

**Fiscal
Year
2017**

**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, 2017

**Department of
Audits and Accounts**

**Greg S. Griffin
State Auditor**



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

Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

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DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156

Atlanta, Georgia 30334-8400

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 (Plan) as of and for the years ended June 30, 2016 and June 30, 2017 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, 2017 and the net OPEB liability as of June 30, 2016 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 is 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 in the schedule of OPEB amounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer, 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 schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer 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 schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

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, 2017 and net OPEB liability as of June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 2 to the schedules, in 2017, the Department of Community Health adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Plans Other than Pension*. Our opinions are not modified with respect to this matter.

As discussed in Note 3 to the Schedules, the Department of Community Health restated previously reported components of the collective net OEPB liability to correct a misstatement. Our opinions are not modified with respect to this matter.

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 Department of Community Health's State Employees Postemployment Benefit Fund, as of and for the year ended June 30, 2017 and our report thereon, dated December 28, 2017, 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

August 17, 2018

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, 2016 and June 30, 2017

Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
13610	LOOKOUT MTN CSB	\$ 290,040	0.051126%	\$ 239,344	0.048042%
13630	HIGHLAND RIVERS CSB	490,541	0.086468%	430,168	0.086344%
13640	AVITA COMMUNITY PARTNERS	286,719	0.050540%	252,762	0.050735%
13650	COBB CNTY CSB	478,229	0.084298%	428,757	0.086061%
13660	DOUGLAS CNTY CSB	-	0.000000%	-	0.000000%
13680	DEKALB CSB	661,763	0.116650%	540,856	0.108562%
13690	VIEW POINTE HEALTH	625,196	0.110204%	558,078	0.112019%
13700	CLAYTON CSB	572,513	0.100918%	300,697	0.060356%
13710	ADVANTAGE BEHAVIORAL HLTH	266,058	0.046898%	267,183	0.053629%
13720	PATHWAYS CENTER	335,731	0.059180%	315,125	0.063253%
13730	MCINTOSH TRAIL CSB	335,225	0.059091%	291,584	0.058527%
13740	RIVER EDGE BEHAVIORAL HLT	532,362	0.093840%	403,919	0.081075%
13750	PHOENIX CENTER BHS	192,230	0.033885%	158,774	0.031869%
13760	OCONEE CSB	184,249	0.032478%	149,105	0.029929%
13770	SERENITY BHS	507,504	0.089458%	446,948	0.089712%
13780	OGEECHEE CSB	178,461	0.031458%	105,000	0.021076%
13790	NEW HORIZONS	339,711	0.059881%	289,636	0.058136%
13800	MIDDLE FLINT CSB	204,690	0.036081%	161,100	0.032336%
13810	CSB MIDDLE GA	267,630	0.047176%	210,399	0.042232%
13820	ALBANY AREA CSB	237,609	0.041884%	250,041	0.050189%
13830	THE GA PINES CSB	598,951	0.105578%	513,155	0.103001%
13840	SOUTH GA CSB	333,980	0.058871%	281,756	0.056555%
13850	PINELAND CSB	389,970	0.068741%	309,703	0.062164%
13860	SATILLA CSB	401,922	0.070847%	363,048	0.072872%
13880	GATEWAY CSB	398,478	0.070240%	440,098	0.088337%
14000	GA PEANUT COMMISSION	77,105	0.013591%	72,997	0.014652%
14010	ADMINISTRATIVE SERVICES	3,206,183	0.565158%	2,822,094	0.566456%
14020	COURT OF APPEALS	1,994,985	0.351659%	1,920,475	0.385481%
14030	SUPREME COURT	1,235,347	0.217756%	1,178,415	0.236534%
14040	SUPERIOR COURT	8,002,101	1.410542%	7,058,478	1.416791%
14050	LAKE LANIER ISLAND AUTH	58,228	0.010264%	46,051	0.009243%

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, 2016 and June 30, 2017

Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
14060	GA AGRICULTURAL EXPO AUTH	420,304	0.074088%	358,841	0.072027%
14080	AGRICULTURE	4,096,831	0.722154%	3,473,018	0.697111%
14081	COMMODITY COMM 0COTTON	3,411	0.000601%	36,936	0.007414%
14083	COMMODITY COMM0 MILK	1,784	0.000314%	19,086	0.003831%
14090	AUDITS	4,011,810	0.707167%	3,301,229	0.662629%
14100	BANKING AND FINANCE	1,267,755	0.223469%	1,087,904	0.218366%
14120	GA INSURANCE COMMISSIONER	2,361,720	0.416304%	2,098,910	0.421297%
14130	DEFENSE	3,713,612	0.654604%	3,424,262	0.687325%
14140	DEPT OF COMMUNITY HEALTH	9,714,782	1.712438%	8,521,612	1.710475%
14150	TECHNICAL AND ADULT EDUC	3,391,852	0.597887%	2,858,234	0.573710%
14160	EDUCATION	11,635,816	2.051062%	10,190,986	2.045555%
14170	ERS EMPLOYEES	1,065,576	0.187831%	925,807	0.185830%
14180	DEPT OF COMMUNITY AFFAIRS	4,109,356	0.724362%	3,492,530	0.701027%
14190	FORESTRY COMMISSION	4,462,242	0.786566%	3,809,196	0.764589%
14210	PLANNING AND BUDGET	4,332,639	0.763720%	3,745,123	0.751728%
14220	SUBSEQUENT INJURY TRUST	177,266	0.031247%	139,544	0.028010%
14230	BEHAV HEALTH & DEVEL DISA	34,901,505	6.152137%	31,398,710	6.302410%
14240	DEPT OF HUMAN RESOURCES	28,473,769	5.019111%	24,674,125	4.952638%
14250	PUBLIC HEALTH	10,961,901	1.932270%	9,811,828	1.969449%
14310	DEPT OF COMMUNITY SUPERVISION	1,047,325	0.184613%	14,090,325	2.828237%
14410	DEPT OF JUVENILE JUSTICE	28,053,669	4.945060%	23,630,874	4.743235%
14440	GENERAL ASSEMBLY OF GA	3,466,532	0.611050%	2,964,757	0.595092%
14470	DEPT OF DRIVERS SERVICES	4,848,692	0.854686%	4,058,004	0.814530%
14500	FINANCING/INVESTMENT COMM	1,524,554	0.268735%	1,353,528	0.271683%
14510	ADM OFFICE OF THE COURTS	1,048,966	0.184903%	931,692	0.187011%
14530	PROSECUTING ATTRNYS CNCL	10,720,396	1.889699%	9,974,936	2.002189%
14550	GA PUBLIC DEFENDER COUNCIL	8,752,222	1.542766%	7,691,948	1.543943%
14560	GA SUP COURT CLERK'S AUTH	162,634	0.028668%	139,885	0.028078%
14570	DEPT EARLY CARE & LEARN	3,359,788	0.592235%	3,181,210	0.638539%
14610	GA BUILDING AUTHORITY	1,406,670	0.247956%	1,227,561	0.246398%
14611	STATE PROPERTY COMMISSION	189,740	0.033446%	164,239	0.032966%

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Department of Community Health
Georgia State Employees Postemployment Benefit Fund
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As of and for the Years Ended June 30, 2016 and June 30, 2017

Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
14630	DEPT ECONOMIC DEVELOPMENT	2,439,447	0.430005%	2,085,208	0.418547%
14640	LABOR	10,812,734	1.905976%	9,169,449	1.840510%
14660	LAW DEPARTMENT	4,099,135	0.722560%	3,838,563	0.770484%
14700	GA TECHNOLOGY AUTHORITY	3,060,850	0.539540%	2,449,248	0.491618%
14701	STATE ACCOUNTING OFFICE	1,951,657	0.344021%	1,837,439	0.368814%
14720	NATURAL RESOURCES	16,195,046	2.854723%	14,358,859	2.882138%
14730	GA DEPT OF CORRECTIONS	81,296,899	14.330319%	62,872,482	12.619885%
14750	PUBLIC SAFETY	16,748,891	2.952350%	15,493,357	3.109857%
14760	PUBLIC SERVICE COMMISSION	1,102,809	0.194394%	982,077	0.197124%
14770	REVENUE	9,586,173	1.689768%	8,794,940	1.765337%
14780	STUDENT FINANCE COMM	666,374	0.117463%	564,445	0.113296%
14790	SECRETARY OF STATE	2,306,844	0.406631%	1,998,402	0.401123%
14800	SOIL/WATER CONS COMM	298,220	0.052568%	208,240	0.041798%
14810	TRS EMPLOYEES	3,969,599	0.699727%	3,479,165	0.698345%
14820	DEPT OF TRANSPORTATION	36,231,710	6.386614%	29,583,956	5.938149%
14830	STATE ROAD & TOLLWAY AUTH	1,294,819	0.228240%	1,059,347	0.212634%
14840	VETERANS SERVICE	1,071,034	0.188793%	959,149	0.192522%
14860	WORKERS' COMPENSATION	1,690,614	0.298007%	1,428,917	0.286815%
14870	GA BUREAU OF INVESTIGATON	10,075,365	1.775999%	9,280,356	1.862771%
14880	PARDONS AND PAROLES BOARD	5,212,037	0.918733%	1,996,343	0.400710%
14890	GA CORRECTNL INDUSTRIES	1,639,552	0.289006%	1,346,242	0.270220%
18180	COASTAL PINES TECH COLLEGE	1,920,792	0.338581%	1,681,859	0.337586%
18200	ALBANY TECH COLLEGE	2,325,315	0.409887%	1,974,185	0.396262%
18220	ATHENS TECHNICAL COLLEGE	2,672,927	0.471161%	2,162,962	0.434154%
18230	ATLANTA TECH COLLEGE	2,529,398	0.445861%	2,189,308	0.439442%
18240	AUGUSTA TECH COLLEGE	2,958,846	0.521560%	2,592,295	0.520331%
18260	W GEORGIA TECH COLLEGE	3,701,169	0.652410%	3,241,005	0.650541%
18270	CHATTAHOOCHEE TECH COLL	4,821,335	0.849863%	4,082,167	0.819381%
18280	COLUMBUS TECH COLLEGE	2,155,947	0.380032%	1,837,740	0.368875%
18290	GA NW TECHNICAL COLLEGE	3,323,956	0.585918%	2,738,229	0.549623%
18300	GEORGIA PIEDMONT TECHNICA	2,759,257	0.486378%	2,434,708	0.488699%

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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, 2016 and June 30, 2017

Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
18320	GWINNETT TECH COLLEGE	3,967,222	0.699308%	3,556,080	0.713783%
18340	LANIER TECHNICAL COLLEGE	2,320,603	0.409056%	1,987,157	0.398866%
18350	CENTRAL GA TECH COLLEGE	5,310,775	0.936138%	4,270,895	0.857262%
18370	SOUTHERN REGIONAL TECH COLLEGE	2,759,188	0.486366%	2,410,648	0.483870%
18380	NORTH GA TECH COLLEGE	1,698,715	0.299435%	1,476,978	0.296462%
18410	SAVANNAH TECH COLLEGE	2,738,721	0.482758%	2,390,642	0.479854%
18420	S GA TECHNICAL COLLEGE	1,439,727	0.253783%	1,205,971	0.242065%
18430	SOUTHEASTERN TECH COLL	1,520,501	0.268021%	1,293,547	0.259643%
18440	OGEECHEE TECH COLLEGE	1,622,700	0.286036%	1,397,635	0.280536%
18500	SOUTHERN CRESCENT TECH	2,896,811	0.510625%	2,511,685	0.504150%
18510	WIREGRASS TECHNICAL COLL	2,570,440	0.453095%	2,348,665	0.471429%
18520	OCONEE FALL LINE TECH COL	1,498,343	0.264115%	1,273,129	0.255545%
25010	DFACS REGION #1	2,007,325	0.353834%	2,216,801	0.444961%
25020	DFACS REGION #2	1,945,446	0.342926%	1,805,247	0.362353%
25030	DFACS REGION #3	2,608,713	0.459841%	2,002,369	0.401919%
25040	DFACS REGION #4	2,289,500	0.403573%	2,834,623	0.568971%
25050	DFACS REGION #5	2,314,704	0.408016%	2,364,664	0.474640%
25060	DFACS REGION #6	2,496,437	0.440050%	2,210,241	0.443644%
25070	DFACS REGION #7	1,875,462	0.330590%	1,682,949	0.337805%
25080	DFACS REGION #8	2,075,425	0.365838%	1,989,132	0.399262%
25090	DFACS REGION #9	1,656,790	0.292045%	1,612,781	0.323721%
25100	DFACS REGION #10	4,602,656	0.811317%	4,112,157	0.825400%
25110	DFACS REGION #11	2,296,597	0.404824%	2,113,996	0.424325%
25120	DFACS REGION #12	2,318,187	0.408630%	2,013,982	0.404250%
25130	DFACS REGION #13	7,343,967	1.294531%	5,839,878	1.172192%
25140	DFACS REGION #14	8,650,717	1.524874%	7,436,839	1.492737%
35011	APPLING CO HEALTH DEPT	65,833	0.011604%	54,983	0.011036%
35021	ATKINSON CO HEALTH DEPT	28,690	0.005057%	25,923	0.005203%
35031	BACON CO HEALTH DEPT	29,098	0.005129%	28,519	0.005724%
35041	BAKER CO HEALTH DEPT	34,625	0.006103%	30,533	0.006129%
35051	BALDWIN CO HEALTH DEPT	94,908	0.016730%	93,805	0.018829%

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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, 2016 and June 30, 2017

Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
35061	BANKS CO HEALTH DEPT	36,333	0.006404%	32,223	0.006468%
35071	BARROW CO HEALTH DEPT	96,699	0.017045%	94,166	0.018901%
35081	BARTOW CO HEALTH DEPT	173,335	0.030554%	161,014	0.032319%
35084	WOODWRIGHT INDUSTRIES	90,658	0.015980%	63,991	0.012844%
35091	BEN HILL CO HEALTH DEPT	48,907	0.008621%	43,433	0.008718%
35094	BEN HILL MR SERVICES	103,016	0.018159%	106,151	0.021307%
35101	BERRIEN CO HEALTH DEPT	27,443	0.004837%	31,285	0.006280%
35111	BIBB CO HEALTH DEPT	440,206	0.077596%	354,961	0.071248%
35121	BLECKLEY CO HEALTH DEPT	32,033	0.005647%	22,287	0.004473%
35131	BRANTLEY CO HEALTH DEPT	32,955	0.005809%	36,950	0.007417%
35141	BROOKS CO HEALTH DEPT	35,500	0.006258%	32,722	0.006568%
35161	BULLOCH CO HEALTH DEPT	149,119	0.026285%	132,365	0.026569%
35171	BURKE CO HEALTH DEPT	73,761	0.013002%	68,445	0.013738%
35181	BUTTS CO HEALTH DEPT	30,771	0.005424%	30,112	0.006044%
35191	CALHOUN CO HEALTH DEPT	18,401	0.003244%	17,367	0.003486%
35211	CANDLER CO HEALTH DEPT	39,634	0.006986%	32,596	0.006543%
35221	CARROLL CO HEALTH DEPT	163,011	0.028734%	130,256	0.026145%
35224	CARROLL TRAINING CENTER	114,712	0.020220%	99,815	0.020035%
35231	CATOOSA CO HEALTH DEPT	150,043	0.026448%	112,874	0.022656%
35241	CHARLTON CO HEALTH DEPT	63,605	0.011212%	52,750	0.010588%
35261	CHATTAHOOCHEE CO HLTH DEP	9,025	0.001591%	15,089	0.003029%
35271	CHATTOOGA CO HEALTH DEPT	68,887	0.012143%	54,773	0.010994%
35281	CHEROKEE CO HEALTH DEPT	968,735	0.170760%	942,365	0.189153%
35291	CLARKE CO HEALTH DEPT	876,691	0.154536%	741,193	0.148774%
35301	CLAY CO HEALTH DEPT	11,167	0.001968%	7,381	0.001482%
35311	CLAYTON CO HEALTH DEPT	957,737	0.168822%	791,940	0.158960%
35321	CLINCH CO HEALTH DEPT	30,738	0.005418%	28,502	0.005721%
35331	COBB CO HEALTH DEPT	1,829,825	0.322546%	1,702,162	0.341661%
35341	COFFEE CO HEALTH DEPT	117,849	0.020773%	99,478	0.019967%
35351	COLQUITT CO HEALTH DEPT	153,117	0.026990%	135,853	0.027269%
35354	GREEN OAKS CENTER	136,308	0.024027%	134,309	0.026959%

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, 2016 and June 30, 2017

Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
35361	COLUMBIA CO HEALTH DEPT	363,421	0.064061%	127,110	0.025514%
35371	COOK CO HEALTH DEPT	35,777	0.006306%	32,996	0.006623%
35381	COWETA CO HEALTH DEPT	119,378	0.021043%	108,906	0.021860%
35391	CRAWFORD CO HEALTH DEPT	32,390	0.005709%	29,062	0.005833%
35401	CRISP CO HEALTH DEPT	54,969	0.009689%	33,539	0.006732%
35411	DADE CO HEALTH DEPT	42,113	0.007423%	39,243	0.007877%
35421	DAWSON CO HEALTH DEPT	57,603	0.010154%	51,414	0.010320%
35431	DECATUR CO HEALTH DEPT	93,527	0.016486%	77,269	0.015510%
35441	DEKALB CO HEALTH DEPT	2,801,504	0.493825%	2,421,117	0.485971%
35451	DODGE CO HEALTH DEPT	48,980	0.008634%	38,992	0.007827%
35461	DOOLY CO HEALTH DEPT	26,842	0.004731%	14,427	0.002896%
35471	DOUGHERTY CO HEALTH DEPT	1,132,821	0.199684%	1,000,458	0.200814%
35481	DOUGLAS CO HEALTH DEPT	79,115	0.013946%	96,582	0.019386%
35491	EARLY CO HEALTH DEPT	44,850	0.007906%	50,919	0.010221%
35501	ECHOLS CO HEALTH DEPT	19,983	0.003522%	15,988	0.003209%
35521	ELBERT CO HEALTH DEPT	42,873	0.007557%	39,734	0.007975%
35531	EMANUEL CO HEALTH DEPT	111,193	0.019600%	90,813	0.018228%
35541	EVANS CO HEALTH DEPT	31,555	0.005562%	32,168	0.006457%
35551	FANNIN CO HEALTH DEPT	57,569	0.010148%	48,280	0.009691%
35561	FAYETTE CO HEALTH DEPT	116,395	0.020517%	92,417	0.018550%
35571	FLOYD CO HEALTH DEPT	1,248,524	0.220079%	1,001,531	0.201029%
35581	FORSYTH CO HEALTH DEPT	143,030	0.025212%	136,398	0.027378%
35591	FRANKLIN CO HEALTH DEPT	53,055	0.009352%	45,511	0.009135%
35611	GILMER CO HEALTH DEPT	86,991	0.015334%	78,403	0.015737%
35621	GLASCOCK CO HEALTH DEPT	12,171	0.002145%	12,099	0.002429%
35631	GLYNN CO HEALTH DEPT	2,597,993	0.457952%	2,112,807	0.424087%
35641	GORDON CO HEALTH DEPT	146,629	0.025846%	136,577	0.027414%
35651	GRADY CO HEALTH DEPT	93,196	0.016428%	75,454	0.015145%
35661	GREENE CO HEALTH DEPT	44,914	0.007917%	39,814	0.007992%
35671	GWINNETT CO HEALTH DEPT	2,174,474	0.383298%	1,941,040	0.389609%
35681	HABERSHAM CO HEALTH DEPT	69,714	0.012289%	63,839	0.012814%

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, 2016 and June 30, 2017

Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
35691	HALL CO HEALTH DEPT	1,340,613	0.236312%	1,122,720	0.225355%
35701	HANCOCK CO HEALTH DEPT	40,176	0.007082%	35,861	0.007198%
35711	HARALSON CO HEALTH DEPT	54,529	0.009612%	46,834	0.009401%
35721	HARRIS CO HEALTH DEPT	62,413	0.011002%	49,247	0.009885%
35731	HART CO HEALTH DEPT	52,095	0.009183%	47,399	0.009514%
35741	HEARD CO HEALTH DEP	28,946	0.005102%	20,919	0.004199%
35751	HENRY CO HEALTH DEP	186,369	0.032852%	176,233	0.035374%
35761	HOUSTON CO HEALTH DEPT	1,188,746	0.209542%	1,121,563	0.225122%
35771	IRWIN CO HEALTH DEP	34,167	0.006023%	27,236	0.005467%
35781	JACKSON CO HEALTH DEPT	87,190	0.015369%	79,651	0.015988%
35791	JASPER CO HEALTH DEPT	33,890	0.005974%	24,686	0.004955%
35801	JEFF DAVIS CO HEALTH DEPT	56,428	0.009947%	47,030	0.009440%
35811	JEFFERSON CO HEALTH DEPT	59,345	0.010461%	59,069	0.011856%
35821	JENKINS CO HEALTH DEPT	28,701	0.005059%	28,783	0.005777%
35831	JOHNSON CO HEALTH DEPT	19,026	0.003354%	15,036	0.003018%
35841	JONES CO HEALTH DEPT	43,777	0.007717%	39,825	0.007994%
35851	LAMAR CO HEALTH DEPT	48,226	0.008501%	39,263	0.007881%
35861	LANIER CO HEALTH DEPT	10,535	0.001857%	20,474	0.004110%
35871	LAURENS CO HEALTH DEPT	629,094	0.110891%	549,903	0.110378%
35881	LEE CO HEALTH DEPT	93,268	0.016440%	76,758	0.015407%
35901	LINCOLN CO HEALTH DEPT	16,658	0.002936%	17,366	0.003486%
35921	LOWNDES CO HEALTH DEPT	1,036,000	0.182617%	908,146	0.182285%
35931	LUMPKIN CO HEALTH DEPT	78,601	0.013855%	68,663	0.013782%
35941	MACON CO HEALTH DEPT	20,399	0.003596%	20,784	0.004172%
35951	MADISON CO HEALTH DEPT	53,590	0.009446%	47,709	0.009576%
35961	MARION CO HEALTH DEPT	16,969	0.002991%	14,916	0.002994%
35971	MCDUFFIE CO HEALTH DEPT	58,241	0.010266%	50,847	0.010206%
35991	MERIWETHER CO HEALTH DEPT	80,097	0.014119%	61,256	0.012295%
36001	MILLER CO HEALTH DEPT	25,278	0.004456%	19,220	0.003858%
36011	MITCHELL CO HEALTH DEPT	54,779	0.009656%	59,334	0.011910%
36014	MITCHELL TRAINING CENTER	118,319	0.020856%	128,808	0.025855%

