGE	966,009	0.543640%
18270	CHATTAHOOCHEE TECH COLL	1,456,663	0.819764%
18280	COLUMBUS TECH COLLEGE	710,717	0.399969%
18290	GA NW TECHNICAL COLLEGE	978,749	0.550809%
18300	GEORGIA PIEDMONT TECHNICA	646,886	0.364047%
18320	GWINNETT TECH COLLEGE	1,274,553	0.717278%
18340	LANIER TECHNICAL COLLEGE	815,393	0.458878%
18350	CENTRAL GA TECH COLLEGE	1,647,513	0.927168%
18370	SOUTHERN REGIONAL TECH COLLEGE	966,502	0.543917%
18380	NORTH GA TECH COLLEGE	549,958	0.309499%
18410	SAVANNAH TECH COLLEGE	810,679	0.456225%
18420	S GA TECHNICAL COLLEGE	402,060	0.226267%
18430	SOUTHEASTERN TECH COLL	460,948	0.259407%
18440	OGEECHEE TECH COLLEGE	497,972	0.280243%
18500	SOUTHERN CRESCENT TECH	845,865	0.476026%
18510	WIREGRASS TECHNICAL COLL	843,176	0.474513%
18520	OCONEE FALL LINE TECH COL	425,260	0.239323%
25010	DFACS REGION #1	886,840	0.499086%
25020	DFACS REGION #2	760,805	0.428157%
25030	DFACS REGION #3	845,140	0.475618%
25040	DFACS REGION #4	1,068,055	0.601068%
25050	DFACS REGION #5	1,044,578	0.587856%
25060	DFACS REGION #6	730,105	0.410880%
25070	DFACS REGION #7	712,075	0.400733%
25080	DFACS REGION #8	756,891	0.425955%
25090	DFACS REGION #9	1,040,309	0.585453%
25100	DFACS REGION #10	1,492,886	0.840149%
25110	DFACS REGION #11	878,983	0.494664%
25120	DFACS REGION #12	675,379	0.380082%
25130	DFACS REGION #13	2,105,176	1.184727%
25140	DFACS REGION #14	2,722,572	1.532178%
35011	APPLING CO HEALTH DEPT	24,156	0.013594%
35021	ATKINSON CO HEALTH DEPT	14,091	0.007930%
35031	BACON CO HEALTH DEPT	11,944	0.006722%
35041	BAKER CO HEALTH DEPT	11,641	0.006551%
35051	BALDWIN CO HEALTH DEPT	32,530	0.018307%
35061	BANKS CO HEALTH DEPT	18,507	0.010415%
35071	BARROW CO HEALTH DEPT	38,322	0.021566%
35081	BARTOW CO HEALTH DEPT	52,956	0.029802%
35084	WOODWRIGHT INDUSTRIES	27,313	0.015371%
35091	BEN HILL CO HEALTH DEPT	22,124	0.012451%
35094	BEN HILL MR SERVICES	40,626	0.022863%
35101	BERRIEN CO HEALTH DEPT	18,382	0.010345%
35111	BIBB CO HEALTH DEPT	105,248	0.059231%
35121	BLECKLEY CO HEALTH DEPT	6,893	0.003879%
35131	BRANTLEY CO HEALTH DEPT	20,060	0.011289%
35141	BROOKS CO HEALTH DEPT	14,121	0.007947%
35161	BULLOCH CO HEALTH DEPT	53,501	0.030109%
35171	BURKE CO HEALTH DEPT	32,314	0.018185%
35181	BUTTS CO HEALTH DEPT	17,515	0.009857%
35191	CALHOUN CO HEALTH DEPT	5,773	0.003249%
35211	CANDLER CO HEALTH DEPT	11,218	0.006313%
35221	CARROLL CO HEALTH DEPT	38,900	0.021892%
35224	CARROLL TRAINING CENTER	44,863	0.025248%

Department of Community Health
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Schedule of Employer Contributions Subsequent to the
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As of and for the Year Ending June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
35231	CATOOSA CO HEALTH DEPT	41,985	0.023628%
35241	CHARLTON CO HEALTH DEPT	13,098	0.007371%
35271	CHATTOOGA CO HEALTH DEPT	22,572	0.012703%
