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

Schedule of Employer and Nonemployer Allocations and

Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2017

(With Independent Auditor's Report Thereon)



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

Board of Commissioners of the Peace Officers' Annuity and Benefit Fund of Georgia Mr. Robert Carter, Secretary/Treasurer

We have audited the accompanying schedule of employer and nonemployer allocations of the Peace Officers' Annuity and Benefit Fund of Georgia (the Fund), a component unit of the State of Georgia, as of and for the year ended June 30, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense included in the accompanying schedule of pension amounts by employer and nonemployer of the Fund (collectively, the specified column totals) as of and for the year ended June 30, 2017, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer 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 and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer are free from material misstatement.

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

totals included in the schedule of pension amounts by employer and nonemployer, 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 and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer 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 entity'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 pension amounts by employer and nonemployer allocations and the specified column totals included in the schedule of pension of the schedule of employer and nonemployer.

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources and total employer pension expense for the total of all participating entities for the Fund as of and for the year ended June 30, 2017, in accordance with generally accepted accounting principles in the United States of America.

Other Matter

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the financial statements of the Fund as of and for the year ended June 30, 2017, and our report thereon, dated April 27, 2018, and expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of Fund management, the Board of Commissioners, the Fund employers, nonemployer contributing entities, and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Greg Stripp

