



FISCAL YEAR 2024

• AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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, 2023**
(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, 2023 (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, 2024.

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, 2024 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,



Greg S. Griffin
State Auditor

September 10, 2024

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, 2023
As of and for the Year Ending June 30, 2024

Payroll Location Number	Employer Name	2024 Employer Contributions (1)	2024 Employer Allocation Percentage
13610	LOOKOUT MTN CSB	\$ 14,608	0.003249%
13630	HIGHLAND RIVERS CSB	39,536	0.008794%
13640	AVITA COMMUNITY PARTNERS	9,011	0.002004%
13680	DEKALB CSB	46,981	0.010449%
13690	VIEW POINTE HEALTH	108,560	0.024146%
13700	CLAYTON CSB	40,695	0.009051%
13710	ADVANTAGE BEHAVIORAL HLTH	43,591	0.009695%
13720	PATHWAYS CENTER	24,151	0.005372%
13730	MCINTOSH TRAIL CSB	21,291	0.004736%
13740	RIVER EDGE BEHAVIORAL HLT	197,565	0.043942%
13760	OCONEE CSB	21,978	0.004888%
13770	SERENITY BHS	23,794	0.005292%
13790	NEW HORIZONS	72,655	0.016160%
13800	MIDDLE FLINT CSB	51,450	0.011443%
13810	CSB MIDDLE GA	70,519	0.015685%
13820	ALBANY AREA CSB	26,659	0.005929%
13830	THE GA PINES CSB	25,791	0.005736%
13840	SOUTH GA CSB	43,466	0.009668%
13850	PINELAND CSB	48,689	0.010829%
13860	SATILLA (UNISON) CSB	65,827	0.014641%
13880	GATEWAY CSB	26,709	0.005941%
14000	GA PEANUT COMMISSION	64,368	0.014317%
14010	ADMINISTRATIVE SERVICES	2,823,262	0.627945%
14020	COURT OF APPEALS	1,641,405	0.365078%
14030	SUPREME COURT	1,246,939	0.277342%
14040	SUPERIOR COURT	6,256,811	1.391628%
14050	LAKE LANIER ISLAND AUTH	41,612	0.009255%
14060	GA AGRICULTURAL EXPO AUTH	347,998	0.077401%
14080	AGRICULTURE	3,460,681	0.769718%
14081	COMMODITY COMM 0COTTON	25,472	0.005666%
14083	COMMODITY COMM0 MILK	19,292	0.004291%
14090	AUDITS	2,817,286	0.626616%
14100	BANKING AND FINANCE	856,141	0.190421%
14120	GA INSURANCE COMMISSIONER	2,232,215	0.496485%
14130	DEFENSE	2,862,910	0.636763%
14140	DEPT OF COMMUNITY HEALTH	6,480,016	1.441273%
14150	TECHNICAL AND ADULT EDUC	4,389,759	0.976362%
14160	EDUCATION	10,097,804	2.245935%
14170	ERS EMPLOYEES	972,581	0.216320%
14180	DEPT OF COMMUNITY AFFAIRS	4,171,776	0.927879%
14181	GA COMMISSION ON THE HOLOCAUST	28,983	0.006446%
14190	FORESTRY COMMISSION	3,838,493	0.853750%
14210	PLANNING AND BUDGET	3,525,427	0.784119%
14220	SUBSEQUENT INJURY TRUST	83,625	0.018600%
14230	BEHAV HEALTH & DEVEL DISA	26,025,253	5.788489%
14240	DEPT OF HUMAN RESOURCES	15,552,251	3.459103%
14241	GA VOCATIONAL REHAB AGENCY	5,452,873	1.212818%
14250	PUBLIC HEALTH	11,053,877	2.458583%
14310	DEPT OF COMMUNITY SUPERVISION	14,023,527	3.119087%
14410	DEPT OF JUVENILE JUSTICE	17,129,198	3.809845%
14440	GENERAL ASSEMBLY OF GA	760,602	0.169172%
14441	GENERAL ASSEMBLY OF GA EMP'S	2,184,334	0.485835%
14470	DEPT OF DRIVERS SERVICES	4,373,551	0.972757%
14500	FINANCING/INVESTMENT COMM	1,132,689	0.251931%
14510	ADM OFFICE OF THE COURTS	1,100,021	0.244665%
14530	PROSECUTING ATTRNYS CNCL	9,134,580	2.031696%
14550	GA PUBLIC DEFENDER COUNCIL	8,144,522	1.811489%
14560	GA SUP COURT CLERK'S AUTH	102,613	0.022823%
14570	DEPT EARLY CARE & LEARN	4,986,913	1.109180%
14610	GA BUILDING AUTHORITY	1,057,348	0.235173%
14611	STATE PROPERTY COMMISSION	151,658	0.033732%
14630	DEPT ECONOMIC DEVELOPMENT	1,487,090	0.330756%
14640	LABOR	5,763,858	1.281987%
14660	LAW DEPARTMENT	3,351,011	0.745326%
14700	GA TECHNOLOGY AUTHORITY	2,277,263	0.506505%
14701	STATE ACCOUNTING OFFICE	1,396,860	0.310687%
14720	NATURAL RESOURCES	13,053,774	2.903396%
14730	GA DEPT OF CORRECTIONS	47,610,672	10.589474%
14750	PUBLIC SAFETY	16,454,100	3.659690%
14760	PUBLIC SERVICE COMMISSION	870,043	0.193513%

