



# Ben Hill County Board of Health Meeting

AGENDA

February 21, 2024 | 12:00 P.M. | Ben Hill County Health Department

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1. Call to Order
2. Introductions
3. Roles and Responsibilities of BOH Members Video/Lunch
4. Public Comments
5. Approval of December 20, 2023 Minutes
  - ❑ Motion \_\_\_\_\_
  - ❑ Second \_\_\_\_\_
6. Business
  - Financial Updates – Teresa Giles
    - Revenue & Expense Summary
  - Public Health Updates
    - Health Director’s Updates – Mark J. Eanes, MD, MBA, Health Director
    - Environmental Health Fee Schedule Update – Blake Lowery, MS
      - Motion \_\_\_\_\_
      - Second \_\_\_\_\_
  - Election of Officers
    - Chairman, Vice Chairman, Secretary
      - Motion \_\_\_\_\_
      - Second \_\_\_\_\_
7. Health Department Updates – Christine Naylor, RN
8. Environmental Health Update – Alex Collins, MPH
9. Announcements
  - ❑ 2024 Board of Health Schedule
  - ❑ Next Meeting – Tuesday, May 15 @ 12:00 (Budget Meeting)
10. Adjournment





# Ben Hill County Board of Health Meeting

MINUTES

December 20, 2023 | 12:00 P.M. | Ben Hill County Health Department

### Members Present

Daniel Cowan, Chairman  
Heath Parrish, Vice-Chairman  
Susan Smith  
Tolisa Smith

### Members Absent

Mayor Jason Holt  
Thelma Graham, Secretary  
Dawn Clements

### Others Present

Mark J. Eanes, MD, MBA  
Dwain Butler  
Teresa Giles  
Courtney Sheeley  
Missy Sims, RN  
Chris Naylor, RN  
Alex Collins  
Julie Parker  
Sandra Sheppard  
Nikki Payne

### Call to Order

Mr. Cowan called the meeting to order at 12:03 PM.

### Introductions

Missy Sims, Women’s Health Coordinator, and Tolisa Smith, newly appointed Board member, were introduced.

### Public Comments

There were no public comments.

### Approval of Previous Minutes

Mr. Parrish made a motion to approve the minutes from September 20, 2023. Ms. Susan Smith seconded the motion. All were in favor and the motion passed.

### Financial Updates (Teresa Giles, District Administrator)

The Revenue & Expense Summary was presented and showed no changes in the budget since the last meeting. The health department has spent 38% of the budget as of November 30.

### Public Health Updates (Mark J. Eanes, MD, MBA, District Health Director)

- The State Health Commissioner, Dr. Toomey, came to Valdosta as the guest speaker at a banquet for Dr. Grow, who was receiving the Boy Scouts Distinguished Citizen Award. She spent the next day at the District Office where a new program, “Healthy on Purpose” was presented. This program is designed to help communities make healthy choices by introducing them to services provided by their local health department. It is also to remind employees of their purpose in public health.
- Customer Service training will be held to refresh all employees on public service.
- Health departments will soon have pictures of local clients placed in the lobby with QR Codes that will share their story of services received.
- Covid is on the uptick but is not increasing hospitalization dramatically.
- Our District is working on a post-exposure prophylactic for rape victims. These victims are being referred to the local health departments since most hospitals are not providing the needed prescriptions. The total cost is around three thousand dollars (\$3,000) and we are working with the state to be able to dispense these drugs.

- The Board of Health Bylaws are being revised with the new meeting schedule. An audit requirement is for the board to meet four times per year. The state is looking at introducing a law that will allow attendance by Zoom at BOH meetings which would help when a quorum is needed, or members are out of town. Dr. Eanes prefers those meetings to be in person.

### **Women's Health Program Updates (Missy Sims, RN, Women's Health Coordinator)**

- Dr. Eanes introduced Missy Sims, RN with the Women's Health Program.
- Mrs. Sims distributed handouts and presented detailed overviews about each of the various programs under Women's Health.
- A success story was shared that showed how our programs work together. A Ben Hill patient, age 56, came in for STD screening. While there, she was introduced to the Breast and Cervical Cancer Program as well as other programs related to her health issues. A lump was discovered during her clinical breast examination, and she was referred for a diagnostic mammogram and a surgeon. Fortunately, the lump was non-cancerous. One step through the door connected her with all the services of the Women's Health Program.

### **Oath of Office**

Tolisa Smith was sworn in in the Advocate for the Needy, Underprivileged, or Elderly position, which is appointed by the County Commission. Ms. Smith's term will end on December 31, 2029.

### **By-Law Revisions**

By-Law revision recommendations were presented to the Board. Mr. Parrish made a motion to adopt the changes as presented. Ms. Susan Smith seconded the motion. All were in favor and the motion passed.

### **Health Department Updates (Christine Naylor, RN, County Nurse Manager)**

- One hundred forty-seven (147) doses of flu vaccine were administered at the Drive Thru Flu clinics from October 27 through December 8. The Flu vaccine was administered at 11 off-site businesses and all schools for students that missed the initial visit.
- Pamphlets and information about health department services were distributed at the primary schools Trick or Treat event.
- Blood pressure and blood sugar screenings were done at the County Employee Health Fair.
- A no-fee STD Clinic was held December 6 with 14 clients. Eight clients were diagnosed with a STD and one contact was treated.
- Two members of the staff attended the Web EOC training provided by Emergency Preparedness.
- Free covid testing kits are still provided upon request. Monthly car seat classes continue to be offered. Seven clients are scheduled for the next class on December 28.
- Data was provided for the 1<sup>st</sup> quarter of FY24.



**Environmental Health Updates (Alex Collins, MPH, Environmental Health Specialist)**

There has been a decrease in septic system numbers which has allowed more time for restaurant inspections. No restaurant issues at this time. The Life Care Center has new administration and is doing extremely well.

**The Jessamine Place Updates, Financial Report (Nikki Payne)**

The October 2023 Budget Analysis was presented with a full budget report. The JP is at 33% of their total income and 30% of their total expenses.

**The Jessamine Place Updates (Sandra Sheppard, Executive Director)**

- The Advisory Board meeting was held on December 14, 2023, where the Lizzie Winner (JP Employee of the Year) was selected.
- TJP was accredited in August 2022 for 4 more years. The management team will be concentrating on rebuilding the workforce with stable and qualified staff. The agency's total workforce consists of 102 employees.
- The Georgia Department of Behavioral Health and Developmental Disabilities is funding a Direct Support Professional pilot project where ten provider organizations will be selected through an application process. TJP has applied to be a pilot project.
- The Jessamine Place is currently serving 77 individuals in seven counties.
- Host Homes are currently providing support to 22 individuals residing in 18 host homes.
- TJP participated in several community events.
- Shirley Brooks retired on October 31 after 30 years of service but has agreed to work part-time if needed.
- TJP will be closed during the week of Christmas but will still provide services.

**Announcements**

Mr. Cowan reminded everyone that the 2024 Board of Health meeting schedule as well as the holiday schedule is included in their packet.

**Adjournment**

A motion to adjourn was given by Mr. Parrish at 12:29 PM. Ms. Susan Smith seconded the motion. Motion passed.

Respectfully submitted,

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Thelma Graham, Board Secretary  
Julie Parker, Typist



**Ben Hill County Board of Health  
Revenue and Expense Summary  
July 1, 2023 - December 31, 2023**

		YTD	Revised Budget	% of Budget Received/ Expended
<b>Revenue</b>				
456001	County Participating	5,043.00	10,086.00	50.00%
456004	County Non-Participating	29,706.00	59,412.00	50.00%
995001	Unassigned Fund Balance	19,788.00	19,788.00	100.00%
456024	Restricted Fund Balance - Pr Yr Fees	179,979.08	179,979.00	100.00%
456050	Restricted Fund Balance - Pr Yr Adm Claiming	79,219.28	79,219.00	100.00%
456040	Intra Agency Transfer - From Lowndes GIA	32,046.00	37,805.00	84.77%
456040	Intra Agency Transfer - From Annex 750	41,284.00	41,284.00	100.00%
456051	Qualifying Local Funds - Interest Income	2,591.76	5,506.00	47.07%
458001	Grant-In-Aid	163,700.00	360,140.00	45.45%
456008	Out-Patient Medicare Fees	44,591.95	0.00	N/A
456010	Out-Patient Client Fees	12,683.11	0.00	N/A
456016	Private Insurance	40,304.51	0.00	N/A
456022	Health Check	6,547.87	0.00	N/A
456031	Environmental Fees	19,115.00	0.00	N/A
456034	Medicaid - DSPS	7,532.98	0.00	N/A
456036	Medicaid PCM	2,178.00	0.00	N/A
456049	Current Yr Adm Claiming	43,309.00	0.00	N/A
<b>Total Revenue</b>		<b>729,619.54</b>	<b>793,219.00</b>	<b>68.10%</b>
<b>Expenses</b>				
511001	Salaries	148,556.40	315,404.00	47.10%
513001	Hourly Labor	6,703.91	14,727.00	45.52%
514001	FICA	10,795.62	23,070.00	46.80%
515001	Retirement	43,988.04	91,389.00	48.13%
516001	Health Insurance	42,122.47	91,266.00	46.15%
614001	Supplies & Materials	1,904.81	4,353.00	43.76%
614018	Pharmaceuticals	61,460.53	116,760.00	52.64%
615001	Repairs & Maintenance	5,122.38	14,250.00	35.95%
617001	Utilities	4,516.51	8,505.00	53.10%
618001	Printing	391.50	625.00	62.64%
619001	Other Rent	0.00	245.00	0.00%
620001	Insurance and Bonding	0.00	712.00	0.00%
622001	Direct Benefits to Clients	3,125.93	5,900.00	52.98%
627001	Other Operating	2,946.85	7,488.00	39.35%
633001	Computer Software - Microsoft License Fee	0.00	6,348.00	0.00%
640001	Travel	1,983.49	4,175.00	47.51%
645001	Rental of Equipment	1,717.08	3,054.00	56.22%
651001	Per Diem & Fees	362.67	951.00	38.14%
653001	Contract - Maintenance Fee Clinical Software	3,509.02	3,509.00	100.00%
673001	Telecommunications	4,469.53	10,196.00	43.84%
681001	Postage	1,337.44	1,778.00	75.22%
761001	Indirect Cost	14,788.25	68,514.00	21.58%
<b>Total Expenses</b>		<b>359,802.43</b>	<b>793,219.00</b>	<b>45.36%</b>



