



ANNUAL FINANCIAL AUDIT • JUNE 30, 2021

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**

Greg S. Griffin | State Auditor
Kristina A. Turner | Deputy State Auditor



DOAA
Georgia Department
of Audits & Accounts



INDEPENDENT AUDITOR'S REPORT

Members of the Board of Commissioners of the Peace Officers' Annuity and Benefit Fund of Georgia
and
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 (Fund), a component unit of the State of Georgia, as of and for the year ended June 30, 2021, 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 as of and for the year ended June 30, 2021, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of the schedule of employer and nonemployer allocations and the schedule of pension amounts by employer and nonemployer (collectively, the 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 opinions on these 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.

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, 2021 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, 2021. Our report thereon, dated April 29, 2022, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the Fund's management, members of 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 29, 2022

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, 2021

<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	0.0225%
Acworth Police Department	20	0.1502%
Adairsville Police Department	11	0.0826%
Adel Police Department	5	0.0375%
Alamo Police Department	2	0.0150%
Albany Police Department	19	0.1426%
Albany State University	1	0.0075%
Alcovy Judicial Circuit	2	0.0150%
Alma Police Department	3	0.0225%
Alpharetta Police Department	52	0.3904%
Alto Police Department	2	0.0150%
Americus Police Department	9	0.0676%
Appalachian Judicial Circuit	3	0.0225%
Appling County Sheriff's Office	13	0.0976%
Arcade Police Department	1	0.0075%
Arlington Police Department	1	0.0075%
Athens Diversion Center	2	0.0150%
Athens Technical College	1	0.0075%
Athens-Clarke County Marshal	1	0.0075%
Athens-Clarke County Police Department	113	0.8483%
Atkinson County School Police Department	1	0.0075%
Atkinson County Sheriff	1	0.0075%
Atlanta Bureau Of Corrections	1	0.0075%
Atlanta Judicial Circuit	1	0.0075%
Atlanta Metro College	3	0.0225%
Atlanta Police Department	575	4.3168%
Atlanta Public Schools Police Department	25	0.1877%
Atlantic Judicial Circuit	2	0.0150%
Auburn Police Department	4	0.0300%
Augusta Judicial Circuit	3	0.0225%
Augusta Technical College	2	0.0150%
Augusta University	3	0.0225%
Augusta-Richmond County Police Department	4	0.0300%
Austell Police Department	9	0.0676%
Avondale Estates Police Department	13	0.0976%
Bacon County Sheriff's Office	2	0.0150%
Bainbridge Marshal's Office	2	0.0150%

PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA

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Schedule of Employer and Nonemployer Allocations