Department of Community Health
Georgia State Employees Post-employment Health Benefit Fund
Schedule of Employer Contributions Subsequent to the
Measurement Date of June 30, 2023
As of and for the Year Ending June 30, 2024

Payroll Location Number	Employer Name	2024 Employer Contributions (1)	2024 Employer Allocation Percentage
14770	REVENUE	7,234,236	1.609025%
14780	STUDENT FINANCE COMM	1,140,448	0.253656%
14790	SECRETARY OF STATE	1,972,453	0.438709%
14810	TRS EMPLOYEES	3,410,788	0.758621%
14820	DEPT OF TRANSPORTATION	30,119,952	6.699224%
14830	STATE ROAD & TOLLWAY AUTH	1,057,291	0.235161%
14831	ATLANTA REGION TRANSIT LINK AUTHORITY	297,833	0.066243%
14840	VETERANS SERVICE	897,024	0.199515%
14860	WORKERS' COMPENSATION	1,225,392	0.272549%
14870	GA BUREAU OF INVESTIGATON	10,038,279	2.232696%
14880	PARDONS AND PAROLES BOARD	1,322,373	0.294120%
14890	GA CORRECTNL INDUSTRIES	1,205,705	0.268171%
18180	COASTAL PINES TECH COLLEGE	1,473,962	0.327836%
18200	ALBANY TECH COLLEGE	1,533,927	0.341173%
18220	ATHENS TECHNICAL COLLEGE	1,940,344	0.431568%
18230	ATLANTA TECH COLLEGE	1,953,380	0.434467%
18240	AUGUSTA TECH COLLEGE	2,059,522	0.458075%
18260	W GEORGIA TECH COLLEGE	2,343,871	0.521320%
18270	CHATTAHOOCHEE TECH COLL	3,664,166	0.814977%
18280	COLUMBUS TECH COLLEGE	1,615,222	0.359255%
18290	GA NW TECHNICAL COLLEGE	2,400,858	0.533994%
18300	GEORGIA PIEDMONT TECHNICA	1,518,202	0.337676%
18320	GWINNETT TECH COLLEGE	3,219,244	0.716018%
18340	LANIER TECHNICAL COLLEGE	1,998,391	0.444478%
18350	CENTRAL GA TECH COLLEGE	4,136,947	0.920132%
18370	SOUTHERN REGIONAL TECH COLLEGE	2,404,009	0.534695%
18380	NORTH GA TECH COLLEGE	1,309,201	0.291190%
18410	SAVANNAH TECH COLLEGE	1,934,824	0.430340%
18420	S GA TECHNICAL COLLEGE	1,002,929	0.223070%
18430	SOUTHEASTERN TECH COLL	1,096,820	0.243953%
