

**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, 2019

(With Independent Auditor's Report Thereon)



## DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156  
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**GREG S. GRIFFIN**  
STATE AUDITOR  
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### **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, 2019, 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 (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the Fund (collectively, the Schedules) as of and for the year ended June 30, 2019, and the related notes.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these Schedules in accordance with accounting principles generally accepted in the United States of America; 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 an opinion 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 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 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 employer and nonemployer

allocations and the specified column totals included in the schedule of pension amounts by 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 of the Fund as of and for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 8 to the financial Statements, subsequent to the Statement of Net Position date of June 30, 2019, the occurrence of the COVID-19 pandemic had a significant negative effect on the valuation of certain investments of the Plan. Additionally, there are unknown and uncertain future effects to the Plan's operations. Our opinions are not modified with respect to these matters.

**Other 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, 2019, and our report thereon, dated April 10, 2020, expressed an unmodified opinion on those financial statements.

**Restrictions 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 S. Griffin  
State Auditor

April 10, 2020

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<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 BALDWIN COLLEGE	3	0.0229%
ACWORTH POLICE DEPT.	18	0.1373%
ADAIRSVILLE POLICE DEPT.	9	0.0686%
ADEL POLICE DEPARTMENT	7	0.0534%
ALBANY POLICE DEPT.	19	0.1449%
ALCOVY JUDICIAL CIRCUIT	2	0.0153%
ALMA POLICE DEPARTMENT	3	0.0229%
ALPHARETTA POLICE DEPT.	49	0.3737%
ALTO POLICE DEPT	2	0.0153%
AMERICUS POLICE DEPT.	8	0.0610%
AMERICUS PUBLIC WORKS DEPT	1	0.0076%
APPALACHIAN JUDICIAL CIRCU	2	0.0153%
APPLING COUNTY SHERIFF	9	0.0686%
ARAGON POLICY DEPT	1	0.0076%
ARCADE POLICE DEPT.	2	0.0153%
ARLINGTON POLICE DEPT.	2	0.0153%
ARMSTRONG STATE COLLEGE	1	0.0076%
ATHENS DIVERSION CENTER	2	0.0153%
ATHENS TECHNICAL COLLEGE	1	0.0076%
ATHENS-CLARKE CO. MARSHALL	2	0.0153%
ATHENS-CLARKE COUNTY P D	135	1.0297%
ATKINSON COUNTY SHERIFF	3	0.0229%
ATL METRO COLLEGE PD	1	0.0076%
ATLANTA BUREAU OF CORRECT.	1	0.0076%
ATLANTA JUDICIAL CIRCUIT	1	0.0076%
ATLANTA METRO COLLEGE	2	0.0153%
ATLANTA POLICE DEPARTMENT	620	4.7289%
ATLANTA PUBLIC SCHOOLS PD	23	0.1754%
ATLANTIC JUDICIAL CIRCUIT	2	0.0153%
AUBURN POLICE DEPARTMENT	3	0.0229%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
AUGUSTA JUDICIAL CIRCUIT	3	0.0229%
AUGUSTA TECHNICAL COLLEGE	3	0.0229%
AUGUSTA UNIVERSITY	6	0.0458%
AUGUSTA-RICHMOND CO P.D.	4	0.0305%
AUSTELL POLICE DEPT.	7	0.0534%
AVONDALE ESTATES POLICE DP	12	0.0915%
BACON COUNTY SHERIFF	7	0.0534%
BAINBRIDGE MARSHAL'S OFFIC	2	0.0153%
BAINBRIDGE POLICE DEPT.	7	0.0534%
BAKER COUNTY SHERIFF	1	0.0076%
BALDWIN COUNTY SHERIFF	26	0.1983%
BALDWIN POLICE DEPT.	12	0.0915%
BALL GROUND POLICE DEPT.	1	0.0076%
BANKS COUNTY SHERIFF	15	0.1144%
BARNESVILLE POLICE DEPT.	5	0.0381%
BARROW COUNTY SHERIFF	28	0.2136%
BARTOW CO. SCHOOL SYSTEM	3	0.0229%
BARTOW COUNTY SHERIFF	39	0.2975%
BAXLEY POLICE DEPT.	1	0.0076%
BEN HILL COUNTY SHERIFF	7	0.0534%
BERLIN POLICE DEPT.	1	0.0076%
BERRIEN COUNTY SHERIFF	4	0.0305%
BIBB CO. BD. OF EDUCATION	5	0.0381%
BIBB CO. PROBATION OFFICE	2	0.0153%
BIBB COUNTY SHERIFF	145	1.1059%
BLACKSHEAR POLICE DEPT.	5	0.0381%
BLAIRSVILLE POLICE DEPT.	3	0.0229%
BLECKLEY COUNTY SHERIFF	9	0.0686%
BLOOMINGDALE POLICE DEPT.	8	0.0610%
BLUE RIDGE JUDICIAL CIRCUIT	1	0.0076%
BLUE RIDGE POLICE DEPT.	8	0.0610%
BOWDON POLICE DEPT.	2	0.0153%
BRANTLEY COUNTY SHERIFF	7	0.0534%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
BRASELTON POLICE DEPT.	1	0.0076%
BREMEN POLICE DEPT.	1	0.0076%
BROOKHAVEN POLICE DEPT	50	0.3814%
BROOKS COUNTY SHERIFF	2	0.0153%
BRUNSWICK JUDICIAL CIRCUIT	1	0.0076%
BRUNSWICK POLICE DEPT.	6	0.0458%
BRYAN COUNTY SHERIFF	11	0.0839%
BUENA VISTA POLICE DEPT.	1	0.0076%
BULLOCH CO CODE ENFORCE.	1	0.0076%
BULLOCH COUNTY C. I.	11	0.0839%
BULLOCH COUNTY PROBATION	2	0.0153%
BULLOCH COUNTY SHERIFF	39	0.2975%
BURKE COUNTY SHERIFF	7	0.0534%
BUTLER POLICE DEPT.	3	0.0229%
BUTTS COUNTY SHERIFF	11	0.0839%
BYRON POLICE DEPT.	6	0.0458%
CAIRO POLICE DEPT.	10	0.0763%
CALHOUN COUNTY SHERIFF	1	0.0076%
CALHOUN POLICE DEPT.	30	0.2288%
CAMDEN COUNTY SHERIFF	44	0.3356%
CAMILLA POLICE DEPT.	5	0.0381%
CANDLER COUNTY SHERIFF	15	0.1144%
CANON POLICE DEPT.	2	0.0153%
CANTON POLICE DEPT.	17	0.1297%
CARROLL COUNTY CORRECT. IN	3	0.0229%
CARROLL COUNTY SHERIFF	90	0.6864%
CARROLLTON POLICE DEPT.	58	0.4424%
CARTERSVILLE POLICE DEPT.	19	0.1449%
CATOOSA COUNTY SHERIFF	7	0.0534%
CAVE SPRING POLICE DEPT.	1	0.0076%
CEDARTOWN POLICE DEPT.	17	0.1297%
CENTERVILLE POLICE DEPT.	4	0.0305%
CENTRAL GA TECH COLLEGE	2	0.0153%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
CHAMBLEE POLICE DEPT.	62	0.4729%
CHARLTON COUNTY SHERIFF	4	0.0305%
CHATHAM CO. DISTRICT ATTY	3	0.0229%
CHATHAM CO. JUVENILE COURT	1	0.0076%
CHATHAM CO. MARINE PATROL	6	0.0458%
CHATHAM COUNTY POLICE	29	0.2212%
CHATHAM COUNTY SHERIFF	85	0.6483%
CHATSWORTH POLICE DEPT.	14	0.1068%
CHATTAHOOCHEE CO. SHERIFF	3	0.0229%
CHATTAHOOCHEE HILLS P D	4	0.0305%
CHATTAHOOCHEE TECH COLLEGE	3	0.0229%
CHATTOOGA COUNTY SHERIFF	21	0.1602%
CHEROKEE CO. BOARD OF ED.	6	0.0458%
CHEROKEE CO. DA'S OFFICE	2	0.0153%
CHEROKEE CO.MARSHAL OFFICE	6	0.0458%
CHEROKEE COUNTY SHERIFF	120	0.9153%
CHEROKEE JUDICIAL CIRCUIT	2	0.0153%
CHICKAMAUGA POLICE DEPT.	1	0.0076%
CLARKE CO. PROBATION SVCS.	4	0.0305%
CLARKE COUNTY BOE POLICE	1	0.0076%
CLARKE COUNTY CORRECT. IN.	9	0.0686%
CLARKE COUNTY SHERIFF	41	0.3127%
CLARKESVILLE POLICE DEPT.	2	0.0153%
CLARKSTON POLICE DEPT.	8	0.0610%
CLAXTON POLICE DEPT.	11	0.0839%
CLAY COUNTY SHERIFF	3	0.0229%
CLAYTON CO.DISTRICT ATTNY	8	0.0610%
CLAYTON COUNTY C I	5	0.0381%
CLAYTON COUNTY POLICE DEPT	81	0.6178%
CLAYTON COUNTY SHERIFF	30	0.2288%
CLAYTON CTY SCHOOL POLICE	11	0.0839%
CLAYTON JUDICIAL CIRCUIT	1	0.0076%
CLAYTON POLICE DEPT.	17	0.1297%

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(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
CLEVELAND POLICE DEPT.	10	0.0763%
COASTAL GEORGIA COLLEGE	2	0.0153%
COBB COUNTY C I	5	0.0381%
COBB COUNTY PARK POLICE	2	0.0153%
COBB COUNTY POLICE DEPT.	254	1.9373%
COBB COUNTY PUBLIC SCHOOLS	18	0.1373%
COBB COUNTY SHERIFF	209	1.5941%
COBB JUDICIAL CIRCUIT	9	0.0686%
COCHRAN POLICE DEPT.	4	0.0305%
COFFEE COUNTY SHERIFF	7	0.0534%
COLLEGE PARK POLICE DEPT.	21	0.1602%
COLQUITT CO. CORRECT. INS.	6	0.0458%
COLQUITT COUNTY SHERIFF	12	0.0915%
COLUMBIA CO MARSHAL'S DEPT	1	0.0076%
COLUMBIA CO.BOE CAMPUS PD	1	0.0076%
COLUMBIA COUNTY SHERIFF	41	0.3127%
COLUMBUS CONSOL.POLICE SER	180	1.3729%
COLUMBUS STATE UNIVERSITY	5	0.0381%
COLUMBUS TECHNICAL COLLEGE	2	0.0153%
COMER POLICE DEPT.	1	0.0076%
COMMERCE POLICE DEPT.	8	0.0610%
CONASAUGA JUDICIAL CIRCUIT	1	0.0076%
CONYERS POLICE DEPT.	25	0.1907%
CORDELE POLICE DEPT.	6	0.0458%
CORNELIA POLICE DEPT.	5	0.0381%
COVINGTON POLICE DEPT.	47	0.3585%
COWETA CO. CORRECT. INST.	58	0.4424%
COWETA CO. DISTRICT ATTY.	3	0.0229%
COWETA CO. STATE PROBATION	2	0.0153%
COWETA COUNTY SHERIFF	107	0.8161%
COWETA JUDICIAL CIRCUIT	2	0.0153%
CRAWFORD COUNTY SHERIFF	3	0.0229%
CRISP COUNTY SHERIFF	46	0.3509%