<b><u>South Health District Environmental Health Fees</u></b> <b>Current Ben Hill County Fee Structure</b>		<b>Proposed EH Fee Structure</b>
<b><u>Food Service</u></b>	<b><u>Fees</u></b>	<b><u>Proposed Fees</u></b>
<b><u>Yearly Inspection Fees Based on # of Seats (Indoor and/or Outdoor)</u></b>		
<i>This fee includes all routine compliance inspections for one year.</i>		
0 Seats	\$200	\$300
1-49 Seats	\$300	\$400
50+ Seats	\$400	\$500
Mobile Unit	\$150/unit	\$150/unit
Mobile Unit Base of Operation	\$150	\$150
<b><u>Informal Inspections/Staff Trainings</u></b>	No Charge	No Charge
<b><u>Plan Review (New Construction/Extensive Remodel)</u></b>	Yearly fee	Yearly Fee
<i>This fee includes the review of all plans for the construction or extensive remodel of a new food service establishment (application, menu, processes, engineered plans, equipment specs, etc.) and includes the initial/opening inspection.</i>		
<b><u>Plan Review (Existing Facility/Change of Ownership)</u></b>	1/2 of yearly fee	1/2 Yearly Fee
<i>This fee includes the review of the application, menu, processes, equipment, etc. of a previously permitted facility.</i>		
<b><u>Reinspections (Required or Requested)</u></b>	1/2 of yearly fee	1/2 Yearly Fee
<i>This fee includes reinspections due to an Unsatisfactory score or a Requested reinspection.</i>		
<b><u>Temporary For-Profit Permit</u></b>	\$100/permit	\$150/permit
<i>This fee includes all compliance inspections and issuance of a temporary permit.</i>		
<b><u>Temporary Nonprofit</u></b>	No Charge	No Charge

<u>Land Use</u>	<u>Fees</u>	<u>Proposed Fees</u>
<u>Subdivision Lot/Mobile Home Park Plan Review</u> <i>This fee includes site evaluation, review of design layout of development and engineering plans of proposed lots.</i>	\$90/lot	\$120/lot
<u>Site Evaluation (New)</u> <i>This fee includes the evaluation of a parcel to determine the suitability of the soil for on-site septic systems based on the proposed use. Fee applies for an evaluation or a re-evaluation only.</i>	\$90/evaluation	\$120/evaluation
<u>Septic Permit (New)</u> <i>This fee includes the septic permit for a new residential or commercial facility and also includes the inspection associated with the installation of the septic system.</i>	\$90/permit	\$120/permit
<u>Site Evaluation (Repair)</u> <i>This fee includes the evaluation of a parcel with an existing septic system that is in failure to determine the optimal placement for the REPAIR system.</i>	\$45/evaluation	\$90/evaluation
<u>Septic Permit (Repair)</u> <i>This fee includes the septic REPAIR permit for an existing residential or commercial facility and also includes the inspection associated with the installation of the septic system.</i>	\$45/permit	\$90/permit
<u>Septic Install Re-inspection</u> <i>This fee is applicable to those jobs which require additional trips and system inspections to correct the faults in construction.</i>	\$90/re-inspection	\$120/re-inspection
<u>Existing Septic System Evaluation</u> <i>This fee includes the evaluation of existing septic tank systems.</i>	\$60/evaluation	\$80/evaluation
<u>Well Site and Location Permit</u> <i>This fee includes the site evaluation and well location permit only.</i>	\$60/permit	\$80/permit
<u>Water Sample</u> <i>This fee includes the sampling and testing of drinking water for total coliform and E. coli.</i>	\$50/sample	\$80/sample
<u>Septic Pumper Inspection</u> <i>This fee applies to septic tank pumper's annual permit and inspection of the pumping equipment.</i>	\$100/truck	\$150/truck
<u>Portable Toilet Pumper Inspection</u> <i>This fee applies to portable toilet pumper's annual permit and inspection of the pumping equipment.</i>	\$100/truck	\$150/truck
<u>Filled Site Certification</u> <i>This fee applies to the certification of fill material on sites that require the use of fill for a drain field design.</i>		\$200

<b><u>Tourist Accomodation</u></b>	<b><u>Fees</u></b>	<b><u>Proposed Fees</u></b>
<b><u>Yearly Inspections Based on # of Rooms</u></b> <i>This fee includes all routine compliance inspections for one year.</i>		
0-24 rooms	\$150	\$200
25-74 rooms	\$200	\$300
75+ rooms	\$250	\$400
<b><u>Plan Review (New Facility)</u></b> <i>This fee includes the review of all plans for the construction or extensive remodel of a new tourist accommodation (application, engineered plans, equipment specs, etc.) and includes the initial/opening inspection.</i>	Yearly fee	Yearly Fee
<b><u>Plan Review (Existing Facility/Change of Ownership)</u></b> <i>This fee includes the review of the application, equipment, etc. of a previously permitted facility.</i>	1/2 yearly fee	1/2 Yearly Fee
<b><u>Re-inspection</u></b> <i>This fee includes reinspections due to an Unsatisfactory score or a Requested reinspection.</i>	1/2 yearly fee	1/2 Yearly Fee

<b><u>Public Swimming Pools/Water Parks</u></b>	<b><u>Fees</u></b>	<b><u>Proposed Fees</u></b>
<b><u>Pool Inspection</u></b> <i>This fee includes all routine compliance inspections.</i>	\$60/inspection	\$100/inspection
<b><u>Pool Re-inspection</u></b> <i>This fee includes reinspections due to an Unsatisfactory score or a Requested reinspection.</i>	\$60/inspection	\$100/inspection
<b><u>Water Park Ride Inspection</u></b> <i>This fee includes all routine compliance inspections.</i>	\$100/inspection	\$100/inspection
<b><u>Water Park Ride Re-inspection</u></b> <i>This fee includes reinspections due to an Unsatisfactory score or a Requested reinspection.</i>	\$100/inspection	\$100/inspection
<b><u>Plan Review Per Pool/Water Park Ride</u></b> <i>This fee includes the review of all plans for the construction or extensive remodel of a new pool or water park ride (application, engineered plans, equipment specs, etc.) and includes the initial/opening inspection.</i>	\$200	\$400

<b><u>Body Art</u></b>		<b><u>Proposed Fees</u></b>		
<u>Plan Review (New Construction/Extensive Remodel)</u> <i>This fee includes the review of all plans for the construction or extensive remodel of a new body art establishment (application, engineered plans, equipment specs, etc.) and includes the initial/opening inspection.</i>	<u>Fees</u> Yearly fee	Yearly Fee		<b>Note: The state has taken over certifying body artists now so we no longer receive any artists fees</b>
<u>Plan Review (Existing Facility)</u> <i>This fee includes the review of the application, equipment, etc. of a previously permitted facility.</i>	1/2 yearly fee	1/2 yearly fee	for 1 booth	
<u>Permitting Fee for Body Art Establishment</u> <i>This fee includes all routine compliance inspections for one year. This fee will include the permit for one facility and the one artist/operator. Additional artist permits will be \$100 per year for each additional artist.</i>	Facility: <b>\$400</b> Additional Artist: <b>\$100</b>	\$300 \$400 \$500	for 2-5 booths for 6+ booths	
<u>Miscellaneous</u> <i>This fee includes other environmental services and will be charged in increments of 15 minutes.</i>	\$15 per 15 mins	\$25 per 15min (\$100/hr)		
<u>Exclusions</u> <i>Certain governmental facilities, governmental sponsored facilities, public schools, and other applicable facilities to be determined by the District Health Director. Additionally, the District Health Director reserves the authority to waive any environmental health fee he/she deems necessary.</i>				



# Ben Hill County Health Department Updates

Oct – Dec 2023

PROGRAMS	CLIENTS SERVED
Immunizations	858
Family Planning	112
Child Health	30
STI	77
BCCP	12
Skin Testing	54
Lab	14
PCM	12
Hypertension	10
Adult Health	27



Ben Hill County





**Environmental Health Activities**  
**12/1/2023 through 12/31/2023**  
**(Ben Hill County Board of Health February 21, 2024)**

**Permitted Facilities:**

- 64 Food Establishments
- 1 Septic Tank Pumper (2 pumping units)
- 8 Tourist Accommodations
- 2 Public Swimming Pools

**Activities:**

- 14 Food Service Inspections
- 2 Site Evaluations for Septic Systems
- 1 Septic Tank Permits Issued
- Inspected 2 Septic Systems
- Evaluated 1 Existing Septic Systems
- 2 Septic Tank Pumper Inspections

**Food Service Inspections (12-1-23 through 12-31-23)**

<b>Facility Name</b>	<b>Purpose</b>	<b>Score</b>	<b>Grade</b>	<b>Inspection Date</b>
Cherokee Rose	Routine	96	A	12/12/2023
Dairy Queen of Fitzgerald	Routine	100	A	12/06/2023
Doodle's Cajun and More	Initial	100	A	12/22/2023
Doodle's Cajun and More	Initial	100	A	12/22/2023
Doodle's Cajun and More	Initial	100	A	12/22/2023
Hibachi Buffet	Routine	90	A	12/11/2023
Hook Fish and Chicken	Routine	87	B	12/12/2023
Kellwell Food Management DBA Ben Hill	Routine	100	A	12/06/2023
Life Care Center	Routine	100	A	12/11/2023
Quick Express Deli	Routine	80	B	12/06/2023
Restaurante El Nopal	Routine	96	A	12/06/2023
Ronny's BBQ	Routine	96	A	12/05/2023
Sonic Drive-In #2041	Routine	96	A	12/06/2023
Subway	Routine	100	A	12/20/2023

# 2023 Environmental Health Yearly Summary

## **Permitted Facilities:**

- 64 Food Establishments
- 1 Septic Tank Pumper (2 pumping units)
- 8 Tourist Accommodations
- 2 Public Swimming Pools
- 1 Body Art Establishment

## **Activities:**

- 129 Food Service Inspections
- 37 Site Evaluations for Septic Systems
- 28 Septic Tank Permits Issued
- Inspected 26 Septic Systems
- Evaluated 12 Existing Septic Systems
- 16 Tourist Accommodation Inspection
- 4 Public Swimming Pool Inspection
- 22 Water Samples Collected and Evaluated
- Issued 11 Well Permits
- 2 Septic Tank Pumper Inspections





# THE JESSAMINE PLACE

## FINANCIAL REPORT - FY '24

*Year to Date: Budget Analysis*

*Year to Date: Budget Analysis with Full Budget*

*Fiscal Year 2023 Audit*

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*February 24*

# Ben Hill Board of Health The Jessamine Place

## Budget Analysis: Year to Date

July 2023 - December 2023

	Selected Period	Budgeted	\$ Difference
<b>Income</b>			
State Grant-In-Aid	\$612,917	\$241,999	\$370,918
Medicaid	\$1,278,977	\$711,702	\$567,275
Medicaid - SMS	\$12,575	\$7,500	\$5,075
Other Local Funds	\$1,095	\$250	\$845
Interest Income	\$1,026	\$500	\$526
GA Rehab	\$1,800	\$2,500	(\$700)
<b>Total Income</b>	<b>\$1,908,389</b>	<b>\$964,451</b>	<b>\$943,938</b>
<b>Expenses</b>			
Salaries - Exempt	\$447,548	\$279,314	\$168,234
Salaries - Merit	\$441,246	\$204,698	\$236,548
FICA Expense	\$38,330	\$58,602	(\$20,272)
Retirement	\$131,317	\$62,769	\$68,548
Insurance	\$126,253	\$63,973	\$62,280
Contracted Services	\$349,116	\$172,620	\$176,496
Travel	\$28,916	\$15,000	\$13,916
Inservice	\$20,353	\$7,500	\$12,853
Equipment (Over \$1000.00)	\$3,099	\$2,250	\$849
Lease Purchase - Equipment	\$2,469	\$1,750	\$719
Equipment (Under \$1000.00)	\$2,572	\$2,500	\$72
Equipment Rental	\$0	\$250	(\$250)
Other Operating	\$6,558	\$2,500	\$4,058
Printing	\$6,624	\$1,500	\$5,124
Consultation	\$0	\$1,250	(\$1,250)
Office Supplies	\$3,171	\$1,875	\$1,296
Dues & Subscriptions	\$15,891	\$6,100	\$9,791
Advertising	\$5,384	\$1,250	\$4,134
Office Expense/New Emp	\$1,614	\$1,250	\$364
Office Exp/Misc.	\$4,077	\$2,500	\$1,577
Training Supplies	\$0	\$1,250	(\$1,250)
Maintenance Supplies	\$1,509	\$2,500	(\$991)
Computer Software	\$23,315	\$5,000	\$18,315
Specialized Medical Supplies	\$12,833	\$7,500	\$5,333
Motor Vehicle	\$9,434	\$15,000	(\$5,566)
Food	\$10,813	\$5,000	\$5,813
Consumers Benefits	\$4,532	\$2,500	\$2,032
Postage	\$396	\$500	(\$104)
Telephone	\$1,449	\$750	\$699
Utilities	\$8,091	\$5,000	\$3,091
Property & Equipment Maint	\$13,238	\$6,250	\$6,988
Rent	\$16,650	\$7,500	\$9,150
Insurance & Bonding	\$24,625	\$15,000	\$9,625
Unemployment Reimb.	\$0	\$1,250	(\$1,250)
<b>Total Expenses</b>	<b>\$1,761,424</b>	<b>\$964,451</b>	<b>\$796,972</b>
<b>Net Income/(Loss)</b>	<b>\$146,966</b>		