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Bainbridge Police Department	8	0.0601%
Baker County Sheriff's Office	1	0.0075%
Baldwin County Sheriff's Office	23	0.1727%
Baldwin Police Department	7	0.0526%
Ball Ground Police Department	2	0.0150%
Banks County Sheriff's Office	18	0.1351%
Barnesville Police Department	5	0.0375%
Barrow County Sheriff's Office	32	0.2402%
Bartow County School System	3	0.0225%
Bartow County Sheriff's Office	113	0.8483%
Baxley Police Department	1	0.0075%
Ben Hill County Sheriff's Office	6	0.0450%
Berrien County Sheriff's Office	4	0.0300%
Bibb County Board of Education	4	0.0300%
Bibb County Probation Office	2	0.0150%
Bibb County Sheriff's Office	169	1.2688%
Blackshear Police Department	8	0.0601%
Blairsville Police Department	4	0.0300%
Bleckley County Sheriff	12	0.0901%
Bloomingdale Police Department	12	0.0901%
Blue Ridge Judicial Circuit	3	0.0225%
Blue Ridge Police Department	9	0.0676%
Blythe Police Department	1	0.0075%
Board of Regents Campus Police Department	1	0.0075%
Bowdon Police Department	2	0.0150%
Brantley County Sheriff's Office	5	0.0375%
Braselton Police Department	2	0.0150%
Bremen Police Department	1	0.0075%
Brookhaven Police Department	53	0.3979%
Brooks County Sheriff's Office	2	0.0150%
Brunswick Judicial Circuit	1	0.0075%
Brunswick Police Department	6	0.0450%
Bryan County Sheriff's Office	11	0.0826%
Buford City Schools	4	0.0300%
Bulloch County Code Enforcement	1	0.0075%
Bulloch County Sheriff's Office	41	0.3078%
Bulloch County Board of Education	1	0.0075%
Bulloch County Correctional Institute	9	0.0676%
Bulloch County Probation	1	0.0075%
Burke County Sheriff's Office	30	0.2252%
Butler Police Department	4	0.0300%
Butts County Sheriff	11	0.0826%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Byron Police Department	6	0.0450%
Cairo Police Department	10	0.0751%
Calhoun Police Department	26	0.1952%
Camden County Sheriff	52	0.3904%
Camilla Police Department	6	0.0450%
Candler County Sheriff	13	0.0976%
Canon Police Department	1	0.0075%
Canton Police Department	23	0.1727%
Carroll County Correctional Institute	4	0.0300%
Carroll County Sheriff	89	0.6682%
Carrollton Police Department	54	0.4054%
Cartersville Police Department	24	0.1802%
Catoosa County Sheriff	10	0.0751%
Cedartown Police Department	18	0.1351%
Centerville Police Department	2	0.0150%
Central Ga Tech College	1	0.0075%
Chamblee Police Department	61	0.4580%
Charlton County Sheriff	4	0.0300%
Chatham County District Attorney	4	0.0300%
Chatham County Marine Patrol	5	0.0375%
Chatham County Board of Education Police Department	11	0.0826%
Chatham County Police	42	0.3153%
Chatham County Sheriff	81	0.6081%
Chatsworth Police Department	17	0.1276%
Chattahoochee County Sheriff	1	0.0075%
Chattahoochee Hills Police Department	4	0.0300%
Chattahoochee Judicial Circuit	2	0.0150%
Chattahoochee Tech College	4	0.0300%
Chattooga County Sheriff	21	0.1577%
Chauncey Police Department	1	0.0075%
Cherokee County Board of Education	8	0.0601%
Cherokee County Probation Service	2	0.0150%
Cherokee County Sheriff's Office	123	0.9234%
Cherokee County Solicitor's	4	0.0300%
Cherokee County Marshal Office	7	0.0526%
Cherokee Judicial Circuit	2	0.0150%
Chickamauga Police Department	1	0.0075%
Clarke County Probation Services	5	0.0375%
Clarke County Correctional Institute	9	0.0676%
Clarke County Sheriff	41	0.3078%
Clarksville Police Department	3	0.0225%
Clarkston Police Department	9	0.0676%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Claxton Police Department	10	0.0751%
Clay County Sheriff	5	0.0375%
Clayton County Solicitor Gen.	9	0.0676%
Clayton County Correctional Institute	5	0.0375%
Clayton County Police Department	85	0.6381%
Clayton County Sheriff	25	0.1877%
Clayton County School Police	7	0.0526%
Clayton Judicial Circuit	1	0.0075%
Clayton Police Department	16	0.1201%
Clayton State College	2	0.0150%
Cleveland Police Department	9	0.0676%
Coastal Georgia College	3	0.0225%
Cobb County Board of Education	23	0.1727%
Cobb County Park Police	1	0.0075%
Cobb County Police Department	313	2.3498%
Cobb County Sheriff	214	1.6066%
Cobb Judicial Circuit	9	0.0676%
Cochran Police Department	1	0.0075%
Coffee County Sheriff	5	0.0375%
Cohutta Police Department	3	0.0225%
College Park Police Department	24	0.1802%
Colquitt County Correctional Institute	6	0.0450%
Colquitt County Sheriff	16	0.1201%
Columbia County Board of Education Police Department	3	0.0225%
Columbia County Sheriff	52	0.3904%
Columbus Police Department	155	1.1637%
Columbus State University	4	0.0300%
Columbus Technical College	1	0.0075%
Comer Police Department	1	0.0075%
Commerce Police Department	9	0.0676%
Conasauga Judicial Circuit	1	0.0075%
Conyers Police Department	21	0.1577%
Cook County Sheriff	1	0.0075%
Cordele Police Department	5	0.0375%
Cornelia Police Department	7	0.0526%
Covington Police Department	38	0.2853%
Coweta County Correctional Institute	58	0.4354%
Coweta County District Attorney	2	0.0150%
Coweta County State Probation	3	0.0225%
Coweta County Sheriff	116	0.8709%
Coweta Judicial Circuit	1	0.0075%
Crawford County Sheriff	2	0.0150%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Crisp County Sheriff	51	0.3829%
Cumming Police Department	19	0.1426%
Cuthbert Police Department	1	0.0075%
Dacula Marshal	2	0.0150%
Dade County Sheriff	7	0.0526%
Dahlonega Marshal Office	1	0.0075%
Dahlonega Police Department	1	0.0075%
Dallas Marshal's Office	1	0.0075%
Dallas Police Department	8	0.0601%
Dalton College	4	0.0300%
Dalton Police Department	58	0.4354%
Danielsville Police Department	2	0.0150%
Darien Police Department	2	0.0150%
Davisboro Police Department	1	0.0075%
Dawson County Sheriff	24	0.1802%
Dads Investigative Unit	33	0.2477%
Decatur County Correctional Institute	2	0.0150%
Decatur County Sheriff's Office	12	0.0901%
Decatur Police Department	23	0.1727%
Dekalb County Board of Education	21	0.1577%
Dekalb County District Attorney	17	0.1276%
Dekalb County Probation Department	11	0.0826%
Dekalb County Marshals Office	6	0.0450%
Dekalb County Police Department	292	2.1922%
Dekalb County Sheriff	43	0.3228%
Dekalb County Solicitor	7	0.0526%
Demorest Police Department	4	0.0300%
Department of Juvenile Justice	26	0.1952%
Department of Natural Resources	176	1.3213%
Dillard Police Department	1	0.0075%
Dodge County Sheriff	6	0.0450%
Donalsonville Police Department	4	0.0300%
Dooly County Sheriff	17	0.1276%
Doraville Police Department	16	0.1201%
Dougherty County Police Department	3	0.0225%
Dougherty County Board of Education	2	0.0150%
Dougherty County Sheriff	33	0.2477%
Dougherty Judicial Circuit	4	0.0300%
Douglas County District Attorney's Office	1	0.0075%
Douglas County Sheriff	87	0.6532%
Douglas Judicial Circuit	3	0.0225%
Douglas Police Department	12	0.0901%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Douglasville Police Department	54	0.4054%
Dublin Police Department	13	0.0976%
Duluth Police Department	19	0.1426%
Dunwoody Police Department	40	0.3003%
Early County Department of Public Safety	4	0.0300%
East Ellijay Police Department	7	0.0526%
East Georgia College	2	0.0150%
East Point Police Department	34	0.2553%
Eastern Judicial Circuit	2	0.0150%
Eastman Police Department	4	0.0300%
Eatonton Police Department	3	0.0225%
Echols County Sheriff's Office	1	0.0075%
Edison Police Department	3	0.0225%
Effingham County Correctional Institute	3	0.0225%
Effingham County Prison	1	0.0075%
Effingham County Sheriff's Office	18	0.1351%
Elbert County Sheriff's Office	5	0.0375%
Elberton Police Department	10	0.0751%
Ellaville Police Department	5	0.0375%
Ellijay Police Department	11	0.0826%
Emanuel County Sheriff	7	0.0526%
Emerson Police Department	7	0.0526%
Enotah Judicial Circuit	1	0.0075%
Eton Police Department	3	0.0225%
Euharlee Police Department	3	0.0225%
Evans County Sheriff	7	0.0526%
Fairburn Police Department	13	0.0976%
Fairmount Police Department	2	0.0150%
Fannin County Sheriff	18	0.1351%
Fayette County Solicitor's Office	1	0.0075%
Fayette County Marshal	3	0.0225%
Fayette County Sheriff	64	0.4805%
Fayetteville Police Department	44	0.3303%
Fitzgerald Police Department	9	0.0676%
Flowery Branch Police Department	10	0.0751%
Floyd County Public Works	4	0.0300%
Floyd County District Attorney	1	0.0075%
Floyd County Sheriff	37	0.2778%
Floyd County Police Department	42	0.3153%
Forest Park Police Department	25	0.1877%
Floyd County Prison	35	0.2628%
Forsyth County District Attorney	6	0.0450%

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Schedule of Employer and Nonemployer Allocations

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Forsyth County Sheriff	187	1.4039%
Forsyth Police Department	3	0.0225%
Fort Valley Police Department	16	0.1201%
Fort Valley State University	2	0.0150%
Franklin County Probation	3	0.0225%
Franklin County Sheriff	13	0.0976%
Franklin Police Department	8	0.0601%
Ft Oglethorpe Police Department	10	0.0751%
Fulton County District Attorney	12	0.0901%
Fulton County Board of Education	33	0.2477%
Fulton County Marshal Office	12	0.0901%
Fulton County Police Department	10	0.0751%
Fulton County Sheriff	68	0.5105%
Fulton County Solicitor	3	0.0225%
Gainesville Code Enforcement	3	0.0225%
Gainesville Police Department	61	0.4580%
Garden City Police Department	27	0.2027%
Georgia Bureau of Investigation	222	1.6667%
Georgia College & State University	9	0.0676%
Georgia Department of Corrections	596	4.4745%
Georgia Department of Community Supervision	126	0.9459%
Georgia Dot Investigations Off.	2	0.0150%
Georgia Emergency Mgt. Agency	1	0.0075%
Georgia Ins. Fraud Inv. Unit	8	0.0601%
Georgia Northwestern Tech Coll	1	0.0075%
Georgia P.O.S.T Police Force	1	0.0075%
Georgia P.O.S.T. Council Police	9	0.0676%
Georgia Pardons & Paroles Board	110	0.8258%
Georgia Piedmont Tech College	1	0.0075%
Georgia Public Safety Training Center	19	0.1426%
Georgia Secretary Of State	11	0.0826%
Georgia Southwestern State University	2	0.0150%
Georgia Tech Police Department	26	0.1952%
Georgia Agricultural Exposition Authority	1	0.0075%
Georgia Forestry Commission	2	0.0150%
Georgia Building Authority	1	0.0075%
Georgia Department Of Revenue	26	0.1952%
Georgia Gwinnett College	9	0.0676%
Georgia Medical Board	3	0.0225%
Georgia Perimeter College	4	0.0300%
Georgia Ports Authority	38	0.2853%
Georgia Southern University	11	0.0826%

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Schedule of Employer and Nonemployer Allocations

