

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, 2020

(With Independent Auditor's Report Thereon)



DEPARTMENT OF AUDITS AND ACCOUNTS

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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. Homer Bryson, 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, 2020, 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, 2020, 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 Schedules 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 Schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Fund's preparation and fair presentation of the Schedules 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 Fund'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 Schedules.

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

Opinion

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, 2020, in accordance with accounting principles generally accepted 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, 2020, and our report thereon, dated May 14, 2021, 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,

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

Greg S. Griffin
State Auditor

May 14, 2021

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2020

<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	4	0.0305%
Acworth Police Department	20	0.1526%
Adairsville Police Department	10	0.0763%
Adel Police Department	7	0.0534%
Albany Police Department	18	0.1374%
Alcovy Judicial Circuit	2	0.0153%
Alma Police Department	3	0.0229%
Alpharetta Police Department	50	0.3816%
Alto Police Department	2	0.0153%
Americus Police Department	9	0.0687%
Applachain Judicial Circuit	5	0.0382%
Appling County Sheriff's Office	10	0.0763%
Arcade Police Department	1	0.0076%
Arlington Police Department	2	0.0153%
Athens Diversion Center	2	0.0153%
Athens Technical College	1	0.0076%
Athens-Clarke County Marshal	2	0.0153%
Athens-Clarke County Police Department	126	0.9616%
Atkinson County Sheriff's Office	1	0.0076%
Atlanta Metropolitan College Police Department	1	0.0076%
Atlanta Bureau of Corrections	1	0.0076%
Atlanta Judicial Circuit	1	0.0076%
Atlanta Metropolitan College	3	0.0229%
Atlanta Police Department	598	4.5638%
Atlanta Public Schools Police Department	23	0.1755%
Atlantic Judicial Circuit	2	0.0153%
Auburn Police Department	4	0.0305%
Augusta Judicial Circuit	3	0.0229%
Augusta Technicial College	2	0.0153%
Augusta University	1	0.0076%
Augusta-Richmond County Police Department	4	0.0305%
Austell Police Department	6	0.0458%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Avondale Estates Police Department	13	0.0992%
Bacon County Sheriff's Office	5	0.0382%
Bainbridge Marshal's Office	2	0.0153%
Bainbridge Police Department	9	0.0687%
Baldwin County Sheriff's Office	26	0.1984%
Baldwin Police Department	10	0.0763%
Ball Ground Police Department	1	0.0076%
Banks County Sheriff's Office	16	0.1221%
Barnesville Police Department	5	0.0382%
Barrow County Sheriff's Office	29	0.2213%
Bartow County School System	3	0.0229%
Bartow County Sheriff's Office	116	0.8853%
Baxley Police Department	1	0.0076%
Ben Hill County Sheriff's Office	6	0.0458%
Berrien County Sheriff's Office	6	0.0458%
Bibb County Board of Education	5	0.0382%
Bibb County Probation Office	1	0.0076%
Bibb County Sheriff's Office	145	1.1066%
Blackshear Police Department	7	0.0534%
Blairsville Police Department	4	0.0305%
Bleckley County Sheriff's Office	9	0.0687%
Bloomington Police Department	10	0.0763%
Blue Ridge Judicial Circuit	1	0.0076%
Blue Ridge Police Department	10	0.0763%
Blythe Police Department	1	0.0076%
Board of Regents Campus Police Department	1	0.0076%
Bowdon Police Department	2	0.0153%
Brantley County Sheriff's Office	5	0.0382%
Braselton Police Department	2	0.0153%
Bremen Police Department	1	0.0076%
Brookhaven Police Department	49	0.3740%
Brooks County Sheriff's Office	2	0.0153%
Brunswick Judicial Circuit	1	0.0076%
Brunswick Police Department	6	0.0458%
Bryan County Sheriff's Office	13	0.0992%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Buford City Schools	2	0.0153%
Buford Police Department	1	0.0076%
Bulloch County Code Enforcement	1	0.0076%
Bulloch County Board of Education	1	0.0076%
Bulloch County Correctional Institute	8	0.0611%
Bulloch County Probation Office	2	0.0153%
Bulloch County Sheriff's Office	38	0.2900%
Burke County Sheriff's Office	8	0.0611%
Butler Police Department	4	0.0305%
Butts County Sheriff's Office	14	0.1068%
Byron Police Department	6	0.0458%
Cairo Police Department	10	0.0763%
Calhoun County Sheriff's Office	1	0.0076%
Calhoun Police Department	29	0.2213%
Camden County Sheriff's Office	49	0.3740%
Camilla Police Department	6	0.0458%
Candler County Sheriff's Office	16	0.1221%
Canon Police Department	2	0.0153%
Canton Police Department	20	0.1526%
Carroll County Correctional Institute	3	0.0229%
Carroll County Sheriff's Office	83	0.6334%
Carrollton Police Department	58	0.4426%
Cartersville Police Department	23	0.1755%
Catoosa County Sheriff's Office	8	0.0611%
Cedartown Police Department	19	0.1450%
Centerville Police Department	2	0.0153%
Central Georgia Technical College	2	0.0153%
Chamblee Police Department	65	0.4961%
Charlton County Sheriff's Office	4	0.0305%
Chatham County District Attorney's Office	3	0.0229%
Chatam County Marine Patrol	6	0.0458%
Chatham County Police	38	0.2900%
Chatham County Sheriff's Office	80	0.6105%
Chatsworth Police Department	17	0.1297%
Chattahoochee County Sheriff's Office	1	0.0076%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Chattahoochee Hills Police Department	5	0.0382%
Chattahoochee Technical College	3	0.0229%
Chattooga County Sheriff's Office	20	0.1526%
Chauncey Police Department	1	0.0076%
Cherokee County Board of Education	6	0.0458%
Cherokee County District Attorney's Office	2	0.0153%
Cherokee County Marshal's Office	7	0.0534%
Cherokee County Sheriff's Office	122	0.9311%
Cherokee Judicial Circuit	2	0.0153%
Chickamauga Police Department	1	0.0076%
Clarke County Probation Services	5	0.0382%
Clarke County Correctional Institute	10	0.0763%
Clarke County Sheriff	44	0.3358%
Clarksville Police Department	2	0.0153%
Clarkston Police Department	6	0.0458%
Claxton Police Department	11	0.0840%
Clay County Sheriff's Office	3	0.0229%
Clayton County District Attorney	9	0.0687%
Clayton County Correctional Institute	6	0.0458%
Clayton County Police Department	86	0.6563%
Clayton County Sheriff's Office	27	0.2061%
Clayton City School Police	9	0.0687%
Clayton Judicial Circuit	1	0.0076%
Clayton Police Department	17	0.1297%
Clayton State College	2	0.0153%
Cleveland Police Department	11	0.0840%
Coastal Georgia College	3	0.0229%
Cobb County Correctional Institute	5	0.0382%
Cobb County Park Police	2	0.0153%
Cobb County Police Department	257	1.9614%
Cobb County Public Schools	20	0.1526%
Cobb County Sheriff's Office	202	1.5416%
Cobb Judicial Circuit	9	0.0687%
Cochran Police Department	3	0.0229%
Coffee County Sheriff's Office	5	0.0382%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Cohutta Police Department	1	0.0076%
College Park Police Department	21	0.1603%
Colquitt County Correctional Institute	7	0.0534%
Colquitt County Sheriff's Office	16	0.1221%
Columbia County Marshal's Department	1	0.0076%
Columbia County Board of Education Campus Police Dept.	3	0.0229%
Columbia County Sheriff's Office	48	0.3663%
Columbus Consolidated Police Service	172	1.3127%
Columbus State University	5	0.0382%
Columbus Technical College	2	0.0153%
Comer Police Department	1	0.0076%
Commerce Police Department	7	0.0534%
Conasauga Judicial Circuit	1	0.0076%
Conyers Police Department	24	0.1832%
Cook County Sheriff's Office	1	0.0076%
Cordele Police Department	6	0.0458%
Cornelia Police Department	8	0.0611%
Covington Police Department	42	0.3205%
Coweta County Correctional Institute	56	0.4274%
Coweta County District Attorney	2	0.0153%
Coweta County State Probation	2	0.0153%