18440	OGEECHEE TECH COLLEGE	1,195,885	0.265987%
18500	SOUTHERN CRESCENT TECH	1,966,714	0.437433%
18510	WIREGRASS TECHNICAL COLL	2,028,609	0.451199%
18520	OCONEE FALL LINE TECH COL	1,079,834	0.240175%
25010	DFACS REGION #1	2,318,099	0.515587%
25020	DFACS REGION #2	2,027,450	0.450942%
25030	DFACS REGION #3	2,116,617	0.470774%
25040	DFACS REGION #4	2,691,274	0.598588%
25050	DFACS REGION #5	2,619,642	0.582656%
25060	DFACS REGION #6	1,890,291	0.420435%
25070	DFACS REGION #7	1,818,919	0.404561%
25080	DFACS REGION #8	1,891,223	0.420642%
25090	DFACS REGION #9	3,257,349	0.724494%
25100	DFACS REGION #10	3,634,604	0.808402%
25110	DFACS REGION #11	2,211,514	0.491881%
25120	DFACS REGION #12	1,698,568	0.37792%
25130	DFACS REGION #13	5,276,574	1.173606%
25140	DFACS REGION #14	6,854,852	1.524644%
35011	APPLING CO HEALTH DEPT	60,735	0.013509%
35021	ATKINSON CO HEALTH DEPT	34,977	0.007780%
35031	BACON CO HEALTH DEPT	31,409	0.006986%
35041	BAKER CO HEALTH DEPT	32,746	0.007283%
35051	BALDWIN CO HEALTH DEPT	81,253	0.018072%
35061	BANKS CO HEALTH DEPT	52,085	0.011585%
35071	BARROW CO HEALTH DEPT	99,711	0.022178%
35081	BARTOW CO HEALTH DEPT	138,680	0.030845%
35084	WOODWRIGHT INDUSTRIES	79,944	0.017781%
35091	BEN HILL CO HEALTH DEPT	45,327	0.010082%
35094	BEN HILL MR SERVICES	108,009	0.024023%
35101	BERRIEN CO HEALTH DEPT	39,000	0.008674%
35111	BIBB CO HEALTH DEPT	292,701	0.065102%
35121	BLECKLEY CO HEALTH DEPT	18,394	0.004091%
35131	BRANTLEY CO HEALTH DEPT	44,507	0.009899%
35141	BROOKS CO HEALTH DEPT	28,006	0.006229%
35161	BULLOCH CO HEALTH DEPT	117,779	0.026196%
35171	BURKE CO HEALTH DEPT	73,085	0.016255%
35181	BUTTS CO HEALTH DEPT	43,312	0.009633%
35191	CALHOUN CO HEALTH DEPT	17,021	0.003786%
35211	CANDLER CO HEALTH DEPT	26,311	0.005852%
35221	CARROLL CO HEALTH DEPT	96,445	0.021451%
35224	CARROLL TRAINING CENTER	108,701	0.024177%