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Georgia State Fire Marshal	2	0.0150%
Georgia State Patrol	573	4.3018%
Georgia State University	20	0.1502%
Georgia Regents University	1	0.0075%
Gilmer County Sheriff	57	0.4279%
Glascock County Sheriff	4	0.0300%
Glennville Police Department	1	0.0075%
Glynn County Board Of Education	7	0.0526%
Glynn County Police Department	10	0.0751%
Glynn County Arson Unit	2	0.0150%
Glynn County Sheriff	12	0.0901%
Gordon County Sheriff	43	0.3228%
Gordon Police Department	4	0.0300%
Gordon State College	8	0.0601%
Grady County Sheriff	4	0.0300%
Grantville Police Department	2	0.0150%
Gray Police Department	12	0.0901%
Greene County Sheriff	11	0.0826%
Greensboro Police Department	5	0.0375%
Greenville Police Department	1	0.0075%
Griffin Judicial Circuit	3	0.0225%
Griffin Police Department	24	0.1802%
Grovetown Police Department	25	0.1877%
Guyton Police Department	1	0.0075%
Gwinnett County Correctional Institute	31	0.2327%
Gwinnett County Police Department	335	2.5150%
Gwinnett County Board of Education	69	0.5180%
Gwinnett County District Attorney's Office	5	0.0375%
Gwinnett County Sheriff	145	1.0886%
Gwinnett County Solicitor	3	0.0225%
Gwinnett Judicial Circuit	15	0.1126%
Gwinnett Technical College	2	0.0150%
Habersham County Sheriff	16	0.1201%
Hahira Police Department	3	0.0225%
Hall County Correctional Institute	20	0.1502%
Hall County Enforcement Division	1	0.0075%
Hall County District Attorney	1	0.0075%
Hall County Marshal	2	0.0150%
Hall County Probation Serv	2	0.0150%
Hall County Public Works	3	0.0225%
Hall County Sheriff	236	1.7718%
Hampton Police Department	9	0.0676%

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Schedule of Employer and Nonemployer Allocations

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Hapeville Police Department	12	0.0901%
Haralson County Sheriff	10	0.0751%
Harlem Police Department	1	0.0075%
Harris County Correctional Institute	2	0.0150%
Harris County Sheriff	29	0.2177%
Hart County Sheriff	15	0.1126%
Hartwell Police Department	13	0.0976%
Hazlehurst Police Department	5	0.0375%
Heard County Sheriff	5	0.0375%
Helen Police Department	6	0.0450%
Helena Police Department	2	0.0150%
Henry County District Attorney	2	0.0150%
Henry County Police Department	83	0.6231%
Henry County Sheriff	58	0.4354%
Henry County Solicitor	2	0.0150%
Hephzibah Police Department	5	0.0375%
Hiawassee Police Department	2	0.0150%
Hinesville Police Department	32	0.2402%
Hiram Police Department	5	0.0375%
Hoboken Police Department	1	0.0075%
Hogansville Police Department	4	0.0300%
Holly Springs Police Department	24	0.1802%
Homerville Police Department	1	0.0075%
Houston County Sheriff	117	0.8784%
Irwin County Sheriff	4	0.0300%
Jackson County Correctional Institute	9	0.0676%
Jackson County Sheriff	34	0.2553%
Jackson Police Department	11	0.0826%
Jasper County Sheriff	11	0.0826%
Jasper Police Department	13	0.0976%
Jeff Davis County Sheriff	7	0.0526%
Jefferson County Correctional Institute	2	0.0150%
Jefferson County Sheriff	8	0.0601%
Jefferson Police Department	5	0.0375%
Jeffersonville Police Department	1	0.0075%
Jenkins County Sheriff	1	0.0075%
Jesup Police Department	30	0.2252%
Johns Creek Police Department	34	0.2553%
Johnson County Sheriff	3	0.0225%
Jones County Sheriff	37	0.2778%
Jonesboro Police Department	2	0.0150%
Kennesaw Police Department	38	0.2853%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Kennesaw State University	28	0.2102%
Kingsland Police Department	6	0.0450%
Lafayette Police Department	13	0.0976%
Lagrange Police Department	75	0.5631%
Lake City Police Department	16	0.1201%
Lakeland Police Department	1	0.0075%
Lamar County Sheriff	14	0.1051%
Lanier Tech College Police Department	1	0.0075%
Lanier Technical College	3	0.0225%
Laurens County Sheriff	62	0.4655%
Lavonia Police Department	15	0.1126%
Lawrenceville Police Department	43	0.3228%
Lee County Marshals Office	1	0.0075%
Lee County Sheriff	14	0.1051%
Leesburg Police Department	12	0.0901%
Lenox Police Department	3	0.0225%
Leslie Police Department	1	0.0075%
Liberty County Sheriff	29	0.2177%
Lilburn Police Department	13	0.0976%
Lincoln County Sheriff	1	0.0075%
Lincolnton Police Department	2	0.0150%
Lithonia Police Department	2	0.0150%
Locust Grove Police Department	5	0.0375%
Loganville Police Department	21	0.1577%
Long County Sheriff	12	0.0901%
Lookout Mountain Police	2	0.0150%
Lookout Mtn. Judicial Circuit	2	0.0150%
Louisville Police Department	4	0.0300%
Lowndes County Sheriff	32	0.2402%
Ludowici Police Department	1	0.0075%
Lumpkin County Sheriff	17	0.1276%
Lyons Police Department	6	0.0450%
Macon County Sheriff	1	0.0075%
Macon Judicial Circuit	2	0.0150%
Macon Police Department	35	0.2628%
Madison County Sheriff	17	0.1276%
Madison Police Department	5	0.0375%
Manchester Police Department	7	0.0526%
Marietta Police Department	80	0.6006%
Marion County Sheriff	2	0.0150%
Marta Police Department	70	0.5255%
McCaysville Police Department	2	0.0150%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
McDonough Police Department	21	0.1577%
McDuffie County Schools Police Department	1	0.0075%
McDuffie County Sheriff	8	0.0601%
McIntosh County Sheriff	9	0.0676%
McIntyre Police Department	4	0.0300%
Mcrae-Helena Police Department	5	0.0375%
Meriwether County Sheriff	13	0.0976%
Metter Police Department	5	0.0375%
Middle Georgia State University	8	0.0601%
Milledgeville Police Department	8	0.0601%
Millen Police Department	10	0.0751%
Miller County Sheriff	1	0.0075%
Milton Police Department	23	0.1727%
Mitchell County Correctional	1	0.0075%
Mitchell County Sheriff	8	0.0601%
Molena Police Department	1	0.0075%
Monroe County Sheriff	28	0.2102%
Monroe Police Department	42	0.3153%
Montezuma Police Department	6	0.0450%
Montgomery County Sheriff	4	0.0300%
Morgan County Sheriff	9	0.0676%
Morrow Police Department	25	0.1877%
Moultrie Police Department	3	0.0225%
Mount Airy Police Department	1	0.0075%
Mount Vernon Police Department	4	0.0300%
Mount Zion Police Department	3	0.0225%
Mountain City Police Department	1	0.0075%
Mountain Judicial Circuit	1	0.0075%
Murray County Marshal's Office	1	0.0075%
Murray County Sheriff	35	0.2628%
Muscogee County Correctional Institute	5	0.0375%
Muscogee County Marshal's Office	4	0.0300%
Muscogee County Sheriff	61	0.4580%
Nahunta Police Department	1	0.0075%
Nashville Marshal's Office	1	0.0075%
Nashville Police Department	7	0.0526%
Newnan Police Department	34	0.2553%
Newton County Sheriff Department	137	1.0285%
Newton County District Attorney	2	0.0150%
Nicholls Police Department	3	0.0225%
Norcross Police Department	15	0.1126%
North Georgia Technical College	2	0.0150%