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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
CUMMING POLICE DEPT.	13	0.0992%
CUTHBERT POLICE DEPT.	1	0.0076%
DACULA MARSHAL	2	0.0153%
DADE COUNTY SHERIFF	2	0.0153%
DAHLONEGA POLICE DEPT.	1	0.0076%
DALLAS POLICE DEPT.	5	0.0381%
DALTON COLLEGE	4	0.0305%
DALTON POLICE DEPT.	61	0.4653%
DANIELSVILLE POLICE DEPT.	1	0.0076%
DARIEN POLICE DEPT.	2	0.0153%
DARTON COLLEGE	1	0.0076%
DAWSON COUNTY SHERIFF	26	0.1983%
DDS INVESTIGATIVE UNIT	47	0.3585%
DECATUR CO. CORRECT. INST.	2	0.0153%
DECATUR COUNTY SHERIFF	16	0.1220%
DECATUR POLICE DEPT.	21	0.1602%
DEKALB CO. BD.OF EDUCATION	19	0.1449%
DEKALB CO. DIST. ATTORNEY	14	0.1068%
DEKALB CO. POLICE DEPT	298	2.2729%
DEKALB CO. PROBATION DEPT.	11	0.0839%
DEKALB CO.MARSHALS OFFICE	10	0.0763%
DEKALB COUNTY SHERIFF	53	0.4042%
DEKALB COUNTY SOLICITOR	5	0.0381%
DEMOREST POLICE DEPT.	2	0.0153%
DEPT.OF JUVENILE JUSTICE	30	0.2288%
DEPT.OF NATURAL RESOURCES	196	1.4949%
DILLARD POLICE DEPT.	4	0.0305%
DODGE COUNTY SHERIFF	6	0.0458%
DONALSONVILLE POLICE DEPT.	4	0.0305%
DOOLY COUNTY SHERIFF	15	0.1144%
DORAVILLE POLICE DEPT.	14	0.1068%
DOUGHERTY CO. POLICE DEPT.	4	0.0305%
DOUGHERTY COUNTY SHERIFF	31	0.2364%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
DOUGHERTY JUDICIAL CIRCUIT	2	0.0153%
DOUGLAS COUNTY SHERIFF	83	0.6331%
DOUGLAS JUDICIAL CIRCUIT	3	0.0229%
DOUGLAS POLICE DEPT.	11	0.0839%
DOUGLASVILLE POLICE DEPT.	55	0.4195%
DUBLIN POLICE DEPT.	12	0.0915%
DULUTH POLICE DEPT.	19	0.1449%
DUNWOODY POLICE DEPT.	32	0.2441%
EARLY CO DEP PUBLIC SAFTEY	4	0.0305%
EAST DUBLIN POLICE DEPT.	1	0.0076%
EAST ELLIJAY POLICE DEPT.	6	0.0458%
EAST GEORGIA COLLGE	2	0.0153%
EAST POINT POLICE DEPT.	27	0.2059%
EASTERN JUDICIAL CIRCUIT	2	0.0153%
EASTMAN POLICE DEPT.	2	0.0153%
EATONTON POLICE DEPT.	3	0.0229%
ECHOLS COUNTY SHERIFF	1	0.0076%
EFFINGHAM CO. CORRECT. INS	4	0.0305%
EFFINGHAM COUNTY PRISON	1	0.0076%
EFFINGHAM COUNTY SHERIFF	15	0.1144%
ELBERT COUNTY SHERIFF	5	0.0381%
ELBERTON POLICE DEPT.	10	0.0763%
ELLAVILLE POLICE DEPT.	5	0.0381%
ELLIJAY POLICE DEPT.	10	0.0763%
EMANUEL COUNTY SHERIFF	7	0.0534%
EMERSON POLICE DEPARTMENT	3	0.0229%
ENOTAH JUDICIAL CIRCUIT	1	0.0076%
ETON POLICE DEPT.	3	0.0229%
EVANS COUNTY SHERIFF	5	0.0381%
FAIRBURN POLICE DEPT.	11	0.0839%
FAIRMOUNT POLICE DEPT.	3	0.0229%
FANNIN COUNTY SHERIFF	18	0.1373%
FAYETTE CO. SOLICITOR'S	1	0.0076%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
FAYETTE COUNTY MARSHAL	3	0.0229%
FAYETTE COUNTY SHERIFF	72	0.5492%
FAYETTEVILLE POLICE DEPT.	34	0.2593%
FITZGERALD POLICE DEPT.	12	0.0915%
FLOWERY BRANCH POLICE DEPT	6	0.0458%
FLOYD CO. CORRECT. INST.	29	0.2212%
FLOYD CO. PUBLIC WORKS	2	0.0153%
FLOYD CO.DISTRICT ATTORNEY	1	0.0076%
FLOYD COUNTY POLICE DEPT.	33	0.2517%
FLOYD COUNTY SHERIFF	26	0.1983%
FOREST PARK POLICE DEPT.	31	0.2364%
FORSYTH CO. DISTRICT ATTNY	4	0.0305%
FORSYTH COUNTY SHERIFF	162	1.2356%
FORSYTH POLICE DEPT.	5	0.0381%
FORT GAINES POLICE DEPT.	3	0.0229%
FORT VALLEY POLICE DEPT.	26	0.1983%
FORT VALLEY STATE COLLEGE	1	0.0076%
FRANKLIN CO. PROBATION	3	0.0229%
FRANKLIN COUNTY SHERIFF	15	0.1144%
FRANKLIN POLICE DEPT.	8	0.0610%
FRANKLIN SPRINGS POLICE	1	0.0076%
FT OGLETHORPE POLICE DEPT.	11	0.0839%
FULTON CO. DIST. ATTORNEY	10	0.0763%
FULTON CO.BD.OF EDUCATION	19	0.1449%
FULTON COUNTY MARSHAL OFF.	13	0.0992%
FULTON COUNTY POLICE DEPT.	16	0.1220%
FULTON COUNTY SHERIFF	64	0.4881%
FULTON COUNTY SOLICITOR	9	0.0686%
GA BUREAU OF INVESTIGATION	219	1.6704%
GA COLLEGE & STATE UNIV.	8	0.0610%
GA DEPT OF AGRICULTURE	1	0.0076%
GA DEPT. OF CORRECTIONS	797	6.0789%
GA DEPT.OF COMMUNITY SUPER	73	0.5568%