Greg S. Griffin State Auditor

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Abraham Baldwin College	3	0.023141%
Acworth Police	15	0.115705%
Adairsville Police	12	0.092564%
Adel Police	6	0.046282%
Albany Police	16	0.123419%
Albany State	1	0.007714%
Alcovy Judicial	3	0.023141%
Alma Police	4	0.030855%
Alpharetta Police	53	0.408824%
Alto Police	1	0.007714%
Americus Police	6	0.046282%
Americus Public Works	1	0.007714%
Appalachian Judicial	1	0.007714%
Appalachian Pretrial	2	0.015427%
Appling County	8	0.061709%
Arcade Police	2	0.015427%
Arlington Police	2	0.015427%
Armstrong State	3	0.023141%
Athens Diversion Center	2	0.015427%
Athens-Clarke County Police	123	0.948781%
Athens-Clarke County Marshal	4	0.030855%
Atkinson County	4	0.030855%
Atl Metro College	1	0.007714%
Atlanta Bureau of Corrections	1	0.007714%
Atlanta Judicial	1	0.007714%
Atlanta Police	644	4.967600%
Atlanta Public Schools	3	0.023141%
Atlantic Judial Circuit	2	0.015427%
Auburn Police	4	0.030855%
Augusta Diversion Center	1	0.007714%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Augusta Judicial Circuit	4	0.030855%
Augusta Technical College	3	0.023141%
Austell Police	5	0.038568%
Avondale Estates Police	12	0.092564%
Bacon County	5	0.038568%
Bainbridge Marshal	2	0.015427%
Bainbridge Police	6	0.046282%
Baldwin County	28	0.215983%
Baldwin Police	6	0.046282%
Ball Ground Police	1	0.007714%
Banks County	11	0.084850%
Barnesville Police	6	0.046282%
Barrow County	32	0.246837%
Bartow County School System	2	0.015427%
Bartow County	38	0.293119%
Baxley Police	2	0.015427%
Ben Hill County	6	0.046282%
Berlin Police	1	0.007714%
Berrien County	6	0.046282%
Bibb County Board of Education	4	0.030855%
Bibb County Probate	2	0.015427%
Bibb County	147	1.133910%
Blackshear Police	3	0.023141%
Blairsville Police	2	0.015427%
Bleckley County	3	0.023141%
Bloomingdale Police	9	0.069423%
Blue Ridge Judicial	1	0.007714%
Blue Ridge Police	7	0.053996%
Board of Regents	1	0.007714%
Bowdon Police	2	0.015427%
Brantley County	8	0.061709%
Braselton Police	2	0.015427%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Bremen Police	2	0.015427%
Brookhaven Police	35	0.269978%
Brooklet Police	1	0.007714%
Brooks County	2	0.015427%
Brunswick Police	9	0.069423%
Bryan County	11	0.084850%
Buchanan Police	1	0.007714%
Buena Vista Police	1	0.007714%
Bulloch County	54	0.416538%
Burke County	2	0.015427%
Butler Police	2	0.015427%
Butts County	9	0.069423%
Byron Police	6	0.046282%
Cairo Police	7	0.053996%
Calhoun County	1	0.007714%
Calhoun Police	31	0.239124%
Camden County	49	0.377970%
Camilla Police	4	0.030855%
Candler County	7	0.053996%
Canton Police	15	0.115705%
Carroll County	90	0.694230%
Carrollton Police	49	0.377970%
Cartersville Police	18	0.138846%
Catoosa County	8	0.061709%
Cave Spring Police	1	0.007714%
Cedartown Police	15	0.115705%
Central Ga Tech	2	0.015427%
Chamblee Police	62	0.478247%
Charlton County	3	0.023141%
Chatham County DA	1	0.007714%
Chatham County Juvenile Court	1	0.007714%
Chatham County Marine Patrol	6	0.046282%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Chatham County	111	0.856217%
Chatsworth Police	13	0.100278%
Chattahoochee Hills Police	8	0.061709%
Chattooga County	4	0.030855%
Cherokee County Board of Education	6	0.046282%
Cherokee County Marshal	4	0.030855%
Cherokee County	108	0.833076%
Cherokee Judicial Circuit	3	0.023141%
Chickamauga Police	1	0.007714%
Clarke County Probation	5	0.038568%
Clarke County	49	0.377970%
Clarkesville	3	0.023141%
Clarkston Police	6	0.046282%
Claxton Police	5	0.038568%
Clay County	2	0.015427%
Clayton County District Attorney	4	0.030855%
Clayton County	132	1.018200%
Clayton City School Police	10	0.077137%
Clayton Judicial	1	0.007714%
Clayton Police	21	0.161987%
Clayton State	1	0.007714%
Cleveland Police	12	0.092564%
Clinch County	2	0.015427%
Coastal Georgia College	2	0.015427%
Cobb County	5	0.038568%
Cobb County Police	271	2.090400%
Cobb County Sheriff	210	1.619870%
Cobb Judicial	9	0.069423%
Cochran Police	3	0.023141%
Coffee County	8	0.061709%
College Park	29	0.223696%
Colquitt County Corrections	7	0.053996%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Colquitt County	17	0.131132%
Colquitt Police	1	0.007714%
Columbia County Marshal	1	0.007714%
Columbia County Board of Education	1	0.007714%
Columbia County	38	0.293119%
Columbus Police	215	1.658440%
Columbus Metro Airport	1	0.007714%
Columbus State	4	0.030855%
Columbus Tech	1	0.007714%
Comer Police	1	0.007714%
Commerce Police	7	0.053996%
Conasauga Judicial	1	0.007714%
Conyers Police	16	0.123419%
Cook County Sheriff	1	0.007714%
Cordele Judicial	1	0.007714%
Cordele Police	6	0.046282%
Cornelia Police	5	0.038568%
Covington Police	48	0.370256%
Coweta County Correctional	61	0.470534%
Coweta County DA	2	0.015427%
Coweta County	106	0.817649%
Coweta Judicial	1	0.007714%
Crawford County	3	0.023141%
Crisp County	44	0.339401%
Cumming Police	14	0.107991%
Cuthbert Police	1	0.007714%
Dacula Marshal	1	0.007714%
Dade County	3	0.023141%
Dallas Police	3	0.023141%
Dalton College	6	0.046282%
Dalton Police	58	0.447393%
Danielsville Police	2	0.015427%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Darien Police	4	0.030855%
Darton College	1	0.007714%
Dawson County	26	0.200555%
Decatur County Correctional	2	0.015427%
Decatur County	20	0.154273%
Decatur Police	22	0.169701%
Dekalb County Board of Education	15	0.115705%
Dekalb County DA	11	0.084850%
Dekalb County Police	363	2.800060%
Dekalb County Probation	12	0.092564%
Dekalb County Marshal	11	0.084850%
Dekalb County	70	0.539957%
Dekalb Tech College	1	0.007714%
Demorest Police	1	0.007714%
Department of Juvenile Justice	26	0.200555%
Department of Natural Resources	209	1.612160%
Dillard Police	2	0.015427%
Dodge County	7	0.053996%
Donalsonville Police	3	0.023141%
Dooly County	14	0.107991%
Doraville Police	14	0.107991%
Dougherty County Police	6	0.046282%
Dougherty County	32	0.246837%
Dougherty Judicial	2	0.015427%
Douglas County	79	0.609380%
Douglas Judicial	2	0.015427%
Douglas Police	10	0.077137%
Douglasville Police	53	0.408824%
Dublin Police	16	0.123419%
Duluth Police	21	0.161987%
Dunwoody Police	34	0.262265%
Early County	4	0.030855%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
East Ellijay Police	6	0.046282%
East Georgia	1	0.007714%
East Point Police	22	0.169701%
Eastern Judicial	2	0.015427%
Eastman Police	3	0.023141%
Eatonton Police	5	0.038568%
Echols County	1	0.007714%
Effingham County Correctional	3	0.023141%
Effingham County	13	0.100278%
Elbert County	5	0.038568%
Elberton Police	10	0.077137%
Ellaville Police	6	0.046282%
Ellijay Police	12	0.092564%
Emanuel County	7	0.053996%
Emerson Police	2	0.015427%
Enotah Judicial	2	0.015427%
Eton Police	3	0.023141%
Euharlee Police	3	0.023141%
Evans County	5	0.038568%
Fairburn Police	13	0.100278%
Fairmount Police	2	0.015427%
Fannin County	16	0.123419%
Fayette County	78	0.601666%
Fayetteville Police	37	0.285406%
Fitzgerald Police	12	0.092564%
Flowery Branch Police	5	0.038568%
Floyd County Correctional	31	0.239124%
Floyd County DA	1	0.007714%
Floyd County	57	0.439679%
Forest Park Police	36	0.277692%
Forestry Commission	3	0.023141%
Forsyth County DA	4	0.030855%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Forsyth County	80	0.617093%
Forsyth Police	7	0.053996%
Fort Gaines Police	3	0.023141%
Fort Valley Police	20	0.154273%
Fort Valley State College	1	0.007714%
Franklin County Probation	3	0.023141%
Franklin County	15	0.115705%
Franklin Police	12	0.092564%
Ft Oglethorpe Police	9	0.069423%
Fulton County DA	16	0.123419%
Fulton County Probation	1	0.007714%
Fulton County Board of Education	17	0.131132%
Fulton County	136	1.049060%
Ga. Bureau of Investigation	204	1.573590%
Ga. College & State University	5	0.038568%
Ga. Dept Of Agriculture	1	0.007714%
Ga. Dept. of Corrections	948	7.312560%
Ga. Health Science	1	0.007714%
Ga. POST Police	2	0.015427%
Ga. P.O.S.T. Council Police	7	0.053996%
Ga. Pardons & Parole	165	1.272760%
Ga. Regional Hosp. Police	1	0.007714%
Ga. Secretary of State	11	0.084850%
Ga. Southern University	1	0.007714%
Ga. State Building Authority	1	0.007714%
Ga. Tech Police	26	0.200555%
Ga. Aviation Authority	1	0.007714%
Ga. Insurance-Fire Safety	8	0.061709%
Gainesville Polic	66	0.509102%
Garden City Police	23	0.177414%
GDOT Investigative Unit	56	0.431965%
Georgia Gwinnett College	10	0.077137%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Georgia Medical Board	5	0.038568%
Georgia Perimeter College	7	0.053996%
Georgia Ports Authority	23	0.177414%
Georgia Southern University	9	0.069423%
Georgia State University	18	0.138846%
Georgia Regents University	4	0.030855%
Gilmer County	46	0.354829%
Glascock County	2	0.015427%
Glennville Police	3	0.023141%
Glynn County Board of Education	4	0.030855%
Glynn County Police	12	0.092564%
Glynn County	8	0.061709%
Gordon County	40	0.308547%
Gordon Jr. College	5	0.038568%
Gordon Police	4	0.030855%
Gov. Office of Consumer Protection	2	0.015427%
GPSTC	1	0.007714%
Grady County	5	0.038568%
Grantville Police	1	0.007714%
Gray Police	10	0.077137%
Greene County	15	0.115705%
Greensboro Police	4	0.030855%
Griffin Judicial	1	0.007714%
Griffin Police	28	0.215983%
Grovetown Police	3	0.023141%
Guyton Police	1	0.007714%
Gwinnett County Correctional	357	2.753780%
Gwinnett County	203	1.565870%
Gwinnett Judicial	20	0.154273%
Gwinnett Tech	1	0.007714%
Habersham County	18	0.138846%
Hahira Police	2	0.015427%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Hall County Correctional	18	0.138846%
Hall County Enforcement Division	1	0.007714%
Hall County DA	1	0.007714%
Hall County Marshal	1	0.007714%
Hall County Police	3	0.023141%
Hall County	103	0.794508%