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, 2021

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
North Georgia College	5	0.0375%
Northeastern Judicial Circuit	5	0.0375%
Northern Judicial Circuit	3	0.0225%
Oakwood Police Department	8	0.0601%
Ocilla Police Department	5	0.0375%
Oconee County Sheriff	56	0.4204%
Oconee Judicial Circuit	1	0.0075%
Ogeechee Judicial Circuit	1	0.0075%
Ogeechee Tech College Police Department	1	0.0075%
Oglethorpe County Sheriff	3	0.0225%
Oglethorpe Police Department	2	0.0150%
Oliver Police Department	1	0.0075%
Omega Police Department	2	0.0150%
Oxford Police Department	2	0.0150%
Peace Officers' Annuity and Benefit Fund	10	0.0751%
Palmetto Police Department	12	0.0901%
Paulding County Marshal	5	0.0375%
Paulding County Sheriff	170	1.2763%
Paulding Judicial Circuit	4	0.0300%
Peach County Sheriff	6	0.0450%
Peachtree City Police Department	23	0.1727%
Pelham Police Department	1	0.0075%
Pembroke Police Department	3	0.0225%
Pendergrass Police Department	1	0.0075%
Perry Police Department	17	0.1276%
Pickens County Sheriff's Office	15	0.1126%
Pierce County Sheriff	5	0.0375%
Pike County Sheriff's Office	29	0.2177%
Pine Lake Police Department	2	0.0150%
Pine Mountain Police Department	1	0.0075%
Plains Police Department	1	0.0075%
Polk County Police Department	9	0.0676%
Polk County Sheriff	14	0.1051%
Polk School District Police	3	0.0225%
Pooler Police Department	61	0.4580%
Port Wentworth Police Department	8	0.0601%
Portal Police Department	2	0.0150%
Powder Springs Police Department	25	0.1877%
Prosecuting Attorney Council	2	0.0150%
Pulaski County Sheriff	6	0.0450%
Putnam County Sheriff	8	0.0601%
Quitman County Sheriff	3	0.0225%

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, 2021

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Quitman Police Department	1	0.0075%
Rabun County Marshal Office	1	0.0075%
Rabun County Sheriff	8	0.0601%
Randolph County Sheriff	1	0.0075%
Reidsville Police Department	2	0.0150%
Remerton Police Department	1	0.0075%
Reynolds Police Department	3	0.0225%
Richland Police Department	2	0.0150%
Richmond Co Solicitor	1	0.0075%
Richmond County Board of Education	8	0.0601%
Richmond County Marshal's Office	11	0.0826%
Richmond County Correctional Institute	4	0.0300%
Richmond County Sheriff	97	0.7282%
Richmond Hill Police Department	23	0.1727%
Rincon Police Department	4	0.0300%
Ringgold Police Department	2	0.0150%
Riverdale Police Department	14	0.1051%
Rockdale County District Attorney's Office	2	0.0150%
Rockdale County Sheriff	45	0.3378%
Rockmart Police Department	4	0.0300%
Rome Fire Department	1	0.0075%
Rome Judicial Circuit	3	0.0225%
Rome Police Department	80	0.6006%
Roosevelt Facility Police	2	0.0150%
Rossville Police Department	4	0.0300%
Roswell Police Department	50	0.3754%
Royston Police Department	3	0.0225%
Sandersville Police Department	2	0.0150%
Sandy Springs Police Department	71	0.5330%
Sardis Police Department	3	0.0225%
Savannah Airport Commission	10	0.0751%
Savannah Police Department	446	3.3483%
Savannah State College	2	0.0150%
Savannah Technical College	1	0.0075%
Screven County Sheriff	3	0.0225%
Screven Police Department	2	0.0150%
Seminole County Sheriff	8	0.0601%
Senoia Police Department	12	0.0901%
Shiloh Police Department	2	0.0150%
Sky Valley Police Department	2	0.0150%
Smyrna Police Department	20	0.1502%
Snellville Police Department	39	0.2928%

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, 2021

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Social Circle Police Department	2	0.0150%
South Fulton Police Department	29	0.2177%
South Georgia College	2	0.0150%
Southern Crescent Technical	3	0.0225%
Southern Judicial Circuit	1	0.0075%
Southern Regional Technical College	1	0.0075%
Southern Regional Tech Police Department	1	0.0075%
Southwestern Judicial Circuit	2	0.0150%
Spalding Correctional Institute	28	0.2102%
Spalding County Sheriff	31	0.2327%
Spalding City Parks & Recreation Department	7	0.0526%
Sparta Police Department	1	0.0075%
Springfield Police Department	2	0.0150%
St Mary's Police Department	1	0.0075%
Stapleton Police Department	1	0.0075%
State Board of Pardons & Paroles	3	0.0225%
State Board of Workers Comp	1	0.0075%
Statesboro Police Department	42	0.3153%
Statham Police Department	3	0.0225%
Stephens County Sheriff	7	0.0526%
Stewart County Sheriff	1	0.0075%
Stone Mountain Park	3	0.0225%
Stone Mountain Police Department	6	0.0450%
Stone Mtn. Judicial Circuit	1	0.0075%
Summerville Police Department	5	0.0375%
Sumter County Correctional Institute	3	0.0225%
Sumter County Sheriff	10	0.0751%
Suwanee Police Department	36	0.2703%
Swainsboro Police Department	4	0.0300%
Swag Regional Airport Police Department	1	0.0075%
Sylvania Police Department	3	0.0225%
Sylvester Police Department	3	0.0225%
Talbot County Sheriff	2	0.0150%
Talbotton Police Department	1	0.0075%
Taliaferro County Sheriff	10	0.0751%
Tallapoosa Police Department	4	0.0300%
Tattnall County Sheriff	13	0.0976%
Taylor County School District	1	0.0075%
Taylor County Sheriff	5	0.0375%
Telfair County Sheriff	3	0.0225%
Temple Police Department	1	0.0075%
Tennille Police Department	2	0.0150%

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, 2021

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Terrell County Correctional Institute	1	0.0075%
Terrell County Sheriff	1	0.0075%
Thomas County Sheriff	16	0.1201%
Thomaston Police Department	4	0.0300%
Thomasville Police Department	55	0.4129%
Thomson Police Department	2	0.0150%
Thunderbolt Police Department	6	0.0450%
Tift County Sheriff	9	0.0676%
Tifton Judicial Circuit	4	0.0300%
Tifton Police Department	38	0.2853%
Toccoa Police Department	13	0.0976%
Toombs County Sheriff	8	0.0601%
Toombsboro Police Department	1	0.0075%
Towns County Sheriff	5	0.0375%
Trenton Police Department	5	0.0375%
Treutlen County Sheriff	2	0.0150%
Trion Police Department	1	0.0075%
Troup County Sheriff	25	0.1877%
Tunnel Hill Police Department	4	0.0300%
Turner County Sheriff	5	0.0375%
Twiggs County Sheriff	19	0.1426%
Tybee Island Police Department	18	0.1351%
Tyrone Police Department	5	0.0375%
Ugo Police Department	30	0.2252%
Union City Police Department	8	0.0601%
Union County Schools Police Department	4	0.0300%
Union County Sheriff	34	0.2553%
Univ North Ga Gainesville	7	0.0526%
University Of West Georgia	12	0.0901%
Upson County Sheriff	19	0.1426%
Valdosta Police Department	41	0.3078%
Valdosta State University	6	0.0450%
Vidalia Police Department	10	0.0751%
Vienna Police Department	1	0.0075%
Villa Rica Police Department	13	0.0976%
Wadley Police Department	1	0.0075%
Walker County Police Department	1	0.0075%
Walker County Sheriff	16	0.1201%
Walthourville Police Department	1	0.0075%
Walton County Juvenile Ct.	2	0.0150%
Walton County Sheriff	113	0.8483%
Ware County Police Department	1	0.0075%

