

**Fiscal  
Year  
2018**

# **Department of Community Health**

**Georgia State Employees Postemployment Benefit Fund**

## **Other Postemployment Benefit (OPEB) Plan Schedule of Employer Contributions Subsequent to the Measurement Date of June 30, 2017**

As of and for the  
Year Ended June 30, 2018

**Department of  
Audits and Accounts**

**Greg S. Griffin  
State Auditor**





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

Schedule of Employer Contributions Subsequent to the  
Measurement Date of June 30, 2017  
As of and for the Year Ended June 30, 2018

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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 Contributions Subsequent to the Measurement Date**

We have audited the accompanying schedule of employer contributions subsequent to the measurement date (the Schedule) of the Department of Community Health's Georgia State Employees Postemployment Benefit Fund (Plan) as of and for the year ended June 30, 2018.

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

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

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

Our responsibility is to express an opinion on the schedule of employer contributions subsequent to the measurement date 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 contributions subsequent to the measurement date is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the schedule of employer contributions subsequent to the measurement period. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer contributions subsequent to the measurement date, 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 contributions subsequent to the measurement date 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 contributions subsequent to the measurement period.

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

**Opinion**

In our opinion, the schedule of employer contributions subsequent to the measurement date referred to above presents fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

In 2018, 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 opinion is not modified with respect to this matter.

**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

October 3, 2018

**State Subsequent Period Contributions Schedule**

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Schedule of Employer Contributions Subsequent to the  
Measurement Date of June 30, 2017  
As of and for the Years Ending June 30, 2018

| Payroll<br>Location<br>Number | Employer Name             | 2018<br>Employer<br>Contributions | 2018 Employer<br>Allocation<br>Percentage |
|-------------------------------|---------------------------|-----------------------------------|---|
| 13610                         | LOOKOUT MTN CSB           | \$ 172,638                        | 0.034419%                                 |
| 13630                         | HIGHLAND RIVERS CSB       | 483,762                           | 0.096449%                                 |
| 13640                         | AVITA COMMUNITY PARTNERS  | 146,126                           | 0.029133%                                 |
| 13650                         | COBB CNTY CSB             | 216,353                           | 0.043135%                                 |
| 13660                         | DOUGLAS CNTY CSB          | 35,546                            | 0.007087%                                 |
| 13680                         | DEKALB CSB                | 347,278                           | 0.069238%                                 |
| 13690                         | VIEW POINTE HEALTH        | 348,661                           | 0.069513%                                 |
| 13700                         | CLAYTON CSB               | 122,416                           | 0.024406%                                 |
| 13710                         | ADVANTAGE BEHAVIORAL HLTH | 194,803                           | 0.038838%                                 |
| 13720                         | PATHWAYS CENTER           | 229,234                           | 0.045703%                                 |
| 13730                         | MCINTOSH TRAIL CSB        | 210,740                           | 0.042016%                                 |
| 13740                         | RIVER EDGE BEHAVIORAL HLT | 294,781                           | 0.058771%                                 |
| 13750                         | PHOENIX CENTER BHS        | 133,308                           | 0.026578%                                 |
| 13760                         | OCONEE CSB                | 85,991                            | 0.017144%                                 |
| 13770                         | SERENITY BHS              | 261,540                           | 0.052144%                                 |
