

**Fiscal  
Year  
2018**

# **Department of Community Health**

**Georgia State Employees Postemployment Benefit Fund**

## **Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer**

As of and for the  
Year Ended June 30, 2018

**Department of  
Audits and Accounts**

**Greg S. Griffin  
State Auditor**



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

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# DEPARTMENT OF AUDITS AND ACCOUNTS

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

## Independent Auditor's Report

The Board of Trustees  
Department of Community Health:

### **Report on the Schedule of Employer Allocations and Schedule of Other Postemployment Benefit (OPEB) Amounts by Employer**

We have audited the accompanying schedule of employer allocations of the Department of Community Health's Georgia State Employees Postemployment Benefit Fund (the Plan) as of and for the year ended June 30, 2018 and related notes. We have also audited the totals for the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer (collectively the Schedules) of the Plan as of and for the year ended June 30, 2018 and related notes.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included the schedule of OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedules.

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

**Opinions**

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for the total of all participating entities for the Plan as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of Georgia's Comprehensive Annual Financial Report (CAFR), which includes the Plan, as of and for the year ended June 30, 2018, and our report thereon, dated January 18, 2019, expressed an unmodified opinion on those financial statements.

**Restriction on Use**

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

Respectfully submitted,



Greg S. Griffin  
State Auditor

May 16, 2019

**State GASB 75 Schedules**

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Schedule of Employer Allocations  
As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
13610	LOOKOUT MTN CSB	\$ 172,638	0.034419%
13630	HIGHLAND RIVERS CSB	483,762	0.096449%
13640	AVITA COMMUNITY PARTNERS	146,126	0.029133%
13650	COBB CNTY CSB	216,353	0.043135%
13660	DOUGLAS CNTY CSB	35,546	0.007087%
13680	DEKALB CSB	347,278	0.069238%
13690	VIEW POINTE HEALTH	348,661	0.069513%
13700	CLAYTON CSB	122,416	0.024406%
13710	ADVANTAGE BEHAVIORAL HLTH	194,803	0.038838%
13720	PATHWAYS CENTER	229,234	0.045703%
13730	MCINTOSH TRAIL CSB	210,740	0.042016%
13740	RIVER EDGE BEHAVIORAL HLT	294,781	0.058771%
13750	PHOENIX CENTER BHS	133,308	0.026578%
13760	OCONEE CSB	85,991	0.017144%
13770	SERENITY BHS	261,540	0.052144%
13780	OGEECHEE CSB	7,964	0.001588%
13790	NEW HORIZONS	217,591	0.043382%
13800	MIDDLE FLINT CSB	113,271	0.022583%
13810	CSB MIDDLE GA	302,054	0.060221%
13820	ALBANY AREA CSB	181,668	0.036220%
13830	THE GA PINES CSB	360,970	0.071967%
13840	SOUTH GA CSB	273,352	0.054499%
13850	PINELAND CSB	173,620	0.034615%
13860	SATILLA CSB	240,663	0.047982%
13880	GATEWAY CSB	188,603	0.037602%
14000	GA PEANUT COMMISSION	68,222	0.013602%
14010	ADMINISTRATIVE SERVICES	2,804,873	0.559214%
14020	COURT OF APPEALS	1,919,878	0.382771%
14030	SUPREME COURT	1,281,081	0.255412%
14040	SUPERIOR COURT	6,882,643	1.372209%
14050	LAKE LANIER ISLAND AUTH	45,039	0.008980%
14060	GA AGRICULTURAL EXPO AUTH	366,421	0.073054%
14080	AGRICULTURE	3,635,023	0.724723%
14081	COMMODITY COMM OCOTTON	33,268	0.006633%
14083	COMMODITY COMM0 MILK	19,462	0.003880%
14090	AUDITS	3,103,044	0.618661%
14100	BANKING AND FINANCE	1,078,845	0.215092%
14120	GA INSURANCE COMMISSIONER	1,890,388	0.376891%
14130	DEFENSE	3,681,729	0.734035%
14140	DEPT OF COMMUNITY HEALTH	8,661,778	1.726919%
14150	TECHNICAL AND ADULT EDUC	2,817,138	0.561659%
14160	EDUCATION	9,927,815	1.979332%
14170	ERS EMPLOYEES	910,776	0.181584%
14180	DEPT OF COMMUNITY AFFAIRS	3,447,675	0.687371%
14190	FORESTRY COMMISSION	3,981,530	0.793807%
14210	PLANNING AND BUDGET	3,671,772	0.732050%
14220	SUBSEQUENT INJURY TRUST	126,185	0.025158%
14230	BEHAV HEALTH & DEVEL DISA	31,279,815	6.236331%
14240	DEPT OF HUMAN RESOURCES	24,997,197	4.983750%
14250	PUBLIC HEALTH	10,081,583	2.009989%
14310	DEPT OF COMMUNITY SUPERVISION	16,718,001	3.333107%
14410	DEPT OF JUVENILE JUSTICE	21,666,750	4.319751%

The accompanying notes are an integral part of this schedule.

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Schedule of Employer Allocations  
As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
14440	GENERAL ASSEMBLY OF GA	2,898,692	0.577919%
14470	DEPT OF DRIVERS SERVICES	4,016,414	0.800762%
14500	FINANCING/INVESTMENT COMM	1,353,841	0.269918%
14510	ADM OFFICE OF THE COURTS	976,042	0.194596%
14530	PROSECUTING ATTRNYS CNCL	9,489,865	1.892017%
14550	GA Public Defender Council	7,651,229	1.525444%
14560	GA SUP COURT CLERK'S AUTH	133,594	0.026635%
14570	DEPT EARLY CARE & LEARN	4,222,961	0.841942%
14610	GA BUILDING AUTHORITY	1,178,050	0.234871%
14611	STATE PROPERTY COMMISSION	163,006	0.032499%
14630	DEPT ECONOMIC DEVELOPMENT	2,113,999	0.421473%
14640	LABOR	8,079,381	1.610805%
14660	LAW DEPARTMENT	3,743,200	0.746291%
14700	GA TECHNOLOGY AUTHORITY	2,327,046	0.463949%
14701	STATE ACCOUNTING OFFICE	1,871,145	0.373055%
14720	NATURAL RESOURCES	14,554,592	2.901783%
14730	GA DEPT OF CORRECTIONS	62,691,612	12.498974%
14750	PUBLIC SAFETY	17,063,704	3.402031%
14760	PUBLIC SERVICE COMMISSION	980,333	0.195451%
14770	REVENUE	8,539,867	1.702613%
14780	STUDENT FINANCE COMM	522,189	0.104110%
14790	SECRETARY OF STATE	2,020,897	0.402911%
14800	SOIL/WATER CONS COMM	20,732	0.004133%
14810	TRS EMPLOYEES	3,469,113	0.691645%
14820	DEPT OF TRANSPORTATION	30,214,715	6.023979%
14830	STATE ROAD & TOLLWAY AUTH	1,147,728	0.228825%
14840	VETERANS SERVICE	947,837	0.188973%
14860	WORKERS' COMPENSATION	1,405,070	0.280132%
14870	GA BUREAU OF INVESTIGATON	9,568,142	1.907623%
14880	PARDONS AND PAROLES BOARD	1,577,203	0.314451%
14890	GA CORRECTNL INDUSTRIES	1,319,248	0.263022%
18180	COASTAL PINES TECH COLLEGE	1,641,750	0.327320%
18200	ALBANY TECH COLLEGE	1,911,989	0.381198%
18220	ATHENS TECHNICAL COLLEGE	2,080,048	0.414704%
18230	ATLANTA TECH COLLEGE	2,098,302	0.418343%
18240	AUGUSTA TECH COLLEGE	2,476,694	0.493784%
18260	W GEORGIA TECH COLLEGE	3,099,513	0.617957%
18270	CHATTAHOOCHEE TECH COLL	3,896,197	0.776794%
18280	COLUMBUS TECH COLLEGE	1,737,629	0.346435%
18290	GA NW TECHNICAL COLLEGE	2,634,457	0.525238%
18300	GEORGIA PIEDMONT TECHNICA	2,356,764	0.469874%
18320	GWINNETT TECH COLLEGE	3,528,796	0.703544%
18340	LANIER TECHNICAL COLLEGE	2,056,440	0.409997%
18350	CENTRAL GA TECH COLLEGE	4,232,730	0.843889%
18370	SOUTHERN REGIONAL TECH COLLEGE	2,387,342	0.475970%
18380	NORTH GA TECH COLLEGE	1,448,139	0.288719%
18410	SAVANNAH TECH COLLEGE	2,205,452	0.439706%
18420	S GA TECHNICAL COLLEGE	1,179,194	0.235099%
18430	SOUTHEASTERN TECH COLL	1,263,086	0.251824%
18440	OGEECHEE TECH COLLEGE	1,320,159	0.263203%
18500	SOUTHERN CRESCENT TECH	2,431,413	0.484757%
18510	WIREGRASS TECHNICAL COLL	2,367,781	0.472070%