Coweta County Sheriff's Office	109	0.8319%
Coweta Judicial Circuit	1	0.0076%
Crawford County Sheriff's Office	3	0.0229%
Crisp County Sheriff's Office	49	0.3740%
Cumming Police Department	14	0.1068%
Cuthbert Police Department	1	0.0076%
Dacula Marshal	2	0.0153%
Dade County Sheriff's Office	5	0.0382%
Dahlonega Police Department	1	0.0076%
Dallas Marshal's Office	1	0.0076%
Dallas Police Department	10	0.0763%
Dalton College	4	0.0305%
Dalton Police Department	54	0.4121%
Danielsville Police Department	1	0.0076%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Darien Police Department	2	0.0153%
Darton College	1	0.0076%
Davisboro Police Department	1	0.0076%
Dawson County Sheriff	25	0.1908%
DDS Investigative Unit	39	0.2976%
Decatur County Correctional Institute	2	0.0153%
Decatur County Sheriff's Office	13	0.0992%
Decatur Police Department	22	0.1679%
DeKalb County Board of Education	21	0.1603%
DeKalb County District Attorney's Office	15	0.1145%
DeKalb County Police Department	293	2.2361%
DeKalb County Probation Department	10	0.0763%
DeKalb County Marshal's Office	7	0.0534%
DeKalb County Sheriff's Office	47	0.3587%
DeKalb County Solicitor	7	0.0534%
Demorest Police Department	3	0.0229%
Department of Juvenile Justice	24	0.1832%
Department of Natural Resources	174	1.3279%
Dillard Police Department	2	0.0153%
Dodge County Sheriff's Office	6	0.0458%
Donalsonville Police Department	4	0.0305%
Dooly County Sheriff's Office	16	0.1221%
Doraville Police Department	15	0.1145%
Dougherty County Police Department	3	0.0229%
Dougherty County Board of Education	1	0.0076%
Dougherty County Sheriff's Office	29	0.2213%
Dougherty Judicial Circuit	4	0.0305%
Douglas County Sheriff's Office	91	0.6945%
Douglas Judicial Circuit	4	0.0305%
Douglas Police Department	13	0.0992%
Douglasville Police Department	53	0.4045%
Dublin Police Department	12	0.0916%
Duluth Police Department	17	0.1297%
Dunwoody Police Department	34	0.2595%
Early County Department of Public Safety	4	0.0305%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
East Dublin Police Department	1	0.0076%
East Ellijay Police Department	6	0.0458%
East Georgia College	3	0.0229%
East Point Police Department	30	0.2290%
Eastern Judicial Circuit	3	0.0229%
Eastman Police Department	4	0.0305%
Eatonton Police Department	3	0.0229%
Echols County Sheriff's Office	1	0.0076%
Edison Police Department	1	0.0076%
Effingham County Correctional Institute	4	0.0305%
Effingham County Prison	1	0.0076%
Effingham County Sheriff's Office	16	0.1221%
Elbert County Sheriff's Office	5	0.0382%
Elberton Police Department	10	0.0763%
Ellaville Police Department	5	0.0382%
Ellijay Police Department	11	0.0840%
Emanuel County Sheriff's Office	6	0.0458%
Emerson Police Department	6	0.0458%
Enotah Judicial Circuit	1	0.0076%
Eton Police Department	3	0.0229%
Euharlee Police Department	1	0.0076%
Evans County Sheriff's Office	5	0.0382%
Fairburn Police Department	9	0.0687%
Fairmount Police Department	3	0.0229%
Fannin County Sheriff's Office	18	0.1374%
Fayette County Solicitor's Office	1	0.0076%
Fayette County Marshal	2	0.0153%
Fayette County Sheriff's Office	62	0.4732%
Fayetteville Police Department	38	0.2900%
Fitzgerald Police Department	12	0.0916%
Flowery Branch Police Department	12	0.0916%
Floyd County Correctional Institute	30	0.2290%
Floyd County Public Works	3	0.0229%
Floyd County District Attorney	1	0.0076%
Floyd County Police Department	38	0.2900%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Floyd County Sheriff's Office	40	0.3053%
Forest Park Police Department	29	0.2213%
Forsyth County District Attorney	6	0.0458%
Forsyth County Sheriff's Office	178	1.3585%
Forsyth Police Department	4	0.0305%
Fort Gaines Police Department	1	0.0076%
Fort Valley Police Department	23	0.1755%
Fort Valley State College	1	0.0076%
Franklin County Probation	3	0.0229%
Franklin County Sheriff's Office	11	0.0840%
Franklin Police Department	8	0.0611%
Franklin Springs Police Department	1	0.0076%
Fort Oglethorpe Police Department	10	0.0763%
Fulton County District Attorney	10	0.0763%
Fulton County Board of Education	26	0.1984%
Fulton County Marshal's Department	12	0.0916%
Fulton County Police Department	15	0.1145%
Fulton County Sheriff's Office	66	0.5037%
Fulton County Solicitor	6	0.0458%
Georgia Bureau of Investigation	224	1.7095%
Georgia College and State University	9	0.0687%
Georgia Department of Corrections	709	5.4110%
Georgia Department of Community Supervision	97	0.7403%
Georgia Emergency Management Agency	1	0.0076%
Georgia Northwestern Technical College	2	0.0153%
Georgia P.O.S.T. Police Force	1	0.0076%
Georgia P.O.S.T. Council Police	8	0.0611%
Georgia Pardons and Paroles Board	124	0.9463%
Georgia Public Safety Training Center	25	0.1908%
Georgia Regional Hospital Police	1	0.0076%
Georgia Secretary of State	9	0.0687%
Georgia Southwestern State University	2	0.0153%
Georgia State Building Authority	1	0.0076%
Georgia Tech Police Department	28	0.2137%
Georgia Agricultural Exposition Authority	1	0.0076%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Georgia Aviation Authority	1	0.0076%
Georgia Forestry Commission	3	0.0229%
Georgia Insurance-Fire Safety	7	0.0534%
Gainesville Police Department	62	0.4732%
Garden City Police Department	29	0.2213%
Georgia Board of Dentistry	1	0.0076%
Georgia Gwinnett College	9	0.0687%
Georgia Medical Board	3	0.0229%
Georgia Perimeter College	5	0.0382%
Georgia Ports Authority	32	0.2442%
Georgia Southern University	14	0.1068%
Georgia State Fire Marshal	2	0.0153%
Georgia State University	28	0.2137%
Georgia Regents University	2	0.0153%
Gilmer County Sheriff's Office	56	0.4274%
Glascock County Sheriff's Office	4	0.0305%
Glennville Police Department	1	0.0076%
Glynn County Board of Education	6	0.0458%
Glynn County Police Department	10	0.0763%
Glynn County Arson Unit	2	0.0153%
Glynn County Sheriff's Office	13	0.0992%
Gordon County Sheriff's Office	38	0.2900%
Gordon Police Department	5	0.0382%
Gordon State College	8	0.0611%
Governor's Office-Consumer Protection	1	0.0076%
Grady County Sheriff's Office	4	0.0305%
Grantville Police Department	2	0.0153%
Gray Police Department	11	0.0840%
Greene County Sheriff's Office	12	0.0916%
Greensboro Police Department	3	0.0229%
Griffin Judicial Circuit	1	0.0076%
Griffin Police Department	26	0.1984%
Grovetown Police Department	24	0.1832%
Guyton Police Department	1	0.0076%
Gwinnett County Correctional Insititute	32	0.2442%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Gwinnett County Police Department	303	2.3124%
Gwinnett County Board of Education	64	0.4884%
Gwinnett County District Attorney's Office	1	0.0076%
Gwinnett County Sheriff's Office	139	1.0608%
Gwinnett County Solicitor	3	0.0229%
Gwinnett Judicial Circuit	18	0.1374%
Gwinnett Technical College	2	0.0153%
Habersham County Sheriff's Office	17	0.1297%
Hahira Police Department	3	0.0229%
Hall County Correctional Institute	20	0.1526%
Hall County Enforcement Division	1	0.0076%
Hall County District Attorney	1	0.0076%
Hall County Marshal	2	0.0153%
Hall County Public Works	3	0.0229%
Hall County Sheriff's Office	223	1.7019%
Hampton Police Department	8	0.0611%
Hancock County Sheriff's Office	1	0.0076%
Hapeville Police Department	10	0.0763%
Haralson County Sheriff's Office	10	0.0763%
Harlem Police Department	1	0.0076%
Harris County Correctional Institute	1	0.0076%
Harris County Sheriff's Office	24	0.1832%
Hart County Sheriff's Office	17	0.1297%
Hartwell Police Department	14	0.1068%
Hazlehurst Police Department	6	0.0458%
Heard County Sheriff's Office	6	0.0458%
Helen Police Department	3	0.0229%
Helena Police Department	2	0.0153%
Henry County District Attorney	3	0.0229%
Henry County Police Department	85	0.6487%
Henry County Sheriff's Office	58	0.4426%
Henry County Solicitor	3	0.0229%
Hepzibah Police Department	5	0.0382%
Hiawassee Police Department	2	0.0153%
Hinesville Police Department	32	0.2442%