Department of Community Health
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35231	CATOOSA CO HEALTH DEPT	107,935	0.024007%
35241	CHARLTON CO HEALTH DEPT	36,300	0.008074%
35271	CHATTOOGA CO HEALTH DEPT	55,361	0.012313%
35281	CHEROKEE CO HEALTH DEPT	1,076,520	0.239438%
35291	CLARKE CO HEALTH DEPT	973,542	0.216533%
35311	CLAYTON CO HEALTH DEPT	768,561	0.170942%
35321	CLINCH CO HEALTH DEPT	18,397	0.004092%
35331	COBB CO HEALTH DEPT	1,768,460	0.393338%
35341	COFFEE CO HEALTH DEPT	128,570	0.028596%
35351	COLQUITT CO HEALTH DEPT	100,595	0.022374%
35354	GREEN OAKS CENTER	81,649	0.018160%
35361	COLUMBIA CO HEALTH DEPT	112,188	0.024953%
35371	COOK CO HEALTH DEPT	41,282	0.009182%
35381	COWETA CO HEALTH DEPT	104,707	0.023289%
35391	CRAWFORD CO HEALTH DEPT	40,846	0.009085%
35411	DADE CO HEALTH DEPT	47,716	0.010613%
35421	DAWSON CO HEALTH DEPT	66,938	0.014888%
35431	DECATUR CO HEALTH DEPT	78,278	0.017410%
35441	DEKALB CO HEALTH DEPT	1,827,579	0.406487%
35451	DODGE CO HEALTH DEPT	13,937	0.003100%
35471	DOUGHERTY CO HEALTH DEPT	1,069,068	0.237780%
35481	DOUGLAS CO HEALTH DEPT	120,215	0.026738%
35491	EARLY CO HEALTH DEPT	53,885	0.011985%
35501	ECHOLS CO HEALTH DEPT	15,317	0.003407%
35521	ELBERT CO HEALTH DEPT	36,383	0.008092%
35531	EMANUEL CO HEALTH DEPT	79,551	0.017694%
35541	EVANS CO HEALTH DEPT	38,847	0.008640%
35551	FANNIN CO HEALTH DEPT	48,606	0.010811%
35561	FAYETTE CO HEALTH DEPT	92,469	0.020567%
35571	FLOYD CO HEALTH DEPT	797,498	0.177378%
35581	FORSYTH CO HEALTH DEPT	161,918	0.036014%
35591	FRANKLIN CO HEALTH DEPT	72,259	0.016072%
35601	FULTON CO HEALTH DEPT	2,102,803	0.467702%
35611	GILMER CO HEALTH DEPT	76,237	0.016956%
35621	GLASCOCK CO HEALTH DEPT	13,548	0.003013%
35631	GLYNN CO HEALTH DEPT	1,991,461	0.442937%
35641	GORDON CO HEALTH DEPT	124,655	0.027726%
35651	GRADY CO HEALTH DEPT	83,206	0.018507%
35661	GREENE CO HEALTH DEPT	43,498	0.009675%
35671	GWINNETT CO HEALTH DEPT	1,707,077	0.379685%
35681	HABERSHAM CO HEALTH DEPT	79,108	0.017595%
35691	HALL CO HEALTH DEPT	1,170,873	0.260423%
35701	HANCOCK CO HEALTH DEPT	28,089	0.006247%
35711	HARALSON CO HEALTH DEPT	43,143	0.009596%
35731	HART CO HEALTH DEPT	49,960	0.011112%
35741	HEARD CO HEALTH DEP	17,896	0.003980%
35751	HENRY CO HEALTH DEP	163,537	0.036374%
35761	HOUSTON CO HEALTH DEPT	1,385,493	0.308159%
35771	IRWIN CO HEALTH DEP	17,944	0.003991%
35781	JACKSON CO HEALTH DEPT	96,920	0.021557%
35791	JASPER CO HEALTH DEPT	34,176	0.007601%
35801	JEFF DAVIS CO HEALTH DEPT	40,007	0.008898%
35811	JEFFERSON CO HEALTH DEPT	57,656	0.012824%
35821	JENKINS CO HEALTH DEPT	17,369	0.003863%
35831	JOHNSON CO HEALTH DEPT	19,605	0.004360%
35841	JONES CO HEALTH DEPT	49,740	0.011063%
35851	LAMAR CO HEALTH DEPT	41,087	0.009138%
35861	LANIER CO HEALTH DEPT	15,574	0.003464%
35871	LAURENS CO HEALTH DEPT	625,108	0.139035%
35881	LEE CO HEALTH DEPT	77,789	0.017302%
35901	LINCOLN CO HEALTH DEPT	16,303	0.003626%
35921	LOWNDES CO HEALTH DEPT	1,070,316	0.238058%
35931	LUMPKIN CO HEALTH DEPT	74,342	0.016535%
35951	MADISON CO HEALTH DEPT	57,121	0.012705%
35971	MCDUFFIE CO HEALTH DEPT	53,018	0.011792%
35991	MERIWETHER CO HEALTH DEPT	45,796	0.010186%
36001	MILLER CO HEALTH DEPT	23,021	0.005120%
36011	MITCHELL CO HEALTH DEPT	57,685	0.012830%
36014	MITCHELL TRAINING CENTER	108,279	0.024083%
36021	MONROE CO HEALTH DEPT	45,425	0.010103%
36031	MONTGOMERY CO HEALTH DEPT	22,368	0.004975%

