

**Fiscal  
Year  
2019**

# **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, 2018**

(Including Independent Auditor's Reports)

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**

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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, 2019.

#### ***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 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, 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 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.

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, the employer contributions subsequent to the measurement date for the Plan for the year ended June 30, 2019 in accordance with accounting principles generally accepted in the United States of America.

**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,

A handwritten signature in black ink, appearing to read "Greg S. Griffin". The signature is written in a cursive style with a horizontal line at the end.

Greg S. Griffin  
State Auditor

August 30, 2019

**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, 2018  
As of and for the Year Ending June 30, 2019

Payroll Location Number	Employer Name	2019 Employer 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%

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
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Payroll Location Number	Employer Name	2019 Employer Contributions	2019 Employer Allocation Percentage
14210	PLANNING AND BUDGET	3,863,022	0.722502%
14220	SUBSEQUENT INJURY TRUST	131,420	0.024580%
14230	BEHAV HEALTH AND 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 AND 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 AND 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%
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 AND 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 INVESTIGATON	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%



**Department of Community Health**  
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18280	COLUMBUS TECH COLLEGE	1,864,758	0.348766%
18290	GA NW TECHNICAL COLLEGE	2,763,874	0.516928%
18300	GEORGIA PIEDMONT TECHNICAL	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%

**Department of Community Health**  
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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%
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%

**Department of Community Health**  
**Georgia State Employees Postemployment Benefit Fund**  
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Payroll Location Number	Employer Name	2019 Employer Contributions	2019 Employer Allocation Percentage
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%
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%

**Department of Community Health**  
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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%

**Department of Community Health**  
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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>