

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**  
(A Component Unit of the State of Georgia)

GASB Statement No. 68 Schedules

June 30, 2014

(With Independent Auditors' Report Thereon)

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Employer Allocations

For the year ended June 30, 2014

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
ABRAHAM BALDW	3	0.0232396%
ACWORTH POLIC	12	0.0929584%
ADAIRSVILLE P	6	0.0464792%
ADEL POLICE D	8	0.0619723%
ALAMO POLICE	0	0.0000000%
ALBANY DIVERS	0	0.0000000%
ALBANY POLICE	20	0.1549307%
ALBANY STATE	1	0.0077465%
ALCOVY JUDICI	2	0.0154931%
ALMA POLICE D	4	0.0309861%
ALPHARETTA PO	47	0.3640871%
ALTO POLICE D	2	0.0154931%
AMERICUS POLI	4	0.0309861%
AMERICUS PUBL	2	0.0154931%
APPALACHIAN J	2	0.0154931%
APPALACHIAN P	2	0.0154931%
APPLING COUNT	5	0.0387327%
ARCADE POLICE	1	0.0077465%
ARLINGTON POL	2	0.0154931%
ARMSTRONG STA	1	0.0077465%
ASHBURN POLIC	3	0.0232396%
ATHENS DIVERS	6	0.0464792%
ATHENS-CLARK	121	0.9373305%
ATHENS-CLARKE	8	0.0619723%
ATKINSON COUN	2	0.0154931%
ATLANTA BUREA	2	0.0154931%
ATLANTA JUDIC	1	0.0077465%
ATLANTA POLIC	651	5.0429933%
ATLANTA PUBLI	1	0.0077465%
ATLANTIC JUDI	2	0.0154931%

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For the year ended June 30, 2014

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
AUBURN POLICE	3	0.0232396%
AUGUSTA DIVER	1	0.0077465%
AUGUSTA JUDIC	4	0.0309861%
AUGUSTA STATE	16	0.1239445%
AUGUSTA TECHN	2	0.0154931%
AUGUSTA-RICHM	0	0.0000000%
AUSTELL POLIC	5	0.0387327%
AVONDALE ESTA	11	0.0852119%
BACON COUNTY	5	0.0387327%
BAINBRIDGE CO	1	0.0077465%
BAINBRIDGE MA	2	0.0154931%
BAINBRIDGE PO	10	0.0774653%
BAKER COUNTY	1	0.0077465%
BALDWIN COUNT	28	0.2169029%
BALDWIN POLIC	4	0.0309861%
BALL GROUND P	1	0.0077465%
BANKS COUNTY	5	0.0387327%
BARNESVILLE P	6	0.0464792%
BARROW COUNTY	25	0.1936633%
BARTOW CO. SC	2	0.0154931%
BARTOW COUNTY	40	0.3098613%
BAXLEY POLICE	4	0.0309861%
BEN HILL COUN	6	0.0464792%
BERRIEN COUNT	6	0.0464792%
BIBB CO. BD.	3	0.0232396%
BIBB CO. PROB	3	0.0232396%
BIBB COUNTY S	157	1.2162057%
BLACKSHEAR PO	7	0.0542257%
BLAIRSVILLE P	2	0.0154931%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
BLAKELY POLIC	1	0.0077465%
BLECKLEY COUN	2	0.0154931%
BLOOMINGDALE	13	0.1007049%
BLUE RIDGE JU	1	0.0077465%
BLUE RIDGE PO	7	0.0542257%
BOWDON POLICE	3	0.0232396%
BRANTLEY COUN	7	0.0542257%
BRASELTON POL	3	0.0232396%
BREMEN POLICE	2	0.0154931%
BROOKHAVEN PO	24	0.1859168%
BROOKLET POLI	1	0.0077465%
BROOKS COUNTY	3	0.0232396%
BRUNSWICK JUD	1	0.0077465%
BRUNSWICK POL	10	0.0774653%
BRYAN COUNTY	11	0.0852119%
BUCHANAN POLI	3	0.0232396%
BUENA VISTA P	1	0.0077465%
BULLOCH COUNT	57	0.4415524%
BURKE COUNTY	1	0.0077465%
BUTLER POLICE	4	0.0309861%
BUTTS COUNTY	7	0.0542257%
BYRON POLICE	4	0.0309861%
CAIRO POLICE	8	0.0619723%
CALHOUN COUNT	2	0.0154931%
CALHOUN POLIC	31	0.2401425%
CAMDEN COUNTY	53	0.4105663%
CAMILLA POLIC	2	0.0154931%
CANDLER COUNT	3	0.0232396%
CANON POLICE	1	0.0077465%

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Schedule of Employer Allocations

For the year ended June 30, 2014

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
CANTON POLICE	16	0.1239445%
CARROLL COUNT	87	0.6739484%
CARROLLTON PO	50	0.3873267%
CARTERSVILLE	20	0.1549307%
CATOOSA COUNT	10	0.0774653%
CAVE SPRING P	1	0.0077465%
CEDARTOWN POL	16	0.1239445%
CENTERVILLE P	1	0.0077465%
CENTRAL GA TE	2	0.0154931%
CHAMBLEE POLI	49	0.3795801%
CHARLTON COUN	3	0.0232396%
CHATHAM CO. D	1	0.0077465%
CHATHAM CO. J	1	0.0077465%
CHATHAM COUNT	127	0.9838097%
CHATSWORTH PO	15	0.1161980%
CHATTAHOOCHEE	4	0.0309861%
CHATTOOGA COU	4	0.0309861%
CHEROKEE CO.	4	0.0309861%
CHEROKEE COUN	106	0.8211325%
CHEROKEE JUDI	3	0.0232396%
CLARKE CO. ST	4	0.0309861%
CLARKE COUNTY	39	0.3021148%
CLARKESVILLE	3	0.0232396%
CLARKSTON POL	5	0.0387327%
CLAXTON POLIC	4	0.0309861%
CLAY COUNTY S	1	0.0077465%
CLAYTON CO.DI	5	0.0387327%
CLAYTON COUNT	125	0.9683167%
CLAYTON CTY S	3	0.0232396%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
CLAYTON JUDIC	3	0.0232396%
CLAYTON POLIC	20	0.1549307%
CLAYTON STATE	0	0.0000000%
CLEVELAND POL	12	0.0929584%
CLINCH COUNTY	2	0.0154931%
COASTAL CORRE	2	0.0154931%
COASTAL GEORG	1	0.0077465%
COBB COUNTY C	4	0.0309861%
COBB COUNTY P	259	2.0063522%
COBB COUNTY S	193	1.4950810%
COBB JUDICIAL	8	0.0619723%
COCHRAN POLIC	3	0.0232396%
COFFEE COUNTY	10	0.0774653%
COLLEGE PARK	27	0.2091564%
COLQUITT CO.	7	0.0542257%
COLQUITT COUN	20	0.1549307%
COLQUITT POLI	1	0.0077465%
COLUMBIA CO M	2	0.0154931%
COLUMBIA CO.B	1	0.0077465%
COLUMBIA COUN	34	0.2633821%
COLUMBUS CONS	245	1.8979007%
COLUMBUS METR	1	0.0077465%
COLUMBUS STAT	3	0.0232396%
COMER POLICE	1	0.0077465%
COMMERCE POLI	9	0.0697188%
CONASAUGA JUD	1	0.0077465%
CONYERS POLIC	18	0.1394376%
COOK COUNTY S	4	0.0309861%
CORDELE JUDIC	1	0.0077465%

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(A Component Unit of the State of Georgia)

Schedule of Employer Allocations

For the year ended June 30, 2014

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
CORDELE POLIC	7	0.0542257%
CORNELIA POLI	6	0.0464792%
COVINGTON POL	47	0.3640871%
COWETA CO. CO	61	0.4725385%
COWETA CO. DI	1	0.0077465%
COWETA COUNTY	102	0.7901464%
COWETA JUDICI	2	0.0154931%
CRAWFORD COUN	3	0.0232396%
CRISP COUNTY	34	0.2633821%
CUMMING POLIC	16	0.1239445%
CUSSETA-CHATT	0	0.0000000%
CUTHBERT POLI	1	0.0077465%
DADE COUNTY S	2	0.0154931%
DALLAS POLICE	1	0.0077465%
DALTON COLLEG	4	0.0309861%
DALTON POLICE	60	0.4647920%
DANIELSVILLE	2	0.0154931%
DARIEN POLICE	2	0.0154931%
DARTON COLLEG	2	0.0154931%
DAWSON COUNTY	21	0.1626772%
DECATUR CO. C	3	0.0232396%
DECATUR COUNT	25	0.1936633%
DECATUR POLIC	21	0.1626772%
DEKALB CO. BD	14	0.1084515%
DEKALB CO. DI	9	0.0697188%
DEKALB CO. PO	401	3.1063599%
DEKALB CO. PR	10	0.0774653%
DEKALB CO.MAR	13	0.1007049%
DEKALB COUNTY	75	0.5809900%