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**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
 Schedule of Employer Allocations  
 As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
18520	OCONEE FALL LINE TECH COL	1,258,911	0.250992%
25010	DFACS REGION #1	2,780,262	0.554307%
25020	DFACS REGION #2	2,256,191	0.449822%
25030	DFACS REGION #3	2,278,112	0.454193%
25040	DFACS REGION #4	3,500,892	0.697981%
25050	DFACS REGION #5	2,887,560	0.575700%
25060	DFACS REGION #6	2,316,811	0.461908%
25070	DFACS REGION #7	1,976,581	0.394076%
25080	DFACS REGION #8	2,218,091	0.442226%
25090	DFACS REGION #9	1,691,719	0.337282%
25100	DFACS REGION #10	4,527,769	0.902712%
25110	DFACS REGION #11	2,508,976	0.500220%
25120	DFACS REGION #12	2,254,308	0.449447%
25130	DFACS REGION #13	6,474,953	1.290927%
25140	DFACS REGION #14	8,090,954	1.613113%
35011	APPLING CO HEALTH DEPT	54,835	0.010933%
35021	ATKINSON CO HEALTH DEPT	27,974	0.005577%
35031	BACON CO HEALTH DEPT	28,200	0.005622%
35041	BAKER CO HEALTH DEPT	30,432	0.006067%
35051	BALDWIN CO HEALTH DEPT	95,062	0.018953%
35061	BANKS CO HEALTH DEPT	31,635	0.006307%
35071	BARROW CO HEALTH DEPT	89,806	0.017905%
35081	BARTOW CO HEALTH DEPT	156,679	0.031237%
35084	WOODWRIGHT INDUSTRIES	60,584	0.012079%
35091	BEN HILL CO HEALTH DEPT	41,600	0.008294%
35094	BEN HILL MR SERVICES	103,536	0.020642%
35101	BERRIEN CO HEALTH DEPT	32,757	0.006531%
35111	BIBB CO HEALTH DEPT	334,111	0.066613%
35121	BLECKLEY CO HEALTH DEPT	20,717	0.004130%
35131	BRANTLEY CO HEALTH DEPT	33,657	0.006710%
35141	BROOKS CO HEALTH DEPT	31,443	0.006269%
35161	BULLOCH CO HEALTH DEPT	137,752	0.027464%
35171	BURKE CO HEALTH DEPT	68,715	0.013700%
35181	BUTTS CO HEALTH DEPT	34,680	0.006914%
35191	CALHOUN CO HEALTH DEPT	15,685	0.003127%
35211	CANDLER CO HEALTH DEPT	39,588	0.007893%
35221	CARROLL CO HEALTH DEPT	143,627	0.028635%
35224	CARROLL TRAINING CENTER	100,303	0.019998%
35231	CATOOSA CO HEALTH DEPT	107,357	0.021404%
35241	CHARLTON CO HEALTH DEPT	40,264	0.008028%
35261	CHATTAHOOCHEE CO HLTH DEP	15,427	0.003076%
35271	CHATTOOGA CO HEALTH DEPT	54,565	0.010879%
35281	CHEROKEE CO HEALTH DEPT	991,576	0.197693%
35291	CLARKE CO HEALTH DEPT	743,885	0.148310%
35301	CLAY CO HEALTH DEPT	9,455	0.001885%
35311	CLAYTON CO HEALTH DEPT	747,870	0.149105%
35321	CLINCH CO HEALTH DEPT	28,705	0.005723%
35331	COBB CO HEALTH DEPT	1,715,798	0.342083%
35341	COFFEE CO HEALTH DEPT	96,715	0.019282%
35351	COLQUITT CO HEALTH DEPT	135,401	0.026995%
35354	GREEN OAKS CENTER	128,906	0.025700%
35361	COLUMBIA CO HEALTH DEPT	131,548	0.026227%

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**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Schedule of Employer Allocations  
As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
35371	COOK CO HEALTH DEPT	40,288	0.008032%
35381	COWETA CO HEALTH DEPT	131,251	0.026168%
35391	CRAWFORD CO HEALTH DEPT	28,568	0.005696%
35401	CRISP CO HEALTH DEPT	30,400	0.006061%
35411	DADE CO HEALTH DEPT	36,351	0.007247%
35421	DAWSON CO HEALTH DEPT	47,722	0.009514%
35431	DECATUR CO HEALTH DEPT	71,853	0.014326%
35441	DEKALB CO HEALTH DEPT	2,348,485	0.468223%
35451	DODGE CO HEALTH DEPT	38,324	0.007641%
35461	DOOLY CO HEALTH DEPT	19,558	0.003899%
35471	DOUGHERTY CO HEALTH DEPT	982,838	0.195951%
35481	DOUGLAS CO HEALTH DEPT	100,597	0.020056%
35491	EARLY CO HEALTH DEPT	35,885	0.007154%
35501	ECHOLS CO HEALTH DEPT	15,771	0.003144%
35521	ELBERT CO HEALTH DEPT	40,342	0.008043%
35531	EMANUEL CO HEALTH DEPT	84,261	0.016799%
35541	EVANS CO HEALTH DEPT	30,629	0.006107%
35551	FANNIN CO HEALTH DEPT	51,009	0.010170%
35561	FAYETTE CO HEALTH DEPT	102,299	0.020396%
35571	FLOYD CO HEALTH DEPT	933,652	0.186144%
35581	FORSYTH CO HEALTH DEPT	121,369	0.024198%
35591	FRANKLIN CO HEALTH DEPT	44,408	0.008854%
35611	GILMER CO HEALTH DEPT	76,474	0.015247%
35621	GLASCOCK CO HEALTH DEPT	12,694	0.002531%
35631	GLYNN CO HEALTH DEPT	2,143,322	0.427319%
35641	GORDON CO HEALTH DEPT	134,895	0.026894%
35651	GRADY CO HEALTH DEPT	74,969	0.014947%
35661	GREENE CO HEALTH DEPT	35,729	0.007123%
35671	GWINNETT CO HEALTH DEPT	1,952,929	0.389360%
35681	HABERSHAM CO HEALTH DEPT	57,526	0.011469%
35691	HALL CO HEALTH DEPT	1,053,239	0.209987%
35701	HANCOCK CO HEALTH DEPT	35,591	0.007096%
35711	HARALSON CO HEALTH DEPT	45,496	0.009071%
35721	HARRIS CO HEALTH DEPT	39,780	0.007931%
35731	HART CO HEALTH DEPT	45,661	0.009104%
35741	HEARD CO HEALTH DEP	23,479	0.004681%
35751	HENRY CO HEALTH DEP	168,064	0.033507%
35761	HOUSTON CO HEALTH DEPT	1,204,194	0.240083%
35771	IRWIN CO HEALTH DEP	24,510	0.004887%
35781	JACKSON CO HEALTH DEPT	78,241	0.015599%
35791	JASPER CO HEALTH DEPT	27,042	0.005391%
35801	JEFF DAVIS CO HEALTH DEPT	48,544	0.009678%
35811	JEFFERSON CO HEALTH DEPT	62,149	0.012391%
35821	JENKINS CO HEALTH DEPT	26,071	0.005198%
35831	JOHNSON CO HEALTH DEPT	11,086	0.002210%
35841	JONES CO HEALTH DEPT	39,323	0.007840%
35851	LAMAR CO HEALTH DEPT	37,579	0.007492%
35861	LANIER CO HEALTH DEPT	23,035	0.004593%
35871	LAURENS CO HEALTH DEPT	543,379	0.108335%
35881	LEE CO HEALTH DEPT	78,881	0.015727%
35901	LINCOLN CO HEALTH DEPT	17,007	0.003391%
35921	LOWNDES CO HEALTH DEPT	996,336	0.198642%

The accompanying notes are an integral part of this schedule.

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Schedule of Employer Allocations  
As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
35931	LUMPKIN CO HEALTH DEPT	61,288	0.012219%
35941	MACON CO HEALTH DEPT	18,803	0.003749%
35951	MADISON CO HEALTH DEPT	56,075	0.011180%
35961	MARION CO HEALTH DEPT	14,744	0.002940%
35971	MCDUFFIE CO HEALTH DEPT	51,939	0.010355%
35991	MERIWETHER CO HEALTH DEPT	61,332	0.012228%
36001	MILLER CO HEALTH DEPT	13,672	0.002726%
36011	MITCHELL CO HEALTH DEPT	53,300	0.010627%
36014	MITCHELL TRAINING CENTER	125,337	0.024989%
36021	MONROE CO HEALTH DEPT	47,919	0.009554%
36031	MONTGOMERY CO HEALTH DEPT	20,820	0.004151%
36041	MORGAN CO HEALTH DEPT	47,025	0.009375%
36051	MURRAY CO HEALTH DEPT	77,484	0.015448%
36061	MUSCOGEE CO HEALTH DEPT	1,032,616	0.205875%
36071	NEWTON CO HEALTH DEPT	174,050	0.034701%
36081	OCONEE CO HEALTH DEPT	70,455	0.014047%
36091	OGLETHORPE CO HEALTH DEPT	24,469	0.004878%
36101	PAULDING CO HEALTH DEPT	149,873	0.029881%
36111	PEACH CO HEALTH DEPT	49,928	0.009954%
36121	PICKENS CO HEALTH DEPT	46,984	0.009367%
36131	PIERCE CO HEALTH DEPT	50,990	0.010166%
36141	PIKE CO HEALTH DEPT	28,717	0.005725%
36151	POLK CO HEALTH DEPT	66,314	0.013221%
36161	PULASKI CO HEALTH DEPT	27,366	0.005456%
36171	PUTNAM CO HEALTH DEPT	71,147	0.014185%
36181	QUITMAN CO HEALTH DEPT	4,344	0.000866%
36191	RABUN CO HEALTH DEPT	59,796	0.011922%
36201	RANDOLPH CO HEALTH DEPT	13,220	0.002636%
36211	RICHMOND CO HEALTH DEPT	942,954	0.187999%
36221	ROCKDALE CO HEALTH DEPT	129,134	0.025746%
36231	SCHLEY CO HEALTH DEPT	10,085	0.002011%
36241	SCREVEN PHYS HEALTH DEPT	33,311	0.006641%
36251	SEMINOLE CO HEALTH DEPT	33,947	0.006768%
36261	SPALDING CO HEALTH DEPT	108,868	0.021705%
36271	STEPHENS CO HEALTH DEPT	45,142	0.009000%
36281	STEWART CO HEALTH DEPT	3,855	0.000769%
36291	SUMTER CO HEALTH DEPT	63,822	0.012724%
36301	TALBOT CO HEALTH DEPT	1,071	0.000214%
36311	TALIAFERRO CO HEALTH DEPT	15,819	0.003154%
36321	TATTNALL CO HEALTH DEPT	59,481	0.011859%
36331	TAYLOR CO HEALTH DEPT	28,500	0.005682%
36341	TELFAIR CO HEALTH DEPT	40,291	0.008033%
36351	TERRELL CO HEALTH DEPT	24,692	0.004923%
36361	THOMAS CO HEALTH DEPT	149,947	0.029895%
36364	THOMAS GRADY MR SVC CTR	171,652	0.034223%
36371	TIFT CO HEALTH DEPT	103,647	0.020664%
36374	TIFT MR SERVICE CENTER	118,241	0.023574%
36381	TOOMBS CO HEALTH DEPT	68,721	0.013701%
36391	TOWNS CO HEALTH DEPT	30,251	0.006031%
36401	TREUTLEN CO HEALTH DEPT	20,562	0.004099%
36411	TROUP CO HEALTH DEPT	909,672	0.181363%
36421	TURNER CO HEALTH DEPT	26,637	0.005311%

The accompanying notes are an integral part of this schedule.