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(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
GA EMERGENCY MGT. AGENCY	1	0.0076%
GA P O S T POLICE FORCE	2	0.0153%
GA P.O.S.T. COUNCIL POLICE	8	0.0610%
GA PARDONS & PAROLES BOARD	142	1.0831%
GA PUBLIC SAFTY TRNG CNTR	26	0.1983%
GA REGIONAL HOSP. POLICE	1	0.0076%
GA SECRETARY OF STATE	10	0.0763%
GA SOUTHWESTERN COLLEGE	1	0.0076%
GA STATE BUILDING AUTHORITY	1	0.0076%
GA TECH PD	26	0.1983%
GA. AGRICULTURAL EXPO AUTH	1	0.0076%
GA. AVIATION AUTHORITY	1	0.0076%
GA. FORESTRY COMMISSION	3	0.0229%
GA.INSURANCE-FIRE SAFETY	6	0.0458%
GAINESVILLE POLICE DEPT.	65	0.4958%
GARDEN CITY POLICE DEPT.	31	0.2364%
GEORGIA GWINNETT COLLEGE	11	0.0839%
GEORGIA MEDICAL BOARD	4	0.0305%
GEORGIA PERIMETER COLLEGE	5	0.0381%
GEORGIA PORTS AUTHORITY	25	0.1907%
GEORGIA SOUTHERN UNIV.	13	0.0992%
GEORGIA STATE PATROL	2	0.0153%
GEORGIA STATE UNIVERSITY	24	0.1831%
GEORIGA REGENTS UNIVERSITY	3	0.0229%
GILMER COUNTY SHERIFF	51	0.3890%
GLASCOCK COUNTY SHERIFF	2	0.0153%
GLENNVILLE POLICE DEPT.	1	0.0076%
GLYNN CO. BOARD OF EDUC	7	0.0534%
GLYNN CO. POLICE DEPT.	9	0.0686%
GLYNN COUNTY ARSON UNIT	2	0.0153%
GLYNN COUNTY SHERIFF	13	0.0992%
GORDON COUNTY SHERIFF	36	0.2746%
GORDON POLICE DEPT.	4	0.0305%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
GORDON STATE COLLEGE	7	0.0534%
GOV.OFFICE-CONS.PROTECTION	2	0.0153%
GRADY COUNTY SHERIFF	3	0.0229%
GRANTVILLE POLICE DEPT.	2	0.0153%
GRAY POLICE DEPT.	10	0.0763%
GREENE COUNTY SHERIFF	15	0.1144%
GREENSBORO POLICE DEPT.	4	0.0305%
GRIFFIN JUDICIAL CIRCUIT	1	0.0076%
GRIFFIN POLICE DEPT.	21	0.1602%
GROVETOWN POLICE DEPT.	22	0.1678%
GUYTON POLICE DEPT.	2	0.0153%
GWINNETT CO. CORRECT. INS.	34	0.2593%
GWINNETT CO. POLICE DEPT.	309	2.3568%
GWINNETT COUNTY BD OF ED	53	0.4042%
GWINNETT COUNTY SHERIFF	147	1.1212%
GWINNETT COUNTY SOLICITOR	4	0.0305%
GWINNETT JUDICIAL CIRCUIT	21	0.1602%
GWINNETT TECHNICAL COLLEGE	2	0.0153%
HABERSHAM COUNTY SHERIFF	16	0.1220%
HAHIRA POLICE DEPT.	2	0.0153%
HALL CO. CORRECTIONAL INS.	22	0.1678%
HALL CO. ENFORCEMENT DIV.	1	0.0076%
HALL COUNTY DISTRICT ATTY	1	0.0076%
HALL COUNTY MARSHAL	2	0.0153%
HALL COUNTY PUBLIC WORKS	3	0.0229%
HALL COUNTY SHERIFF	215	1.6398%
HAMPTON POLICE DEPT.	6	0.0458%
HAPEVILLE POLICE DEPT.	9	0.0686%
HARALSON COUNTY SHERIFF	12	0.0915%
HARLEM POLICE DEPT.	2	0.0153%
HARRIS COUNTY SHERIFF	24	0.1831%
HART COUNTY SHERIFF	15	0.1144%
HARTWELL POLICE DEPT.	19	0.1449%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
HAZLEHURST POLICE DEPT.	7	0.0534%
HEARD COUNTY SHERIFF	6	0.0458%
HELEN POLICE DEPT.	1	0.0076%
HELENA POLICE DEPT.	2	0.0153%
HENRY CO.DISTRICT ATTORNEY	3	0.0229%
HENRY COUNTY POLICE DEPT.	86	0.6559%
HENRY COUNTY SHERIFF	58	0.4424%
HENRY COUNTY SOLICITOR	3	0.0229%
HEPHZIBAH POLICE DEPT.	5	0.0381%
HIAWASSEE POLICE DEPT.	2	0.0153%
HINESVILLE POLICE DEPT.	32	0.2441%
HIRAM POLICE DEPARTMENT	4	0.0305%
HOBOKEN POLICE DEPT.	1	0.0076%
HOGANSVILLE POLICE DEPT.	2	0.0153%
HOLLY SPRINGS POLICE DEPT.	21	0.1602%
HOUSTON COUNTY SHERIFF	114	0.8695%
HOUSTON JUDICIAL CIRCUIT	1	0.0076%
IRWIN COUNTY SHERIFF	4	0.0305%
IVEY POLICE DEPT.	1	0.0076%
JACKSON CO. CORRECTION. IN	7	0.0534%
JACKSON COUNTY SHERIFF	27	0.2059%
JACKSON POLICE DEPT.	12	0.0915%
JASPER COUNTY SHERIFF	7	0.0534%
JASPER POLICE DEPT.	12	0.0915%
JEFF DAVIS COUNTY SHERIFF	9	0.0686%
JEFFERSON CO. CORRECT. IN.	2	0.0153%
JEFFERSON COUNTY SHERIFF	10	0.0763%
JEFFERSON POLICE DEPT.	3	0.0229%
JEFFERSONVILLE POLICE DEPT	1	0.0076%
JESUP POLICE DEPT.	28	0.2136%
JOHNS CREEK POLICE DEPT.	33	0.2517%
JOHNSON COUNTY SHERIFF	2	0.0153%
JONES COUNTY SHERIFF	41	0.3127%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
JONESBORO POLICE DEPT.	4	0.0305%
KENNESAW POLICE DEPT.	29	0.2212%
KENNESAW STATE UNIVERSITY	25	0.1907%
KINGSLAND POLICE DEPT.	9	0.0686%
LAFAYETTE POLICE DEPT.	10	0.0763%
LAGRANGE POLICE DEPT.	79	0.6025%
LAKE CITY POLICE DEPT.	17	0.1297%
LAKELAND POLICE DEPT.	1	0.0076%
LAMAR COUNTY SHERIFF	12	0.0915%
LANIER COUNTY SHERIFF	1	0.0076%
LANIER TECH COLLEGE P.D.	1	0.0076%
LANIER TECHNICAL COLLEGE	1	0.0076%
LAURENS COUNTY SHERIFF	60	0.4576%
LAVONIA POLICE DEPT.	13	0.0992%
LAWRENCEVILLE POLICE DEPT.	42	0.3203%
LEAVE OF ABSENCE APPROVED	10	0.0763%
LEE COUNTY MARSHALS OFFICE	2	0.0153%
LEE COUNTY SHERIFF	14	0.1068%
LEESBURG POLICE DEPT.	10	0.0763%
LENOX POLICE DEPT.	5	0.0381%
LIBERTY COUNTY SHERIFF	25	0.1907%
LILBURN POLICE DEPT.	15	0.1144%
LINCOLN COUNTY SHERIFF	1	0.0076%
LINCOLNTON POLICE DEPT.	1	0.0076%
LITHONIA POLICE DEPT.	3	0.0229%
LOCUST GROVE POLICE DEPT.	2	0.0153%
LOGANVILLE POLICE DEPT.	19	0.1449%
LONG COUNTY SHERIFF	10	0.0763%
LOOKOUT MOUNTAIN POLICE	2	0.0153%
LOOKOUT MTN. JUD. CIRCUIT	2	0.0153%
LOUISVILLE POLICE DEPT.	4	0.0305%
LOVEJOY POLICE DEPARTMENT	3	0.0229%
LOWNDES COUNTY SHERIFF	29	0.2212%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
LUDOWICI POLICE DEPT.	2	0.0153%
LUMPKIN COUNTY SHERIFF	17	0.1297%
LUTHERSVILLE POLICE DEPT.	1	0.0076%
LYONS POLICE DEPT.	5	0.0381%
MACON COLLEGE	2	0.0153%
MACON COUNTY SHERIFF	1	0.0076%
MACON JUDICIAL CIRCUIT	1	0.0076%
MACON POLICE DEPT.	40	0.3051%
MADISON COUNTY SHERIFF	17	0.1297%
MADISON POLICE DEPT.	5	0.0381%
MANCHESTER POLICE DEPT.	4	0.0305%
MARIETTA POLICE DEPT.	86	0.6559%
MARION COUNTY SHERIFF	3	0.0229%
MARTA POLICE DEPARTMENT	85	0.6483%
MCCAYSVILLE POLICE DEPT.	2	0.0153%
MCDONOUGH POLICE DEPT.	18	0.1373%
MCDUFFIE COUNTY SHERIFF	6	0.0458%
MCINTOSH CO. CAMPUS P.D.	1	0.0076%
MCINTOSH COUNTY SHERIFF	7	0.0534%
MCINTYRE POLICE DEPT.	4	0.0305%
MCRAE POLICE DEPT.	4	0.0305%
MERIWETHER COUNTY SHERIFF	14	0.1068%
METTER POLICE DEPT.	3	0.0229%
MIDDLE GEORGIA COLLEGE	9	0.0686%
MILAN POLICE DEPT.	1	0.0076%
MILITARY SERVICE	29	0.2212%
MILLEDGEVILLE POLICE DEPT.	7	0.0534%
MILLEN POLICE DEPT.	11	0.0839%
MILLER COUNTY SHERIFF	1	0.0076%
MILTON POLICE DEPARTMENT	20	0.1525%
MITCHELL CO. CORRECTIONAL	1	0.0076%
MITCHELL COUNTY SHERIFF	5	0.0381%
MOLENA POLICE DEPT.	1	0.0076%