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, 2021

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Ware County Schools Police Department	5	0.0375%
Ware County Sheriff	10	0.0751%
Warm Springs Police Department	1	0.0075%
Warner Robins Police Department	51	0.3829%
Warren County Sheriff	1	0.0075%
Warrenton Police Department	1	0.0075%
Washington County Board of Education	1	0.0075%
Washington County Sheriff	2	0.0150%
Washington Police Department	2	0.0150%
Watkinsville Police Department	1	0.0075%
Waverly Hall Police Department	3	0.0225%
Waycross Police Department	19	0.1426%
Wayne County Sheriff	26	0.1952%
Waynesboro Police Department	11	0.0826%
Webster County Sheriff	2	0.0150%
West Ga Technical College	2	0.0150%
West Point Police Department	3	0.0225%
Western Judicial Circuit	3	0.0225%
Whigham Police Department	2	0.0150%
White County Sheriff	42	0.3153%
White Police Department	1	0.0075%
Whitesburg Police Department	2	0.0150%
Whitfield County District Attorney's Office	2	0.0150%
Whitfield County Sheriff	51	0.3829%
Whitworth Women's Facility	1	0.0075%
Wilcox County Sheriff	1	0.0075%
Wilkes County Sheriff	7	0.0526%
Wilkinson County Sheriff	5	0.0375%
Willacoochee Police Department	1	0.0075%
Winder Police Department	17	0.1276%
Woodstock Police Department	12	0.0901%
World Congress Center	3	0.0225%
Worth County Sheriff	5	0.0375%
Wrens Police Department	1	0.0075%
Wrightsville Police Department	4	0.0300%
Zebulon Police Department	4	0.0300%
TOTAL	13,320	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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	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	\$	(767)							\$ 29,290
Acworth Police Department		(5,112)							195,270
Adairsville Police Department		(2,812)							107,398
Adel Police Department		(1,278)							48,817
Alamo Police Department		(511)							19,527
Albany Police Department		(4,856)							185,506
Albany State University		(256)							9,763
Alcovy Judicial Circuit		(511)							19,527
Alma Police Department		(767)							29,290
Alpharetta Police Department		(13,291)							507,702
Alto Police Department		(511)							19,527
Americus Police Department		(2,300)							87,871
Appalachian Judicial Circuit		(767)							29,290
Appling County Sheriff's Office		(3,323)							126,925
Arcade Police Department		(256)							9,763
Arlington Police Department		(256)							9,763
Athens Diversion Center		(511)							19,527
Athens Technical College		(256)							9,763
Athens-Clarke County Marshall		(256)							9,763
Athens-Clarke County Police Department		(28,881)							1,103,275
Atkinson County School Police Department		(256)							9,763
Atkinson County Sheriff		(256)							9,763
Atlanta Bureau of Corrections		(256)							9,763
Atlanta Judicial Circuit		(256)							9,763
Atlanta Metro College		(767)							29,290
Atlanta Police Department		(146,964)							5,614,004
Atlanta Public Schools Police Department		(6,390)							244,087
Atlantic Judicial Circuit		(511)							19,527
Auburn Police Department		(1,022)							39,054
Augusta Judicial Circuit		(767)							29,290
Augusta Technical College		(511)							19,527
Augusta University		(767)							29,290
Augusta-Richmond County Police Department		(1,022)							39,054
Austell Police Department		(2,300)							87,871
Avondale Estates Police Department		(3,323)							126,925
Bacon County Sheriff's Office		(511)							19,527
Bainbridge Marshal's Office		(511)							19,527
Bainbridge Police Department		(2,045)							78,108
Baker County Sheriff's Office		(256)							9,763
Baldwin County Sheriff's Office		(5,879)							224,560
Baldwin Police Department		(1,789)							68,344
Ball Ground Police Department		(511)							19,527
Banks County Sheriff's Office		(4,601)							175,743
Barnesville Police Department		(1,278)							48,817
Barrow County Sheriff's Office		(8,179)							312,432
Bartow County School System		(767)							29,290
Bartow County Sheriff's Office		(28,881)							1,103,275
Baxley Police Department		(256)							9,763
Ben Hill County Sheriff's Office		(1,534)							58,581
Berrien County Sheriff's Office		(1,022)							39,054

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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	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:									
Bibb County Board of Education	(1,022)								39,054
Bibb County Probation Office	(511)								19,527
Bibb County Sheriff's Office	(43,194)								1,650,030
Blackshear Police Department	(2,045)								78,108
Blairsville Police Department	(1,022)								39,054
Bleckley County Sheriff	(3,067)								117,162
Bloomingdale Police Department	(3,067)								117,162
Blue Ridge Judicial Circuit	(767)								29,290
Blue Ridge Police Department	(2,300)								87,871
Blythe Police Department	(256)								9,763
Board of Regents Campus Police Department	(256)								9,763
Bowdon Police Department	(511)								19,527
Brantley County Sheriff's Office	(1,278)								48,817
Braselton Police Department	(511)								19,527
Bremen Police Department	(256)								9,763
Brookhaven Police Department	(13,546)								517,466
Brooks County Sheriff's Office	(511)								19,527
Brunswick Judicial Circuit	(256)								9,763
Brunswick Police Department	(1,534)								58,581
Bryan County Sheriff's Office	(2,812)								107,398
Buford City Schools	(1,022)								39,054
Bulloch County Code Enforcement	(256)								9,763
Bulloch County Sheriff's Office	(10,479)								400,304
Bulloch County Board of Education	(256)								9,763
Bulloch County Correctional Institute	(2,300)								87,871
Bulloch County Probation	(256)								9,763
Burke County Sheriff's Office	(7,668)								292,905
Butler Police Department	(1,022)								39,054
Butts County Sheriff	(2,812)								107,398
Byron Police Department	(1,534)								58,581
Cairo Police Department	(2,556)								97,635
Calhoun Police Department	(6,645)								253,851
Camden County Sheriff	(13,291)								507,702
Camilla Police Department	(1,534)								58,581
Candler County Sheriff	(3,323)								126,925
Canon Police Department	(256)								9,763
Canton Police Department	(5,879)								224,560
Carroll County Correctional Institute	(1,022)								39,054
Carroll County Sheriff	(22,747)								868,951
Carrollton Police Department	(13,802)								527,229
Cartersville Police Department	(6,134)								234,324
Catoosa County Sheriff	(2,556)								97,635
Cedartown Police Department	(4,601)								175,743
Centerville Police Department	(511)								19,527
Central Ga Tech College	(256)								9,763
Chamblee Police Department	(15,590)								595,573
Charlton County Sheriff	(1,022)								39,054
Chatham County District Attorney	(1,022)								39,054
Chatham County Marine Patrol	(1,278)								48,817
Chatham County Board of Education Police Department	(2,812)								107,398