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Department of Community Health
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Schedule of Employer Allocations
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Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
36021	MONROE CO HEALTH DEPT	47,377	0.008351%	40,645	0.008158%
36031	MONTGOMERY CO HEALTH DEPT	23,102	0.004072%	21,037	0.004223%
36041	MORGAN CO HEALTH DEPT	52,597	0.009271%	50,368	0.010110%
36051	MURRAY CO HEALTH DEPT	85,086	0.014998%	74,556	0.014965%
36061	MUSCOGEE CO HEALTH DEPT	1,253,313	0.220923%	1,009,025	0.202533%
36071	NEWTON CO HEALTH DEPT	196,957	0.034718%	172,337	0.034592%
36081	OCONEE CO HEALTH DEPT	74,366	0.013109%	62,864	0.012618%
36091	OGLETHORPE CO HEALTH DEPT	25,123	0.004428%	27,102	0.005440%
36101	PAULDING CO HEALTH DEPT	153,017	0.026973%	136,865	0.027472%
36111	PEACH CO HEALTH DEPT	59,820	0.010545%	52,441	0.010526%
36121	PICKENS CO HEALTH DEPT	47,951	0.008452%	37,238	0.007474%
36131	PIERCE CO HEALTH DEPT	51,950	0.009157%	47,836	0.009602%
36141	PIKE CO HEALTH DEPT	26,156	0.004611%	30,019	0.006025%
36151	POLK CO HEALTH DEPT	107,169	0.018891%	71,929	0.014438%
36161	PULASKI CO HEALTH DEPT	30,842	0.005437%	27,469	0.005514%
36171	PUTNAM CO HEALTH DEPT	77,967	0.013743%	70,008	0.014052%
36181	QUITMAN CO HEALTH DEPT	4,073	0.000718%	11,148	0.002238%
36191	RABUN CO HEALTH DEPT	71,147	0.012541%	58,776	0.011798%
36201	RANDOLPH CO HEALTH DEPT	29,545	0.005208%	15,767	0.003165%
36211	RICHMOND CO HEALTH DEPT	1,015,751	0.179048%	907,954	0.182246%
36221	ROCKDALE CO HEALTH DEPT	168,000	0.029614%	137,217	0.027542%
36231	SCHLEY CO HEALTH DEPT	16,535	0.002915%	15,115	0.003034%
36241	SCREVEN PHYS HEALTH DEPT	38,885	0.006854%	34,960	0.007017%
36251	SEMINOLE CO HEALTH DEPT	53,571	0.009443%	36,793	0.007385%
36261	SPALDING CO HEALTH DEPT	118,095	0.020817%	100,906	0.020254%
36271	STEPHENS CO HEALTH DEPT	57,007	0.010049%	44,179	0.008868%
36281	STEWART CO HEALTH DEPT	16,188	0.002853%	4,744	0.000952%
36291	SUMTER CO HEALTH DEPT	87,951	0.015503%	72,326	0.014517%
36301	TALBOT CO HEALTH DEPT	17,790	0.003136%	14,331	0.002877%
36311	TALIAFERRO CO HEALTH DEPT	15,861	0.002796%	15,442	0.003100%
36321	TATTNALL CO HEALTH DEPT	75,529	0.013314%	57,954	0.011633%

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Department of Community Health
Georgia State Employees Postemployment Benefit Fund
Schedule of Employer Allocations
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Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
36331	TAYLOR CO HEALTH DEPT	32,370	0.005706%	28,980	0.005817%
36341	TELFAR CO HEALTH DEPT	43,989	0.007754%	38,869	0.007802%
36351	TERRELL CO HEALTH DEPT	32,428	0.005716%	30,617	0.006146%
36361	THOMAS CO HEALTH DEPT	210,766	0.037152%	182,863	0.036705%
36364	THOMAS GRADY MR SVC CTR	240,442	0.042383%	187,840	0.037704%
36371	TIFT CO HEALTH DEPT	120,563	0.021252%	104,263	0.020928%
36374	TIFT MR SERVICE CENTER	253,278	0.044646%	144,685	0.029041%
36381	TOOMBS CO HEALTH DEPT	97,621	0.017208%	62,941	0.012634%
36391	TOWNS CO HEALTH DEPT	44,507	0.007845%	36,835	0.007394%
36401	TREUTLEN CO HEALTH DEPT	25,076	0.004420%	19,849	0.003984%
36411	TROUP CO HEALTH DEPT	887,514	0.156443%	832,330	0.167067%
36421	TURNER CO HEALTH DEPT	26,454	0.004663%	24,744	0.004967%
36431	TWIGGS CO HEALTH DEPT	23,369	0.004119%	19,320	0.003878%
36441	UNION CO HEALTH DEPT	69,107	0.012182%	59,233	0.011889%
36451	UPSON CO HEALTH DEPT	94,920	0.016732%	76,778	0.015411%
36461	WALKER CO HEALTH DEPT	140,265	0.024725%	113,784	0.022839%
36471	WALTON CO HEALTH DEPT	158,396	0.027921%	150,846	0.030278%
36481	WARE CO HEALTH DEPT	191,727	0.033796%	182,145	0.036560%
36484	SOUTHEAST HEALTH UNIT	915,852	0.161439%	840,844	0.168776%
36491	WARREN CO HEALTH DEPT	10,082	0.001777%	12,215	0.002452%
36501	WASHINGTON CO HEALTH DEP	56,533	0.009965%	53,998	0.010839%
36511	WAYNE CO HEALTH DEPT	75,712	0.013346%	66,883	0.013425%
36521	WEBSTER CO HEALTH DEPT	10,709	0.001888%	9,583	0.001924%
36531	WHEELER CO HEALTH DEPT	26,010	0.004585%	20,362	0.004087%
36541	WHITE CO HEALTH DEPT	63,625	0.011215%	57,681	0.011578%
36551	WHITFIELD CO HEALTH DEPT	468,185	0.082528%	426,006	0.085509%

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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, 2016 and June 30, 2017

Payroll Location Number	Employer Name	2016 Employer Contributions	2016 Employer Allocation Percentage	2017 Employer Contributions	2017 Employer Allocation Percentage
36561	WILCOX CO HEALTH DEPT	22,796	0.004018%	16,485	0.003309%
36571	WILKES CO HEALTH DEPT	29,916	0.005273%	29,003	0.005822%
36581	WILKINSON CO HEALTH DEPT	43,985	0.007753%	29,025	0.005826%
36591	WORTH CO HEALTH DEPT	58,383	0.010291%	47,612	0.009557%
44100	GA DEVELOPMENT AUTHORITY	80,350	0.014163%	75,526	0.015160%
44110	GA ENVIRON FINANCE AUTHOR	566,707	0.099894%	445,191	0.089360%
	Total	<u>\$ 567,307,000</u>	<u>100.000000%</u>	<u>\$ 498,201,623</u>	<u>100.000000%</u>

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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, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
13610	LOOKOUT MTN CSB	\$ 2,393,298	\$ 1,957,330	\$ 0	\$ 8,384	\$ 0	\$ -	\$ 8,384	\$ 0	\$ 0	\$ 141,752	\$ 110,949	\$ 252,701	\$ 81,111	\$ (33,418)	\$ 47,693
13630	HIGHLAND RIVERS CSB	4,047,720	3,517,832	0	15,068	0	-	15,068	0	0	254,766	4,461	259,227	145,783	(1,344)	144,439
13640	AVITA COMMUNITY PARTNERS	2,365,867	2,067,048	0	8,854	0	7,015	15,869	0	0	149,698	-	149,698	85,659	2,113	87,772
13650	COBB CNTY CSB	3,946,138	3,506,302	0	15,019	0	63,425	78,444	0	0	253,931	-	253,931	145,304	19,104	164,408
13660	DOUGLAS CNTY CSB	-	-	0	-	0	-	-	0	0	-	-	-	-	-	-
13680	DEKALB CSB	5,460,592	4,423,039	0	18,946	0	-	18,946	0	0	320,322	290,971	611,293	183,292	(87,642)	95,650
13690	VIEW POINTE HEALTH	5,158,844	4,563,884	0	19,549	0	65,296	84,845	0	0	330,522	-	330,522	189,128	19,667	208,795
13700	CLAYTON CSB	4,724,150	2,459,027	0	10,533	0	-	10,533	0	0	178,086	1,459,247	1,637,333	101,906	(439,532)	(337,626)
13710	ADVANTAGE BEHAVIORAL HLTH	2,195,378	2,184,956	0	9,359	0	242,152	251,511	0	0	158,237	-	158,237	90,549	72,938	163,487
13720	PATHWAYS CENTER	2,770,320	2,577,057	0	11,039	0	146,530	157,569	0	0	186,634	-	186,634	106,792	44,135	150,927
13730	MCINTOSH TRAIL CSB	2,766,154	2,384,510	0	10,214	0	-	10,214	0	0	172,689	20,290	192,979	98,817	(6,112)	92,705
13740	RIVER EDGE BEHAVIORAL HLT	4,392,816	3,303,162	0	14,149	0	-	14,149	0	0	239,219	459,230	698,449	136,887	(138,322)	(1,435)
13750	PHOENIX CENTER BHS	1,586,217	1,298,408	0	5,562	0	-	5,562	0	0	94,032	72,527	166,559	53,808	(21,846)	31,962
13760	OCONEE CSB	1,520,352	1,219,369	0	5,223	0	-	5,223	0	0	88,308	91,702	180,010	50,530	(27,621)	22,909
13770	SERENITY BHS	4,187,687	3,655,051	0	15,656	0	9,138	24,794	0	0	264,703	-	264,703	151,469	2,752	154,221
13780	OGEECHEE CSB	1,472,604	858,680	0	3,678	0	-	3,678	0	0	62,187	373,499	435,686	35,584	(112,500)	(76,916)
13790	NEW HORIZONS	2,803,135	2,368,580	0	10,146	0	-	10,146	0	0	171,536	62,777	234,313	98,157	(18,909)	79,248
13800	MIDDLE FLINT CSB	1,689,015	1,317,435	0	5,643	0	-	5,643	0	0	95,410	134,729	230,139	54,597	(40,581)	14,016
13810	CSB MIDDLE GA	2,208,392	1,720,618	0	7,370	0	-	7,370	0	0	124,609	177,864	302,473	71,302	(53,574)	17,728