Hampton Police	4	0.030855%
Hapeville Police	10	0.077137%
Haralson County	15	0.115705%
Harlem Police	3	0.023141%
Harris County	19	0.146560%
Hart County	12	0.092564%
Hartwell Police	16	0.123419%
Hazlehurst Police	7	0.053996%
Heard County	3	0.023141%
Helena Police	2	0.015427%
Henry County DA	1	0.007714%
Henry County	159	1.226470%
Hephzibah Police	4	0.030855%
Hiawassee Police	1	0.007714%
Hinesville Police	34	0.262265%
Hiram Police	8	0.061709%
Hoboken Police	2	0.015427%
Hogansville Police	1	0.007714%
Holly Springs Police	18	0.138846%
Houston County	117	0.902499%
Houston Judical	2	0.015427%
Irwin County	5	0.038568%
Jackson County Correctional	4	0.030855%
Jackson County	30	0.231410%
Jackson Police	11	0.084850%
Jasper County	7	0.053996%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Jasper Police	11	0.084850%
Jeff Davis County	9	0.069423%
Jefferson County Correctional	3	0.023141%
Jefferson County	11	0.084850%
Jefferson Police	2	0.015427%
Jesup Police	24	0.185128%
Johns Creek Police	33	0.254551%
Johnson County	1	0.007714%
Jones County	40	0.308547%
Jonesboro Police	9	0.069423%
Kennesaw Police	25	0.192842%
Kennesaw State	23	0.177414%
Kingsland Police	6	0.046282%
Lafayette Police	8	0.061709%
Lagrange Police	57	0.439679%
Lake City Police	18	0.138846%
Lakeland Police	1	0.007714%
Lamar County	13	0.100278%
Lanier County	2	0.015427%
Laurens County	58	0.447393%
Lavonia Police	14	0.107991%
Lawrenceville Police	48	0.370256%
Leave Of Absence	15	0.115705%
Lee County Marshal	1	0.007714%
Lee County	14	0.107991%
Leesburg Police	11	0.084850%
Lenox Police	3	0.023141%
Liberty County	32	0.246837%
Lilburn Police	16	0.123419%
Lincoln County	2	0.015427%
Lincolnton Police	1	0.007714%
Lithonia Police	1	0.007714%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Locust Grove	3	0.023141%
Loganville Police	15	0.115705%
Long County	8	0.061709%
Lookout Mountain Police	2	0.015427%
Lookout Mountain Judicial	2	0.015427%
Louisville Police	5	0.038568%
Lovejoy Police	1	0.007714%
Lowndes County	34	0.262265%
Ludowici Police	1	0.007714%
Lumber City Police	1	0.007714%
Lumpkin County	16	0.123419%
Luthersville Police	1	0.007714%
Lyons Police	5	0.038568%
Macon College	1	0.007714%
Macon County	1	0.007714%
Macon Judicial	1	0.007714%
Macon Police	46	0.354829%
Madison County	15	0.115705%
Madison Police	6	0.046282%
Manchester Police	5	0.038568%
Marietta Police	85	0.655662%
Marion County	2	0.015427%
Marshallville Police	1	0.007714%
Marta Police	111	0.856217%
Maysville Police	1	0.007714%
Mccaysville Police	2	0.015427%
Mcdonough Police	20	0.154273%
Mcduffie County	7	0.053996%
Mcintosh County	7	0.053996%
Mcintyre Police	5	0.038568%
Mcrae Police	4	0.030855%
Meriwether County	18	0.138846%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Metter Police	3	0.023141%
Middle Georgia	5	0.038568%
Milan Police	1	0.007714%
Military Service	18	0.138846%
Milledgeville Police	7	0.053996%
Millen Police	7	0.053996%
Miller County	1	0.007714%
Milton Police	28	0.215983%
Mitchell County Correctional	1	0.007714%
Mitchell County	7	0.053996%
Molena Police	1	0.007714%
Monroe County	29	0.223696%
Monroe Police	35	0.269978%
Montezuma Police	10	0.077137%
Montgomery County	1	0.007714%
Morgan County	10	0.077137%
Morrow Police	25	0.192842%
Moultrie Police	3	0.023141%
Mount Airy Police	1	0.007714%
Mount Vernon Police	3	0.023141%
Mount Zion Police	2	0.015427%
Mountain Judial Circuit	1	0.007714%
Murray County	40	0.308547%
Muscogee County Correctional	8	0.061709%
Muscogee County	70	0.539957%
Nahunta Police	1	0.007714%
Nashville Marshal	1	0.007714%
Nashville Police	3	0.023141%
Newington Police	1	0.007714%
Newnan Police	28	0.215983%
Newton County	130	1.002780%
Newton County DA	2	0.015427%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Nicholls Police	2	0.015427%
Norcross Police	17	0.131132%
Norman Park Police	1	0.007714%
North Ga Tech	1	0.007714%
North Georgia College	3	0.023141%
Northeastern Judicial Circuit	5	0.038568%
Northern Judicial Circuit	4	0.030855%
Oakwood Police	3	0.023141%
Ocilla Police	5	0.038568%
Ocmulgee Judicial Circuit	1	0.007714%
Oconee County	54	0.416538%
Oconee Judicial Circuit	1	0.007714%
Oglethorpe County	6	0.046282%
Oglethorpe Police	1	0.007714%
Omega Police	1	0.007714%
P.O.A.& B. Fund	8	0.061709%
Palmetto Police	6	0.046282%
Pataula Judicial	1	0.007714%
Paulding County	194	1.496450%
Paulding Judicial Circuit	3	0.023141%
Peach County	9	0.069423%
Peachtree City Police	22	0.169701%
Pearson Police	3	0.023141%
Pelham Police	2	0.015427%
Pembroke Police	3	0.023141%
Pendergrass Police	3	0.023141%
Perry Police	17	0.131132%
Pickens County	7	0.053996%
Pierce County	4	0.030855%
Pike County	16	0.123419%
Pine Lake Police	2	0.015427%
Pine Mountain	3	0.023141%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Plains Police	1	0.007714%
Polk County Police	9	0.069423%
Polk County	15	0.115705%
Pooler Police	49	0.377970%
Port Wentwort	6	0.046282%
Portal Police	1	0.007714%
Porterdale Police	1	0.007714%
Powder Springs Police	13	0.100278%
Prosecuting Attorney Council	1	0.007714%
Public Safety Department	589	4.543350%
Pulaski County	7	0.053996%
Putnam County	10	0.077137%
Quitman County	2	0.015427%
Rabun County Marshal	2	0.015427%
Rabun County	8	0.061709%
Randolph County	3	0.023141%
Reidsville Police	1	0.007714%
Remerton Police	1	0.007714%
Resaca Police	1	0.007714%
Revenue Department	26	0.200555%
Reynolds Police	2	0.015427%
Richland Police	2	0.015427%
Richmond County Correctional	20	0.154273%
Richmond County	111	0.856217%
Richmond Hill Police	17	0.131132%
Rincon Police	4	0.030855%
Ringgold Police	1	0.007714%
Riverdale Police	13	0.100278%
Roberta Police	1	0.007714%
Rockdale County	52	0.401111%
Rockdale Judicial	1	0.007714%
Rockmart Police	2	0.015427%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Rome Fire Department	1	0.007714%
Rome Judicial Circuit	3	0.023141%
Rome Police	65	0.501388%
Rome Public Works	1	0.007714%
Roosevelt Facility Police	1	0.007714%
Rossville Police	3	0.023141%
Roswell Police	62	0.478247%
Sandersville Police	1	0.007714%
Sandy Springs Police	61	0.470534%
Sardis Police	2	0.015427%
Savannah Airport	10	0.077137%
Savannah Municipal Court	1	0.007714%
Savannah State	4	0.030855%
Savannah Tech	4	0.030855%
Savannah/Chatham Metro Police	498	3.841410%
Savannah-Chatham BOE	8	0.061709%
Schley County	1	0.007714%
Screven County	1	0.007714%
Screven Police	2	0.015427%
POAB Secretary/Treasurer	1	0.007714%
Seminole County	7	0.053996%
Senoia Police	7	0.053996%
Shiloh Police	2	0.015427%
Smyrna Police	29	0.223696%
Snellville Police	20	0.154273%
Social Circle Police	6	0.046282%
Soperton Police	3	0.023141%
South Georgia College	2	0.015427%
Southern Crescent Technical	5	0.038568%
Southern Judicial	1	0.007714%
Southern Poly	1	0.007714%
Southwestern Polytech State	2	0.015427%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Spalding Correctional	30	0.231410%
Spalding County	29	0.223696%
Spalding City	5	0.038568%
Sparta Police	2	0.015427%
Springfield Police	3	0.023141%
St Marys Police	4	0.030855%
Statesboro Police	37	0.285406%
Statham Police	3	0.023141%
Stephens County	7	0.053996%
Stewart County	1	0.007714%
Stone Mountain Police	10	0.077137%
Summerville Police	7	0.053996%
Sumter County Correctional	3	0.023141%
Sumter County	9	0.069423%
Suwanee Police	29	0.223696%
Swainsboro Police	7	0.053996%
Swga Regional Airport	1	0.007714%
Sylvania Police	3	0.023141%
Sylvester Police	5	0.038568%
Talbot County	6	0.046282%
Taliaferro County	10	0.077137%
Tallapoosa Police	5	0.038568%
Tallulah Falls Police	2	0.015427%
Tattnall County	10	0.077137%
Taylor County	8	0.061709%
Telfair County	4	0.030855%
Tennille Police	2	0.015427%
Terrell County Correctional	1	0.007714%
Thomas County	11	0.084850%
Thomaston Police	6	0.046282%
Thomasville Police	56	0.431965%
Thomson Police	3	0.023141%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Thunderbolt Police	9	0.069423%
Tift County	11	0.084850%
Tifton Judicial	3	0.023141%
Tifton Police	26	0.200555%
Toccoa Police	14	0.107991%
Toombs County	9	0.069423%
Towns County	9	0.069423%
Trenton Police	4	0.030855%
Treutlen County	3	0.023141%
Trion Police	4	0.030855%
Troup County Correctional	1	0.007714%
Troup County	23	0.177414%
Tunnel Hill Police	1	0.007714%
Turner County	4	0.030855%
Twiggs County	4	0.030855%
Twin City Police	1	0.007714%
Tybee Island Police	13	0.100278%
Tyrone Police	4	0.030855%
UGA Police	23	0.177414%
Union City Police	8	0.061709%
Union County	24	0.185128%
Union Point Police	1	0.007714%
University of North Ga	6	0.046282%
University of West Georgia	6	0.046282%
Upson County	15	0.115705%
Valdosta Police	44	0.339401%
Valdosta State	6	0.046282%
Varnell Police	1	0.007714%
Vidalia Police	7	0.053996%
Vienna Police	4	0.030855%
Villa Rica Police	11	0.084850%
Walker County	20	0.154273%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Walton County	115	0.887072%
Ware County Police	1	0.007714%
Ware County	13	0.100278%
Warner Robins	33	0.254551%
Washington County	4	0.030855%
Washington Police	6	0.046282%
Watkinsville Police	2	0.015427%
Waycross Judicial Circuit	1	0.007714%
Waycross Police	31	0.239124%
Wayne County	14	0.107991%
Waynesboro Police	2	0.015427%
Webster County	3	0.023141%
West Ga Technical	1	0.007714%
West Point Police	5	0.038568%
Western Judicial Circuit	1	0.007714%
Wheeler County	1	0.007714%
Whigham Police	2	0.015427%
White County	14	0.107991%
Whitesburg Police	1	0.007714%
Whitfield County	33	0.254551%
Wilcox County	1	0.007714%
Wilkes County	5	0.038568%
Wilkinson County	5	0.038568%
Winder Police	15	0.115705%
Winterville Police	1	0.007714%
Woodbury Police	2	0.015427%
Woodstock Police	10	0.077137%
World Congress Center	7	0.053996%