| 13780                         | OGEECHEE CSB              | 7,964                             | 0.001588%                                 |
| 13790                         | NEW HORIZONS              | 217,591                           | 0.043382%                                 |
| 13800                         | MIDDLE FLINT CSB          | 113,271                           | 0.022583%                                 |
| 13810                         | CSB MIDDLE GA             | 302,054                           | 0.060221%                                 |
| 13820                         | ALBANY AREA CSB           | 181,668                           | 0.036220%                                 |
| 13830                         | THE GA PINES CSB          | 360,970                           | 0.071967%                                 |
| 13840                         | SOUTH GA CSB              | 273,352                           | 0.054499%                                 |
| 13850                         | PINELAND CSB              | 173,620                           | 0.034615%                                 |
| 13860                         | SATILLA CSB               | 240,663                           | 0.047982%                                 |
| 13880                         | GATEWAY CSB               | 188,603                           | 0.037602%                                 |
| 14000                         | GA PEANUT COMMISSION      | 68,222                            | 0.013602%                                 |
| 14010                         | ADMINISTRATIVE SERVICES   | 2,804,873                         | 0.559214%                                 |
| 14020                         | COURT OF APPEALS          | 1,919,878                         | 0.382771%                                 |
| 14030                         | SUPREME COURT             | 1,281,081                         | 0.255412%                                 |
| 14040                         | SUPERIOR COURT            | 6,882,643                         | 1.372209%                                 |
| 14050                         | LAKE LANIER ISLAND AUTH   | 45,039                            | 0.008980%                                 |
| 14060                         | GA AGRICULTURAL EXPO AUTH | 366,421                           | 0.073054%                                 |
| 14080                         | AGRICULTURE               | 3,635,023                         | 0.724723%                                 |
| 14081                         | COMMODITY COMM 0COTTON    | 33,268                            | 0.006633%                                 |
| 14083                         | COMMODITY COMM0 MILK      | 19,462                            | 0.003880%                                 |
| 14090                         | AUDITS                    | 3,103,044                         | 0.618661%                                 |
| 14100                         | BANKING AND FINANCE       | 1,078,845                         | 0.215092%                                 |
| 14120                         | GA INSURANCE COMMISSIONER | 1,890,388                         | 0.376891%                                 |
| 14130                         | DEFENSE                   | 3,681,729                         | 0.734035%                                 |
| 14140                         | DEPT OF COMMUNITY HEALTH  | 8,661,778                         | 1.726919%                                 |
| 14150                         | TECHNICAL AND ADULT EDUC  | 2,817,138                         | 0.561659%                                 |
| 14160                         | EDUCATION                 | 9,927,815                         | 1.979332%                                 |
| 14170                         | ERS EMPLOYEES             | 910,776                           | 0.181584%                                 |
| 14180                         | DEPT OF COMMUNITY AFFAIRS | 3,447,675                         | 0.687371%                                 |
| 14190                         | FORESTRY COMMISSION       | 3,981,530                         | 0.793807%                                 |
| 14210                         | PLANNING AND BUDGET       | 3,671,772                         | 0.732050%                                 |
| 14220                         | SUBSEQUENT INJURY TRUST   | 126,185                           | 0.025158%                                 |
| 14230                         | BEHAV HEALTH & DEVEL DISA | 31,279,815                        | 6.236331%                                 |
| 14240                         | DEPT OF HUMAN RESOURCES   | 24,997,197                        | 4.983750%                                 |
| 14250                         | PUBLIC HEALTH             | 10,081,583                        | 2.009989%                                 |