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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
MONROE COUNTY SHERIFF	26	0.1983%
MONROE POLICE DEPT.	34	0.2593%
MONTEZUMA POLICE DEPT.	7	0.0534%
MONTGOMERY COUNTY SHERIFF	3	0.0229%
MORGAN COUNTY SHERIFF	12	0.0915%
MORROW POLICE DEPT.	24	0.1831%
MOULTRIE POLICE DEPT.	4	0.0305%
MOUNT AIRY POLICE DEPT.	1	0.0076%
MOUNT VERNON POLICE DEPT.	3	0.0229%
MOUNT ZION POLICE DEPT.	2	0.0153%
MOUNTAIN JUDICIAL CIRCUIT	1	0.0076%
MURRAY COUNTY MARSHALLS	1	0.0076%
MURRAY COUNTY SHERIFF	36	0.2746%
MUSCOGEE CO. CORRECT. INS.	6	0.0458%
MUSCOGEE COUNTY MARSHAL OF	6	0.0458%
MUSCOGEE COUNTY SHERIFF	66	0.5034%
NAHUNTA POLICE DEPT.	1	0.0076%
NASHVILLE MARSHAL'S OFFICE	1	0.0076%
NASHVILLE POLICE DEPT.	8	0.0610%
NEWINGTON POLICE DEPT.	1	0.0076%
NEWNAN POLICE DEPT.	29	0.2212%
NEWTON CO. SHERIFF DEPT.	128	0.9763%
NEWTON CO. DISTRICT ATTNY.	1	0.0076%
NICHOLLS POLICE DEPARTMENT	3	0.0229%
NORCROSS POLICE DEPT.	17	0.1297%
NORTH GA TECHNICAL COLLEGE	2	0.0153%
NORTH GEORGIA COLLEGE	5	0.0381%
NORTHEASTERN JUD. CIRCUIT	6	0.0458%
NORTHERN JUDICIAL CIRCUIT	4	0.0305%
OAKWOOD PD	5	0.0381%
OCILLA POLICE DEPT.	3	0.0229%
OCMULGEE JUDICIAL CIRCUIT	1	0.0076%
OCONEE CO. DRUG TASK FRCE	2	0.0153%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
OCONEE COUNTY SHERIFF	54	0.4119%
OCONEE JUDICIAL CIRCUIT	1	0.0076%
OGEECHEE TECH COLLEGE PD	1	0.0076%
OGLETHORPE COUNTY SHERIFF	3	0.0229%
OGLETHORPE POLICE DEPT.	3	0.0229%
OLIVER PD	1	0.0076%
OMEGA POLICE DEPT.	2	0.0153%
OXFORD POLICE DEPT.	1	0.0076%
P.O.A.& B. FUND	9	0.0686%
PALMETTO POLICE DEPT.	7	0.0534%
PAULDING CO. MARSHALL	4	0.0305%
PAULDING COUNTY SHERIFF	183	1.3958%
PAULDING JUDICIAL CIRCUIT	4	0.0305%
PEACH COUNTY SHERIFF	7	0.0534%
PEACHTREE CITY POLICE DEPT	24	0.1831%
PELHAM POLICE DEPT.	2	0.0153%
PEMBROKE POLICE DEPT.	3	0.0229%
PERRY POLICE DEPT.	22	0.1678%
PICKENS CO.SHERIFF OFFICE	11	0.0839%
PIERCE COUNTY SHERIFF	4	0.0305%
PIKE CO. SO	15	0.1144%
PINE LAKE POLICE DEPT	2	0.0153%
PINE MOUNTAIN POLICE DEPT.	3	0.0229%
PLAINS POLICE DEPT.	1	0.0076%
POLK COUNTY POLICE DEPT.	7	0.0534%
POLK COUNTY SHERIFF	13	0.0992%
POOLER POLICE DEPT.	48	0.3661%
PORT WENTWORTH POLICE DEPT.	8	0.0610%
PORTAL POLICE DEPT.	1	0.0076%
POWDER SPRINGS POLICE DEPT	30	0.2288%
PROSECUTING ATTNYS COUNCIL	2	0.0153%
PUBLIC SAFETY DEPARTMENT	560	4.2712%
PULASKI COUNTY SHERIFF	6	0.0458%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
PUTNAM COUNTY SHERIFF	9	0.0686%
RABUN CO. MARSHAL OFFICE	3	0.0229%
RABUN COUNTY SHERIFF	9	0.0686%
RANDOLPH COUNTY SHERIFF	1	0.0076%
REIDSVILLE POLICE DEPT.	2	0.0153%
REMERTON POLICE DEPT.	1	0.0076%
REVENUE DEPARTMENT OF GA.	26	0.1983%
REYNOLDS POLICE DEPT.	1	0.0076%
RICHLAND POLICE DEPT.	2	0.0153%
RICHMOND CO SOLICITOR	1	0.0076%
RICHMOND CO. BOARD OF EDU.	7	0.0534%
RICHMOND CO. MARSHALL OFF.	11	0.0839%
RICHMOND COUNTY C.I.	3	0.0229%
RICHMOND COUNTY SHERIFF	100	0.7627%
RICHMOND HILL POLICE DEPT.	18	0.1373%
RINCON POLICE DEPT.	6	0.0458%
RINGGOLD POLICE DEPT.	2	0.0153%
RIVERDALE POLICE DEPT.	18	0.1373%
ROBERTA POLICE DEPT.	1	0.0076%
ROCKDALE CO.DISTRICT ATTNY	1	0.0076%
ROCKDALE COUNTY SHERIFF	55	0.4195%
ROCKDALE JUDICIAL CIRCUIT	1	0.0076%
ROCKMART POLICE DEPT.	4	0.0305%
ROME FIRE DEPARTMENT	1	0.0076%
ROME JUDICIAL CIRCUIT	3	0.0229%
ROME POLICE DEPARTMENT	69	0.5263%
ROME PUBLIC WORKS	2	0.0153%
ROOSEVELT FACILITY POLICE	2	0.0153%
ROSSVILLE POLICE DEPT.	4	0.0305%
ROSWELL POLICE DEPT.	57	0.4347%
SANDY SPRINGS PD	76	0.5797%
SARDIS POLICE DEPT.	3	0.0229%
SAVANNAH AIRPORT COMM.	9	0.0686%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
SAVANNAH MUNICIPAL COURT	1	0.0076%
SAVANNAH STATE COLLEGE	3	0.0229%
SAVANNAH TECHNICAL COLLEGE	2	0.0153%
SAVANNAH/CHATHAM METRO PD	480	3.6610%
SAVANNAH-CHATHAM BOE	8	0.0610%
SCHLEY COUNTY SHERIFF	1	0.0076%
SCREVEN COUNTY SHERIFF	3	0.0229%
SCREVEN POLICE DEPT.	2	0.0153%
SEMINOLE COUNTY SHERIFF	9	0.0686%
SENOIA POLICE DEPT.	5	0.0381%
SHILOH POLICE DEPT.	1	0.0076%
SKY VALLEY POLICE DEPT.	1	0.0076%
SMYRNA POLICE DEPT.	25	0.1907%
SNELLVILLE POLICE DEPT.	39	0.2975%
SOCIAL CIRCLE POLICE DEPT.	5	0.0381%
SOUTH FULTON POLICE DEPT.	33	0.2517%
SOUTH GEORGIA COLLEGE	1	0.0076%
SOUTHERN CRESCENT TECHICAL	4	0.0305%
SOUTHERN JUDICIAL CIRCUIT	1	0.0076%
SOUTHERN REGIONAL TECH PD	1	0.0076%
SOUTHWESTERN JUD. CIRCUIT	2	0.0153%
SPALDING CORRECTIONAL INST	28	0.2136%
SPALDING COUNTY SHERIFF	31	0.2364%
SPALDING CTY PARKS & REC	7	0.0534%
SPARTA POLICE DEPT.	2	0.0153%
SPRINGFIELD POLICE DEPT.	3	0.0229%
ST MARYS POLICE DEPT.	3	0.0229%
STATESBORO POLICE DEPT.	43	0.3280%
STATHAM POLICE DEPT.	1	0.0076%
STEPHENS COUNTY SHERIFF	8	0.0610%
STEWART COUNTY SHERIFF	1	0.0076%
STONE MOUNTAIN PARK	2	0.0153%
STONE MOUNTAIN POLICE DEPT	8	0.0610%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
SUMMERVILLE POLICE DEPT.	6	0.0458%
SUMTER CO. CORRECTION. INS	4	0.0305%
SUMTER COUNTY SHERIFF	10	0.0763%
SUWANEE POLICE DEPT.	33	0.2517%
SWAINSBORO POLICE DEPT.	6	0.0458%
SWGA REGIONAL AIRPORT P.D.	1	0.0076%
SYLVANIA POLICE DEPT.	4	0.0305%
SYLVESTER POLICE DEPT.	2	0.0153%
TALBOT COUNTY SHERIFF	5	0.0381%
TALIAFERRO COUNTY SHERIFF	5	0.0381%
TALLAPOOSA POLICE DEPT.	5	0.0381%
TALLULAH FALLS POLICE DEPT	2	0.0153%
TATTNALL COUNTY SHERIFF	11	0.0839%
TAYLOR COUNTY SCHOOL DIST.	1	0.0076%
TAYLOR COUNTY SHERIFF	6	0.0458%
TELFAIR COUNTY SHERIFF	2	0.0153%
TENNILLE POLICE DEPT.	2	0.0153%
TERRELL CO. CORRECTION.INS	1	0.0076%
THOMAS COUNTY SHERIFF	14	0.1068%
THOMASTON POLICE DEPT.	6	0.0458%
THOMASVILLE POLICE DEPT.	51	0.3890%
THOMSON POLICE DEPT.	2	0.0153%
THUNDERBOLT POLICE DEPT.	8	0.0610%
TIFT COUNTY SHERIFF	11	0.0839%
TIFTON JUDICIAL CIRCUIT	3	0.0229%
TIFTON POLICE DEPT.	22	0.1678%
TOCCOA POLICE DEPT.	13	0.0992%
TOOMBS COUNTY SHERIFF	10	0.0763%
TOOMSBORO POLICE DEPT.	1	0.0076%
TOWNS COUNTY SHERIFF	5	0.0381%
TRENTON POLICE DEPT.	3	0.0229%
TREUTLEN COUNTY SHERIFF	3	0.0229%
TRION POLICE DEPT.	2	0.0153%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
TROUP CO. CORRECTION. INS.	1	0.0076%
TROUP COUNTY SHERIFF	24	0.1831%
TUNNEL HILL POLICE DEPT.	3	0.0229%
TURNER COUNTY SHERIFF	4	0.0305%
TWIGGS COUNTY SHERIFF	5	0.0381%
TYBEE ISLAND POLICE DEPT.	18	0.1373%
TYRONE POLICE DEPT.	3	0.0229%
UGA POLICE DEPARTMENT	26	0.1983%
UNION CITY POLICE DEPT.	7	0.0534%
UNION COUNTY SHERIFF	33	0.2517%
UNION POINT POLICE DEPT.	1	0.0076%
UNIV NORTH GA GAINESVILLE	8	0.0610%
UNIVERSITY OF WEST GEORGIA	8	0.0610%
UPSON COUNTY SHERIFF	14	0.1068%
VALDOSTA POLICE DEPT.	46	0.3509%
VALDOSTA STATE UNIVERSITY	3	0.0229%
VARNELL POLICE DEPARTMENT	1	0.0076%
VIDALIA POLICE DEPT.	8	0.0610%
VIENNA POLICE DEPT.	2	0.0153%
VILLA RICA POLICE DEPT.	12	0.0915%
WALKER COUNTY SHERIFF	17	0.1297%
WALTON COUNTY JUVENILE CT.	2	0.0153%
WALTON COUNTY SHERIFF	111	0.8466%
WARE COUNTY P. D.	2	0.0153%
WARE COUNTY SHERIFF	10	0.0763%
WARNER ROBINS POLICE DEPT.	33	0.2517%
WASHINGTON CO. BOE	1	0.0076%
WASHINGTON COUNTY SHERIFF	3	0.0229%
WASHINGTON POLICE DEPT.	4	0.0305%
WATKINSVILLE POLICE DEPT.	2	0.0153%
WAVERLY HALL POLICE DEPT.	1	0.0076%
WAYCROSS JUDICIAL CIRCUIT	1	0.0076%
WAYCROSS POLICE DEPT.	27	0.2059%

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

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
WAYNE COUNTY SHERIFF	33	0.2517%
WAYNESBORO POLICE DEPT.	3	0.0229%
WEBSTER COUNTY SHERIFF	2	0.0153%
WEST GA TECHNICAL COLLEGE	1	0.0076%
WEST POINT POLICE DEPT.	5	0.0381%
WESTERN JUDICIAL CIRCUIT	1	0.0076%
WHIGHAM POLICE DEPT.	1	0.0076%
WHITE COUNTY SHERIFF	22	0.1678%
WHITESBURG POLICE DEPT.	2	0.0153%
WHITFIELD CO. D.A. OFFICE	1	0.0076%
WHITFIELD COUNTY SHERIFF	41	0.3127%
WILCOX COUNTY SHERIFF	2	0.0153%
WILKES COUNTY SHERIFF	7	0.0534%
WILKINSON COUNTY SHERIFF	5	0.0381%
WILLACOOCHEE POLICE DEPT.	1	0.0076%
WINDER POLICE DEPT.	14	0.1068%
WINTERVILLE POLICE DEPT.	1	0.0076%
WOODBURY POLICE DEPT.	1	0.0076%
WOODSTOCK POLICE DEPT.	12	0.0915%
WORLD CONGRESS CENTER	3	0.0229%
WORTH COUNTY SHERIFF	5	0.0381%
WRIGHTSVILLE POLICE DEPT.	2	0.0153%
ZEBULON POLICE DEPT.	3	0.0229%
Total	13,111	100%

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
ABRAHAM BALDWIN COLLEGE	\$ (5,378)							\$ 5,013
ACWORTH POLICE DEPT.	(32,270)							30,079
ADAIRSVILLE POLICE DEPT.	(16,135)							15,039
ADEL POLICE DEPARTMENT	(12,549)							11,697
ALBANY POLICE DEPT.	(34,063)							31,750
ALCOVY JUDICIAL CIRCUIT	(3,586)							3,342
ALMA POLICE DEPARTMENT	(5,378)							5,013
ALPHARETTA POLICE DEPT.	(87,846)							81,881
ALTO POLICE DEPT.	(3,586)							3,342
AMERICUS POLICE DEPT.	(14,342)							13,368
AMERICUS PUBLIC WORKS DEPT	(1,793)							1,671
APPALACHIAN JUDICIAL CIRCU	(3,586)							3,342
APPLING COUNTY SHERIFF	(16,135)							15,039
ARAGON POLICE DEPT.	(1,793)							1,671
ARCADE POLICE DEPT.	(3,586)							3,342
ARLINGTON POLICE DEPT.	(3,586)							3,342
ARMSTRONG STATE COLLEGE	(1,793)							1,671
ATHENS DIVERSION CENTER	(3,586)							3,342
ATHENS TECHNICAL COLLEGE	(1,793)							1,671
ATHENS-CLARKE CO. MARSHALL	(3,586)							3,342
ATHENS-CLARKE COUNTY P D	(242,025)							225,591
ATKINSON COUNTY SHERIFF	(5,378)							5,013
ATL METRO COLLEGE PD	(1,793)							1,671
ATLANTA BUREAU OF CORRECT.	(1,793)							1,671
ATLANTA JUDICIAL CIRCUIT	(1,793)							1,671
ATLANTA METRO COLLEGE	(3,586)							3,342
ATLANTA POLICE DEPARTMENT	(1,111,524)							1,036,042
ATLANTA PUBLIC SCHOOLS PD	(41,234)							38,434
ATLANTIC JUDICIAL CIRCUIT	(3,586)							3,342
AUBURN POLICE DEPARTMENT	(5,378)							5,013
AUGUSTA JUDICIAL CIRCUIT	(5,378)							5,013
AUGUSTA TECHNICAL COLLEGE	(5,378)							5,013
AUGUSTA UNIVERSITY	(10,757)							10,026
AUGUSTA-RICHMOND CO. P.D.	(7,171)							6,684
AUSTELL POLICE DEPT.	(12,549)							11,697
AVONDALE ESTATES POLICE DP	(21,513)							20,052
BACON COUNTY SHERIFF	(12,549)							11,697
BAINBRIDGE MARSHAL'S OFFIC	(3,586)							3,342
BAINBRIDGE POLICE DEPT.	(12,549)							11,697
BAKER COUNTY SHERIFF	(1,793)							1,671



