

**Fiscal  
Year  
2019**

# **Department of Community Health**

**Georgia State Employees Postemployment Benefit Fund**

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

(Including Independent Auditor's Report)

As of and for the  
Year Ended June 30, 2019

**Department of  
Audits and Accounts**

**Greg S. Griffin  
State Auditor**



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

***Table of Contents***

	<b><i>Page(s)</i></b>
Independent Auditor's Report.....	1-2
 <b>State GASB Statement 75 Schedules</b>	
Schedule of Employer Allocations.....	4-9
Schedule of OPEB Amounts by Employer.....	10-13
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer.....	14-20

(This page intentionally left blank)



# 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 (the Plan) as of and for the year ended June 30, 2019 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, 2019 and related notes.

#### ***Management's Responsibility for the Schedules***

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

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

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

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

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

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

***Opinions***

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for the total of all participating entities for the Plan as of and for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 5 to the financial Statements, subsequent to the measurement date of June 30, 2019, the occurrence of the COVID-19 pandemic had a significant negative effect on the valuation of certain investments of the Plan. Additionally, there are unknown and uncertain future effects to the Plan's operations. Our opinions are not modified with respect to these matters.

***Other Matters***

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

**Restriction on Use**

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

Respectfully submitted,



Greg S. Griffin  
State Auditor

May 29, 2020

**State GASB 75 Schedules**

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019

Payroll Location Number	Employer Name	2019 Contributions	2019 Employer Allocation Percentage
13610	LOOKOUT MTN CSB	\$ 94,499	0.017674%
13630	HIGHLAND RIVERS CSB	189,286	0.035402%
13640	AVITA COMMUNITY PARTNERS	79,556	0.014879%
13650	COBB CNTY CSB	77,109	0.014422%
13660	DOUGLAS CNTY CSB	-	0.000000%
13680	DEKALB CSB	186,501	0.034881%
13690	VIEW POINTE HEALTH	185,586	0.034710%
13700	CLAYTON CSB	91,303	0.017076%
13710	ADVANTAGE BEHAVIORAL HLTH	94,437	0.017663%
13720	PATHWAYS CENTER	59,600	0.011147%
13730	MCINTOSH TRAIL CSB	71,808	0.013430%
13740	RIVER EDGE BEHAVIORAL HLT	197,256	0.036893%
13750	PHOENIX CENTER BHS	51,267	0.009589%
13760	OCONEE CSB	47,688	0.008919%
13770	SERENITY BHS	158,700	0.029682%
13790	NEW HORIZONS	110,747	0.020713%
13800	MIDDLE FLINT CSB	145,845	0.027277%
13810	CSB MIDDLE GA	261,645	0.048936%
13820	ALBANY AREA CSB	124,466	0.023279%
13830	THE GA PINES CSB	227,399	0.042530%
13840	SOUTH GA CSB	160,498	0.030018%
13850	PINELAND CSB	140,997	0.026371%
13860	SATILLA (UNISON) CSB	87,962	0.016452%
13880	GATEWAY CSB	86,269	0.016135%
14000	GA PEANUT COMMISSION	75,796	0.014176%
14010	ADMINISTRATIVE SERVICES	2,931,309	0.548244%
14020	COURT OF APPEALS	2,110,510	0.394729%
14030	SUPREME COURT	1,478,941	0.276607%
14040	SUPERIOR COURT	7,454,308	1.394182%
14050	LAKE LANIER ISLAND AUTH	50,738	0.009489%
14060	GA AGRICULTURAL EXPO AUTH	378,357	0.070764%
14080	AGRICULTURE	3,986,005	0.745504%
14081	COMMODITY COMM 0COTTON	39,316	0.007353%
14083	COMMODITY COMM0 MILK	21,013	0.003930%
14090	AUDITS	3,206,143	0.599646%
14100	BANKING AND FINANCE	1,172,151	0.219228%
14120	GA INSURANCE COMMISSIONER	2,010,660	0.376054%
14130	DEFENSE	4,034,467	0.754568%
14140	DEPT OF COMMUNITY HEALTH	9,054,133	1.693398%
14150	TECHNICAL AND ADULT EDUC	3,470,760	0.649137%
14160	EDUCATION	10,749,002	2.010390%
14170	ERS EMPLOYEES	1,012,087	0.189291%
14180	DEPT OF COMMUNITY AFFAIRS	3,553,222	0.664560%
14190	FORESTRY COMMISSION	4,203,255	0.786136%
14210	PLANNING AND BUDGET	3,863,022	0.722502%
14220	SUBSEQUENT INJURY TRUST	131,420	0.024580%
14230	BEHAV HEALTH & DEVEL DISA	33,612,245	6.286510%
14240	DEPT OF HUMAN RESOURCES	27,757,711	5.191535%
14250	PUBLIC HEALTH	10,941,439	2.046381%
14310	DEPT OF COMMUNITY SUPERVISION	17,527,206	3.278120%
14410	DEPT OF JUVENILE JUSTICE	23,168,342	4.333183%
14440	GENERAL ASSEMBLY OF GA	3,162,214	0.591430%
14470	DEPT OF DRIVERS SERVICES	4,401,501	0.823214%
14500	FINANCING/INVESTMENT COMM	1,477,580	0.276352%
14510	ADM OFFICE OF THE COURTS	1,129,718	0.211292%
14530	PROSECUTING ATTRNYS CNCL	10,513,036	1.966257%
14550	GA Public Defender Council	8,320,440	1.556175%
14560	GA SUP COURT CLERK'S AUTH	135,664	0.025373%
14570	DEPT EARLY CARE & LEARN	5,195,251	0.971670%
14610	GA BUILDING AUTHORITY	1,285,772	0.240478%
14611	STATE PROPERTY COMMISSION	164,758	0.030815%
14630	DEPT ECONOMIC DEVELOPMENT	2,039,855	0.381515%
14640	LABOR	7,483,435	1.399630%
14660	LAW DEPARTMENT	4,026,766	0.753128%
14700	GA TECHNOLOGY AUTHORITY	2,550,293	0.476982%
14701	STATE ACCOUNTING OFFICE	1,906,237	0.356524%
14720	NATURAL RESOURCES	15,746,117	2.945002%
14730	GA DEPT OF CORRECTIONS	66,727,482	12.480070%
14750	PUBLIC SAFETY	18,746,283	3.506124%
14760	PUBLIC SERVICE COMMISSION	1,084,049	0.202750%
14770	REVENUE	9,562,134	1.788409%
14780	STUDENT FINANCE COMM	1,443,249	0.269931%