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Hiram Police Department	4	0.0305%
Hoboken Police Department	1	0.0076%
Hogansville Police Department	4	0.0305%
Holly Springs Police Department	18	0.1374%
Houston County Sheriff's Office	118	0.9006%
Houston Judicial Circuit	1	0.0076%
Irwin County Sheriff's Office	4	0.0305%
Jackson County Correctional Institute	8	0.0611%
Jackson County Sheriff's Office	25	0.1908%
Jackson Police Department	9	0.0687%
Jasper County Sheriff's Office	10	0.0763%
Jasper Police Department	14	0.1068%
Jeff Davis County Sheriff's Office	7	0.0534%
Jefferson County Correctional Insititute	2	0.0153%
Jefferson County Sheriff's Office	8	0.0611%
Jefferson Police Department	3	0.0229%
Jeffersonville Police Department	1	0.0076%
Jesup Police Department	30	0.2290%
Johns Creek Police Department	31	0.2366%
Johnson County Sheriff's Office	2	0.0153%
Jones County Sheriff's Office	36	0.2747%
Jonesboro Police Department	4	0.0305%
Kennesaw Police Department	38	0.2900%
Kennesaw State University	22	0.1679%
Kingsland Police Department	6	0.0458%
LaFayette Police Department	11	0.0840%
LaGrange Police Department	82	0.6258%
Lake City Police Department	12	0.0916%
Lakeland Police Department	1	0.0076%
Lamar County Sheriff's Office	12	0.0916%
Lanier County Sheriff's Office	1	0.0076%
Lanier Technical College Police Department	1	0.0076%
Lanier Technical College	2	0.0153%
Laurens County Sheriff's Department	63	0.4808%
Lavonia Police Department	15	0.1145%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Lawrenceville Police Department	42	0.3205%
Leave of Absence Approved	9	0.0687%
Lee County Marshal's Office	1	0.0076%
Lee County Sheriff's Office	13	0.0992%
Leesburg Police Department	12	0.0916%
Lenox Police Department	3	0.0229%
Liberty County Sheriff's Office	26	0.1984%
Lilburn Police Department	14	0.1068%
Lincoln County Sheriff's Office	1	0.0076%
Lincolnton Police Department	1	0.0076%
Lithonia Police Department	1	0.0076%
Locust Grove Police Department	3	0.0229%
Loganville Police Department	20	0.1526%
Long County Sheriff's Office	12	0.0916%
Lookout Mountain Police Department	2	0.0153%
Lookout Mountain Judicial Circuit	2	0.0153%
Louisville Police Department	4	0.0305%
Lowndes County Sheriff's Office	29	0.2213%
Ludowici Police Department	1	0.0076%
Lumpkin County Sheriff's Office	14	0.1068%
Lyons Police Department	7	0.0534%
Macon College	1	0.0076%
Macon County Sheriff's Office	1	0.0076%
Macon Judicial Circuit	1	0.0076%
Macon Police Department	38	0.2900%
Madison County Sheriff's Office	18	0.1374%
Madison Police Department	5	0.0382%
Manchester Police Department	6	0.0458%
Marietta Police Department	81	0.6182%
Marion County Sheriff's Office	3	0.0229%
MARTA Police Department	76	0.5800%
Maysville Police Department	1	0.0076%
McCaysville Police Department	2	0.0153%
McDonough Police Department	20	0.1526%
McDuffie County Sheriff's Office	5	0.0382%

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, 2020

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
McIntosh County Campus Police Department	1	0.0076%
McIntosh County Sheriff's Department	10	0.0763%
McIntyre Police Department	4	0.0305%
McRae-Helena Police Department	5	0.0382%
Meriwether County Sheriff's Office	13	0.0992%
Metter Police Department	5	0.0382%
Middle Georgia State University	7	0.0534%
Military Service	41	0.3129%
Milledgeville Police Department	5	0.0382%
Millen Police Department	10	0.0763%
Miller County Sheriff	1	0.0076%
Milton Police Department	20	0.1526%
Mitchell County Correctional Institute	1	0.0076%
Mitchell County Sheriff's Office	6	0.0458%
Molena Police Department	1	0.0076%
Monroe County Sheriff's Office	21	0.1603%
Monroe Police Department	41	0.3129%
Montezuma Police Department	7	0.0534%
Montgomery County Sheriff's Office	4	0.0305%
Morgan County Sheriff's Office	11	0.0840%
Morrow Police Department	25	0.1908%
Moultrie Police Department	4	0.0305%
Mount Airy Police Department	1	0.0076%
Mount Vernon Police Department	4	0.0305%
Mount Zion Police Department	2	0.0153%
Mountain Judicial Circuit	1	0.0076%
Murray County Marshal's Office	1	0.0076%
Murray County Sheriff's Office	33	0.2519%
Muscogee County Correctional Insitute	6	0.0458%
Muscogee County Marshal's Office	6	0.0458%
Muscogee County Sheriff's Office	63	0.4808%
Nahunta Police Department	1	0.0076%
Nashville Marshal's Office	1	0.0076%
Nashville Police Department	10	0.0763%
Newnan Police Department	31	0.2366%

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2020

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Newton County Sheriff's Department	136	1.0379%
Newton County District Attorney	2	0.0153%
Nicholls Police Department	2	0.0153%
Norcross Police Department	17	0.1297%
North Georgia Technical College	2	0.0153%
North Georgia College	4	0.0305%
Northeastern Judicial Circuit	6	0.0458%
Nothern Judicial Circuit	3	0.0229%
Oaks Park Police Department	2	0.0153%
Oakwood Police Department	4	0.0305%
Ocilla Police Department	6	0.0458%
Oconee County Drug Task Force	1	0.0076%
Oconee County Sheriff's Office	57	0.4350%
Oconee Judicial Circuit	1	0.0076%
Ogeechee Technical College Police Department	1	0.0076%
Oglethorpe County Sheriff's Office	3	0.0229%
Oglethorpe Police Department	3	0.0229%
Oliver Police Department	1	0.0076%
Omega Police Department	2	0.0153%
Oxford Police Department	2	0.0153%
Peace Officers' Annuity and Benefit Fund	9	0.0687%
Palmetto Police Department	6	0.0458%
Paulding County Marshal	5	0.0382%
Paulding County Sheriff's Office	181	1.3814%
Paulding Judicial Circuit	4	0.0305%
Peach County Sheriff's Office	8	0.0611%
Peachtree City Police Department	21	0.1603%
Pelham Police Department	1	0.0076%
Pembroke Police Department	3	0.0229%
Perry Police Department	18	0.1374%
Pickens County Sheriff's Office	12	0.0916%
Pierce County Sheriff's Office	3	0.0229%
Pike County Sheriff's Office	15	0.1145%
Pine Lake Police Department	2	0.0153%
Pine Mountain Police Department	2	0.0153%

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2020

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Plains Police Department	1	0.0076%
Polk County Police Department	8	0.0611%
Polk County Sheriff's Office	15	0.1145%
Pooler Police Department	53	0.4045%
Port Wentworth Police Department	9	0.0687%
Portal Police Department	1	0.0076%
Porterdale Police Department	1	0.0076%
Powder Springs Police Department	29	0.2213%
Prosecuting Attorney's Council	2	0.0153%
Public Safety Department	557	4.2509%
Pulaski County Sheriff's Department	6	0.0458%
Putnam County Sheriff's Department	9	0.0687%
Quitman County Sheriff's Department	4	0.0305%
Rabun County Marshal's Office	3	0.0229%
Rabun County Sheriff's Office	9	0.0687%
Randolph County Sheriff's Office	1	0.0076%
Reidsville Police Department	1	0.0076%
Remerton Police Department	1	0.0076%
Georgia Department of Revenue	26	0.1984%
Reynolds Police Department	2	0.0153%
Richland Police Department	2	0.0153%
Richmond County Solicitor	1	0.0076%
Richmond County Board of Education	9	0.0687%
Richmond County Marshal's Office	10	0.0763%
Richmond County Correctional Institute	4	0.0305%
Richmond County Sheriff's Office	94	0.7174%
Richmond Hill Police Department	22	0.1679%
Rincon Police Department	4	0.0305%
Ringgold Police Department	2	0.0153%
Riverdale Police Department	15	0.1145%
Rockdale County District Attorney	1	0.0076%
Rockdale County Sheriff's Office	52	0.3969%
Rockdale Judicial Circuit	1	0.0076%
Rockmart Police Department	5	0.0382%
Rome Fire Department	1	0.0076%

PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA
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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2020

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Rome Judicial Circuit	3	0.0229%
Rome Police Department	68	0.5190%
Roosevelt Facility Police	2	0.0153%
Rossville Police Department	4	0.0305%
Roswell Police Department	53	0.4045%
Royston Police Department	3	0.0229%
Sandersville Police Department	1	0.0076%
Sandy Springs Police Department	71	0.5419%
Sardis Police Department	3	0.0229%
Savannah Airport Commission	12	0.0916%
Savannah State College	2	0.0153%
Savannah Technical College	1	0.0076%
Savannah-Chatham Metropolitan Police Department	445	3.3962%
Savannah-Chatham Board of Education	11	0.0840%
Schley County Sheriff	1	0.0076%
Screven County Sheriff	3	0.0229%
Screven Police Department	2	0.0153%
Seminole County Sheriff	7	0.0534%
Senoia Police Department	14	0.1068%
Shiloh Police Department	2	0.0153%
Sky Valley Police Department	1	0.0076%
Smyrna Police Department	24	0.1832%
Snellville Police Department	38	0.2900%
Social Circle Police Department	4	0.0305%
South Fulton Police Department	28	0.2137%
South Georgia College	2	0.0153%
Southern Crescent Technical College	3	0.0229%
Southern Judicial Circuit	1	0.0076%
Southern Regional Technical College	1	0.0076%
Southern Regional Technical Police Department	1	0.0076%
Southwestern Judicial Circuit	2	0.0153%
Spalding Correctional Institute	28	0.2137%
Spalding County Sheriff's Department	29	0.2213%
Spalding County Parks and Recreation Department	7	0.0534%
Sparta Police Department	2	0.0153%

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2020

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Springfield Police Department	3	0.0229%
St. Marys Police Department	2	0.0153%
State Board of Pardons and Paroles	2	0.0153%
Statesboro Police Department	38	0.2900%
Statham Police Department	2	0.0153%
Stephens County Sheriff's Office	8	0.0611%
Stewart County Sheriff's Office	1	0.0076%
Stone Mountain Park	2	0.0153%
Stone Mountain Police Department	8	0.0611%
Stone Mountain Judicial Circuit	1	0.0076%
Summerville Police Department	6	0.0458%
Sumter County Correctional Institute	4	0.0305%
Sumter County Sheriff's Office	10	0.0763%
Suwanee Police Department	31	0.2366%
Swainsboro Police Department	4	0.0305%
Southwest Georgia Regional Airport Police Department	1	0.0076%
Sylvania Police Department	3	0.0229%
Sylvester Police Department	3	0.0229%
Talbot County Sheriff's Office	2	0.0153%
Talbotton Police Department	2	0.0153%
Taliaferro County Sheriff's Office	4	0.0305%
Tallapoosa Police Department	5	0.0382%
Tattnall County Sheriff's Office	14	0.1068%
Taylor County School District	1	0.0076%
Taylor County Sheriff's Office	5	0.0382%
Telfair County Sheriff's Office	3	0.0229%
Temple Police Department	1	0.0076%
Tennille Police Department	2	0.0153%
Terrell County Correctional Institute	1	0.0076%
Terrell County Sheriff's Office	1	0.0076%
Thomas County Sheriff's Office	15	0.1145%
Thomaston Police Department	5	0.0382%
Thomasville Police Department	57	0.4350%
Thomson Police Department	2	0.0153%
Thunderbolt Police Department	8	0.0611%

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2020

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Tift County Sheriff's Office	9	0.0687%
Tifton Judicial Circuit	4	0.0305%
Tifton Police Department	20	0.1526%
Toccoa Police Department	14	0.1068%
Toombs County Sheriff's Office	8	0.0611%
Toombsboro Police Department	1	0.0076%
Towns County Sheriff's Office	5	0.0382%
Trenton Police Department	5	0.0382%
Treutlen County Sheriff's Office	3	0.0229%
Trion Police Department	1	0.0076%
Troup County Sheriff's Office	24	0.1832%
Tunnel Hill Police Department	2	0.0153%
Turner County Sheriff's Office	4	0.0305%
Twiggs County Sheriff's Office	3	0.0229%
Tybee Island Police Department	18	0.1374%
Tyrone Police Department	5	0.0382%
University of Georgia Police Department	27	0.2061%
Union City Police Department	9	0.0687%
Union County Schools Police Department	4	0.0305%
Union County Sheriff's Office	32	0.2442%
Union Point Police Department	1	0.0076%
University of North Georgia-Gainesville	6	0.0458%
University of West Georgia	9	0.0687%
Upson County Sheriff's Office	15	0.1145%
Valdosta Police Department	42	0.3205%
Valdosta State University	4	0.0305%
Varnell Police Department	2	0.0153%
Vidalia Police Department	9	0.0687%
Vienna Police Department	2	0.0153%
Villa Rica Police Department	13	0.0992%
Walker County Sheriff	21	0.1603%
Walton County Juvenile Court	2	0.0153%
Walton County Sheriff's Office	112	0.8548%
Ware County Police Department	2	0.0153%
Ware County Sheriff's Office	12	0.0916%

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2020

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Warm Springs Police Department	1	0.0076%
Warner Robins Police Department	32	0.2442%
Washington County Board of Education	1	0.0076%
Washington County Sheriff's Office	2	0.0153%
Washington Police Department	3	0.0229%
Watkinsville Police Department	2	0.0153%
Waycross Police Department	26	0.1984%
Wayne County Sheriff's Office	31	0.2366%
Waynesboro Police Department	2	0.0153%
Webster County Sheriff's Office	1	0.0076%
West Georgia Technical College	1	0.0076%
West Point Police Department	4	0.0305%
Western Judicial Circuit	2	0.0153%
Whigham Police Department	2	0.0153%
White County Sheriff's Office	23	0.1755%
Whitesburg Police Department	2	0.0153%
Whitfield County District Attorney's Office	1	0.0076%
Whitfield County Sheriff's Office	44	0.3358%
Whitworth Women's Facility	1	0.0076%
Wilcox County Sheriff's Office	2	0.0153%
Wilkes County Sheriff's Office	6	0.0458%
Wilkinson County Sheriff's Office	7	0.0534%
Winder Police Department	13	0.0992%
Winterville Police Department	1	0.0076%
Woodstock Police Department	11	0.0840%
World Congress Center	2	0.0153%
Worth County Sheriff's Office	5	0.0382%
Wrens Police Department	1	0.0076%
Wrightsville Police Department	1	0.0076%
Zebulon Police Department	5	0.0382%
TOTAL	13,103	100%

PEACE OFFICERS ANNUITY AND BENEFIT PLAN OF GEORGIA
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Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2020

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Abraham Baldwin College	\$ 4,220							\$ 3,676
Acworth Police Department	21,098							18,379
Adairsville Police Department	10,549							9,189
Adel Police Department	7,384							6,433
Albany Police Department	18,988							16,541
Alcovy Judicial Circuit	2,110							1,838
Alma Police Department	3,165							2,757
Alpharetta Police Department	52,743							45,947
Alto Police Department	2,110							1,838
Americus Police Department	9,494							8,271
Appalachian Judicial Circuit	5,274							4,595
Appling County Sheriff's Office	10,549							9,189
Arcade Police Department	1,055							919
Arlington Police Department	2,110							1,838
Athens Diversion Center	2,110							1,838
Athens Technical College	1,055							919
Athens-Clarke County Marshal	2,110							1,838
Athens-Clarke County Police Department	132,913							115,786
Atkinson County Sheriff's Office	1,055							919
Atlanta Metropolitan College Police Department	1,055							919
Atlanta Bureau of Corrections	1,055							919
Atlanta Judicial Circuit	1,055							919
Atlanta Metropolitan College	3,165							2,757
Atlanta Police Department	630,815							549,529
Atlanta Public Schools Police Department	24,262							21,136
Atlantic Judicial Circuit	2,110							1,838
Auburn Police Department	4,220							3,676
Augusta Judicial Circuit	3,165							2,757
Augusta Technical College	2,110							1,838
Augusta University	1,055							919
Augusta-Richmond County Police Department	4,220							3,676
Austell Police Department	6,329							5,514
Avondale Estates Police Department	13,713							11,946
Bacon County Sheriff's Office	5,274							4,595
Bainbridge Marshal's Office	2,110							1,838
Bainbridge Police Department	9,494							8,271
Baldwin County Sheriff's Office	27,427							23,893
Baldwin Police Department	10,549							9,189
Ball Ground Police Department	1,055							919
Banks County Sheriff's Office	16,878							14,703
Barnesville Police Department	5,274							4,595
Barrow County Sheriff's Office	30,591							26,649
Bartow County School System	3,165							2,757
Bartow County Sheriff's Office	122,365							106,597

