



ANNUAL FINANCIAL AUDIT • AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

Department of Community Health Georgia State Employees Postemployment Health 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



DOAA
Georgia Department
of Audits & Accounts

**Department of Community Health
Georgia State Employees Postemployment 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

Opinions

We have audited the schedule of employer allocations 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, and the related notes. We have also audited the totals for the columns titled net other post-employment 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, 2023, and the related notes.

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, 2023 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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 Schedules* 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 opinions.

Responsibilities of Management 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 and for 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 Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 Schedules.

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 Schedules, 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 Schedules.
- 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 Schedules.

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.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the State of Georgia's basic financial statements, which includes the Plan, as of and for the year ended June 30, 2023. Our report thereon, dated January 31, 2024, expressed unmodified opinions on the financial statements for all opinion units except for the business-type activities and the unemployment compensation fund, on which we expressed no opinions.

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 written in a cursive style with a horizontal line at the end.

Greg S. Griffin
State Auditor

June 24, 2024

State GASB 75 Schedules

Department of Community Health
Georgia State Employees Postemployment Health Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended 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%
13660	DOUGLAS CNTY CSB	-	0.000000%
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 COMMO COTTON	10,208	0.005745%
14083	COMMODITY COMMO 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 & 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 & LEARN	1,986,281	1.117816%
14610	GA BUILDING AUTHORITY	452,516	0.254661%
14611	STATE PROPERTY COMMISSION	62,013	0.034899%

Department of Community Health
Georgia State Employees Postemployment Health Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
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	18,320,756	10.310336%
14750	PUBLIC SAFETY	6,355,486	3.576667%
14760	PUBLIC SERVICE COMMISSION	355,030	0.199800%
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 & 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 INVESTIGATON	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 TECHNICAL	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%

Department of Community Health
Georgia State Employees Postemployment Health Benefit Fund
Schedule of Employer Allocations
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Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
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%
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%

Department of Community Health
Georgia State Employees Postemployment Health Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
35731	HART CO HEALTH DEPT	\$ 21,086	0.011866%
35741	HEARD CO HEALTH DEPT	7,108	0.004000%
35751	HENRY CO HEALTH DEPT	61,944	0.034860%
35761	HOUSTON CO HEALTH DEPT	566,462	0.318787%
35771	IRWIN CO HEALTH DEPT	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%
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%

Department of Community Health
Georgia State Employees Postemployment Health Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2023

Payroll Location Number	Employer Name	2023 Employer Contributions	2023 Employer Allocation Percentage
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 DEPT	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%
44100	GA DEVELOPMENT AUTHORITY	-	0.000000%
44110	GA ENVIRON FINANCE AUTHOR	138,116	0.077727%
	Total	\$ 177,692,980	100.000000%

Department of Community Health
Georgia State Employees Postemployment Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2023