**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Schedule of Employer Contributions Subsequent to the  
Measurement Date of June 30, 2017  
As of and for the Years Ending June 30, 2018

| Payroll<br>Location<br>Number | Employer Name                  | 2018<br>Employer<br>Contributions | 2018 Employer<br>Allocation<br>Percentage |
|-------------------------------|--------------------------------|-----------------------------------|---|
| 14310                         | DEPT OF COMMUNITY SUPERVISION  | 16,718,001                        | 3.333107%                                 |
| 14410                         | DEPT OF JUVENILE JUSTICE       | 21,666,750                        | 4.319751%                                 |
| 14440                         | GENERAL ASSEMBLY OF GA         | 2,898,692                         | 0.577919%                                 |
| 14470                         | DEPT OF DRIVERS SERVICES       | 4,016,414                         | 0.800762%                                 |
| 14500                         | FINANCING/INVESTMENT COMM      | 1,353,841                         | 0.269918%                                 |
| 14510                         | ADM OFFICE OF THE COURTS       | 976,042                           | 0.194596%                                 |
| 14530                         | PROSECUTING ATTRNYS CNCL       | 9,489,865                         | 1.892017%                                 |
| 14550                         | GA Public Defender Council     | 7,651,229                         | 1.525444%                                 |
| 14560                         | GA SUP COURT CLERK'S AUTH      | 133,594                           | 0.026635%                                 |
| 14570                         | DEPT EARLY CARE & LEARN        | 4,222,961                         | 0.841942%                                 |
| 14610                         | GA BUILDING AUTHORITY          | 1,178,050                         | 0.234871%                                 |
| 14611                         | STATE PROPERTY COMMISSION      | 163,006                           | 0.032499%                                 |
| 14630                         | DEPT ECONOMIC DEVELOPMENT      | 2,113,999                         | 0.421473%                                 |
| 14640                         | LABOR                          | 8,079,381                         | 1.610805%                                 |
| 14660                         | LAW DEPARTMENT                 | 3,743,200                         | 0.746291%                                 |
| 14700                         | GA TECHNOLOGY AUTHORITY        | 2,327,046                         | 0.463949%                                 |
| 14701                         | STATE ACCOUNTING OFFICE        | 1,871,145                         | 0.373055%                                 |
| 14720                         | NATURAL RESOURCES              | 14,554,592                        | 2.901783%                                 |
| 14730                         | GA DEPT OF CORRECTIONS         | 62,691,612                        | 12.498974%                                |
| 14750                         | PUBLIC SAFETY                  | 17,063,704                        | 3.402031%                                 |
| 14760                         | PUBLIC SERVICE COMMISSION      | 980,333                           | 0.195451%                                 |
| 14770                         | REVENUE                        | 8,539,867                         | 1.702613%                                 |
| 14780                         | STUDENT FINANCE COMM           | 522,189                           | 0.104110%                                 |
| 14790                         | SECRETARY OF STATE             | 2,020,897                         | 0.402911%                                 |
| 14800                         | SOIL/WATER CONS COMM           | 20,732                            | 0.004133%                                 |
| 14810                         | TRS EMPLOYEES                  | 3,469,113                         | 0.691645%                                 |
| 14820                         | DEPT OF TRANSPORTATION         | 30,214,715                        | 6.023979%                                 |
| 14830                         | STATE ROAD & TOLLWAY AUTH      | 1,147,728                         | 0.228825%                                 |
| 14840                         | VETERANS SERVICE               | 947,837                           | 0.188973%                                 |
| 14860                         | WORKERS' COMPENSATION          | 1,405,070                         | 0.280132%                                 |
| 14870                         | GA BUREAU OF INVESTIGATON      | 9,568,142                         | 1.907623%                                 |
| 14880                         | PARDONS AND PAROLES BOARD      | 1,577,203                         | 0.314451%                                 |
| 14890                         | GA CORRECTNL INDUSTRIES        | 1,319,248                         | 0.263022%                                 |
| 18180                         | COASTAL PINES TECH COLLEGE     | 1,641,750                         | 0.327320%                                 |
| 18200                         | ALBANY TECH COLLEGE            | 1,911,989                         | 0.381198%                                 |
| 18220                         | ATHENS TECHNICAL COLLEGE       | 2,080,048                         | 0.414704%                                 |
| 18230                         | ATLANTA TECH COLLEGE           | 2,098,302                         | 0.418343%                                 |
| 18240                         | AUGUSTA TECH COLLEGE           | 2,476,694                         | 0.493784%                                 |
| 18260                         | W GEORGIA TECH COLLEGE         | 3,099,513                         | 0.617957%                                 |
| 18270                         | CHATTAHOOCHEE TECH COLL        | 3,896,197                         | 0.776794%                                 |
| 18280                         | COLUMBUS TECH COLLEGE          | 1,737,629                         | 0.346435%                                 |
| 18290                         | GA NW TECHNICAL COLLEGE        | 2,634,457                         | 0.525238%                                 |
| 18300                         | GEORGIA PIEDMONT TECHNICA      | 2,356,764                         | 0.469874%                                 |
| 18320                         | GWINNETT TECH COLLEGE          | 3,528,796                         | 0.703544%                                 |
| 18340                         | LANIER TECHNICAL COLLEGE       | 2,056,440                         | 0.409997%                                 |
| 18350                         | CENTRAL GA TECH COLLEGE        | 4,232,730                         | 0.843889%                                 |
| 18370                         | SOUTHERN REGIONAL TECH COLLEGE | 2,387,342                         | 0.475970%                                 |
| 18380                         | NORTH GA TECH COLLEGE          | 1,448,139                         | 0.288719%                                 |
| 18410                         | SAVANNAH TECH COLLEGE          | 2,205,452                         | 0.439706%                                 |
| 18420                         | S GA TECHNICAL COLLEGE         | 1,179,194                         | 0.235099%                                 |