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

For the year ended June 30, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	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:									
Chatham County Police	(10,735)								410,067
Chatham County Sheriff	(20,702)								790,843
Chatsworth Police Department	(4,345)								165,979
Chattahoochee County Sheriff	(256)								9,763
Chattahoochee Hills Police Department	(1,022)								39,054
Chattahoochee Jud. Circuit	(511)								19,527
Chattahoochee Tech College	(1,022)								39,054
Chattooga County Sheriff	(5,367)								205,033
Chauncey Police Dept	(256)								9,763
Cherokee County Board of Education	(2,045)								78,108
Cherokee County Probation Service	(511)								19,527
Cherokee County Sheriff's Office	(31,437)								1,200,909
Cherokee County Solicitor's	(1,022)								39,054
Cherokee County Marshal Office	(1,789)								68,344
Cherokee Judicial Circuit	(511)								19,527
Chickamauga Police Department	(256)								9,763
Clarke County Probation Services.	(1,278)								48,817
Clarke County Correctional Institute	(2,300)								87,871
Clarke County Sheriff	(10,479)								400,304
Clarkesville Police Department	(767)								29,290
Clarkston Police Department	(2,300)								87,871
Claxton Police Department	(2,556)								97,635
Clay County Sheriff	(1,278)								48,817
Clayton County Solicitor Gen.	(2,300)								87,871
Clayton County Correctional Institute	(1,278)								48,817
Clayton County Police Dept	(21,724)								829,897
Clayton County Sheriff	(6,390)								244,087
Clayton County School Police	(1,789)								68,344
Clayton Judicial Circuit	(256)								9,763
Clayton Police Department	(4,089)								156,216
Clayton State College	(511)								19,527
Cleveland Police Department	(2,300)								87,871
Coastal Georgia College	(767)								29,290
Cobb County Board of Education	(5,879)								224,560
Cobb County Park Police	(256)								9,763
Cobb County Police Department	(79,999)								3,055,971
Cobb County Sheriff	(54,696)								2,089,386
Cobb Judicial Circuit	(2,300)								87,871
Cochran Police Department	(256)								9,763
Coffee County Sheriff	(1,278)								48,817
Cohutta Police Department	(767)								29,290
College Park Police Department	(6,134)								234,324
Colquitt County Correctional Institute	(1,534)								58,581
Colquitt County Sheriff	(4,089)								156,216
Columbia County Board of Education Police Department	(767)								29,290
Columbia County Sheriff	(13,291)								507,702
Columbus Police Department	(39,616)								1,513,341
Columbus State University	(1,022)								39,054
Columbus Technical College	(256)								9,763
Comer Police Department	(256)								9,763

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

For the year ended June 30, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	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:									
Commerce Police Department	(2,300)								87,871
Conasauga Judicial Circuit	(256)								9,763
Conyers Police Department	(5,367)								205,033
Cook County Sheriff	(256)								9,763
Cordele Police Department	(1,278)								48,817
Cornelia Police Department	(1,789)								68,344
Covington Police Department	(9,712)								371,013
Coweta County Correctional Institute	(14,824)								566,283
Coweta County District Attorney	(511)								19,527
Coweta County State Probation	(767)								29,290
Coweta County Sheriff	(29,648)								1,132,565
Coweta Judicial Circuit	(256)								9,763
Crawford County Sheriff	(511)								19,527
Crisp County Sheriff	(13,035)								497,939
Cumming Police Department	(4,856)								185,506
Cuthbert Police Department	(256)								9,763
Dacula Marshal	(511)								19,527
Dade County Sheriff	(1,789)								68,344
Dahlonega Marshal Office	(256)								9,763
Dahlonega Police Department	(256)								9,763
Dallas Marshal's Office	(256)								9,763
Dallas Police Department	(2,045)								78,108
Dalton College	(1,022)								39,054
Dalton Police Department	(14,824)								566,283
Danielsville Police Department	(511)								19,527
Darien Police Department	(511)								19,527
Davisboro Police Department	(256)								9,763
Dawson County Sheriff	(6,134)								234,324
Dads Investigative Unit	(8,435)								322,196
Decatur County Correctional Institute	(511)								19,527
Decatur County Sheriff	(3,067)								117,162
Decatur Police Department	(5,879)								224,560
DeKalb County Board of Education	(5,367)								205,033
DeKalb County District Attorney	(4,345)								165,979
DeKalb County Probation Department	(2,812)								107,398
DeKalb County Marshals Office	(1,534)								58,581
DeKalb County Police Department	(74,632)								2,850,938
DeKalb County Sheriff	(10,990)								419,831
DeKalb County Solicitor	(1,789)								68,344
Demorest Police Department	(1,022)								39,054
Department of Juvenile Justice	(6,645)								253,851
Department of Natural Resources	(44,983)								1,718,374
Dillard Police Department	(256)								9,763
Dodge County Sheriff	(1,534)								58,581
Donalsonville Police Department	(1,022)								39,054
Dooly County Sheriff	(4,345)								165,979
Doraville Police Department	(4,089)								156,216
Dougherty County Police Department	(767)								29,290
Dougherty County Board of Education	(511)								19,527
Dougherty County Sheriff	(8,435)								322,196

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Schedule of Pension Amounts by Employer and Nonemployer

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Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	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:									
Dougherty Judicial Circuit	(1,022)								39,054
Douglas County District Attorney's Office	(256)								9,763
Douglas County Sheriff	(22,235)								849,424
Douglas Judicial Circuit	(767)								29,290
Douglas Police Department	(3,067)								117,162
Douglasville Police Department	(13,802)								527,229
Dublin Police Department	(3,323)								126,925
Duluth Police Department	(4,856)								185,506
Dunwoody Police Department	(10,224)								390,540
Early County Department of Public Safety	(1,022)								39,054
East Ellijay Police Department	(1,789)								68,344
East Georgia College	(511)								19,527
East Point Police Department	(8,690)								331,959
Eastern Judicial Circuit	(511)								19,527
Eastman Police Department	(1,022)								39,054
Eatonton Police Department	(767)								29,290
Echols County Sheriff	(256)								9,763
Edison Police Department	(767)								29,290
Effingham County Correctional Institute	(767)								29,290
Effingham County Prison	(256)								9,763
Effingham County Sheriff	(4,601)								175,743
Elbert County Sheriff	(1,278)								48,817
Elberton Police Department	(2,556)								97,635
Ellaville Police Department	(1,278)								48,817
Ellijay Police Department	(2,812)								107,398
Emanuel County Sheriff	(1,789)								68,344
Emerson Police Department	(1,789)								68,344
Enotah Judicial Circuit	(256)								9,763
Eton Police Department	(767)								29,290
Euharlee Police Department	(767)								29,290
Evans County Sheriff	(1,789)								68,344
Fairburn Police Department	(3,323)								126,925
Fairmount Police Department	(511)								19,527
Fannin County Sheriff	(4,601)								175,743
Fayette County Solicitor's	(256)								9,763
Fayette County Marshal	(767)								29,290
Fayette County Sheriff	(16,357)								624,864
Fayetteville Police Department	(11,246)								429,594
Fitzgerald Police Department	(2,300)								87,871
Flowerly Branch Police Department	(2,556)								97,635
Floyd County Public Works	(1,022)								39,054
Floyd County District Attorney	(256)								9,763
Floyd County Police Department	(10,735)								410,067
Floyd County Prison	(8,946)								341,723
Floyd County Sheriff	(9,457)								361,250
Forest Park Police Department	(6,390)								244,087
Forsyth County District Attorney	(1,534)								58,581
Forsyth County Sheriff	(47,795)								1,825,772
Forsyth Police Department	(767)								29,290
Fort Valley Police Department	(4,089)								156,216