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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, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
13820	ALBANY AREA CSB	1,960,664	2,044,803	0	8,759	0	298,778	307,537	0	0	148,087	-	148,087	84,736	89,994	174,730
13830	THE GA PINES CSB	4,942,292	4,196,472	0	17,975	0	-	17,975	0	0	303,914	92,709	396,623	173,907	(27,924)	145,983
13840	SOUTH GA CSB	2,755,855	2,304,167	0	9,870	0	-	9,870	0	0	166,871	83,320	250,191	95,485	(25,096)	70,389
13850	PINELAND CSB	3,217,887	2,532,689	0	10,849	0	-	10,849	0	0	183,421	236,611	420,032	104,957	(71,269)	33,688
13860	SATILLA CSB	3,316,473	2,968,955	0	12,717	0	72,851	85,568	0	0	215,015	-	215,015	123,034	21,943	144,977
13880	GATEWAY CSB	3,288,058	3,599,031	0	15,416	0	651,053	666,469	0	0	260,646	-	260,646	149,148	196,100	345,248
14000	GA PEANUT COMMISSION ADMINISTRATIVE SERVICES	636,219	596,953	0	2,557	0	38,170	40,727	0	0	43,232	-	43,232	24,739	11,497	36,236
14010	COURT OF APPEALS	26,456,043	23,078,580	0	98,855	0	46,697	145,552	0	0	1,671,380	-	1,671,380	956,394	14,065	970,459
14020	SUPREME COURT	16,461,778	15,705,287	0	67,272	0	1,216,771	1,284,043	0	0	1,137,397	-	1,137,397	650,841	366,497	1,017,338
14030	SUPERIOR COURT	10,193,543	9,636,881	0	41,279	0	675,552	716,831	0	0	697,915	-	697,915	399,358	203,479	602,837
14040	LAKE LANIER ISLAND AUTH	66,029,960	57,722,974	0	247,251	0	224,812	472,063	0	0	4,180,370	-	4,180,370	2,392,084	67,715	2,459,799
14050	GA AGRICULTURAL EXPO AUTH	480,476	376,579	0	1,613	0	-	1,613	0	0	27,272	36,731	64,003	15,608	(11,064)	4,544
14060	AGRICULTURE COMMODITY COMM	3,468,190	2,934,528	0	12,570	0	-	12,570	0	0	212,522	74,146	286,668	121,610	(22,333)	99,277
14080	OCOTTON	33,805,303	28,401,733	0	121,656	0	-	121,656	0	0	2,056,889	900,940	2,957,829	1,176,988	(271,367)	905,621
14081	COMMODITY COMM0 MILK	28,134	302,062	0	1,294	0	245,102	246,396	0	0	21,876	-	21,876	12,518	73,826	86,344
14083	AUDITS	14,699	156,083	0	669	0	126,527	127,196	0	0	11,304	-	11,304	6,468	38,110	44,578
14090	BANKING AND FINANCE	33,103,735	26,996,866	0	115,639	0	-	115,639	0	0	1,955,147	1,602,286	3,557,433	1,118,770	(482,616)	636,154
14100	GA INSURANCE COMMISSIONER	10,460,978	8,896,679	0	38,108	0	-	38,108	0	0	644,309	183,584	827,893	368,686	(55,296)	313,390
14120	DEFENSE	19,487,925	17,164,505	0	73,523	0	179,627	253,150	0	0	1,243,075	-	1,243,075	711,311	54,104	765,415
14130		30,643,168	28,003,031	0	119,948	0	1,177,161	1,297,109	0	0	2,028,015	-	2,028,015	1,160,464	354,567	1,515,031

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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, 2017

Payroll Location	Employer Code	2016 Net OPEB Liability	2017 Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
				Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
14140	DEPT OF COMMUNITY HEALTH TECHNICAL AND ADULT EDUC	80,162,244	69,688,263	0	298,503	0	-	298,503	0	0	5,046,911	70,620	5,117,531	2,887,930	(21,271)	2,866,659
14150	EDUCATION	27,988,145	23,374,123	0	100,121	0	-	100,121	0	0	1,692,783	869,785	2,562,568	968,642	(261,983)	706,659
14160	EDUCATION	96,013,831	83,340,110	0	356,980	0	-	356,980	0	0	6,035,595	198,118	6,233,713	3,453,672	(59,674)	3,393,998
14170	ERS EMPLOYEES	8,792,701	7,571,096	0	32,430	0	-	32,430	0	0	548,308	71,988	620,296	313,751	(21,683)	292,068
14180	DEPT OF COMMUNITY AFFAIRS	33,908,663	28,561,279	0	122,340	0	-	122,340	0	0	2,068,444	839,493	2,907,937	1,183,602	(252,859)	930,743
14190	FORESTRY COMMISSION	36,820,542	31,150,925	0	133,432	0	-	133,432	0	0	2,255,989	790,638	3,046,627	1,290,918	(238,144)	1,052,774
14210	PLANNING AND BUDGET	35,751,081	30,626,942	0	131,188	0	-	131,188	0	0	2,218,041	431,421	2,649,462	1,269,204	(129,946)	1,139,258
14220	SUBSEQUENT INJURY TRUST	1,462,727	1,141,185	0	4,888	0	-	4,888	0	0	82,646	116,453	199,099	47,289	(35,076)	12,213
14230	BEHAV HEALTH & DEVEL DISA	287,992,388	256,773,121	0	1,099,865	0	5,406,177	6,506,042	0	0	18,595,831	-	18,595,831	10,640,865	1,628,367	12,269,232
14240	DEPT OF HUMAN RESOURCES	234,953,442	201,780,639	0	864,309	0	-	864,309	0	0	14,613,206	2,391,414	17,004,620	8,361,938	(720,305)	7,641,633
14250	PUBLIC HEALTH	90,452,968	80,239,395	0	343,698	0	1,337,541	1,681,239	0	0	5,811,037	-	5,811,037	3,325,179	402,874	3,728,053
14310	DEPT OF COMMUNITY SUPERVISION	8,642,060	115,228,181	0	493,570	0	95,106,245	95,599,815	0	0	8,344,969	-	8,344,969	4,775,141	28,646,459	33,421,600
14410	DEPT OF JUVENILE JUSTICE	231,486,984	193,249,130	0	827,765	0	-	827,765	0	0	13,995,344	7,260,798	21,256,142	8,008,384	(2,186,987)	5,821,397
14440	GENERAL ASSEMBLY OF GA	28,604,329	24,245,270	0	103,852	0	-	103,852	0	0	1,755,873	574,100	2,329,973	1,004,741	(172,922)	831,819
14470	DEPT OF DRIVERS SERVICES	40,009,360	33,185,624	0	142,148	0	-	142,148	0	0	2,403,344	1,444,641	3,847,985	1,375,238	(435,133)	940,105
14500	FINANCING/INVESTMENT COMM	12,579,960	11,068,923	0	47,413	0	106,056	153,469	0	0	801,625	-	801,625	458,702	31,945	490,647
14510	ADM OFFICE OF THE COURTS	8,655,636	7,619,212	0	32,636	0	75,837	108,473	0	0	551,793	-	551,793	315,746	22,842	338,588
14530	PROSECUTING ATTRNYS CNCL	88,460,144	81,573,290	0	349,412	0	4,046,908	4,396,320	0	0	5,907,640	-	5,907,640	3,380,454	1,218,948	4,599,402
14550	GA Public Defender Council	72,219,599	62,903,407	0	269,441	0	42,343	311,784	0	0	4,555,543	-	4,555,543	2,606,761	12,754	2,619,515

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, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
14560	GA SUP COURT CLERK'S AUTH	1,342,000	1,143,955	0	4,900	0	-	4,900	0	0	82,847	21,226	104,073	47,406	(6,393)	41,013
14570	DEPT EARLY CARE & LEARN	27,723,565	26,015,390	0	111,435	0	1,665,819	1,777,254	0	0	1,884,067	-	1,884,067	1,078,095	501,753	1,579,848
14610	GA BUILDING AUTHORITY	11,607,258	10,038,760	0	43,000	0	-	43,000	0	0	727,020	56,050	783,070	416,016	(16,883)	399,133
14611	STATE PROPERTY COMMISSION	1,565,666	1,343,103	0	5,753	0	-	5,753	0	0	97,269	17,268	114,537	55,661	(5,201)	50,460
14630	DEPT ECONOMIC DEVELOPMENT	20,129,293	17,052,464	0	73,043	0	-	73,043	0	0	1,234,961	412,210	1,647,171	706,666	(124,159)	582,507
14640	LABOR	89,222,099	74,986,155	0	321,196	0	-	321,196	0	0	5,430,591	2,355,185	7,785,776	3,107,478	(709,393)	2,398,085
14660	LAW DEPARTMENT	33,824,308	31,391,100	0	134,461	0	1,724,100	1,858,561	0	0	2,273,383	-	2,273,383	1,300,870	519,307	1,820,177
14700	GA TECHNOLOGY AUTHORITY	25,256,819	20,029,526	0	85,795	0	-	85,795	0	0	1,450,563	1,724,028	3,174,591	830,036	(519,285)	310,751
14701	STATE ACCOUNTING OFFICE	16,104,230	15,026,239	0	64,364	0	891,946	956,310	0	0	1,088,219	-	1,088,219	622,699	268,658	891,357
14720	NATURAL RESOURCES	133,634,621	117,424,218	0	502,976	0	986,274	1,489,250	0	0	8,504,009	-	8,504,009	4,866,145	297,070	5,163,215
14730	GA DEPT OF CORRECTIONS	670,827,512	514,160,013	0	2,202,351	0	-	2,202,351	0	0	37,236,106	61,534,078	98,770,184	21,307,166	(18,534,350)	2,772,816
14750	PUBLIC SAFETY	138,204,713	126,701,958	0	542,717	0	5,666,425	6,209,142	0	0	9,175,914	-	9,175,914	5,250,619	1,706,755	6,957,374
14760	PUBLIC SERVICE COMMISSION	9,099,926	8,031,236	0	34,401	0	98,214	132,615	0	0	581,632	-	581,632	332,822	29,582	362,404
14770	REVENUE	79,101,022	71,923,453	0	308,078	0	2,718,648	3,026,726	0	0	5,208,786	-	5,208,786	2,980,561	818,870	3,799,431
14780	STUDENT FINANCE COMM	5,498,650	4,615,912	0	19,772	0	-	19,772	0	0	334,290	149,910	484,200	191,289	(45,154)	146,135
14790	SECRETARY OF STATE	19,035,115	16,342,574	0	70,002	0	-	70,002	0	0	1,183,550	198,155	1,381,705	677,249	(59,685)	617,564
14800	SOIL/WATER CONS COMM	2,460,801	1,702,936	0	7,294	0	-	7,294	0	0	123,329	387,459	510,788	70,573	(116,704)	(46,131)
14810	TRS EMPLOYEES	32,755,455	28,452,009	0	121,872	0	-	121,872	0	0	2,060,530	49,718	2,110,248	1,179,070	(14,975)	1,164,095
14820	DEPT OF TRANSPORTATION	298,968,670	241,932,380	0	1,036,296	0	-	1,036,296	0	0	17,521,045	16,133,846	33,654,891	10,025,853	(4,859,592)	5,166,261

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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, 2017