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For the year ended June 30, 2020

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Baxley Police Department	1,055							919
Ben Hill County Sheriff's Office	6,329							5,514
Berrien County Sheriff's Office	6,329							5,514
Bibb County Board of Education	5,274							4,595
Bibb County Probation Office	1,055							919
Bibb County Sheriff's Office	152,956							133,246
Blackshear Police Department	7,384							6,433
Blairsville Police Department	4,220							3,676
Bleckley County Sheriff's Office	9,494							8,271
Bloomington Police Department	10,549							9,189
Blue Ridge Judicial Circuit	1,055							919
Blue Ridge Police Department	10,549							9,189
Blythe Police Department	1,055							919
Board of Regents Campus Police Department	1,055							919
Bowdon Police Department	2,110							1,838
Brantley County Sheriff's Office	5,274							4,595
Braselton Police Department	2,110							1,838
Bremen Police Department	1,055							919
Brookhaven Police Department	51,688							45,028
Brooks County Sheriff's Office	2,110							1,838
Brunswick Judicial Circuit	1,055							919
Brunswick Police Department	6,329							5,514
Bryan County Sheriff's Office	13,713							11,946
Buford City Schools	2,110							1,838
Buford Police Department	1,055							919
Bulloch County Code Enforcement	1,055							919
Bulloch County Board of Education	1,055							919
Bulloch County Correctional Institute	8,439							7,352
Bulloch County Probation Office	2,110							1,838
Bulloch County Sheriff's Office	40,085							34,920
Burke County Sheriff's Office	8,439							7,352
Butler Police Department	4,220							3,676
Butts County Sheriff's Office	14,768							12,865
Byron Police Department	6,329							5,514
Cairo Police Department	10,549							9,189
Calhoun County Sheriff's Office	1,055							919
Calhoun Police Department	30,591							26,649
Camden County Sheriff's Office	51,688							45,028
Camilla Police Department	6,329							5,514
Candler County Sheriff's Office	16,878							14,703
Canon Police Department	2,110							1,838
Canton Police Department	21,098							18,379
Carroll County Correctional Institute	3,165							2,757
Carroll County Sheriff's Office	87,554							76,272

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Employer	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Carrollton Police Department	61,182							53,298
Cartersville Police Department	24,262							21,136
Catoosa County Sheriff's Office	8,439							7,352
Cedartown Police Department	20,043							17,460
Centerville Police Department	2,110							1,838
Central Georgia Technical College	2,110							1,838
Chamblee Police Department	68,566							59,731
Charlton County Sheriff's Office	4,220							3,676
Chatham County District Attorney's Office	3,165							2,757
Chatam County Marine Patrol	6,329							5,514
Chatham County Police	40,085							34,920
Chatham County Sheriff's Office	84,389							73,515
Chatsworth Police Department	17,933							15,622
Chattahoochee County Sheriff's Office	1,055							919
Chattahoochee Hills Police Department	5,274							4,595
Chattahoochee Technical College	3,165							2,757
Chattooga County Sheriff's Office	21,098							18,379
Chauncey Police Department	1,055							919
Cherokee County Board of Education	6,329							5,514
Cherokee County District Attorney's Office	2,110							1,838
Cherokee County Marshal's Office	7,384							6,433
Cherokee County Sheriff's Office	128,694							112,111
Cherokee Judicial Circuit	2,110							1,838
Chickamauga Police Department	1,055							919
Clarke County Probation Services	5,274							4,595
Clarke County Correctional Institute	10,549							9,189
Clarke County Sheriff	46,414							40,434
Clarksville Police Department	2,110							1,838
Clarkston Police Department	6,329							5,514
Claxton Police Department	11,604							10,108
Clay County Sheriff's Office	3,165							2,757
Clayton County District Attorney	9,494							8,271
Clayton County Correctional Institute	6,329							5,514
Clayton County Police Department	90,718							79,028
Clayton County Sheriff's Office	28,482							24,812
Clayton City School Police	9,494							8,271
Clayton Judicial Circuit	1,055							919
Clayton Police Department	17,933							15,622
Clayton State College	2,110							1,838
Cleveland Police Department	11,604							10,108
Coastal Georgia College	3,165							2,757
Cobb County Correctional Institute	5,274							4,595
Cobb County Park Police	2,110							1,838
Cobb County Police Department	271,102							236,168

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Employer	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Cobb County Public Schools	21,098							18,379
Cobb County Sheriff's Office	213,084							185,626
Cobb Judicial Circuit	9,494							8,271
Cochran Police Department	3,165							2,757
Coffee County Sheriff's Office	5,274							4,595
Cohutta Police Department	1,055							919
College Park Police Department	22,152							19,298
Colquitt County Correctional Institute	7,384							6,433
Colquitt County Sheriff's Office	16,878							14,703
Columbia County Marshal's Department	1,055							919
Columbia County Board of Education Campus Police Dept.	3,165							2,757
Columbia County Sheriff's Office	50,633							44,109
Columbus Consolidated Police Service	181,438							158,058
Columbus State University	5,274							4,595
Columbus Technical College	2,110							1,838
Comer Police Department	1,055							919
Commerce Police Department	7,384							6,433
Conasauga Judicial Circuit	1,055							919
Conyers Police Department	25,317							22,055
Cook County Sheriff's Office	1,055							919
Cordele Police Department	6,329							5,514
Cornelia Police Department	8,439							7,352
Covington Police Department	44,304							38,596
Coweta County Correctional Institute	59,072							51,460
Coweta County District Attorney	2,110							1,838
Coweta County State Probation	2,110							1,838
Coweta County Sheriff's Office	114,980							100,164
Coweta Judicial Circuit	1,055							919
Crawford County Sheriff's Office	3,165							2,757
Crisp County Sheriff's Office	51,688							45,028
Cumming Police Department	14,768							12,865
Cuthbert Police Department	1,055							919
Dacula Marshal	2,110							1,838
Dade County Sheriff's Office	5,274							4,595
Dahlonega Police Department	1,055							919
Dallas Marshal's Office	1,055							919
Dallas Police Department	10,549							9,189
Dalton College	4,220							3,676
Dalton Police Department	56,962							49,622
Danielsville Police Department	1,055							919
Darien Police Department	2,110							1,838
Darton College	1,055							919
Davisboro Police Department	1,055							919
Dawson County Sheriff	26,372							22,974

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	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
DDS Investigative Unit	41,139								35,839
Decatur County Correctional Institute	2,110								1,838
Decatur County Sheriff's Office	13,713								11,946
Decatur Police Department	23,207								20,217
DeKalb County Board of Education	22,152								19,298
DeKalb County District Attorney's Office	15,823								13,784
DeKalb County Police Department	309,078								269,251
DeKalb County Probation Department	10,549								9,189
DeKalb County Marshal's Office	7,384								6,433
DeKalb County Sheriff's Office	49,578								43,191
DeKalb County Solicitor	7,384								6,433
Demorest Police Department	3,165								2,757
Department of Juvenile Justice	25,317								22,055
Department of Natural Resources	183,547								159,896
Dillard Police Department	2,110								1,838
Dodge County Sheriff's Office	6,329								5,514
Donalsonville Police Department	4,220								3,676
Dooly County Sheriff's Office	16,878								14,703
Doraville Police Department	15,823								13,784
Dougherty County Police Department	3,165								2,757
Dougherty County Board of Education	1,055								919
Dougherty County Sheriff's Office	30,591								26,649
Dougherty Judicial Circuit	4,220								3,676
Douglas County Sheriff's Office	95,993								83,623
Douglas Judicial Circuit	4,220								3,676
Douglas Police Department	13,713								11,946
Douglasville Police Department	55,907								48,704
Dublin Police Department	12,659								11,027
Duluth Police Department	17,933								15,622
Dunwoody Police Department	35,866								31,244
Early County Department of Public Safety	4,220								3,676
East Dublin Police Department	1,055								919
East Ellijay Police Department	6,329								5,514
East Georgia College	3,165								2,757
East Point Police Department	31,646								27,568
Eastern Judicial Circuit	3,165								2,757
Eastman Police Department	4,220								3,676
Eatonton Police Department	3,165								2,757
Echols County Sheriff's Office	1,055								919
Edison Police Department	1,055								919
Effingham County Correctional Institute	4,220								3,676
Effingham County Prison	1,055								919
Effingham County Sheriff's Office	16,878								14,703
Elbert County Sheriff's Office	5,274								4,595