# Ben Hill Board of Health The Jessamine Place

## Budget Analysis: Year to Date with Full Budget

July 2023 - December 2023

	Selected Period	Budgeted	Percent
<b>Income</b>			
State Grant-In-Aid	\$612,917	\$967,996	63%
Medicaid	\$1,278,977	\$2,846,808	45%
Medicaid - SMS	\$12,575	\$30,000	42%
Other Local Funds	\$1,095	\$1,000	109%
Interest Income	\$1,026	\$2,000	51%
GA Rehab	\$1,800	\$10,000	18%
<b>Total Income</b>	<b>\$1,908,389</b>	<b>\$3,857,804</b>	<b>49%</b>
<b>Expenses</b>			
Salaries - Exempt	\$447,548	\$1,117,258	40%
Salaries - Merit	\$441,246	\$818,792	54%
FICA Expense	\$38,330	\$234,407	16%
Retirement	\$131,317	\$251,074	52%
Insurance	\$126,253	\$255,894	49%
Contracted Services	\$349,116	\$690,480	51%
Travel	\$28,916	\$60,000	48%
Inservice	\$20,353	\$30,000	68%
Equipment (Over \$1000.00)	\$3,099	\$9,000	34%
Lease Purchase - Equipment	\$2,469	\$7,000	35%
Equipment (Under \$1000.00)	\$2,572	\$10,000	26%
Equipment Rental	\$0	\$1,000	0%
Other Operating	\$6,558	\$10,000	66%
Printing	\$6,624	\$6,000	110%
Consultation	\$0	\$5,000	0%
Office Supplies	\$3,171	\$7,500	42%
Dues & Subscriptions	\$15,891	\$24,400	65%
Advertising	\$5,384	\$5,000	108%
Office Expense/New Emp	\$1,614	\$5,000	32%
Office Exp/Misc.	\$4,077	\$10,000	41%
Training Supplies	\$0	\$5,000	0%
Maintenance Supplies	\$1,509	\$10,000	15%
Computer Software	\$23,315	\$20,000	117%
Specialized Medical Supplies	\$12,833	\$30,000	43%
Motor Vehicle	\$9,434	\$60,000	16%
Food	\$10,813	\$20,000	54%
Consumers Benefits	\$4,532	\$10,000	45%
Postage	\$396	\$2,000	20%
Telephone	\$1,449	\$3,000	48%
Utilities	\$8,091	\$20,000	40%
Property & Equipment Maint	\$13,238	\$25,000	53%
Rent	\$16,650	\$30,000	56%
Insurance & Bonding	\$24,625	\$60,000	41%
Unemployment Reimb.	\$0	\$5,000	0%
<b>Total Expenses</b>	<b>\$1,761,424</b>	<b>\$3,857,804</b>	<b>46%</b>
<b>Net Income/(Loss)</b>	<b>\$146,966</b>		

# Director's Report

February 2024

## **Director’s Report – Report by Crystal McCranie, Assistant Director**

### **UPDATES**

#### **Advisory Board**

During our last report, we shared that our Advisory Board holds the responsibility of selecting the Lizzie Winner (JP Employee of the Year) from stories submitted about the nominee’s efforts made a difference. The winner for 2023 was Reva Doctor. Second place was Patsy Shelton, and 3<sup>rd</sup> Place was Iris Fuller. The lady's recognition was shared in the Herald-Leader. So, if you know any of them, please congratulate them for a job well done! The next Advisory Board meeting is March 14, 2024, at 12:00 PM

#### **Total Workforce**

The agency’s total workforce currently consists of 102

- Full-time: 21
- Part-Time: 60
- Contract Workers: 21 - (HHP) 20 and (1) Contract Consultant

We are currently revamping our recruitment and retention process with hopes of seeing an increase in these numbers and getting back to being fully staffed.

#### **Direct Support Professionals Pilot**

In our last report, we shared about submitting an application for a DSP Pilot sponsored by The Georgia Department of Behavioral Health and Developmental Disabilities (DBHDD). This was developed to create credentialing for DSPs, just like CNAs and PCAs. Unfortunately, Jessamine Place has not been contacted for this first round. The department gave first priority to agencies with no certified DSPs. During the time when Wiregrass Georgia College was offering this certification, Jessamine Place had (69) graduates from that program, and 24 of those graduates are still employed with us. This is a great opportunity, and we will submit another application when it comes around again.

#### **Service Population**

Our agency is currently serving 77 individuals (43 male, 34 female) over the span of seven counties (Ben Hill, Irwin, Wilcox, Coffee, Lowndes, Turner, Tift)

#### **Host Homes Update:**

Currently, we provide support to (23) individuals residing in (20) host homes.

### **FEATURED POSITIVE MOMENTS AND COMMUNITY INVOLVEMENT**

As our mission statement expresses, we make every effort to ensure TJP plays a contributing role in our community, individually and collectively.

- In December, the Social Committee donated turkeys to community members
- January 6 – Jessamine Place employees and individuals served participated in what we call the “The E’s – Education, Exposure, and Experience by attending the Madrigal Event held in the Grand Garden Room.
- January 19 – We hosted a retirement party for Shirley B. Brooks, our former director. We really had a great turnout, and we want to thank you for taking time out of your busy schedule for those of you who were able to attend.
- On February 8 – A group of support staff and self-advocates attended Advocacy Day at the Capital. During a day at the capital, our very own, Dorothy Harris

delivered a passionate speech advocating for raises for Direct Support Professionals to make a living wage. Her speech was covered by the evening news in Atlanta, Georgia.

- February – The Social Committee donated items to Hope Harmon to give out Valentine baskets to the elderly.
- On February 13 - A group of staff and people served and volunteered at the Fitzgerald-Ben Hill Humane Society.

THE JESSAMINE PLACE  
REPORT ON AUDIT OF FINANCIAL STATEMENTS  
AND REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

THE JESSAMINE PLACE

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ROBERT BAKER  
— & ASSOCIATES, CPAs —

## INDEPENDENT AUDITOR'S REPORT

To the Board of Health  
Ben Hill County Board of Health  
DBA: The Jessamine Place  
Fitzgerald, Georgia 31750

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of The Jessamine Place, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise The Jessamine Place's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the government activities, each major fund, and the aggregate remaining fund information of The Jessamine Place, as of June 30, 2023, and the respective changes in financial position, thereof for the year then ended 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Jessamine Place 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 Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Jessamine Place's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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 generally accepted auditing standards and *Government Auditing Standards* 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 financial statements.



In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 financial statements.
- 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 Jessamine Place'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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Jessamine Place's ability to continue as a going concern for a reasonable period of time.

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.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 4 through 8), Budgetary Comparison Schedule-General Fund (pages 37 through 38), ERS Schedule of Proportionate Share of the Net Pension Liability (page 39), ERS Schedule of Contributions (page 40), SEAD-OPEB Schedule of Proportionate Share of the Net OPEB Asset (page 42), SEAD-OPEB Schedule of Contributions (page 43), SHBP-OPEB Schedule of Proportionate Share of the Net OPEB Liability (page 45), and SHBP-OPEB Schedule of Contributions (page 46) be presented to supplement the basic financial statements. Such information is the responsibility of management, and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise The Jessamine Place's basic financial statements. The Comparative Statement of Actual Revenues and Expenditures to Budget and the Schedule of State Contractual Assistance are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Comparative Statement of Actual Revenues and Expenditures to Budget and the Schedule of State Contractual Assistance are fairly stated in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 1, 2024, on our consideration of The Jessamine Place’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of The Jessamine Place’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Jessamine Place’s internal control over financial reporting and compliance.

ROBERT BAKER & ASSOCIATES, CPAs

A handwritten signature in black ink that reads "ROBERT BAKER AND ASSOCIATES". The signature is written in a cursive style and is positioned above a horizontal line.

Certified Public Accountants  
Albany, Georgia  
February 1, 2024

THE JESSAMINE PLACE  
MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Fiscal Year Ended June 30, 2023

Management's discussion and analysis provides an objective and easily readable analysis of The Jessamine Place's financial activities. The analysis provides summary financial information for The Jessamine Place and should be read in conjunction with The Jessamine Place's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The Jessamine Place's basic financial statements comprise three components: 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to the financial statements*. The *Government-wide financial statements* present an overall picture of The Jessamine Place's finances, which includes long-term assets and liabilities, that are not disclosed in the Fund financial statements.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. The Jessamine Place only operates Governmental Activities, which are supported by federal and state grants, Medicaid, and other revenues. The Board does not operate any Business-type Activities.

The **statement of net position** presents information on all assets and liabilities of The Jessamine Place, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental Activities.

The **statement of activities** presents information on all revenues and expenses of The Jessamine Place and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by The Jessamine Place. Governmental Activities provided by The Jessamine Place include various Public Health Programs.

*Fund financial statements* present financial information for governmental funds, proprietary funds, and fiduciary funds. These financial statements provide financial information for the major funds of The Jessamine Place. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

*Fund financial statements* include a **balance sheet** and a **statement of revenues, expenditures, and changes in fund balances** for all governmental funds. **Comparative statements of revenues and expenditures to budget** are provided for The Jessamine Place's Grants and Contracts that ended during the Fiscal Year. *Fund financial statements* provide more detailed information about The Jessamine Place to track revenues that are restricted to certain uses, comply with legal requirements, or account for the use of State and Federal grants.

The government-wide financial statements and the fund financial statements provide different pictures of The Jessamine Place. The government-wide financial statements provide an overall picture of The Jessamine Place's financial standing. These statements are comparable to private-sector companies and give a good understanding of The Jessamine Place's overall financial health and how The Jessamine Place paid for the various activities, or functions, provided by The Jessamine Place. All assets of The Jessamine Place are reported in the **statement of net position**. All liabilities, including future employee benefits obligated but not paid by The Jessamine Place, are included.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The **statement of activities** includes depreciation and amortization on all long lived assets of The Jessamine Place, but transactions between the different functions of The Jessamine Place have been eliminated in order to avoid “doubling up” the revenues and expenses. The *fund financial statements* provide a picture of the major funds of The Jessamine Place. In the case of governmental activities, outlays for long-lived assets are reported as expenditures and long-term liabilities are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to the financial statements* provide additional detail concerning the financial activities and financial balances of The Jessamine Place. Additional information about the accounting practices of The Jessamine Place are included in the *notes to the financial statements*.