Payroll Location	Employer Code	2016 Net OPEB Liability	2017 Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
				Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
14830	STATE ROAD & TOLLWAY AUTH	10,684,317	8,663,146	0	37,108	0	-	37,108	0	0	627,396	561,437	1,188,833	359,008	(169,107)	189,901
14840	VETERANS SERVICE WORKERS' COMPENSATION	8,837,733	7,843,741	0	33,598	0	134,154	167,752	0	0	568,054	-	568,054	325,051	40,408	365,459
14860	GA BUREAU OF INVESTIGATION	13,950,233	11,685,432	0	50,054	0	-	50,054	0	0	846,274	402,640	1,248,914	484,253	(121,277)	362,976
14870	PARDONS AND PAROLES BOARD	83,137,647	75,893,114	0	325,081	0	3,121,684	3,446,765	0	0	5,496,274	-	5,496,274	3,145,066	940,266	4,085,332
14880	GA CORRECTNL INDUSTRIES	43,007,513	16,325,748	0	69,930	0	-	69,930	0	0	1,182,331	18,636,244	19,818,575	676,550	(5,613,327)	(4,936,777)
14890	INDUSTRIES	13,528,881	11,009,317	0	47,157	0	-	47,157	0	0	797,309	675,840	1,473,149	456,236	(203,566)	252,670
18180	COASTAL PINES TECH COLLEGE	15,849,574	13,753,947	0	58,914	0	-	58,914	0	0	996,078	35,796	1,031,874	569,974	(10,782)	559,192
18200	ALBANY TECH COLLEGE	19,187,534	16,144,527	0	69,154	0	-	69,154	0	0	1,169,207	490,170	1,659,377	669,042	(147,641)	521,401
18220	ATHENS TECHNICAL COLLEGE	22,055,878	17,688,325	0	75,766	0	-	75,766	0	0	1,281,011	1,331,353	2,612,364	733,017	(401,010)	332,007
18230	ATLANTA TECH COLLEGE	20,871,540	17,903,769	0	76,689	0	-	76,689	0	0	1,296,613	230,928	1,527,541	741,946	(69,557)	672,389
18240	AUGUSTA TECH COLLEGE	24,415,144	21,199,353	0	90,806	0	-	90,806	0	0	1,535,284	44,214	1,579,498	878,514	(13,318)	865,196
18260	W GEORGIA TECH COLLEGE	30,540,463	26,504,376	0	113,529	0	-	113,529	0	0	1,919,480	67,238	1,986,718	1,098,360	(20,253)	1,078,107
18270	CHATTAHOOCHEE TECH COLL	39,783,587	33,383,264	0	142,994	0	-	142,994	0	0	2,417,658	1,096,612	3,514,270	1,383,425	(330,305)	1,053,120
18280	COLUMBUS TECH COLLEGE	17,789,968	15,028,725	0	64,374	0	-	64,374	0	0	1,088,399	401,380	1,489,779	622,800	(120,898)	501,902
18290	GA NW TECHNICAL COLLEGE	27,427,855	22,392,769	0	95,917	0	-	95,917	0	0	1,621,712	1,305,738	2,927,450	927,971	(393,295)	534,676
18300	GEORGIA PIEDMONT TECHNICA	22,768,212	19,910,600	0	85,285	0	83,500	168,785	0	0	1,441,951	-	1,441,951	825,112	25,150	850,262
18320	GWINNETT TECH COLLEGE	32,735,841	29,080,985	0	124,566	0	520,749	645,315	0	0	2,106,081	-	2,106,081	1,205,138	156,852	1,361,990
18340	LANIER TECHNICAL COLLEGE	19,148,633	16,250,620	0	69,608	0	-	69,608	0	0	1,176,890	366,593	1,543,483	673,438	(110,419)	563,019
18350	CENTRAL GA TECH COLLEGE	43,822,272	34,926,614	0	149,605	0	-	149,605	0	0	2,529,429	2,837,620	5,367,049	1,447,386	(854,705)	592,681

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Department of Community Health
Georgia State Employees Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
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Payroll Location	Employer Code	2016 Net OPEB Liability	2017 Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
				Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18370	SOUTHERN REGION TECH COLLEGE	22,767,651	19,713,857	0	84,443	0	-	84,443	0	0	1,427,702	89,796	1,517,498	816,956	(27,047)	789,909
18380	NORTH GA TECH COLLEGE	14,017,081	12,078,470	0	51,737	0	-	51,737	0	0	874,738	106,956	981,694	500,540	(32,216)	468,324
18410	SAVANNAH TECH COLLEGE	22,598,754	19,550,237	0	83,742	0	-	83,742	0	0	1,415,853	104,474	1,520,327	810,178	(31,468)	778,710
18420	S GA TECHNICAL COLLEGE	11,880,030	9,862,225	0	42,244	0	-	42,244	0	0	714,235	421,563	1,135,798	408,697	(126,977)	281,720
18430	SOUTHEASTERN TECH COLL	12,546,536	10,578,389	0	45,312	0	-	45,312	0	0	766,100	301,405	1,067,505	438,377	(90,784)	347,593
18440	OGEECHEE TECH COLLEGE	13,389,850	11,429,613	0	48,958	0	-	48,958	0	0	827,747	197,867	1,025,614	473,652	(59,598)	414,054
18500	SOUTHERN CRESCENT TECH	23,903,257	20,540,106	0	87,982	0	-	87,982	0	0	1,487,540	232,943	1,720,483	851,198	(70,163)	781,035
18510	WIREGRASS TECHNICAL COLL	21,210,176	19,206,985	0	82,271	0	659,579	741,850	0	0	1,390,994	-	1,390,994	795,950	198,668	994,618
18520	OCONEE FALL LINE TECH COL	12,363,689	10,411,428	0	44,596	0	-	44,596	0	0	754,009	308,312	1,062,321	431,458	(92,865)	338,593
25010	DFACS REGION #1	16,563,594	18,128,625	0	77,652	0	3,278,359	3,356,011	0	0	1,312,898	-	1,312,898	751,262	987,457	1,738,719
25020	DFACS REGION #2	16,052,971	14,763,005	0	63,236	0	698,900	762,136	0	0	1,069,155	-	1,069,155	611,788	210,512	822,300
25030	DFACS REGION #3	21,525,969	16,375,005	0	70,141	0	-	70,141	0	0	1,185,898	2,083,785	3,269,683	678,593	(627,646)	50,947
25040	DFACS REGION #4	18,891,964	23,181,046	0	99,294	0	5,950,310	6,049,604	0	0	1,678,800	-	1,678,800	960,639	1,792,262	2,752,901
25050	DFACS REGION #5	19,099,949	19,337,808	0	82,832	0	2,396,846	2,479,678	0	0	1,400,468	-	1,400,468	801,372	721,941	1,523,313
25060	DFACS REGION #6	20,599,517	18,074,967	0	77,423	0	129,296	206,719	0	0	1,309,012	-	1,309,012	749,039	38,945	787,984
25070	DFACS REGION #7	15,475,501	13,762,869	0	58,952	0	259,565	318,517	0	0	996,724	-	996,724	570,342	78,182	648,524
25080	DFACS REGION #8	17,125,522	16,266,753	0	69,677	0	1,202,453	1,272,130	0	0	1,178,059	-	1,178,059	674,108	362,184	1,036,292
25090	DFACS REGION #9	13,671,142	13,189,058	0	56,494	0	1,139,566	1,196,060	0	0	955,168	-	955,168	546,562	343,243	889,805
25100	DFACS REGION #10	37,979,180	33,628,490	0	144,045	0	506,646	650,691	0	0	2,435,417	-	2,435,417	1,393,589	152,604	1,546,193

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Department of Community Health
Georgia State Employees Postemployment Benefit Fund
Schedule of OPEB Amounts by Employer
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Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
25110	DFACS REGION #11	18,950,526	17,287,872	0	74,051	0	701,562	775,613	0	0	1,252,009	-	1,252,009	716,424	211,314	927,738
25120	DFACS REGION #12	19,128,691	16,469,975	0	70,548	0	-	70,548	0	0	1,192,776	157,573	1,350,349	682,529	(47,462)	635,067
25130	DFACS REGION #13	60,599,280	47,757,508	0	204,565	0	-	204,565	0	0	3,458,658	4,401,232	7,859,890	1,979,103	(1,325,672)	653,431
25140	DFACS REGION #14	71,382,042	60,817,170	0	260,505	0	-	260,505	0	0	4,404,455	1,156,151	5,560,606	2,520,306	(348,238)	2,172,068
35011	APPLING CO HEALTH DEPT	543,204	449,629	0	1,926	0	-	1,926	0	0	32,563	20,434	52,997	18,634	(6,155)	12,479
35021	ATKINSON CO HEALTH DEPT	236,727	211,981	0	908	0	5,253	6,161	0	0	15,352	-	15,352	8,786	1,582	10,368
35031	BACON CO HEALTH DEPT	240,098	233,208	0	999	0	21,406	22,405	0	0	16,889	-	16,889	9,666	6,447	16,113
35041	BAKER CO HEALTH DEPT	285,692	249,708	0	1,070	0	935	2,005	0	0	18,084	-	18,084	10,346	282	10,628
35051	BALDWIN CO HEALTH DEPT	783,161	767,132	0	3,286	0	75,513	78,799	0	0	55,557	-	55,557	31,789	22,745	54,534
35061	BANKS CO HEALTH DEPT	299,783	263,520	0	1,129	0	2,302	3,431	0	0	19,084	-	19,084	10,920	693	11,613
35071	BARROW CO HEALTH DEPT	797,907	770,066	0	3,299	0	66,770	70,069	0	0	55,769	-	55,769	31,913	20,112	52,025
35081	BARTOW CO HEALTH DEPT	1,430,287	1,316,742	0	5,640	0	63,497	69,137	0	0	95,360	-	95,360	54,567	19,125	73,692
35084	WOODWRIGHT INDUSTRIES	748,052	523,291	0	2,241	0	-	2,241	0	0	37,897	112,820	150,717	21,688	(33,982)	(12,294)
35091	BEN HILL CO HEALTH DEPT	403,564	355,189	0	1,521	0	3,490	5,011	0	0	25,723	-	25,723	14,719	1,051	15,770
35094	BEN HILL MR SERVICES	850,055	868,091	0	3,718	0	113,251	116,969	0	0	62,868	-	62,868	35,974	34,112	70,086
35101	BERRIEN CO HEALTH DEPT	226,429	255,860	0	1,096	0	51,913	53,009	0	0	18,530	-	18,530	10,601	15,636	26,237
35111	BIBB CO HEALTH DEPT	3,632,406	2,902,790	0	12,434	0	-	12,434	0	0	210,224	228,374	438,598	120,296	(68,787)	51,509
35121	BLECKLEY CO HEALTH DEPT	264,346	182,239	0	781	0	-	781	0	0	13,198	42,235	55,433	7,554	(12,722)	(5,168)
35131	BRANTLEY CO HEALTH DEPT	271,930	302,184	0	1,294	0	57,849	59,143	0	0	21,885	-	21,885	12,522	17,424	29,946
35141	BROOKS CO HEALTH DEPT	292,948	267,594	0	1,146	0	11,153	12,299	0	0	19,379	-	19,379	11,089	3,359	14,448