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	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Elberton Police Department	10,549								9,189
Ellaville Police Department	5,274								4,595
Elijah Police Department	11,604								10,108
Emanuel County Sheriff's Office	6,329								5,514
Emerson Police Department	6,329								5,514
Enotah Judicial Circuit	1,055								919
Eton Police Department	3,165								2,757
Euharlee Police Department	1,055								919
Evans County Sheriff's Office	5,274								4,595
Fairburn Police Department	9,494								8,271
Fairmount Police Department	3,165								2,757
Fannin County Sheriff's Office	18,988								16,541
Fayette County Solicitor's Office	1,055								919
Fayette County Marshal	2,110								1,838
Fayette County Sheriff's Office	65,401								56,974
Fayetteville Police Department	40,085								34,920
Fitzgerald Police Department	12,659								11,027
Flowery Branch Police Department	12,659								11,027
Floyd County Correctional Institute	31,646								27,568
Floyd County Public Works	3,165								2,757
Floyd County Distric Attorney	1,055								919
Floyd County Police Department	40,085								34,920
Floyd County Sheriff's Office	42,194								36,758
Forest Park Police Department	30,591								26,649
Forsyth County District Attorney	6,329								5,514
Forsyth County Sheriff's Office	187,767								163,572
Forsyth Police Department	4,220								3,676
Fort Gaines Police Department	1,055								919
Fort Valley Police Department	24,262								21,136
Fort Valley State College	1,055								919
Franklin County Probation	3,165								2,757
Franklin County Sheriff's Office	11,604								10,108
Franklin Police Department	8,439								7,352
Franklin Springs Police Department	1,055								919
Fort Oglethorpe Police Department	10,549								9,189
Fulton County District Attorney	10,549								9,189
Fulton County Board of Education	27,427								23,893
Fulton County Marshal's Department	12,659								11,027
Fulton County Police Department	15,823								13,784
Fulton County Sheriff's Office	69,621								60,650
Fulton County Solicitor	6,329								5,514
Georgia Bureau of Investigation	236,291								205,843
Georgia College and State University	9,494								8,271
Georgia Department of Corrections	747,904								651,533

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	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Georgia Department of Community Supervision	102,322							89,137
Georgia Emergency Management Agency	1,055							919
Georgia Northwestern Technical College	2,110							1,838
Georgia P.O.S.T. Police Force	1,055							919
Georgia P.O.S.T. Council Police	8,439							7,352
Georgia Pardons and Paroles Board	130,804							113,948
Georgia Public Safety Training Center	26,372							22,974
Georgia Regional Hospital Police	1,055							919
Georgia Secretary of State	9,494							8,271
Georgia Southwestern State University	2,110							1,838
Georgia State Building Authority	1,055							919
Georgia Tech Police Department	29,537							25,731
Georgia Agricultural Exposition Authority	1,055							919
Georgia Aviation Authority	1,055							919
Georgia Forestry Commission	3,165							2,757
Georgia Insurance-Fire Safety	7,384							6,433
Gainesville Police Department	65,401							56,974
Garden City Police Department	30,591							26,649
Georgia Board of Dentistry	1,055							919
Georgia Gwinnett College	9,494							8,271
Georgia Medical Board	3,165							2,757
Georgia Perimeter College	5,274							4,595
Georgia Ports Authority	33,756							29,406
Georgia Southern University	14,768							12,865
Georgia State Fire Marshal	2,110							1,838
Georgia State University	29,537							25,731
Georgia Regents University	2,110							1,838
Gilmer County Sheriff's Office	59,072							51,460
Glascock County Sheriff's Office	4,220							3,676
Glennville Police Department	1,055							919
Glynn County Board of Education	6,329							5,514
Glynn County Police Department	10,549							9,189
Glynn County Arson Unit	2,110							1,838
Glynn County Sheriff's Office	13,713							11,946
Gordon County Sheriff's Office	40,085							34,920
Gordon Police Department	5,274							4,595
Gordon State College	8,439							7,352
Governor's Office-Consumer Protection	1,055							919
Grady County Sheriff's Office	4,220							3,676
Grantville Police Department	2,110							1,838
Gray Police Department	11,604							10,108
Greene County Sheriff's Office	12,659							11,027
Greensboro Police Department	3,165							2,757
Griffin Judicial Circuit	1,055							919

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	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Griffin Police Department	27,427								23,893
Grovetown Police Department	25,317								22,055
Guyton Police Department	1,055								919
Gwinnett County Correctional Institute	33,756								29,406
Gwinnett County Police Department	319,626								278,440
Gwinnett County Board of Education	67,511								58,812
Gwinnett County District Attorney's Office	1,055								919
Gwinnett County Sheriff's Office	146,627								127,733
Gwinnett County Solicitor	3,165								2,757
Gwinnett Judicial Circuit	18,988								16,541
Gwinnett Technical College	2,110								1,838
Habersham County Sheriff's Office	17,933								15,622
Hahira Police Department	3,165								2,757
Hall County Correctional Institute	21,098								18,379
Hall County Enforcement Division	1,055								919
Hall County District Attorney	1,055								919
Hall County Marshal	2,110								1,838
Hall County Public Works	3,165								2,757
Hall County Sheriff's Office	235,236								204,924
Hampton Police Department	8,439								7,352
Hancock County Sheriff's Office	1,055								919
Hapeville Police Department	10,549								9,189
Haralson County Sheriff's Office	10,549								9,189
Harlem Police Department	1,055								919
Harris County Correctional Institute	1,055								919
Harris County Sheriff's Office	25,317								22,055
Hart County Sheriff's Office	17,933								15,622
Hartwell Police Department	14,768								12,865
Hazlehurst Police Department	6,329								5,514
Heard County Sheriff's Office	6,329								5,514
Helen Police Department	3,165								2,757
Helena Police Department	2,110								1,838
Henry County District Attorney	3,165								2,757
Henry County Police Department	89,663								78,110
Henry County Sheriff's Office	61,182								53,298
Henry County Solicitor	3,165								2,757
Hepzibah Police Department	5,274								4,595
Hiwassee Police Department	2,110								1,838
Hinesville Police Department	33,756								29,406
Hiram Police Department	4,220								3,676
Hoboken Police Department	1,055								919
Hogansville Police Department	4,220								3,676
Holly Springs Police Department	18,988								16,541
Houston County Sheriff's Office	124,474								108,435

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	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Houston Judicial Circuit	1,055								919
Irwin County Sheriff's Office	4,220								3,676
Jackson County Correctional Institute	8,439								7,352
Jackson County Sheriff's Office	26,372								22,974
Jackson Police Department	9,494								8,271
Jasper County Sheriff's Office	10,549								9,189
Jasper Police Department	14,768								12,865
Jeff Davis County Sheriff's Office	7,384								6,433
Jefferson County Correctional Institute	2,110								1,838
Jefferson County Sheriff's Office	8,439								7,352
Jefferson Police Department	3,165								2,757
Jeffersonville Police Department	1,055								919
Jesup Police Department	31,646								27,568
Johns Creek Police Department	32,701								28,487
Johnson County Sheriff's Office	2,110								1,838
Jones County Sheriff's Office	37,976								33,082
Jonesboro Police Department	4,220								3,676
Kennesaw Police Department	40,085								34,920
Kennesaw State University	23,207								20,217
Kingsland Police Department	6,329								5,514
LaFayette Police Department	11,604								10,108
LaGrange Police Department	86,499								75,353
Lake City Police Department	12,659								11,027
Lakeland Police Department	1,055								919
Lamar County Sheriff's Office	12,659								11,027
Lanier County Sheriff's Office	1,055								919
Lanier Technical College Police Department	1,055								919
Lanier Technical College	2,110								1,838
Laurens County Sheriff's Department	66,456								57,893
Lavonia Police Department	15,823								13,784
Lawrenceville Police Department	44,304								38,596
Leave of Absence Approved	9,494								8,271
Lee County Marshal's Office	1,055								919
Lee County Sheriff's Office	13,713								11,946
Leesburg Police Department	12,659								11,027
Lenox Police Department	3,165								2,757
Liberty County Sheriff's Office	27,427								23,893
Lilburn Police Department	14,768								12,865
Lincoln County Sheriff's Office	1,055								919
Lincolnton Police Department	1,055								919
Lithonia Police Department	1,055								919
Locust Grove Police Department	3,165								2,757
Loganville Police Department	21,098								18,379
Long County Sheriff's Office	12,659								11,027