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Schedule of Employer Allocations  
As of and for the Years Ended June 30, 2018

Payroll Location Number	Employer Name	2018 Employer Contributions	2018 Employer Allocation Percentage
36431	TWIGGS CO HEALTH DEPT	12,529	0.002498%
36441	UNION CO HEALTH DEPT	56,936	0.011351%
36451	UPSON CO HEALTH DEPT	71,262	0.014208%
36461	WALKER CO HEALTH DEPT	86,474	0.017241%
36471	WALTON CO HEALTH DEPT	168,228	0.033540%
36481	WARE CO HEALTH DEPT	182,479	0.036381%
36484	SOUTHEAST HEALTH UNIT	876,877	0.174825%
36491	WARREN CO HEALTH DEPT	13,850	0.002761%
36501	WASHINGTON CO HEALTH DEP	56,429	0.011250%
36511	WAYNE CO HEALTH DEPT	71,544	0.014264%
36521	WEBSTER CO HEALTH DEPT	9,433	0.001881%
36531	WHEELER CO HEALTH DEPT	20,031	0.003994%
36541	WHITE CO HEALTH DEPT	56,239	0.011213%
36551	WHITFIELD CO HEALTH DEPT	413,500	0.082440%
36561	WILCOX CO HEALTH DEPT	16,553	0.003300%
36571	WILKES CO HEALTH DEPT	28,737	0.005729%
36581	WILKINSON CO HEALTH DEPT	26,585	0.005300%
36591	WORTH CO HEALTH DEPT	45,724	0.009116%
44100	GA DEVELOPMENT AUTHORITY	73,870	0.014728%
44110	GA ENVIRON FINANCE AUTHOR	434,224	0.086572%
	<b>Total</b>	<b>\$ <u>501,574,024</u></b>	<b><u>100.000000%</u></b>

The accompanying notes are an integral part of this schedule.

Department of Community Health  
Georgia State Employees Postemployment Benefit Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2018

Payroll Location	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)			
		2018 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense (Income)
13610	LOOKOUT MTN CSB	\$ 900,259	\$ 0	\$ 20,810	\$ 0	\$ 0	\$ 20,810	\$ 70,805	\$ 0	\$ 326,330	\$ 534,091	\$ 931,226	\$ (48,629)	\$ (169,705)	\$ (218,334)
13630	HIGHLAND RIVERS CSB	2,522,708	0	58,313	0	338,659	396,972	198,411	0	914,443	3,117	1,115,971	(136,268)	99,746	(36,522)
13640	AVITA COMMUNITY PARTNERS	761,999	0	17,614	0	4,902	22,516	59,931	0	276,213	723,969	1,060,113	(41,161)	(213,994)	(255,155)
13650	COBB CNTY CSB	1,128,234	0	26,080	0	44,321	70,401	88,736	0	408,967	1,438,621	1,936,324	(60,944)	(410,335)	(471,279)
13660	DOUGLAS CNTY CSB	185,367	0	4,285	0	237,513	241,798	14,579	0	67,193	0	81,772	(10,013)	70,900	60,887
13680	DEKALB CSB	1,810,980	0	41,861	0	0	41,861	142,434	0	656,452	1,521,232	2,320,118	(97,823)	(481,048)	(578,871)
13690	VIEW POINTE HEALTH	1,818,173	0	42,028	0	45,629	87,657	143,000	0	659,060	1,424,545	2,226,605	(98,212)	(405,567)	(503,779)
13700	CLAYTON CSB	638,360	0	14,756	0	0	14,756	50,207	0	231,396	2,224,541	2,506,144	(34,482)	(799,181)	(833,663)
13710	ADVANTAGE BEHAVIORAL HLTH	1,015,842	0	23,482	0	169,214	192,696	79,896	0	368,227	495,706	943,829	(54,872)	(75,032)	(129,904)
13720	PATHWAYS CENTER	1,195,402	0	27,632	0	102,395	130,027	94,019	0	433,315	588,170	1,115,504	(64,572)	(131,437)	(196,009)
13730	MCINTOSH TRAIL CSB	1,098,965	0	25,403	0	0	25,403	86,434	0	398,358	567,526	1,052,318	(59,363)	(171,292)	(230,655)
13740	RIVER EDGE BEHAVIORAL HLT	1,537,207	0	35,533	0	0	35,533	120,902	0	557,214	1,068,403	1,746,519	(83,035)	(361,453)	(444,488)
13750	PHOENIX CENTER BHS	695,171	0	16,069	0	0	16,069	54,675	0	251,989	228,003	534,667	(37,551)	(74,777)	(112,328)
13760	OCONEE CSB	448,416	0	10,365	0	0	10,365	35,268	0	162,544	492,557	690,369	(24,222)	(155,523)	(179,745)
13770	SERENITY BHS	1,363,872	0	31,526	0	6,386	37,912	107,269	0	494,383	1,259,052	1,860,704	(73,672)	(373,084)	(446,756)
13780	OGEECHEE CSB	41,536	0	960	0	0	960	3,267	0	15,056	914,120	932,443	(2,244)	(307,461)	(309,705)
13790	NEW HORIZONS	1,134,694	0	26,229	0	0	26,229	89,244	0	411,309	538,332	1,038,885	(61,292)	(166,514)	(227,806)
13800	MIDDLE FLINT CSB	590,678	0	13,654	0	0	13,654	46,457	0	214,112	421,010	681,579	(31,907)	(138,150)	(170,057)
13810	CSB MIDDLE GA	1,575,133	0	36,410	0	602,883	639,293	123,884	0	570,961	124,290	819,135	(85,084)	126,392	41,308
13820	ALBANY AREA CSB	947,366	0	21,899	0	208,784	230,683	74,510	0	343,405	468,156	886,071	(51,174)	(49,757)	(100,931)
13830	THE GA PINES CSB	1,882,360	0	43,511	0	0	43,511	148,048	0	682,326	1,104,858	1,935,232	(101,679)	(338,390)	(440,069)
13840	SOUTH GA CSB	1,425,469	0	32,950	0	0	32,950	112,113	0	516,710	127,129	755,952	(76,999)	(45,666)	(122,665)
13850	PINELAND CSB	905,386	0	20,928	0	0	20,928	71,209	0	328,188	1,088,618	1,488,015	(48,906)	(346,873)	(395,779)
13860	SATILLA CSB	1,255,011	0	29,010	0	50,908	79,918	98,707	0	454,922	834,162	1,387,791	(67,792)	(227,063)	(294,855)
13880	GATEWAY CSB	983,513	0	22,734	0	454,953	477,687	77,353	0	356,508	1,700,331	2,134,192	(53,126)	(311,461)	(364,587)
14000	GA PEANUT COMMISSION	355,772	0	8,224	0	26,673	34,897	27,982	0	128,962	35,191	192,135	(19,218)	992	(18,226)
14010	ADMINISTRATIVE SERVICES	14,626,730	0	338,102	0	32,632	370,734	1,150,394	0	5,301,964	242,708	6,695,066	(790,089)	(58,384)	(848,473)
14020	COURT OF APPEALS	10,011,709	0	231,424	0	850,274	1,081,698	787,422	0	3,629,090	90,823	4,507,335	(540,800)	339,383	(201,417)
14030	SUPREME COURT	6,680,524	0	154,423	0	1,104,749	1,259,172	525,424	0	2,421,587	0	2,947,011	(360,860)	392,339	31,479
14040	SUPERIOR COURT	35,891,323	0	829,641	0	157,097	986,738	2,822,857	0	13,010,051	1,494,120	17,327,028	(1,938,733)	(378,292)	(2,317,025)
14050	LAKE LANIER ISLAND AUTH	234,880	0	5,429	0	0	5,429	18,473	0	85,140	34,481	138,094	(12,687)	(13,698)	(26,385)
14060	GA AGRICULTURAL EXPO AUTH	1,910,791	0	44,169	0	34,419	78,588	150,284	0	692,632	51,813	894,729	(103,215)	(12,058)	(115,273)
14080	AGRICULTURE	18,955,762	0	438,170	0	925,388	1,363,558	1,490,873	0	6,871,172	629,573	8,991,618	(1,023,929)	4,868	(1,019,061)
14081	COMMODITY COMM OCOTTON	173,492	0	4,010	0	171,276	175,286	13,645	0	62,888	26,175	102,708	(9,371)	66,011	56,640
14083	COMMODITY COMMO MILK	101,485	0	2,346	0	90,059	92,405	7,982	0	36,787	0	44,769	(5,482)	38,602	33,120
14090	AUDITS	16,181,618	0	374,044	0	0	374,044	1,272,686	0	5,865,587	2,593,212	9,731,485	(874,079)	(922,478)	(1,796,557)
14100	BANKING AND FINANCE	5,625,919	0	130,045	0	0	130,045	442,479	0	2,039,309	238,012	2,719,800	(303,894)	(88,051)	(391,945)
14120	GA INSURANCE COMMISSIONER	9,857,913	0	227,869	0	125,523	353,392	775,326	0	3,573,341	1,488,221	5,836,888	(532,492)	(390,141)	(922,633)
14130	DEFENSE	19,199,326	0	443,800	0	2,388,032	2,831,832	1,510,030	0	6,959,460	0	8,469,490	(1,037,085)	821,861	(215,224)
14140	DEPT OF COMMUNITY HEALTH	45,169,073	0	1,044,100	0	551,103	1,595,203	3,552,554	0	16,373,093	49,349	19,974,996	(2,439,887)	143,240	(2,296,647)
14150	TECHNICAL AND ADULT EDUC	14,690,681	0	339,581	0	0	339,581	1,155,424	0	5,325,145	1,011,678	7,492,247	(382,543)	(382,542)	(1,176,085)
14160	EDUCATION	51,771,155	0	1,196,710	0	0	1,196,710	4,071,808	0	18,766,246	2,357,839	25,195,893	(2,796,510)	(722,180)	(3,518,690)
14170	ERS EMPLOYEES	4,749,488	0	109,786	0	0	109,786	373,548	0	1,721,616	192,605	2,287,769	(256,552)	(64,163)	(320,715)
14180	DEPT OF COMMUNITY AFFAIRS	17,978,788	0	415,586	0	0	415,586	1,414,034	0	6,517,034	1,044,300	8,975,368	(971,156)	(389,475)	(1,360,631)
14190	FORESTRY COMMISSION	20,762,714	0	479,938	0	979,211	1,459,149	1,632,990	0	7,526,164	552,494	9,711,648	(1,121,534)	54,157	(1,067,377)
14210	PLANNING AND BUDGET	19,147,406	0	442,600	0	0	442,600	1,505,946	0	6,940,640	960,963	9,407,549	(1,034,281)	(326,808)	(1,361,089)
14220	SUBSEQUENT INJURY TRUST	658,029	0	15,211	0	0	15,211	51,754	0	238,526	176,958	467,238	(35,545)	(63,610)	(99,155)

Department of Community Health  
Georgia State Employees Postemployment Benefit Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2018

		Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense (Income)		
Payroll Location	Employer Name	2018 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
14230	BEHAV HEALTH & DEVEL DISA	163,116,676	0	3,770,504	0	3,777,810	7,548,314	12,829,148	0	59,127,281	2,214,570	74,170,999	(8,811,034)	967,300	(7,843,734)
14240	DEPT OF HUMAN RESOURCES	130,354,328	0	3,013,190	0	1,042,686	4,055,876	10,252,385	0	47,251,435	1,671,109	59,174,929	(7,041,318)	(409,054)	(7,450,372)
14250	PUBLIC HEALTH	52,573,015	0	1,215,245	0	2,293,323	3,508,568	4,134,875	0	19,056,908	0	23,191,783	(2,839,824)	808,444	(2,031,380)
14310	DEPT OF COMMUNITY SUPERVISOR	87,180,320	0	2,015,206	0	83,379,980	85,395,186	6,856,744	0	31,601,522	0	38,458,266	(4,709,198)	33,697,264	28,988,066
14410	DEPT OF JUVENILE JUSTICE	112,986,855	0	2,611,734	0	0	2,611,734	8,886,431	0	40,955,993	19,266,437	69,108,861	(6,103,183)	(6,423,592)	(12,526,775)
14440	GENERAL ASSEMBLY OF GA	15,115,975	0	349,411	0	0	349,411	1,188,873	0	5,479,308	976,714	7,644,895	(816,516)	(344,724)	(1,161,240)
14470	DEPT OF DRIVERS SERVICES	20,944,628	0	484,143	0	0	484,143	1,647,298	0	7,592,105	1,470,928	10,710,331	(1,131,361)	(572,870)	(1,704,231)
14500	FINANCING/INVESTMENT COMM	7,059,941	0	163,193	0	74,111	237,304	555,265	0	2,559,120	59,153	3,173,538	(381,355)	14,292	(367,063)
14510	ADM OFFICE OF THE COURTS	5,089,828	0	117,653	0	307,198	424,851	400,316	0	1,844,984	0	2,245,300	(274,936)	98,723	(176,213)
14530	PROSECUTING ATTRNYS CNCL	49,487,355	0	1,143,919	0	2,827,960	3,971,879	3,892,187	0	17,938,403	3,692,301	25,522,891	(2,673,146)	116,768	(2,556,378)
14550	GA Public Defender Council	39,899,318	0	922,288	0	29,589	951,877	3,138,087	0	14,462,888	619,974	18,220,949	(2,155,232)	(172,315)	(2,327,547)
14560	GA SUP COURT CLERK'S AUTH	696,662	0	16,104	0	0	16,104	54,793	0	252,529	63,193	370,515	(37,631)	(20,830)	(58,461)
14570	DEPT EARLY CARE & LEARN	22,021,727	0	509,041	0	7,980,906	8,489,947	1,732,012	0	7,982,537	0	9,714,549	(1,189,542)	2,536,629	1,347,087
14610	GA BUILDING AUTHORITY	6,143,256	0	142,004	0	0	142,004	483,168	0	2,226,836	425,481	3,135,485	(331,839)	(132,204)	(464,043)
14611	STATE PROPERTY COMMISSION	850,040	0	19,649	0	0	19,649	66,856	0	308,126	27,718	402,700	(45,916)	(9,874)	(55,790)
14630	DEPT ECONOMIC DEVELOPMENT	11,023,994	0	254,824	0	98,062	352,886	867,039	0	3,996,028	288,051	5,151,118	(595,480)	(94,887)	(690,367)
14640	LABOR	42,132,010	0	973,897	0	0	973,897	3,313,688	0	15,272,204	9,344,117	27,930,009	(2,275,835)	(3,007,397)	(5,283,232)
14660	LAW DEPARTMENT	19,519,892	0	451,210	0	1,204,793	1,656,003	1,535,242	0	7,075,660	810,804	9,421,706	(1,054,401)	277,274	(777,127)
14700	GA TECHNOLOGY AUTHORITY	12,134,991	0	280,505	0	0	280,505	954,419	0	4,398,747	2,132,041	7,485,207	(655,493)	(796,090)	(1,451,583)
14701	STATE ACCOUNTING OFFICE	9,757,579	0	225,550	0	765,421	990,971	767,435	0	3,536,972	0	4,304,407	(527,073)	311,085	(215,988)
14720	NATURAL RESOURCES	75,898,665	0	1,754,426	0	1,347,586	3,102,012	5,969,440	0	27,512,096	0	33,481,536	(4,099,800)	493,604	(3,606,196)
14730	GA DEPT OF CORRECTIONS	326,921,565	0	7,556,920	0	0	7,556,920	25,712,423	0	118,504,032	47,051,939	191,268,394	(17,659,238)	(19,743,957)	(37,403,195)
14750	PUBLIC SAFETY	88,983,088	0	2,056,878	0	13,751,578	15,808,456	6,998,532	0	32,254,998	0	39,253,530	(4,806,578)	4,629,714	(176,864)
14760	PUBLIC SERVICE COMMISSION	5,112,191	0	118,170	0	68,632	186,802	402,075	0	1,853,091	56,068	2,311,234	(276,144)	12,847	(263,297)
14770	REVENUE	44,533,328	0	1,029,405	0	1,899,778	2,929,183	3,502,552	0	16,142,645	2,102,130	21,747,327	(2,405,546)	191,372	(2,214,174)
14780	STUDENT FINANCE COMM	2,723,088	0	62,945	0	0	62,945	214,171	0	987,077	412,616	1,613,864	(147,092)	(137,052)	(284,144)
14790	SECRETARY OF STATE	10,538,489	0	243,601	0	59,923	303,524	828,854	0	3,820,040	138,470	4,787,364	(569,255)	(41,796)	(611,051)
14800	SOIL/WATER CONS COMM	108,102	0	2,499	0	0	2,499	8,502	0	39,185	1,533,057	1,580,744	(5,839)	(493,512)	(499,351)
14810	TRS EMPLOYEES	18,090,578	0	418,171	0	0	418,171	1,422,826	0	6,557,556	259,286	8,239,668	(977,194)	(82,003)	(1,059,197)
14820	DEPT OF TRANSPORTATION	157,562,424	0	3,642,115	0	2,876,502	6,518,617	12,392,306	0	57,113,950	11,274,254	80,780,510	(8,511,011)	(4,000,932)	(12,511,943)
14830	STATE ROAD & TOLLWAY AUTH	5,985,117	0	138,348	0	542,623	680,971	470,730	0	2,169,513	392,330	3,032,573	(323,297)	(7,127)	(330,424)
14840	VETERANS SERVICE	4,942,754	0	114,254	0	93,746	208,000	388,748	0	1,791,672	118,941	2,299,361	(266,992)	4,901	(262,091)
14860	WORKERS' COMPENSATION	7,327,097	0	169,369	0	0	169,369	576,277	0	2,655,960	505,336	3,737,573	(395,786)	(188,135)	(583,921)
14870	GA BUREAU OF INVESTIGATON	49,895,543	0	1,153,354	0	3,684,587	4,837,941	3,924,291	0	18,086,365	0	22,010,656	(2,695,195)	1,388,972	(1,306,223)
14880	PARDONS AND PAROLES BOARD	8,224,740	0	190,118	0	0	190,118	646,877	0	2,981,342	15,913,797	19,542,016	(444,274)	(6,476,278)	(6,920,552)
14890	GA CORRECTNL INDUSTRIES	6,879,570	0	159,024	0	0	159,024	541,079	0	2,493,738	713,507	3,748,324	(371,612)	(275,579)	(647,191)
18180	COASTAL PINES TECH COLLEGE	8,561,340	0	197,899	0	0	197,899	673,351	0	3,103,354	369,069	4,145,774	(462,456)	(113,486)	(575,942)
18200	ALBANY TECH COLLEGE	9,970,566	0	230,473	0	0	230,473	784,186	0	3,614,177	847,383	5,245,746	(538,578)	(298,344)	(836,922)
18220	ATHENS TECHNICAL COLLEGE	10,846,945	0	250,731	0	0	250,731	853,114	0	3,931,850	1,582,189	6,367,153	(585,917)	(595,591)	(1,181,508)
18230	ATLANTA TECH COLLEGE	10,942,126	0	252,931	0	0	252,931	860,600	0	3,966,352	868,481	5,695,433	(591,058)	(280,633)	(871,691)
18240	AUGUSTA TECH COLLEGE	12,915,351	0	298,543	0	0	298,543	1,015,794	0	4,681,616	920,590	6,618,000	(697,645)	(278,898)	(976,543)
18260	W GEORGIA TECH COLLEGE	16,163,204	0	373,619	0	0	373,619	1,271,238	0	5,858,912	1,139,005	8,269,155	(873,084)	(346,228)	(1,219,312)
18270	CHATTahoochee TECH COLL	20,317,725	0	469,652	0	0	469,652	1,597,992	0	7,364,862	2,193,566	11,156,420	(1,097,498)	(756,352)	(1,853,850)
18280	COLUMBUS TECH COLLEGE	9,061,310	0	209,456	0	0	209,456	712,673	0	3,284,585	1,032,535	5,029,793	(489,463)	(345,391)	(834,854)
18290	GA NW TECHNICAL COLLEGE	13,738,058	0	317,560	0	0	317,560	1,080,500	0	4,979,834	1,729,681	7,790,015	(742,085)	(637,247)	(1,379,332)
18300	GEORGIA PIEDMONT TECHNICA	12,289,964	0	284,087	0	58,350	342,437	966,607	0	4,454,923	630,899	6,052,429	(663,864)	(163,182)	(827,046)
18320	GWINNETT TECH COLLEGE	18,401,807	0	425,365	0	363,897	789,262	1,447,305	0	6,670,371	343,150	8,460,826	(994,006)	54,422	(939,584)
18340	LANIER TECHNICAL COLLEGE	10,723,829	0	247,885	0	373,043	620,928	843,431	0	3,887,223	256,174	4,986,828	(579,266)	940	(578,326)

The accompanying notes are an integral part of this schedule

Department of Community Health  
Georgia State Employees Postemployment Benefit Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2018

		Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense (Income)		
Payroll Location	Employer Name	2018 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
18350	CENTRAL GA TECH COLLEGE	22,072,653	0	510,218	0	0	510,218	1,736,017	0	8,000,996	2,431,098	12,168,111	(1,192,293)	(988,489)	(2,180,782)
18370	SOUTHERN REGIONAL TECH COLLEGE	12,449,410	0	287,773	0	0	287,773	979,148	0	4,512,719	327,509	5,819,376	(672,477)	(106,080)	(778,557)
18380	NORTH GA TECH COLLEGE	7,551,697	0	174,560	0	0	174,560	593,942	0	2,737,374	334,238	3,665,554	(407,918)	(109,679)	(517,597)
18410	SAVANNAH TECH COLLEGE	11,500,894	0	265,848	0	0	265,848	904,547	0	4,168,897	1,418,524	6,491,968	(621,241)	(433,115)	(1,054,356)
18420	S GA TECHNICAL COLLEGE	6,149,219	0	142,142	0	0	142,142	483,637	0	2,228,997	528,044	3,240,678	(332,161)	(196,669)	(528,830)
18430	SOUTHEASTERN TECH COLL	6,586,676	0	152,254	0	0	152,254	518,043	0	2,387,569	472,667	3,378,279	(355,791)	(169,004)	(524,795)
18440	OGEECHEE TECH COLLEGE	6,884,304	0	159,133	0	0	159,133	541,451	0	2,495,454	719,166	3,756,071	(371,868)	(233,000)	(604,868)
18500	SOUTHERN CRESCENT TECH	12,679,242	0	293,085	0	0	293,085	997,224	0	4,596,030	812,716	6,405,970	(684,892)	(264,175)	(949,067)
18510	WIREGRASS TECHNICAL COLL	12,347,403	0	285,415	0	482,394	767,809	971,125	0	4,475,743	0	5,446,868	(666,967)	205,081	(461,886)
18520	OCONEE FALL LINE TECH COL	6,564,915	0	151,750	0	0	151,750	516,331	0	2,379,680	368,036	3,264,047	(354,615)	(138,415)	(493,030)
25010	DFACS REGION #1	14,498,383	0	335,136	0	5,955,520	6,290,656	1,140,300	0	5,255,440	0	6,395,740	(783,156)	2,081,373	1,298,217
25020	DFACS REGION #2	11,765,487	0	271,964	0	3,419,821	3,691,785	925,357	0	4,264,808	0	5,190,165	(635,533)	1,085,567	450,034
25030	DFACS REGION #3	11,879,814	0	274,606	0	1,751,909	2,026,515	934,349	0	4,306,249	1,456,139	6,696,737	(641,709)	(104,690)	(746,399)
25040	DFACS REGION #4	18,256,302	0	422,001	0	8,481,686	8,903,687	1,435,861	0	6,617,628	0	8,053,489	(986,146)	3,082,900	2,096,754
25050	DFACS REGION #5	15,057,936	0	348,070	0	5,061,827	5,409,897	1,184,309	0	5,458,270	0	6,642,579	(813,381)	1,732,961	919,580
25060	DFACS REGION #6	12,081,607	0	279,271	0	702,450	981,721	950,220	0	4,379,396	0	5,329,616	(652,609)	221,662	(430,947)
25070	DFACS REGION #7	10,307,401	0	238,259	0	2,067,247	2,305,506	810,678	0	3,736,274	0	4,546,952	(556,772)	641,124	84,352
25080	DFACS REGION #8	11,566,807	0	267,371	0	2,280,164	2,547,535	909,731	0	4,192,789	0	5,102,520	(624,801)	792,002	167,201
25090	DFACS REGION #9	8,821,905	0	203,922	0	1,250,806	1,454,728	693,844	0	3,197,805	0	3,891,649	(476,531)	478,910	2,379
25100	DFACS REGION #10	23,611,220	0	545,782	0	2,945,074	3,490,856	1,857,026	0	8,558,703	0	10,415,729	(1,275,402)	926,048	(349,354)
25110	DFACS REGION #11	13,083,690	0	302,434	0	3,033,790	3,336,224	1,029,034	0	4,742,636	0	5,771,670	(706,739)	970,583	263,844
25120	DFACS REGION #12	11,755,678	0	271,737	0	1,514,730	1,786,467	924,586	0	4,261,252	110,111	5,295,949	(635,004)	404,696	(230,308)
25130	DFACS REGION #13	33,765,322	0	780,498	0	3,979,281	4,759,779	2,655,647	0	12,239,409	3,075,560	17,970,616	(1,823,893)	(137,828)	(1,961,721)
25140	DFACS REGION #14	42,192,377	0	975,293	0	4,034,276	5,009,569	3,318,436	0	15,294,086	807,913	19,420,435	(2,279,095)	856,021	(1,423,074)
35011	APPLING CO HEALTH DEPT	285,962	0	6,610	0	0	6,610	22,491	0	103,657	17,730	143,878	(15,447)	(7,188)	(22,635)
35021	ATKINSON CO HEALTH DEPT	145,871	0	3,372	0	16,204	19,576	11,473	0	52,876	0	64,349	(7,879)	5,325	(2,554)
35031	BACON CO HEALTH DEPT	147,048	0	3,399	0	14,959	18,358	11,565	0	53,303	3,419	68,287	(7,943)	5,428	(2,515)
35041	BAKER CO HEALTH DEPT	158,688	0	3,668	0	653	4,321	12,481	0	57,522	2,078	72,081	(8,572)	(335)	(8,907)
35051	BALDWIN CO HEALTH DEPT	495,732	0	11,459	0	56,924	68,383	38,989	0	179,695	0	218,684	(26,778)	23,983	(2,795)
35061	BANKS CO HEALTH DEPT	164,965	0	3,813	0	1,609	5,422	12,975	0	59,797	5,396	78,168	(8,911)	(916)	(9,827)
35071	BARROW CO HEALTH DEPT	468,321	0	10,825	0	46,658	57,483	36,834	0	169,759	33,380	239,973	(25,297)	10,148	(15,149)
35081	BARTOW CO HEALTH DEPT	817,031	0	18,886	0	44,372	63,258	64,260	0	296,161	36,261	396,682	(44,133)	8,302	(35,831)
35084	WOODWRIGHT INDUSTRIES	315,937	0	7,303	0	0	7,303	24,848	0	114,522	104,477	243,847	(17,066)	(41,636)	(58,702)
35091	BEN HILL CO HEALTH DEPT	216,937	0	5,015	0	2,439	7,454	17,062	0	78,636	14,209	109,907	(11,718)	(3,193)	(14,911)
35094	BEN HILL MR SERVICES	539,910	0	12,480	0	79,139	91,619	42,464	0	195,709	22,287	260,460	(29,164)	27,461	(1,703)
35101	BERRIEN CO HEALTH DEPT	170,824	0	3,949	0	44,689	48,638	13,435	0	61,921	0	75,356	(9,227)	18,145	8,918
35111	BIBB CO HEALTH DEPT	1,742,321	0	40,274	0	0	40,274	137,034	0	631,565	314,925	1,083,524	(94,115)	(115,157)	(209,272)
35121	BLECKLEY CO HEALTH DEPT	108,024	0	2,497	0	0	2,497	8,496	0	39,157	41,008	88,661	(5,835)	(16,151)	(21,986)
35131	BRANTLEY CO HEALTH DEPT	175,506	0	4,057	0	40,425	44,482	13,804	0	63,618	23,695	101,117	(9,480)	10,352	872
35141	BROOKS CO HEALTH DEPT	163,971	0	3,790	0	7,794	11,584	12,896	0	59,437	10,021	82,354	(8,857)	367	(8,490)
35161	BULLOCH CO HEALTH DEPT	718,345	0	16,605	0	37,133	53,738	56,498	0	260,389	0	316,887	(38,803)	12,033	(26,770)
35171	BURKE CO HEALTH DEPT	358,335	0	8,283	0	18,503	26,786	28,183	0	129,891	1,274	159,348	(19,356)	7,594	(11,762)
35181	BUTTS CO HEALTH DEPT	180,842	0	4,180	0	44,744	48,924	14,223	0	65,552	0	79,775	(9,768)	15,423	5,655
35191	CALHOUN CO HEALTH DEPT	81,789	0	1,891	0	6,085	7,976	6,433	0	29,647	12,031	48,111	(4,418)	(971)	(5,389)
35211	CANDLER CO HEALTH DEPT	206,448	0	4,772	0	45,244	50,016	16,237	0	74,834	11,138	102,209	(11,152)	8,704	(2,448)
35221	CARROLL CO HEALTH DEPT	748,973	0	17,313	0	83,451	100,764	58,907	0	271,491	65,087	395,485	(40,457)	(3,144)	(43,601)
35224	CARROLL TRAINING CENTER	523,065	0	12,091	0	0	12,091	41,139	0	189,603	5,890	236,632	(28,254)	(2,378)	(30,632)
35231	CATOOSA CO HEALTH DEPT	559,840	0	12,941	0	0	12,941	44,032	0	202,933	137,289	384,254	(30,241)	(53,616)	(83,857)