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	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	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:									
Fort Valley State University	(511)								19,527
Franklin County Probation	(767)								29,290
Franklin County Sheriff	(3,323)								126,925
Franklin Police Department	(2,045)								78,108
Fort Oglethorpe Police Department	(2,556)								97,635
Fulton County District Attorney	(3,067)								117,162
Fulton County Board of Education	(8,435)								322,196
Fulton County Marshal's Office	(3,067)								117,162
Fulton County Police Department	(2,556)								97,635
Fulton County Sheriff	(17,379)								663,918
Fulton County Solicitor	(767)								29,290
Gainesville Code Enforcement	(767)								29,290
Gainesville Police Department	(15,590)								595,573
Garden City Police Department	(6,901)								263,614
Georgia Bureau of Investigation	(56,740)								2,167,494
Georgia College & State University	(2,300)								87,871
Georgia Department of Corrections	(152,330)								5,819,037
Georgia Department of Community Super	(32,204)								1,230,200
Georgia Dot Investigations Office	(511)								19,527
Georgia Emergency Mgt. Agency	(256)								9,763
Georgia Ins. Fraud Inv. Unit	(2,045)								78,108
Georgia Northwestern Tech Coll	(256)								9,763
Georgia P.O.S.T Police Force	(256)								9,763
Georgia P.O.S.T. Council Police	(2,300)								87,871
Georgia Pardons & Paroles Board	(28,114)								1,073,984
Georgia Piedmont Tech College	(256)								9,763
Georgia Public Safety Training Center	(4,856)								185,506
Georgia Secretary of State	(2,812)								107,398
Georgia Southwestern State University	(511)								19,527
Georgia Tech Police Department	(6,645)								253,851
Georgia Agricultural Exposition Authority	(256)								9,763
Georgia Forestry Commission	(511)								19,527
Georgia Building Authority	(256)								9,763
Georgia Department of Revenue	(6,645)								253,851
Georgia Gwinnett College	(2,300)								87,871
Georgia Medical Board	(767)								29,290
Georgia Perimeter College	(1,022)								39,054
Georgia Ports Authority	(9,712)								371,013
Georgia Southern University	(2,812)								107,398
Georgia State Fire Marshal	(511)								19,527
Georgia State Patrol	(146,453)								5,594,477
Georgia State University	(5,112)								195,270
Georgia Regents University	(256)								9,763
Gilmer County Sheriff	(14,569)								556,520
Glascok County Sheriff	(1,022)								39,054
Glennville Police Department	(256)								9,763
Glynn County Board of Education	(1,789)								68,344
Glynn County Police Department	(2,556)								97,635
Glynn County Arson Unit	(511)								19,527
Glynn County Sheriff	(3,067)								117,162

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	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	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:									
Gordon County Sheriff	(10,990)								419,831
Gordon Police Department	(1,022)								39,054
Gordon State College	(2,045)								78,108
Grady County Sheriff	(1,022)								39,054
Grantville Police Department	(511)								19,527
Gray Police Department	(3,067)								117,162
Greene County Sheriff	(2,812)								107,398
Greensboro Police Department	(1,278)								48,817
Greenville Police Department	(256)								9,763
Griffin Judicial Circuit	(767)								29,290
Griffin Police Department	(6,134)								234,324
Grovetown Police Department	(6,390)								244,087
Guyton Police Department	(256)								9,763
Gwinnett County Correctional Institute	(7,923)								302,669
Gwinnett County Police Department	(85,622)								3,270,768
Gwinnett County Board of Education	(17,635)								673,681
Gwinnett County District Attorney's Office	(1,278)								48,817
Gwinnett County Sheriff	(37,060)								1,415,706
Gwinnett County Solicitor	(767)								29,290
Gwinnett Judicial Circuit	(3,834)								146,452
Gwinnett Technical College	(511)								19,527
Habersham County Sheriff	(4,089)								156,216
Hahira Police Department	(767)								29,290
Hall County Correctional Institute	(5,112)								195,270
Hall County Enforcement Division	(256)								9,763
Hall County District Attorney	(256)								9,763
Hall County Marshal	(511)								19,527
Hall County Probation Serv	(511)								19,527
Hall County Public Works	(767)								29,290
Hall County Sheriff	(60,319)								2,304,183
Hampton Police Department	(2,300)								87,871
Hapeville Police Department	(3,067)								117,162
Haralson County Sheriff	(2,556)								97,635
Harlem Police Department	(256)								9,763
Harris County Correctional Institute	(511)								19,527
Harris County Sheriff	(7,412)								283,142
Hart County Sheriff	(3,834)								146,452
Hartwell Police Department	(3,323)								126,925
Hazlehurst Police Department	(1,278)								48,817
Heard County Sheriff	(1,278)								48,817
Helen Police Department	(1,534)								58,581
Helena Police Department	(511)								19,527
Henry County District Attorney	(511)								19,527
Henry County Police Department	(21,213)								810,370
Henry County Sheriff	(14,824)								566,283
Henry County Solicitor	(511)								19,527
Hephzibah Police Department	(1,278)								48,817
Hiwassee Police Department	(511)								19,527
Hinesville Police Department	(8,179)								312,432
Hiram Police Department	(1,278)								48,817

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	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	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:									
Hoboken Police Department	(256)								9,763
Hogansville Police Department	(1,022)								39,054
Holly Springs Police Department	(6,134)								234,324
Homerville Police Department	(256)								9,763
Houston County Sheriff	(29,903)								1,142,328
Irwin County Sheriff	(1,022)								39,054
Jackson County Correctional Institute	(2,300)								87,871
Jackson County Sheriff	(8,690)								331,959
Jackson Police Department	(2,812)								107,398
Jasper County Sheriff	(2,812)								107,398
Jasper Police Department	(3,323)								126,925
Jeff Davis County Sheriff	(1,789)								68,344
Jefferson County Correctional Institute	(511)								19,527
Jefferson County Sheriff	(2,045)								78,108
Jefferson Police Department	(1,278)								48,817
Jeffersonville Police Department	(256)								9,763
Jenkins County Sheriff	(256)								9,763
Jesup Police Department	(7,668)								292,905
Johns Creek Police Department	(8,690)								331,959
Johnson County Sheriff	(767)								29,290
Jones County Sheriff	(9,457)								361,250
Jonesboro Police Department	(511)								19,527
Kennesaw Police Department	(9,712)								371,013
Kennesaw State University	(7,157)								273,378
Kingsland Police Department	(1,534)								58,581
Lafayette Police Department	(3,323)								126,925
Lagrange Police Department	(19,168)								732,262
Lake City Police Department	(4,089)								156,216
Lakeland Police Department	(256)								9,763
Lamar County Sheriff	(3,578)								136,689
Lanier Tech College Police Department	(256)								9,763
Lanier Technical College	(767)								29,290
Laurens County Sheriff	(15,846)								605,337
Lavonia Police Department	(3,834)								146,452
Lawrenceville Police Department	(10,990)								419,831
Lee County Marshals Office	(256)								9,763
Lee County Sheriff	(3,578)								136,689
Leesburg Police Department	(3,067)								117,162
Lenox Police Department	(767)								29,290
Leslie Police Department	(256)								9,763
Liberty County Sheriff	(7,412)								283,142
Lilburn Police Department	(3,323)								126,925
Lincoln County Sheriff	(256)								9,763
Lincolnton Police Department	(511)								19,527
Lithonia Police Department	(511)								19,527
Locust Grove Police Department	(1,278)								48,817
Loganville Police Department	(5,367)								205,033
Long County Sheriff	(3,067)								117,162
Lookout Mountain Police	(511)								19,527
Lookout Mtn. Judicial Circuit	(511)								19,527