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Schedule of Employer Contributions Subsequent to the  
Measurement Date of June 30, 2017  
As of and for the Years Ending June 30, 2018

| Payroll<br>Location<br>Number | Employer Name             | 2018<br>Employer<br>Contributions | 2018 Employer<br>Allocation<br>Percentage |
|-------------------------------|---------------------------|-----------------------------------|---|
| 18430                         | SOUTHEASTERN TECH COLL    | 1,263,086                         | 0.251824%                                 |
| 18440                         | OGEECHEE TECH COLLEGE     | 1,320,159                         | 0.263203%                                 |
| 18500                         | SOUTHERN CRESCENT TECH    | 2,431,413                         | 0.484757%                                 |
| 18510                         | WIREGRASS TECHNICAL COLL  | 2,367,781                         | 0.472070%                                 |
| 18520                         | OCONEE FALL LINE TECH COL | 1,258,911                         | 0.250992%                                 |
| 25010                         | DFACS REGION #1           | 2,780,262                         | 0.554307%                                 |
| 25020                         | DFACS REGION #2           | 2,256,191                         | 0.449822%                                 |
| 25030                         | DFACS REGION #3           | 2,278,112                         | 0.454193%                                 |
| 25040                         | DFACS REGION #4           | 3,500,892                         | 0.697981%                                 |
| 25050                         | DFACS REGION #5           | 2,887,560                         | 0.575700%                                 |
| 25060                         | DFACS REGION #6           | 2,316,811                         | 0.461908%                                 |
| 25070                         | DFACS REGION #7           | 1,976,581                         | 0.394076%                                 |
| 25080                         | DFACS REGION #8           | 2,218,091                         | 0.442226%                                 |
| 25090                         | DFACS REGION #9           | 1,691,719                         | 0.337282%                                 |
| 25100                         | DFACS REGION #10          | 4,527,769                         | 0.902712%                                 |
| 25110                         | DFACS REGION #11          | 2,508,976                         | 0.500220%                                 |
| 25120                         | DFACS REGION #12          | 2,254,308                         | 0.449447%                                 |
| 25130                         | DFACS REGION #13          | 6,474,953                         | 1.290927%                                 |
| 25140                         | DFACS REGION #14          | 8,090,954                         | 1.613113%                                 |
| 35011                         | APPLING CO HEALTH DEPT    | 54,835                            | 0.010933%                                 |
| 35021                         | ATKINSON CO HEALTH DEPT   | 27,974                            | 0.005577%                                 |
| 35031                         | BACON CO HEALTH DEPT      | 28,200                            | 0.005622%                                 |
| 35041                         | BAKER CO HEALTH DEPT      | 30,432                            | 0.006067%                                 |
| 35051                         | BALDWIN CO HEALTH DEPT    | 95,062                            | 0.018953%                                 |
| 35061                         | BANKS CO HEALTH DEPT      | 31,635                            | 0.006307%                                 |
| 35071                         | BARROW CO HEALTH DEPT     | 89,806                            | 0.017905%                                 |
| 35081                         | BARTOW CO HEALTH DEPT     | 156,679                           | 0.031237%                                 |
| 35084                         | WOODWRIGHT INDUSTRIES     | 60,584                            | 0.012079%                                 |
| 35091                         | BEN HILL CO HEALTH DEPT   | 41,600                            | 0.008294%                                 |
| 35094                         | BEN HILL MR SERVICES      | 103,536                           | 0.020642%                                 |
| 35101                         | BERRIEN CO HEALTH DEPT    | 32,757                            | 0.006531%                                 |
| 35111                         | BIBB CO HEALTH DEPT       | 334,111                           | 0.066613%                                 |
| 35121                         | BLECKLEY CO HEALTH DEPT   | 20,717                            | 0.004130%                                 |
| 35131                         | BRANTLEY CO HEALTH DEPT   | 33,657                            | 0.006710%                                 |
| 35141                         | BROOKS CO HEALTH DEPT     | 31,443                            | 0.006269%                                 |
| 35161                         | BULLOCH CO HEALTH DEPT    | 137,752                           | 0.027464%                                 |
| 35171                         | BURKE CO HEALTH DEPT      | 68,715                            | 0.013700%                                 |
| 35181                         | BUTTS CO HEALTH DEPT      | 34,680                            | 0.006914%                                 |
| 35191                         | CALHOUN CO HEALTH DEPT    | 15,685                            | 0.003127%                                 |
| 35211                         | CANDLER CO HEALTH DEPT    | 39,588                            | 0.007893%                                 |
| 35221                         | CARROLL CO HEALTH DEPT    | 143,627                           | 0.028635%                                 |
| 35224                         | CARROLL TRAINING CENTER   | 100,303                           | 0.019998%                                 |
| 35231                         | CATOOSA CO HEALTH DEPT    | 107,357                           | 0.021404%                                 |
| 35241                         | CHARLTON CO HEALTH DEPT   | 40,264                            | 0.008028%                                 |
| 35261                         | CHATTAHOOCHEE CO HLTH DEP | 15,427                            | 0.003076%                                 |
| 35271                         | CHATTOOGA CO HEALTH DEPT  | 54,565                            | 0.010879%                                 |
| 35281                         | CHEROKEE CO HEALTH DEPT   | 991,576                           | 0.197693%                                 |
| 35291                         | CLARKE CO HEALTH DEPT     | 743,885                           | 0.148310%                                 |
| 35301                         | CLAY CO HEALTH DEPT       | 9,455                             | 0.001885%                                 |
| 35311                         | CLAYTON CO HEALTH DEPT    | 747,870                           | 0.149105%                                 |