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Department of Community Health
Georgia State Employees Postemployment Benefit Fund
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		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
35161	BULLOCH CO HEALTH DEPT	1,230,447	1,082,476	0	4,637	0	10,217	14,854	0	0	78,394	-	78,394	44,856	3,078	47,934
35171	BURKE CO HEALTH DEPT	608,647	559,714	0	2,397	0	26,478	28,875	0	0	40,535	-	40,535	23,197	7,975	31,172
35181	BUTTS CO HEALTH DEPT	253,907	246,245	0	1,055	0	22,305	23,360	0	0	17,833	-	17,833	10,205	6,718	16,923
35191	CALHOUN CO HEALTH DEPT	151,857	142,027	0	608	0	8,707	9,315	0	0	10,286	-	10,286	5,886	2,622	8,508
35211	CANDLER CO HEALTH DEPT	327,027	266,575	0	1,142	0	-	1,142	0	0	19,306	15,938	35,244	11,046	(4,800)	6,246
35221	CARROLL CO HEALTH DEPT	1,345,089	1,065,201	0	4,563	0	-	4,563	0	0	77,143	93,141	170,284	44,143	(28,054)	16,089
35224	CARROLL TRAINING CENTER	946,534	816,267	0	3,496	0	-	3,496	0	0	59,115	6,655	65,770	33,827	(2,005)	31,822
35231	CATOOSA CO HEALTH DEPT	1,238,078	923,052	0	3,954	0	-	3,954	0	0	66,849	136,420	203,269	38,254	(41,091)	(2,837)
35241	CHARLTON CO HEALTH DEPT	524,854	431,377	0	1,848	0	-	1,848	0	0	31,241	22,449	53,690	17,877	(6,762)	11,115
35261	CHATTAHOOCHEE CO HLTH DEP	74,478	123,408	0	529	0	51,733	52,262	0	0	8,937	-	8,937	5,112	15,582	20,694
35271	CHATTOOGA CO HEALTH DEPT	568,435	447,918	0	1,919	0	-	1,919	0	0	32,439	41,336	73,775	18,562	(12,450)	6,112
35281	CHEROKEE CO HEALTH DEPT	7,993,577	7,706,482	0	33,010	0	661,701	694,711	0	0	558,113	-	558,113	319,364	199,308	518,672
35291	CLARKE CO HEALTH DEPT	7,234,103	6,061,358	0	25,963	0	-	25,963	0	0	438,971	207,292	646,263	251,186	(62,438)	188,748
35301	CLAY CO HEALTH DEPT	92,126	60,380	0	259	0	-	259	0	0	4,373	17,485	21,858	2,500	(5,266)	(2,766)
35311	CLAYTON CO HEALTH DEPT	7,902,856	6,476,357	0	27,741	0	-	27,741	0	0	469,026	354,793	823,819	268,384	(106,865)	161,519
35321	CLINCH CO HEALTH DEPT	253,626	233,085	0	998	0	10,901	11,899	0	0	16,880	-	16,880	9,659	3,283	12,942
35331	COBB CO HEALTH DEPT	15,098,947	13,919,970	0	59,625	0	687,676	747,301	0	0	1,008,102	-	1,008,102	576,855	207,131	783,986
35341	COFFEE CO HEALTH DEPT	972,421	813,497	0	3,485	0	-	3,485	0	0	58,914	28,997	87,911	33,714	(8,734)	24,980
35351	COLQUITT CO HEALTH DEPT	1,263,450	1,110,995	0	4,759	0	10,037	14,796	0	0	80,460	-	80,460	46,039	3,023	49,062

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
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Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
35354	GREEN OAKS CENTER	1,124,746	1,098,365	0	4,705	0	105,481	110,186	0	0	79,545	-	79,545	45,516	31,771	77,287
35361	COLUMBIA CO HEALTH DEPT	2,998,808	1,039,493	0	4,453	0	-	4,453	0	0	75,281	1,386,756	1,462,037	43,076	(417,697)	(374,621)
35371	COOK CO HEALTH DEPT	295,195	269,835	0	1,156	0	11,404	12,560	0	0	19,542	-	19,542	11,183	3,435	14,618
35381	COWETA CO HEALTH DEPT	985,060	890,621	0	3,815	0	29,392	33,207	0	0	64,500	-	64,500	36,907	8,853	45,760
35391	CRAWFORD CO HEALTH DEPT	267,248	237,648	0	1,018	0	4,461	5,479	0	0	17,211	-	17,211	9,850	1,344	11,194
35401	CRISP CO HEALTH DEPT	453,559	274,275	0	1,175	0	-	1,175	0	0	19,863	106,380	126,243	11,365	(32,042)	(20,677)
35411	DADE CO HEALTH DEPT	347,484	320,925	0	1,375	0	16,333	17,708	0	0	23,242	-	23,242	13,299	4,919	18,218
35421	DAWSON CO HEALTH DEPT	475,327	420,458	0	1,801	0	5,971	7,772	0	0	30,450	-	30,450	17,424	1,799	19,223
35431	DECATUR CO HEALTH DEPT	771,739	631,909	0	2,707	0	-	2,707	0	0	45,764	35,113	80,877	26,185	(10,576)	15,609
35441	DEKALB CO HEALTH DEPT	23,116,820	19,799,456	0	84,809	0	-	84,809	0	0	1,433,901	282,554	1,716,455	820,505	(85,106)	735,399
35451	DODGE CO HEALTH DEPT	404,173	318,888	0	1,366	0	-	1,366	0	0	23,094	29,032	52,126	13,212	(8,745)	4,467
35461	DOOLY CO HEALTH DEPT	221,466	117,989	0	505	0	-	505	0	0	8,545	66,015	74,560	4,889	(19,884)	(14,995)
35471	DOUGHERTY CO HEALTH DEPT	9,347,560	8,181,575	0	35,045	0	40,653	75,698	0	0	592,520	-	592,520	339,050	12,245	351,295
35481	DOUGLAS CO HEALTH DEPT	652,837	789,825	0	3,383	0	195,708	199,091	0	0	57,200	-	57,200	32,731	58,948	91,679
35491	EARLY CO HEALTH DEPT	370,094	416,425	0	1,784	0	83,284	85,068	0	0	30,158	-	30,158	17,255	25,085	42,340
35501	ECHOLS CO HEALTH DEPT	164,871	130,741	0	560	0	-	560	0	0	9,468	11,260	20,728	5,418	(3,392)	2,026
35521	ELBERT CO HEALTH DEPT	353,757	324,918	0	1,392	0	15,038	16,430	0	0	23,531	-	23,531	13,467	4,529	17,996
35531	EMANUEL CO HEALTH DEPT	917,511	742,646	0	3,181	0	-	3,181	0	0	53,783	49,359	103,142	30,776	(14,867)	15,909
35541	EVANS CO HEALTH DEPT	260,367	263,071	0	1,127	0	32,199	33,326	0	0	19,052	-	19,052	10,900	9,698	20,598
35551	FANNIN CO HEALTH DEPT	475,046	394,831	0	1,691	0	-	1,691	0	0	28,594	16,441	45,035	16,361	(4,952)	11,409

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Department of Community Health
Georgia State Employees Postemployment Benefit Fund
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35561	FAYETTE CO HEALTH DEPT	960,437	755,765	0	3,237	0	-	3,237	0	0	54,733	70,764	125,497	31,320	(21,315)	10,005
35571	FLOYD CO HEALTH DEPT	10,302,286	8,190,334	0	35,083	0	-	35,083	0	0	593,154	685,337	1,278,491	339,414	(206,427)	132,987
35581	FORSYTH CO HEALTH DEPT	1,180,218	1,115,436	0	4,778	0	77,923	82,701	0	0	80,781	-	80,781	46,225	23,471	69,696
35591	FRANKLIN CO HEALTH DEPT	437,784	372,179	0	1,594	0	-	1,594	0	0	26,954	7,807	34,761	15,425	(2,352)	13,073
35611	GILMER CO HEALTH DEPT	717,812	641,158	0	2,746	0	14,498	17,244	0	0	46,433	-	46,433	26,571	4,367	30,938
35621	GLASCOCK CO HEALTH DEPT	100,411	98,962	0	424	0	10,217	10,641	0	0	7,167	-	7,167	4,098	3,078	7,176
35631	GLYNN CO HEALTH DEPT	21,437,541	17,278,175	0	74,010	0	-	74,010	0	0	1,251,307	1,218,317	2,469,624	716,018	(366,963)	349,055
35641	GORDON CO HEALTH DEPT	1,209,897	1,116,903	0	4,784	0	56,410	61,194	0	0	80,887	-	80,887	46,285	16,991	63,276
35651	GRADY CO HEALTH DEPT	769,024	617,038	0	2,643	0	-	2,643	0	0	44,687	46,157	90,844	25,572	(13,903)	11,669
35661	GREENE CO HEALTH DEPT	370,609	325,610	0	1,395	0	2,698	4,093	0	0	23,581	-	23,581	13,490	813	14,303
35671	GWINNETT CO HEALTH DEPT	17,942,856	15,873,470	0	67,993	0	227,043	295,036	0	0	1,149,577	-	1,149,577	657,809	68,386	726,195
35681	HABERSHAM CO HEALTH DEPT	575,270	522,069	0	2,236	0	18,887	21,123	0	0	37,809	-	37,809	21,635	5,689	27,324
35691	HALL CO HEALTH DEPT	11,062,182	9,181,425	0	39,328	0	-	39,328	0	0	664,930	394,186	1,059,116	380,482	(118,731)	261,751
35701	HANCOCK CO HEALTH DEPT	331,521	293,261	0	1,256	0	4,173	5,429	0	0	21,238	-	21,238	12,153	1,257	13,410
35711	HARALSON CO HEALTH DEPT	449,955	383,016	0	1,641	0	-	1,641	0	0	27,739	7,591	35,330	15,871	(2,287)	13,584
35721	HARRIS CO HEALTH DEPT	515,023	402,735	0	1,725	0	-	1,725	0	0	29,167	40,185	69,352	16,690	(12,104)	4,586
35731	HART CO HEALTH DEPT	429,872	387,620	0	1,660	0	11,908	13,568	0	0	28,072	-	28,072	16,064	3,587	19,651
35741	HEARD CO HEALTH DEP	238,834	171,076	0	733	0	-	733	0	0	12,390	32,486	44,876	7,089	(9,785)	(2,696)
35751	HENRY CO HEALTH DEP	1,537,860	1,441,209	0	6,173	0	90,731	96,904	0	0	104,374	-	104,374	59,724	27,328	87,052
35761	HOUSTON CO HEALTH DEPT	9,809,031	9,171,932	0	39,287	0	560,501	599,788	0	0	664,243	-	664,243	380,093	168,826	548,919