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Worth County	4	0.030855%
Wrightsville Police	2	0.015427%
Zebulon Police	3	0.023141%
Total State of Georgia	12,964	100.0000%
Each Employer of Plan Members - Employer Share		0.000000%
Total for All Entities		100.0000%

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

			Deferred Outflows of Resources		D	Deferred Inflows of Resources			
Employer	_	Net Pension Asset	Change in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributin									
State's Proportionate Share Associated w		(2							
Abraham Baldwin College	\$	(2,778)							2,207
Acworth Police		(13,891)							11,036
Adairsville Police		(11,113)							8,829
Adel Police		(5,557)							4,414
Albany Police		(14,817)							11,772
Albany State		(926)							736
Alcovy Judicial		(2,778)							2,207
Alma Police		(3,704)							2,943
Alpharetta Police		(49,083)							38,994
Alto Police		(926)							736
Americus Police		(5,557)							4,414
Americus Public Works		(926)							736
Appalachian Judicial		(926)							736
Appalachian Pretrial		(1,852)							1,471
Appling County		(7,409)							5,886
Arcade Police		(1,852)							1,471
Arlington Police		(1,852)							1,471
Armstrong State		(2,778)							2,207
Athens Diversion Center		(1,852)							1,471
Athens-Clarke County Police		(113,909)							90,495
Athens-Clarke County Marshal		(3,704)							2,943
Atkinson County		(3,704)							2,943
Atl Metro College		(926)							736
Atlanta Bureau of Corrections		(926)							736
Atlanta Judicial		(926)							736
Atlanta Police		(596,402)							473,809
Atlanta Public Schools		(2,778)							2,207
Atlantic Judial Circuit		(1,852)							1,471
Auburn Police		(3,704)							2,943
Augusta Diversion Center		(926)							736
Augusta Judicial Circuit		(3,704)							2,943
Augusta Technical College		(2,778)							2,207
Austell Police		(4,630)							3,679
Avondale Estates Police		(11,113)							8,829
Bacon County		(4,630)							3,679
Bainbridge Marshal		(1,852)							1,471
Bainbridge Police		(5,557)							4,414
Baldwin County		(25,931)							20,600
Baldwin Police		(5,557)							4,414
Ball Ground Police		(926)							736
Banks County		(10,187)							8,093
Danks County		(10,107)							0,075

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

		Deferred Outflows of Resources			Deferred Inflows of Resources			_	
Employer	Net Pension Asset	Change in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Barnesville Police	(5,557)							4,414	
Barrow County	(29,635)							23,543	
Bartow County School System	(1,852)							1,471	
Bartow County	(35,191)							27,958	
Baxley Police	(1,852)							1,471	
Ben Hill County	(5,557)							4,414	
Berlin Police	(926)							736	
Berrien County	(5,557)							4,414	
Bibb County Board of Education	(3,704)							2,943	
Bibb County Probate	(1,852)							1,471	
Bibb County Sherif	(136,135)							108,152	
Blackshear Police	(2,778)							2,207	
Blairsville Police	(1,852)							1,471	
Bleckley County	(2,778)							2,207	
Bloomingdale Police	(8,335)							6,622	
Blue Ridge Judicial	(926)							736	
Blue Ridge Police	(6,483)							5,150	
Board of Regents	(926)							736	
Bowdon Police	(1,852)							1,471	
Brantley County	(7,409)							5,886	
Braselton Police	(1,852)							1,471	
Bremen Police	(1,852)							1,471	
Brookhaven Police	(32,413)							25,750	
Brooklet Police	(926)							736	
Brooks County	(1,852)							1,471	
Brunswick Police	(8,335)							6,622	
Bryan County	(10,187)							8,093	
Buchanan Police	(926)							736	
Buena Vista Police	(926)							736	
Bulloch County	(50,009)							39,729	
Burke County	(1,852)							1,471	
Butler Police	(1,852)							1,471	
Butts County	(8,335)							6,622	
Byron Police	(5,557)							4,414	
Cairo Police	(6,483)							5,150	
Calhoun County	(926)							736	
Calhoun Police	(28,709)							22,808	
Camden County	(45,378)							36,051	
Camilla Police	(3,704)							2,943	
Candler County	(6,483)							5,150	
Canton Police	(13,891)							11,036	

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

	Deferred Outflows of Resources			urces	D			
Employer	Net Pension Asset	Change in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity State's Proportionate Share Associated with:								
Carroll County	(83,348)							66,216
Carrollton Police	(45,378)							36,051
Cartersville Police	(16,670)							13,243
Catoosa County	(7,409)							5,886
Cave Spring Police	(7,409) (926)							5,880
Cedartown Police								11,036
Central Ga Tech	(13,891) (1,852)							1,471
								,
Chamblee Police	(57,418)							45,615
Charlton County	(2,778) (926)							2,207 736
Chatham County DA								736
Chatham County Juvenile Court	(926)							
Chatham County Marine Patrol Chatham County	(5,557)							4,414
Chatsworth Police	(102,796) (12,039)							81,666 9,564
Chattahoochee Hills Police								9,304 5,886
Chattanoocnee Hills Police Chattooga County	(7,409)							2,943
Charlooga County Cherokee County	(3,704) (5,557)							2,943 4,414
								2,943
Cherokee County Marshal	(3,704)							,
Cherokee County Cherokee Judicial Circuit	(100,018)							79,459
	(2,778)							2,207
Chickamauga Police	(926)							736
Clarke County Probation	(4,630)							3,679
Clarke County Clarkesville	(45,378)							36,051
	(2,778)							2,207
Clarkston Police	(5,557)							4,414
Claxton Police	(4,630)							3,679
Clay County	(1,852)							1,471
Clayton County District Attorney	(3,704)							2,943
Clayton County	(122,244)							97,116
Clayton City School Police	(9,261)							7,357
Clayton Judicial	(926)							736
Clayton Police	(19,448)							15,450
Clayton State	(926)							736
Cleveland Police	(11,113)							8,829 1,471
Clinch County	(1,852)							,
Coastal Georgia College	(1,852)							1,471
Cobb County	(4,630)							3,679
Cobb County Police	(250,970)							199,382
Cobb County Sheriff	(194,479)							154,503
Cobb Judicial	(8,335)							6,622
Cochran Police	(2,778)							2,207