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019

Payroll Location Number	Employer Name	2019 Employer Contributions	2019 Employer Allocation Percentage
14790	SECRETARY OF STATE	\$ 2,184,264	0.408524%
14810	TRS EMPLOYEES	3,819,371	0.714338%
14820	DEPT OF TRANSPORTATION	33,764,991	6.315078%
14830	STATE ROAD & TOLLWAY AUTH	1,359,758	0.254316%
14840	VETERANS SERVICE	1,073,182	0.200718%
14860	WORKERS' COMPENSATION	1,592,665	0.297877%
14870	GA BUREAU OF INVESTIGATION	10,457,185	1.955811%
14880	PARDONS AND PAROLES BOARD	1,680,963	0.314391%
14890	GA CORRECTNL INDUSTRIES	1,498,838	0.280328%
18180	COASTAL PINES TECH COLLEGE	1,755,520	0.328336%
18200	ALBANY TECH COLLEGE	1,919,988	0.359096%
18220	ATHENS TECHNICAL COLLEGE	2,278,939	0.426231%
18230	ATLANTA TECH COLLEGE	2,297,880	0.429773%
18240	AUGUSTA TECH COLLEGE	2,527,323	0.472686%
18260	W GEORGIA TECH COLLEGE	3,136,983	0.586711%
18270	CHATTAHOOCHEE TECH COLL	4,092,243	0.765374%
18280	COLUMBUS TECH COLLEGE	1,864,758	0.348766%
18290	GA NW TECHNICAL COLLEGE	2,763,874	0.516928%
18300	GEORGIA PIEDMONT TECHNICA	1,969,696	0.368393%
18320	GWINNETT TECH COLLEGE	3,769,846	0.705076%
18340	LANIER TECHNICAL COLLEGE	2,224,217	0.415996%
18350	CENTRAL GA TECH COLLEGE	4,738,233	0.886193%
18370	SOUTHERN REGIONAL TECH COLLEGE	2,930,126	0.548023%
18380	NORTH GA TECH COLLEGE	1,628,950	0.304663%
18410	SAVANNAH TECH COLLEGE	2,316,675	0.433288%
18420	S GA TECHNICAL COLLEGE	1,286,273	0.240572%
18430	SOUTHEASTERN TECH COLL	1,360,796	0.254510%
18440	OGEECHEE TECH COLLEGE	1,371,698	0.256549%
18500	SOUTHERN CRESCENT TECH	2,635,467	0.492912%
18510	WIREGRASS TECHNICAL COLL	2,575,447	0.481687%
18520	OCONEE FALL LINE TECH COL	1,364,839	0.255266%
25010	DFACS REGION #1	2,691,523	0.503396%
25020	DFACS REGION #2	2,164,506	0.404828%
25030	DFACS REGION #3	2,367,116	0.442723%
25040	DFACS REGION #4	3,484,047	0.651623%
25050	DFACS REGION #5	3,195,775	0.597707%
25060	DFACS REGION #6	2,251,696	0.421136%
25070	DFACS REGION #7	1,991,489	0.372469%
25080	DFACS REGION #8	2,060,942	0.385459%
25090	DFACS REGION #9	1,613,953	0.301858%
25100	DFACS REGION #10	4,604,349	0.861153%
25110	DFACS REGION #11	2,444,968	0.457283%
25120	DFACS REGION #12	2,066,922	0.386577%
25130	DFACS REGION #13	5,875,068	1.098816%
25140	DFACS REGION #14	7,712,560	1.442483%
35011	APPLING CO HEALTH DEPT	61,635	0.011528%
35021	ATKINSON CO HEALTH DEPT	25,135	0.004701%
35031	BACON CO HEALTH DEPT	31,268	0.005848%
35041	BAKER CO HEALTH DEPT	33,601	0.006284%
35051	BALDWIN CO HEALTH DEPT	101,243	0.018936%
35061	BANKS CO HEALTH DEPT	43,427	0.008122%
35071	BARROW CO HEALTH DEPT	114,742	0.021460%
35081	BARTOW CO HEALTH DEPT	155,980	0.029173%
35084	WOODWRIGHT INDUSTRIES	76,800	0.014364%
35091	BEN HILL CO HEALTH DEPT	44,915	0.008400%
35094	BEN HILL MR SERVICES	116,950	0.021873%
35101	BERRIEN CO HEALTH DEPT	37,416	0.006998%
35111	BIBB CO HEALTH DEPT	353,479	0.066111%
35121	BLECKLEY CO HEALTH DEPT	22,624	0.004231%
35131	BRANTLEY CO HEALTH DEPT	44,921	0.008402%
35141	BROOKS CO HEALTH DEPT	33,381	0.006243%
35161	BULLOCH CO HEALTH DEPT	161,563	0.030217%
35171	BURKE CO HEALTH DEPT	76,239	0.014259%
35181	BUTTS CO HEALTH DEPT	37,225	0.006962%
35191	CALHOUN CO HEALTH DEPT	15,828	0.002960%
35211	CANDLER CO HEALTH DEPT	35,534	0.006646%
35221	CARROLL CO HEALTH DEPT	157,470	0.029452%
35224	CARROLL TRAINING CENTER	109,095	0.020404%
35231	CATOOSA CO HEALTH DEPT	100,550	0.018806%
35241	CHARLTON CO HEALTH DEPT	41,483	0.007759%
35261	CHATTAHOOCHEE CO HLTH DEP	15,722	0.002941%
35271	CHATTOOGA CO HEALTH DEPT	63,413	0.011860%

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019

Payroll Location Number	Employer Name	2019 Employer Contributions	2019 Employer Allocation Percentage
35281	CHEROKEE CO HEALTH DEPT	\$ 1,135,964	0.212460%
35291	CLARKE CO HEALTH DEPT	865,327	0.161842%
35301	CLAY CO HEALTH DEPT	9,218	0.001724%
35311	CLAYTON CO HEALTH DEPT	699,910	0.130904%
35321	CLINCH CO HEALTH DEPT	30,415	0.005688%
35331	COBB CO HEALTH DEPT	1,888,033	0.353120%
35341	COFFEE CO HEALTH DEPT	109,920	0.020558%
35351	COLQUITT CO HEALTH DEPT	139,172	0.026029%
35354	GREEN OAKS CENTER	150,440	0.028137%
35361	COLUMBIA CO HEALTH DEPT	158,676	0.029677%
35371	COOK CO HEALTH DEPT	42,761	0.007998%
35381	COWETA CO HEALTH DEPT	140,673	0.026310%
35391	CRAWFORD CO HEALTH DEPT	35,519	0.006643%
35401	CRISP CO HEALTH DEPT	36,419	0.006811%
35411	DADE CO HEALTH DEPT	36,804	0.006883%
35421	DAWSON CO HEALTH DEPT	59,993	0.011220%
35431	DECATUR CO HEALTH DEPT	70,993	0.013278%
35441	DEKALB CO HEALTH DEPT	2,520,332	0.471379%
35451	DODGE CO HEALTH DEPT	37,966	0.007101%
35461	DOOLY CO HEALTH DEPT	16,271	0.003043%
35471	DOUGHERTY CO HEALTH DEPT	1,064,823	0.199154%
35481	DOUGLAS CO HEALTH DEPT	109,096	0.020404%
35491	EARLY CO HEALTH DEPT	45,522	0.008514%
35501	ECHOLS CO HEALTH DEPT	15,593	0.002916%
35521	ELBERT CO HEALTH DEPT	30,886	0.005777%
35531	EMANUEL CO HEALTH DEPT	95,141	0.017794%
35541	EVANS CO HEALTH DEPT	37,690	0.007049%
35551	FANNIN CO HEALTH DEPT	58,475	0.010937%
35561	FAYETTE CO HEALTH DEPT	138,215	0.025850%
35571	FLOYD CO HEALTH DEPT	817,228	0.152846%
35581	FORSYTH CO HEALTH DEPT	132,067	0.024701%
35591	FRANKLIN CO HEALTH DEPT	50,578	0.009460%
35611	GILMER CO HEALTH DEPT	83,122	0.015546%
35621	GLASCOCK CO HEALTH DEPT	14,524	0.002716%
35631	GLYNN CO HEALTH DEPT	2,297,177	0.429642%
35641	GORDON CO HEALTH DEPT	142,078	0.026573%
35651	GRADY CO HEALTH DEPT	78,257	0.014636%
35661	GREENE CO HEALTH DEPT	38,257	0.007155%
35671	GWINNETT CO HEALTH DEPT	2,058,688	0.385037%
35681	HABERSHAM CO HEALTH DEPT	74,064	0.013852%
35691	HALL CO HEALTH DEPT	1,116,464	0.208813%
35701	HANCOCK CO HEALTH DEPT	37,800	0.007070%
35711	HARALSON CO HEALTH DEPT	42,328	0.007917%
35721	HARRIS CO HEALTH DEPT	36,697	0.006863%
35731	HART CO HEALTH DEPT	47,487	0.008881%
35741	HEARD CO HEALTH DEP	21,574	0.004035%
35751	HENRY CO HEALTH DEP	200,099	0.037425%
35761	HOUSTON CO HEALTH DEPT	1,328,588	0.248486%
35771	IRWIN CO HEALTH DEP	29,037	0.005431%
35781	JACKSON CO HEALTH DEPT	86,781	0.016231%
35791	JASPER CO HEALTH DEPT	30,171	0.005643%
35801	JEFF DAVIS CO HEALTH DEPT	56,556	0.010578%
35811	JEFFERSON CO HEALTH DEPT	58,099	0.010866%
35821	JENKINS CO HEALTH DEPT	30,017	0.005614%
35831	JOHNSON CO HEALTH DEPT	18,644	0.003487%
35841	JONES CO HEALTH DEPT	40,868	0.007644%
35851	LAMAR CO HEALTH DEPT	44,449	0.008313%
35861	LANIER CO HEALTH DEPT	24,932	0.004663%
35871	LAURENS CO HEALTH DEPT	627,486	0.117359%
35881	LEE CO HEALTH DEPT	87,618	0.016387%
35901	LINCOLN CO HEALTH DEPT	18,970	0.003548%
35921	LOWNDES CO HEALTH DEPT	1,037,292	0.194005%
35931	LUMPKIN CO HEALTH DEPT	67,249	0.012578%
35941	MACON CO HEALTH DEPT	20,260	0.003789%
35951	MADISON CO HEALTH DEPT	69,612	0.013020%
35961	MARION CO HEALTH DEPT	15,827	0.002960%
35971	MCDUFFIE CO HEALTH DEPT	53,217	0.009953%
35991	MERIWETHER CO HEALTH DEPT	63,778	0.011928%
36001	MILLER CO HEALTH DEPT	16,485	0.003083%
36011	MITCHELL CO HEALTH DEPT	51,634	0.009657%
36014	MITCHELL TRAINING CENTER	129,562	0.024232%
36021	MONROE CO HEALTH DEPT	53,127	0.009936%

Department of Community Health  
**Georgia State Employees Postemployment Benefit Fund**  
 Schedule of Employer Allocations  
 As of and for the Year Ended June 30, 2019