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(A Component Unit of the State of Georgia)

Schedule of Employer Allocations

For the year ended June 30, 2014

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
DEKALB TECH C	1	0.0077465%
DEPT.OF JUVEN	23	0.1781703%
DEPT.OF NATUR	247	1.9133938%
DILLARD POLIC	1	0.0077465%
DODGE CORRECT	5	0.0387327%
DODGE COUNTY	5	0.0387327%
DOERUN POLICE	1	0.0077465%
DONALSONVILLE	2	0.0154931%
DOOLY COUNTY	13	0.1007049%
DORAVILLE POL	17	0.1316911%
DOUGHERTY CO.	11	0.0852119%
DOUGHERTY COU	37	0.2866217%
DOUGHERTY JUD	2	0.0154931%
DOUGLAS COUNT	78	0.6042296%
DOUGLAS JUDIC	2	0.0154931%
DOUGLAS POLIC	10	0.0774653%
DOUGLASVILLE	51	0.3950732%
DUBLIN POLICE	16	0.1239445%
DULUTH POLICE	18	0.1394376%
DUNWOODY POLI	30	0.2323960%
EARLY COUNTY	6	0.0464792%
EAST DUBLIN P	1	0.0077465%
EAST ELLIJAY	6	0.0464792%
EAST GEORGIA	1	0.0077465%
EAST POINT PO	26	0.2014099%
EASTERN JUDIC	2	0.0154931%
EASTMAN POLIC	2	0.0154931%
EATONTON POLI	4	0.0309861%
ECHOLS COUNTY	2	0.0154931%

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For the year ended June 30, 2014

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
EFFINGHAM CO.	3	0.0232396%
EFFINGHAM COU	11	0.0852119%
ELBERT COUNTY	12	0.0929584%
ELBERTON POLI	10	0.0774653%
ELLAVILLE POL	6	0.0464792%
ELLIJAY POLIC	11	0.0852119%
EMANUEL COUNT	8	0.0619723%
EMERSON POLIC	2	0.0154931%
ENOTAH JUDICI	1	0.0077465%
ETON POLICE D	3	0.0232396%
EUHARLEE POLI	1	0.0077465%
EVANS COUNTY	5	0.0387327%
FAIRBURN POLI	15	0.1161980%
FAIRMOUNT POL	3	0.0232396%
FANNIN COUNTY	17	0.1316911%
FAYETTE COUNT	76	0.5887365%
FAYETTEVILLE	34	0.2633821%
FITZGERALD PO	13	0.1007049%
FLOWERY BRANC	5	0.0387327%
FLOYD CO. COR	30	0.2323960%
FLOYD CO.DIST	1	0.0077465%
FLOYD COUNTY	68	0.5267643%
FOREST PARK P	24	0.1859168%
FORESTRY COMM	1	0.0077465%
FORSYTH CO. D	5	0.0387327%
FORSYTH COUNT	85	0.6584553%
FORSYTH POLIC	6	0.0464792%
FORT GAINES P	3	0.0232396%
FORT VALLEY P	24	0.1859168%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
FORT VALLEY S	0	0.0000000%
FRANKLIN CO.	2	0.0154931%
FRANKLIN COUN	17	0.1316911%
FRANKLIN POLI	9	0.0697188%
FT OGLETHORPE	8	0.0619723%
FULTON CO. DI	17	0.1316911%
FULTON CO. PR	1	0.0077465%
FULTON CO.BD.	18	0.1394376%
FULTON COUNTY	159	1.2316988%
GA BUREAU OF	186	1.4408552%
GA COLLEGE &	9	0.0697188%
GA DEPT OF AG	2	0.0154931%
GA DEPT. OF C	1,060	8.2113254%
GA HEALTH SCI	4	0.0309861%
GA INSTITUTE	22	0.1704237%
GA P O S T PO	2	0.0154931%
GA P.O.S.T. C	6	0.0464792%
GA PARDONS &	186	1.4408552%
GA REGIONAL H	1	0.0077465%
GA SECRETARY	7	0.0542257%
GA STATE BUIL	1	0.0077465%
GA STATE PRIS	1	0.0077465%
GA TRAINING &	2	0.0154931%
GA. AVIATION	1	0.0077465%
GA.INSURANCE-	10	0.0774653%
GAINESVILLE D	1	0.0077465%
GAINESVILLE P	65	0.5035247%
GAINESVILLE S	5	0.0387327%
GARDEN CITY P	22	0.1704237%

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(A Component Unit of the State of Georgia)

Schedule of Employer Allocations

For the year ended June 30, 2014

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
GDOT INVESTIG	77	0.5964831%
GEORGIA GWINN	8	0.0619723%
GEORGIA MEDIC	7	0.0542257%
GEORGIA PERIM	6	0.0464792%
GEORGIA PORTS	23	0.1781703%
GEORGIA SOUTH	12	0.0929584%
GEORGIA STATE	16	0.1239445%
GEORIGA REGEN	3	0.0232396%
GILMER COUNTY	42	0.3253544%
GLASCOCK COUN	1	0.0077465%
GLYNN CO. BOA	3	0.0232396%
GLYNN CO. POL	13	0.1007049%
GLYNN COUNTY	8	0.0619723%
GORDON COUNTY	39	0.3021148%
GORDON JR. CO	5	0.0387327%
GORDON POLICE	3	0.0232396%
GOV.OFFICE-CO	3	0.0232396%
GRADY COUNTY	5	0.0387327%
GRANTVILLE PO	1	0.0077465%
GRAY POLICE D	11	0.0852119%
GREENE COUNTY	18	0.1394376%
GREENSBORO PO	3	0.0232396%
GRIFFIN JUDIC	1	0.0077465%
GRIFFIN POLIC	31	0.2401425%
GROVETOWN POL	5	0.0387327%
GWINNETT CO.	399	3.0908668%
GWINNETT COUN	187	1.4486018%
GWINNETT JUDI	14	0.1084515%
HABERSHAM COU	15	0.1161980%

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Schedule of Employer Allocations

For the year ended June 30, 2014

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
HAGAN POLICE	1	0.0077465%
HAHIRA POLICE	2	0.0154931%
HALL CO. CORR	18	0.1394376%
HALL CO. ENFO	1	0.0077465%
HALL COUNTY M	1	0.0077465%
HALL COUNTY P	3	0.0232396%
HALL COUNTY S	103	0.7978929%
HAMPTON POLIC	5	0.0387327%
HANCOCK COUNT	0	0.0000000%
HAPEVILLE POL	12	0.0929584%
HARALSON COUN	13	0.1007049%
HARLEM POLICE	2	0.0154931%
HARRIS COUNTY	17	0.1316911%
HART COUNTY S	10	0.0774653%
HARTWELL POLI	13	0.1007049%
HAZLEHURST PO	5	0.0387327%
HEARD COUNTY	4	0.0309861%
HELENA POLICE	2	0.0154931%
HENRY CO.DIST	2	0.0154931%
HENRY COUNTY	169	1.3091641%
HEPHZIBAH POL	3	0.0232396%
HIAWASSEE POL	2	0.0154931%
HILTONIA POLI	1	0.0077465%
HINESVILLE PO	36	0.2788752%
HIRAM POLICE	8	0.0619723%
HOGANSVILLE P	2	0.0154931%
HOLLY SPRINGS	19	0.1471841%
HOMERVILLE PO	1	0.0077465%
HOUSTON COUNT	101	0.7823999%

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Schedule of Employer Allocations