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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
BALDWIN COUNTY SHERIFF	(46,612)							43,447
BALDWIN POLICE DEPT.	(21,513)							20,052
BALL GROUND POLICE DEPT.	(1,793)							1,671
BANKS COUNTY SHERIFF	(26,892)							25,066
BARNESVILLE POLICE DEPT.	(8,964)							8,355
BARROW COUNTY SHERIFF	(50,198)							46,789
BARTOW CO. SCHOOL SYSTEM	(5,378)							5,013
BARTOW COUNTY SHERIFF	(69,918)							65,170
BAXLEY POLICE DEPT.	(1,793)							1,671
BEN HILL COUNTY SHERIFF	(12,549)							11,697
BERLIN POLICE DEPT.	(1,793)							1,671
BERRIEN COUNTY SHERIFF	(7,171)							6,684
BIBB CO. BD. OF EDUCATION	(8,964)							8,355
BIBB CO. PROBATION OFFICE	(3,586)							3,342
BIBB COUNTY SHERIFF	(259,952)							242,301
BLACKSHEAR POLICE DEPT.	(8,964)							8,355
BLAIRSVILLE POLICE DEPT.	(5,378)							5,013
BLECKLEY COUNTY SHERIFF	(16,135)							15,039
BLOOMINGDALE POLICE DEPT.	(14,342)							13,368
BLUE RIDGE JUDICIAL CIRCUIT	(1,793)							1,671
BLUE RIDGE POLICE DEPT.	(14,342)							13,368
BOWDON POLICE DEPT.	(3,586)							3,342
BRANTLEY COUNTY SHERIFF	(12,549)							11,697
BRASELTON POLICE DEPT.	(1,793)							1,671
BREMEN POLICE DEPT.	(1,793)							1,671
BROOKHAVEN POLICE DEPT	(89,639)							83,553
BROOKS COUNTY SHERIFF	(3,586)							3,342
BRUNSWICK JUDICIAL CIRCUIT	(1,793)							1,671
BRUNSWICK POLICE DEPT.	(10,757)							10,026
BRYAN COUNTY SHERIFF	(19,721)							18,381
BUENA VISTA POLICE DEPT.	(1,793)							1,671
BULLOCH CO CODE ENFORCE.	(1,793)							1,671
BULLOCH COUNTY C. I.	(19,721)							18,381
BULLOCH COUNTY PROBATION	(3,586)							3,342
BULLOCH COUNTY SHERIFF	(69,918)							65,170
BURKE COUNTY SHERIFF	(12,549)							11,697
BUTLER POLICE DEPT.	(5,378)							5,013
BUTTS COUNTY SHERIFF	(19,721)							18,381
BYRON POLICE DEPT.	(10,757)							10,026
CAIRO POLICE DEPT.	(17,928)							16,710

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
CALHOUN COUNTY SHERIFF	(1,793)							1,671
CALHOUN POLICE DEPT.	(53,783)							50,131
CAMDEN COUNTY SHERIFF	(78,882)							73,526
CAMILLA POLICE DEPT.	(8,964)							8,355
CANDLER COUNTY SHERIFF	(26,892)							25,066
CANON POLICE DEPT.	(3,586)							3,342
CANTON POLICE DEPT.	(30,477)							28,408
CARROLL COUNTY CORRECT. IN	(5,378)							5,013
CARROLL COUNTY SHERIFF	(161,349)							150,394
CARROLLTON POLICE DEPT.	(103,981)							96,921
CARTERSVILLE POLICE DEPT.	(34,063)							31,750
CATOOSA COUNTY SHERIFF	(12,549)							11,697
CAVE SPRING POLICE DEPT.	(1,793)							1,671
CEDARTOWN POLICE DEPT.	(30,477)							28,408
CENTERVILLE POLICE DEPT.	(7,171)							6,684
CENTRAL GA TECH COLLEGE	(3,586)							3,342
CHAMBLEE POLICE DEPT.	(111,152)							103,605
CHARLTON COUNTY SHERIFF	(7,171)							6,684
CHATHAM CO. DISTRICT ATTY	(5,378)							5,013
CHATHAM CO. JUVENILE COURT	(1,793)							1,671
CHATHAM CO. MARINE PATROL	(10,757)							10,026
CHATHAM COUNTY POLICE	(51,991)							48,460
CHATHAM COUNTY SHERIFF	(152,385)							142,039
CHATSWORTH POLICE DEPT.	(25,099)							23,394
CHATTAHOOCHEE CO. SHERIFF	(5,378)							5,013
CHATTAHOOCHEE HILLS P D	(7,171)							6,684
CHATTAHOOCHEE TECH COLLEGE	(5,378)							5,013
CHATTOOGA COUNTY SHERIFF	(37,648)							35,092
CHEROKEE CO. BOARD OF ED.	(10,757)							10,026
CHEROKEE CO. DA'S OFFICE	(3,586)							3,342
CHEROKEE CO. MARSHAL OFFICE	(10,757)							10,026
CHEROKEE COUNTY SHERIFF	(215,133)							200,525
CHEROKEE JUDICIAL CIRCUIT	(3,586)							3,342
CHICKAMAUGA POLICE DEPT.	(1,793)							1,671
CLARKE CO. PROBATION SVCS.	(7,171)							6,684
CLARKE COUNTY BOE POLICE	(1,793)							1,671
CLARKE COUNTY CORRECT. IN.	(16,135)							15,039
CLARKE COUNTY SHERIFF	(73,504)							68,512
CLARKESVILLE POLICE DEPT.	(3,586)							3,342
CLARKSTON POLICE DEPT.	(14,342)							13,368

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
CLAXTON POLICE DEPT.	(19,721)							18,381
CLAY COUNTY SHERIFF	(5,378)							5,013
CLAYTON CO.DISTRICT ATTNY	(14,342)							13,368
CLAYTON COUNTY C I	(8,964)							8,355
CLAYTON COUNTY POLICE DEPT	(145,214)							135,355
CLAYTON COUNTY SHERIFF	(53,783)							50,131
CLAYTON CTY SCHOOL POLICE	(19,721)							18,381
CLAYTON JUDICIAL CIRCUIT	(1,793)							1,671
CLAYTON POLICE DEPT.	(30,477)							28,408
CLEVELAND POLICE DEPT.	(17,928)							16,710
COASTAL GEORGIA COLLEGE	(3,586)							3,342
COBB COUNTY C I	(8,964)							8,355
COBB COUNTY PARK POLICE	(3,586)							3,342
COBB COUNTY POLICE DEPT.	(455,366)							424,444
COBB COUNTY PUBLIC SCHOOLS	(32,270)							30,079
COBB COUNTY SHERIFF	(374,690)							349,247
COBB JUDICIAL CIRCUIT	(16,135)							15,039
COCHRAN POLICE DEPT.	(7,171)							6,684
COFFEE COUNTY SHERIFF	(12,549)							11,697
COLLEGE PARK POLICE DEPT.	(37,648)							35,092
COLQUITT CO. CORRECT. INS.	(10,757)							10,026
COLQUITT COUNTY SHERIFF	(21,513)							20,052
COLUMBIA CO MARSHAL'S DEPT	(1,793)							1,671
COLUMBIA CO.BOE CAMPUS PD	(1,793)							1,671
COLUMBIA COUNTY SHERIFF	(73,504)							68,512
COLUMBUS CONSOL.POLICE SER	(322,700)							300,787
COLUMBUS STATE UNIVERSITY	(8,964)							8,355
COLUMBUS TECHNICAL COLLEGE	(3,586)							3,342
COMER POLICE DEPT.	(1,793)							1,671
COMMERCE POLICE DEPT.	(14,342)							13,368
CONASAUGA JUDICIAL CIRCUIT	(1,793)							1,671
CONYERS POLICE DEPT.	(44,820)							41,776
CORDELE POLICE DEPT.	(10,757)							10,026
CORNELIA POLICE DEPT.	(8,964)							8,355
COVINGTON POLICE DEPT.	(84,261)							78,539
COWETA CO. CORRECT. INST.	(103,981)							96,921
COWETA CO. DISTRICT ATTY.	(5,378)							5,013
COWETA CO. STATE PROBATION	(3,586)							3,342
COWETA COUNTY SHERIFF	(191,827)							178,802
COWETA JUDICIAL CIRCUIT	(3,586)							3,342

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
CRAWFORD COUNTY SHERIFF	(5,378)						5,013
CRISP COUNTY SHERIFF	(82,468)						76,868
CUMMING POLICE DEPT.	(23,306)						21,723
CUTHBERT POLICE DEPT.	(1,793)						1,671
DACULA MARSHAL	(3,586)						3,342
DADE COUNTY SHERIFF	(3,586)						3,342
DAHLONEGA POLICE DEPT.	(1,793)						1,671
DALLAS POLICE DEPT.	(8,964)						8,355
DALTON COLLEGE	(7,171)						6,684
DALTON POLICE DEPT.	(109,360)						101,934
DANIELSVILLE POLICE DEPT.	(1,793)						1,671
DARIEN POLICE DEPT.	(3,586)						3,342
DARTON COLLEGE	(1,793)						1,671
DAWSON COUNTY SHERIFF	(46,612)						43,447
DDS INVESTIGATIVE UNIT	(84,261)						78,539
DECATUR CO. CORRECT. INST.	(3,586)						3,342
DECATUR COUNTY SHERIFF	(28,685)						26,737
DECATUR POLICE DEPT.	(37,648)						35,092
DEKALB CO. BD.OF EDUCATION	(34,063)						31,750
DEKALB CO. DIST. ATTORNEY	(25,099)						23,394
DEKALB CO. POLICE DEPT	(534,248)						497,969
DEKALB CO. PROBATION DEPT.	(19,721)						18,381
DEKALB CO.MARSHALS OFFICE	(17,928)						16,710
DEKALB COUNTY SHERIFF	(95,017)						88,566
DEKALB COUNTY SOLICITOR	(8,964)						8,355
DEMOREST POLICE DEPT.	(3,586)						3,342
DEPT.OF JUVENILE JUSTICE	(53,783)						50,131
DEPT.OF NATURAL RESOURCES	(351,384)						327,524
DILLARD POLICE DEPT.	(7,171)						6,684
DODGE COUNTY SHERIFF	(10,757)						10,026
DONALSONVILLE POLICE DEPT.	(7,171)						6,684
DOOLY COUNTY SHERIFF	(26,892)						25,066
DORAVILLE POLICE DEPT.	(25,099)						23,394
DOUGHERTY CO. POLICE DEPT.	(7,171)						6,684
DOUGHERTY COUNTY SHERIFF	(55,576)						51,802
DOUGHERTY JUDICIAL CIRCUIT	(3,586)						3,342
DOUGLAS COUNTY SHERIFF	(148,800)						138,697
DOUGLAS JUDICIAL CIRCUIT	(5,378)						5,013
DOUGLAS POLICE DEPT.	(19,721)						18,381
DOUGLASVILLE POLICE DEPT.	(98,603)						91,908