Department of Community Health
Georgia State Employees Post-employment Health Benefit Fund
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Payroll Location Number	Employer Name	2024 Employer Contributions (1)	2024 Employer Allocation Percentage
36041	MORGAN CO HEALTH DEPT	44,542	0.009907%
36051	MURRAY CO HEALTH DEPT	66,121	0.014706%
36061	MUSCOGEE CO HEALTH DEPT	1,445,388	0.321480%
36071	NEWTON CO HEALTH DEPT	137,565	0.030597%
36081	OCONEE CO HEALTH DEPT	74,808	0.016639%
36091	OGLETHORPE CO HEALTH DEPT	29,924	0.006656%
36101	PAULDING CO HEALTH DEPT	112,301	0.024978%
36111	PEACH CO HEALTH DEPT	49,341	0.010974%
36121	PICKENS CO HEALTH DEPT	47,576	0.010582%
36131	PIERCE CO HEALTH DEPT	50,399	0.011210%
36141	PIKE CO HEALTH DEPT	26,372	0.005866%
36151	POLK CO HEALTH DEPT	79,245	0.017626%
36161	PULASKI CO HEALTH DEPT	24,581	0.005467%
36171	PUTNAM CO HEALTH DEPT	76,791	0.017080%
36191	RABUN CO HEALTH DEPT	60,181	0.013385%
36211	RICHMOND CO HEALTH DEPT	1,122,498	0.249664%
36221	ROCKDALE CO HEALTH DEPT	132,838	0.029546%
36241	SCREVEN PHYS HEALTH DEPT	30,269	0.006732%
36251	SEMINOLE CO HEALTH DEPT	34,172	0.007601%
36261	SPALDING CO HEALTH DEPT	87,955	0.019563%
36271	STEPHENS CO HEALTH DEPT	52,681	0.011717%
36311	TALIAFERRO CO HEALTH DEPT	15,097	0.003358%
36321	TATNALL CO HEALTH DEPT	55,821	0.012416%
36341	TELFAIR CO HEALTH DEPT	42,249	0.009397%
36351	TERRELL CO HEALTH DEPT	22,989	0.005113%
36361	THOMAS CO HEALTH DEPT	132,134	0.029389%
36364	THOMAS GRADY MR SVC CTR	119,995	0.026689%
36371	TIFT CO HEALTH DEPT	97,322	0.021646%
36374	TIFT MR SERVICE CENTER	114,845	0.025544%
36381	TOOMBS CO HEALTH DEPT	79,535	0.017690%
36391	TOWNS CO HEALTH DEPT	40,565	0.009022%
36401	TREUTLEN CO HEALTH DEPT	22,920	0.005098%
36411	TROUP CO HEALTH DEPT	944,127	0.209991%
36421	TURNER CO HEALTH DEPT	20,488	0.004557%
36431	TWIGGS CO HEALTH DEPT	13,788	0.003067%
36441	UNION CO HEALTH DEPT	61,008	0.013569%
36451	UPSON CO HEALTH DEPT	54,122	0.012038%
36461	WALKER CO HEALTH DEPT	68,840	0.015311%
36471	WALTON CO HEALTH DEPT	167,631	0.037284%
36481	WARE CO HEALTH DEPT	171,698	0.038189%
36484	SOUTHEAST HEALTH UNIT	1,110,938	0.247093%
36491	WARREN CO HEALTH DEPT	14,629	0.003254%
36501	WASHINGTON CO HEALTH DEP	57,671	0.012827%
36511	WAYNE CO HEALTH DEPT	74,186	0.016500%
36531	WHEELER CO HEALTH DEPT	18,941	0.004213%
36541	WHITE CO HEALTH DEPT	69,452	0.015447%
36551	WHITFIELD CO HEALTH DEPT	224,968	0.050037%
36561	WILCOX CO HEALTH DEPT	14,796	0.003291%
36571	WILKES CO HEALTH DEPT	28,588	0.006358%
36581	WILKINSON CO HEALTH DEPT	19,210	0.004273%
36591	WORTH CO HEALTH DEPT	58,024	0.012906%
44110	GA ENVIRON FINANCE AUTHOR	384,245	0.085463%
	Total	\$ 449,603,596	100.000000%

(1) The employer contribution amount includes a transfer that was made in accordance with the State Health Benefit Plan funding policy in the amount of \$283,442,641 that has been included using the same allocation method as the monthly contribution amounts.