### **FINANCIAL HIGHLIGHTS**

Total Assets and Deferred Outflows of Resources of The Jessamine Place exceeded Total Liabilities and Deferred Inflows of Resources by \$748,089. Unrestricted Net Position for Governmental Activities was \$676,324, and the Investment in Capital Assets was \$71,765. Total Assets were \$2,018,052, which include Non-Current Assets of \$209,588, which were Capital Assets of \$71,765, Right of Use Assets of \$11,086 and the Net OPEB Asset of \$126,737. Total Liabilities were \$2,038,933, which includes Total Non-Current Liabilities of \$1,876,350, which are Compensated Absences of \$36,328, Right of Use Liabilities of \$5,969, Net Pension Liability of \$1,731,793, and Net OPEB Liability of \$102,260. Total Net Position increased by \$97,110. All of this amount is attributable to governmental activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS

**FINANCIAL ANALYSIS OF THE JESSAMINE PLACE**

The following schedule provides a summary of Total Assets and Deferred Outflows, Total Liabilities and Deferred Inflows, and Net Position of The Jessamine Place:

	Net Position Governmental Activities		Percentage Increase (Decrease)
	2023	2022	
Current Assets	\$ 1,808,464	\$ 1,724,580	4.86%
Capital Assets, Net of Accumulated Depreciation	71,765	13,022	451.11%
Right of Use Assets, Net of Accumulated Amortization	11,086	16,203	(31.58)%
Non-Current Assets	126,737	192,310	(34.10)%
Deferred Outflows of Resources	<u>925,550</u>	<u>422,170</u>	<u>119.24%</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 2,943,602</u>	 <u>\$ 2,368,285</u>	 <u>24.29%</u>
Current Liabilities	\$ 162,583	\$ 153,683	5.79%
Non-Current Liabilities	1,876,350	678,170	176.68%
Deferred Inflows of Resources	<u>156,580</u>	<u>885,453</u>	<u>(82.32)%</u>
 Total Liabilities and Deferred Inflows of Resources	 <u>\$ 2,195,513</u>	 <u>\$ 1,717,306</u>	 <u>27.85%</u>
 Net Position:			
Investment in Capital Assets	\$ 71,765	\$ 13,022	451.11%
Unrestricted	<u>676,324</u>	<u>637,957</u>	<u>6.01%</u>
 Total Net Position	 <u>\$ 748,089</u>	 <u>\$ 650,979</u>	 <u>14.92%</u>

Total Net Position for Governmental Activities increase by \$97,110 for the fiscal year ended June 30, 2023.

MANAGEMENT’S DISCUSSION AND ANALYSIS

**FINANCIAL ANALYSIS OF THE JESSAMINE PLACE - CONTINUED**

The following is a schedule of the Changes in Net Position of The Jessamine Place:

	Changes in Net Position Governmental Activities		Percentage Increase (Decrease)
	<u>2023</u>	<u>2022</u>	
Program Revenues:			
Operating Grants and Contributions	\$ 871,796	\$ 721,168	20.89%
Charges for Services	<u>2,580,089</u>	<u>2,579,335</u>	<u>0.03%</u>
Total Revenues	<u>\$ 3,451,885</u>	<u>\$ 3,300,503</u>	<u>4.59%</u>
Expenses:			
Salary and Fringe Benefits	\$ 2,224,216	\$ 1,657,483	34.19%
Other Operating	<u>1,130,559</u>	<u>1,060,590</u>	<u>6.60%</u>
Total Expenses	<u>\$ 3,354,775</u>	<u>\$ 2,718,073</u>	<u>23.42%</u>
Increase in Net Position	<u>\$ 97,110</u>	<u>\$ 582,430</u>	<u>(83.33)%</u>

Governmental Revenues exceeded Expenses for fiscal year 2023 by \$97,110.

State Contracted Services of \$863,721 accounts for 25.02% of The Jessamine Place’s Total Revenues. Salaries and Fringe Benefits of \$2,224,216 accounts for 66.30% of The Jessamine Place’s Total Expenditures.

**FUND FINANCIAL INFORMATION**

**Governmental Funds**

**General Fund**

The Jessamine Place’s General Fund is the main operating fund of The Jessamine Place. It is used to account for all financial resources that are not restricted by externally imposed requirements. As of June 30, 2023, Total Assets were \$1,808,464 and Total Liabilities were \$102,976. The ending Unassigned Fund Balance was \$1,705,488. The Total Source of Funds of \$3,451,885 exceeded the Total Use of Funds of \$3,376,052 by \$75,833.

**BUDGETS**

Budgets are prepared annually and submitted to the Georgia Department of Behavioral Health and Developmental Disabilities for approval. Budgets are amended during the year as the need arises due to unexpected changes in funding or expenditure categories. All amendments also have to be approved by the Board of Directors.

**CAPITAL ASSETS ACTIVITY**

The Jessamine Place’s capital Assets consist of equipment and vehicles. Additional information on Capital Assets can be found in Note 5 in the Notes to the Financial Statements.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### **RIGHT OF USE ACTIVITY**

The Jessamine Place's Right of Use Assets include Office Equipment. Additional information on the Agency's Right of Use activity can be found in Notes 1 and 6 of the Notes to the Financial Statements.

### **LONG-TERM LIABILITY MANAGEMENT**

#### **Governmental Activities Long-Term Liabilities**

The Long-Term Liabilities listed on the Governmental Financial statement of \$1,876,350 consists of Compensated Absences Payable to employees upon termination of \$36,328, Right of Use Liabilities of \$5,969, Net Pension Liability of \$1,731,793, and Net OPEB liability of \$102,260. Compensated Absences Payable includes an accrual for payroll taxes that would also be payable upon termination.

#### **Economic Factors**

The ability to provide services by the Agency is dependent on the state and federal grants and fees generated for services. These revenues are subject to change every year based on the performance of the State economy and the impact on the State budget. These variables are managed through the budgeting process.

#### **Request for Information**

This financial report is designed to provide a general overview of the Agency's finances for all those with an interest in the Agency's finances. Questions concerning any of the information provided in this report or request for additional information should be addressed to The Jessamine Place Finance Director, 402 South Main Street, Fitzgerald, Georgia 31750-0436.

THE JESSAMINE PLACE  
STATEMENT OF NET POSITION

June 30, 2023

	GOVERNMENTAL ACTIVITIES
<b>ASSETS</b>	
Current Assets:	
Cash	\$ 1,472,998
Accounts Receivable	291,647
Due From DBHDD	43,819
Total Current Assets	\$ 1,808,464
Capital Assets, Net of Accumulated Depreciation, Where Applicable	\$ 71,765
Right of Use Assets, Net of Accumulated Amortization	\$ 11,086
Other Non-Current Assets:	
Net OPEB Asset	\$ 126,737
Total Assets	\$ 2,018,052
Deferred Outflows of Resources:	
Pension Related	\$ 792,438
OPEB Related	133,112
Total Deferred Outflows of Resources	\$ 925,550
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	\$ 65,618
Accrued Expenses	37,358
Compensated Absences	54,490
Current Portion-Right of Use Liabilities	5,117
Total Current Liabilities	\$ 162,583
Non-Current Liabilities:	
Compensated Absences	\$ 36,328
Right of Use Liabilities	5,969
Net Pension Liability	1,731,793
Net OPEB Liability	102,260
Total Non-Current Liabilities	\$ 1,876,350
Total Liabilities	\$ 2,038,933

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.



THE JESSAMINE PLACE  
STATEMENT OF NET POSITION - CONTINUED

June 30, 2023

	GOVERNMENTAL ACTIVITIES
LIABILITIES - CONTINUED:	
Deferred Inflows of Resources:	
Pension Related	\$ 24,051
OPEB Related	132,529
Total Deferred Inflows of Resources	\$ 156,580
NET POSITION	
Investment in Capital Assets	\$ 71,765
Unrestricted	676,324
Total Net Position	\$ 748,089

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

THE JESSAMINE PLACE  
STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2023

Functions:	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position Total
		Charges for Services	Operating Grants and Contribution	Governmental Activities
Governmental Activities: Developmental Disabilities Programs	\$ 3,354,775	\$ 2,580,089	\$ 871,796	\$ 97,110
		Change in Net Position		\$ 97,110
		Net Position - Beginning of Year		650,979
		Net Position - End of Year		\$ 748,089

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

THE JESSAMINE PLACE  
BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2023

	GENERAL FUND
<b>ASSETS</b>	
Current Assets:	
Cash	\$ 1,472,998
Accounts Receivable	291,647
Due From DBHDD	43,819
Total Current Assets	\$ 1,808,464
Total Assets	\$ 1,808,464
<b>LIABILITIES AND FUND BALANCE</b>	
Current Liabilities:	
Accounts Payable	\$ 65,618
Accrued Expenses	37,358
Total Current Liabilities	\$ 102,976
Fund Balance:	
Unassigned	\$ 1,705,488
Total Liabilities and Fund Balance	\$ 1,808,464

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

THE JESSAMINE PLACE

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION

June 30, 2023

Total Fund Balance of Governmental Funds	\$ 1,705,488
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the Governmental Funds.	71,765
Right of Use assets used in governmental activities are not financial resources and therefore, are not reported in the Governmental Funds.	11,086
Net OPEB asset used in governmental activities is not a financial resource and therefore, is not reported in the Governmental Funds.	126,737
Deferred outflows of resources are not available for use in the current period and therefore, are not reported in the Governmental Funds. These deferred outflows of resources relate to pension and OPEB items.	925,550
Compensated absences are not due and payable in the current period and therefore, are not reported in the Governmental Funds.	(90,818)
Right of Use liabilities are not due and payable in the current period and therefore, are not reported in the Governmental Funds.	(11,086)
Net pension liability is not due and payable in the current period and therefore, is not reported in the Governmental Funds.	(1,731,793)
Net OPEB liability is not due and payable in the current period and therefore, is not reported in the Governmental Funds.	(102,260)
Deferred inflows of resources are not available to pay for current liabilities and therefore, are not reported in the Governmental Funds. These deferred inflows of resources relate to pension and OPEB items.	<u>(156,580)</u>
Total Net Position of Governmental Activities	<u>\$ 748,089</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

THE JESSAMINE PLACE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2023

	<u>GENERAL FUND</u>
REVENUES	
Georgia Department of Behavioral Health and Developmental Disabilities:	
State Contracted Services	\$ 863,721
State Contracted Fee for Services	77,283
Contracts - Vocational Rehab	8,075
Outpatient Medicaid	2,500,130
Other Local Funds - EI	804
Interest Earned	1,872
TOTAL REVENUES	<u>\$ 3,451,885</u>
EXPENDITURES	
Salaries	\$ 1,648,000
Fringe Benefits	538,750
Contract Staffing	650,894
Advertising	6,045
Client Benefits	32,853
Computer Software	10,543
Consulting	3,050
Contracted Services	28,692
Dues and Subscriptions	14,371
Equipment	86,802
Equipment Rental	6,324
Insurance and Bonding	56,017
Other Operating Expenses	23,827
Office Supplies	21,605
Postage	1,494
Printing	10,949
Rent	30,300
Repairs and Maintenance	24,865
Supplies and Materials	37,935
Telecommunications	3,140
Training	29,811
Travel	62,745
Utilities	15,354
Vehicle Expenses	31,686
TOTAL EXPENDITURES	<u>\$ 3,376,052</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ 75,833
FUND BALANCE - BEGINNING OF YEAR	<u>1,629,655</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,705,488</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