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Department of Community Health
Georgia State Employees Postemployment Benefit Fund
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		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
35771	IRWIN CO HEALTH DEP	281,947	222,737	0	954	0	-	954	0	0	16,131	20,002	36,133	9,230	(6,025)	3,205
35781	JACKSON CO HEALTH DEPT	719,450	651,384	0	2,790	0	22,269	25,059	0	0	47,174	-	47,174	26,993	6,707	33,700
35791	JASPER CO HEALTH DEPT	279,653	201,877	0	865	0	-	865	0	0	14,620	36,659	51,279	8,366	(11,042)	(2,676)
35801	JEFF DAVIS CO HEALTH DEPT	465,637	384,605	0	1,647	0	-	1,647	0	0	27,854	18,240	46,094	15,939	(5,494)	10,445
35811	JEFFERSON CO HEALTH DEPT	489,698	483,038	0	2,069	0	50,186	52,255	0	0	34,982	-	34,982	20,020	15,116	35,136
35821	JENKINS CO HEALTH DEPT	236,821	235,367	0	1,008	0	25,831	26,839	0	0	17,046	-	17,046	9,756	7,780	17,536
35831	JOHNSON CO HEALTH DEPT	157,007	122,960	0	527	0	-	527	0	0	8,905	12,088	20,993	5,096	(3,641)	1,455
35841	JONES CO HEALTH DEPT	361,246	325,692	0	1,395	0	9,965	11,360	0	0	23,587	-	23,587	13,496	3,002	16,498
35851	LAMAR CO HEALTH DEPT	397,947	321,088	0	1,375	0	-	1,375	0	0	23,254	22,305	45,559	13,306	(6,718)	6,588
35861	LANIER CO HEALTH DEPT	86,929	167,450	0	717	0	81,053	81,770	0	0	12,127	-	12,127	6,938	24,414	31,352
35871	LAURENS CO HEALTH DEPT	5,191,003	4,497,026	0	19,263	0	-	19,263	0	0	325,680	18,455	344,135	186,357	(5,559)	180,798
35881	LEE CO HEALTH DEPT	769,585	627,713	0	2,689	0	-	2,689	0	0	45,460	37,162	82,622	26,013	(11,194)	14,819
35901	LINCOLN CO HEALTH DEPT	137,439	142,027	0	608	0	19,787	20,395	0	0	10,286	-	10,286	5,885	5,960	11,845
35921	LOWNDES CO HEALTH DEPT	8,548,624	7,426,665	0	31,811	0	-	31,811	0	0	537,848	11,944	549,792	307,766	(3,598)	304,168
35931	LUMPKIN CO HEALTH DEPT	648,577	561,507	0	2,405	0	-	2,405	0	0	40,665	2,626	43,291	23,270	(791)	22,479
35941	MACON CO HEALTH DEPT	168,335	169,976	0	728	0	20,722	21,450	0	0	12,310	-	12,310	7,043	6,242	13,285
35951	MADISON CO HEALTH DEPT	442,184	390,146	0	1,671	0	4,676	6,347	0	0	28,255	-	28,255	16,170	1,409	17,579
35961	MARION CO HEALTH DEPT	140,014	121,982	0	522	0	108	630	0	0	8,834	-	8,834	5,056	32	5,088
35971	MCDUFFIE CO HEALTH DEPT	480,570	415,813	0	1,781	0	-	1,781	0	0	30,114	2,159	32,273	17,232	(650)	16,582
35991	MERIWETHER CO HEALTH DEPT	660,935	500,924	0	2,146	0	-	2,146	0	0	36,278	65,619	101,897	20,761	(19,765)	996

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36001	MILLER CO HEALTH DEPT	208,593	157,183	0	673	0	-	673	0	0	11,383	21,513	32,896	6,513	(6,480)	33
36011	MITCHELL CO HEALTH DEPT	452,014	485,238	0	2,078	0	81,089	83,167	0	0	35,142	-	35,142	20,108	24,425	44,533
36014	MITCHELL TRAINING CENTER	976,306	1,053,386	0	4,512	0	179,843	184,355	0	0	76,288	-	76,288	43,652	54,169	97,821
36021	MONROE CO HEALTH DEPT	390,925	332,374	0	1,424	0	-	1,424	0	0	24,071	6,944	31,015	13,776	(2,091)	11,685
36031	MONTGOMERY CO HEALTH DEPT	190,618	172,054	0	737	0	5,432	6,169	0	0	12,460	-	12,460	7,128	1,636	8,764
36041	MORGAN CO HEALTH DEPT	433,992	411,902	0	1,764	0	30,184	31,948	0	0	29,830	-	29,830	17,069	9,091	26,160
36051	MURRAY CO HEALTH DEPT	702,083	609,705	0	2,612	0	-	2,612	0	0	44,156	1,187	45,343	25,267	(358)	24,909
36061	MUSCOGEE CO HEALTH DEPT	10,341,795	8,251,610	0	35,345	0	-	35,345	0	0	597,592	661,593	1,259,185	341,955	(199,275)	142,680
36071	NEWTON CO HEALTH DEPT	1,625,211	1,409,349	0	6,037	0	-	6,037	0	0	102,067	4,533	106,600	58,403	(1,365)	57,038
36081	OCONEE CO HEALTH DEPT	613,655	514,083	0	2,202	0	-	2,202	0	0	37,231	17,664	54,895	21,305	(5,320)	15,985
36091	OGLETHORPE CO HEALTH DEPT	207,282	221,637	0	949	0	36,408	37,357	0	0	16,051	-	16,051	9,185	10,966	20,151
36101	PAULDING CO HEALTH DEPT	1,262,654	1,119,266	0	4,794	0	17,952	22,746	0	0	81,059	-	81,059	46,383	5,407	51,790
36111	PEACH CO HEALTH DEPT	493,630	428,851	0	1,837	0	-	1,837	0	0	31,058	683	31,741	17,772	(206)	17,566
36121	PICKENS CO HEALTH DEPT	395,653	304,506	0	1,304	0	-	1,304	0	0	22,053	35,184	57,237	12,622	(10,598)	2,024
36131	PIERCE CO HEALTH DEPT	428,655	391,205	0	1,676	0	16,010	17,686	0	0	28,332	-	28,332	16,210	4,822	21,032
36141	PIKE CO HEALTH DEPT	215,849	245,471	0	1,051	0	50,870	51,921	0	0	17,777	-	17,777	10,175	15,322	25,497
36151	POLK CO HEALTH DEPT	884,321	588,234	0	2,520	0	-	2,520	0	0	42,601	160,200	202,801	24,376	(48,253)	(23,877)
36161	PULASKI CO HEALTH DEPT	254,516	224,652	0	962	0	2,770	3,732	0	0	16,270	-	16,270	9,309	834	10,143
36171	PUTNAM CO HEALTH DEPT	643,334	572,507	0	2,452	0	11,117	13,569	0	0	41,462	-	41,462	23,726	3,348	27,074
36181	QUITMAN CO HEALTH DEPT	33,611	91,181	0	391	0	54,683	55,074	0	0	6,603	-	6,603	3,776	16,471	20,247

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Department of Community Health
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36191	RABUN CO HEALTH DEPT	587,066	480,675	0	2,059	0	-	2,059	0	0	34,811	26,730	61,541	19,918	(8,051)	11,867
36201	RANDOLPH CO HEALTH DEPT	243,796	128,949	0	552	0	-	552	0	0	9,339	73,499	82,838	5,344	(22,138)	(16,794)
36211	RICHMOND CO HEALTH DEPT	8,381,553	7,425,076	0	31,805	0	115,050	146,855	0	0	537,733	-	537,733	307,701	34,654	342,355
36221	ROCKDALE CO HEALTH DEPT	1,386,284	1,122,118	0	4,806	0	-	4,806	0	0	81,265	74,542	155,807	46,504	(22,452)	24,052
36231	SCHLEY CO HEALTH DEPT	136,456	123,611	0	529	0	4,281	4,810	0	0	8,952	-	8,952	5,122	1,290	6,412
36241	SCREVEN PHYS HEALTH DEPT	320,848	285,887	0	1,225	0	5,864	7,089	0	0	20,704	-	20,704	11,848	1,766	13,614
36251	SEMINOLE CO HEALTH DEPT	442,043	300,880	0	1,289	0	-	1,289	0	0	21,790	74,038	95,828	12,469	(22,300)	(9,831)
36261	SPALDING CO HEALTH DEPT	974,480	825,190	0	3,535	0	-	3,535	0	0	59,761	20,254	80,015	34,197	(6,101)	28,096
36271	STEPHENS CO HEALTH DEPT	470,411	361,301	0	1,548	0	-	1,548	0	0	26,166	42,487	68,653	14,971	(12,797)	2,174
36281	STEWART CO HEALTH DEPT	133,554	38,786	0	166	0	-	166	0	0	2,809	68,390	71,199	1,608	(20,599)	(18,991)
36291	SUMTER CO HEALTH DEPT	725,723	591,452	0	2,533	0	-	2,533	0	0	42,834	35,473	78,307	24,513	(10,684)	13,829
36301	TALBOT CO HEALTH DEPT	146,802	117,215	0	502	0	-	502	0	0	8,489	9,318	17,807	4,856	(2,807)	2,049
36311	TALIAFERRO CO HEALTH DEPT	130,886	126,300	0	541	0	10,936	11,477	0	0	9,147	-	9,147	5,232	3,294	8,526
36321	TATTNALL CO HEALTH DEPT	623,252	473,952	0	2,030	0	-	2,030	0	0	34,324	60,475	94,799	19,639	(18,216)	1,423
36331	TAYLOR CO HEALTH DEPT	267,108	236,997	0	1,015	0	3,993	5,008	0	0	17,164	-	17,164	9,822	1,203	11,025
36341	TELFAIR CO HEALTH DEPT	362,978	317,869	0	1,362	0	1,727	3,089	0	0	23,021	-	23,021	13,172	520	13,692
36351	TERRELL CO HEALTH DEPT	267,576	250,401	0	1,073	0	15,470	16,543	0	0	18,134	-	18,134	10,374	4,659	15,033
36361	THOMAS CO HEALTH DEPT	1,739,151	1,495,437	0	6,406	0	-	6,406	0	0	108,301	16,081	124,382	61,969	(4,844)	57,125
36364	THOMAS GRADY MR SVC CTR	1,984,023	1,536,138	0	6,580	0	-	6,580	0	0	111,249	168,330	279,579	63,656	(50,702)	12,954
36371	TIFT CO HEALTH DEPT	994,844	852,650	0	3,652	0	-	3,652	0	0	61,750	11,656	73,406	35,334	(3,511)	31,823