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
DUBLIN POLICE DEPT.	(21,513)						20,052
DULUTH POLICE DEPT.	(34,063)						31,750
DUNWOODY POLICE DEPT.	(57,369)						53,473
EARLY CO DEP PUBLIC SAFTEY	(7,171)						6,684
EAST DUBLIN POLICE DEPT.	(1,793)						1,671
EAST ELLIJAY POLICE DEPT.	(10,757)						10,026
EAST GEORGIA COLLGE	(3,586)						3,342
EAST POINT POLICE DEPT.	(48,405)						45,118
EASTERN JUDICIAL CIRCUIT	(3,586)						3,342
EASTMAN POLICE DEPT.	(3,586)						3,342
EATONTON POLICE DEPT.	(5,378)						5,013
ECHOLS COUNTY SHERIFF	(1,793)						1,671
EFFINGHAM CO. CORRECT. INS	(7,171)						6,684
EFFINGHAM COUNTY PRISON	(1,793)						1,671
EFFINGHAM COUNTY SHERIFF	(26,892)						25,066
ELBERT COUNTY SHERIFF	(8,964)						8,355
ELBERTON POLICE DEPT.	(17,928)						16,710
ELLAVILLE POLICE DEPT.	(8,964)						8,355
ELLIJAY POLICE DEPT.	(17,928)						16,710
EMANUEL COUNTY SHERIFF	(12,549)						11,697
EMERSON POLICE DEPARTMENT	(5,378)						5,013
ENOTAH JUDICIAL CIRCUIT	(1,793)						1,671
ETON POLICE DEPT.	(5,378)						5,013
EVANS COUNTY SHERIFF	(8,964)						8,355
FAIRBURN POLICE DEPT.	(19,721)						18,381
FAIRMOUNT POLICE DEPT.	(5,378)						5,013
FANNIN COUNTY SHERIFF	(32,270)						30,079
FAYETTE CO. SOLICITOR'S	(1,793)						1,671
FAYETTE COUNTY MARSHAL	(5,378)						5,013
FAYETTE COUNTY SHERIFF	(129,080)						120,315
FAYETTEVILLE POLICE DEPT.	(60,955)						56,815
FITZGERALD POLICE DEPT.	(21,513)						20,052
FLOWERY BRANCH POLICE DEPT	(10,757)						10,026
FLOYD CO. CORRECT. INST.	(51,991)						48,460
FLOYD CO. PUBLIC WORKS	(3,586)						3,342
FLOYD CO.DISTRICT ATTORNEY	(1,793)						1,671
FLOYD COUNTY POLICE DEPT.	(59,162)						55,144
FLOYD COUNTY SHERIFF	(46,612)						43,447
FOREST PARK POLICE DEPT.	(55,576)						51,802
FORSYTH CO. DISTRICT ATTN	(7,171)						6,684

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
FORSYTH COUNTY SHERIFF	(290,430)						270,709
FORSYTH POLICE DEPT.	(8,964)						8,355
FORT GAINES POLICE DEPT.	(5,378)						5,013
FORT VALLEY POLICE DEPT.	(46,612)						43,447
FORT VALLEY STATE COLLEGE	(1,793)						1,671
FRANKLIN CO. PROBATION	(5,378)						5,013
FRANKLIN COUNTY SHERIFF	(26,892)						25,066
FRANKLIN POLICE DEPT.	(14,342)						13,368
FRANKLIN SPRINGS POLICE	(1,793)						1,671
FT OGLETHORPE POLICE DEPT.	(19,721)						18,381
FULTON CO. DIST. ATTORNEY	(17,928)						16,710
FULTON CO.BD.OF EDUCATION	(34,063)						31,750
FULTON COUNTY MARSHAL OFF.	(23,306)						21,723
FULTON COUNTY POLICE DEPT.	(28,685)						26,737
FULTON COUNTY SHERIFF	(114,738)						106,947
FULTON COUNTY SOLICITOR	(16,135)						15,039
GA BUREAU OF INVESTIGATION	(392,618)						365,958
GA COLLEGE & STATE UNIV.	(14,342)						13,368
GA DEPT OF AGRICULTURE	(1,793)						1,671
GA DEPT. OF CORRECTIONS	(1,428,846)						1,331,815
GA DEPT.OF COMMUNITY SUPER	(130,873)						121,987
GA EMERGENCY MGT. AGENCY	(1,793)						1,671
GA P O S T POLICE FORCE	(3,586)						3,342
GA P.O.S.T. COUNCIL POLICE	(14,342)						13,368
GA PARDONS & PAROLES BOARD	(254,574)						237,288
GA PUBLIC SAFTY TRNG CNTR	(46,612)						43,447
GA REGIONAL HOSP. POLICE	(1,793)						1,671
GA SECRETARY OF STATE	(17,928)						16,710
GA SOUTHWESTERN COLLEGE	(1,793)						1,671
GA STATE BUILDING AUTHORITY	(1,793)						1,671
GA TECH PD	(46,612)						43,447
GA. AGRICULTURAL EXPO AUTH	(1,793)						1,671
GA. AVIATION AUTHORITY	(1,793)						1,671
GA. FORESTRY COMMISSION	(5,378)						5,013
GA.INSURANCE-FIRE SAFETY	(10,757)						10,026
GAINESVILLE POLICE DEPT.	(116,531)						108,618
GARDEN CITY POLICE DEPT.	(55,576)						51,802
GEORGIA GWINNETT COLLEGE	(19,721)						18,381
GEORGIA MEDICAL BOARD	(7,171)						6,684
GEORGIA PERIMETER COLLEGE	(8,964)						8,355

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
GEORGIA PORTS AUTHORITY	(44,820)							41,776
GEORGIA SOUTHERN UNIV.	(23,306)							21,723
GEORGIA STATE PATROL	(3,586)							3,342
GEORGIA STATE UNIVERSITY	(43,027)							40,105
GEORIGIA REGENTS UNIVERSITY	(5,378)							5,013
GILMER COUNTY SHERIFF	(91,432)							85,224
GLASCOCK COUNTY SHERIFF	(3,586)							3,342
GLENNVILLE POLICE DEPT.	(1,793)							1,671
GLYNN CO. BOARD OF EDUC	(12,549)							11,697
GLYNN CO. POLICE DEPT.	(16,135)							15,039
GLYNN COUNTY ARSON UNIT	(3,586)							3,342
GLYNN COUNTY SHERIFF	(23,306)							21,723
GORDON COUNTY SHERIFF	(64,540)							60,157
GORDON POLICE DEPT.	(7,171)							6,684
GORDON STATE COLLEGE	(12,549)							11,697
GOV. OFFICE-CONS.PROTECTION	(3,586)							3,342
GRADY COUNTY SHERIFF	(5,378)							5,013
GRANTVILLE POLICE DEPT.	(3,586)							3,342
GRAY POLICE DEPT.	(17,928)							16,710
GREENE COUNTY SHERIFF	(26,892)							25,066
GREENSBORO POLICE DEPT.	(7,171)							6,684
GRIFFIN JUDICIAL CIRCUIT	(1,793)							1,671
GRIFFIN POLICE DEPT.	(37,648)							35,092
GROVETOWN POLICE DEPT.	(39,441)							36,763
GUYTON POLICE DEPT.	(3,586)							3,342
GWINNETT CO. CORRECT. INS.	(60,955)							56,815
GWINNETT CO. POLICE DEPT.	(553,969)							516,351
GWINNETT COUNTY BD OF ED	(95,017)							88,566
GWINNETT COUNTY SHERIFF	(263,538)							245,643
GWINNETT COUNTY SOLICITOR	(7,171)							6,684
GWINNETT JUDICIAL CIRCUIT	(37,648)							35,092
GWINNETT TECHNICAL COLLEGE	(3,586)							3,342
HABERSHAM COUNTY SHERIFF	(28,685)							26,737
HAHIRA POLICE DEPT.	(3,586)							3,342
HALL CO. CORRECTIONAL INS.	(39,441)							36,763
HALL CO. ENFORCEMENT DIV.	(1,793)							1,671
HALL COUNTY DISTRICT ATTY	(1,793)							1,671
HALL COUNTY MARSHAL	(3,586)							3,342
HALL COUNTY PUBLIC WORKS	(5,378)							5,013
HALL COUNTY SHERIFF	(385,447)							359,273

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
HAMPTON POLICE DEPT.	(10,757)						10,026
HAPEVILLE POLICE DEPT.	(16,135)						15,039
HARALSON COUNTY SHERIFF	(21,513)						20,052
HARLEM POLICE DEPT.	(3,586)						3,342
HARRIS COUNTY SHERIFF	(43,027)						40,105
HART COUNTY SHERIFF	(26,892)						25,066
HARTWELL POLICE DEPT.	(34,063)						31,750
HAZLEHURST POLICE DEPT.	(12,549)						11,697
HEARD COUNTY SHERIFF	(10,757)						10,026
HELEN POLICE DEPT.	(1,793)						1,671
HELENA POLICE DEPT.	(3,586)						3,342
HENRY CO.DISTRICT ATTORNEY	(5,378)						5,013
HENRY COUNTY POLICE DEPT.	(154,178)						143,710
HENRY COUNTY SHERIFF	(103,981)						96,921
HENRY COUNTY SOLICITOR	(5,378)						5,013
HEPHZIBAH POLICE DEPT.	(8,964)						8,355
HIAWASSEE POLICE DEPT.	(3,586)						3,342
HINESVILLE POLICE DEPT.	(57,369)						53,473
HIRAM POLICE DEPARTMENT	(7,171)						6,684
HOBOKEN POLICE DEPT.	(1,793)						1,671
HOGANSVILLE POLICE DEPT.	(3,586)						3,342
HOLLY SPRINGS POLICE DEPT.	(37,648)						35,092
HOUSTON COUNTY SHERIFF	(204,376)						190,499
HOUSTON JUDICIAL CIRCUIT	(1,793)						1,671
IRWIN COUNTY SHERIFF	(7,171)						6,684
IVEY POLICE DEPT.	(1,793)						1,671
JACKSON CO. CORRECTION. IN	(12,549)						11,697
JACKSON COUNTY SHERIFF	(48,405)						45,118
JACKSON POLICE DEPT.	(21,513)						20,052
JASPER COUNTY SHERIFF	(12,549)						11,697
JASPER POLICE DEPT.	(21,513)						20,052
JEFF DAVIS COUNTY SHERIFF	(16,135)						15,039
JEFFERSON CO. CORRECT. IN.	(3,586)						3,342
JEFFERSON COUNTY SHERIFF	(17,928)						16,710
JEFFERSON POLICE DEPT.	(5,378)						5,013
JEFFERSONVILLE POLICE DEPT	(1,793)						1,671
JESUP POLICE DEPT.	(50,198)						46,789
JOHNS CREEK POLICE DEPT.	(59,162)						55,144
JOHNSON COUNTY SHERIFF	(3,586)						3,342
JONES COUNTY SHERIFF	(73,504)						68,512