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		Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense (Income)			
Payroll Location	Employer Name	2018 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Employer OPEB Expense (Income)
														Proportionate Share of	Proportionate Share of	
35241	CHARLTON CO HEALTH DEPT	209,979	0	4,854	0	0	4,854	16,515	0	76,114	101,483	194,112	(11,342)	(32,376)	(43,718)	
35261	CHATTAHOOCHEE CO HLTH DEP	80,455	0	1,860	0	37,726	39,586	6,328	0	29,164	0	35,492	(4,346)	16,051	11,705	
35271	CHATTOOGA CO HEALTH DEPT	284,550	0	6,577	0	0	6,577	22,380	0	103,145	32,740	158,265	(15,370)	(13,601)	(28,971)	
35281	CHEROKEE CO HEALTH DEPT	5,170,833	0	119,526	0	748,602	868,128	406,687	0	1,874,347	0	2,281,034	(279,312)	284,743	5,431	
35291	CLARKE CO HEALTH DEPT	3,879,177	0	89,669	0	0	89,669	305,098	0	1,406,142	160,404	1,871,644	(209,541)	(67,080)	(276,621)	
35301	CLAY CO HEALTH DEPT	49,304	0	1,140	0	13,507	14,647	3,878	0	17,872	12,219	33,969	(2,663)	(1,235)	(3,898)	
35311	CLAYTON CO HEALTH DEPT	3,899,971	0	90,149	0	0	90,149	306,733	0	1,413,679	578,208	2,298,620	(210,664)	(205,459)	(416,123)	
35321	CLINCH CO HEALTH DEPT	149,690	0	3,460	0	7,685	11,145	11,773	0	54,260	0	66,033	(8,086)	3,303	(4,783)	
35331	COBB CO HEALTH DEPT	8,947,479	0	206,824	0	494,688	701,512	703,720	0	3,243,323	0	3,947,043	(483,314)	211,351	(271,963)	
35341	COFFEE CO HEALTH DEPT	504,338	0	11,658	0	0	11,658	39,666	0	182,815	43,221	265,702	(27,243)	(15,583)	(42,826)	
35351	COLQUITT CO HEALTH DEPT	706,078	0	16,321	0	7,014	23,335	55,533	0	255,942	9,183	320,658	(38,140)	283	(37,857)	
35354	GREEN OAKS CENTER	672,206	0	15,538	0	73,710	89,248	52,869	0	243,664	42,194	338,727	(36,310)	19,177	(17,133)	
35361	COLUMBIA CO HEALTH DEPT	685,990	0	15,857	0	23,895	39,752	53,953	0	248,661	969,059	1,271,673	(37,055)	(410,563)	(447,618)	
35371	COOK CO HEALTH DEPT	210,084	0	4,856	0	55,189	60,045	16,523	0	76,152	0	92,675	(11,348)	17,533	6,185	
35381	COWETA CO HEALTH DEPT	684,447	0	15,821	0	164,917	180,738	53,832	0	248,101	0	301,933	(36,972)	51,951	14,979	
35391	CRAWFORD CO HEALTH DEPT	148,984	0	3,444	0	3,117	6,561	11,718	0	54,004	4,591	70,313	(8,048)	(28)	(8,076)	
35401	CRISP CO HEALTH DEPT	158,531	0	3,664	0	0	3,664	12,468	0	57,465	96,826	166,759	(8,563)	(38,754)	(47,317)	
35411	DADE CO HEALTH DEPT	189,552	0	4,382	0	11,414	15,796	14,908	0	68,710	21,114	104,732	(10,239)	(1,381)	(11,620)	
35421	DAWSON CO HEALTH DEPT	248,847	0	5,752	0	4,172	9,924	19,572	0	90,203	27,012	136,787	(13,442)	(6,262)	(19,704)	
35431	DECATUR CO HEALTH DEPT	374,709	0	8,662	0	0	8,662	29,471	0	135,826	64,217	229,514	(20,241)	(22,424)	(42,665)	
35441	DEKALB CO HEALTH DEPT	12,246,781	0	283,089	0	0	283,089	963,211	0	4,439,269	792,254	6,194,734	(661,531)	(262,660)	(924,191)	
35451	DODGE CO HEALTH DEPT	199,857	0	4,620	0	0	4,620	15,719	0	72,445	114,684	26,520	(10,796)	(10,607)	(21,403)	
35461	DOOLY CO HEALTH DEPT	101,982	0	2,357	0	33,614	35,971	8,021	0	36,967	46,131	91,119	(5,509)	(9,847)	(15,356)	
35471	DOUGHERTY CO HEALTH DEPT	5,125,269	0	118,473	0	28,408	146,881	403,103	0	1,857,831	162,979	2,423,913	(276,850)	(36,408)	(313,258)	
35481	DOUGLAS CO HEALTH DEPT	524,582	0	12,126	0	159,215	171,341	41,258	0	190,153	0	231,411	(28,336)	65,651	37,315	
35491	EARLY CO HEALTH DEPT	187,119	0	4,325	0	58,199	62,524	14,717	0	67,828	102,787	185,332	(10,108)	(5,595)	(15,703)	
35501	ECHOLS CO HEALTH DEPT	82,234	0	1,901	0	0	1,901	6,468	0	29,809	10,046	46,323	(4,442)	(4,040)	(8,482)	
35521	ELBERT CO HEALTH DEPT	210,372	0	4,863	0	12,788	17,651	16,546	0	76,256	0	92,802	(11,364)	5,210	(6,154)	
35531	EMANUEL CO HEALTH DEPT	439,392	0	10,157	0	0	10,157	34,558	0	159,273	82,383	276,214	(23,735)	(29,162)	(52,897)	
35541	EVANS CO HEALTH DEPT	159,734	0	3,692	0	22,501	26,193	12,563	0	57,901	11,730	82,194	(8,628)	6,195	(2,433)	
35551	FANNIN CO HEALTH DEPT	266,005	0	6,149	0	16,054	22,203	20,921	0	96,423	11,489	128,833	(14,369)	(162)	(14,531)	
35561	FAYETTE CO HEALTH DEPT	533,475	0	12,331	0	61,867	74,198	41,958	0	193,377	49,449	284,784	(28,817)	(2,848)	(31,665)	
35571	FLOYD CO HEALTH DEPT	4,868,759	0	112,543	0	0	112,543	382,929	0	1,764,850	977,765	3,125,544	(262,995)	(355,335)	(618,330)	
35581	FORSYTH CO HEALTH DEPT	632,920	0	14,630	0	54,452	69,082	49,779	0	229,424	106,575	385,778	(34,188)	(8,343)	(42,531)	
35591	FRANKLIN CO HEALTH DEPT	231,584	0	5,353	0	0	5,353	18,214	0	83,946	14,873	117,033	(12,509)	(5,165)	(17,674)	
35611	GILMER CO HEALTH DEPT	398,799	0	9,218	0	10,131	19,349	31,366	0	144,558	16,422	192,346	(21,542)	(535)	(22,077)	
35621	GLASCOCK CO HEALTH DEPT	66,201	0	1,530	0	10,558	12,088	5,207	0	23,997	0	29,204	(3,576)	4,099	523	
35631	GLYNN CO HEALTH DEPT	11,176,901	0	258,358	0	108,316	366,674	879,065	0	4,051,454	851,354	5,781,873	(603,740)	(334,627)	(938,367)	
35641	GORDON CO HEALTH DEPT	703,436	0	16,260	0	39,419	55,679	55,325	0	254,985	17,427	327,737	(37,997)	11,790	(26,207)	
35651	GRADY CO HEALTH DEPT	390,952	0	9,037	0	0	9,037	30,748	0	141,714	38,891	211,353	(21,118)	(15,884)	(37,002)	
35661	GREENE CO HEALTH DEPT	186,308	0	4,307	0	1,885	6,192	14,653	0	67,534	29,123	111,310	(10,064)	(7,879)	(17,943)	
35671	GWINNETT CO HEALTH DEPT	10,184,050	0	235,408	0	158,657	394,065	800,977	0	3,691,561	8,344	4,500,882	(550,109)	65,894	(484,215)	
35681	HABERSHAM CO HEALTH DEPT	299,982	0	6,934	0	13,198	20,132	23,594	0	108,739	45,077	177,410	(16,204)	(7,765)	(23,969)	
35691	HALL CO HEALTH DEPT	5,492,393	0	126,959	0	0	126,959	431,977	0	1,990,908	790,497	3,213,382	(296,681)	(272,477)	(569,158)	
35701	HANCOCK CO HEALTH DEPT	185,602	0	4,290	0	2,916	7,206	14,598	0	67,278	3,418	85,294	(10,026)	237	(9,789)	
35711	HARALSON CO HEALTH DEPT	237,260	0	5,484	0	0	5,484	18,661	0	86,003	16,363	121,027	(12,816)	(5,590)	(18,406)	
35721	HARRIS CO HEALTH DEPT	207,442	0	4,795	0	0	4,795	16,315	0	75,195	93,568	185,078	(11,205)	(31,652)	(42,857)	
35731	HART CO HEALTH DEPT	238,123	0	5,504	0	8,321	13,825	18,728	0	86,316	13,741	118,785	(12,863)	(517)	(13,380)	



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Payroll Location	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)			
		2018 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
35741	HEARD CO HEALTH DEP	122,436	0	2,830	0	16,154	18,984	9,630	0	44,381	22,701	76,712	(6,614)	(4,962)	(11,576)
35751	HENRY CO HEALTH DEP	876,405	0	20,258	0	63,403	83,661	68,929	0	317,683	62,571	449,183	(47,341)	8,653	(38,688)
35761	HOUSTON CO HEALTH DEPT	6,279,580	0	145,155	0	893,077	1,038,232	493,890	0	2,276,251	0	2,770,141	(339,203)	318,499	(20,704)
35771	IRWIN CO HEALTH DEP	127,824	0	2,955	0	0	2,955	10,053	0	46,334	33,416	89,803	(6,905)	(11,829)	(18,734)
35781	JACKSON CO HEALTH DEPT	408,005	0	9,431	0	15,562	24,993	32,090	0	147,896	13,038	193,024	(22,039)	2,817	(19,222)
35791	JASPER CO HEALTH DEPT	141,006	0	3,259	0	14,613	17,872	11,090	0	51,113	25,617	87,820	(7,617)	(6,678)	(14,295)
35801	JEFF DAVIS CO HEALTH DEPT	253,137	0	5,851	0	7,977	13,828	19,909	0	91,758	12,746	124,413	(13,674)	(3,112)	(16,786)
35811	JEFFERSON CO HEALTH DEPT	324,097	0	7,492	0	53,000	60,492	25,490	0	117,480	0	142,970	(17,507)	20,466	2,959
35821	JENKINS CO HEALTH DEPT	135,958	0	3,143	0	18,051	21,194	10,693	0	49,283	19,405	79,381	(7,344)	1,986	(5,358)
35831	JOHNSON CO HEALTH DEPT	57,804	0	1,336	0	0	1,336	4,546	0	20,953	35,526	61,025	(3,122)	(11,725)	(14,847)
35841	JONES CO HEALTH DEPT	205,062	0	4,740	0	6,963	11,703	16,128	0	74,332	5,162	95,622	(11,077)	1,462	(9,615)
35851	LAMAR CO HEALTH DEPT	195,960	0	4,530	0	0	4,530	15,412	0	71,032	28,625	115,069	(10,585)	(10,609)	(21,194)
35861	LANIER CO HEALTH DEPT	120,134	0	2,777	0	72,826	75,603	9,449	0	43,547	0	52,996	(6,489)	29,244	22,755
35871	LAURENS CO HEALTH DEPT	2,833,596	0	65,500	0	0	65,500	222,863	0	1,027,135	81,365	1,331,363	(153,062)	(25,998)	(179,060)
35881	LEE CO HEALTH DEPT	411,353	0	9,509	0	10,724	20,233	32,353	0	149,109	25,968	207,430	(22,220)	(7,995)	(30,215)
35901	LINCOLN CO HEALTH DEPT	88,695	0	2,050	0	13,827	15,877	6,976	0	32,150	3,184	42,310	(4,791)	5,008	217
35921	LOWNDES CO HEALTH DEPT	5,195,655	0	120,100	0	548,187	668,287	408,639	0	1,883,345	8,346	2,300,330	(280,652)	160,040	(120,612)
35931	LUMPKIN CO HEALTH DEPT	319,599	0	7,388	0	0	7,388	25,136	0	115,850	54,218	195,204	(17,264)	(16,426)	(33,690)
35941	MACON CO HEALTH DEPT	98,058	0	2,267	0	14,480	16,747	7,712	0	35,545	14,176	57,433	(5,297)	2,008	(3,289)
35951	MADISON CO HEALTH DEPT	292,423	0	6,759	0	57,023	63,782	22,999	0	105,999	0	128,998	(15,796)	17,456	1,660
35961	MARION CO HEALTH DEPT	76,898	0	1,778	0	76	1,854	6,048	0	27,874	1,810	35,732	(4,154)	(512)	(4,666)
35971	MCDUFFIE CO HEALTH DEPT	270,844	0	6,261	0	4,993	11,254	21,302	0	98,177	1,509	120,988	(14,630)	842	(13,788)
35991	MERIWETHER CO HEALTH DEPT	319,834	0	7,393	0	0	7,393	25,155	0	115,935	48,099	189,189	(17,276)	(20,437)	(37,713)
36001	MILLER CO HEALTH DEPT	71,301	0	1,648	0	0	1,648	5,608	0	25,845	52,971	84,424	(3,851)	(17,806)	(21,657)
36011	MITCHELL CO HEALTH DEPT	277,958	0	6,425	0	56,664	63,089	21,861	0	100,756	42,998	165,615	(15,014)	11,585	(3,429)
36014	MITCHELL TRAINING CENTER	653,609	0	15,108	0	125,674	140,782	51,406	0	236,923	29,023	317,352	(35,306)	45,503	10,197
36021	MONROE CO HEALTH DEPT	249,893	0	5,776	0	46,786	52,562	19,654	0	90,582	4,853	115,089	(13,498)	11,872	(1,626)
36031	MONTGOMERY CO HEALTH DEPT	108,573	0	2,510	0	3,796	6,306	8,539	0	39,356	2,414	50,309	(5,865)	916	(4,949)
36041	MORGAN CO HEALTH DEPT	245,211	0	5,668	0	21,093	26,761	19,286	0	88,885	24,632	132,803	(13,246)	1,740	(11,506)
36051	MURRAY CO HEALTH DEPT	404,056	0	9,340	0	16,187	25,527	31,779	0	146,464	829	179,072	(21,826)	4,475	(17,351)
36061	MUSCOGEE CO HEALTH DEPT	5,384,840	0	124,473	0	112,004	236,477	423,518	0	1,951,922	462,318	2,837,758	(290,872)	(165,841)	(456,713)
36071	NEWTON CO HEALTH DEPT	907,635	0	20,980	0	3,653	24,633	71,386	0	329,004	3,168	403,558	(49,027)	(275)	(49,302)
36081	OCONEE CO HEALTH DEPT	367,412	0	8,493	0	47,892	56,385	28,897	0	133,181	12,344	174,422	(19,846)	8,974	(10,872)
36091	OGLETHORPE CO HEALTH DEPT	127,588	0	2,949	0	25,442	28,391	10,035	0	46,249	18,834	75,118	(6,892)	5,345	(1,547)
36101	PAULDING CO HEALTH DEPT	781,564	0	18,066	0	93,280	111,346	61,470	0	283,305	0	344,775	(42,218)	29,505	(12,713)
36111	PEACH CO HEALTH DEPT	260,356	0	6,018	0	0	6,018	20,477	0	94,375	19,648	134,500	(14,064)	(5,925)	(19,989)
36121	PICKENS CO HEALTH DEPT	245,002	0	5,663	0	63,442	69,105	19,269	0	88,809	24,586	132,664	(13,234)	8,340	(4,894)
36131	PIERCE CO HEALTH DEPT	265,901	0	6,146	0	30,090	36,236	20,913	0	96,385	0	117,298	(14,363)	10,465	(3,898)
36141	PIKE CO HEALTH DEPT	149,742	0	3,461	0	35,548	39,009	11,777	0	54,279	10,055	76,111	(8,089)	12,323	4,234
36151	POLK CO HEALTH DEPT	345,807	0	7,993	0	0	7,993	27,198	0	125,350	152,734	305,282	(18,679)	(60,426)	(79,105)
36161	PULASKI CO HEALTH DEPT	142,706	0	3,299	0	1,936	5,235	11,224	0	51,729	1,944	64,897	(7,709)	253	(7,456)
36171	PUTNAM CO HEALTH DEPT	371,021	0	8,576	0	12,227	20,803	29,181	0	134,489	0	163,670	(20,041)	4,676	(15,365)
36181	QUITMAN CO HEALTH DEPT	22,651	0	524	0	38,212	38,736	1,782	0	8,211	45,981	55,974	(1,224)	2,747	1,523
36191	RABUN CO HEALTH DEPT	311,830	0	7,208	0	4,156	11,364	24,525	0	113,034	18,679	156,238	(16,844)	(6,813)	(23,657)
36201	RANDOLPH CO HEALTH DEPT	68,947	0	1,594	0	0	1,594	5,423	0	24,992	69,090	99,505	(3,724)	(27,433)	(31,157)
36211	RICHMOND CO HEALTH DEPT	4,917,278	0	113,665	0	273,201	386,866	386,745	0	1,782,437	0	2,169,182	(265,615)	92,209	(173,406)
36221	ROCKDALE CO HEALTH DEPT	673,409	0	15,566	0	0	15,566	52,964	0	244,100	112,282	409,346	(36,375)	(40,421)	(76,796)
36231	SCHLEY CO HEALTH DEPT	52,599	0	1,216	0	2,991	4,207	4,137	0	19,066	34,285	57,488	(2,841)	(8,947)	(11,788)