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Schedule of Employer Contributions Subsequent to the  
Measurement Date of June 30, 2017  
As of and for the Years Ending June 30, 2018

| Payroll<br>Location<br>Number | Employer Name             | 2018<br>Employer<br>Contributions | 2018 Employer<br>Allocation<br>Percentage |
|-------------------------------|---------------------------|-----------------------------------|---|
| 35321                         | CLINCH CO HEALTH DEPT     | 28,705                            | 0.005723%                                 |
| 35331                         | COBB CO HEALTH DEPT       | 1,715,798                         | 0.342083%                                 |
| 35341                         | COFFEE CO HEALTH DEPT     | 96,715                            | 0.019282%                                 |
| 35351                         | COLQUITT CO HEALTH DEPT   | 135,401                           | 0.026995%                                 |
| 35354                         | GREEN OAKS CENTER         | 128,906                           | 0.025700%                                 |
| 35361                         | COLUMBIA CO HEALTH DEPT   | 131,548                           | 0.026227%                                 |
| 35371                         | COOK CO HEALTH DEPT       | 40,288                            | 0.008032%                                 |
| 35381                         | COWETA CO HEALTH DEPT     | 131,251                           | 0.026168%                                 |
| 35391                         | CRAWFORD CO HEALTH DEPT   | 28,568                            | 0.005696%                                 |
| 35401                         | CRISP CO HEALTH DEPT      | 30,400                            | 0.006061%                                 |
| 35411                         | DADE CO HEALTH DEPT       | 36,351                            | 0.007247%                                 |
| 35421                         | DAWSON CO HEALTH DEPT     | 47,722                            | 0.009514%                                 |
| 35431                         | DECATUR CO HEALTH DEPT    | 71,853                            | 0.014326%                                 |
| 35441                         | DEKALB CO HEALTH DEPT     | 2,348,485                         | 0.468223%                                 |
| 35451                         | DODGE CO HEALTH DEPT      | 38,324                            | 0.007641%                                 |
| 35461                         | DOOLY CO HEALTH DEPT      | 19,558                            | 0.003899%                                 |
| 35471                         | DOUGHERTY CO HEALTH DEPT  | 982,838                           | 0.195951%                                 |
| 35481                         | DOUGLAS CO HEALTH DEPT    | 100,597                           | 0.020056%                                 |
| 35491                         | EARLY CO HEALTH DEPT      | 35,885                            | 0.007154%                                 |
| 35501                         | ECHOLS CO HEALTH DEPT     | 15,771                            | 0.003144%                                 |
| 35521                         | ELBERT CO HEALTH DEPT     | 40,342                            | 0.008043%                                 |
| 35531                         | EMANUEL CO HEALTH DEPT    | 84,261                            | 0.016799%                                 |
| 35541                         | EVANS CO HEALTH DEPT      | 30,629                            | 0.006107%                                 |
| 35551                         | FANNIN CO HEALTH DEPT     | 51,009                            | 0.010170%                                 |