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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
JONESBORO POLICE DEPT.	(7,171)						6,684
KENNESAW POLICE DEPT.	(51,991)						48,460
KENNESAW STATE UNIVERSITY	(44,820)						41,776
KINGSLAND POLICE DEPT.	(16,135)						15,039
LAFAYETTE POLICE DEPT.	(17,928)						16,710
LAGRANGE POLICE DEPT.	(141,629)						132,013
LAKE CITY POLICE DEPT.	(30,477)						28,408
LAKELAND POLICE DEPT.	(1,793)						1,671
LAMAR COUNTY SHERIFF	(21,513)						20,052
LANIER COUNTY SHERIFF	(1,793)						1,671
LANIER TECH COLLEGE P.D.	(1,793)						1,671
LANIER TECHNICAL COLLEGE	(1,793)						1,671
LAURENS COUNTY SHERIFF	(107,567)						100,263
LAVONIA POLICE DEPT.	(23,306)						21,723
LAWRENCEVILLE POLICE DEPT.	(75,297)						70,183
LEAVE OF ABSENCE APPROVED	(17,928)						16,710
LEE COUNTY MARSHALS OFFICE	(3,586)						3,342
LEE COUNTY SHERIFF	(25,099)						23,394
LEESBURG POLICE DEPT.	(17,928)						16,710
LENOX POLICE DEPT.	(8,964)						8,355
LIBERTY COUNTY SHERIFF	(44,820)						41,776
LILBURN POLICE DEPT.	(26,892)						25,066
LINCOLN COUNTY SHERIFF	(1,793)						1,671
LINCOLN TON POLICE DEPT.	(1,793)						1,671
LITHONIA POLICE DEPT.	(5,378)						5,013
LOCUST GROVE POLICE DEPT.	(3,586)						3,342
LOGANVILLE POLICE DEPT.	(34,063)						31,750
LONG COUNTY SHERIFF	(17,928)						16,710
LOOKOUT MOUNTAIN POLICE	(3,586)						3,342
LOOKOUT MTN. JUD. CIRCUIT	(3,586)						3,342
LOUISVILLE POLICE DEPT.	(7,171)						6,684
LOVEJOY POLICE DEPARTMENT	(5,378)						5,013
LOWNDES COUNTY SHERIFF	(51,991)						48,460
LUDOWICI POLICE DEPT.	(3,586)						3,342
LUMPKIN COUNTY SHERIFF	(30,477)						28,408
LUTHERSVILLE POLICE DEPT.	(1,793)						1,671
LYONS POLICE DEPT.	(8,964)						8,355
MACON COLLEGE	(3,586)						3,342
MACON COUNTY SHERIFF	(1,793)						1,671
MACON JUDICIAL CIRCUIT	(1,793)						1,671

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
MACON POLICE DEPT.	(71,711)							66,841
MADISON COUNTY SHERIFF	(30,477)							28,408
MADISON POLICE DEPT.	(8,964)							8,355
MANCHESTER POLICE DEPT.	(7,171)							6,684
MARIETTA POLICE DEPT.	(154,178)							143,710
MARION COUNTY SHERIFF	(5,378)							5,013
MARTA POLICE DEPARTMENT	(152,385)							142,039
MCCAYSVILLE POLICE DEPT.	(3,586)							3,342
MCDONOUGH POLICE DEPT.	(32,270)							30,079
MCDUFFIE COUNTY SHERIFF	(10,757)							10,026
MCINTOSH CO. CAMPUS P.D.	(1,793)							1,671
MCINTOSH COUNTY SHERIFF	(12,549)							11,697
MCINTYRE POLICE DEPT.	(7,171)							6,684
MCRAE POLICE DEPT.	(7,171)							6,684
MERIWETHER COUNTY SHERIFF	(25,099)							23,394
METTER POLICE DEPT.	(5,378)							5,013
MIDDLE GEORGIA COLLEGE	(16,135)							15,039
MILAN POLICE DEPT.	(1,793)							1,671
MILITARY SERVICE	(51,991)							48,460
MILLEDGEVILLE POLICE DEPT.	(12,549)							11,697
MILLEN POLICE DEPT.	(19,721)							18,381
MILLER COUNTY SHERIFF	(1,793)							1,671
MILTON POLICE DEPARTMENT	(35,856)							33,421
MITCHELL CO. CORRECTIONAL	(1,793)							1,671
MITCHELL COUNTY SHERIFF	(8,964)							8,355
MOLENA POLICE DEPT.	(1,793)							1,671
MONROE COUNTY SHERIFF	(46,612)							43,447
MONROE POLICE DEPT.	(60,955)							56,815
MONTEZUMA POLICE DEPT.	(12,549)							11,697
MONTGOMERY COUNTY SHERIFF	(5,378)							5,013
MORGAN COUNTY SHERIFF	(21,513)							20,052
MORROW POLICE DEPT.	(43,027)							40,105
MOULTRIE POLICE DEPT.	(7,171)							6,684
MOUNT AIRY POLICE DEPT.	(1,793)							1,671
MOUNT VERNON POLICE DEPT.	(5,378)							5,013
MOUNT ZION POLICE DEPT.	(3,586)							3,342
MOUNTAIN JUDICIAL CIRCUIT	(1,793)							1,671
MURRAY COUNTY MARSHALLS	(1,793)							1,671
MURRAY COUNTY SHERIFF	(64,540)							60,157
MUSCOGEE CO. CORRECT. INS.	(10,757)							10,026

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
MUSCOGEE COUNTY MARSHAL OF	(10,757)							10,026
MUSCOGEE COUNTY SHERIFF	(118,324)							110,289
NAHUNTA POLICE DEPT.	(1,793)							1,671
NASHVILLE MARSHAL'S OFFICE	(1,793)							1,671
NASHVILLE POLICE DEPT.	(14,342)							13,368
NEWINGTON POLICE DEPT.	(1,793)							1,671
NEWMAN POLICE DEPT.	(51,991)							48,460
NEWTON CO. SHERIFF DEPT.	(229,475)							213,893
NEWTON CO.DISTRICT ATTN.	(1,793)							1,671
NICHOLLS POLICE DEPARTMENT	(5,378)							5,013
NORCROSS POLICE DEPT.	(30,477)							28,408
NORTH GA TECHNICAL COLLEGE	(3,586)							3,342
NORTH GEORGIA COLLEGE	(8,964)							8,355
NORTHEASTERN JUD. CIRCUIT	(10,757)							10,026
NORTHERN JUDICIAL CIRCUIT	(7,171)							6,684
OAKWOOD PD	(8,964)							8,355
OCILLA POLICE DEPT.	(5,378)							5,013
OCMULGEE JUDICIAL CIRCUIT	(1,793)							1,671
OCONEE CO. DRUG TASK FRCE	(3,586)							3,342
OCONEE COUNTY SHERIFF	(96,810)							90,237
OCONEE JUDICIAL CIRCUIT	(1,793)							1,671
OGEECHEE TECH COLLEGE PD	(1,793)							1,671
OGLETHORPE COUNTY SHERIFF	(5,378)							5,013
OGLETHORPE POLICE DEPT.	(5,378)							5,013
OLIVER PD	(1,793)							1,671
OMEGA POLICE DEPT.	(3,586)							3,342
OXFORD POLICE DEPT.	(1,793)							1,671
P.O.A. & B. FUND	(16,135)							15,039
PALMETTO POLICE DEPT.	(12,549)							11,697
PAULDING CO. MARSHALL	(7,171)							6,684
PAULDING COUNTY SHERIFF	(328,078)							305,800
PAULDING JUDICIAL CIRCUIT	(7,171)							6,684
PEACH COUNTY SHERIFF	(12,549)							11,697
PEACHTREE CITY POLICE DEPT	(43,027)							40,105
PELHAM POLICE DEPT.	(3,586)							3,342
PEMBROKE POLICE DEPT.	(5,378)							5,013
PERRY POLICE DEPT.	(39,441)							36,763
PICKENS CO.SHERIFF OFFICE	(19,721)							18,381
PIERCE COUNTY SHERIFF	(7,171)							6,684
PIKE CO. SO	(26,892)							25,066

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
PINE LAKE POLICE DEPT	(3,586)							3,342
PINE MOUNTAIN POLICE DEPT.	(5,378)							5,013
PLAINS POLICE DEPT.	(1,793)							1,671
POLK COUNTY POLICE DEPT.	(12,549)							11,697
POLK COUNTY SHERIFF	(23,306)							21,723
POOLER POLICE DEPT.	(86,054)							80,210
PORT WENTWORTH POLICE DEPT.	(14,342)							13,368
PORTAL POLICE DEPT.	(1,793)							1,671
POWDER SPRINGS POLICE DEPT	(53,783)							50,131
PROSECUTING ATTNYS COUNCIL	(3,586)							3,342
PUBLIC SAFETY DEPARTMENT	(1,003,957)							935,780
PULASKI COUNTY SHERIFF	(10,757)							10,026
PUTNAM COUNTY SHERIFF	(16,135)							15,039
RABUN CO. MARSHAL OFFICE	(5,378)							5,013
RABUN COUNTY SHERIFF	(16,135)							15,039
RANDOLPH COUNTY SHERIFF	(1,793)							1,671
REIDSVILLE POLICE DEPT.	(3,586)							3,342
REMERTON POLICE DEPT.	(1,793)							1,671
REVENUE DEPARTMENT OF GA.	(46,612)							43,447
REYNOLDS POLICE DEPT.	(1,793)							1,671
RICHLAND POLICE DEPT.	(3,586)							3,342
RICHMOND CO SOLICITOR	(1,793)							1,671
RICHMOND CO. BOARD OF EDU.	(12,549)							11,697
RICHMOND CO. MARSHALL OFF.	(19,721)							18,381
RICHMOND COUNTY C.I.	(5,378)							5,013
RICHMOND COUNTY SHERIFF	(179,277)							167,104
RICHMOND HILL POLICE DEPT.	(32,270)							30,079
RINCON POLICE DEPT.	(10,757)							10,026
RINGGOLD POLICE DEPT.	(3,586)							3,342
RIVERDALE POLICE DEPT.	(32,270)							30,079
ROBERTA POLICE DEPT.	(1,793)							1,671
ROCKDALE CO.DISTRICT ATTNYS	(1,793)							1,671
ROCKDALE COUNTY SHERIFF	(98,603)							91,908
ROCKDALE JUDICIAL CIRCUIT	(1,793)							1,671
ROCKMART POLICE DEPT.	(7,171)							6,684
ROME FIRE DEPARTMENT	(1,793)							1,671
ROME JUDICIAL CIRCUIT	(5,378)							5,013
ROME POLICE DEPARTMENT	(123,702)							115,302
ROME PUBLIC WORKS	(3,586)							3,342
ROOSEVELT FACILITY POLICE	(3,586)							3,342

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
ROSSVILLE POLICE DEPT.	(7,171)							6,684
ROSWELL POLICE DEPT.	(102,189)							95,250
SANDY SPRINGS PD	(136,251)							127,000
SARDIS POLICE DEPT.	(5,378)							5,013
SAVANNAH AIRPORT COMM.	(16,135)							15,039
SAVANNAH MUNICIPAL COURT	(1,793)							1,671
SAVANNAH STATE COLLEGE	(5,378)							5,013
SAVANNAH TECHNICAL COLLEGE	(3,586)							3,342
SAVANNAH/CHATHAM METRO PD	(860,534)							802,098
SAVANNAH-CHATHAM BOE	(14,342)							13,368
SCHLEY COUNTY SHERIFF	(1,793)							1,671
SCREVEN COUNTY SHERIFF	(5,378)							5,013
SCREVEN POLICE DEPT.	(3,586)							3,342
SEMINOLE COUNTY SHERIFF	(16,135)							15,039
SENOIA POLICE DEPT.	(8,964)							8,355
SHILOH POLICE DEPT.	(1,793)							1,671
SKY VALLEY POLICE DEPT.	(1,793)							1,671
SMYRNA POLICE DEPT.	(44,820)							41,776
SNELLVILLE POLICE DEPT.	(69,918)							65,170
SOCIAL CIRCLE POLICE DEPT.	(8,964)							8,355
SOUTH FULTON POLICE DEPT.	(59,162)							55,144
SOUTH GEORGIA COLLEGE	(1,793)							1,671
SOUTHERN CRESCENT TECHNICAL	(7,171)							6,684
SOUTHERN JUDICIAL CIRCUIT	(1,793)							1,671
SOUTHERN REGIONAL TECH PD	(1,793)							1,671
SOUTHWESTERN JUD. CIRCUIT	(3,586)							3,342
SPALDING CORRECTIONAL INST	(50,198)							46,789
SPALDING COUNTY SHERIFF	(55,576)							51,802
SPALDING CTY PARKS & REC	(12,549)							11,697
SPARTA POLICE DEPT.	(3,586)							3,342
SPRINGFIELD POLICE DEPT.	(5,378)							5,013
ST MARYS POLICE DEPT.	(5,378)							5,013
STATESBORO POLICE DEPT.	(77,090)							71,854
STATHAM POLICE DEPT.	(1,793)							1,671
STEPHENS COUNTY SHERIFF	(14,342)							13,368
STEWART COUNTY SHERIFF	(1,793)							1,671
STONE MOUNTAIN PARK	(3,586)							3,342
STONE MOUNTAIN POLICE DEPT	(14,342)							13,368
SUMMERVILLE POLICE DEPT.	(10,757)							10,026
SUMTER CO. CORRECTION. INS	(7,171)							6,684