THE JESSAMINE PLACE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2023

Net Changes in Fund Balance - Total Governmental Funds	\$	75,833
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciated expense. These amount are detailed as follows:</p>		
Capital Outlay		68,828
Depreciation Expense		(10,085)
<p>Governmental funds report Right of Use assets as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as amortization expense. This amount is detailed as follows:</p>		
Amortization Expense		(5,117)
<p>Compensated absences expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in Governmental Funds.</p>		
		(1,417)
<p>Pension expense reported in the Statement of Activities does not require the use of current financial resources and therefore, is not reported as expenditures in the Governmental Funds.</p>		
		(183,211)
<p>The issuance of long-term debt for Right of Use liabilities provides current financial resources to Governmental Funds, while the repayment of the principal of the Right of Use liability consumes the current financial resources of Governmental Funds. Neither transaction has any effect on Net Position. The amount is the net effect of these differences in treatment of the Right of Use liability. This amount is detailed as follows:</p>		
Lease Payments		5,117
<p>OPEB expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the Governmental Funds.</p>		
		<u>147,162</u>
Change in Net Position of Governmental Activities	<u>\$</u>	<u>97,110</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

THE JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Summary of Significant Accounting Policies is presented to assist the reader in interpreting the financial statements. The policies are considered essential and should be read in conjunction with the accompanying financial statements.

The accounting policies of The Jessamine Place conform to generally accepted accounting principles (GAAP) as applicable to governmental units. This report, the accounting systems and classification of accounts conform to standards of the Governmental Accounting Standards Board (GASB) or, where applicable, the Financial Accounting Standards Board (FASB).

The accounting policies of The Jessamine Place are based upon accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with the subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below.

Effective July 1, 2022, The Jessamine Place adopted the following GASB Statements:

GASB Statement 91, *Conduit Debt Obligations*. This statement was issued May 2019 to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. GASB Statement 91 was implemented for the fiscal year ending June 30, 2023.

GASB Statement 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangement*. This statement was issued March 2020 to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements and to provide guidance for accounting and financial reporting for availability payment arrangements. GASB Statement 94 was implemented for the fiscal year ending June 30, 2023.

GASB Statement 96, *Subscription-Based Information Technology Arrangements*. This statement was issued May 2020 to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs). GASB Statement 96 was implemented for the fiscal year ending June 30, 2023.

GASB Statement 99, *Omnibus 2022*. This statement was issued April 2022 to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements and accounting and financial reporting for financial guarantees. GASB Statement 99 was implemented for the fiscal year ending June 30, 2023.

FUTURE ADOPTION OF GASB PRONOUNCEMENTS

GASB Statement 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement no. 62*. This statement was issued June 2022 to improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. GASB Statement 100 will be effective for the fiscal year ending June 30, 2024.

## THE JESSAMINE PLACE

### NOTES TO THE FINANCIAL STATEMENTS

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

GASB Statement 101, *Compensated Absences*. This statement was issued June 2022 to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. Under this Statement, it requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. GASB Statement 101 will be effective for the fiscal year ending June 30, 2025.

The Agency will implement new GASB pronouncements no later than the required effective date. The Agency is currently evaluating whether or not the above listed new GASB pronouncements will have a significant impact to their financial statements.

#### REPORTING ENTITY

The accompanying financial statements include all the accounts of The Jessamine Place. The financial statements consist only of the funds of The Jessamine Place. The Agency has no oversight responsibility for any other governmental agency. In conformity with GAAP, as set forth in the Statement of Governmental Accounting Standards No. 14, *The Financial Reporting Agency* and amended by GASB Statement No. 61, The Jessamine Place is a component unit of Ben Hill County Board of Health and is discretely presented as a component unit in the Ben Hill County Board of Health's financial statements.

#### GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the Agency. Governmental activities are normally supported by Medicaid earned and state contracted services from the Georgia Department of Behavioral Health and Developmental Disabilities (DBHDD).

The Statement of Activities reports the expenses of a given function or activity and are offset by program revenues. Direct expenses are those that are clearly identifiable to activities within a specific function or identifiable program. Program revenues include 1.) Medicaid earned for services provided by the Agency, and 2.) Grants and contributions that are restricted to meeting the operational requirement of a particular function or identifiable program as specified by DBHDD and other granting agencies. Intra/Inter Agency revenues and expenses are not reflected in the Statement of Activities.

The government-wide financial statements report using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded



THE JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

when the related liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated Absences and claims and judgments, are recorded as expenditures only when payment is due.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

BASIS OF PRESENTATION

The financial transactions of the Agency are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses.

GASB Statement 34 *Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments* sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Agency has no non-major governmental funds.

Governmental Funds

The measurement focus of the Governmental Funds (in the fund financial statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the major Governmental Funds of the Agency:

- The General Fund accounts for all of the Agency's services and is the primary operating unit of the Agency.

BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide statements are presented on an accrual basis of accounting. The Governmental Funds in the fund financial statements are presented on a modified accrual basis.

Accrual

Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the following 3 months. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt and compensated absences, if any, are recognized when due.

THE JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

FUND BALANCE

Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either (a) not in spendable form; or (b) legally or contractually required to be maintained intact. Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Agency's highest level of decision-making authority, the Board of Directors. A formal resolution of the Board of Directors is required to establish, modify, or rescind a fund balance commitment. The Agency reports assigned fund balance for amounts that are constrained by the Board's intent to be used for specific purposes but are neither restricted nor committed. Unassigned fund balance is the residual amount remaining that does not meet any other criterion.

When the Agency incurs an expenditure for purposes for which various fund balance classifications can be used, it is the Agency's policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

NET POSITION - Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the Agency has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The Agency applies restricted resources first when an expense is incurred for purposes which both restricted and unrestricted net position is available.

The Jessamine Place has no proprietary or fiduciary funds.

DEFERRED OUTFLOW/INFLOWS OF RESOURCES - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Agency has two types of items that qualify for reporting in this category; (1) it is the change in proportion and differences between employer contributions and proportionate share of contributions for pensions and, (2) the Agency's contributions subsequent to the measurement date. These amounts are deferred and will be recognized as an outflow in the applicable period.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The Agency has one type of item that qualifies for reporting in this category: the net difference between projected and actual earnings on pension plan investments. This amount is deferred and will be recognized as an inflow of resources in the period in which the amount becomes available.

CAPITAL ASSETS - FUND FINANCIAL STATEMENTS - Assets are not capitalized in the general fund. Instead, equipment purchases are reflected as expenditures in the operating statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. The costs of normal repairs and maintenance are shown as expenditures.

THE JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

CAPITAL ASSETS AND DEPRECIATION - GOVERNMENT-WIDE FINANCIAL STATEMENTS - Capital assets are recorded as follows for the Statement of Net Position and Statement of Activities:

The Agency's capital assets with useful lives of more than one year are stated at historical cost. Donated assets are stated at fair value on the date of the donation. The Agency capitalizes all assets with a cost of \$5,000 or more as purchased. The cost of normal repairs and maintenance that do not add to the asset value or materially extend the useful lives are not capitalized. Capital assets are depreciated using the straight-line method. Estimated useful lives, in years, for depreciable assets are as follows:

Equipment	5-10
Vehicles	5-7

RIGHT OF USE ASSETS/LIABILITIES

Leases - The Jessamine Place has set a threshold for capitalizing leases with a liability of \$5,000 or more. Lease expenses for the year ended June 30, 2023 for noncapitalized leases amounted to \$31,507.

Lessee - The Jessamine Place is a lessee for a non-cancellable lease of equipment. The Agency recognizes a lease liability and an intangible Right of Use lease asset (lease asset) in the government-wide financial statement. The Jessamine Place recognizes lease liabilities with an initial value of \$5,000 or more.

At the commencement of a lease, The Jessamine Place initially measures the lease liability at the present value of payments expected to be made during the lease terms. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life, or the life of the lease, whichever is shortest.

Key estimates and judgements related to leases include how The Jessamine Place determines: 1) the discount rate it uses to discount the expected lease payments to present value, 2) lease term, and 3) lease payments.

- The Jessamine Place uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, The Jessamine Place generally uses its estimated incremental borrowing rate as the discount rate for the leases.
- The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed-payments and purchase option price that The Jessamine Place is reasonably certain to exercise.

The Jessamine Place monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease assets and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported Right of Use assets and lease liabilities are reported as Right of Use liabilities on the Statement of Net Position.

THE JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

COMPENSATED ABSENCES - Agency employees earn 10, 12, or 14 hours of annual leave per month depending on length of service. The maximum allowable accumulation is 360 hours for any one employee. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences", no liability is recorded for non-vesting accumulated rights to receive sick pay benefits. Employees earn 10 hours per month sick leave up to a maximum of 720 hours. If an employee is terminated, he/she forfeits all accumulated sick leave.

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered, and it is probable the Agency will compensate the employees for the benefits through paid time off or some other means. The Agency records a liability for accumulated unused vacation time when earned for all employees up to a maximum of 360 hours. The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Compensated Absences Payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported.

Sick leave is accumulated to a maximum of 720 hours. Any sick leave not used over 720 hours goes into "Forfeited Leave" status which, if the employee reaches qualifying retirement eligibility, is forfeited and then leave counts toward hours eligible for retirement. Over 360 hours of annual leave goes into forfeited leave status and time toward retirement. If an employee leaves employment prior to reaching retirement eligibility, forfeited leave is lost.

PENSIONS - For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Employee's Retirement System of Georgia (ERS) and additions to/deductions from ERS's fiduciary net position have been determined on the same basis as they are reported by ERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

OTHER POST-EMPLOYMENT BENEFITS (OPEB) - For the purposes of measuring the net OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB income, information about the fiduciary net positions of the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund-OPEB (SEAD-OPEB) and State Health Benefits Plan-OPEB (SHBP-OPEB) and additions to or deductions from SEAD-OPEB or SHBP-OPEB's fiduciary net position have been determined on the same basis as they are reported by SEAD-OPEB or SHBP-OPEB. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

LEGAL COMPLIANCE - BUDGETARY RESTRICTIONS - Line-item budgets were developed as part of the grant agreements. Provisions were made for revision of the budgets during the year. The budgeted amounts shown in the accompanying statements reflect the final revised budgets for the grants. All budgets were prepared on the modified accrual basis of accounting and are consistent with accounting principles generally accepted in the United States of America.

THE JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

USE OF ESTIMATES - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results could differ from these estimates.

Certain significant estimates in this financial statement include:

- Medicaid revenue and receivables.
- Depreciation expense on Agency owned assets.
- Current portion of compensated absences payable.

SUBSEQUENT EVENTS - The Agency has evaluated subsequent events through February 1, 2024, the date on which the financial statements were available to be issued.