Department of Community Health  
Georgia State Employees Postemployment Benefit Fund  
Schedule of OPEB Amounts by Employer  
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Payroll Location	Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense (Income)		
		2018 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumption	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Proportionate Share of Contributions	Total Employer OPEB Expense (Income)
36241	SCREVEN PHYS HEALTH DEPT	173,701	0	4,015	0	4,098	8,113	13,662	0	62,964	12,601	89,227	(9,383)	(1,993)	(11,376)
36251	SEMINOLE CO HEALTH DEPT	177,023	0	4,092	0	0	4,092	13,923	0	64,168	72,416	150,507	(9,562)	(28,472)	(38,034)
36261	SPALDING CO HEALTH DEPT	567,713	0	13,123	0	48,628	61,751	44,651	0	205,787	14,153	264,591	(30,666)	8,417	(22,249)
36271	STEPHENS CO HEALTH DEPT	235,403	0	5,441	0	4,424	9,865	18,514	0	85,330	29,690	133,534	(12,716)	(11,476)	(24,192)
36281	STEWART CO HEALTH DEPT	20,114	0	465	0	0	465	1,582	0	7,291	53,923	62,796	(1,086)	(22,433)	(23,519)
36291	SUMTER CO HEALTH DEPT	332,807	0	7,693	0	0	7,693	26,175	0	120,638	84,879	231,692	(17,977)	(28,621)	(46,598)
36301	TALBOT CO HEALTH DEPT	5,597	0	129	0	0	129	440	0	2,029	95,758	98,227	(302)	(29,452)	(29,754)
36311	TALIAFERRO CO HEALTH DEPT	82,496	0	1,907	0	9,452	11,359	6,488	0	29,903	0	36,391	(4,456)	3,833	(623)
36321	TATTNALL CO HEALTH DEPT	310,182	0	7,170	0	7,574	14,744	24,396	0	112,436	42,259	179,091	(16,755)	(15,956)	(32,711)
36331	TAYLOR CO HEALTH DEPT	148,618	0	3,435	0	2,790	6,225	11,689	0	53,872	4,524	70,085	(8,028)	(147)	(8,175)
36341	TELFAIR CO HEALTH DEPT	210,110	0	4,857	0	8,949	13,806	16,525	0	76,162	0	92,687	(11,349)	2,830	(8,519)
36351	TERRELL CO HEALTH DEPT	128,765	0	2,976	0	10,811	13,787	10,127	0	46,675	40,988	97,790	(6,955)	(7,577)	(14,532)
36361	THOMAS CO HEALTH DEPT	781,930	0	18,075	0	0	18,075	61,499	0	283,437	239,467	584,403	(42,237)	(72,971)	(115,208)
36364	THOMAS GRADY MR SVC CTR	895,132	0	20,691	0	0	20,691	70,402	0	324,472	234,290	629,164	(48,352)	(85,528)	(133,880)
36371	TIFT CO HEALTH DEPT	540,485	0	12,494	0	0	12,494	42,509	0	195,917	16,992	255,418	(29,195)	(6,153)	(35,348)
36374	TIFT MR SERVICE CENTER	616,599	0	14,253	0	0	14,253	48,496	0	223,507	575,525	847,528	(33,307)	(223,789)	(257,096)
36381	TOOMBS CO HEALTH DEPT	358,362	0	8,284	0	35,759	44,043	28,185	0	129,901	114,989	273,075	(19,358)	(38,888)	(58,246)
36391	TOWNS CO HEALTH DEPT	157,746	0	3,646	0	0	3,646	12,407	0	57,181	57,017	126,605	(8,521)	(18,522)	(27,043)
36401	TREUTLEN CO HEALTH DEPT	107,213	0	2,478	0	3,855	6,333	8,432	0	38,863	10,960	58,255	(5,791)	(3,573)	(9,364)
36411	TROUP CO HEALTH DEPT	4,743,707	0	109,653	0	746,199	855,852	373,093	0	1,719,521	0	2,092,614	(256,240)	258,144	1,904
36421	TURNER CO HEALTH DEPT	138,914	0	3,211	0	19,171	22,382	10,926	0	50,354	0	61,280	(7,504)	6,735	(769)
36431	TWIGGS CO HEALTH DEPT	65,337	0	1,510	0	0	1,510	5,139	0	23,684	52,307	81,130	(3,529)	(16,418)	(19,947)
36441	UNION CO HEALTH DEPT	296,895	0	6,863	0	0	6,863	23,351	0	107,620	25,397	156,368	(16,037)	(8,555)	(24,592)
36451	UPSON CO HEALTH DEPT	371,623	0	8,590	0	0	8,590	29,228	0	134,707	73,528	237,463	(20,074)	(26,351)	(46,425)
36461	WALKER CO HEALTH DEPT	450,953	0	10,424	0	0	10,424	35,468	0	163,464	235,024	433,956	(24,359)	(76,443)	(100,802)
36471	WALTON CO HEALTH DEPT	877,268	0	20,278	0	168,576	188,854	68,997	0	317,996	0	386,993	(47,387)	58,175	10,788
36481	WARE CO HEALTH DEPT	951,577	0	21,996	0	69,486	91,482	74,842	0	344,932	5,999	425,773	(51,401)	28,162	(23,239)
36484	SOUTHEAST HEALTH UNIT	4,572,700	0	105,700	0	387,175	492,875	359,643	0	1,657,533	0	2,017,176	(247,002)	140,018	(106,984)
36491	WARREN CO HEALTH DEPT	72,216	0	1,669	0	27,325	28,994	5,680	0	26,177	0	31,857	(3,901)	10,406	6,505
36501	WASHINGTON CO HEALTH DEP	294,254	0	6,802	0	35,747	42,549	23,143	0	106,662	0	129,805	(15,895)	13,585	(2,310)
36511	WAYNE CO HEALTH DEPT	373,087	0	8,624	0	30,105	38,729	29,343	0	135,238	0	164,581	(20,153)	9,247	(10,906)
36521	WEBSTER CO HEALTH DEPT	49,199	0	1,137	0	905	2,042	3,870	0	17,834	1,441	23,145	(2,658)	(41)	(2,699)
36531	WHEELER CO HEALTH DEPT	104,467	0	2,415	0	0	2,415	8,216	0	37,868	15,637	61,721	(5,643)	(6,328)	(11,971)
36541	WHITE CO HEALTH DEPT	293,286	0	6,779	0	9,125	15,904	23,067	0	106,312	12,232	141,611	(15,842)	281	(15,561)
36551	WHITFIELD CO HEALTH DEPT	2,156,290	0	49,843	0	74,942	124,785	169,593	0	781,622	102,854	1,054,069	(116,476)	1,603	(114,873)
36561	WILCOX CO HEALTH DEPT	86,314	0	1,995	0	0	1,995	6,789	0	31,288	18,125	56,202	(4,662)	(7,773)	(12,435)
36571	WILKES CO HEALTH DEPT	149,847	0	3,464	0	13,802	17,266	11,785	0	54,317	3,117	69,219	(8,094)	5,020	(3,074)
36581	WILKINSON CO HEALTH DEPT	138,626	0	3,204	0	0	3,204	10,903	0	50,250	66,073	127,226	(7,488)	(26,141)	(33,629)
36591	WORTH CO HEALTH DEPT	238,437	0	5,512	0	0	5,512	18,753	0	86,430	33,232	138,415	(12,880)	(12,365)	(25,245)
44100	GA DEVELOPMENT AUTHORITY	385,224	0	8,905	0	25,065	33,970	30,298	0	139,638	14,478	184,414	(20,809)	6,480	(14,329)
44110	GA ENVIRON FINANCE AUTHOR	2,264,366	0	52,342	0	0	52,342	178,093	0	820,798	358,259	1,357,150	(122,314)	(142,036)	(264,350)
Total		\$ 2,615,587,213	\$ 0	\$ 60,460,287	\$ 0	\$ 193,172,375	\$ 253,632,662	\$ 205,716,282	\$ 0	\$ 948,110,050	\$ 193,172,375	\$ 1,346,998,707	\$ (141,285,538)	\$ 0	\$ (141,285,538)