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, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
36374	TIFT MR SERVICE CENTER	2,089,958	1,183,190	0	5,068	0	-	5,068	0	0	85,688	561,401	647,089	49,035	(169,097)	(120,062)
36381	TOOMBS CO HEALTH DEPT	805,537	514,735	0	2,205	0	-	2,205	0	0	37,278	164,553	201,831	21,329	(49,564)	(28,235)
36391	TOWNS CO HEALTH DEPT	367,238	301,247	0	1,290	0	-	1,290	0	0	21,817	16,225	38,042	12,483	(4,887)	7,596
36401	TREUTLEN CO HEALTH DEPT	206,908	162,316	0	695	0	-	695	0	0	11,755	15,685	27,440	6,727	(4,725)	2,002
36411	TROUP CO HEALTH DEPT	7,323,373	6,806,653	0	29,156	0	382,206	411,362	0	0	492,946	-	492,946	282,072	115,122	397,194
36421	TURNER CO HEALTH DEPT	218,283	202,366	0	867	0	10,937	11,804	0	0	14,656	-	14,656	8,385	3,294	11,679
36431	TWIGGS CO HEALTH DEPT	192,818	157,998	0	677	0	-	677	0	0	11,442	8,670	20,112	6,547	(2,612)	3,935
36441	UNION CO HEALTH DEPT	570,261	484,382	0	2,075	0	-	2,075	0	0	35,080	10,541	45,621	20,075	(3,175)	16,900
36451	UPSON CO HEALTH DEPT	783,254	627,876	0	2,689	0	-	2,689	0	0	45,472	47,524	92,996	26,021	(14,314)	11,707
36461	WALKER CO HEALTH DEPT	1,157,421	930,508	0	3,986	0	-	3,986	0	0	67,389	67,850	135,239	38,561	(20,437)	18,124
36471	WALTON CO HEALTH DEPT	1,307,031	1,233,588	0	5,284	0	84,795	90,079	0	0	89,338	-	89,338	51,121	25,541	76,662
36481	WARE CO HEALTH DEPT	1,582,050	1,489,529	0	6,380	0	99,437	105,817	0	0	107,874	-	107,874	61,730	29,951	91,681
36484	SOUTHEAST HEALTH UNIT	7,557,244	6,876,281	0	29,454	0	263,954	293,408	0	0	497,989	-	497,989	284,958	79,504	364,462
36491	WARREN CO HEALTH DEPT	83,185	99,900	0	428	0	24,283	24,711	0	0	7,235	-	7,235	4,140	7,314	11,454
36501	WASHINGTON CO HEALTH DEP	466,479	441,603	0	1,892	0	31,443	33,335	0	0	31,981	-	31,981	18,297	9,471	27,768
36511	WAYNE CO HEALTH DEPT	624,750	546,962	0	2,343	0	2,842	5,185	0	0	39,612	-	39,612	22,666	856	23,522
36521	WEBSTER CO HEALTH DEPT	88,381	78,388	0	336	0	1,295	1,631	0	0	5,677	-	5,677	3,246	390	3,636
36531	WHEELER CO HEALTH DEPT	214,632	166,513	0	713	0	-	713	0	0	12,059	17,916	29,975	6,901	(5,396)	1,505
36541	WHITE CO HEALTH DEPT	524,994	471,711	0	2,021	0	13,059	15,080	0	0	34,162	-	34,162	19,546	3,934	23,480
36551	WHITFIELD CO HEALTH DEPT	3,863,281	3,483,812	0	14,923	0	107,244	122,167	0	0	252,302	-	252,302	144,370	32,302	176,672

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, 2017

Payroll Location	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		2016 Net OPEB Liability	2017 Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
36561	WILCOX CO HEALTH DEPT	188,090	134,815	0	577	0	-	577	0	0	9,764	25,507	35,271	5,587	(7,683)	(2,096)
36571	WILKES CO HEALTH DEPT	246,838	237,200	0	1,016	0	19,751	20,767	0	0	17,178	-	17,178	9,827	5,949	15,776
36581	WILKINSON CO HEALTH DEPT	362,932	237,363	0	1,017	0	-	1,017	0	0	17,190	69,326	86,516	9,836	(20,881)	(11,045)
36591	WORTH CO HEALTH DEPT	481,740	389,372	0	1,668	0	-	1,668	0	0	28,199	26,406	54,605	16,135	(7,954)	8,181
44100	GA DEVELOPMENT AUTHORITY	662,995	617,650	0	2,646	0	35,868	38,514	0	0	44,731	-	44,731	25,595	10,803	36,398
44110	GA ENVIRON FINANCE AUTHOR	4,676,214	3,640,710	0	15,595	0	-	15,595	0	0	263,665	378,968	642,633	150,872	(114,147)	36,725
	Total	<u>\$4,681,176,441</u>	<u>\$4,074,205,273</u>	<u>\$0</u>	<u>\$17,451,494</u>	<u>\$0</u>	<u>\$151,675,749</u>	<u>\$169,127,243</u>	<u>\$0</u>	<u>\$0</u>	<u>\$295,059,041</u>	<u>\$151,675,749</u>	<u>\$446,734,790</u>	<u>\$168,838,002</u>	<u>\$0</u>	<u>\$168,838,002</u>

The accompanying notes are an integral part of this schedule.

Department of Community Health
Georgia State Employees Postemployment Benefit Fund

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
As of and for the Year ended June 30, 2017

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 a Board of Community Health (Board) that is comprised of nine members, including two former State of Georgia employees and seven industry professionals. Title 45 of the O.C.G.A. assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Governmental Accounting Standards Board (GASB) Statement No. 75

Employers participating in the State OPEB Fund are required to report OPEB information in their financial statements for fiscal periods beginning on or after June 15, 2017, in accordance with GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefit Plans other than Pensions*.

The requirements of the Statement incorporate provisions intended to reflect the effects of transactions and events related to OPEB in the measurement of employer liabilities for OPEB and recognition of OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB.

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.

Department of Community Health
Georgia State Employees Postemployment Benefit Fund

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
As of and for the Year ended June 30, 2017

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 periods July 1, 2015 through June 30, 2016 for the fiscal year 2016 and July 1, 2016 through June 30, 2017 for the fiscal year 2017. 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.

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, 2016 and June 30, 2017 is as follows (amounts in thousands):

	FY16	FY17	FY17 Restated
Total employer contributions per audited financial statements	\$ 567,307	\$ 599,619	\$ 498,202 ^(a)

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, 2016 and June 30, 2017 were as follows (amounts in thousands):

	FY16	FY16 Restated	FY17	FY17 Restated
Total OPEB liability	\$ 4,966,234	\$ 5,197,438 ^(b)	\$ 4,706,971	\$ 4,929,142 ^(b)
Plan fiduciary net position	516,261	516,261	956,373	854,937 ^(a)
Employers' net OPEB liability	\$ 4,449,973	\$ 4,681,177	\$ 3,750,598	\$ 4,074,205
Plan fiduciary net position as a percentage of Total OPEB Liability		<u>9.93%</u>		<u>17.34%</u>

- (a) In fiscal year 2017, the audited financial statements reflected a misstatement of \$101.4 million in excess employer contributions for the State OPEB Fund. Restated amounts reduced employer contributions and Plan fiduciary net position.
- (b) There was a change that affected measurement of the net OPEB liability since the prior measurement date. 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 State organizations (including technical colleges, community service boards and public health departments) are allocated to the State OPEB Fund irrespective of retirement system affiliation.

Department of Community Health
Georgia State Employees Postemployment Benefit Fund

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
As of and for the Year ended June 30, 2017

The affected changes to the net OPEB liability are summarized in the following table (amounts in thousands):

	FY16	FY17
Net OPEB Liability, as Reported	\$ 4,449,973	\$ 3,750,598
Increase in net OPEB liability due to change in methodology	231,204	222,171
Restatement of net position for excess employer contributions	-	101,436
Net OPEB Liability, as Restated	\$ 4,681,177	\$ 4,074,205

Actuarial Assumptions

The collective total OPEB liability for the June 30, 2016 and June 30, 2017 measurement dates were determined by an actuarial valuation as of June 30, 2016, with update procedures used to roll forward the total OPEB liability to June 30, 2017. 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:	
ERS	3.25 – 7.00% including inflation
JRS	4.50% including inflation
LRS	None ^(c)
TRS	3.25 – 9.00% including inflation
PSERS	N/A ^(d)
Long-term expected rate of return	3.88% compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare Eligible	7.75%
Medicare Eligible	5.75%
Ultimate trend rate	
Pre-Medicare Eligible	5.00%
Medicare Eligible	5.00%
Year of Ultimate trend rate	2022

^(c) No salary increase is projected for LRS.

^(d) Salary information is not collected.

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

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
As of and for the Year ended June 30, 2017

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 or 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.
- For TRS members: The RP-2000 White Collar Mortality Table projected to 2025 with projection scale BB (set forward 1 year for males) is used for death after service retirement and beneficiaries. The RP-2000 Disabled Mortality Table projected to 2025 with projection scale BB (set forward two years for males and four years for females) is used for death after disability retirement.
- For PSERS members: The RP-2000 Blue-Collar Mortality Table projected to 2025 with projection scale BB (set forward 3 years for males and 2 years for females) is used for the period after service retirement and for beneficiaries of deceased members. The RP-2000 Disabled Mortality Table projected to 2025 with projection scale BB (set forward 5 years for both males and females) is used for the period after disability retirement.

The actuarial assumptions used in the June 30, 2016 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, 2016 valuation were based on a review of recent plan experience done concurrently with the June 30, 2016 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>
Local Government Investment Pool	100%	3.88%

Discount Rate

In order to measure the total OPEB liability for the State OPEB Fund, a single equivalent interest rate of 3.60% 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 (3.56% 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 2115. 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 2029. Therefore, the calculated discount rate of 3.60% was applied to all periods of projected benefit payments to determine the total OPEB liability.

Department of Community Health
Georgia State Employees Postemployment Benefit Fund

Notes to the Schedules of Employer Allocations and OPEB
Amounts by Employer
As of and for the Year ended June 30, 2017

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 3.60%, 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 (2.60%) or 1-percentage-point higher (4.60%) than the current discount rate (amounts in thousands):

	1% Decrease (2.60%)	Current Discount Rate (3.60%)	1% Increase (4.60%)
Employers' Net OPEB liability (asset)	\$ 4,872,371	\$ 4,074,205	\$ 3,437,230

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

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

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Employers' Net OPEB liability (asset)	\$ 3,367,437	\$ 4,074,205	\$ 4,968,826

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. If they will increase OPEB expense they are labeled deferred outflows. 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 3.09% to 3.60%, resulting in a change of assumptions. Current year changes in the total OPEB liability due to 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, 2017, this number is 7.56 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 4.32 years.

Department of Community Health
Georgia State Employees Postemployment Benefit Fund
Schedule of Management's Corrective Action
As of and for the Year Ended June 30, 2017

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, 2017 (amounts in thousands):

	Year of Deferral	Amortization Period	Beginning of Year Balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources:						
Net difference between projected and actual earnings on OPEB plan investments	2017	5.0 years	\$ 21,814		\$ (4,363)	\$ 17,451
Deferred inflows of resources:						
Changes of assumptions	2017	4.32 years	\$ 383,932		\$ (88,873)	\$ 295,059

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

Year ended June 30	
2018	\$ (84,510)
2019	(84,510)
2020	(84,510)
2021	<u>(24,077)</u>
Total	\$ <u>(277,607)</u>

Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2017 are as follows (amounts in thousands):

Service Cost	\$ 119,685
Interest on the Total OPEB liability and net cash flow	158,096
Projected earnings on plan investments	(26,510)
Administrative Expense	2,077 ^(e)
Recognition (amortization) of deferred inflows and outflows of resources	
Changes of assumptions	(88,873)
Difference between projected and actual earnings on plan investments	<u>4,363</u>
Collective OPEB Expense	\$ <u>168,838</u>

^(e) For the purpose of GASB 75 reporting, some of the administrative expense reported in the fiscal year 2017 financial statements was reclassified as benefit expense.

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>.