Payroll Location Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense			
		2023 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 Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
36251	SEMINOLE CO HEALTH DEPT	\$ 21,788	\$ 748	\$ 1,564	\$ 10,723	\$ 14,409	\$ 27,444	\$ 22,638	\$ 99	\$ 231	\$ 22,968	\$ (12,991)	\$ 2,007	\$ (10,984)
36261	SPALDING CO HEALTH DEPT	66,379	2,280	4,766	32,667	908	40,621	68,969	302	7,793	77,064	(39,582)	5,235	(34,347)
36271	STEPHENS CO HEALTH DEPT	34,739	1,193	2,494	17,096	16,932	37,715	36,094	158	715	36,967	(20,715)	7,570	(13,145)
36311	TALIAFERRO CO HEALTH DEPT	10,385	357	746	5,111	4,814	11,028	10,790	47	5,932	16,769	(6,194)	1,285	(4,909)
36321	TATTNALL CO HEALTH DEPT	37,312	1,282	2,679	18,362	14,079	36,402	38,768	170	4,683	43,621	(22,248)	10,100	(12,148)
36341	TELFAIR CO HEALTH DEPT	28,928	994	2,077	14,236	8,577	25,884	30,057	132	1,063	31,252	(17,249)	7,838	(9,411)
36351	TERRELL CO HEALTH DEPT	14,889	511	1,069	7,327	8,287	17,194	15,470	68	1,536	17,074	(8,877)	7,406	(1,471)
36361	THOMAS CO HEALTH DEPT	80,177	2,754	5,756	39,457	2,485	50,452	83,305	365	3,023	86,693	(47,809)	(4,179)	(51,988)
36364	THOMAS GRADY MR SVC CTR	71,935	2,471	5,164	35,401	2,402	45,438	74,741	327	89,048	164,116	(42,893)	(37,925)	(80,818)
36371	TIFT CO HEALTH DEPT	61,484	2,112	4,414	30,258	10,842	47,626	63,883	280	10,833	74,996	(36,661)	358	(36,303)
36374	TIFT MR SERVICE CENTER	76,700	2,635	5,507	37,746	19,340	65,228	79,692	349	11,885	91,926	(45,734)	19,528	(26,206)
36381	TOOMBS CO HEALTH DEPT	51,108	1,756	3,669	25,151	31,191	61,767	53,101	233	1,453	54,787	(30,473)	10,350	(20,123)
36391	TOWNS CO HEALTH DEPT	24,416	839	1,753	12,016	24,717	39,325	25,368	111	4,499	29,978	(14,550)	6,650	(7,908)
36401	TREUTLEN CO HEALTH DEPT	14,909	512	1,070	7,337	9,451	18,370	15,491	68	-	15,559	(8,888)	3,975	(4,913)
36411	TROUP CO HEALTH DEPT	638,749	21,943	45,858	314,346	240,700	622,847	663,669	2,908	3,872	670,449	(380,872)	166,255	(214,617)
36421	TURNER CO HEALTH DEPT	13,702	471	984	6,743	7,303	15,501	14,236	62	2,016	16,314	(8,170)	(1,376)	(9,546)
36431	TWIGGS CO HEALTH DEPT	9,762	335	701	4,804	6,317	12,157	10,143	44	15,372	25,559	(5,821)	11,164	5,343
36441	UNION CO HEALTH DEPT	39,753	1,366	2,854	19,563	10,291	34,074	41,304	181	995	42,480	(23,704)	9,078	(14,626)
36451	UPSON CO HEALTH DEPT	38,676	1,329	2,777	19,033	9,166	32,305	40,185	176	8,825	49,186	(23,061)	(2,689)	(25,750)
36461	WALKER CO HEALTH DEPT	41,164	1,414	2,955	20,258	3,618	28,245	42,770	187	17,155	60,112	(24,546)	(19,635)	(44,181)
36471	WALTON CO HEALTH DEPT	91,158	3,132	6,545	44,861	17,462	72,000	94,714	415	35,060	130,189	(54,357)	5,122	(49,235)
36481	WARE CO HEALTH DEPT	118,527	4,072	8,509	58,330	29,620	100,531	123,151	540	10,223	133,914	(70,673)	11,615	(59,058)
36484	SOUTHEAST HEALTH UNIT	751,032	25,800	53,919	369,603	406,603	855,925	780,332	3,419	-	783,751	(447,823)	313,504	(134,319)
36491	WARREN CO HEALTH DEPT	8,977	308	644	4,418	4,922	10,222	9,327	41	5,637	15,005	(5,351)	(1,759)	(7,110)
36501	WASHINGTON CO HEALTH DEPT	40,172	1,380	2,884	19,770	4,612	28,646	41,740	183	-	41,923	(23,953)	9,729	(14,224)
36511	WAYNE CO HEALTH DEPT	44,826	1,540	3,218	22,060	13,646	40,464	46,575	204	2,330	49,109	(26,730)	5,303	(21,427)
36531	WHEELER CO HEALTH DEPT	12,361	425	887	6,083	4,982	12,377	12,843	56	1,224	14,123	(7,371)	(178)	(7,549)
36541	WHITE CO HEALTH DEPT	44,095	1,515	3,166	21,700	19,042	45,423	45,815	201	-	46,016	(26,294)	14,554	(11,740)
36551	WHITFIELD CO HEALTH DEPT	156,055	5,361	11,204	76,799	2,302	95,666	162,143	710	175,673	338,526	(93,054)	(56,238)	(149,292)
36561	WILCOX CO HEALTH DEPT	9,699	333	696	4,773	3,541	9,343	10,078	44	-	10,122	(5,783)	657	(5,146)
36571	WILKES CO HEALTH DEPT	18,594	639	1,335	9,151	5,903	17,028	19,319	85	488	19,892	(11,087)	1,690	(9,397)
36581	WILKINSON CO HEALTH DEPT	14,779	508	1,061	7,273	6,122	14,964	15,355	67	7,302	22,724	(8,812)	(704)	(9,516)
36591	WORTH CO HEALTH DEPT	38,707	1,330	2,779	19,049	23,926	47,084	40,217	176	-	40,393	(23,081)	17,918	(5,163)
44100	GA DEVELOPMENT AUTHORITY	-	-	-	-	2,599	2,599	-	-	108,350	108,350	-	(72,128)	(72,128)
44110	GA ENVIRON FINANCE AUTHOR	220,311	7,568	15,817	108,421	38,233	170,039	228,906	1,003	17,229	247,138	(131,367)	(23,700)	(155,067)
Total		\$ 283,442,641	\$ 9,737,068	\$ 20,349,232	\$ 139,489,835	\$ 63,309,773	\$ 232,885,908	\$ 294,500,501	\$ 1,290,282	\$ 63,309,773	\$ 359,100,556	\$ (169,010,499)	\$ -	\$ (169,010,499)

Department of Community Health
Georgia State Employees Postemployment Health Benefit Fund
Notes to the Schedules of Employer Allocations
And OPEB Amounts by Employer
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NOTE 1 – PLAN DESCRIPTION

The Georgia State Employees Postemployment Health 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, 2022 through June 30, 2023 for the fiscal year 2023. 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 active employee participation in the State OPEB Fund is based on their current employer payroll location, if available, with payroll locations less than 60000 designated as State. When unavailable, it is based upon a review of their pension system, pension Department, and pension System code. The methodology used to determine retiree participation in the State OPEB Fund is based on their last employer payroll location, if available. When unavailable, it is based upon a review of their historical classification in conjunction with any other available employer payroll location information.