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	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Lookout Mountain Police Department	2,110								1,838
Lookout Mountain Judicial Circuit	2,110								1,838
Louisville Police Department	4,220								3,676
Lowndes County Sheriff's Office	30,591								26,649
Ludowici Police Department	1,055								919
Lumpkin County Sheriff's Office	14,768								12,865
Lyons Police Department	7,384								6,433
Macon College	1,055								919
Macon County Sheriff's Office	1,055								919
Macon Judicial Circuit	1,055								919
Macon Police Department	40,085								34,920
Madison County Sheriff's Office	18,988								16,541
Madison Police Department	5,274								4,595
Manchester Police Department	6,329								5,514
Marietta Police Department	85,444								74,434
Marion County Sheriff's Office	3,165								2,757
MARTA Police Department	80,170								69,839
Maysville Police Department	1,055								919
McCaysville Police Department	2,110								1,838
McDonough Police Department	21,098								18,379
McDuffie County Sheriff's Office	5,274								4,595
McIntosh County Campus Police Department	1,055								919
McIntosh County Sheriff's Department	10,549								9,189
McIntyre Police Department	4,220								3,676
McRae-Helena Police Department	5,274								4,595
Meriwether County Sheriff's Office	13,713								11,946
Metter Police Department	5,274								4,595
Middle Georgia State University	7,384								6,433
Military Service	43,249								37,677
Milledgeville Police Department	5,274								4,595
Millen Police Department	10,549								9,189
Miller County Sheriff	1,055								919
Milton Police Department	21,098								18,379
Mitchell County Correctional Institute	1,055								919
Mitchell County Sheriff's Office	6,329								5,514
Molena Police Department	1,055								919
Monroe County Sheriff's Office	22,152								19,298
Monroe Police Department	43,249								37,677
Montezuma Police Department	7,384								6,433
Montgomery County Sheriff's Office	4,220								3,676
Morgan County Sheriff's Office	11,604								10,108
Morrow Police Department	26,372								22,974
Moultrie Police Department	4,220								3,676
Mount Airy Police Department	1,055								919

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State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Mount Vernon Police Department	4,220								3,676
Mount Zion Police Department	2,110								1,838
Mountain Judicial Circuit	1,055								919
Murray County Marshal's Office	1,055								919
Murray County Sheriff's Office	34,811								30,325
Muscogee County Correctional Institute	6,329								5,514
Muscogee County Marshal's Office	6,329								5,514
Muscogee County Sheriff's Office	66,456								57,893
Nahunta Police Department	1,055								919
Nashville Marshal's Office	1,055								919
Nashville Police Department	10,549								9,189
Newnan Police Department	32,701								28,487
Newton County Sheriff's Department	143,462								124,976
Newton County District Attorney	2,110								1,838
Nicholls Police Department	2,110								1,838
Norcross Police Department	17,933								15,622
North Georgia Technical College	2,110								1,838
North Georgia College	4,220								3,676
Northeastern Judicial Circuit	6,329								5,514
Northern Judicial Circuit	3,165								2,757
Oaks Park Police Department	2,110								1,838
Oakwood Police Department	4,220								3,676
Ocilla Police Department	6,329								5,514
Oconee County Drug Task Force	1,055								919
Oconee County Sheriff's Office	60,127								52,379
Oconee Judicial Circuit	1,055								919
Ogechee Technical College Police Department	1,055								919
Oglethorpe County Sheriff's Office	3,165								2,757
Oglethorpe Police Department	3,165								2,757
Oliver Police Department	1,055								919
Omega Police Department	2,110								1,838
Oxford Police Department	2,110								1,838
Peace Officers' Annuity and Benefit Fund	9,494								8,271
Palmetto Police Department	6,329								5,514
Paulding County Marshal	5,274								4,595
Paulding County Sheriff's Office	190,931								166,328
Paulding Judicial Circuit	4,220								3,676
Peach County Sheriff's Office	8,439								7,352
Peachtree City Police Department	22,152								19,298
Pelham Police Department	1,055								919
Pembroke Police Department	3,165								2,757
Perry Police Department	18,988								16,541
Pickens County Sheriff's Office	12,659								11,027
Pierce County Sheriff's Office	3,165								2,757

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State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Pike County Sheriff's Office	15,823								13,784
Pine Lake Police Department	2,110								1,838
Pine Mountain Police Department	2,110								1,838
Plains Police Department	1,055								919
Polk County Police Department	8,439								7,352
Polk County Sheriff's Office	15,823								13,784
Pooler Police Department	55,907								48,704
Port Wentworth Police Department	9,494								8,271
Portal Police Department	1,055								919
Porterdale Police Department	1,055								919
Powder Springs Police Department	30,591								26,649
Prosecuting Attorney's Council	2,110								1,838
Public Safety Department	587,565								511,853
Pulaski County Sheriff's Department	6,329								5,514
Putnam County Sheriff's Department	9,494								8,271
Quitman County Sheriff's Department	4,220								3,676
Rabun County Marshal's Office	3,165								2,757
Rabun County Sheriff's Office	9,494								8,271
Randolph County Sheriff's Office	1,055								919
Reidsville Police Department	1,055								919
Remerton Police Department	1,055								919
Georgia Department of Revenue	27,427								23,893
Reynolds Police Department	2,110								1,838
Richland Police Department	2,110								1,838
Richmond County Solicitor	1,055								919
Richmond County Board of Education	9,494								8,271
Richmond County Marshal's Office	10,549								9,189
Richmond County Correctional Institute	4,220								3,676
Richmond County Sheriff's Office	99,157								86,380
Richmond Hill Police Department	23,207								20,217
Rincon Police Department	4,220								3,676
Ringgold Police Department	2,110								1,838
Riverdale Police Department	15,823								13,784
Rockdale County District Attorney	1,055								919
Rockdale County Sheriff's Office	54,853								47,785
Rockdale Judicial Circuit	1,055								919
Rockmart Police Department	5,274								4,595
Rome Fire Department	1,055								919
Rome Judicial Circuit	3,165								2,757
Rome Police Department	71,731								62,487
Roosevelt Facility Police	2,110								1,838
Rossville Police Department	4,220								3,676
Roswell Police Department	55,907								48,704
Royston Police Department	3,165								2,757

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State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Sandersville Police Department	1,055								919
Sandy Springs Police Department	74,895								65,244
Sardis Police Department	3,165								2,757
Savannah Airport Commission	12,659								11,027
Savannah State College	2,110								1,838
Savannah Technical College	1,055								919
Savannah-Chatham Metropolitan Police Department	469,419								408,931
Savannah-Chatham Board of Education	11,604								10,108
Schley County Sheriff	1,055								919
Screven County Sheriff	3,165								2,757
Screven Police Department	2,110								1,838
Seminole County Sheriff	7,384								6,433
Senoia Police Department	14,768								12,865
Shiloh Police Department	2,110								1,838
Sky Valley Police Department	1,055								919
Smyrna Police Department	25,317								22,055
Snellville Police Department	40,085								34,920
Social Circle Police Department	4,220								3,676
South Fulton Police Department	29,537								25,731
South Georgia College	2,110								1,838
Southern Crescent Technical College	3,165								2,757
Southern Judicial Circuit	1,055								919
Southern Regional Technical College	1,055								919
Southern Regional Technical Police Department	1,055								919
Southwestern Judicial Circuit	2,110								1,838
Spalding Correctional Institute	29,537								25,731
Spalding County Sheriff's Department	30,591								26,649
Spalding County Parks and Recreation Department	7,384								6,433
Sparta Police Department	2,110								1,838
Springfield Police Department	3,165								2,757
St. Marys Police Department	2,110								1,838
State Board of Pardons and Paroles	2,110								1,838
Statesboro Police Department	40,085								34,920
Statham Police Department	2,110								1,838
Stephens County Sheriff's Office	8,439								7,352
Stewart County Sheriff's Office	1,055								919
Stone Mountain Park	2,110								1,838
Stone Mountain Police Department	8,439								7,352
Stone Mountain Judicial Circuit	1,055								919
Summerville Police Department	6,329								5,514
Sumter County Correctional Institute	4,220								3,676
Sumter County Sheriff's Office	10,549								9,189
Suwanee Police Department	32,701								28,487
Swainsboro Police Department	4,220								3,676