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

			Deferred Outflows of Resources			Deferred Inflows of Resources		
Employer	Net Pension Asset	Change in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:	(= 400)							
Coffee County	(7,409)							5,886
College Park	(26,857)							21,336
Colquitt County Corrections	(6,483)							5,150
Colquitt County	(15,744)							12,507
Colquitt Police	(926)							736
Columbia County Marshal	(926)							736
Columbia County Board of Education	(926)							736
Columbia County	(35,191)							27,958
Columbus Police	(199,109)							158,182
Columbus Metro Airport	(926)							736
Columbus State	(3,704)							2,943
Columbus Tech	(926)							736
Comer Police	(926)							736
Commerce Police	(6,483)							5,150
Conasauga Judicial	(926)							736
Conyers Police	(14,817)							11,772
Cook County Sheriff	(926)							736
Cordele Judicial	(926)							736
Cordele Police	(5,557)							4,414
Cornelia Police	(4,630)							3,679
Covington Police	(44,452)							35,315
Coweta County Correctional	(56,491)							44,879
Coweta County DA	(1,852)							1,471
Coweta County	(98,166)							77,987
Coweta Judicial	(926)							736
Crawford County	(2,778)							2,207
Crisp County	(40,748)							32,372
Cumming Police	(12,965)							10,300
Cuthbert Police	(926)							736
Dacula Marshal	(926)							736
Dade County	(2,778)							2,207
Dallas Police	(2,778)							2,207
Dalton College	(5,557)							4,414
Dalton Police	(53,713)							42,672
Danielsville Police	(1,852)							1,471
Darien Police	(3,704)							2,943
Darton College	(926)							736
Dawson County	(24,078)							19,129
Decatur Conuty Correctional	(1,852)							1,471
Decatur County	(18,522)							14,715
Decatur Police	(20,374)							16,186

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

Name Name <th< th=""><th></th><th></th><th>D</th><th>eferred Outflows of Reso</th><th>urces</th><th>D</th><th>eferred Inflows of Resour</th><th>ces</th><th>_</th></th<>			D	eferred Outflows of Reso	urces	D	eferred Inflows of Resour	ces	_
Stack Projutionts Star Associated with 11.03 Detable County Board of Libourian (10,187) 8.093 Detable County Policien (11,113) 8.829 Detable County Manshal (10,187) 8.803 Detable County Manshal (10,187) 18.907 Depather Manse (12,805) 19.901 Dougher Onthante Resources (12,965) 10.300 Dougher Ocunty Manshal (11,82) 14.711 Dougher Ocunty Ocunty (12,965) 19.901 14.911 Dougher Ocunty Ocunty (12,965) 19.901 19.901 Dougher Ocunty Ocunty (12,965) 19.901 19.901 Dough	Employer			Projected and Actual Investment Earnings on Pension	Deferred Outflows of	0	Between Expected and Actual	Deferred Inflows of	
Delab Coursy Boal (11,89) (10,05) Delab Coursy Dolaic (36,17) 267,009 Delab Coursy Probation (11,13) 286,209 Delab Coursy Marshal (10,187) 88,293 Delab Coursy Marshal (10,187) 88,093 Delab Coursy Marshal (24,078) 31,500 Delab Tech Colleg (926) 73,6 Department of Narural Resources (19,533) 13,370 Diade Tolice (14,83) 14,711 Dolge Course of Narural Resources (19,533) 13,370 Dolge Course of Narural Resources (19,553) 10,300 Dough over of Narural Resources (12,655) 10,300 Dough over of Narural Resources (12,655) 10,300 Dough over of Narural Resources (14,414) 14,414 Dough over of Narural Resources (14,415) 14,414 Dough over of Narural Resources (14,415) 14,414 Dough over of Narural Resources (14,417) 14,124 Dough over of Narural Resources (14,418) 14,414 Do									
Dekab County Police (35,17) 267,009 Dekab County Police (35,17) 88,293 Dekab County Manhal (11,13) 88,293 Dekab County Manhal (01,87) 88,293 Dekab County Anchal (11,13) 88,213 Department Anchal (12,13) 736 Department Police (12,13) 736 Department Resources (11,13) 736 Department Resources (11,13) 736 Department Resources (12,13) 736 Dougles County (12,95) 10,300 Dougles County Police (12,95) 10,300 Dougles County Police (12,95) 14,310 Dougles County Police (12,95) 14,310 Dougles County Police (12,95) 14,310 Dougles County Ocunty County Ocunty County Ocunty County Ocunty County Ocunty County County County Ocunty County Ocunty County County Ocunty Coun	State's Proportionate Share Associated with:								
Delab Couny Poblaim (11) 8267 Delab Couny Poblaim (11)3 8289 Delab Couny Marhal (10,187) 8293 Delab Couny Marhal (10,187) 8293 Delab Tech Colleg (26) 736 Demorst Poblaim (24,078) 736 Department of Nural Resources (19,253) 153,707 Dilad Police (1,872) 133,707 Donascorine Police (2,778) 200 Donascorine Police (2,778) 100 Donascorine Police (2,778) 100 Donascorine Police (2,778) 100 Donascorine Police (5,57) 100 Donaglas Viderial (1,852) 14,711 Douglas Viderial (1,852) 14,712 Douglas Viderial (1,852) 14,712 <t< td=""><td>Dekalb County Board of Education</td><td>(13,891)</td><td></td><td></td><td></td><td></td><td></td><td></td><td>11,036</td></t<>	Dekalb County Board of Education	(13,891)							11,036
Dekabl County Marshai (11,13) 88.09 Dekabl County Marshai (01,87) 88.093 Dekabl County Marshai (64,820) 51.501 Denorst Police (020) 736 Denorst Police (020) 736 Department of Journile Nuiscie (24,078) 153.707 Didd Police (18,52) 15.707 Dodge County (64,83) 51.501 Donalownile Noice (2,778) 20.07 Dody County (18,52) 10.0300 Dougherty County Nolice (5,57) 0.010,000 Dougherty County Nolice (18,52) 14.414 Dougherty Judcial (18,52) 23.533 Dougherty Judcial (18,52) 14.414 Doughery Judcial (18,52) <td< td=""><td>Dekalb County DA</td><td>(10,187)</td><td></td><td></td><td></td><td></td><td></td><td></td><td>8,093</td></td<>	Dekalb County DA	(10,187)							8,093
Dekab County (10,187) 8,093 Dekab Tech Collega (026) 776 Demorest Policie (240) 776 Department of Javural Resources (19,152) 775 Dilad Policie (24,078) 19,129 Department of Javural Resources (19,553) 150 Donalsonville Policie (1,872) 1,471 Dodge County (2,653) 2,207 Donalsonville Policie (1,2,65) 10,0300 Dougherty County Nolice (1,52) 2,354 Dougherty County Nolice (1,612) 2,354 Dougherty County Nolice (1,612) 2,354 Dougherty County Nolice (1,612) 1,471 Dougherty County Nolice (1,612) 1,471 Dougherty County Nolice (1,613) 1,510 Dougherty Southy (2,613) 3,510 Dougherty County (2,643) 1,471 Doughers Nolice (1,417) 1,471 Doughers Nolice (1,417) 1,520 Doughers Nolice (1,43		(336,171)							267,069
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Emanuel County (6,483) 5,150									
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	Emerson Police	(1,852)							1,471

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

		D	eferred Outflows of Reso	urces	D	eferred Inflows of Resour	ces	
Employer	Net Pension Asset	Change in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity State's Proportionate Share Associated with:								
	(1.052)							1 471
Enotah Judicial	(1,852)							1,471
Eton Police	(2,778)							2,207
Euharlee Police	(2,778)							2,207
Evans County	(4,630)							3,679
Fairburn Police	(12,039)							9,564
Fairmount Police	(1,852)							1,471
Fannin County	(14,817)							11,772
Fayette County	(72,235)							57,387
Fayetteville Police	(34,265)							27,222
Fitzgerald Police	(11,113)							8,829
Flowery Branch Police	(4,630)							3,679
Floyd County Correctional	(28,709)							22,808
Floyd County DA	(926)							736
Floyd County	(52,787)							41,937
Forest Park Police	(33,339)							26,486
Forestry Commission	(2,778)							2,207
Forsyth County DA	(3,704)							2,943
Forsyth County	(74,087)							58,858
Forsyth Police	(6,483)							5,150
Fort Gaines Police	(2,778)							2,207
Fort Valley Police	(18,522)							14,715
Fort Valley State College	(926)							736
Franklin County Probation	(2,778)							2,207
Franklin County	(13,891)							11,036
Franklin Police	(11,113)							8,829
Ft Oglethorpe Police	(8,335)							6,622
Fulton County DA	(14,817)							11,772
Fulton County Probation	(926)							736
Fulton County Board of Education	(15,744)							12,507
Fulton County	(125,948)							100,059
Ga. Bureau of Investigation	(188,922)							150,089
Ga. College & State University	(4,630)							3,679
Ga. Dept Of Agriculture	(926)							736
Ga. Dept. of Corrections	(877,933)							697,470
Ga. Health Science	(926)							736
Ga. POST Police	(1,852)							1,471
Ga. P.O.S.T. Council Police	(6,483)							5,150
Ga. Pardons & Parole	(152,805)							121,395
Ga. Regional Hosp. Police	(152,805) (926)							736
Ga. Secretary of State	(10,187)							8,093
Ga. Southern University								736
Ga. Southern Oniversity	(926)							/30