NOTE 2 - DEPOSITS AND INVESTMENTS

Total cash and investments as of June 30, 2023, are summarized as follows:

As reported in the Statement of Net Position:

Cash	<u>\$ 1,472,998</u>
Cash deposited with financial institutions	<u>\$ 1,594,907</u>

Interest rate risk. The Agency does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial credit risk - deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2023, the Agency did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable in the amount of \$291,647 represents Medicaid and other fees for services.

THE JESSAMINE PLACE  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 4 - DUE FROM DBHDD

The Jessamine Place has amounts receivable from the Georgia Department of Behavioral Health and Developmental Disabilities as of June 30, 2023, as follows:

	<u>Due From</u>
State Contracted Services	\$ 43,819

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2023 was as follows:

	<u>Balance June 30, 2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance June 30, 2023</u>
Capital Assets, Being Depreciated:				
Cost:				
Equipment	\$ 10,734	\$ -	\$ -	\$ 10,734
Vehicles	138,804	68,828	-	207,632
Total Cost	\$ 149,538	\$ 68,828	\$ -	\$ 218,366
Less Accumulated Depreciation for:				
Equipment	\$ (4,479)	\$ (844)	\$ -	\$ (5,323)
Vehicles	(132,037)	(9,241)	-	(141,278)
Total Accumulated Depreciation	\$ (136,516)	\$ (10,085)	\$ -	\$ (146,601)
Capital Assets, Net	\$ 13,022	\$ 58,743	\$ -	\$ 71,765

NOTE 6 - LEASES

The Agency has recorded one Right of Use leased asset. The asset is a Right of Use asset for leased office equipment. The Right of Use lease asset is amortized on a straight-line basis over the terms of the related leases.

Right of Use asset activity for the Agency for the year ended June 30, 2023, was as follows:

	<u>Balance June 30, 2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance June 30, 2023</u>
Right of Use Assets:				
Leased Equipment	\$ 25,583	\$ -	\$ -	\$ 25,583
Less: Accumulated Amortization:				
Leased Equipment	(9,380)	(5,117)	-	(14,497)
Right of Use Assets, Net	\$ 16,203	\$ (5,117)	\$ -	\$ 11,086

THE JESSAMINE PLACE  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 6 - LEASES - CONTINUED

Leases Payable consists of the following as of June 30, 2023:

Right of Use liability to AMJ Leasing, due in monthly installments of \$426.38 and matures on September 16, 2025 for the right to use office equipment.	\$	11,086
Less: Current Maturities		<u>5,117</u>
TOTAL	\$	<u><u>5,969</u></u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2023, were as follows:

Year Ending June 30	Total
2024	\$ 5,117
2025	5,117
2026	852
2027	-
2028	-
Thereafter	-
	<u><u>\$ 11,086</u></u>

NOTE 7 - COMPENSATED ABSENCES

Changes in compensated absences for fiscal year 2023 are as follows:

Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
<u>\$ 89,401</u>	<u>\$ 1,417</u>	<u>\$ -</u>	<u>\$ 90,818</u>
		Current	\$ 54,490
		Long-Term	<u>36,328</u>
		Total Compensated Absences	<u><u>\$ 90,818</u></u>

THE JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

**ERS - EMPLOYEE RETIREMENT SYSTEM - GASB 68**

Plan Description

The ERS is a cost-sharing multiple-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by a Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at [www.ers.ga.gov/financials](http://www.ers.ga.gov/financials).

Benefits Provided

The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the old plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are new plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the Old Plan, the New Plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, post-retirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through the ERS plan.

Contributions

Member contributions under the old plan are 4% of annual compensation, up to \$4,200, plus 6% of annual compensation in excess of \$4,200. Under the Old Plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Agency's total required contribution rate for the year ended June 30, 2023 was 31.01% of annual covered payroll for old and new plan members and 27.47% for GSEPS members. The rates include the annual actuarially determined employer contribution rate of 24.67% of annual covered payroll for old and new plan members and 21.59% for GSEPS members, plus a 6.34% adjustment to the old and new plan and a 5.88% adjustment to the GSEPS plan for the commencement of COLA prefunding for certain retired ERS members. The Agency's contribution to ERS totaled \$247,789 for the year ended June 30, 2023. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.



THE JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA - CONTINUED

Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the Agency reported a liability of \$1,731,793 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2021. An expected total pension liability as of June 30, 2022 was determined using standard roll-forward techniques. The Agency's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2022. At June 30, 2022, the Employer's proportion was 0.025931%, which was an increase of 0.001495% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Agency recognized pension expense of \$427,214. At June 30, 2023, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 3,719	\$ 15,707
Changes of Assumptions	307,843	-
Net difference between projected and actual earnings on pension plan investments	201,217	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	31,870	8,344
Employer contributions subsequent to the measurement date	<u>247,789</u>	<u>-</u>
Total	<u>\$ 792,438</u>	<u>\$ 24,051</u>

Employer contributions subsequent to the measurement date of \$247,789 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2024	\$ 279,062
2025	81,773
2026	5,017
2027	154,746
2028	-
Thereafter	-

THE JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA - CONTINUED

Actuarial Assumptions

The total pension liability as of June 30, 2022, was determined by an actuarial valuation as of June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	3.00-6.75%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

Mortality rates are as follows:

- The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service.
- The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

<u>Participant Type</u>	<u>Membership Table</u>	<u>Set Forward (+)/ Set Back (-)</u>	<u>Adjustments to Rates</u>
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2014-June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and 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 by the target asset allocation percentage and by adding expected inflation.

The target asset allocation and estimates of arithmetic real rates of returns for each major asset class are summarized in the following table:

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA - CONTINUED

Asset Class	Target Allocation	Long-term Expected Real Rate of Return*
Fixed Income	30.00 %	0.20 %
Domestic Large Equities	46.30	9.40
Domestic Small Equities	1.20	13.40
International Developed Market Equities	12.30	9.40
International Emerging Market Equities	5.20	11.40
Alternatives	5.00	10.50
Total	100.00 %	

\* Rates shown are net of inflation

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's 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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of The Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:

The following presents the Agency's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Agency's proportionate share of the net pension 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 rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's proportionate share of the net pension liability	\$ 2,305,337	\$ 1,731,793	\$ 1,249,487

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued ERS Annual Comprehensive Financial Report which is publicly available at: [www.ers.ga.gov/financials](http://www.ers.ga.gov/financials).

THE JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB LIABILITY, OPEB INCOME, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

**SEAD-OPEB - TERM LIFE INSURANCE - GASB 75**

Plan Description

SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a cost-sharing multiple-employer defined benefit other postemployment benefit plan as defined in Governmental Accounting Standards Board (GASB) Statement No.74, *Financial Reporting for Postemployment Benefit Plans other than OPEB Plans*. The SEAD-OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investment of such payments.

The amount of insurance for a retiree with creditable service prior to April 1, 1964 is the full amount of insurance in effect of the date of retirement. The amount of insurance for a service retiree with no creditable service prior to April 1, 1964 is 70% of the amount of insurance in effect at age 60 or at termination, if earlier. Life insurance proceeds are paid in a lump sum to the beneficiary upon the death of the retiree.

Contributions

Georgia law provides that employee contributions to the plan shall be in an amount established by the Board of Trustees not to exceed one-half of 1% of the member's earnable compensation. There were no employer contributions required for the fiscal year ended June 30, 2022.

OPEB Asset, OPEB Income, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2023, the Employer reported an asset of \$126,737 for its proportionate share of the OPEB asset. The net OPEB asset was measured as of June 30, 2022. The total OPEB asset used to calculate the net OPEB asset was based on an actuarial valuation as of June 30, 2021. An expected total OPEB asset as of June 30, 2022 was determined using standard roll-forward techniques. The Employer's proportion of the net OPEB asset was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2022. At June 30, 2022, the Employer's proportion was 0.034478%, which was an increase of 0.003250% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Employer's recognized OPEB income of \$23,086. At June 30, 2022, the Employer reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB LIABILITY, OPEB INCOME, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 582	\$ 39
Changes of Assumptions	-	602
Net difference between projected and actual earnings on OPEB plan investments	26,419	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	300	5,993
Employer contributions subsequent to the measurement date	<u>-</u>	<u>-</u>
Total	<u>\$ 27,301</u>	<u>\$ 6,634</u>

Employer contributions subsequent to the measurement date of \$-0- are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB asset in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Year ended June 30,	
2024	\$ (2,719)
2025	2,594
2026	989
2027	19,803
2028	-
Thereafter	-

Actuarial Assumptions

The total OPEB asset as of June 30, 2022, was determined by an actuarial valuation as of June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases:	
ERS	3.00-6.75%
GJRS	3.75%
LRS	N/A
Investment rate of return	7.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB LIABILITY, OPEB INCOME, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

Mortality rates are as follows:

- The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service.
- The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

<u>Participant Type</u>	<u>Membership Table</u>	<u>Set Forward (+)/ Set Back (-)</u>	<u>Adjustments to Rates</u>
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2014-June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and 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 by the target asset allocation percentages and by adding expected inflation.

The target asset allocation and estimates of arithmetic real rates of returns for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return*</u>
Fixed Income	30.00 %	0.20 %
Domestic Large Equities	46.30	9.40
Domestic Small Equities	1.20	13.40
International Developed Market Equities	12.30	9.40
International Emerging Market Equities	5.20	11.40
Alternatives	5.00	10.50
Total	<u>100.00 %</u>	

\* Rates shown are net of inflation

THE JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB LIABILITY, OPEB INCOME, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

Discount Rate

The discount rate used to measure the total OPEB asset was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the OPEB plan’s 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB asset.

Sensitivity of the Employer’s Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

The following presents the Employer’s proportionate share of the net OPEB asset calculated using the discount rate of 7.00%, as well as what the Employer’s proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is 1-percent-point lower (6.00%) or 1-percent-point higher (8.00%) than the current rate:

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
Employer's proportionate share of the net OPEB asset	\$ 81,806	\$ 126,737	\$ 163,532

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued ERS Annual Comprehensive Financial Report which is publicly available at: [www.ers.ga.gov/financials](http://www.ers.ga.gov/financials).

**SHBP-OPEB - STATE HEALTH BENEFITS PLAN - GASB 75**

*General Information about the State OPEB Fund*

Plan Description

Employees of State Agencies as defined in §45-18-25 of the *Official Code of Georgia Annotated (O.C.G.A.)* are provided OPEB through the State OPEB fund—a cost-sharing multiple-employer defined benefit postemployment healthcare plan, reported as an employee trust fund and administered by Board of Community Health (Board). 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.

Benefits Provided

The State OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of State Agencies (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’

THE JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB LIABILITY, OPEB INCOME, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public-School Employees Retirement Systems (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 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.

Contributions

As established by the Board, the State OPEB Fund 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. Contributions to the State OPEB Fund from the Employer Agency were \$40,626 for the year ended June 30, 2023. Active employees are not required to contribute to the State OPEB Fund.