For the year ended June 30, 2014

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
HOUSTON JUDIC	2	0.0154931%
IRWIN COUNTY	6	0.0464792%
JACKSON CO. C	3	0.0232396%
JACKSON COUNT	27	0.2091564%
JACKSON POLIC	14	0.1084515%
JASPER COUNTY	4	0.0309861%
JASPER POLICE	9	0.0697188%
JEFF DAVIS CO	8	0.0619723%
JEFFERSON CO.	4	0.0309861%
JEFFERSON COU	8	0.0619723%
JEFFERSON POL	2	0.0154931%
JENKINS COUNT	1	0.0077465%
JESUP POLICE	26	0.2014099%
JOHNS CREEK P	27	0.2091564%
JOHNSON COUNT	1	0.0077465%
JONES COUNTY	42	0.3253544%
JONESBORO POL	6	0.0464792%
KENNESAW POLI	18	0.1394376%
KENNESAW STAT	18	0.1394376%
KINGSLAND POL	6	0.0464792%
LAFAYETTE POL	9	0.0697188%
LAGRANGE POLI	60	0.4647920%
LAKE CITY POL	17	0.1316911%
LAKELAND POLI	1	0.0077465%
LAMAR COUNTY	10	0.0774653%
LANIER COUNTY	1	0.0077465%
LAURENS COUNT	60	0.4647920%
LAVONIA POLIC	16	0.1239445%
LAWRENCEVILLE	46	0.3563405%

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State's Proportionate Share Associated with:		
LEAVE OF ABSE	12	0.0929584%
LEE COUNTY MA	1	0.0077465%
LEE COUNTY SH	15	0.1161980%
LEESBURG POLI	11	0.0852119%
LIBERTY COUNT	33	0.2556356%
LILBURN POLIC	11	0.0852119%
LINCOLN COUNT	2	0.0154931%
LINCOLNTON PO	1	0.0077465%
LITHONIA POLI	1	0.0077465%
LOCUST GROVE	3	0.0232396%
LOGANVILLE PO	11	0.0852119%
LONG COUNTY S	7	0.0542257%
LOOKOUT MOUNT	2	0.0154931%
LOOKOUT MTN.	2	0.0154931%
LOUISVILLE PO	3	0.0232396%
LOVEJOY POLIC	1	0.0077465%
LOWNDES COUNT	35	0.2711287%
LUDOWICI POLI	1	0.0077465%
LUMBER CITY P	1	0.0077465%
LUMPKIN COUNT	22	0.1704237%
LYONS POLICE	5	0.0387327%
MACON COLLEGE	3	0.0232396%
MACON COUNTY	2	0.0154931%
MACON DIVERSI	1	0.0077465%
MACON JUDICIA	0	0.0000000%
MACON POLICE	56	0.4338059%
MADISON COUNT	18	0.1394376%
MADISON POLIC	6	0.0464792%
MANCHESTER PO	7	0.0542257%

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For the year ended June 30, 2014

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State's Proportionate Share Associated with:		
MARIETTA POLI	82	0.6352157%
MARION COUNTY	3	0.0232396%
MARTA POLICE	109	0.8443721%
MAYSVILLE POL	1	0.0077465%
MCCAYSVILLE P	1	0.0077465%
MCDONOUGH POL	20	0.1549307%
MCDUFFIE COUN	7	0.0542257%
MCINTOSH COUN	8	0.0619723%
MCINTYRE POLI	5	0.0387327%
MCRAE POLICE	4	0.0309861%
MERIWETHER CO	6	0.0464792%
METTER POLICE	5	0.0387327%
MIDDLE GEORGI	2	0.0154931%
MIDWAY POLICE	0	0.0000000%
MILAN POLICE	1	0.0077465%
MILITARY SERV	32	0.2478891%
MILLEDGEVILLE	8	0.0619723%
MILLEN POLICE	10	0.0774653%
MILLER COUNTY	1	0.0077465%
MILTON POLICE	21	0.1626772%
MITCHELL COUN	7	0.0542257%
MOLENA POLICE	1	0.0077465%
MONROE COUNTY	26	0.2014099%
MONROE POLICE	34	0.2633821%
MONTEZUMA POL	8	0.0619723%
MONTGOMERY CO	2	0.0154931%
MORGAN COUNTY	10	0.0774653%
MORROW POLICE	30	0.2323960%
MOULTRIE POLI	6	0.0464792%

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Employer Allocations

For the year ended June 30, 2014

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
MOUNT AIRY PO	1	0.0077465%
MOUNT VERNON	2	0.0154931%
MOUNT ZION PO	2	0.0154931%
MOUNTAIN CITY	0	0.0000000%
MOUNTAIN JUDI	1	0.0077465%
MURRAY COUNTY	47	0.3640871%
MUSCOGEE CO.	11	0.0852119%
MUSCOGEE COUN	76	0.5887365%
NAHUNTA POLIC	1	0.0077465%
NASHVILLE MAR	1	0.0077465%
NASHVILLE POL	3	0.0232396%
NEWNAN POLICE	26	0.2014099%
NEWTON CO. SH	36	0.2788752%
NEWTON CO.DIS	2	0.0154931%
NICHOLLS POLI	2	0.0154931%
NORCROSS POLI	15	0.1161980%
NORMAN PARK P	1	0.0077465%
NORTH GA TECH	1	0.0077465%
NORTH GEORGIA	3	0.0232396%
NORTHEASTERN	3	0.0232396%
NORTHERN JUDI	5	0.0387327%
OAKWOOD POLIC	2	0.0154931%
OCILLA POLICE	4	0.0309861%
OCONEE COUNTY	54	0.4183128%
OCONEE JUDICI	1	0.0077465%
OGEECHEE JUDI	2	0.0154931%
OGLETHORPE CO	6	0.0464792%
OMEGA POLICE	3	0.0232396%
OXFORD POLICE	1	0.0077465%

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Employer Allocations

For the year ended June 30, 2014

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
P.O.A.& B. FU	9	0.0697188%
PALMETTO POLI	4	0.0309861%
PATAULA JUDIC	1	0.0077465%
PAULDING COUN	74	0.5732435%
PAULDING JUDI	3	0.0232396%
PEACH COUNTY	8	0.0619723%
PEACHTREE CIT	23	0.1781703%
PEARSON POLIC	3	0.0232396%
PELHAM POLICE	1	0.0077465%
PEMBROKE POLI	3	0.0232396%
PENDERGRASS P.D.	1	0.0077465%
PERRY POLICE	14	0.1084515%
PICKENS CO.SH	7	0.0542257%
PIERCE COUNTY	5	0.0387327%
PIKE COUNTY S	11	0.0852119%
PINE LAKE POL	3	0.0232396%
PINE MOUNTAIN	3	0.0232396%
PLAINS POLICE	1	0.0077465%
POLK COUNTY P	7	0.0542257%
POLK COUNTY S	9	0.0697188%
POOLER POLICE	9	0.0697188%
PORT WENTWORT	5	0.0387327%
PORTAL POLICE	1	0.0077465%
PORTERDALE PO	0	0.0000000%
POWDER SPRING	9	0.0697188%
PROSECUTING A	2	0.0154931%
PUBLIC SAFETY	623	4.8260903%
PUBLIC SERVIC	1	0.0077465%
PULASKI COUNT	8	0.0619723%

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Employer Allocations

For the year ended June 30, 2014

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
PUTNAM COUNTY	9	0.0697188%
QUITMAN COUNT	2	0.0154931%
RABUN CO. MAR	2	0.0154931%
RABUN COUNTY	8	0.0619723%
RANDOLPH COUN	3	0.0232396%
REIDSVILLE PO	1	0.0077465%
REMERTON POLI	1	0.0077465%
RESACA POLICE	1	0.0077465%
REVENUE DEPAR	21	0.1626772%
REYNOLDS POLI	2	0.0154931%
RICHMOND CO.	22	0.1704237%
RICHMOND COUN	125	0.9683167%
RICHMOND HILL	13	0.1007049%
RINCON POLICE	4	0.0309861%
RINGGOLD POLI	1	0.0077465%
RIVERDALE POL	22	0.1704237%
ROBERTA POLIC	2	0.0154931%
ROCKDALE CO.D	0	0.0000000%
ROCKDALE COUN	55	0.4260593%
ROCKDALE JUDI	1	0.0077465%
ROCKMART POLI	3	0.0232396%
ROME DIVERSIO	1	0.0077465%
ROME JUDICIAL	2	0.0154931%
ROME POLICE D	70	0.5422573%
ROOSEVELT FAC	1	0.0077465%
ROSSVILLE POL	4	0.0309861%
ROSWELL POLIC	66	0.5112712%
ROYSTON POLIC	1	0.0077465%
SALE CITY POL	1	0.0077465%