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, 2023 is as follows (amounts in thousands):

	FY23
Total employer contributions per audited financial statements	\$ 177,693

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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, 2023 were as follows (amounts in thousands):

	FY23
Total OPEB liability	\$ 2,314,186
Plan fiduciary net position	2,030,744
Employers' net OPEB liability	\$ 283,442
Plan fiduciary net position as a percentage of total OPEB liability	87.75%

Actuarial Assumptions

The collective total OPEB liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of June 30, 2022, with update procedures used to roll forward the total OPEB liability to June 30, 2023. 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	7.00%
Ultimate trend rate	4.00%
Year of ultimate trend rate	2032

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 105% for females) with the MP-2019 Projection scale applied generationally.

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The actuarial assumptions used in the June 30, 2022 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, 2022 valuation were based on a review of recent plan experience done concurrently with the June 30, 2022 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.

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:

Asset class	Target allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.0%	1.5%
Equities	70.0%	9.4%
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, 2023, for the State OPEB fund, a discount rate of 7.00% was used, the same as last year's rate. 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 2122.

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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):

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Collective net OPEB liability	\$ 507,968	\$ 283,443	\$ 89,992

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	\$ 59,184	\$ 283,443	\$ 546,769

OPEB plan fiduciary net position: Detailed information about the OPEB plan’s fiduciary net position is available in the 2023 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 remained the same as the prior measurement date at 7.00%. 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

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employment. For the year ended June 30, 2023 this number is 7.61 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 4.13 years.

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, 2023 (amounts in thousands):

	Year of deferral	Amortization period	Beginning of year balance	Current Year		End of year balance
				Additions	Deductions	
Deferred outflows of resources:						
Changes of assumptions	2020	4.30 Years	\$ 8,028	\$ -	\$ (6,176)	\$ 1,852
	2023	4.13 Years	-	181,611	(43,974)	137,637
			<u>\$ 8,028</u>	<u>\$ 181,611</u>	<u>\$ (50,150)</u>	<u>\$ 139,489</u>
Difference between expected and actual experience	2022	4.22 Years	\$ 14,123	\$ -	\$ (4,386)	\$ 9,737
			<u>\$ 14,123</u>	<u>\$ -</u>	<u>\$ (4,386)</u>	<u>\$ 9,737</u>
Net difference between projected and actual earnings on OPEB plan investments (1)	2019	5.0 Years	\$ 9,864	\$ -	\$ (9,864)	\$ -
	2020	5.0 Years	26,424	-	(13,212)	13,212
	2021	5.0 Years	(89,442)	-	29,814	(59,628)
	2022	5.0 Years	216,156	-	(54,039)	162,117
	2023	5.0 Years	-	(119,189)	23,838	(95,351)
			<u>\$ 163,002</u>	<u>\$ (119,189)</u>	<u>\$ (23,463)</u>	<u>\$ 20,350</u>
Deferred inflows of resources:						
Difference between expected and actual experience	2019	4.35 Years	\$ 29,124	\$ -	\$ (29,124)	\$ -
	2020	4.35 Years	56,009	-	(43,084)	12,925
	2021	4.35 Years	351,762	-	(152,940)	198,822
	2023	4.13 Years	-	109,192	(26,439)	82,753
			<u>\$ 436,895</u>	<u>\$ 109,192</u>	<u>\$ (251,587)</u>	<u>\$ 294,500</u>
Changes of assumptions	2019	4.34 years	\$ 53,018	\$ -	\$ (53,018)	\$ -
	2021	4.30 years	2,282	-	(993)	1,289
			<u>\$ 55,300</u>	<u>\$ -</u>	<u>\$ (54,011)</u>	<u>\$ 1,289</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 outflow of resources related to OPEB.

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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:

2024	\$	(129,485)
2025		(23,872)
2026		48,701
2027		(21,558)
Thereafter		-
Total	\$	(126,214)

Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2023 are as follows (amounts in thousands):

Service cost	\$	31,683
Interest on the total OPEB liability and net cash flow		150,839
Projected earnings on plan investments		(125,550)
Administrative expense		1,615
Recognition (Amortization) of deferred inflows & outflows of resources:		
Difference between expected and actual experience		(247,200)
Changes of assumptions		(3,862)
Net difference between projected and actual earnings on plan investments		23,464
Collective OPEB Expense (Income)	\$	(169,011)

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>.