OPEB Liabilities, OPEB Income, and Deferred Outflows of Resources and Deferred Inflow of Resources Related to OPEB

At June 30, 2023, the Employer Agency reported a liability of \$102,260 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2021. An expected total OPEB liability as of June 30, 2022 was determined using standard roll-forward techniques. The Employer Agency's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2022. At June 30, 2022, the Employer Agency's proportion was 0.022759%, which was an increase of 0.001006% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Employer Agency's recognized OPEB income of \$83,270. At June 30, 2023, the Employer Agency reported deferred outflows or resources and deferred inflows of resources related OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 3,214	\$ 99,433
Changes of Assumptions	1,827	12,586
Net difference between projected and actual earnings on OPEB plan investments	37,098	-
Changes in proportion and differences between Employer Agency contributions and proportionate share of contributions	23,046	13,876
Employer Agency contributions subsequent to the measurement date	<u>40,626</u>	<u>-</u>
Total	<u>\$ 105,811</u>	<u>\$ 125,895</u>



THE JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB LIABILITY, OPEB INCOME, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

Employer contributions subsequent to the measurement date of \$40,626 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2024	\$ (42,561)
2025	(28,752)
2026	(2,620)
2027	13,223
2028	-
Thereafter	-

Actuarial Assumptions

The total OPEB liability as of June 30, 2022, was determined by an actuarial valuation as of June 30, 2021 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021:

Inflation	2.50%
Salary Increases	3.00-6.75%, including inflation
Long-term expected rate of investment of return	7.00%, compounded annually, net of expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare Eligible	6.50%
Medicare Eligible	5.00%
Ultimate trend rate	
Pre-Medicare Eligible	4.50%
Medicare Eligible	4.50%
Year of Ultimate trend rate	
Pre-Medicare Eligible	2029
Medicare Eligible	2023

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 to 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.

The actuarial assumptions used in the June 30, 2021 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 JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB LIABILITY, OPEB INCOME, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

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, 2021 valuation were based on a review of recent plan experience done concurrently with the June 30, 2021 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return*</u>
Fixed Income	30.0%	2.0%
Equities	<u>70.0%</u>	9.4%
Total	<u>100.00%</u>	

\* Rates shown are net of inflation

Discount Rate

In order to measure the total OPEB liability, as of June 30, 2022, for the State OPEB fund, a single equivalent interest 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 2120.

Sensitivity of the Employer Agency's Share of the Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the collective new 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.

THE JESSAMINE PLACE

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB LIABILITY, OPEB INCOME, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
Employer's proportionate share of the net OPEB liability	\$ 150,228	\$ 102,260	\$ 60,800

Sensitivity of the Employer Agency's Proportionate Share of the 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.

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Employer's proportionate share of the net OPEB liability	\$ 53,881	\$ 102,260	\$ 158,946

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the 2022 State of Georgia Annual Comprehensive Financial Report which is publicly available at: <https://sao.georgia.gov/statewide-reporting/acfr>.

NOTE 10- CONTINGENT LIABILITIES

The Jessamine Place participates in federal and state assisted programs subject to problem compliance audits by the grantors or their representatives. It is the Agency's opinion that no material unrecorded liabilities will arise from audits previously performed or to be performed. Regardless, receipt of these federal and state grant revenues are not assured at this time.

REQUIRED SUPPLEMENTARY INFORMATION

THE JESSAMINE PLACE

BUDGETARY COMPARISON SCHEDULE -  
GENERAL FUND

For the Fiscal Year Ended June 30, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
<b>REVENUES</b>				
Georgia Department of Behavioral Health and Developmental Disabilities:				
State Contracted Services	\$ 388,108	\$ 925,670	\$ 863,721	\$ (61,949)
State Contracted Fee for Service	-	-	77,283	77,283
Contracts - Vocational Rehab	10,000	10,000	8,075	(1,925)
Outpatient Medicaid	2,975,522	2,860,286	2,500,130	(360,156)
Other Local Funds - EI	1,000	1,000	804	(196)
Interest Earned	2,000	2,000	1,872	(128)
<b>TOTAL REVENUES</b>	<b>\$ 3,376,630</b>	<b>\$ 3,798,956</b>	<b>\$ 3,451,885</b>	<b>\$ (347,071)</b>
<b>EXPENDITURES</b>				
Salaries	\$ 1,797,910	\$ 1,894,910	\$ 1,648,000	\$ (246,910)
Fringe Benefits	480,980	626,149	538,750	(87,399)
Contract Staffing	643,040	661,040	650,894	(10,146)
Advertising	5,000	5,000	6,045	1,045
Client Benefits	5,000	10,000	32,853	22,853
Computer Software	20,000	30,000	10,543	(19,457)
Contracted Services	1,000	11,500	31,742	20,242
Dues and Subscriptions	24,400	24,400	14,371	(10,029)
Equipment	9,000	9,000	86,802	77,802
Equipment Rental	7,600	13,257	6,324	(6,933)
Insurance and Bonding	60,000	60,000	56,017	(3,983)
Other Operating Expenses	20,000	20,000	23,827	3,827
Office Supplies	15,500	17,500	21,605	4,105
Postage	2,200	2,200	1,494	(706)
Printing	6,000	6,000	10,949	4,949
Rent	30,000	30,000	30,300	300
Repairs and Maintenance	30,000	40,000	24,865	(15,135)
Supplies and Materials	51,000	85,000	37,935	(47,065)
Telecommunications	3,000	3,000	3,140	140
Training	20,000	40,000	29,811	(10,189)
Travel	75,000	75,000	62,745	(12,255)
Utilities	20,000	30,000	15,354	(14,646)
Vehicle Expenses	50,000	105,000	31,686	(73,314)
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,376,630</b>	<b>\$ 3,798,956</b>	<b>\$ 3,376,052</b>	<b>\$ (422,904)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,833</b>	<b>\$ 75,833</b>

THE JESSAMINE PLACE  
 BUDGETARY COMPARISON SCHEDULE -  
 GENERAL FUND - CONTINUED

For the Fiscal Year Ended June 30, 2023

Explanation of differences between budgetary information and GAAP Revenues and Expenditures:

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule.	<u>\$ 3,451,885</u>
Total Revenues as reported in the Statement of Activities	<u><u>\$ 3,451,885</u></u>
Actual amounts (budgetary basis) "total charges to appropriation" from the budgetary comparison schedule.	\$ 3,376,052
Differences - budget to GAAP:	
Assets are capitalized and depreciated in the GAAP statements. These amounts represent the adjustments necessary in the current period:	
Capital Outlay	(68,828)
Depreciation Expense	10,085
Right of Use assets are capitalized and amortized in the GAAP statements. This amount represents the adjustments necessary in the current period:	
Amortization Expense	5,117
Right of Use lease payments do not require the use of current financial resources and therefore, are not reported as expenditures in the Governmental Funds.	(5,117)
Long-Term Pension expenses do not require the use of current financial resources and therefore, are not reported as expenditures in Governmental Funds.	183,211
Long-Term OPEB expenses do not require the use of current financial resources and therefore, are not reported as expenditures in Governmental Funds.	(147,162)
Long-Term Compensated Absences expenses do not require the use of current financial resources and therefore, are not reported as expenditures in Governmental Funds.	<u>1,417</u>
Total Expenses as reported in the Statement of Activities	<u><u>\$ 3,354,775</u></u>

THE JESSAMINE PLACE

ERS EMPLOYER AGENCY - SCHEDULE OF PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY

For the Year Ended June 30

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's proportion of the net pension liability	0.025931%	0.024436%	0.025656%	0.024355%	0.023004%	0.023750%	0.024110%	0.025373%	0.026363%
Employer's proportionate share of the net pension liability	\$ 1,731,793	\$ 571,535	\$ 1,081,389	\$ 1,005,017	\$ 945,702	\$ 963,552	\$ 1,140,504	\$ 1,027,961	\$ 988,775
Employer's covered payroll	\$ 783,419	\$ 744,311	\$ 657,766	\$ 684,952	\$ 618,683	\$ 612,548	\$ 597,480	\$ 609,421	\$ 635,717
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	221.06%	76.79%	164.40%	146.73%	152.86%	157.30%	190.89%	168.68%	155.54%
Plan fiduciary net position as a percentage of the total pension liability	67.44%	87.62%	76.21%	76.74%	76.68%	76.33%	72.34%	76.20%	77.99%

\*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

THE JESSAMINE PLACE

ERS EMPLOYER AGENCY - SCHEDULE OF CONTRIBUTIONS  
EMPLOYEES' RETIREMENT SYSTEM

For the Year Ended June 30

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 247,789	\$ 160,146	\$ 166,075	\$ 187,096	\$ 154,500	\$ 145,575	\$ 144,378	\$ 138,578	\$ 127,392
Contributions in relation to the contractually required contribution	<u>\$ 247,789</u>	<u>\$ 160,146</u>	<u>\$ 166,075</u>	<u>\$ 187,096</u>	<u>\$ 154,500</u>	<u>\$ 145,575</u>	<u>\$ 144,378</u>	<u>\$ 138,578</u>	<u>\$ 127,392</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Agency's covered payroll	\$ 783,419	\$ 744,311	\$ 657,766	\$ 684,952	\$ 618,683	\$ 612,548	\$ 597,480	\$ 609,421	\$ 635,717
Contributions as a percentage of covered payroll	31.63%	21.52%	25.25%	27.32%	24.97%	23.77%	24.16%	22.74%	20.04%

\*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.



THE JESSAMINE PLACE  
ERS EMPLOYER AGENCY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2023

**Changes of assumptions:** On December 17, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, disability, withdrawal, and salary increases. The expectation of retired life mortality was changed to the RP-2000 Combines Mortality Table projected to 2025 with projection scale BB (set forward 2 years for both males and females).

A new funding policy was initially adopted by the Board on March 15, 2018, and most recently amended on June 18, 2020. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation and further reduced from 7.40% to 7.30% for the June 30, 2018 actuarial valuation.

On December 17, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System based on the experience study prepared for the five-year period ending June 30, 2019. Primary among the changes were the updates to rates of mortality, retirement, withdrawal, and salary increases. This also included a change to the long-term assumed investment rate of return to 7.00%. These assumption changes are reflected in the calculation of the June 30, 2021 Total Pension Liability.

On April 21, 2022, the Board adopted a new funding policy which, in part, provides that the Actuarial Accrued Liability and Normal Cost of the System will include a prefunded carryable Cost-of-Living Adjustment (COLA) for eligible retirees and beneficiaries of the System. Under the new policy, future COLAs are provided through a profit-sharing mechanism using the System's asset performance. After studying the parameters of this new policy, the assumption for future COLAs was set as 1.05%. Previously, no future COLAs were assumed. In addition, the funding policy set the assumed rate of return at 7.20% for the June 30, 2021 valuation and established a new Transitional Unfunded Actuarial Accrued Liability as of June 30, 2021 which will be amortized over a closed 20-year period.