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

		I	Deferred Outflows of Reso	urces	D	eferred Inflows of Resource	ces	
Employer	Net Pension Asset	Change in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Ga. State Building Authority	(926)							736
Ga. Tech Police	(24,078)							19,129
Ga. Aviation Authority	(926)							736
Ga. Insurance-Fire Safety	(7,409)							5,886
Gainesville Polic	(61,122)							48,558
Garden City Police	(21,300)							16,922
GDOT Investigative Unit	(51,861)							41,201
Georgia Gwinnett College	(9,261)							7,357
Georgia Medical Board	(4,630)							3,679
Georgia Perimeter College	(6,483)							5,150
Georgia Ports Authority	(21,300)							16,922
Georgia Southern University	(8,335)							6,622
Georgia State University	(16,670)							13,243
Georgia Regents University	(3,704)							2,943
Gilmer County	(42,600)							33,843
Glascock County	(1,852)							1,471
Glennville Police	(2,778)							2,207
Glynn County Board of Education	(3,704)							2,943
Glynn County Police	(11,113)							8,829
Glynn County	(7,409)							5,886
Gordon County	(37,044)							29,429
Gordon Jr. College	(4,630)							3,679
Gordon Police	(3,704)							2,943
Gov. Office of Consumer Protection	(1,852)							1,471
GPSTC	(926)							736
Grady County	(4,630)							3,679
Grantville Police	(926)							736
Gray Police	(9,261)							7,357
Greene County	(13,891)							11,036
Greensboro Police	(3,704)							2,943
Griffin Judicial	(926)							736
Griffin Police	(25,931)							20,600
Grovetown Police	(2,778)							2,207
Guyton Police	(926)							736
Gwinnett County Correctional	(330,614)							262,655
Gwinnett County	(187,996)							149,353
Gwinnett Judicial	(18,522)							14,715
Gwinnett Tech	(18,322) (926)							736
Habersham County	(16,670)							13,243
Hahira Police	(1,852)							1,471
Hall County Correctional	(1,652)							13,243
man county concentional	(10,070)							15,245

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

		E	Deferred Outflows of Reso	urces	D	eferred Inflows of Resour	ces	
Employer	Net Pension Asset	Change in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Hall County Enforcement Division	(926)							736
Hall County DA	(926)							736
Hall County Marshal	(926)							736
Hall County Police	(2,778)							2,207
Hall County	(95,387)							75,780
Hampton Police	(3,704)							2,943
Hapeville Police	(9,261)							7,357
Haralson County	(13,891)							11,036
Harlem Police	(2,778)							2,207
Harris County	(17,596)							13,979
Hart County	(11,113)							8,829
Hartwell Police	(14,817)							11,772
Hazlehurst Police	(6,483)							5,150
Heard County	(2,778)							2,207
Helena Police	(1,852)							1,471
Henry County DA	(926)							736
Henry County	(147,248)							116,981
Hephzibah Police	(3,704)							2,943
Hiawassee Police	(926)							736
Hinesville Police	(31,487)							25,015
Hiram Police	(7,409)							5,886
Hoboken Police	(1,852)							1,471
Hogansville Police	(926)							736
Holly Springs Police	(16,670)							13,243
Houston County	(108,353)							86,080
Houston Judical	(1,852)							1,471
Irwin County	(4,630)							3,679
Jackson County Correctional	(3,704)							2,943
Jackson County	(27,783)							22,072
Jackson Police	(10,187)							8,093
Jasper County	(6,483)							5,150
Jasper Police	(10,187)							8,093
Jeff Davis County	(8,335)							6,622
Jefferson County Correctional	(2,778)							2,207
Jefferson County	(10,187)							8,093
Jefferson Police	(1,852)							1,471
Jesup Police	(22,226)							17,657
Johns Creek Police	(30,561)							24,279
Johnson County	(926)							736
Jones County	(37,044)							29,429
Jonesboro Police	(8,335)							6,622
	(0,555)							0,022

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

		E	Deferred Outflows of Reso	urces	D	eferred Inflows of Resource	ces	_	
Employer	Net Pension Asset	Change in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Kennesaw Police	(23,152)							18,393	
Kennesaw State	(21,300)							16,922	
Kingsland Police	(5,557)							4,414	
Lafayette Police	(7,409)							5,886	
Lagrange Police	(52,787)							41,937	
Lake City Police	(16,670)							13,243	
Lakeland Police	(926)							736	
Lamar County	(12,039)							9,564	
Lanier County	(1,852)							1,471	
Laurens County	(53,713)							42,672	
Lavonia Police	(12,965)							10,300	
Lawrenceville Police	(44,452)							35,315	
Leave Of Absence	(13,891)							11,036	
Lee County Marshal	(926)							736	
Lee County	(12,965)							10,300	
Leesburg Police	(10,187)							8,093	
Lenox Police	(2,778)							2,207	
Liberty County	(29,635)							23,543	
Lilburn Police	(14,817)							11,772	
Lincoln County	(1,852)							1,471	
Lincolnton Police	(926)							736	
Lithonia Police	(926)							736	
Locust Grove	(2,778)							2,207	
Loganville Police	(13,891)							11,036	
Long County	(7,409)							5,886	
Lookout Mountain Police	(1,852)							1,471	
Lookout Mountain Judicial	(1,852)							1,471	
Louisville Police	(4,630)							3,679	
Lovejoy Police	(926)							736	
Lowndes County	(31,487)							25,015	
Ludowici Police	(926)							736	
Lumber City Police	(926)							736	
Lumpkin County	(14,817)							11,772	
Luthersville Police	(926)							736	
Lyons Police	(4,630)							3,679	
Macon College	(926)							736	
Macon County	(926)							736	
Macon Judicial	(926)							736	
Macon Police	(42,600)							33,843	
Madison County	(13,891)							11,036	
Madison Police	(5,557)							4,414	

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

		E	Deferred Outflows of Reso	urces	Deferred Inflows of Resources			
Employer	Net Pension Asset	Change in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Manchester Police	(4,630)							3,679
Marietta Police	(78,718)							62,537
Marion County	(1,852)							1,471
Marshallville Police	(926)							736
Marta Police	(102,796)							81,666
Maysville Police	(926)							736
Mccaysville Police	(1,852)							1,471
Mcdonough Police	(18,522)							14,715
Mcduffie County	(6,483)							5,150
Mcintosh County	(6,483)							5,150
Mcintyre Police	(4,630)							3,679
Mcrae Police	(3,704)							2,943
Meriwether County	(16,670)							13,243
Metter Police	(2,778)							2,207
Middle Georgia	(4,630)							3,679
Milan Police	(926)							736
Military Service	(16,670)							13,243
Milledgeville Police	(6,483)							5,150
Millen Police	(6,483)							5,150
Miller County	(926)							736
Milton Police	(25,931)							20,600
Mitchell County Correctional	(926)							736
Mitchell County	(6,483)							5,150
Molena Police	(926)							736
Monroe County	(26,857)							21,336
Monroe Police	(32,413)							25,750
Montezuma Police	(9,261)							7,357
Montgomery County	(926)							736
Morgan County	(9,261)							7,357
Morrow Police	(23,152)							18,393
Moultrie Police	(2,778)							2,207
Mount Airy Police	(926)							736
Mount Vernon Police	(2,778)							2,207
Mount Zion Police	(1,852)							1,471
Mountain Judial Circuit	(926)							736
Murray County	(37,044)							29,429
Muscogee County Correctional	(7,409)							5,886
Muscogee County	(64,826)							51,501
Nahunta Police	(926)							736
Nashville Marshal	(926)							736
Nashville Police	(2,778)							2,207