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Employer Allocations

For the year ended June 30, 2014

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
SANDERSVILLE	1	0.0077465%
SANDY SPRINGS	58	0.4492989%
SAVANNAH AIRP	7	0.0542257%
SAVANNAH MUNI	1	0.0077465%
SAVANNAH STAT	1	0.0077465%
SAVANNAH TECH	2	0.0154931%
SAVANNAH/CHAT	432	3.3465024%
SAVANNAH-CHAT	6	0.0464792%
SCHLEY COUNTY	1	0.0077465%
SCREVEN COUNT	3	0.0232396%
SCREVEN POLIC	2	0.0154931%
SEMINOLE COUN	7	0.0542257%
SENOIA POLICE	2	0.0154931%
SHILOH POLICE	2	0.0154931%
SMYRNA POLICE	32	0.2478891%
SNELLVILLE PO	20	0.1549307%
SOCIAL CIRCLE	3	0.0232396%
SOPERTON POLI	1	0.0077465%
SOUTH GEORGIA	2	0.0154931%
SOUTHERN CRES	5	0.0387327%
SOUTHERN JUDI	1	0.0077465%
SOUTHERN POLY	4	0.0309861%
SOUTHWESTERN	1	0.0077465%
SPALDING CORR	34	0.2633821%
SPALDING COUN	36	0.2788752%
SPALDING CTY	4	0.0309861%
SPARTA POLICE	3	0.0232396%
SPRINGFIELD P	2	0.0154931%
ST MARYS POLI	2	0.0154931%

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Employer Allocations

For the year ended June 30, 2014

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
STATESBORO PO	36	0.2788752%
STATHAM POLIC	5	0.0387327%
STEPHENS COUN	5	0.0387327%
STEWART COUNT	1	0.0077465%
STILLMORE POL	0	0.0000000%
STONE MOUNTAI	7	0.0542257%
STONE MTN. ME	3	0.0232396%
SUMMERVILLE P	8	0.0619723%
SUMTER CO. CO	4	0.0309861%
SUMTER COUNTY	7	0.0542257%
SUWANEE POLIC	30	0.2323960%
SWAINSBORO PO	8	0.0619723%
SWGGA REGIONAL	1	0.0077465%
SYLVANIA POLI	1	0.0077465%
SYLVESTER POL	4	0.0309861%
TALBOT COUNTY	5	0.0387327%
TALIAFERRO CO	9	0.0697188%
TALLAPOOSA PO	8	0.0619723%
TALLULAH FALL	2	0.0154931%
TATTNALL COUN	9	0.0697188%
TAYLOR COUNTY	7	0.0542257%
TELFAIR COUNT	2	0.0154931%
TENNILLE POLI	2	0.0154931%
TERRELL CO. C	1	0.0077465%
THOMAS COUNTY	11	0.0852119%
THOMASTON POL	7	0.0542257%
THOMASVILLE P	54	0.4183128%
THOMSON POLIC	1	0.0077465%
THUNDERBOLT P	8	0.0619723%

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Employer Allocations

For the year ended June 30, 2014

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
TIFT COUNTY S	17	0.1316911%
TIFTON JUDICI	3	0.0232396%
TIFTON POLICE	34	0.2633821%
TOCCOA POLICE	15	0.1161980%
TOOMBS COUNTY	10	0.0774653%
TOWNS COUNTY	8	0.0619723%
TRENTON POLIC	4	0.0309861%
TREUTLEN COUN	3	0.0232396%
TRION POLICE	2	0.0154931%
TROUP CO. COR	2	0.0154931%
TROUP COUNTY	23	0.1781703%
TUNNEL HILL P	1	0.0077465%
TURNER COUNTY	4	0.0309861%
TWIGGS COUNTY	7	0.0542257%
TWIN CITY POL	1	0.0077465%
TYBEE ISLAND	15	0.1161980%
TYRONE POLICE	6	0.0464792%
UGA POLICE DE	19	0.1471841%
UNION CITY PO	8	0.0619723%
UNION COUNTY	19	0.1471841%
UNION POINT P	1	0.0077465%
UNIVERSITY OF	7	0.0542257%
UPSON COUNTY	17	0.1316911%
VALDOSTA POLI	38	0.2943683%
VALDOSTA STAT	4	0.0309861%
VARNELL POLIC	1	0.0077465%
VIDALIA POLIC	6	0.0464792%
VIENNA POLICE	5	0.0387327%
VILLA RICA PO	10	0.0774653%

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Employer Allocations

For the year ended June 30, 2014

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
WALKER COUNTY	18	0.1394376%
WALTON COUNTY	121	0.9373305%
WARE CORRECTI	4	0.0309861%
WARE COUNTY S	13	0.1007049%
WARNER ROBINS	36	0.2788752%
WARWICK POLIC	1	0.0077465%
WASHINGTON CO	4	0.0309861%
WASHINGTON PO	9	0.0697188%
WATKINSVILLE	3	0.0232396%
WAYCROSS POLI	34	0.2633821%
WAYNE CORRECT	1	0.0077465%
WAYNE COUNTY	16	0.1239445%
WAYNESBORO PO	3	0.0232396%
WEBSTER COUNT	2	0.0154931%
WEST GA TECHN	1	0.0077465%
WEST POINT PO	5	0.0387327%
WESTERN JUDIC	1	0.0077465%
WHEELER COUNT	1	0.0077465%
WHIGHAM POLIC	1	0.0077465%
WHITE COUNTY	17	0.1316911%
WHITESBURG PO	3	0.0232396%
WHITFIELD COU	31	0.2401425%
WILCOX COUNTY	1	0.0077465%
WILKES COUNTY	6	0.0464792%
WILKINSON COU	4	0.0309861%
WILLACOOCHEE	1	0.0077465%
WINDER POLICE	18	0.1394376%
WINTERVILLE P	1	0.0077465%
WOODBURY POLI	4	0.0309861%

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Employer Allocations

For the year ended June 30, 2014

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
WOODSTOCK POL	10	0.0774653%
WORLD CONGRES	5	0.0387327%
WORTH COUNTY	4	0.0309861%
WRENS POLICE	1	0.0077465%
WRIGHTSVILLE	2	0.0154931%
ZEBULON POLIC	2	0.0154931%
	<hr/>	<hr/>
TOTAL STATE OF GEORGIA	<u>12,909</u>	100.0000000%
Each Employer of Plan Members - Employer Share		<hr/> 0.0000000%
Total for All Entities		<hr/> <u>100.0000000%</u>

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
ABRAHAM BALDW	\$ (5,863)		\$ 217
ACWORTH POLIC	(23,454)		869
ADAIRSVILLE P	(11,727)		434
ADEL POLICE D	(15,636)		579
ALAMO POLICE	0		0
ALBANY DIVERS	0		0
ALBANY POLICE	(39,090)		1,448
ALBANY STATE	(1,954)		72
ALCOVY JUDICI	(3,909)		145
ALMA POLICE D	(7,818)		290
ALPHARETTA PO	(91,860)		3,402
ALTO POLICE D	(3,909)		145
AMERICUS POLI	(7,818)		290
AMERICUS PUBL	(3,909)		145
APPALACHIAN J	(3,909)		145
APPALACHIAN P	(3,909)		145
APPLING COUNT	(9,772)		362
ARCADE POLICE	(1,954)		72
ARLINGTON POL	(3,909)		145
ARMSTRONG STA	(1,954)		72
ASHBURN POLIC	(5,863)		217
ATHENS DIVERS	(11,727)		434
ATHENS-CLARK	(236,492)		8,758
ATHENS-CLARKE	(15,636)		579
ATKINSON COUN	(3,909)		145
ATLANTA BUREA	(3,909)		145
ATLANTA JUDIC	(1,954)		72
ATLANTA POLIC	(1,272,365)		47,120
ATLANTA PUBLI	(1,954)		72
ATLANTIC JUDI	(3,909)		145