THE JESSAMINE PLACE

SEAD-OPEB EMPLOYER - SCHEDULE OF PROPORTIONATE SHARE  
OF THE NET OPEB ASSET

For the Year Ended June 30

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Employer's proportion of the net OPEB asset	0.034478%	0.031228%	0.033434%	0.031811%	0.028095%	0.027246%
Employer's proportionate share of the net OPEB asset	\$ 126,737	\$ 192,310	\$ 94,959	\$ 89,950	\$ 76,038	\$ 70,814
Employer's covered payroll	\$ 783,419	\$ 744,311	\$ 657,766	\$ 684,952	\$ 618,683	\$ 612,548
Employer's proportionate share of the net OPEB asset as a percentage of its covered payroll	16.18%	25.84%	14.44%	13.13%	12.29%	11.56%
Plan fiduciary net position as a percentage of the total OPEB asset	138.03%	164.76%	129.20%	129.73%	129.46%	130.17%

\*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

THE JESSAMINE PLACE

SEAD-OPEB EMPLOYER - SCHEDULE OF CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFITS

For the Year Ended June 30

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer covered payroll	\$ 783,419	\$ 744,311	\$ 657,766	\$ 684,952	\$ 618,683	\$ 612,548	\$ 597,480	\$ 609,421
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

\*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

THE JESSAMINE PLACE  
SEAD-OPEB EMPLOYER  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2023

**Changes of assumptions:** On December 17, 2015, the Board of Trustees adopted recommended changes to the economic and demographic assumptions utilized by the Plan. Primary among the changes were the updates to rates of mortality, retirement, disability, withdrawal, and salary increases. The expectation of retired life mortality was changed to the RP-2000 Combined Mortality Table projected to 2025 with projection scale BB (set forward 2 years for both males and females).

A new funding policy was initially adopted by the Board on March 15, 2018. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation and further reduced from 7.40% to 7.30% for the June 30, 2018 actuarial valuation.

On December 17, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the Systems based on the experience study prepared for the five-year period ending June 30, 2019. Primary among the changes were the updates to the rates of mortality, retirement, withdrawal, and salary increases. This also included a change to the long-term assumed investment rate of return of 7.00%. These assumption changes are reflected in the calculation of the June 30, 2021 Total OPEB Liability.

THE JESSAMINE PLACE

SHBP-OPEB EMPLOYER - SCHEDULE OF PROPORTIONATE  
SHARE OF THE NET OPEB LIABILITY

For the Year Ended June 30

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Employer Agency's proportion of the net OPEB liability	0.022759%	0.021753%	0.022981%	0.021873%	0.020642%
Employer Agency's proportionate share of the net OPEB liability	\$ 102,260	\$ 59,789	\$ 258,628	\$ 271,513	\$ 127,824
Employer Agency's covered payroll (CP)*	\$ 783,419	\$ 744,311	\$ 657,766	\$ 684,952	\$ 618,683
Employer Agency's proportionate share of the net OPEB liability as a percentage of its covered payroll	13.05%	8.03%	39.32%	39.64%	20.66%
Plan fiduciary net position as a percentage of the total OPEB liability	80.03%	87.58%	59.71%	56.57%	31.48%

\*CEP - the payroll of employees that are provided OPEB through the OPEB plan

\*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

THE JESSAMINE PLACE

SHBP-OPEB EMPLOYER - SCHEDULE OF CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFITS

For the Year Ended June 30

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution (CRC)*	\$ 40,626	\$ 36,799	\$ 33,004	\$ 34,584	\$ 116,950	\$ 103,536
Contributions in relation to the contractually required contribution*	<u>\$ 40,626</u>	<u>\$ 36,799</u>	<u>\$ 33,004</u>	<u>\$ 34,584</u>	<u>\$ 116,950</u>	<u>\$ 103,536</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer Agency's covered payroll	\$ 783,419	\$ 744,311	\$ 657,766	\$ 684,952	\$ 618,683	\$ 612,548
Contributions as a percentage of covered payroll (CP)**	5.19%	4.94%	5.02%	5.05%	18.90%	16.90%

*\*The "Contractually Required Contribution (CRC)" and "Contribution in relation to the contractually required contribution" are the same amount and can be found in the organization's customized employer packet identified as "Contributions made during the measurement period".*

*\*\*CP is the payroll of employees that are provided OBEB through the OPEB plan.*

\*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

THE JESSAMINE PLACE  
SHBP-OPEB EMPLOYER  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2023

**Changes in benefit terms:** There have been no changes in benefit terms.

**Changes in assumptions:**

- June 30, 2020 valuation: Decremental assumptions were changed to reflect the Employees Retirement Systems experience study.
- June 30, 2019 valuation: The inflation assumption was lowered from 2.75% to 2.50% in anticipation of the upcoming ERS Experience Study. Additionally, decremental assumptions were changed to reflect the Teachers Retirement Systems experience study. Approximately 6.0% of employees are members of the Teachers Retirement Systems.
- June 30, 2017 valuation: The participation assumption, tobacco use assumption and morbidity factors were revised.
- June 30, 2015 valuation: Decremental and underlying inflation assumptions were changed to reflect the Retirement Systems' experience studies.
- June 30, 2012 valuation: A data audit was performed and data collection procedures and assumptions were changed.
- The discount rate was updated from 3.09% as of June 30, 2016 to 3.60% as of June 30, 2017; to 5.22% as of June 30, 2018; to 7.30% as of June 30, 2019; to 7.06% as of June 30, 2020; and to 7.00% as of June 30, 2021.

SUPPLEMENTARY INFORMATION



THE JESSAMINE PLACE

DEVELOPMENTAL DISABILITIES COMMUNITY SERVICES - 400  
#44100-264-9072023102

COMPARATIVE STATEMENT OF ACTUAL REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
<b>REVENUES</b>				
Georgia Department of Behavioral Health and Developmental Disabilities				
State Contracted Services	\$ 864,432	\$ 864,432	\$ 863,721	\$ (711)
State Contracted Fee for Services	-	-	77,283	77,283
Contracts - Vocational Rehab	-	-	8,075	8,075
Outpatient Medicaid	-	-	2,500,130	2,500,130
Other Local Funds - EI	-	-	804	804
Interest Earned	-	-	1,872	1,872
<b>TOTAL REVENUES</b>	<b>\$ 864,432</b>	<b>\$ 864,432</b>	<b>\$ 3,451,885</b>	<b>\$ 2,587,453</b>
<b>EXPENDITURES</b>				
Personal Service Costs:				
Salary and Fringes	\$ -	\$ -	\$ 2,186,750	\$ 2,186,750
Contract Staff	-	-	650,894	650,894
Total Personal Service Costs	\$ -	\$ -	\$ 2,837,644	\$ 2,837,644
Other Operating Expenditures	864,432	864,432	538,408	(326,024)
<b>TOTAL EXPENDITURES</b>	<b>\$ 864,432</b>	<b>\$ 864,432</b>	<b>\$ 3,376,052</b>	<b>\$ 2,511,620</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>				
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,833</b>	<b>\$ 75,833</b>

THE JESSAMINE PLACE

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

For the Fiscal Year Ended June 30, 2023

STATE OF GEORGIA DEPARTMENT OF BEHAVIORAL HEALTH PROGRAM/ GRANT NUMBER	GRANT PERIOD	PROGRAM/ GRANT AMOUNT	REVENUE RECEIVED DURING FISCAL YEAR	EXPENDITURES DURING FISCAL YEAR	DUE (TO) FROM DBHDD @ END OF FISCALYEAR
Georgia Department of Behavioral Health and Developmental Disabilities:					
DD Community Services #44100-264-9072023102	07/01/22 to 06/30/23	\$ 864,432	\$ 819,902	\$ 863,721	\$ 43,819

## OTHER REPORTS



ROBERT BAKER  
— & ASSOCIATES, CPAs —

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Health  
Ben Hill County Board of Health  
DBA: The Jessamine Place  
Fitzgerald, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of The Jessamine Place, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise The Jessamine Place's basic financial statements, and have issued our report thereon dated February 1, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered The Jessamine Place's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Jessamine Place's internal control. Accordingly, we do not express an opinion on the effectiveness of The Jessamine Place's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

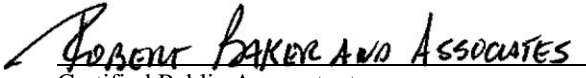
**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether The Jessamine Place's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ROBERT BAKER & ASSOCIATES, CPAs

Handwritten signature in black ink that reads "ROBERT BAKER AND ASSOCIATES". The signature is written in a cursive style with a large initial 'R' and 'B'. A horizontal line is drawn across the signature.

Certified Public Accountants

Albany, Georgia

February 1, 2024

THE JESSAMINE PLACE  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For The Fiscal Year Ended June 30, 2023

SIGNIFICANT DEFICIENCIES

Auditor Reference  
Number

-NONE-

THE JESSAMINE PLACE  
SCHEDULE OF FINDINGS AND RESPONSES  
For The Fiscal Year Ended June 30, 2023

SIGNIFICANT DEFICIENCIES

Auditor Reference  
Number

-NONE-





# South Health District, 8-1

## 2024 County Board of Health Meeting Schedule

---

BEN HILL	3 <sup>RD</sup> Wednesday	12:00 PM
February	21	
May	15 (Budget Meeting)	
August	21	
November	20	

LOWNDES	4 <sup>TH</sup> Tuesday	12:00 PM
February	27	
May	28 (Budget Meeting)	
August	27	
November	18 (Moved due to Thanksgiving Week)	

BERRIEN	2 <sup>ND</sup> Tuesday	12:30 PM
February	13	
May	14 (Budget Meeting)	
August	13	
November	12	

TIFT*	1 <sup>ST</sup> Tuesday	12:30 PM
February**	8	
May	7 (Budget Meeting)	
August	6	
November	5	

*\*5<sup>th</sup> meeting TBD / \*\*Moved to Feb. 8 due to unforeseen circumstances*

BROOKS	4 <sup>TH</sup> Wednesday	12:00 PM
February	28	
May	22 (Budget Meeting)	
August	28	
November	14 (Moved due to Thanksgiving Week)	

TURNER	1 <sup>ST</sup> Wednesday	12:00 PM
February	7	
May*	29 (Budget Meeting)	
August	7	
November	6	

*\*May meeting moved to last week due to GPHA Conference.*

COOK	3 <sup>RD</sup> Tuesday	12:00 PM
February	20	
May	21 (Budget Meeting)	
August	20	
November	19	

2024 Holiday Schedule	
New Year's Day	January 1
Martin Luther King, Jr.'s Birthday	January 15
State Holiday	March 29
Memorial Day	May 27
Juneteenth	June 19
Independence Day	July 4
Labor Day	September 2
Columbus Day	October 14
Veterans Day	November 11
Thanksgiving Holidays	November 28-29
Christmas Holidays	December 24-25

ECHOLS	3 <sup>RD</sup> Thursday	12:00 PM
February	15	
May	16 (Budget Meeting)	
August	15	
November	21	

IRWIN	2 <sup>ND</sup> Wednesday	12:00 PM
February	14	
May	8 (Budget Meeting)	
August	14	
November	13	

Meeting packets copied to:

Mark J. Eanes, MD, MBA

Dwain Butler

Lisa Thomas, RN, BSN, MSN

Nurse Managers/Lead Admin Support Supervisors

Teresa Giles/Allie Pridgen

Chris Calhoun/Environmental Health Specialists

Courtney Sheeley/Kristin Patten

Diversified Enterprises (Tift)

The Jessamine Place (Ben Hill)

LANIER	4 <sup>TH</sup> Friday	12:00 PM
February	23	
May	24 (Budget Meeting)	
August	23	
November	22	

*Updated 2/2/2024 CDS*

All meetings will be held in person at the local health department and are open to the public. Dates/times may change from above due to scheduling conflicts, audit requirements, or holidays. More information is available at [www.southhealthdistrict.com](http://www.southhealthdistrict.com).