PEACE OFFICERS ANNUITY AND BENEFIT PLAN OF GEORGIA
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Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2020

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Southwest Georgia Regional Airport Police Department	1,055							919
Sylvania Police Department	3,165							2,757
Sylvester Police Department	3,165							2,757
Talbot County Sheriff's Office	2,110							1,838
Talbotton Police Department	2,110							1,838
Taliaferro County Sheriff's Office	4,220							3,676
Tallapoosa Police Department	5,274							4,595
Tattnall County Sheriff's Office	14,768							12,865
Taylor County School District	1,055							919
Taylor County Sheriff's Office	5,274							4,595
Telfair County Sheriff's Office	3,165							2,757
Temple Police Department	1,055							919
Tennille Police Department	2,110							1,838
Terrell County Correctional Institute	1,055							919
Terrell County Sheriff's Office	1,055							919
Thomas County Sheriff's Office	15,823							13,784
Thomaston Police Department	5,274							4,595
Thomasville Police Department	60,127							52,379
Thomson Police Department	2,110							1,838
Thundebolt Police Department	8,439							7,352
Tift County Sheriff's Office	9,494							8,271
Tifton Judicial Circuit	4,220							3,676
Tifton Police Department	21,098							18,379
Toccoa Police Department	14,768							12,865
Toombs County Sheriff's Office	8,439							7,352
Toombsboro Police Department	1,055							919
Towns County Sheriff's Office	5,274							4,595
Trenton Police Department	5,274							4,595
Treutlen County Sheriff's Office	3,165							2,757
Trion Police Department	1,055							919
Troup County Sheriff's Office	25,317							22,055
Tunnel Hill Police Department	2,110							1,838
Turner County Sheriff's Office	4,220							3,676
Twiggs County Sheriff's Office	3,165							2,757
Tybee Island Police Department	18,988							16,541
Tyrone Police Department	5,274							4,595
University of Georgia Police Department	28,482							24,812
Union City Police Department	9,494							8,271
Union County Schools Police Department	4,220							3,676
Union County Sheriff's Office	33,756							29,406
Union Point Police Department	1,055							919
University of North Georgia-Gainesville	6,329							5,514
University of West Georgia	9,494							8,271
Upson County Sheriff's Office	15,823							13,784

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Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2020

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Valdosta Police Department	44,304							38,596
Valdosta State University	4,220							3,676
Varnell Police Department	2,110							1,838
Vidalia Police Department	9,494							8,271
Vienna Police Department	2,110							1,838
Villa Rica Police Department	13,713							11,946
Walker County Sheriff	22,152							19,298
Walton County Juvenile Court	2,110							1,838
Walton County Sheriff's Office	118,145							102,921
Ware County Police Department	2,110							1,838
Ware County Sheriff's Office	12,659							11,027
Warm Springs Police Department	1,055							919
Warner Robins Police Department	33,756							29,406
Washington County Board of Education	1,055							919
Washington County Sheriff's Office	2,110							1,838
Washington Police Department	3,165							2,757
Watkinsville Police Department	2,110							1,838
Waycross Police Department	27,427							23,893
Wayne County Sheriff's Office	32,701							28,487
Waynesboro Police Department	2,110							1,838
Webster County Sheriff's Office	1,055							919
West Georgia Technical College	1,055							919
West Point Police Department	4,220							3,676
Western Judicial Circuit	2,110							1,838
Whigham Police Department	2,110							1,838
White County Sheriff's Office	24,262							21,136
Whitesburg Police Department	2,110							1,838
Whitfield County District Attorney's Office	1,055							919
Whitfield County Sheriff's Office	46,414							40,434
Whitworth Women's Facility	1,055							919
Wilcox County Sheriff's Office	2,110							1,838
Wilkes County Sheriff's Office	6,329							5,514
Wilkinson County Sheriff's Office	7,384							6,433
Winder Police Department	13,713							11,946
Winterville Police Department	1,055							919
Woodstock Police Department	11,604							10,108
World Congress Center	2,110							1,838
Worth County Sheriff's Office	5,274							4,595
Wrens Police Department	1,055							919
Wrightsville Police Department	1,055							919
Zebulon Police Department	5,274							4,595

PEACE OFFICERS ANNUITY AND BENEFIT PLAN OF GEORGIA
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Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2020

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Pension Expense	
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience		Total Deferred Inflows of Resources
TOTAL STATE OF GEORGIA (Nonemployer Contributing Entity)	\$ 13,822,033	2,225,721	12,293,050	11,029,124	25,547,895	13,945,649	14,491,037	28,436,686	12,040,966
Each Employee of Plan Members - Employer Share	0	0	0	0	0	0	0	0	0
Total for All Entities	\$ 13,822,033	2,225,721	12,293,050	11,029,124	25,547,895	13,945,649	14,491,037	28,436,686	12,040,966

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

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

June 30, 2020

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, 2020 were as follows:

Total pension liability	\$ 841,241,189
Plan fiduciary net position	<u>(827,419,156)</u>
Net pension liability	<u>\$ 13,822,033</u>

Plan fiduciary net position as a percentage of total pension liability	98.36%
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PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA
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Notes to Schedule of Employer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2020

Actuarial Assumptions

The collective total pension liability was determined by an actuarial valuation as of June 30, 2019, with update procedures used to roll forward the total pension liability to June 30, 2020. 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 blue-collar adjustments and generational mortality projection using the MP-2019 scale for healthy lives and the RP-2014 Disabled Retiree Mortality Table with generational mortality projection using the MP-2019 scale for disabled lives.

The actuarial assumptions used in the June 30, 2019 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 6.5% using a building block method 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 ten-year geometric real rates of return by the target asset allocation percentage, and then adding expected inflation and the impact of rebalancing and diversification by the Fund's investment consultant. 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 consultant.

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 Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2020

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>117,527,151</u>	<u>13,822,033</u>	<u>(72,470,846)</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, 2019.

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

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

June 30, 2020

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, 2020:

	Year of deferral	Amortization period	Beginning of year balance as previously reported	Current Year		End of year balance
				Additions	Deductions	
Deferred outflows of resources						
Changes in assumptions	2015	7 years	\$ 4,451,445		2,225,724	2,225,721
Differences between expected and actual experience	2020	5.8 years		14,854,102	2,561,052	12,293,050
Differences between projected and actual investment earnings	2016	5 years	9,907,510		9,907,510	-
	2017	5 years	(13,599,040)		(6,799,520)	(6,799,520)
	2018	5 years	(6,209,097)		(2,069,699)	(4,139,398)
	2019	5 years	321,912		80,478	241,434
	2020	5 years		27,158,260	5,431,652	21,726,608
Net difference between projected and actual earnings (1)			(9,578,715)	27,158,260	6,550,421	11,029,124
Total deferred outflows of resources			\$ (5,127,270)	42,012,362	11,337,197	25,547,895
Deferred inflows of resources						
Changes in assumptions	2017	6.1 years	\$ 16,740,985		5,400,318	11,340,667
	2020	5.8 years		3,147,686	542,704	2,604,982
Differences between expected and actual experience	2015	7 years	1,207,655		603,829	603,826
	2017	6.1 years	3,361,666		1,084,408	2,277,258
	2018	6 years	233,508		58,377	175,131
	2019	5.7 years	14,525,315		3,090,493	11,434,822
Total deferred inflows of resources			\$ 36,069,129	3,147,686	10,780,129	28,436,686

(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 Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2020

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, 2021	\$	(9,350,422)
2022		(4,172,817)
2023		3,733,135
2024		5,286,657
2025		<u>1,614,676</u>
Total	\$	<u>(2,888,771)</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, 2020.

Note 7: Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2020, are shown in the following table:

Service cost	\$	15,137,419
Interest on the total pension liability and net cash flow		51,837,619
Projected earnings on plan investments		(52,889,277)
Current period effect of benefit changes		-
Member contributions		(3,641,272)
Administrative expenses		1,300,380
Other changes in Fiduciary Net Position		(260,970)
Recognition (amortization of deferred inflows and outflows of resources)		
Changes in assumptions		(3,717,298)
Differences between expected and actual experience		(2,276,055)
Differences between projected and actual investment earnings		<u>6,550,420</u>
Collective pension expense	\$	<u>12,040,966</u>