Payroll Location Number	Employer Name	2019 Employer Contributions	2019 Employer Allocation Percentage
36031	MONTGOMERY CO HEALTH DEPT	22,809	0.004266%
36041	MORGAN CO HEALTH DEPT	56,531	0.010573%
36051	MURRAY CO HEALTH DEPT	81,788	0.015297%
36061	MUSCOGEE CO HEALTH DEPT	1,128,984	0.211154%
36071	NEWTON CO HEALTH DEPT	189,014	0.035351%
36081	OCONEE CO HEALTH DEPT	75,698	0.014158%
36091	OGLETHORPE CO HEALTH DEPT	23,069	0.004315%
36101	PAULDING CO HEALTH DEPT	167,171	0.031266%
36111	PEACH CO HEALTH DEPT	45,442	0.008499%
36121	PICKENS CO HEALTH DEPT	54,750	0.010240%
36131	PIERCE CO HEALTH DEPT	53,936	0.010088%
36141	PIKE CO HEALTH DEPT	32,554	0.006089%
36151	POLK CO HEALTH DEPT	70,705	0.013224%
36161	PULASKI CO HEALTH DEPT	27,317	0.005109%
36171	PUTNAM CO HEALTH DEPT	80,759	0.015104%
36181	QUITMAN CO HEALTH DEPT	3,922	0.000733%
36191	RABUN CO HEALTH DEPT	65,404	0.012233%
36201	RANDOLPH CO HEALTH DEPT	14,069	0.002631%
36211	RICHMOND CO HEALTH DEPT	1,050,314	0.196441%
36221	ROCKDALE CO HEALTH DEPT	151,935	0.028416%
36231	SCHLEY CO HEALTH DEPT	10,946	0.002047%
36241	SCREVEN PHYS HEALTH DEPT	36,986	0.006917%
36251	SEMINOLE CO HEALTH DEPT	29,809	0.005575%
36261	SPALDING CO HEALTH DEPT	129,559	0.024232%
36271	STEPHENS CO HEALTH DEPT	53,524	0.010011%
36281	STEWART CO HEALTH DEPT	4,161	0.000778%
36291	SUMTER CO HEALTH DEPT	67,154	0.012560%
36311	TALIAFERRO CO HEALTH DEPT	18,460	0.003453%
36321	TATTNALL CO HEALTH DEPT	60,652	0.011344%
36331	TAYLOR CO HEALTH DEPT	30,741	0.005750%
36341	TELFAIR CO HEALTH DEPT	49,408	0.009241%
36351	TERRELL CO HEALTH DEPT	17,238	0.003224%
36361	THOMAS CO HEALTH DEPT	152,724	0.028564%
36364	THOMAS GRADY MR SVC CTR	201,089	0.037610%
36371	TIFT CO HEALTH DEPT	112,920	0.021119%
36374	TIFT MR SERVICE CENTER (Diversified Enterprises)	130,087	0.024330%
36381	TOOMBS CO HEALTH DEPT	75,029	0.014033%
36391	TOWNS CO HEALTH DEPT	35,703	0.006678%
36401	TREUTLEN CO HEALTH DEPT	20,268	0.003791%
36411	TROUP CO HEALTH DEPT	1,016,230	0.190066%
36421	TURNER CO HEALTH DEPT	22,180	0.004148%
36431	TWIGGS CO HEALTH DEPT	14,557	0.002723%
36441	UNION CO HEALTH DEPT	65,872	0.012320%
36451	UPSON CO HEALTH DEPT	76,459	0.014300%
36461	WALKER CO HEALTH DEPT	96,833	0.018111%
36471	WALTON CO HEALTH DEPT	173,775	0.032501%
36481	WARE CO HEALTH DEPT	201,741	0.037732%
36484	SOUTHEAST HEALTH UNIT	1,024,663	0.191643%
36491	WARREN CO HEALTH DEPT	17,960	0.003359%
36501	WASHINGTON CO HEALTH DEP	70,424	0.013171%
36511	WAYNE CO HEALTH DEPT	75,557	0.014131%
36521	WEBSTER CO HEALTH DEPT	10,183	0.001905%
36531	WHEELER CO HEALTH DEPT	21,624	0.004044%
36541	WHITE CO HEALTH DEPT	63,790	0.011931%
36551	WHITFIELD CO HEALTH DEPT	442,583	0.082777%
36561	WILCOX CO HEALTH DEPT	15,114	0.002827%
36571	WILKES CO HEALTH DEPT	31,544	0.005900%
36581	WILKINSON CO HEALTH DEPT	27,655	0.005172%
36591	WORTH CO HEALTH DEPT	49,806	0.009315%
44100	GA DEVELOPMENT AUTHORITY	83,464	0.015610%
44110	GA ENVIRON FINANCE AUTHOR	405,571	0.075854%
<b>Total</b>		<b>\$ 534,672,565</b>	<b>100.000000%</b>