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
AUBURN POLICE	(5,863)		217
AUGUSTA DIVER	(1,954)		72
AUGUSTA JUDIC	(7,818)		290
AUGUSTA STATE	(31,272)		1,158
AUGUSTA TECHN	(3,909)		145
AUGUSTA-RICHM	0		0
AUSTELL POLIC	(9,772)		362
AVONDALE ESTA	(21,499)		796
BACON COUNTY	(9,772)		362
BAINBRIDGE CO	(1,954)		72
BAINBRIDGE MA	(3,909)		145
BAINBRIDGE PO	(19,545)		724
BAKER COUNTY	(1,954)		72
BALDWIN COUNT	(54,725)		2,027
BALDWIN POLIC	(7,818)		290
BALL GROUND P	(1,954)		72
BANKS COUNTY	(9,772)		362
BARNESVILLE P	(11,727)		434
BARROW COUNTY	(48,862)		1,810
BARTOW CO. SC	(3,909)		145
BARTOW COUNTY	(78,179)		2,895
BAXLEY POLICE	(7,818)		290
BEN HILL COUN	(11,727)		434
BERRIEN COUNT	(11,727)		434
BIBB CO. BD.	(5,863)		217
BIBB CO. PROB	(5,863)		217
BIBB COUNTY S	(306,853)		11,364
BLACKSHEAR PO	(13,681)		507
BLAIRSVILLE P	(3,909)		145

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	<u>Total Deferred Inflows of Resources</u>	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
BLAKELY POLIC	(1,954)		72
BLECKLEY COUN	(3,909)		145
BLOOMINGDALE	(25,408)		941
BLUE RIDGE JU	(1,954)		72
BLUE RIDGE PO	(13,681)		507
BOWDON POLICE	(5,863)		217
BRANTLEY COUN	(13,681)		507
BRASELTON POL	(5,863)		217
BREMEN POLICE	(3,909)		145
BROOKHAVEN PO	(46,907)		1,737
BROOKLET POLI	(1,954)		72
BROOKS COUNTY	(5,863)		217
BRUNSWICK JUD	(1,954)		72
BRUNSWICK POL	(19,545)		724
BRYAN COUNTY	(21,499)		796
BUCHANAN POLI	(5,863)		217
BUENA VISTA P	(1,954)		72
BULLOCH COUNT	(111,405)		4,126
BURKE COUNTY	(1,954)		72
BUTLER POLICE	(7,818)		290
BUTTS COUNTY	(13,681)		507
BYRON POLICE	(7,818)		290
CAIRO POLICE	(15,636)		579
CALHOUN COUNT	(3,909)		145
CALHOUN POLIC	(60,589)		2,244
CAMDEN COUNTY	(103,587)		3,836
CAMILLA POLIC	(3,909)		145
CANDLER COUNT	(5,863)		217
CANON POLICE	(1,954)		72

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
CANTON POLICE	(31,272)		1,158
CARROLL COUNT	(170,040)		6,297
CARROLLTON PO	(97,724)		3,619
CARTERSVILLE	(39,090)		1,448
CATOOSA COUNT	(19,545)		724
CAVE SPRING P	(1,954)		72
CEDARTOWN POL	(31,272)		1,158
CENTERVILLE P	(1,954)		72
CENTRAL GA TE	(3,909)		145
CHAMBLEE POLI	(95,769)		3,547
CHARLTON COUN	(5,863)		217
CHATHAM CO. D	(1,954)		72
CHATHAM CO. J	(1,954)		72
CHATHAM COUNT	(248,219)		9,192
CHATSWORTH PO	(29,317)		1,086
CHATTAHOOCHEE	(7,818)		290
CHATTOOGA COU	(7,818)		290
CHEROKEE CO.	(7,818)		290
CHEROKEE COUN	(207,175)		7,672
CHEROKEE JUDI	(5,863)		217
CLARKE CO. ST	(7,818)		290
CLARKE COUNTY	(76,225)		2,823
CLARKESVILLE	(5,863)		217
CLARKSTON POL	(9,772)		362
CLAXTON POLIC	(7,818)		290
CLAY COUNTY S	(1,954)		72
CLAYTON CO.DI	(9,772)		362
CLAYTON COUNT	(244,310)		9,048
CLAYTON CTY S	(5,863)		217

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
CLAYTON JUDIC	(5,863)		217
CLAYTON POLIC	(39,090)		1,448
CLAYTON STATE	0		0
CLEVELAND POL	(23,454)		869
CLINCH COUNTY	(3,909)		145
COASTAL CORRE	(3,909)		145
COASTAL GEORG	(1,954)		72
COBB COUNTY C	(7,818)		290
COBB COUNTY P	(506,210)		18,747
COBB COUNTY S	(377,214)		13,970
COBB JUDICIAL	(15,636)		579
COCHRAN POLIC	(5,863)		217
COFFEE COUNTY	(19,545)		724
COLLEGE PARK	(52,771)		1,954
COLQUITT CO.	(13,681)		507
COLQUITT COUN	(39,090)		1,448
COLQUITT POLI	(1,954)		72
COLUMBIA CO M	(3,909)		145
COLUMBIA CO.B	(1,954)		72
COLUMBIA COUN	(66,452)		2,461
COLUMBUS CONS	(478,847)		17,733
COLUMBUS METR	(1,954)		72
COLUMBUS STAT	(5,863)		217
COMER POLICE	(1,954)		72
COMMERCE POLI	(17,590)		651
CONASAUGA JUD	(1,954)		72
CONYERS POLIC	(35,181)		1,303
COOK COUNTY S	(7,818)		290
CORDELE JUDIC	(1,954)		72

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
CORDELE POLIC	(13,681)		507
CORNELIA POLI	(11,727)		434
COVINGTON POL	(91,860)		3,402
COWETA CO. CO	(119,223)		4,415
COWETA CO. DI	(1,954)		72
COWETA COUNTY	(199,357)		7,383
COWETA JUDICI	(3,909)		145
CRAWFORD COUN	(5,863)		217
CRISP COUNTY	(66,452)		2,461
CUMMING POLIC	(31,272)		1,158
CUSSETA-CHATT	0		0
CUTHBERT POLI	(1,954)		72
DADE COUNTY S	(3,909)		145
DALLAS POLICE	(1,954)		72
DALTON COLLEG	(7,818)		290
DALTON POLICE	(117,269)		4,343
DANIELSVILLE	(3,909)		145
DARIEN POLICE	(3,909)		145
DARTON COLLEG	(3,909)		145
DAWSON COUNTY	(41,044)		1,520
DECATUR CO. C	(5,863)		217
DECATUR COUNT	(48,862)		1,810
DECATUR POLIC	(41,044)		1,520
DEKALB CO. BD	(27,363)		1,013
DEKALB CO. DI	(17,590)		651
DEKALB CO. PO	(783,745)		29,025
DEKALB CO. PR	(19,545)		724
DEKALB CO.MAR	(25,408)		941
DEKALB COUNTY	(146,586)		5,429

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
DEKALB TECH C	(1,954)		72
DEPT.OF JUVEN	(44,953)		1,665
DEPT.OF NATUR	(482,756)		17,878
DILLARD POLIC	(1,954)		72
DODGE CORRECT	(9,772)		362
DODGE COUNTY	(9,772)		362
DOERUN POLICE	(1,954)		72
DONALSONVILLE	(3,909)		145
DOOLY COUNTY	(25,408)		941
DORAVILLE POL	(33,226)		1,230
DOUGHERTY CO.	(21,499)		796
DOUGHERTY COU	(72,316)		2,678
DOUGHERTY JUD	(3,909)		145
DOUGLAS COUNT	(152,449)		5,646
DOUGLAS JUDIC	(3,909)		145
DOUGLAS POLIC	(19,545)		724
DOUGLASVILLE	(99,678)		3,691
DUBLIN POLICE	(31,272)		1,158
DULUTH POLICE	(35,181)		1,303
DUNWOODY POLI	(58,634)		2,171
EARLY COUNTY	(11,727)		434
EAST DUBLIN P	(1,954)		72
EAST ELLIJAY	(11,727)		434
EAST GEORGIA	(1,954)		72
EAST POINT PO	(50,816)		1,882
EASTERN JUDIC	(3,909)		145
EASTMAN POLIC	(3,909)		145
EATONTON POLI	(7,818)		290
ECHOLS COUNTY	(3,909)		145