35281	CHEROKEE CO HEALTH DEPT	432,850	0.243595%
35291	CLARKE CO HEALTH DEPT	364,973	0.205395%
35311	CLAYTON CO HEALTH DEPT	280,613	0.157920%
35321	CLINCH CO HEALTH DEPT	8,034	0.004521%
35331	COBB CO HEALTH DEPT	713,999	0.401816%
35341	COFFEE CO HEALTH DEPT	44,090	0.024812%
35351	COLQUITT CO HEALTH DEPT	40,159	0.022600%
35354	GREEN OAKS CENTER	31,434	0.017690%
35361	COLUMBIA CO HEALTH DEPT	46,825	0.026352%
35371	COOK CO HEALTH DEPT	17,338	0.009757%
35381	COWETA CO HEALTH DEPT	43,741	0.024616%
35391	CRAWFORD CO HEALTH DEPT	16,054	0.009035%
35411	DADE CO HEALTH DEPT	20,605	0.011596%
35421	DAWSON CO HEALTH DEPT	28,957	0.016296%
35431	DECATUR CO HEALTH DEPT	32,080	0.018053%
35441	DEKALB CO HEALTH DEPT	809,744	0.455698%
35451	DODGE CO HEALTH DEPT	8,433	0.004746%
35471	DOUGHERTY CO HEALTH DEPT	414,058	0.233019%
35481	DOUGLAS CO HEALTH DEPT	40,060	0.022545%
35491	EARLY CO HEALTH DEPT	20,944	0.011787%
35501	ECHOLS CO HEALTH DEPT	6,355	0.003576%
35521	ELBERT CO HEALTH DEPT	13,595	0.007651%
35531	EMANUEL CO HEALTH DEPT	28,416	0.015991%
35541	EVANS CO HEALTH DEPT	14,909	0.008390%
35551	FANNIN CO HEALTH DEPT	17,298	0.009735%
35561	FAYETTE CO HEALTH DEPT	43,207	0.024315%
35571	FLOYD CO HEALTH DEPT	318,507	0.179246%
35581	FORSYTH CO HEALTH DEPT	63,050	0.035482%
35591	FRANKLIN CO HEALTH DEPT	29,564	0.016638%
35601	FULTON CO HEALTH DEPT	256,837	0.144540%
35611	GILMER CO HEALTH DEPT	31,009	0.017451%
35621	GLASCOCK CO HEALTH DEPT	6,588	0.003708%
35631	GLYNN CO HEALTH DEPT	813,547	0.457839%
35641	GORDON CO HEALTH DEPT	48,173	0.027110%
35651	GRADY CO HEALTH DEPT	33,463	0.018832%
35661	GREENE CO HEALTH DEPT	17,409	0.009797%
35671	GWINNETT CO HEALTH DEPT	731,724	0.411791%
35681	HABERSHAM CO HEALTH DEPT	30,108	0.016944%
35691	HALL CO HEALTH DEPT	453,290	0.255098%
35701	HANCOCK CO HEALTH DEPT	13,926	0.007837%
35711	HARALSON CO HEALTH DEPT	17,685	0.009953%
35731	HART CO HEALTH DEPT	21,086	0.011866%
35741	HEARD CO HEALTH DEP	7,108	0.004000%
35751	HENRY CO HEALTH DEP	61,944	0.034860%
35761	HOUSTON CO HEALTH DEPT	566,462	0.318787%
35771	IRWIN CO HEALTH DEP	8,905	0.005011%
35781	JACKSON CO HEALTH DEPT	30,259	0.017029%
35791	JASPER CO HEALTH DEPT	11,820	0.006652%
35801	JEFF DAVIS CO HEALTH DEPT	22,784	0.012822%
35811	JEFFERSON CO HEALTH DEPT	23,322	0.013125%
35821	JENKINS CO HEALTH DEPT	11,007	0.006194%
35831	JOHNSON CO HEALTH DEPT	8,017	0.004512%
35841	JONES CO HEALTH DEPT	17,085	0.009615%
35851	LAMAR CO HEALTH DEPT	16,446	0.009255%
35861	LANIER CO HEALTH DEPT	9,709	0.005464%
35871	LAURENS CO HEALTH DEPT	248,010	0.139572%
35881	LEE CO HEALTH DEPT	31,916	0.017961%
35901	LINCOLN CO HEALTH DEPT	9,120	0.005133%
35921	LOWNDES CO HEALTH DEPT	458,298	0.257916%
35931	LUMPKIN CO HEALTH DEPT	28,752	0.016181%
35951	MADISON CO HEALTH DEPT	22,230	0.012510%
35971	MCDUFFIE CO HEALTH DEPT	21,322	0.011999%
35991	MERIWETHER CO HEALTH DEPT	17,727	0.009976%