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, 2019

Payroll Location Number	Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense		
		2019 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
13610	LOOKOUT MTN CSB	\$ 219,390	\$ 0	\$ 14,796	\$ 0	\$ 0	\$ 14,796	\$ 76,070	\$ 0	\$ 204,770	\$ 842,348	\$ 1,123,188	\$ (75,587)	\$ (312,807)	\$ (388,394)	
13630	HIGHLAND RIVERS CSB	439,451	0	29,636	0	237,569	267,205	152,373	0	410,166	1,744,271	2,306,810	(151,405)	(421,960)	(573,365)	
13640	AVITA COMMUNITY PARTNERS	184,696	0	12,456	0	2,789	15,245	64,040	0	172,387	914,722	1,151,149	(63,634)	(335,806)	(399,440)	
13650	COBB CNTY CSB	179,023	0	12,073	0	25,217	37,290	62,073	0	167,093	1,828,753	2,057,919	(619,737)	(655,717)	(717,396)	
13660	DOUGLAS CNTY CSB	0	0	0	0	166,613	166,613	0	0	202,289	202,289	202,289	0	10,335	10,335	
13680	DEKALB CSB	432,884	0	29,200	0	29,200	29,200	150,130	0	404,130	2,020,855	2,575,115	(149,177)	(174,660)	(923,837)	
13690	VIEW POINT HEALTH	430,861	0	19,488	0	25,962	55,019	136,904	0	202,148	1,992,113	2,544,255	(148,465)	(702,992)	(851,438)	
13700	CLAYTON CSB	211,967	0	14,295	0	0	14,295	73,496	0	197,842	1,634,583	1,905,021	(73,030)	(861,822)	(934,852)	
13710	ADVANTAGE BEHAVIORAL HLTH	219,254	0	14,786	0	96,276	111,062	76,023	0	204,643	952,146	1,232,812	(75,540)	(255,994)	(331,534)	
13720	PATHWAYS CENTER	138,370	0	9,332	0	58,260	67,592	47,977	0	129,149	1,398,950	1,576,076	(47,673)	(426,752)	(474,425)	
13730	MCINTOSH TRAIL CSB	166,709	0	11,243	0	0	11,243	57,804	0	155,599	1,212,181	1,425,584	(145,585)	(473,022)	(473,022)	
13740	RIVER EDGE BEHAVIORAL HLT	457,959	0	30,884	0	0	30,884	158,790	0	427,440	1,331,427	1,917,657	(157,782)	(548,423)	(706,205)	
13750	PHOENIX CENTER BHS	219,030	0	8,027	0	0	8,027	41,272	0	111,098	638,153	790,223	(41,010)	(219,966)	(219,966)	
13760	OCONEE CSB	110,713	0	7,466	0	0	7,466	38,388	0	103,335	571,804	713,527	(38,144)	(225,814)	(263,958)	
13770	SERENITY BHS	368,448	0	24,848	0	3,634	28,482	127,753	0	343,894	1,524,362	1,996,009	(126,942)	(565,047)	(691,989)	
13790	NEW HORIZONS	257,114	0	17,340	0	0	17,340	89,150	0	239,980	1,018,871	1,348,001	(88,584)	(360,244)	(448,828)	
13800	MIDDLE FLINT CSB	338,594	0	22,835	0	133,984	156,819	117,402	0	282,860	282,860	716,292	(98,034)	(214,691)	(214,691)	
13810	CSB MIDDLE GA	607,451	0	40,966	0	0	40,966	210,624	0	566,970	621,899	1,399,493	(209,287)	(291,084)	(500,371)	
13820	ALBANY AREA CSB	208,956	0	11,867	0	118,790	138,278	100,194	0	269,709	697,787	1,067,690	(99,558)	(150,352)	(250,910)	
13830	THE GA PINES CSB	527,932	0	35,603	0	0	35,603	183,052	0	492,750	1,606,706	2,282,508	(181,890)	(589,955)	(771,845)	
13840	SOUTH GA CSB	372,619	0	25,129	0	0	25,129	129,200	0	347,787	780,236	1,257,223	(128,379)	(254,881)	(383,260)	
13850	PINELAND CSB	327,348	0	22,076	0	0	22,076	113,503	0	305,533	977,058	1,396,094	(112,782)	(417,328)	(530,110)	
13860	SATILLA (UNISON) CSB	204,221	0	17,373	0	28,965	42,738	70,811	0	174,557	1,485,134	1,746,557	(70,361)	(496,521)	(566,882)	
13880	GATEWAY CSB	200,287	0	13,507	0	258,853	272,360	69,446	0	186,939	1,805,514	2,061,899	(69,005)	(494,918)	(563,923)	
14000	GA PEANUT COMMISSION	117,969	0	31,560	0	0	31,560	61,014	0	164,242	249,942	249,942	5,897	(5,897)	(5,897)	
14010	ADMINISTRATIVE SERVICES	6,805,446	0	458,954	0	18,567	477,521	2,359,680	0	6,351,928	483,381	9,194,989	(2,344,702)	(152,137)	(2,496,839)	
14020	COURT OF APPEALS	4,899,838	0	330,441	0	825,102	1,155,543	1,698,941	0	4,573,311	63,709	6,335,961	(1,688,157)	(441,577)	(1,246,580)	
14030	SUPREME COURT	3,433,570	0	233,557	0	1,317,390	1,548,947	1,190,536	0	3,204,755	0	4,395,291	(1,182,979)	(573,471)	(609,508)	
14040	SUPERIOR COURT	17,306,219	0	1,167,117	0	7,165,720	1,883,687	6,000,657	0	16,152,924	1,048,113	23,201,694	(5,962,567)	(190,512)	(6,153,079)	
14050	LAKE LANIER ISLAND AUTH	117,789	0	7,944	0	14,529	22,473	40,841	0	109,939	20,783	171,563	(40,582)	(9,346)	(49,928)	
14060	GA AGRICULTURAL EXPO AUTH	878,406	0	59,239	0	0	59,239	83,383	0	819,968	94,844	1,219,285	(334,267)	(31,627)	(334,267)	
14080	AGRICULTURE	624,087	0	624,087	0	475,104	1,099,281	3,208,701	0	8,637,373	748,598	12,594,572	(3,188,334)	(946,371)	(3,534,705)	
14081	COMMODITY COMM OGDONTN	91,274	0	6,155	0	118,001	124,156	31,648	0	85,191	18,360	135,199	(31,447)	(72,166)	(40,719)	
14083	COMMODITY COMM MILK	48,784	0	3,290	0	52,884	56,174	16,915	0	45,533	0	62,448	(16,808)	(39,030)	(22,222)	
14090	AUDITS	7,443,508	0	501,984	0	0	501,984	2,580,918	0	6,947,469	2,213,490	11,741,877	(2,564,536)	(1,084,979)	(3,649,515)	
14100	BANKING AND FINANCE	2,721,315	0	183,523	0	118,056	301,579	943,573	0	2,539,965	149,961	6,333,499	(63,753)	(52,705)	(990,288)	
14120	GA INSURANCE COMMISSIONER	4,668,022	0	314,808	0	71,419	386,227	1,618,563	0	4,356,943	1,067,868	7,043,274	(1,608,289)	(397,291)	(2,005,580)	
14130	DEFENSE	9,356,581	0	631,674	0	2,152,255	2,783,929	3,247,713	0	9,308,133	0	11,990,101	(3,227,098)	(997,334)	(2,229,764)	
14140	DEPT OF COMMUNITY HEALTH	21,020,438	0	1,417,601	0	386,592	1,804,193	2,788,503	0	19,619,626	984,887	27,893,016	(7,242,239)	(143,233)	(7,385,472)	
14150	TECHNICAL AND ADULT EDUC	8,057,848	0	543,415	0	2,496,934	3,040,349	2,793,931	0	7,502,869	629,136	10,943,936	(2,776,196)	(365,044)	(2,411,152)	
14160	EDUCATION	24,955,314	0	1,682,966	0	886,506	2,569,472	8,652,859	0	23,292,280	1,635,659	33,580,798	(4,567,934)	(9,054,696)	(9,054,696)	
14170	ERS EMPLOYEES	2,349,701	0	188,462	0	219,984	378,446	814,722	0	1,288,442	1,288,442	1,336,280	(809,550)	(1,701)	(807,849)	
14180	DEPT OF COMMUNITY AFFAIRS	8,249,297	0	556,326	0	0	556,326	2,860,313	0	7,699,599	1,305,934	11,865,806	(2,842,157)	(584,414)	(3,426,571)	
14190	FORESTRY COMMISSION	9,758,440	0	1,345,011	0	686,930	1,345,011	3,383,584	0	9,106,133	533,204	13,620,133	(3,362,107)	(11,398)	(3,362,107)	
14210	PLANNING AND BUDGET	8,968,541	0	604,831	0	0	604,831	3,109,699	0	8,370,873	906,689	12,387,261	(3,089,960)	(408,402)	(3,498,362)	
14220	SUBSEQUENT INIURY TRUST	305,116	0	20,577	0	0	20,577	105,794	0	284,783	129,846	520,423	(105,123)	(68,515)	(173,674)	
14230	BEHAV HEALTH & DEVEL DISA	78,035,521	0	5,262,650	0	3,581,731	8,844,381	27,057,578	0	72,835,196	1,553,503	101,446,277	(26,885,829)	(1,396,130)	(25,489,699)	
14240	DEPT OF HUMAN RESOURCES	6,443,410	0	6,662,358	0	6,662,358	11,008,368	22,344,729	0	60,148,869	950,804	83,444,402	(22,202,895)	(1,366,669)	(20,836,226)	
14250	PUBLIC HEALTH	25,402,076	0	1,713,095	0	2,523,636	4,236,731	8,807,767	0	23,709,270	0	32,517,037	(8,751,859)	(1,119,450)	(7,632,409)	
14310	DEPT OF COMMUNITY SUPERVISION	40,691,863	0	2,744,225	0	49,682,716	52,426,941	41,109,257	0	47,109,807	1,569,923	54,679,730	(14,019,698)	(332,227,343)	(14,351,926)	
14410	DEPT OF JUVENILE JUSTICE	53,788,540	0	3,627,424	0	383,397	4,010,851	18,650,322	0	50,204,005	182,842,845	181,697,212	(16,308,801)	(6,308,801)	(24,840,739)	
14440	GENERAL ASSEMBLY OF GA	7,341,521	0	495,106	0	385,652	880,758	2,545,556	0	6,852,279	631,990	10,029,825	(3,529,598)	(229,259)	(2,758,657)	
14470	DEPT OF DRIVERS SERVICES	10,218,696	0	689,140	0	640,859	1,329,999	3,543,171	0	9,537,717	898,058	13,978,946	(3,520,680)	(380,992)	(3,901,672)	
14500	FINANCING/INVESTMENT COMM	3,430,405	0	231,344	0	225,815	457,159	1,189,438	0	3,201,801	41,500	4,432,739	(1,181,888)	(69,278)	(1,112,610)	
14510	ADM OFFICE OF THE COURTS	2,622,804	0	176,880	0	685,038	861,918	909,416	0	2,448,019	3,357,435	3,357,435	(903,643)	(241,405)	(662,238)	
14530	PROSECUTING ATTORNS CNCL	24,407,024	0	1,646,020	0	3,728,085	5,374,105	8,462,307	0	22,780,957	2,590,121	33,833,985	(8,409,189)	(751,222)	(7,657,967)	
14550	GA Public Defender Council	19,317,066	0	1,302,727	0	894,077	2,196,774	6,697,886	0	18,029,767	434,905	25,162,558	(6,655,371)	(90,311)	(6,655,060)	
14560	GA SUP COURT CLERK'S AUTH	314,959	0	21,241	0	0	21,241	109,207	0	293,970	78,386	481,563	(31,614)	(31,614)	(140,128)	
14570	DEPT EARLY CARE & LEARN	12,061,505	0	813,418	0	9,147,175	9,960,593	4,182,136	0	11,257,721	0	15,489,857	(4,155,589)	(3,645,280)	(510,309)	
14610	GA BUILDING AUTHORITY	2,985,094	0	201,312	0	160,043	361,355	1,035,034	0	2,786,166	293,277	4,114,477	(1,028,464)	(84,285)	(1,112,749)	
14611	STATE PROPERTY COMMISSION	382,512	0	25,796	0	0	25,796	132,630	0	357,021	65,912	555,563	(131,788)	(24,266)	(150,504)	
14630	DEPT ECONOMIC DEVELOPMENT	4,735,811	0	319,379	0	68,790	388,169	1,642,067	0	4,420,214	1,304,435	7,386,716	(1,631,644)	(436,369)	(2,068,013)	
14640	LABOR	173,784	0	11,716,788	0	0	11,716,788	6,024,105	0	16,740,893	16,740,893	16,740,893	(4,822,967)	(10,917,926)	(10,917,926)	
14660	LAW DEPARTMENT	9,348,705	0	630,469	0	880,638	1,511,107	3,241,515	0	8,725,704	568,771	12,535,990	(3,220,940)	(315,700)	(2,885,240)	
14700	GA TECHNOLOGY AUTHORITY	5,920,859	0	399,298	0	372,008	771,306	2,052,964	0	5,526,290	1,335,951	8,915,205	(2,920,933)	(684,709)	(2,724,642)	
14701	STATE ACCOUNTING OFFICE	4,425,593	0	298,458	0	454,336	752,794	1,534,504	0	4,130,670	471,854	6,137,028	(1,524,764)	(169,813)	(1,354,951)	
14720	NATURAL RESOURCES	36,556,8														