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
EFFINGHAM CO.	(5,863)		217
EFFINGHAM COU	(21,499)		796
ELBERT COUNTY	(23,454)		869
ELBERTON POLI	(19,545)		724
ELLAVILLE POL	(11,727)		434
ELLIJAY POLIC	(21,499)		796
EMANUEL COUNT	(15,636)		579
EMERSON POLIC	(3,909)		145
ENOTAH JUDICI	(1,954)		72
ETON POLICE D	(5,863)		217
EUHARLEE POLI	(1,954)		72
EVANS COUNTY	(9,772)		362
FAIRBURN POLI	(29,317)		1,086
FAIRMOUNT POL	(5,863)		217
FANNIN COUNTY	(33,226)		1,230
FAYETTE COUNT	(148,540)		5,501
FAYETTEVILLE	(66,452)		2,461
FITZGERALD PO	(25,408)		941
FLOWERY BRANC	(9,772)		362
FLOYD CO. COR	(58,634)		2,171
FLOYD CO.DIST	(1,954)		72
FLOYD COUNTY	(132,904)		4,922
FOREST PARK P	(46,907)		1,737
FORESTRY COMM	(1,954)		72
FORSYTH CO. D	(9,772)		362
FORSYTH COUNT	(166,131)		6,152
FORSYTH POLIC	(11,727)		434
FORT GAINES P	(5,863)		217
FORT VALLEY P	(46,907)		1,737

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
FORT VALLEY S	0		0
FRANKLIN CO.	(3,909)		145
FRANKLIN COUN	(33,226)		1,230
FRANKLIN POLI	(17,590)		651
FT OGLETHORPE	(15,636)		579
FULTON CO. DI	(33,226)		1,230
FULTON CO. PR	(1,954)		72
FULTON CO.BD.	(35,181)		1,303
FULTON COUNTY	(310,762)		11,509
GA BUREAU OF	(363,533)		13,463
GA COLLEGE &	(17,590)		651
GA DEPT OF AG	(3,909)		145
GA DEPT. OF C	(2,071,834)		76,741
GA HEALTH SCI	(7,818)		290
GA INSTITUTE	(42,998)		1,592
GA P O S T P O	(3,909)		145
GA P.O.S.T. C	(11,727)		434
GA PARDONS &	(363,533)		13,463
GA REGIONAL H	(1,954)		72
GA SECRETARY	(13,681)		507
GA STATE BUIL	(1,954)		72
GA STATE PRIS	(1,954)		72
GA TRAINING &	(3,909)		145
GA. AVIATION	(1,954)		72
GA.INSURANCE-	(19,545)		724
GAINESVILLE D	(1,954)		72
GAINESVILLE P	(127,041)		4,705
GAINESVILLE S	(9,772)		362
GARDEN CITY P	(42,998)		1,592

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
GDOT INVESTIG	(150,495)		5,573
GEORGIA GWINN	(15,636)		579
GEORGIA MEDIC	(13,681)		507
GEORGIA PERIM	(11,727)		434
GEORGIA PORTS	(44,953)		1,665
GEORGIA SOUTH	(23,454)		869
GEORGIA STATE	(31,272)		1,158
GEORIGA REGEN	(5,863)		217
GILMER COUNTY	(82,088)		3,040
GLASCOCK COUN	(1,954)		72
GLYNN CO. BOA	(5,863)		217
GLYNN CO. POL	(25,408)		941
GLYNN COUNTY	(15,636)		579
GORDON COUNTY	(76,225)		2,823
GORDON JR. CO	(9,772)		362
GORDON POLICE	(5,863)		217
GOV.OFFICE-CO	(5,863)		217
GRADY COUNTY	(9,772)		362
GRANTVILLE PO	(1,954)		72
GRAY POLICE D	(21,499)		796
GREENE COUNTY	(35,181)		1,303
GREENSBORO PO	(5,863)		217
GRIFFIN JUDIC	(1,954)		72
GRIFFIN POLIC	(60,589)		2,244
GROVETOWN POL	(9,772)		362
GWINNETT CO.	(779,836)		28,880
GWINNETT COUN	(365,487)		13,535
GWINNETT JUDI	(27,363)		1,013
HABERSHAM COU	(29,317)		1,086

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
HAGAN POLICE	(1,954)		72
HAHIRA POLICE	(3,909)		145
HALL CO. CORR	(35,181)		1,303
HALL CO. ENFO	(1,954)		72
HALL COUNTY M	(1,954)		72
HALL COUNTY P	(5,863)		217
HALL COUNTY S	(201,311)		7,455
HAMPTON POLIC	(9,772)		362
HANCOCK COUNT	0		0
HAPEVILLE POL	(23,454)		869
HARALSON COUN	(25,408)		941
HARLEM POLICE	(3,909)		145
HARRIS COUNTY	(33,226)		1,230
HART COUNTY S	(19,545)		724
HARTWELL POLI	(25,408)		941
HAZLEHURST PO	(9,772)		362
HEARD COUNTY	(7,818)		290
HELENA POLICE	(3,909)		145
HENRY CO.DIST	(3,909)		145
HENRY COUNTY	(330,307)		12,232
HEPHZIBAH POL	(5,863)		217
HIAWASSEE POL	(3,909)		145
HILTONIA POLI	(1,954)		72
HINESVILLE PO	(70,361)		2,606
HIRAM POLICE	(15,636)		579
HOGANSVILLE P	(3,909)		145
HOLLY SPRINGS	(37,135)		1,375
HOMERVILLE PO	(1,954)		72
HOUSTON COUNT	(197,402)		7,310

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
HOUSTON JUDIC	(3,909)		145
IRWIN COUNTY	(11,727)		434
JACKSON CO. C	(5,863)		217
JACKSON COUNT	(52,771)		1,954
JACKSON POLIC	(27,363)		1,013
JASPER COUNTY	(7,818)		290
JASPER POLICE	(17,590)		651
JEFF DAVIS CO	(15,636)		579
JEFFERSON CO.	(7,818)		290
JEFFERSON COU	(15,636)		579
JEFFERSON POL	(3,909)		145
JENKINS COUNT	(1,954)		72
JESUP POLICE	(50,816)		1,882
JOHNS CREEK P	(52,771)		1,954
JOHNSON COUNT	(1,954)		72
JONES COUNTY	(82,088)		3,040
JONESBORO POL	(11,727)		434
KENNESAW POLI	(35,181)		1,303
KENNESAW STAT	(35,181)		1,303
KINGSLAND POL	(11,727)		434
LAFAYETTE POL	(17,590)		651
LAGRANGE POLI	(117,269)		4,343
LAKE CITY POL	(33,226)		1,230
LAKELAND POLI	(1,954)		72
LAMAR COUNTY	(19,545)		724
LANIER COUNTY	(1,954)		72
LAURENS COUNT	(117,269)		4,343
LAVONIA POLIC	(31,272)		1,158
LAWRENCEVILLE	(89,906)		3,330

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
LEAVE OF ABSE	(23,454)		869
LEE COUNTY MA	(1,954)		72
LEE COUNTY SH	(29,317)		1,086
LEESBURG POLI	(21,499)		796
LIBERTY COUNT	(64,498)		2,389
LILBURN POLIC	(21,499)		796
LINCOLN COUNT	(3,909)		145
LINCOLNTON PO	(1,954)		72
LITHONIA POLI	(1,954)		72
LOCUST GROVE	(5,863)		217
LOGANVILLE PO	(21,499)		796
LONG COUNTY S	(13,681)		507
LOOKOUT MOUNT	(3,909)		145
LOOKOUT MTN.	(3,909)		145
LOUISVILLE PO	(5,863)		217
LOVEJOY POLIC	(1,954)		72
LOWNDES COUNT	(68,407)		2,533
LUDOWICI POLI	(1,954)		72
LUMBER CITY P	(1,954)		72
LUMPKIN COUNT	(42,998)		1,592
LYONS POLICE	(9,772)		362
MACON COLLEGE	(5,863)		217
MACON COUNTY	(3,909)		145
MACON DIVERSI	(1,954)		72
MACON JUDICIA	0		0
MACON POLICE	(109,451)		4,053
MADISON COUNT	(35,181)		1,303
MADISON POLIC	(11,727)		434
MANCHESTER PO	(13,681)		507