| 35561                         | FAYETTE CO HEALTH DEPT    | 102,299                           | 0.020396%                                 |
| 35571                         | FLOYD CO HEALTH DEPT      | 933,652                           | 0.186144%                                 |
| 35581                         | FORSYTH CO HEALTH DEPT    | 121,369                           | 0.024198%                                 |
| 35591                         | FRANKLIN CO HEALTH DEPT   | 44,408                            | 0.008854%                                 |
| 35611                         | GILMER CO HEALTH DEPT     | 76,474                            | 0.015247%                                 |
| 35621                         | GLASCOCK CO HEALTH DEPT   | 12,694                            | 0.002531%                                 |
| 35631                         | GLYNN CO HEALTH DEPT      | 2,143,322                         | 0.427319%                                 |
| 35641                         | GORDON CO HEALTH DEPT     | 134,895                           | 0.026894%                                 |
| 35651                         | GRADY CO HEALTH DEPT      | 74,969                            | 0.014947%                                 |
| 35661                         | GREENE CO HEALTH DEPT     | 35,729                            | 0.007123%                                 |
| 35671                         | GWINNETT CO HEALTH DEPT   | 1,952,929                         | 0.389360%                                 |
| 35681                         | HABERSHAM CO HEALTH DEPT  | 57,526                            | 0.011469%                                 |
| 35691                         | HALL CO HEALTH DEPT       | 1,053,239                         | 0.209987%                                 |
| 35701                         | HANCOCK CO HEALTH DEPT    | 35,591                            | 0.007096%                                 |
| 35711                         | HARALSON CO HEALTH DEPT   | 45,496                            | 0.009071%                                 |
| 35721                         | HARRIS CO HEALTH DEPT     | 39,780                            | 0.007931%                                 |
| 35731                         | HART CO HEALTH DEPT       | 45,661                            | 0.009104%                                 |
| 35741                         | HEARD CO HEALTH DEP       | 23,479                            | 0.004681%                                 |
| 35751                         | HENRY CO HEALTH DEP       | 168,064                           | 0.033507%                                 |
| 35761                         | HOUSTON CO HEALTH DEPT    | 1,204,194                         | 0.240083%                                 |
| 35771                         | IRWIN CO HEALTH DEP       | 24,510                            | 0.004887%                                 |
| 35781                         | JACKSON CO HEALTH DEPT    | 78,241                            | 0.015599%                                 |
| 35791                         | JASPER CO HEALTH DEPT     | 27,042                            | 0.005391%                                 |
| 35801                         | JEFF DAVIS CO HEALTH DEPT | 48,544                            | 0.009678%                                 |
| 35811                         | JEFFERSON CO HEALTH DEPT  | 62,149                            | 0.012391%                                 |
| 35821                         | JENKINS CO HEALTH DEPT    | 26,071                            | 0.005198%                                 |

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Schedule of Employer Contributions Subsequent to the  
Measurement Date of June 30, 2017  
As of and for the Years Ending June 30, 2018