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, 2019

Payroll Location Number	Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense			
		2019 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18280	COLUMBUS TECH COLLEGE	\$ 4,329,292	\$ 0	\$ 291,964	\$ 0	\$ 66,536	\$ 358,500	\$ 1,501,113	\$ 0	\$ 4,040,786	\$ 687,144	\$ 6,229,043	\$ (1,491,585)	\$ (325,469)	\$ (1,817,054)
18290	GA NW TECHNICAL COLLEGE	6,416,715	0	432,738	0	0	432,738	2,224,894	0	5,989,102	1,329,631	9,543,627	(2,210,772)	(708,263)	(2,919,035)
18300	GEORGIA PIEDMONT TECHNICAL	4,572,925	0	308,394	0	33,200	341,594	1,585,589	0	4,268,183	3,339,196	9,192,968	(1,575,525)	(1,030,436)	(2,605,961)
18320	GWINNETT TECH COLLEGE	8,752,229	0	590,243	0	250,774	841,017	3,034,696	0	8,168,976	2,407,720	11,444,392	(3,105,433)	67,512	(2,947,921)
18340	LANIER TECHNICAL COLLEGE	5,163,829	0	348,244	0	432,916	781,160	1,790,476	0	4,819,709	145,755	6,755,940	(1,739,113)	52,208	(1,726,903)
18350	CENTRAL GA TECH COLLEGE	11,000,465	0	741,862	0	1,207,507	1,949,369	3,814,237	0	10,267,389	1,442,609	15,524,235	(3,790,025)	(626,957)	(4,416,982)
18370	SOUTHERN REGIONAL TECH COLLEGE	6,802,703	0	458,769	0	2,056,621	2,515,390	2,358,720	0	6,349,368	221,429	8,929,236	(2,343,757)	509,579	(1,834,078)
18380	NORTH GA TECH COLLEGE	3,781,834	0	255,044	0	455,098	710,142	1,311,291	0	3,529,811	224,559	5,065,661	(3,020,967)	26,579	(1,276,388)
18410	SAVANNAH TECH COLLEGE	5,378,478	0	362,720	0	0	362,720	1,864,902	0	5,020,053	1,168,601	8,053,556	(1,853,064)	(487,961)	(2,341,025)
18420	S GA TECHNICAL COLLEGE	2,986,261	0	201,391	0	156,219	357,610	2,787,255	0	2,787,255	331,375	4,154,069	(1,178,762)	(149,896)	(1,328,658)
18430	SOUTHEASTERN TECH COLL	3,159,276	0	123,059	0	76,668	289,727	1,095,429	0	3,033,663	4,347,832	6,381,521	(1,088,476)	(146,048)	(1,234,524)
18440	OGEETEE TECH COLLEGE	3,184,587	0	214,766	0	0	214,766	1,104,205	0	2,972,364	676,094	4,752,663	(1,197,196)	(289,864)	(1,387,060)
18500	SOUTHERN CRESCENT TECH	6,118,601	0	412,633	0	232,771	645,404	2,121,528	0	5,710,854	8,380,923	12,108,063	(2,108,063)	(194,479)	(2,302,542)
18510	WIREGRASS TECHNICAL COLL	5,979,263	0	403,236	0	551,816	955,052	2,073,214	0	5,580,802	0	7,654,016	(2,040,055)	287,267	(1,772,788)
18520	OCCONEE FALL LINE TECH COL	3,168,660	0	113,692	0	121,995	335,687	1,098,683	0	2,957,499	229,621	4,285,803	(1,091,709)	(101,888)	(1,193,597)
25010	DFACS REGION #1	6,248,740	0	421,410	0	3,874,147	4,295,557	2,166,652	0	5,832,321	1,453,181	9,452,154	(2,152,899)	1,646,292	(506,607)
25020	DFACS REGION #2	5,025,199	0	338,895	0	2,334,254	2,673,149	1,742,408	0	4,690,317	7,717,014	12,407,331	(1,030,297)	701,051	(269,246)
25030	DFACS REGION #3	5,495,596	0	370,618	0	1,228,953	1,599,571	1,905,511	0	5,129,367	1,155,888	8,190,766	(1,893,415)	(202,714)	(2,096,129)
25040	DFACS REGION #4	8,088,707	0	545,496	0	545,496	5,944,282	2,804,631	0	7,549,672	1,323,222	11,677,525	(3,682,936)	2,686,721	(100,107)
25050	DFACS REGION #5	7,419,439	0	503,361	0	3,957,025	4,460,386	2,572,973	0	6,925,004	0	9,497,577	(1,565,243)	1,921,300	(65,933)
25060	DFACS REGION #6	5,227,633	0	352,547	0	480,788	833,335	1,812,599	0	4,879,261	1,163,778	7,855,638	(1,801,903)	(126,777)	(1,928,680)
25070	DFACS REGION #7	4,623,521	0	311,806	0	1,426,123	1,737,929	1,603,133	0	4,315,408	616,740	6,535,281	(1,092,957)	456,472	(1,336,485)
25080	DFACS REGION #8	4,784,768	0	322,681	0	1,488,162	1,810,843	1,659,042	0	4,465,909	1,620,333	7,745,284	(1,648,512)	306,871	(1,341,641)
25090	DFACS REGION #9	3,747,015	0	252,696	0	771,896	1,024,592	1,299,212	0	3,497,312	5,807,657	9,304,969	(1,290,971)	1,174,718	(1,114,793)
25100	DFACS REGION #10	10,689,639	0	720,900	0	2,019,026	2,739,926	3,706,463	0	9,577,276	1,186,242	14,869,981	(3,682,936)	570,886	(3,112,050)
25110	DFACS REGION #11	5,676,332	0	382,807	0	2,063,207	2,446,014	1,968,178	0	5,298,598	1,225,574	8,491,810	(1,956,685)	603,645	(1,352,040)
25120	DFACS REGION #12	4,798,646	0	323,617	0	1,062,572	1,386,189	1,667,854	0	4,478,862	1,857,183	7,999,899	(1,853,293)	(132,589)	(1,985,882)
25130	DFACS REGION #13	13,639,790	0	919,856	0	2,791,437	3,711,293	4,729,381	0	12,730,828	7,233,420	24,693,629	(4,699,361)	(1,779,604)	(6,478,965)
25140	DFACS REGION #14	12,705,551	0	1,207,551	0	2,830,017	4,037,568	6,208,548	0	16,712,537	5,330,062	28,251,147	(6,602,178)	(6,771,316)	(13,373,494)
35011	APPLING CO HEALTH DEPT	143,099	0	9,650	0	16,983	26,633	49,617	0	133,562	193,722	327,284	(18,623)	(2,105)	(19,728)
35021	ATKINSON CO HEALTH DEPT	58,354	0	3,935	0	10,879	14,814	20,233	0	54,466	25,004	99,703	(20,105)	(2,161)	(22,266)
35031	BACON CO HEALTH DEPT	72,592	0	4,896	0	14,564	19,460	25,170	0	67,755	35,328	103,083	(25,010)	7,358	(17,652)
35041	BAKER CO HEALTH DEPT	78,004	0	5,261	0	6,564	11,825	27,047	0	72,806	1,461	101,314	(26,875)	1,521	(25,354)
35051	BALDWIN CO HEALTH DEPT	235,056	0	15,852	0	32,941	48,793	81,502	0	219,392	484	301,378	(80,985)	23,836	(57,149)
35061	BANKS CO HEALTH DEPT	100,820	0	6,799	0	52,723	59,522	34,958	0	94,101	3,787	132,846	(34,736)	14,596	(20,140)
35071	BARROW CO HEALTH DEPT	266,387	0	17,965	0	128,017	145,982	92,365	0	248,635	23,416	364,416	(91,779)	40,531	(51,248)
35081	BARTOW CO HEALTH DEPT	362,129	0	24,422	0	25,247	49,669	125,563	0	337,997	84,353	547,913	(124,766)	(9,336)	(134,102)
35084	WOODBRIDGE INDUSTRIES	170,303	0	12,025	0	65,222	77,247	61,824	0	166,421	62,841	291,086	(61,433)	(22,108)	(83,539)
35091	BEN HILL CO HEALTH DEPT	104,271	0	7,032	0	4,413	11,445	19,525	0	97,322	9,965	143,441	(35,925)	(2,283)	(38,208)
35094	BEN HILL MR SERVICES	271,513	0	18,311	0	80,162	98,473	94,143	0	253,420	15,636	363,199	(93,545)	37,983	(55,562)
35101	BERNIEN CO HEALTH DEPT	86,867	0	5,858	0	39,874	45,732	30,120	0	81,078	0	111,198	(29,929)	22,136	(7,793)
35111	BIBB CO HEALTH DEPT	820,647	0	55,344	0	55,344	284,546	284,546	0	765,959	214,098	1,264,603	(282,740)	(119,446)	(402,186)
35121	BLECKLEY CO HEALTH DEPT	52,520	0	3,542	0	2,882	6,424	18,211	0	49,020	24,857	92,088	(18,095)	(15,285)	(33,380)
35131	BRANTLEY CO HEALTH DEPT	104,295	0	7,034	0	71,297	78,331	36,163	0	97,345	16,623	150,131	(55,933)	24,808	(31,125)
35141	BROOKS CO HEALTH DEPT	77,495	0	5,226	0	4,413	9,639	14,670	0	71,771	7,771	106,972	(34,181)	1,446	(32,735)
35161	BULLOCH CO HEALTH DEPT	375,089	0	25,296	0	103,681	128,977	130,056	0	350,093	0	480,149	(129,231)	35,561	(93,670)
35171	BURKE CO HEALTH DEPT	176,999	0	11,937	0	26,485	38,422	61,372	0	165,204	893	227,469	(60,982)	12,370	(48,612)
35181	BUTTS CO HEALTH DEPT	86,420	0	5,828	0	30,691	36,519	29,965	0	80,661	0	110,626	(29,775)	15,834	(13,941)
35191	CALHOUN CO HEALTH DEPT	36,743	0	2,478	0	3,463	5,941	12,740	0	34,294	13,205	60,239	(12,659)	(2,396)	(10,055)
35211	Candler CO HEALTH DEPT	82,498	0	5,564	0	31,740	37,304	26,605	0	77,000	41,932	147,537	(28,423)	(1,953)	(30,376)
35221	CANNON CO HEALTH DEPT	365,593	0	24,655	0	105,617	130,274	81,862	0	321,129	32,025	370,033	(50,255)	3,836	(46,419)
35224	CARROLL TRAINING CENTER	253,278	0	17,081	0	11,589	28,670	87,820	0	236,400	3,512	327,732	(87,263)	1,092	(86,171)
35231	CATOOSA CO HEALTH DEPT	233,442	0	15,743	0	15,743	80,942	80,942	0	217,885	157,829	456,656	(80,429)	(75,819)	(156,248)
35241	CHARLTON CO HEALTH DEPT	96,314	0	6,495	0	0	6,495	33,395	0	89,895	76,786	200,076	(33,183)	(34,676)	(67,859)
35261	CHATTAHOOCHEE CO HLTH DEP	36,507	0	2,462	0	21,675	24,137	12,658	0	34,074	3,853	50,585	(10,258)	14,894	(2,364)
35271	CHATTOOGA CO HEALTH DEPT	147,220	0	9,928	0	28,001	37,929	51,046	0	137,409	19,139	207,594	(50,722)	(5,218)	(55,940)
35281	CHEROKEE CO HEALTH DEPT	2,637,302	0	177,857	0	885,362	1,063,219	914,443	0	2,461,551	0	3,755,994	(908,638)	410,940	(497,698)
35291	CLARKE CO HEALTH DEPT	2,008,972	0	135,483	0	386,253	521,736	696,579	0	1,875,093	93,324	2,664,996	(602,525)	48,555	(643,593)
35301	CLAY CO HEALTH DEPT	21,400	0	1,443	0	9,476	10,919	7,420	0	19,974	11,549	38,943	(7,373)	(2,611)	(9,984)
35311	CLAYTON CO HEALTH DEPT	1,624,934	0	109,584	0	1,095,884	563,420	1,516,647	0	3,156,647	892,269	2,972,336	(559,844)	(361,002)	(920,846)
35321	CLINCH CO HEALTH DEPT	70,606	0	4,762	0	4,382	9,144	24,801	0	65,001	998	91,381	(20,206)	3,006	(21,320)
35331	COBB CO HEALTH DEPT	4,383,339	0	295,609	0	598,374	893,983	1,519,853	0	4,091,231	0	5,611,084	(1,510,266)	305,669	(1,204,537)
35341	COFFEE CO HEALTH DEPT	255,190	0	15,832	0	35,422	51,254	38,483	0	172,628	238,184	354,305	(97,221)	(16,578)	(113,799)
35351	COLQUITT CO HEALTH DEPT	223,102	0	21,790	0	3,991	25,781	112,031	0	201,571	34,017	447,619	(111,320)	(7,969)	(119,289)
35354	GREEN OAKS CENTER	349,269	0	23,554	0	111,500	135,054	121,104	0	325,994	29,600	476,698	(120,335)	40,003	(80,332)
35361	COLUMBIA CO HEALTH DEPT	368,386	0	24,844	0	115,237	140,081	127,732	0	343,836	551,362	1,022,930	(126,921)	(381,079)	(508,000)
35371	COOK CO HEALTH DEPT	99,281	0	6,695	0	37,656	44,351	34,424	0	92,664	971	128,059	(34,205)	17,241	(16,964)
35381	COWETA CO HEALTH DEPT														