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

		D	eferred Outflows of Reso	urces	D	eferred Inflows of Resour	ces	
Employer	Net Pension Asset	Change in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:	(22.0)							
Newington Police	(926)							736
Newnan Police	(25,931)							20,600
Newton County	(120,392)							95,645
Newton County DA	(1,852)							1,471
Nicholls Police	(1,852)							1,471
Norcross Police	(15,744)							12,507
Norman Park Police	(926)							736
North Ga Tech	(926)							736
North Georgia College	(2,778)							2,207
Northeastern Judicial Circuit	(4,630)							3,679
Northern Judicial Circuit	(3,704)							2,943
Oakwood Police	(2,778)							2,207
Ocilla Police	(4,630)							3,679
Ocmulgee Judicial Circuit	(926)							736
Oconee County	(50,009)							39,729
Oconee Judicial Circuit	(926)							736
Oglethorpe County	(5,557)							4,414
Oglethorpe Police	(926)							736
Omega Police	(926)							736
P.O.A.& B. Fund	(7,409)							5,886
Palmetto Police	(5,557)							4,414
Pataula Judicial	(926)							736
Paulding County	(179,661)							142,731
Paulding Judicial Circuit	(2,778)							2,207
Peach County	(8,335)							6,622
Peachtree City Police	(20,374)							16,186
Pearson Police	(2,778)							2,207
Pelham Police	(1,852)							1,471
Pembroke Police	(2,778)							2,207
Pendergrass Police	(2,778)							2,207
Perry Police	(15,744)							12,507
Pickens County	(6,483)							5,150
Pierce County	(3,704)							2,943
Pike County	(14,817)							11,772
Pine Lake Police	(14,817) (1,852)							1,471
Pine Mountain	(2,778)							2,207
Plains Police	(2,778) (926)							736
Polk County Police	(8,335)							6,622
Polk County	(13,891)							11,036
Pooler Police	(45,378)							36,051
Port Wentwort	(5,557)							4,414

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

		E	Deferred Outflows of Reso	urces	D	eferred Inflows of Resource	ces	
Employer	Net Pension Asset	Change in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Portal Police	(926)							736
Porterdale Police	(926)							736
Powder Springs Police	(12,039)							9,564
Prosecuting Attorney Council	(926)							736
Public Safety Department	(545,467)							433,344
Pulaski County	(6,483)							5,150
Putnam County	(9,261)							7,357
Quitman County	(1,852)							1,471
Rabun County Marshal	(1,852)							1,471
Rabun County	(7,409)							5,886
Randolph County	(2,778)							2,207
Reidsville Police	(926)							736
Remerton Police	(926)							736
Resaca Police	(926)							736
Revenue Department	(24,078)							19,129
Reynolds Police	(1,852)							1,471
Richland Police	(1,852)							1,471
Richmond County Correctional	(18,522)							14,715
Richmond County	(102,796)							81,666
Richmond Hill Police	(15,744)							12,507
Rincon Police	(3,704)							2,943
Ringgold Police	(926)							736
Riverdale Police	(12,039)							9,564
Roberta Police	(926)							736
Rockdale County	(48,157)							38,258
Rockdale Judicial	(926)							736
Rockmart Police	(1,852)							1,471
Rome Fire Department	(926)							736
Rome Judicial Circuit	(2,778)							2,207
Rome Police	(60,196)							47,822
Rome Public Works	(926)							736
Roosevelt Facility Police	(926)							736
Rossville Police	(2,778)							2,207
Roswell Police	(57,418)							45,615
Sandersville Police	(926)							736
Sandy Springs Police	(56,491)							44,879
Sardis Police	(1,852)							1,471
Savannah Airport	(9,261)							7,357
Savannah Municipal Court	(926)							736
Savannah State	(3,704)							2,943
Savannah Tech	(3,704)							2,943

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

		D	eferred Outflows of Reso	urces	D	eferred Inflows of Resource	ces	
Employer	Net Pension Asset	Change in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Savannah/Chatham Metro Police	(461,193)							366,393
Savannah-Chatham BOE	(7,409)							5,886
Schley County	(926)							736
Screven County	(926)							736
Screven Police	(1,852)							1,471
POAB Secretary/Treasurer	(926)							736
Seminole County	(6,483)							5,150
Senoia Police	(6,483)							5,150
Shiloh Police	(1,852)							1,471
Smyrna Police	(26,857)							21,336
Snellville Police	(18,522)							14,715
Social Circle Police	(5,557)							4,414
Soperton Police	(2,778)							2,207
South Georgia College	(1,852)							1,471
Southern Crescent Technical	(4,630)							3,679
Southern Judicial	(926)							736
Southern Poly	(926)							736
Southwestern Polytech State	(1,852)							1,471
Spalding Correctional	(27,783)							22,072
Spalding County	(26,857)							21,336
Spalding City	(4,630)							3,679
Sparta Police	(1,852)							1,471
Springfield Police	(2,778)							2,207
St Marys Police	(3,704)							2,943
Statesboro Police	(34,265)							27,222
Statham Police	(2,778)							2,207
Stephens County	(6,483)							5,150
Stewart County	(926)							736
Stone Mountain Police	(9,261)							7,357
Summerville Police	(6,483)							5,150
Sumter County Correctional	(2,778)							2,207
Sumter County	(8,335)							6,622
Suwanee Police	(26,857)							21,336
Swainsboro Police	(6,483)							5,150
Swga Regional Airport	(926)							736
Sylvania Police	(2,778)							2,207
Sylvester Police	(4,630)							3,679
Talbot County	(5,557)							4,414
Taliaferro County	(9,261)							7,357
Tallapoosa Police	(4,630)							3,679
Tallulah Falls Police	(1,852)							1,471

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

		D	eferred Outflows of Reso	urces	D	eferred Inflows of Resour	ces		
Employer	Net Pension Asset	Change in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Tattnall County	(9,261)							7,357	
Taylor County	(7,409)							5,886	
Telfair County	(3,704)							2,943	
Tennille Police	(1,852)							1,471	
Terrell County Correctional	(926)							736	
Thomas County	(10,187)							8,093	
Thomaston Police	(5,557)							4,414	
Thomasville Police	(51,861)							41,201	
Thomson Police	(2,778)							2,207	
Thunderbolt Police	(8,335)							6,622	
Tift County	(10,187)							8,093	
Tifton Judicial	(2,778)							2,207	
Tifton Police	(24,078)							19,129	
Toccoa Police	(12,965)							10,300	
Toombs County	(8,335)							6,622	
Towns County	(8,335)							6,622	
Trenton Police	(3,704)							2,943	
Treutlen County	(2,778)							2,207	
Trion Police	(3,704)							2,943	
Troup County Correctional	(926)							736	
Troup County	(21,300)							16,922	
Tunnel Hill Police	(926)							736	
Turner County	(3,704)							2,943	
Twiggs County	(3,704)							2,943	
Twin City Police	(926)							736	
Tybee Island Police	(12,039)							9,564	
Tyrone Police	(3,704)							2,943	
UGA Police	(21,300)							16,922	
Union City Police	(7,409)							5,886	
Union County	(22,226)							17,657	
Union Point Police	(926)							736	
University of North Ga	(5,557)							4,414	
University of West Georgia	(5,557)							4,414	
Upson County	(13,891)							11,036	
Valdosta Police								32,372	
Valdosta Police Valdosta State	(40,748)							,	
	(5,557)							4,414	
Varnell Police	(926)							736	
Vidalia Police	(6,483)							5,150	
Vienna Police	(3,704)							2,943	
Villa Rica Police	(10,187)							8,093	
Walker County	(18,522)							14,715	