| Payroll<br>Location<br>Number | Employer Name             | 2018<br>Employer<br>Contributions | 2018 Employer<br>Allocation<br>Percentage |
|-------------------------------|---------------------------|-----------------------------------|---|
| 35831                         | JOHNSON CO HEALTH DEPT    | 11,086                            | 0.002210%                                 |
| 35841                         | JONES CO HEALTH DEPT      | 39,323                            | 0.007840%                                 |
| 35851                         | LAMAR CO HEALTH DEPT      | 37,579                            | 0.007492%                                 |
| 35861                         | LANIER CO HEALTH DEPT     | 23,035                            | 0.004593%                                 |
| 35871                         | LAURENS CO HEALTH DEPT    | 543,379                           | 0.108335%                                 |
| 35881                         | LEE CO HEALTH DEPT        | 78,881                            | 0.015727%                                 |
| 35901                         | LINCOLN CO HEALTH DEPT    | 17,007                            | 0.003391%                                 |
| 35921                         | LOWNDES CO HEALTH DEPT    | 996,336                           | 0.198642%                                 |
| 35931                         | LUMPKIN CO HEALTH DEPT    | 61,288                            | 0.012219%                                 |
| 35941                         | MACON CO HEALTH DEPT      | 18,803                            | 0.003749%                                 |
| 35951                         | MADISON CO HEALTH DEPT    | 56,075                            | 0.011180%                                 |
| 35961                         | MARION CO HEALTH DEPT     | 14,744                            | 0.002940%                                 |
| 35971                         | MCDUFFIE CO HEALTH DEPT   | 51,939                            | 0.010355%                                 |
| 35991                         | MERIWETHER CO HEALTH DEPT | 61,332                            | 0.012228%                                 |
| 36001                         | MILLER CO HEALTH DEPT     | 13,672                            | 0.002726%                                 |
| 36011                         | MITCHELL CO HEALTH DEPT   | 53,300                            | 0.010627%                                 |
| 36014                         | MITCHELL TRAINING CENTER  | 125,337                           | 0.024989%                                 |
| 36021                         | MONROE CO HEALTH DEPT     | 47,919                            | 0.009554%                                 |
| 36031                         | MONTGOMERY CO HEALTH DEPT | 20,820                            | 0.004151%                                 |
| 36041                         | MORGAN CO HEALTH DEPT     | 47,025                            | 0.009375%                                 |
| 36051                         | MURRAY CO HEALTH DEPT     | 77,484                            | 0.015448%                                 |
| 36061                         | MUSCOGEE CO HEALTH DEPT   | 1,032,616                         | 0.205875%                                 |
| 36071                         | NEWTON CO HEALTH DEPT     | 174,050                           | 0.034701%                                 |
| 36081                         | OCONEE CO HEALTH DEPT     | 70,455                            | 0.014047%                                 |
| 36091                         | OGLETHORPE CO HEALTH DEPT | 24,469                            | 0.004878%                                 |
| 36101                         | PAULDING CO HEALTH DEPT   | 149,873                           | 0.029881%                                 |
| 36111                         | PEACH CO HEALTH DEPT      | 49,928                            | 0.009954%                                 |
| 36121                         | PICKENS CO HEALTH DEPT    | 46,984                            | 0.009367%                                 |
| 36131                         | PIERCE CO HEALTH DEPT     | 50,990                            | 0.010166%                                 |
| 36141                         | PIKE CO HEALTH DEPT       | 28,717                            | 0.005725%                                 |
| 36151                         | POLK CO HEALTH DEPT       | 66,314                            | 0.013221%                                 |
| 36161                         | PULASKI CO HEALTH DEPT    | 27,366                            | 0.005456%                                 |
| 36171                         | PUTNAM CO HEALTH DEPT     | 71,147                            | 0.014185%                                 |
| 36181                         | QUITMAN CO HEALTH DEPT    | 4,344                             | 0.000866%                                 |
| 36191                         | RABUN CO HEALTH DEPT      | 59,796                            | 0.011922%                                 |
| 36201                         | RANDOLPH CO HEALTH DEPT   | 13,220                            | 0.002636%                                 |
| 36211                         | RICHMOND CO HEALTH DEPT   | 942,954                           | 0.187999%                                 |
| 36221                         | ROCKDALE CO HEALTH DEPT   | 129,134                           | 0.025746%                                 |
| 36231                         | SCHLEY CO HEALTH DEPT     | 10,085                            | 0.002011%                                 |
| 36241                         | SCREVEN PHYS HEALTH DEPT  | 33,311                            | 0.006641%                                 |
| 36251                         | SEMINOLE CO HEALTH DEPT   | 33,947                            | 0.006768%                                 |
| 36261                         | SPALDING CO HEALTH DEPT   | 108,868                           | 0.021705%                                 |
| 36271                         | STEPHENS CO HEALTH DEPT   | 45,142                            | 0.009000%                                 |
| 36281                         | STEWART CO HEALTH DEPT    | 3,855                             | 0.000769%                                 |
| 36291                         | SUMTER CO HEALTH DEPT     | 63,822                            | 0.012724%                                 |
| 36301                         | TALBOT CO HEALTH DEPT     | 1,071                             | 0.000214%                                 |
| 36311                         | TALIAFERRO CO HEALTH DEPT | 15,819                            | 0.003154%                                 |
| 36321                         | TATTNALL CO HEALTH DEPT   | 59,481                            | 0.011859%                                 |
| 36331                         | TAYLOR CO HEALTH DEPT     | 28,500                            | 0.005682%                                 |
| 36341                         | TELFAIR CO HEALTH DEPT    | 40,291                            | 0.008033%                                 |