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, 2019

Payroll Location Number	Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense		
		2019 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
35611	GILMER CO HEALTH DEPT	\$ 192,975	\$ 0	\$ 13,014	\$ 0	\$ 14,298	\$ 27,312	\$ 66,911	\$ 0	\$ 180,115	\$ 11,520	\$ 258,546	\$ (66,486)	\$ 2,021	\$ (64,465)	
35621	GLASCOCK CO HEALTH DEPT	33,774	0	2,274	0	11,738	14,012	11,690	0	31,467	0	43,157	(11,616)	5,682	(5,934)	
35631	GLYNN CO HEALTH DEPT	5,333,219	0	359,668	0	142,287	501,955	1,849,209	0	4,977,811	484,391	7,311,411	(1,837,471)	(314,777)	(2,152,248)	
35641	GORDON CO HEALTH DEPT	329,855	0	22,245	0	22,428	44,673	114,372	0	307,873	21,389	443,634	(113,646)	9,046	(104,600)	
35651	GRADY CO HEALTH DEPT	181,679	0	12,252	0	0	12,252	62,994	0	169,572	31,884	264,450	(62,595)	(18,539)	(81,134)	
35661	GREENE CO HEALTH DEPT	88,816	0	5,990	0	1,985	7,975	30,796	0	82,897	20,431	134,124	(30,600)	(7,604)	(38,204)	
35671	GWINNETT CO HEALTH DEPT	4,779,530	0	322,328	0	90,271	412,599	1,657,121	0	4,461,020	129,245	6,247,491	(1,646,707)	28,950	(1,617,757)	
35681	HABERSHAM CO HEALTH DEPT	171,947	0	11,596	0	75,527	87,123	59,620	0	160,489	31,623	251,732	(59,242)	12,602	(46,640)	
35691	HALL CO HEALTH DEPT	2,592,031	0	174,804	0	0	174,804	898,746	0	2,419,297	551,531	3,869,574	(893,041)	(282,510)	(1,175,551)	
35701	HANCOCK CO HEALTH DEPT	87,761	0	5,919	0	1,659	7,578	30,430	0	81,913	3,140	115,483	(30,237)	13	(30,224)	
35711	HARALSON CO HEALTH DEPT	98,275	0	6,628	0	0	6,628	91,726	0	91,726	43,714	169,515	(68,859)	(15,454)	(49,313)	
35721	HARRIS CO HEALTH DEPT	85,192	0	5,745	0	0	5,745	29,539	0	79,514	92,401	201,454	(29,351)	(40,776)	(70,127)	
35731	HART CO HEALTH DEPT	110,241	0	7,435	0	4,734	12,169	38,224	0	102,895	15,002	157,121	(37,962)	(12,421)	(40,408)	
35741	HEARD CO HEALTH DEPT	50,087	0	3,378	0	11,331	14,709	17,367	0	46,749	31,356	95,472	(17,257)	(10,483)	(27,740)	
35751	HENRY CO HEALTH DEPT	464,563	0	31,330	0	147,909	179,239	161,080	0	433,604	43,896	638,580	(160,057)	42,133	(117,924)	
35761	HOUSTON CO HEALTH DEPT	3,084,499	0	208,016	0	814,431	1,022,447	1,069,501	0	2,878,947	0	3,948,448	(1,062,712)	390,311	(672,401)	
35771	IRWIN CO HEALTH DEPT	67,416	0	15,528	0	15,528	20,074	23,375	0	62,923	21,587	107,885	(23,227)	(7,181)	(30,408)	
35781	JACKSON CO HEALTH DEPT	201,478	0	13,589	0	26,895	40,483	69,859	0	188,052	9,148	267,059	(69,416)	8,215	(61,201)	
35791	JASPER CO HEALTH DEPT	70,048	0	4,724	0	17,441	22,165	24,288	0	65,380	14,575	104,243	(44,136)	(4,523)	(28,657)	
35801	JEFF DAVIS CO HEALTH DEPT	131,307	0	8,855	0	8,855	11,284	31,289	0	122,564	4,252	175,364	(45,239)	4,577	(40,662)	
35811	JEFFERSON CO HEALTH DEPT	134,882	0	9,096	0	32,534	41,630	46,768	0	125,893	43,527	216,188	(46,471)	7,435	(39,036)	
35821	JENKINS CO HEALTH DEPT	69,688	0	4,700	0	22,146	26,846	24,163	0	65,044	13,611	102,818	(24,010)	5,542	(18,468)	
35831	JOHNSON CO HEALTH DEPT	43,285	0	2,919	0	36,452	39,371	15,008	0	40,400	23,801	79,209	(14,913)	(813)	(15,726)	
35841	JONES CO HEALTH DEPT	94,886	0	3,961	0	10,360	14,321	32,900	0	88,563	9,218	130,681	(42,691)	(2,125)	(32,906)	
35851	LAMAR CO HEALTH DEPT	103,191	0	6,959	0	23,435	30,394	35,790	0	96,314	18,016	150,110	(35,553)	(3,990)	(39,143)	
35861	LANIER CO HEALTH DEPT	57,883	0	3,904	0	45,580	49,484	20,070	0	54,025	0	74,095	(19,942)	29,841	(9,099)	
35871	LAURENS CO HEALTH DEPT	1,456,797	0	98,245	0	257,577	355,822	505,121	0	1,359,716	55,367	1,920,204	(501,915)	51,121	(450,794)	
35881	LEE CO HEALTH DEPT	203,415	0	13,718	0	26,364	40,082	70,531	0	189,859	14,774	275,164	(70,083)	(2,352)	(72,435)	
35901	LINCOLN CO HEALTH DEPT	44,042	0	12,348	0	12,348	15,318	15,271	0	41,107	2,232	58,610	(15,744)	6,350	(8,824)	
35921	LOWNDES CO HEALTH DEPT	2,408,217	0	162,408	0	384,549	546,957	835,011	0	2,247,732	137,104	3,219,847	(829,711)	120,412	(709,299)	
35931	LUMPKIN CO HEALTH DEPT	156,133	0	10,529	0	10,247	20,776	54,137	0	145,728	37,792	237,657	(53,793)	(13,359)	(67,152)	
35941	MACON CO HEALTH DEPT	47,034	0	3,172	0	9,381	12,553	16,308	0	31,712	9,942	50,149	(16,205)	2,251	(13,854)	
35951	MADISON CO HEALTH DEPT	161,619	0	10,899	0	92,085	102,984	56,039	0	150,849	0	206,888	(55,683)	33,179	(22,504)	
35961	MARION CO HEALTH DEPT	36,743	0	2,478	0	615	3,093	12,740	0	34,294	1,266	48,300	(12,999)	(840)	(13,839)	
35971	MCDUFFIE CO HEALTH DEPT	123,548	0	8,332	0	3,501	11,833	42,838	0	115,315	12,334	170,487	(42,566)	(2,593)	(45,159)	