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
MARIETTA POLI	(160,267)		5,935
MARION COUNTY	(5,863)		217
MARTA POLICE	(213,038)		7,890
MAYSVILLE POL	(1,954)		72
MCCAYSVILLE P	(1,954)		72
MCDONOUGH POL	(39,090)		1,448
MCDUFFIE COUN	(13,681)		507
MCINTOSH COUN	(15,636)		579
MCINTYRE POLI	(9,772)		362
MCRAE POLICE	(7,818)		290
MERIWETHER CO	(11,727)		434
METTER POLICE	(9,772)		362
MIDDLE GEORGI	(3,909)		145
MIDWAY POLICE	0		0
MILAN POLICE	(1,954)		72
MILITARY SERV	(62,543)		2,316
MILLEDGEVILLE	(15,636)		579
MILLEN POLICE	(19,545)		724
MILLER COUNTY	(1,954)		72
MILTON POLICE	(41,044)		1,520
MITCHELL COUN	(13,681)		507
MOLENA POLICE	(1,954)		72
MONROE COUNTY	(50,816)		1,882
MONROE POLICE	(66,452)		2,461
MONTEZUMA POL	(15,636)		579
MONTGOMERY CO	(3,909)		145
MORGAN COUNTY	(19,545)		724
MORROW POLICE	(58,634)		2,171
MOULTRIE POLI	(11,727)		434

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
MOUNT AIRY PO	(1,954)		72
MOUNT VERNON	(3,909)		145
MOUNT ZION PO	(3,909)		145
MOUNTAIN CITY	0		0
MOUNTAIN JUDI	(1,954)		72
MURRAY COUNTY	(91,860)		3,402
MUSCOGEE CO.	(21,499)		796
MUSCOGEE COUN	(148,540)		5,501
NAHUNTA POLIC	(1,954)		72
NASHVILLE MAR	(1,954)		72
NASHVILLE POL	(5,863)		217
NEWNAN POLICE	(50,816)		1,882
NEWTON CO. SH	(70,361)		2,606
NEWTON CO.DIS	(3,909)		145
NICHOLLS POLI	(3,909)		145
NORCROSS POLI	(29,317)		1,086
NORMAN PARK P	(1,954)		72
NORTH GA TECH	(1,954)		72
NORTH GEORGIA	(5,863)		217
NORTHEASTERN	(5,863)		217
NORTHERN JUDI	(9,772)		362
OAKWOOD POLIC	(3,909)		145
OCILLA POLICE	(7,818)		290
OCONEE COUNTY	(105,542)		3,909
OCONEE JUDICI	(1,954)		72
OGEECHEE JUDI	(3,909)		145
OGLETHORPE CO	(11,727)		434
OMEGA POLICE	(5,863)		217
OXFORD POLICE	(1,954)		72

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
P.O.A.& B. FU	(17,590)		651
PALMETTO POLI	(7,818)		290
PATAULA JUDIC	(1,954)		72
PAULDING COUN	(144,631)		5,356
PAULDING JUDI	(5,863)		217
PEACH COUNTY	(15,636)		579
PEACHTREE CIT	(44,953)		1,665
PEARSON POLIC	(5,863)		217
PELHAM POLICE	(1,954)		72
PEMBROKE POLI	(5,863)		217
PENDERGRASS P.D.	(1,954)		72
PERRY POLICE	(27,363)		1,013
PICKENS CO.SH	(13,681)		507
PIERCE COUNTY	(9,772)		362
PIKE COUNTY S	(21,499)		796
PINE LAKE POL	(5,863)		217
PINE MOUNTAIN	(5,863)		217
PLAINS POLICE	(1,954)		72
POLK COUNTY P	(13,681)		507
POLK COUNTY S	(17,590)		651
POOLER POLICE	(17,590)		651
PORT WENTWORT	(9,772)		362
PORTAL POLICE	(1,954)		72
PORTERDALE PO	0		0
POWDER SPRING	(17,590)		651
PROSECUTING A	(3,909)		145
PUBLIC SAFETY	(1,217,639)		45,093
PUBLIC SERVIC	(1,954)		72
PULASKI COUNT	(15,636)		579

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
PUTNAM COUNTY	(17,590)		651
QUITMAN COUNT	(3,909)		145
RABUN CO. MAR	(3,909)		145
RABUN COUNTY	(15,636)		579
RANDOLPH COUN	(5,863)		217
REIDSVILLE PO	(1,954)		72
REMERTON POLI	(1,954)		72
RESACA POLICE	(1,954)		72
REVENUE DEPAR	(41,044)		1,520
REYNOLDS POLI	(3,909)		145
RICHMOND CO.	(42,998)		1,592
RICHMOND COUN	(244,310)		9,048
RICHMOND HILL	(25,408)		941
RINCON POLICE	(7,818)		290
RINGGOLD POLI	(1,954)		72
RIVERDALE POL	(42,998)		1,592
ROBERTA POLIC	(3,909)		145
ROCKDALE CO.D	0		0
ROCKDALE COUN	(107,496)		3,981
ROCKDALE JUDI	(1,954)		72
ROCKMART POLI	(5,863)		217
ROME DIVERSIO	(1,954)		72
ROME JUDICIAL	(3,909)		145
ROME POLICE D	(136,813)		5,067
ROOSEVELT FAC	(1,954)		72
ROSSVILLE POL	(7,818)		290
ROSWELL POLIC	(128,995)		4,777
ROYSTON POLIC	(1,954)		72
SALE CITY POL	(1,954)		72

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
SANDERSVILLE	(1,954)		72
SANDY SPRINGS	(113,360)		4,198
SAVANNAH AIRP	(13,681)		507
SAVANNAH MUNI	(1,954)		72
SAVANNAH STAT	(1,954)		72
SAVANNAH TECH	(3,909)		145
SAVANNAH/CHAT	(844,334)		31,269
SAVANNAH-CHAT	(11,727)		434
SCHLEY COUNTY	(1,954)		72
SCREVEN COUNT	(5,863)		217
SCREVEN POLIC	(3,909)		145
SEMINOLE COUN	(13,681)		507
SENOIA POLICE	(3,909)		145
SHILOH POLICE	(3,909)		145
SMYRNA POLICE	(62,543)		2,316
SNELLVILLE PO	(39,090)		1,448
SOCIAL CIRCLE	(5,863)		217
SOPERTON POLI	(1,954)		72
SOUTH GEORGIA	(3,909)		145
SOUTHERN CRES	(9,772)		362
SOUTHERN JUDI	(1,954)		72
SOUTHERN POLY	(7,818)		290
SOUTHWESTERN	(1,954)		72
SPALDING CORR	(66,452)		2,461
SPALDING COUN	(70,361)		2,606
SPALDING CTY	(7,818)		290
SPARTA POLICE	(5,863)		217
SPRINGFIELD P	(3,909)		145
ST MARYS POLI	(3,909)		145

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
STATESBORO PO	(70,361)		2,606
STATHAM POLIC	(9,772)		362
STEPHENS COUN	(9,772)		362
STEWART COUNT	(1,954)		72
STILLMORE POL	0		0
STONE MOUNTAI	(13,681)		507
STONE MTN. ME	(5,863)		217
SUMMERVILLE P	(15,636)		579
SUMTER CO. CO	(7,818)		290
SUMTER COUNTY	(13,681)		507
SUWANEE POLIC	(58,634)		2,171
SWAINSBORO PO	(15,636)		579
SWGA REGIONAL	(1,954)		72
SYLVANIA POLI	(1,954)		72
SYLVESTER POL	(7,818)		290
TALBOT COUNTY	(9,772)		362
TALIAFERRO CO	(17,590)		651
TALLAPOOSA PO	(15,636)		579
TALLULAH FALL	(3,909)		145
TATTNALL COUN	(17,590)		651
TAYLOR COUNTY	(13,681)		507
TELFAIR COUNT	(3,909)		145
TENNILLE POLI	(3,909)		145
TERRELL CO. C	(1,954)		72
THOMAS COUNTY	(21,499)		796
THOMASTON POL	(13,681)		507
THOMASVILLE P	(105,542)		3,909
THOMSON POLIC	(1,954)		72
THUNDERBOLT P	(15,636)		579