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
Schedule of Employer Contributions Subsequent to the  
Measurement Date of June 30, 2017  
As of and for the Years Ending June 30, 2018

| Payroll<br>Location<br>Number | Employer Name             | 2018<br>Employer<br>Contributions | 2018 Employer<br>Allocation<br>Percentage |
|-------------------------------|---------------------------|-----------------------------------|---|
| 36351                         | TERRELL CO HEALTH DEPT    | 24,692                            | 0.004923%                                 |
| 36361                         | THOMAS CO HEALTH DEPT     | 149,947                           | 0.029895%                                 |
| 36364                         | THOMAS GRADY MR SVC CTR   | 171,652                           | 0.034223%                                 |
| 36371                         | TIFT CO HEALTH DEPT       | 103,647                           | 0.020664%                                 |
| 36374                         | TIFT MR SERVICE CENTER    | 118,241                           | 0.023574%                                 |
| 36381                         | TOOMBS CO HEALTH DEPT     | 68,721                            | 0.013701%                                 |
| 36391                         | TOWNS CO HEALTH DEPT      | 30,251                            | 0.006031%                                 |
| 36401                         | TREUTLEN CO HEALTH DEPT   | 20,562                            | 0.004099%                                 |
| 36411                         | TROUP CO HEALTH DEPT      | 909,672                           | 0.181363%                                 |
| 36421                         | TURNER CO HEALTH DEPT     | 26,637                            | 0.005311%                                 |
| 36431                         | TWIGGS CO HEALTH DEPT     | 12,529                            | 0.002498%                                 |
| 36441                         | UNION CO HEALTH DEPT      | 56,936                            | 0.011351%                                 |
| 36451                         | UPSON CO HEALTH DEPT      | 71,262                            | 0.014208%                                 |
| 36461                         | WALKER CO HEALTH DEPT     | 86,474                            | 0.017241%                                 |
| 36471                         | WALTON CO HEALTH DEPT     | 168,228                           | 0.033540%                                 |
| 36481                         | WARE CO HEALTH DEPT       | 182,479                           | 0.036381%                                 |
| 36484                         | SOUTHEAST HEALTH UNIT     | 876,877                           | 0.174825%                                 |
| 36491                         | WARREN CO HEALTH DEPT     | 13,850                            | 0.002761%                                 |
| 36501                         | WASHINGTON CO HEALTH DEP  | 56,429                            | 0.011250%                                 |
| 36511                         | WAYNE CO HEALTH DEPT      | 71,544                            | 0.014264%                                 |
| 36521                         | WEBSTER CO HEALTH DEPT    | 9,433                             | 0.001881%                                 |
| 36531                         | WHEELER CO HEALTH DEPT    | 20,031                            | 0.003994%                                 |
| 36541                         | WHITE CO HEALTH DEPT      | 56,239                            | 0.011213%                                 |
| 36551                         | WHITFIELD CO HEALTH DEPT  | 413,500                           | 0.082440%                                 |
| 36561                         | WILCOX CO HEALTH DEPT     | 16,553                            | 0.003300%                                 |
| 36571                         | WILKES CO HEALTH DEPT     | 28,737                            | 0.005729%                                 |
| 36581                         | WILKINSON CO HEALTH DEPT  | 26,585                            | 0.005300%                                 |
| 36591                         | WORTH CO HEALTH DEPT      | 45,724                            | 0.009116%                                 |
| 44100                         | GA DEVELOPMENT AUTHORITY  | 73,870                            | 0.014728%                                 |
| 44110                         | GA ENVIRON FINANCE AUTHOR | 434,224                           | 0.086572%                                 |
|                               | <b>Total</b>              | <u>\$ 501,574,024</u>             | <u>100.000000%</u>                        |