35991	MERIWETHER CO HEALTH DEPT	148,064	0	9,985	0	0	9,985	51,339	0	138,197	36,226	225,762	(45,661)	(22,998)	(74,011)	
36001	MILLER CO HEALTH DEPT	38,270	0	2,581	0	10,190	12,771	13,269	0	35,719	35,165	84,133	(13,185)	(14,755)	(27,940)	
36011	MITCHELL CO HEALTH DEPT	119,874	0	8,084	0	32,239	40,323	41,564	0	111,886	57,845	211,295	(41,203)	3,297	(38,004)	
36014	MITCHELL TRAINING CENTER	300,796	0	20,285	0	71,505	91,790	104,296	0	280,751	41,965	427,012	(103,634)	39,035	(64,599)	
36021	MONROE CO HEALTH DEPT	123,337	0	8,318	0	43,727	52,045	42,765	0	115,118	2,762	160,645	(42,494)	15,138	(27,356)	
36031	MONTGOMERY CO HEALTH DEPT	52,955	0	5,443	0	5,443	9,014	18,361	0	49,426	1,694	69,481	(19,000)	1,900	(16,345)	
36041	MORGAN CO HEALTH DEPT	131,244	0	8,851	0	46,198	55,049	45,507	0	122,498	17,281	185,286	(45,218)	11,977	(33,241)	
36051	MURRAY CO HEALTH DEPT	189,884	0	12,806	0	11,354	24,160	65,839	0	177,230	4,782	247,851	(65,421)	3,183	(62,238)	
36061	MUSCOGEE CO HEALTH DEPT	2,621,991	0	176,764	0	160,542	337,306	908,822	0	2,446,420	266,747	3,621,989	(903,039)	(152,005)	(1,055,058)	
36071	NEWTON CO HEALTH DEPT	49,838	0	29,504	0	21,116	50,632	15,153	0	40,915	1,803	56,317	(15,153)	9,280	(6,873)	
36081	OCONEE CO HEALTH DEPT	175,746	0	11,852	0	36,766	48,618	60,937	0	164,034	7,024	231,995	(60,528)	9,922	(50,628)	
36091	OGLETHORPE CO HEALTH DEPT	53,563	0	3,612	0	14,476	18,088	18,572	0	49,993	29,282	97,847	(18,454)	530	(17,924)	
36101	PAULDING CO HEALTH DEPT	388,110	0	26,174	0	103,306	129,480	134,571	0	362,246	0	496,817	(133,171)	41,342	(91,829)	
36111	PEACH CO HEALTH DEPT	105,500	0	7,115	0	0	7,115	36,580	0	98,469	55,255	190,304	(36,348)	(18,359)	(54,707)	
36121	PIKENS CO HEALTH DEPT	127,111	0	8,572	0	69,424	77,996	44,074	0	118,640	13,988	176,702	(43,794)	15,800	(27,994)	
36131	PIKE CO HEALTH DEPT	125,234	0	8,445	0	19,629	28,070	18,619	0	116,679	2,228	162,236	(45,347)	9,797	(35,550)	
36141	PIKE CO HEALTH DEPT	75,584	0	5,097	0	30,616	35,713	26,207	0	70,547	7,056	103,810	(26,041)	15,432	(10,609)	
36151	POLK CO HEALTH DEPT	164,152	0	11,070	0	84	11,154	56,917	0	153,213	92,308	302,438	(56,556)	(60,399)	(116,955)	
36161	PULASKI CO HEALTH DEPT	63,419	0	4,277	0	1,102	5,379	21,989	0	59,193	11,267	92,449	(21,850)	(2,712)	(24,562)	
36171	PUTNAM CO HEALTH DEPT	187,489	0	12,644	0	33,783	46,427	65,009	0	174,994	0	240,003	(64,956)	12,532	(52,064)	
36181	QUITMAN CO HEALTH DEPT	9,099	0	614	0	21,741	22,355	3,155	0	8,493	36,053	47,701	(3,135)	1,613	(1,522)	
36191	RABUN CO HEALTH DEPT	151,850	0	10,241	0	11,796	22,037	52,652	0	141,731	10,628	205,611	(52,317)	(4,159)	(56,476)	
36201	RANDOLPH CO HEALTH DEPT	32,659	0	2,202	0	0	2,202	11,324	0	30,483	41,801	83,608	(11,252)	(27,472)	(38,724)	
36211	RICHMOND CO HEALTH DEPT	2,438,456	0	164,447	0	421,957	586,404	845,496	0	2,275,956	0	3,121,452	(840,129)	164,353	(675,776)	
36221	ROCKDALE CO HEALTH DEPT	352,733	0	23,788	0	76,212	100,000	122,304	0	329,226	71,861	523,391	(121,528)	(17,602)	(139,130)	
36231	SCHLEY CO HEALTH DEPT	25,410	0	1,714	0	2,729	4,443	8,810	0	23,716	24,048	56,574	(8,755)	(6,838)	(17,393)	
36241	SCREVEN PHYS HEALTH DEPT	85,862	0	5,790	0	10,209	15,999	29,771	0	80,140	8,842	118,753	(29,582)	369	(29,213)	
36251	SEMINOLE CO HEALTH DEPT	4,667	0	4,667	0	0	4,667	64,923	0	64,923	77,996	142,919	(77,996)	(38,667)	(60,510)	
36261	SPALDING CO HEALTH DEPT	300,796	0	20,285	0	106,240	126,525	104,296	0	280,751	8,052	393,099	(103,634)	30,010	(73,624)	
36271	STEPHENS CO HEALTH DEPT	124,268	0	8,381	0	31,960	40,341	43,088	0	115,987	16,893	175,968	(42,815)	(2,838)	(45,653)	
36281	STEWART CO HEALTH DEPT	9,657	0	651	0	257	908	3,349	0	9,014	31,490	43,853	(3,327)	(22,355)	(25,682)	
36291	SUMTER CO HEALTH DEPT	155,909	0	10,514	0	0	10,514	54,059	0	145,520	60,939	260,518	(53,716)	(30,023)	(83,739)	
36311	TALIAFERRO CO HEALTH DEPT	42,863	0	2,891	0	14,154	14,862	10,465	0	40,006	0	54,868	(14,768)	6,386	(8,382)	
36321	TATNALL CO HEALTH DEPT	140,815	0	9,496	0	5,314	14,810	48,825	0	131,431	38,743	218,999	(48,515)	(20,358)	(68,873)	
36331	TAYLOR CO HEALTH DEPT	71,376	0	4,814	0	3,526	8,340	24,748	0	66,519	3,174	94,541	(23,165)	(4,431)	(27,596)	
36341	TELFAIR CO HEALTH DEPT	114,710	0	7,736	0	40,599	48,335	39,774	0	107,066	0	146,840	(39,521)	13,153	(26,368)	
36351	TERRELL CO HEALTH DEPT	40,020	0	2,699	0	6,152	13,876	13,876	0	37,353	77,247	128,476	(13,788)	(22,097)	(35,885)	