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
TIFT COUNTY S	(33,226)		1,230
TIFTON JUDICI	(5,863)		217
TIFTON POLICE	(66,452)		2,461
TOCCOA POLICE	(29,317)		1,086
TOOMBS COUNTY	(19,545)		724
TOWNS COUNTY	(15,636)		579
TRENTON POLIC	(7,818)		290
TREUTLEN COUN	(5,863)		217
TRION POLICE	(3,909)		145
TROUP CO. COR	(3,909)		145
TROUP COUNTY	(44,953)		1,665
TUNNEL HILL P	(1,954)		72
TURNER COUNTY	(7,818)		290
TWIGGS COUNTY	(13,681)		507
TWIN CITY POL	(1,954)		72
TYBEE ISLAND	(29,317)		1,086
TYRONE POLICE	(11,727)		434
UGA POLICE DE	(37,135)		1,375
UNION CITY PO	(15,636)		579
UNION COUNTY	(37,135)		1,375
UNION POINT P	(1,954)		72
UNIVERSITY OF	(13,681)		507
UPSON COUNTY	(33,226)		1,230
VALDOSTA POLI	(74,270)		2,750
VALDOSTA STAT	(7,818)		290
VARNELL POLIC	(1,954)		72
VIDALIA POLIC	(11,727)		434
VIENNA POLICE	(9,772)		362
VILLA RICA PO	(19,545)		724

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources	Total Pension Expense
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity			
State's Proportionate Share Associated with:			
WALKER COUNTY	(35,181)		1,303
WALTON COUNTY	(236,492)		8,758
WARE CORRECTI	(7,818)		290
WARE COUNTY S	(25,408)		941
WARNER ROBINS	(70,361)		2,606
WARWICK POLIC	(1,954)		72
WASHINGTON CO	(7,818)		290
WASHINGTON PO	(17,590)		651
WATKINSVILLE	(5,863)		217
WAYCROSS POLI	(66,452)		2,461
WAYNE CORRECT	(1,954)		72
WAYNE COUNTY	(31,272)		1,158
WAYNESBORO PO	(5,863)		217
WEBSTER COUNT	(3,909)		145
WEST GA TECHN	(1,954)		72
WEST POINT PO	(9,772)		362
WESTERN JUDIC	(1,954)		72
WHEELER COUNT	(1,954)		72
WHIGHAM POLIC	(1,954)		72
WHITE COUNTY	(33,226)		1,230
WHITESBURG PO	(5,863)		217
WHITFIELD COU	(60,589)		2,244
WILCOX COUNTY	(1,954)		72
WILKES COUNTY	(11,727)		434
WILKINSON COU	(7,818)		290
WILLACOOCHEE	(1,954)		72
WINDER POLICE	(35,181)		1,303
WINTERVILLE P	(1,954)		72
WOODBURY POLI	(7,818)		290

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer

For the year ended June 30, 2014

<u>Employer</u>	Net Pension Liability (Asset)	Total Deferred Inflows of Resources Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Pension Expense
State of Georgia - Nonemployer Contributing Entity State's Proportionate Share Associated with:			
WOODSTOCK POL	(19,545)		724
WORLD CONGRES	(9,772)		362
WORTH COUNTY	(7,818)		290
WRENS POLICE	(1,954)		72
WRIGHTSVILLE	(3,909)		145
ZEBULON POLIC	(3,909)		145
	<u>                    </u>		<u>                    </u>
TOTAL STATE OF GEORGIA	\$ (25,230,347)	\$ (49,348,407)	\$ 934,366
Each Employer of Plan Members - Employer Share	<u>0</u>	<u>0</u>	<u>0</u>
Total for All Entities	<u>\$ (25,230,347)</u>	<u>\$ (49,348,407)</u>	<u>\$ 934,366</u>

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**

(A Component Unit of the State of Georgia)

Notes to GASB Statement No. 68 Schedules

June 30, 2014

**Note 1: Plan Description**

The Peace Officers' Annuity and Benefit Fund of Georgia (Fund) was created in 1950 by the General Assembly of Georgia to provide retirement benefits to peace officers. The Fund administers a cost-sharing, multiple-employer defined benefit pension plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25*.

Members of the Fund are employed by units of government throughout the state of Georgia. The employers of the Fund's members do not make contributions to the Fund. The State of Georgia provides nonemployer contributions to the Fund through the collection of court fines and forfeitures. These nonemployer contributions are recognized as revenue by the Fund when collected from the courts.

**Note 2: Basis of Presentation**

The Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (the schedules) are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles.

**Note 3: Actuarial Valuation Date**

The collective total pension liability is based upon the June 30, 2014 actuarial valuation.

**Note 4: Components of Collective Net Pension Liability**

The components of the collective net pension liability of the participating employers and nonemployers at June 30, 2014 were as follows:

Total pension liability	\$ 673,658,393
Net position	<u>(698,888,740)</u>
Net pension liability (asset)	<u><u>(25,230,347)</u></u>
Plan fiduciary net position as a percentage of total pension liability	103.75%

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**  
(A Component Unit of the State of Georgia)

Notes to GASB Statement No. 68 Schedules

June 30, 2014

**Note 5: Actuarial Assumptions**

The collective total pension liability was determined by an actuarial valuation as of June 30, 2014, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0%
Salary increases	N/A
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 Combined Healthy Mortality Table with blue collar adjustment projected on a fully generational mortality basis using Scale AA for healthy lives and the RP 2000 Disabled Mortality Table for disabled lives.

The long-term expected rate of return on pension plan investments was calculated by the Fund's investment manager as 6.66% using a Monte Carlo simulation in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan 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. The Fund's administrator determined that 7.00% was a reasonable assumption for the long-term rate of return on plan assets based on the calculation by the Fund's investment manager.

**Note 6: Discount Rate**

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumes revenues will remain level. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Note 7: Special Funding Situation**

The State of Georgia, although not the employer of the Fund's members, makes contributions to the Fund through the collection of court fines and forfeitures as specified by O.C.G.A. §47-17-60. The State makes all these contributions on behalf of the employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 68.

Since the employers of the Fund's members do not contribute directly to the Fund, there is no net pension liability to recognize for each employer. However, the notes to each employer's financial statements must disclose the portion of the nonemployer contributing entity's share of the

# PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA

(A Component Unit of the State of Georgia)

Notes to GASB Statement No. 68 Schedules

June 30, 2014

collective net pension liability that is associated with that employer. In addition, each employer must recognize its portion of the collective pension expense of the State as well as recognize revenues contributions from the State in an equal amount.

## **Note 8: Allocation Methodology**

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* requires participating employers and nonemployer contributing entities to recognize their proportionate share of collective net pension liability and pension expense. These schedules are prepared to provide employers and nonemployer contributing entities with their calculated proportionate share.

Members of the Fund are employees of units of government throughout the state. The employers of the Fund's members do not make contributions to the Fund; therefore, the proportionate share allocation for each employer is 0%.

The amounts attributable to the State of Georgia, as the nonemployer contributing entity, have been allocated to each employer based on the number of Fund members employed as of June 30, 2014.

## **Note 9: Components of Schedule of Pension Amounts by Employer**

*Net Pension Liability:* The employer proportionate share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share percentage for the fiscal year ending June 30, 2014 as shown in the Schedule of Employer Allocations.

*Difference between Projected and Actual Investment Earnings on Pension Plan Investments:* The difference between the actual earnings on plan investments compared to the plan's expected rate of return of 7.00% is amortized over a closed period of 5 years. The collective amounts of the difference between projected and actual earnings for the fiscal year ending June 30, 2014 is \$(61,685,509). The first year amortization, \$(12,337,102), is recognized as pension expense with the remaining, \$(49,348,407), shown as deferred inflows of resources. The employer proportionate share of these collective amounts is equal to the collective amount multiplied by the employer's proportionate share percentage for fiscal year ending June 30, 2014 as shown in the Schedule of Employer Allocations.

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**  
(A Component Unit of the State of Georgia)

Notes to GASB Statement No. 68 Schedules

June 30, 2014

*Pension Expense:* The calculation of collective pension expense for the fiscal year ending June 30, 2014 is shown in the following table:

Service cost	\$ 13,084,414
Interest of the total pension liability and net cash flow	44,992,509
Projected earnings on plan investments	(42,004,069)
Expensed portion of current period difference between expected and on plan investments	(12,337,102)
Member contributions	(3,531,388)
Administrative expenses	<u>730,002</u>
Collective pension expense	<u>\$ 934,366</u>

The employer proportionate share of collective pension expense is equal to the collective pension expense multiplied by the employer's proportionate share percentage for the fiscal year ending June 30, 2014 as shown in the Schedule of Employer Allocations.