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

The Georgia State Employees Postemployment Benefit Fund (State OPEB Fund) is a cost-sharing multiple-employer defined benefit postemployment healthcare plan (Plan) as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Employees of State organizations as defined in §45-18-25 of the *Official Code of Georgia Annotated (O.C.G.A.)* are provided Other Post-Employment Benefits (OPEB) through the State OPEB Fund. The State OPEB Fund is reported as an employee benefit trust fund and is administered by the Board of Community Health (Board) that is comprised of nine members, including former State of Georgia employees and industry professionals. Title 45 of the *O.C.G.A.* assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

The State OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of State organizations (including technical colleges) and other entities authorized by law to contract with the Department of Community Health (DCH) for inclusion in the plan. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employees' Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public School Employees Retirement System (PSERS). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and a High Deductible Health Plan (HDHP). The State OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the State OPEB Fund is permitted.

**NOTE 2 – BASIS OF PRESENTATION**

The Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer (collectively, the Schedules) present amounts that are elements of the financial statements of the State OPEB Fund or its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the State OPEB Fund. The amounts presented in the Schedules are prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the State OPEB Fund to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

The Schedule of OPEB Amounts by Employer does not contain deferred outflows of resources or deferred inflows of resources related to contributions made by employers after the measurement date. Such information will be provided by the Department of Community Health (DCH) to the participating employers and available on the DCH website.

*Allocation Methodology*

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, requires participating employers in the State OPEB Fund to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense. The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer are based on the ratio of each employer's contribution to the State OPEB Fund during the measurement period July 1, 2017 through June 30, 2018 for the

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
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fiscal year 2018. Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. Employer contribution amounts billed by the State Health Benefit Plan are used as the basis to allocate the employer's contribution to the State OPEB Fund. Contributions from the employers contributing entities are recognized when due, based on statutory requirements and is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur.

The methodology used to determine employee and retiree participation in the State OPEB Fund is based on their current or last employer payroll location. Current and former employees of public school districts, libraries, regional educational service agencies and community colleges are allocated to the School OPEB Fund irrespective of retirement system affiliation.

Total contributions presented in the schedule of employer allocations to those reported in the State OPEB Fund statement of changes in fiduciary net position for the years ended June 30, 2018 is as follows (amounts in thousands):

	<b>FY 18</b>
Total employer contributions per audited financial statements	\$ 501,574

**NOTE 3 – COLLECTIVE NET OPEB LIABILITY AND ACTUARIAL ASSUMPTIONS AND METHODS**

The components of the collective net OPEB liability of the participating employers at June 30, 2018 were as follows (amounts in thousands):

	<b>FY 18</b>
Total OPEB liability	\$ 3,817,453
Plan fiduciary net position	1,201,865
Employers' net OPEB liability	\$ 2,615,588
Plan fiduciary net position as a percentage of Total OPEB liability	31.48%

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Notes to the Schedules of Employer Allocations and OPEB  
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*Actuarial Assumptions*

The collective total OPEB liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of June 30, 2017, with update procedures used to roll forward the total OPEB liability to June 30, 2018. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments for the same year, and then applies the expected investment rate of return for the period. This actuarial valuation used the following actuarial assumptions:

Inflation	2.75%
Salary Increases:	3.25 – 7.00% including inflation
Long-term expected rate of return	7.30% compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare Eligible	7.50%
Medicare Eligible	5.50%
Ultimate trend rate	
Pre-Medicare Eligible	4.75%
Medicare Eligible	4.75%
Year of Ultimate trend rate	
Pre-Medicare Eligible	2028
Medicare Eligible	2022

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale BB as follows:

- For ERS, JRS and LRS members: The RP-2000 Combined Mortality Table projected to 2025 with projection scale BB and set forward 2 years for both males and females is used for the period after service retirement and for dependent beneficiaries. The RP-2000 Disabled Mortality Table projected to 2025 with projection scale BB and set back 7 years for males and set forward 3 years for females is used for the period after disability retirement.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the pension systems, which covered the five-year period ending June 30, 2014.

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, 2017 valuation were based on a review of recent plan experience done concurrently with the June 30, 2017 valuation.

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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. During fiscal year 2018, the State OPEB fund updated their investment strategy to a more long-term approach. 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	30.00%	(0.50)%
Domestic Stocks – Large Cap	37.20%	9.00%
Domestic Stocks – Mid Cap	3.40%	12.00%
Domestic Stocks – Small Cap	1.40%	13.50%
Int'l Stocks – Developed Mkt	17.80%	8.00%
Int'l Stocks – Emerging Mkt	5.20%	12.00%
Alternatives	<u>5.00%</u>	10.50%
Total	100.00%	

\*Net of Inflation

*Discount Rate*

In order to measure the total OPEB liability for the State OPEB Fund, a single equivalent interest rate of 5.22% was used as the discount rate. This is comprised mainly of the yield or index rate for 20 year tax-exempt general obligation municipal bonds with an average rating of AA or higher (3.87% per the Bond Buyers Index). 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. Projected future benefit payments for all current plan members were projected through 2118. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make OPEB payments for inactive employees through year 2040. Therefore, the calculated discount rate of 5.22% was applied to all periods of projected benefit payments to determine the total OPEB liability.

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*Sensitivity of the Collective Net OPEB liability to Changes in the Discount Rate*

The following presents the collective net OPEB liability of the participating employers calculated using the discount rate of 5.22% 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 (4.22%) or 1-percentage-point higher (6.22%) than the current discount rate (amounts in thousands):

	<u>1% Decrease</u> 4.22%	<u>Current</u> <u>Discount Rate</u> (5.22%)	<u>1% Increase</u> (6.22%)
Employers' Net OPEB liability	\$ 3,107,410	\$ 2,615,587	\$ 2,209,251

*Sensitivity of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates*

The following presents the collective net OPEB liability of the participating employers, as well as what the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates (amounts in thousands):

	<u>1% Decrease</u>	<u>Current</u> <u>Healthcare Cost</u> <u>Trend Rate</u>	<u>1% Increase</u>
Employers' Net OPEB liability	\$ 2,157,675	\$ 2,615,587	\$ 3,175,630

***OPEB plan fiduciary net position:*** Detailed information about the OPEB plan's fiduciary net position is available in the Comprehensive Annual Financial Report (CAFR) which is publicly available at <https://sao.georgia.gov/comprehensive-annual-financial-reports>.

**NOTE 4 – COLLECTIVE DEFERRED OUTFLOWS OF RESOURCES, DEFERRED INFLOWS OF RESOURCES AND OPEB EXPENSE**

Certain expense items are amortized over closed periods each year. The deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled deferred inflows of resources. If they will increase OPEB expense they are labeled deferred outflows of resources. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five year period.

The discount rate has changed since the prior measurement date from 3.60% to 5.22%, resulting in a change of assumptions. Current year changes in the total OPEB liability due to the change in assumption for the year, are determined by spreading the total change over the average expected remaining service life of the entire Plan membership at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. For the year ended June 30, 2018 this number is 7.49 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 4.35 years.

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The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2018 (amounts in thousands):

Deferred Outflows of Resources:	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning of Year Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of Year Balance</u>
Net difference between projected and actual earnings on OPEB plan investments	2017	5.0 years	\$ 17,451	\$ -	\$ (4,363)	\$ 13,088
	2018	5.0 years	59,215	-	(11,843)	47,372
			<u>\$ 76,666</u>	<u>\$ -</u>	<u>\$ (16,206)</u>	<u>\$ 60,460</u>
Deferred Inflows of Resources						
Net difference between Expected and Actual Experience	2017	4.32 years	\$ -	\$ -	\$ -	\$ -
	2018	4.35 years	267,124	-	(61,408)	205,716
			<u>\$ 267,124</u>	<u>\$ -</u>	<u>\$ (61,408)</u>	<u>\$ 205,716</u>
Change of Assumptions	2017	4.32 years	\$ 295,059	\$ -	\$ (88,873)	\$ 206,186
	2018	4.35 years	963,394	-	(221,470)	741,924
			<u>\$ 1,258,453</u>	<u>\$ -</u>	<u>\$ (310,343)</u>	<u>\$ 948,110</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (amounts in thousands):

<b>Year ended June 30</b>	
2019	\$ (355,545)
2020	(355,545)
2021	(295,111)
2022	(87,164)
<b>Total</b>	<u>\$ (1,093,365)</u>



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*Collective OPEB Expense*

The components of collective OPEB expense for the year ended June 30, 2018 are as follows (amounts in thousands):

Service Cost	\$ 112,297
Interest on the Total OPEB liability and net cash flow	174,427
Projected earnings on plan investments	(74,515)
Administrative Expense	2,051
Recognition (amortization) of deferred inflows and outflows of resources:	
Differences between expected and actual experience	
Changes of assumptions	(61,408)
Differences between projected and actual earnings on plan investments	(310,343)
	<u>16,206</u>
Collective OPEB Expense (Income)	\$ <u>(141,285)</u>

**NOTE 5 – ACCESS TO ACTUARIAL VALUATIONS**

Further information about actuarial valuations for the Georgia State Employees Postemployment Benefit Fund is publicly available on the DCH website at <https://shbp.georgia.gov/employers>.