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, 2019

Payroll Location Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
		2019 Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
36491	WARREN CO HEALTH DEPT	\$ 41,696	\$ 0	\$ 2,812	\$ 0	\$ 33,988	\$ 36,800	\$ 14,457	\$ 0	\$ 38,917	\$ 0	\$ 53,374	\$ (14,366)	\$ 15,517	\$ 1,151
36501	WASHINGTON CO HEALTH DEP	163,494	0	11,026	0	76,995	88,021	56,689	0	152,599	0	209,288	(56,329)	30,004	(26,325)
36511	WAYNE CO HEALTH DEPT	175,411	0	11,830	0	20,858	32,688	60,821	0	163,721	3,796	228,338	(60,435)	8,114	(52,321)
36521	WEBSTER CO HEALTH DEPT	23,647	0	1,595	0	1,198	2,793	8,199	0	22,071	1,010	31,280	(8,147)	162	(7,985)
36531	WHEELER CO HEALTH DEPT	50,199	0	3,385	0	1,427	4,812	17,406	0	46,854	9,309	73,569	(17,295)	(5,898)	(23,193)
36541	WHITE CO HEALTH DEPT	148,102	0	9,988	0	25,684	35,672	51,352	0	138,232	8,579	198,163	(51,026)	6,416	(44,610)
36551	WHITFIELD CO HEALTH DEPT	1,027,525	0	69,295	0	52,259	121,554	356,278	0	959,950	72,155	1,387,483	(354,016)	4,479	(349,537)
36561	WILCOX CO HEALTH DEPT	35,092	0	2,367	0	0	2,367	12,168	0	32,753	23,853	68,774	(12,090)	(11,818)	(23,908)
36571	WILKES CO HEALTH DEPT	73,238	0	4,939	0	12,735	17,674	25,394	0	68,357	2,188	95,939	(25,233)	6,480	(18,753)
36581	WILKINSON CO HEALTH DEPT	64,201	0	4,330	0	0	4,330	22,261	0	59,923	43,587	125,771	(22,119)	(27,232)	(49,351)
36591	WORTH CO HEALTH DEPT	115,629	0	7,798	0	5,681	13,479	40,092	0	107,923	20,867	168,882	(39,838)	(10,664)	(50,502)
44100	GA DEVELOPMENT AUTHORITY	193,770	0	13,068	0	39,437	52,505	67,187	0	180,857	10,155	258,199	(66,760)	14,020	(52,740)
44110	GA ENVIRON FINANCE AUTHOR	941,589	0	63,500	0	0	63,500	326,481	0	878,841	522,153	1,727,475	(324,409)	(233,630)	(558,039)
Total		\$ 1,241,317,061	\$ 0	\$ 83,713,385	\$ 0	\$ 180,449,518	\$ 264,162,903	\$ 430,406,980	\$ 0	\$ 1,158,595,084	\$ 180,449,518	\$ 1,769,451,582	\$ (427,674,953)	\$ 0	\$ (427,674,953)

**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, 2019

**NOTE 1 – PLAN DESCRIPTION**

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

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

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Basis of Presentation*

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

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

**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, 2019

*Allocation Methodology*

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, requires participating employers in the State OPEB Fund to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense. The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer are based on the ratio of each employer's contribution to the State OPEB Fund during the measurement period July 1, 2018 through June 30, 2019 for the fiscal year 2019. Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. Employer contribution amounts billed by the State Health Benefit Plan are used as the basis to allocate the employer's contribution to the State OPEB Fund. Contributions from the employers contributing entities are recognized when due, based on statutory requirements and is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur.

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

Total contributions presented in the schedule of employer allocations to those reported in the State OPEB Fund statement of changes in fiduciary net position for the year ended June 30, 2019 is as follows (amounts in thousands):

	<b>FY19</b>
Total employer contributions per audited financial statements	\$ 534,673

**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, 2019 were as follows (amounts in thousands):

	<b>FY19</b>
Total OPEB liability	\$ 2,858,522
Plan fiduciary net position	1,617,205
Employers' net OPEB liability	\$ 1,241,317
Plan fiduciary net position as a percentage of Total OPEB Liability	56.57%

**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, 2019

*Actuarial Assumptions*

The collective total OPEB liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018, with update procedures used to roll forward the total OPEB liability to June 30, 2019. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments for the same year, and then applies the expected investment rate of return for the period. This actuarial valuation used the following actuarial assumptions:

Inflation	2.75%
Salary Increases	3.25 – 7.00% including inflation
Long-term expected rate of return	7.30% compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare Eligible	7.25%
Medicare Eligible	5.375%
Ultimate trend rate	
Pre-Medicare Eligible	4.75%
Medicare Eligible	4.75%
Year of Ultimate trend rate	
Pre-Medicare Eligible	2028
Medicare Eligible	2022

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

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

The actuarial assumptions used in the June 30, 2018 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, and adopted by the pension Board on December 17, 2015. The next experience study for ERS will be for the period ending June 30, 2019.

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, 2018 valuation were based on a review of recent plan experience done concurrently with the June 30, 2018 valuation.

**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, 2019

Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for the major asset class is summarized in the following table:

<u>Asset class</u>	<u>Target allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Fixed income	30.00%	(0.10)%
Domestic Stocks -- Large Cap	46.20%	8.90%
Domestic Stocks -- Small Cap	1.30%	13.20%
Int'l Stocks - Developed Mkt	12.40%	8.90%
Int'l Stocks - Emerging Mkt	5.10%	10.90%
Alternatives	5.00%	12.00%
Total	<u>100.00%</u>	

*\*Net of Inflation*

Beginning in fiscal year 2018, the State OPEB fund updated their investment strategy to a more long-term approach, investing more in domestic and international stocks.

*Discount Rate*

In order to measure the total OPEB liability as of June 30, 2019, the State OPEB fund used a discount rate of 7.30%, as compared with last year's single equivalent rate of 5.22%. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Projected future benefit payments for all members were projected through 2119. Based on these assumptions, the OPEB plan's fiduciary net position was projected not to be depleted. Therefore, the calculated discount rate of 7.30% 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, 2019

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

The following presents the collective net OPEB liability of the participating employers calculated using the discount rate of 7.30% as well as what the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.30%) or 1-percentage-point higher (8.30%) than the current discount rate (amounts in thousands):

	1% Decrease (6.30%)		Current Discount Rate (7.30%)		1% Increase (8.30%)
Collective Net OPEB Liability	\$ 1,536,765	\$	1,241,317	\$	990,163

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

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

	1% Decrease		Current Healthcare Cost Trend Rate		1% Increase
Collective Net OPEB Liability	\$ 953,889	\$	1,241,317	\$	1,582,448

***OPEB plan fiduciary net position:*** Detailed information about the OPEB plan’s fiduciary net position is available in the 2019 State of Georgia Comprehensive Annual Financial Report (CAFR) which is publicly available at <https://sao.georgia.gov/comprehensive-annual-financial-reports>.

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

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

The discount rate has changed since the prior measurement date from 5.22% to 7.30%, resulting in a change of assumptions. Current year changes in the total OPEB liability due to a change in assumption for the year, are determined by spreading the total change over the average expected remaining service life of the active and inactive members at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. For the year ended June 30, 2019 this number is 7.54 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 4.34 years.

**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, 2019

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, 2019 (amounts in thousands):

	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning of Year Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of Year Balance</u>
Deferred Outflows of Resources:						
Net difference between projected and actual earnings on OPEB plan investments						
	2017	5.0 years	\$ 13,088	\$ -	\$ (4,363)	\$ 8,725
	2018	5.0 years	47,372	-	(11,843)	35,529
	<u>2019</u>	<u>5.0 years</u>	<u>49,324</u>	<u>-</u>	<u>(9,865)</u>	<u>39,459</u>
			<u>\$ 109,784</u>	<u>\$ -</u>	<u>\$ (26,071)</u>	<u>\$ 83,713</u>
Deferred Inflows of Resources:						
Differences between Expected and Actual Experience						
	2017	4.32 years	\$ -	\$ -	\$ -	\$ -
	2018	4.35 years	205,716	-	(61,408)	144,308
	<u>2019</u>	<u>4.34 years</u>	<u>371,757</u>	<u>-</u>	<u>(85,658)</u>	<u>286,099</u>
			<u>\$ 577,473</u>	<u>\$ -</u>	<u>\$ (147,066)</u>	<u>\$ 430,407</u>
Changes of Assumptions						
	2017	4.32 years	\$ 206,186.00	\$ -	\$ (88,873)	\$ 117,313
	2018	4.35 years	741,924	-	(221,470)	520,454
	<u>2019</u>	<u>4.34 years</u>	<u>676,765</u>	<u>-</u>	<u>(155,937)</u>	<u>520,828</u>
			<u>\$ 1,624,875</u>	<u>\$ -</u>	<u>\$ (466,280)</u>	<u>\$ 1,158,595</u>

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

**Year Ended June 30:**

2020	\$ (587,275)
2021	(526,841)
2022	(318,894)
2023	<u>(72,278)</u>
<b>Total</b>	<b>\$ <u>(1,505,288)</u></b>

**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, 2019

*Collective OPEB Expense*

The components of collective OPEB expense for the year ended June 30, 2019 are as follows (amounts in thousands):

Service Cost	\$ 63,724
Interest on the Total OPEB liability and net cash flow	194,860
Projected earnings on plan investments	(101,010)
Administrative Expense	2,026
Recognition (amortization) of deferred inflows and outflows of resources:	
Differences between expected and actual experience	(147,066)
Changes of assumptions	(466,280)
Net difference between projected and actual earnings on plan investments	<u>26,071</u>
Collective OPEB Expense (Income)	<u>\$ (427,675)</u>

**NOTE 5 – SUBSEQUENT EVENT**

In December 2019, a strand of coronavirus (COVID-19) began to spread worldwide, resulting in a severe impact to the United States economy in March 2020. The spread of COVID-19 has had a negative impact on virtually all businesses and individuals which comprise the tax base of all levels of government. The full extent of this impact is uncertain but is expected to have an effect on the State OPEB Fund’s net OPEB liability which will be allocated to participants in future years. The complete impact cannot be reasonably estimated at this time.

**NOTE 6 – 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>.