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
SUMTER COUNTY SHERIFF	(17,928)						16,710
SUWANEE POLICE DEPT.	(59,162)						55,144
SWAINSBORO POLICE DEPT.	(10,757)						10,026
SWGA REGIONAL AIRPORT P.D.	(1,793)						1,671
SYLVANIA POLICE DEPT.	(7,171)						6,684
SYLVESTER POLICE DEPT.	(3,586)						3,342
TALBOT COUNTY SHERIFF	(8,964)						8,355
TALIAFERRO COUNTY SHERIFF	(8,964)						8,355
TALLAPOOSA POLICE DEPT.	(8,964)						8,355
TALLULAH FALLS POLICE DEPT	(3,586)						3,342
TATTNALL COUNTY SHERIFF	(19,721)						18,381
TAYLOR COUNTY SCHOOL DIST.	(1,793)						1,671
TAYLOR COUNTY SHERIFF	(10,757)						10,026
TELFAIR COUNTY SHERIFF	(3,586)						3,342
TENNILLE POLICE DEPT.	(3,586)						3,342
TERRELL CO. CORRECTION.INS	(1,793)						1,671
THOMAS COUNTY SHERIFF	(25,099)						23,394
THOMASTON POLICE DEPT.	(10,757)						10,026
THOMASVILLE POLICE DEPT.	(91,432)						85,224
THOMSON POLICE DEPT.	(3,586)						3,342
THUNDERBOLT POLICE DEPT.	(14,342)						13,368
TIFT COUNTY SHERIFF	(19,721)						18,381
TIFTON JUDICIAL CIRCUIT	(5,378)						5,013
TIFTON POLICE DEPT.	(39,441)						36,763
TOCCOA POLICE DEPT.	(23,306)						21,723
TOOMBS COUNTY SHERIFF	(17,928)						16,710
TOOMSBORO POLICE DEPT.	(1,793)						1,671
TOWNS COUNTY SHERIFF	(8,964)						8,355
TRENTON POLICE DEPT.	(5,378)						5,013
TREUTLEN COUNTY SHERIFF	(5,378)						5,013
TRION POLICE DEPT.	(3,586)						3,342
TROUP CO. CORRECTION. INS.	(1,793)						1,671
TROUP COUNTY SHERIFF	(43,027)						40,105
TUNNEL HILL POLICE DEPT.	(5,378)						5,013
TURNER COUNTY SHERIFF	(7,171)						6,684
TWIGGS COUNTY SHERIFF	(8,964)						8,355
TYBEE ISLAND POLICE DEPT.	(32,270)						30,079
TYRONE POLICE DEPT.	(5,378)						5,013
UGA POLICE DEPARTMENT	(46,612)						43,447
UNION CITY POLICE DEPT.	(12,549)						11,697

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
UNION COUNTY SHERIFF	(59,162)						55,144
UNION POINT POLICE DEPT.	(1,793)						1,671
UNIV NORTH GA GAINESVILLE	(14,342)						13,368
UNIVERSITY OF WEST GEORGIA	(14,342)						13,368
UPSON COUNTY SHERIFF	(25,099)						23,394
VALDOSTA POLICE DEPT.	(82,468)						76,868
VALDOSTA STATE UNIVERSITY	(5,378)						5,013
VARNELL POLICE DEPARTMENT	(1,793)						1,671
VIDALIA POLICE DEPT.	(14,342)						13,368
VIENNA POLICE DEPT.	(3,586)						3,342
VILLA RICA POLICE DEPT.	(21,513)						20,052
WALKER COUNTY SHERIFF	(30,477)						28,408
WALTON COUNTY JUVENILE CT.	(3,586)						3,342
WALTON COUNTY SHERIFF	(198,998)						185,486
WARE COUNTY P. D.	(3,586)						3,342
WARE COUNTY SHERIFF	(17,928)						16,710
WARNER ROBINS POLICE DEPT.	(59,162)						55,144
WASHINGTON CO. BOE	(1,793)						1,671
WASHINGTON COUNTY SHERIFF	(5,378)						5,013
WASHINGTON POLICE DEPT.	(7,171)						6,684
WATKINSVILLE POLICE DEPT.	(3,586)						3,342
WAVERLY HALL POLICE DEPT.	(1,793)						1,671
WAYCROSS JUDICIAL CIRCUIT	(1,793)						1,671
WAYCROSS POLICE DEPT.	(48,405)						45,118
WAYNE COUNTY SHERIFF	(59,162)						55,144
WAYNESBORO POLICE DEPT.	(5,378)						5,013
WEBSTER COUNTY SHERIFF	(3,586)						3,342
WEST GA TECHNICAL COLLEGE	(1,793)						1,671
WEST POINT POLICE DEPT.	(8,964)						8,355
WESTERN JUDICIAL CIRCUIT	(1,793)						1,671
WHIGHAM POLICE DEPT.	(1,793)						1,671
WHITE COUNTY SHERIFF	(39,441)						36,763
WHITESBURG POLICE DEPT.	(3,586)						3,342
WHITFIELD CO. D.A. OFFICE	(1,793)						1,671
WHITFIELD COUNTY SHERIFF	(73,504)						68,512
WILCOX COUNTY SHERIFF	(3,586)						3,342
WILKES COUNTY SHERIFF	(12,549)						11,697
WILKINSON COUNTY SHERIFF	(8,964)						8,355
WILLACOOCHEE POLICE DEPT.	(1,793)						1,671
WINDER POLICE DEPT.	(25,099)						23,394

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

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Asset	Change in Assumptions	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
WINTERVILLE POLICE DEPT.	(1,793)							1,671
WOODBURY POLICE DEPT.	(1,793)							1,671
WOODSTOCK POLICE DEPT.	(21,513)							20,052
WORLD CONGRESS CENTER	(5,378)							5,013
WORTH COUNTY SHERIFF	(8,964)							8,355
WRIGHTSVILLE POLICE DEPT.	(3,586)							3,342
ZEBULON POLICE DEPT.	(5,378)							5,013
TOTAL STATE OF GEORGIA (Nonemployer Contributing Entity)	\$ (23,505,163)	4,451,445	4,451,445	16,740,985	19,328,144	9,578,716	45,647,845	21,908,933
Each Employer of Plan Members - Employer Share	0	0	0	0	0	0	0	0
Total for All Entities	\$ (23,505,163)	4,451,445	4,451,445	16,740,985	19,328,144	9,578,716	45,647,845	21,908,933



**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**  
(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, 2019

**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 (asset) of the participating employers and nonemployers at June 30, 2019 were as follows:

Total pension liability	\$ 802,169,077
Plan fiduciary net position	<u>825,674,240</u>
Net pension asset	<u><u>\$ (23,505,163)</u></u>
Plan fiduciary net position as a percentage of total pension liability	102.93%

# PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA

(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, 2019

### *Actuarial Assumptions*

The collective total pension liability was determined by an actuarial valuation as of June 30, 2018, with update procedures used to roll forward the total pension liability to June 30, 2019. 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	1.9%
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 blue-collar adjustments and generational mortality projection using the Conduent modified MP-2016 scale for healthy lives and the RP-2014 Disabled Retiree Mortality Table with generational mortality projection using the Conduent modified MP-2016 scale for disabled lives.

The actuarial assumptions used in the June 30, 2018 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 7.27% 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.

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

(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, 2019

*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% Decrease (5.50%)	Current discount rate (6.50%)	1% Increase (7.50%)
Collective net pension liability (asset)	\$ <u>75,945,465</u>	<u>(23,505,163)</u>	<u>(105,897,480)</u>

**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, 2018.

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**  
(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, 2019

**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, 2019:

	Year of deferral	Amortization period	Beginning of year balance as previously reported	Current Year		End of year balance
				Additions	Deductions	
<b>Deferred outflows of resources</b>						
Change in assumptions	2015	7 years	\$ 6,677,169		2,225,724	4,451,445
Total deferred outflows of resources			\$ 6,677,169		2,225,724	4,451,445
<b>Deferred inflows of resources</b>						
Change in assumptions	2017	6.1 years	\$ 22,141,303		5,400,318	16,740,985
Difference between expected and actual experience	2015	7 years	1,811,484		603,829	1,207,655
	2017	6.1 years	4,446,074		1,084,408	3,361,666
	2018	6 years	291,885		58,377	233,508
	2019	5.7 years		17,615,808	3,090,493	14,525,315
Difference between projected and actual investment earnings	2015	5 years	(6,539,103)		(6,539,103)	
	2016	5 years	(19,815,019)		(9,907,509)	(9,907,510)
	2017	5 years	20,398,560		6,799,520	13,599,041
	2018	5 years	8,278,796		2,069,699	6,209,097
	2019	5 years		(402,390)	(80,478)	(321,912)
Net difference between projected and actual earnings (1)			2,323,234	(402,390)	(7,657,871)	9,578,716
Total deferred inflows of resources			\$ 31,013,980	17,213,418	2,579,554	45,647,845

- (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 inflows of resources related to pensions.

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

(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, 2019

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, 2020	\$ (6,892,933)
2021	(16,800,442)
2022	(11,622,817)
2023	(3,716,865)
2024	<u>(2,163,343)</u>
Total	\$ <u>(41,196,400)</u>

*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, 2019.

**Note 7: Collective Pension Expense**

The components of collective pension expense for the year ended June 30, 2019, are shown in the following table:

Service cost	\$ 14,015,493
Interest on the total pension liability and net cash flow	49,361,069
Projected earnings on plan investments	(51,035,212)
Current period effect of benefit changes	12,271,275
Member contributions	(3,541,866)
Administrative expenses	1,192,003
Recognition (amortization of deferred inflows and outflows of resources)	
Change in assumptions	(3,174,594)
Difference between expected and actual experience	(4,837,107)
Difference between projected and actual investment earnings	<u>7,657,872</u>
Collective pension expense	\$ <u>21,908,933</u>

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**  
(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, 2019

**Note 8: Subsequent Events**

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