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

Number of provide and strain or provide and				Deferred Outflows of Resources			De	5		
State 2 Proprionate Share Associated with: 94,600 94,600 97,60<	Employer				Projected and Actual Investment Earnings on Pension	Deferred Outflows of	0	Between Expected and Actual	Deferred Inflows of	
Waten County Police 026) 736 Ware County (12,039) 9564 Ware County (12,039) 224279 Washington County (3,704) 224279 Washington Police (15,557) 4414 Watkinsville Police (18,52) 2243 Wayterss Police (18,52) 2243 Wayterss Police (28,709) 22280 Wayterss Police (18,52) 12,143 Wayterss Police (18,52) 12,030 Wayterss Police (28,709) 22,030 Wayterss Police (18,52) 12,0130 Wayterss Police (18,52) 14,01 Wayterss Police (12,965) 14,010 Wayterssererol <td></td> <td>T</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		T								
Ware County (12.03) 776 Ware Robins (30.561) 24.279 Washington Police (15.57) 44.44 Washington Police (1.52) 44.44 Washington Police (1.52) 44.44 Washington Police (1.52) 41.471 Wyercoss Judicial Circuit (926) 736 Wayne County (1.2965) 10.300 Waynes County (1.2965) 22.001 Waynes County (2.278) 2.207 West Point Police (1.82) 3.679 West Point Police (1.82) 3.679 West Point Police (4.630) 3.679 West Point Police (1.82) 3.679 Wite County (22.65) 736 West Point Police (1.82) 3.679 Wite County (22.65) 736 Wite County (3.679 3.679			(106, 500)							84 609
Narc County (12,03) 9.564 Warrer Robins (0,561) 24279 Washington Police (1,552) 2.943 Washington Police (1,852) 1.441 Watkinsville Police (1,852) 1.471 Waytenss Police (2,8,709) 22,808 Waytenss Police (1,852) 1.471 Waytenss Police (1,852) 1.471 Waytenss Police (1,852) 1.471 Waytenss Police (1,852) 2.207 Wester County (2,278) 2.207 Wester Police (1,852) 3.679 Wester Police (1,852) 1.471 Whiteburg Police (1,852) 1.471 Whiteburg Police (1,852) 1.471 Whiteburg Police (1,852) 1.471 Whiteburg Police (260) 736 Whiteburg Police (1,852) 1.471 Whiteburg Police (1,852) 1.471 Whiteburg Police (1,852) 1.471 Whiteburg Police (1,852) 1.471 World County (0,26) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>· · · · · · · · · · · · · · · · · · ·</td>										· · · · · · · · · · · · · · · · · · ·
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Washington Police (3,704) 4,414 Washington Police (1,852) 4,414 Watkinsville Police (1,852) 1,471 Wayteross Police (28,709) 22,808 Wayteross Police (1,852) 10,000 Wayteross Police (1,852) 10,000 Wayteros Police (1,852) 12,017 Wester County (2,778) 2,207 Wester County (2,278) 2,207 Wester County (2,278) 3,265 Wester Dulcie (4,630) 3,679 Wester Dulcie (1,852) 1,471 White/County (2,260) 736 White/Storg Police (2,261) 736 Wikitson County (4,630) 3,679 Wikitson County (4										
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Each Employer of Plan Members - Employer Share 0 0 0 0 0 0 0		\$	(12,005,832)	8,902,893	3,265,553	12,168,446	(27,541,621)	(7,945,795)	(35,487,416)	9,537,979
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	Total for All Entities	\$	(12,005,832)	8,902,893	3,265,553	12,168,446	(27,541,621)	(7,945,795)	(35,487,416)	9,537,979

(A Component Unit of the State of Georgia)

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2017

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

Note 3: Components of Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployers at June 30, 2017 were as follows:

Total pension liability	\$	742,608,761
Plan fiduciary net position	_	754,614,593
Net pension asset	\$_	(12,005,832)
Plan fiduciary net position as a percentage of total pension liability		101.62%

(A Component Unit of the State of Georgia)

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2017

Actuarial Assumptions

The collective total pension liability was determined by an actuarial valuation as of June 30, 2016, with update procedures used to roll forward the total pension liability to June 30, 2017. The roll forward calculation adds the normal cost (also called service costs), subtracts the actual benefit payments and refunds for the plan year, and then applies the discount rate for the year. This actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary increases	N/A
Investment rate of return	6.50%, net of pension plan investment expense, including inflation

Mortality rates for healthy lives were based on the RP-2014 Healthy Mortality Table with bluecollar adjustment projected with Conduent modified MP-2016 projection scale. Mortality rates for disabled lives were based on the RP-2014 Disabled Retiree Mortality Table projected with the Conduent modified MP-2016 projection scale.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an experience study covering the period June 30, 2008 through June 30, 2015.

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 6.50% was a reasonable assumption for the long-term rate of return on plan assets based on the calculation by the Fund's investment manager.

Discount Rate

The discount rate used to measure the total pension liability was 6.50%. 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.

(A Component Unit of the State of Georgia)

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2017

Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following table presents the collective net pension liability of the Fund, calculated using the discount rate of 6.50%, as well as what the Fund's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current rate:

	1%	Current	1%
	Decrease	discount rate	Increase
	(5.50%)	(6.50%)	(7.50%)
Collective net pension liability (asset)	\$ 82,866,296	(12,005,832)	(90,767,484)

Note 4: 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, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No.* 27.

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 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 revenue contributions from the State in an equal amount.

Note 5: Allocation Methodology

GASB Statement No. 68 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.

As discussed in Note 4, the units of government throughout the state that are 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 proportionate share attributable to the State of Georgia, as the nonemployer entity, is therefore 100%.

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, 2016.

(A Component Unit of the State of Georgia)

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2017

Note 6: Collective Deferred Outflows of Resources and Deferred Inflows of Resources

The following table presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2017:

				Beginning of year balance	Current Year		
	Year of deferral	Amortization period		as previously reported	Additions	Deductions	End of year balance
Deferred outflows of resources							
Change in assumptions	2015	7 years	\$_	11,128,617		2,225,724	8,902,893
Difference between projected and							
actual investment earnings	2014	5 years		(24,674,202)		(12,337,101)	(12,337,101)
	2015	5 years		19,617,307		6,539,102	13,078,205
	2016	5 years		39,630,039		9,907,510	29,722,529
	2017	5 years	_		(33,997,600)	(6,799,520)	(27,198,080)
Net difference beween projected and							
actual earnings (1)			_	34,573,144	(33,997,600)	(2,690,009)	3,265,553
Total deferred outflows of resources			\$_	45,701,761	(33,997,600)	(464,285)	12,168,446
Deferred inflows of resources							
Change in assumptions	2017	6.1 years			32,941,939	5,400,318	27,541,621
Difference between expected							
and actual experience	2015	7 years	\$	3,019,142		603,829	2,415,313
	2017	6.1 years	-			1,084,408	5,530,482
Total deferred inflows of resources			\$_	3,019,142	32,941,939	7,088,555	35,487,416

(1) In accordance with paragraph 71b of GASB Statement No. 68, collective deferred outflows of resources and deferred inflows of resources arising from differences between projected and actual pension plan investment earnings in different measurement periods have been aggregated and included as a net collective deferred outflow of resources related to pensions.

(A Component Unit of the State of Georgia)

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2017

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	2018	\$	(7,552,840)
	2019		4,784,262
	2020		(1,754,842)
	2021		(11,662,351)
	2022		(6,484,726)
	2023	-	(648,473)
Total		\$	(23,318,970)

Changes in Proportion

The amounts shown in the two preceding tables do not include employer- or nonemployer-specific deferred outflows or resources and deferred inflows or resources related to changes in proportion. Based on the allocation methodology discussed in Note 5, there were no changes in proportion for the year ended June 30, 2017.

Note 7: Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2017, are shown in the following table:

Service cost	\$	15,049,173
Interest on the total pension liability and net cash flow		52,254,836
Projected earnings on plan investments		(47,678,113)
Member contributions		(3,481,782)
Administrative expenses		946,706
Recognition (amortization of deferred inflows and outflows of resources)		
Change in assumptions		(3,174,594)
Difference between expected and actual experience		(1,688,237)
Difference between projected and actual investment earnings	_	(2,690,010)
Collective pension expense	\$_	9,537,979