36001	MILLER CO HEALTH DEPT	9,423	0.005303%
36011	MITCHELL CO HEALTH DEPT	25,036	0.014089%
36014	MITCHELL TRAINING CENTER	43,977	0.024749%
36021	MONROE CO HEALTH DEPT	21,587	0.012149%
36031	MONTGOMERY CO HEALTH DEPT	9,094	0.005118%

Department of Community Health
Georgia State Employees Post-employment Health Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2022
As of and for the Year Ending June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
36041	MORGAN CO HEALTH DEPT	16,165	0.009097%
36051	MURRAY CO HEALTH DEPT	30,468	0.017146%
36061	MUSCOGEE CO HEALTH DEPT	560,910	0.315662%
36071	NEWTON CO HEALTH DEPT	51,715	0.029103%
36081	OCONEE CO HEALTH DEPT	30,374	0.017094%
36091	OGLETHORPE CO HEALTH DEPT	11,509	0.006477%
36101	PAULDING CO HEALTH DEPT	42,353	0.023835%
36111	PEACH CO HEALTH DEPT	17,337	0.009757%
36121	PICKENS CO HEALTH DEPT	17,132	0.009641%
36131	PIERCE CO HEALTH DEPT	18,425	0.010369%
36141	PIKE CO HEALTH DEPT	11,971	0.006737%
36151	POLK CO HEALTH DEPT	31,875	0.017938%
36161	PULASKI CO HEALTH DEPT	8,893	0.005005%
36171	PUTNAM CO HEALTH DEPT	30,254	0.017026%
36191	RABUN CO HEALTH DEPT	24,670	0.013884%
36211	RICHMOND CO HEALTH DEPT	447,784	0.251999%
36221	ROCKDALE CO HEALTH DEPT	56,015	0.031524%
36241	SCREVEN PHYS HEALTH DEPT	13,276	0.007471%
36251	SEMINOLE CO HEALTH DEPT	13,660	0.007687%
36261	SPALDING CO HEALTH DEPT	41,614	0.023419%
36271	STEPHENS CO HEALTH DEPT	21,777	0.012256%
36311	TALIAFERRO CO HEALTH DEPT	6,511	0.003664%
36321	TATTNALL CO HEALTH DEPT	23,392	0.013164%
36341	TELFAIR CO HEALTH DEPT	18,135	0.010206%
36351	TERRELL CO HEALTH DEPT	9,335	0.005253%
36361	THOMAS CO HEALTH DEPT	50,264	0.028287%
36364	THOMAS GRADY MR SVC CTR	45,097	0.025379%
36371	TIFT CO HEALTH DEPT	38,545	0.021692%
36374	TIFT MR SERVICE CENTER	48,083	0.027060%
36381	TOOMBS CO HEALTH DEPT	32,040	0.018031%
36391	TOWNS CO HEALTH DEPT	15,307	0.008614%
36401	TREUTLEN CO HEALTH DEPT	9,348	0.005260%
36411	TROUP CO HEALTH DEPT	400,439	0.225354%
36421	TURNER CO HEALTH DEPT	8,591	0.004834%
36431	TWIGGS CO HEALTH DEPT	6,119	0.003444%
36441	UNION CO HEALTH DEPT	24,921	0.014025%
36451	UPSON CO HEALTH DEPT	24,246	0.013645%
36461	WALKER CO HEALTH DEPT	25,806	0.014523%
36471	WALTON CO HEALTH DEPT	57,147	0.032161%
36481	WARE CO HEALTH DEPT	74,307	0.041817%
36484	SOUTHEAST HEALTH UNIT	470,829	0.264968%
36491	WARREN CO HEALTH DEPT	5,628	0.003167%
36501	WASHINGTON CO HEALTH DEP	25,185	0.014173%
36511	WAYNE CO HEALTH DEPT	28,102	0.015815%
36531	WHEELER CO HEALTH DEPT	7,749	0.004361%
36541	WHITE CO HEALTH DEPT	27,643	0.015557%
36551	WHITFIELD CO HEALTH DEPT	97,832	0.055057%
36561	WILCOX CO HEALTH DEPT	6,081	0.003422%
36571	WILKES CO HEALTH DEPT	11,657	0.006560%
36581	WILKINSON CO HEALTH DEPT	9,265	0.005214%
36591	WORTH CO HEALTH DEPT	24,265	0.013656%
44110	GA ENVIRON FINANCE AUTHOR	138,116	0.077727%
Total		\$ 177,692,980	100.000000%