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	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	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:									
Louisville Police Department	(1,022)								39,054
Lowndes County Sheriff	(8,179)								312,432
Ludowici Police Department	(256)								9,763
Lumpkin County Sheriff	(4,345)								165,979
Lyons Police Department	(1,534)								58,581
Macon County Sheriff	(256)								9,763
Macon Judicial Circuit	(511)								19,527
Macon Police Department	(8,946)								341,723
Madison County Sheriff	(4,345)								165,979
Madison Police Department	(1,278)								48,817
Manchester Police Department	(1,789)								68,344
Marietta Police Department	(20,446)								781,080
Marion County Sheriff	(511)								19,527
Marta Police Department	(17,890)								683,445
McCaysville Police Department	(511)								19,527
McDonough Police Department	(5,367)								205,033
McDuffie County Schools Police Department	(256)								9,763
McDuffie County Sheriff	(2,045)								78,108
McIntosh County Sheriff	(2,300)								87,871
McIntyre Police Department	(1,022)								39,054
Mcrae-Helena Police Department	(1,278)								48,817
Meriwether County Sheriff	(3,323)								126,925
Metter Police Department	(1,278)								48,817
Middle Ga State University	(2,045)								78,108
Milledgeville Police Department	(2,045)								78,108
Millen Police Department	(2,556)								97,635
Miller County Sheriff	(256)								9,763
Milton Police Department	(5,879)								224,560
Mitchell County Correctional Institute	(256)								9,763
Mitchell County Sheriff	(2,045)								78,108
Molena Police Department	(256)								9,763
Monroe County Sheriff	(7,157)								273,378
Monroe Police Department	(10,735)								410,067
Montezuma Police Department	(1,534)								58,581
Montgomery County Sheriff	(1,022)								39,054
Morgan County Sheriff	(2,300)								87,871
Morrow Police Department	(6,390)								244,087
Moultrie Police Department	(767)								29,290
Mount Airy Police Department	(256)								9,763
Mount Vernon Police Department	(1,022)								39,054
Mount Zion Police Department	(767)								29,290
Mountain City Police Department	(256)								9,763
Mountain Judicial Circuit	(256)								9,763
Murray County Marshal's Office	(256)								9,763
Murray County Sheriff	(8,946)								341,723
Muscogee County Correctional Institute	(1,278)								48,817
Muscogee County Marshal's Office	(1,022)								39,054
Muscogee County Sheriff	(15,590)								595,573
Nahunta Police Department	(256)								9,763
Nashville Marshal's Office	(256)								9,763

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State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Nashville Police Department	(1,789)								68,344
Newnan Police Department	(8,690)								331,959
Newton County Sheriff Department	(35,015)								1,337,598
Newton County District Attorney	(511)								19,527
Nicholls Police Department	(767)								29,290
Norcross Police Department	(3,834)								146,452
North Ga Technical College	(511)								19,527
North Georgia College	(1,278)								48,817
Northeastern Judicial Circuit	(1,278)								48,817
Northern Judicial Circuit	(767)								29,290
Oakwood Police Department	(2,045)								78,108
Ocilla Police Department	(1,278)								48,817
Oconee County Sheriff	(14,313)								546,756
Oconee Judicial Circuit	(256)								9,763
Ogeechee Judicial Circuit	(256)								9,763
Ogeechee Tech College Police Department	(256)								9,763
Oglethorpe County Sheriff	(767)								29,290
Oglethorpe Police Department	(511)								19,527
Oliver Police Department	(256)								9,763
Omega Police Department	(511)								19,527
Oxford Police Department	(511)								19,527
Peace Officer's Annuity and Benefit Fund	(2,556)								97,635
Palmetto Police Department	(3,067)								117,162
Paulding County Marshal's Office	(1,278)								48,817
Paulding County Sheriff	(43,450)								1,659,793
Paulding Judicial Circuit	(1,022)								39,054
Peach County Sheriff	(1,534)								58,581
Peachtree City Police Department	(5,879)								224,560
Pelham Police Department	(256)								9,763
Pembroke Police Department	(767)								29,290
Pendergrass Police Department	(256)								9,763
Perry Police Department	(4,345)								165,979
Pickens County Sheriff Office	(3,834)								146,452
Pierce County Sheriff	(1,278)								48,817
Pike County Sheriff's Office	(7,412)								283,142
Pine Lake Police Department	(511)								19,527
Pine Mountain Police Department	(256)								9,763
Plains Police Department	(256)								9,763
Polk County Police Department	(2,300)								87,871
Polk County Sheriff	(3,578)								136,689
Polk School District Police	(767)								29,290
Pooler Police Department	(15,590)								595,573
Port Wentworth Police Department	(2,045)								78,108
Portal Police Department	(511)								19,527
Powder Springs Police Department	(6,390)								244,087
Prosecuting Attorney Council	(511)								19,527
Pulaski County Sheriff	(1,534)								58,581
Putnam County Sheriff	(2,045)								78,108
Quitman County Sheriff	(767)								29,290
Quitman Police Department	(256)								9,763

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State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Rabun County Marshal's Office	(256)								9,763
Rabun County Sheriff	(2,045)								78,108
Randolph County Sheriff	(256)								9,763
Reidsville Police Department	(511)								19,527
Remerton Police Department	(256)								9,763
Reynolds Police Department	(767)								29,290
Richland Police Department	(511)								19,527
Richmond County Solicitor	(256)								9,763
Richmond County Board of Education	(2,045)								78,108
Richmond County Marshal's Office	(2,812)								107,398
Richmond County Correctional Institute	(1,022)								39,054
Richmond County Sheriff	(24,791)								947,059
Richmond Hill Police Department	(5,879)								224,560
Rincon Police Department	(1,022)								39,054
Ringgold Police Department	(511)								19,527
Riverdale Police Department	(3,578)								136,689
Rockdale County District Attorney's Office	(511)								19,527
Rockdale County Sheriff	(11,502)								439,358
Rockmart Police Department	(1,022)								39,054
Rome Fire Department	(256)								9,763
Rome Judicial Circuit	(767)								29,290
Rome Police Department	(20,446)								781,080
Roosevelt Facility Police	(511)								19,527
Rossville Police Department	(1,022)								39,054
Roswell Police Department	(12,780)								488,175
Royston Police Department	(767)								29,290
Sandersville Police Department	(511)								19,527
Sandy Springs Police Department	(18,146)								693,208
Sardis Police Department	(767)								29,290
Savannah Airport Commission	(2,556)								97,635
Savannah Police Department	(113,993)								4,354,514
Savannah State College	(511)								19,527
Savannah Technical College	(256)								9,763
Screven County Sheriff	(767)								29,290
Screven Police Department	(511)								19,527
Seminole County Sheriff	(2,045)								78,108
Senoia Police Department	(3,067)								117,162
Shiloh Police Department	(511)								19,527
Sky Valley Police Department	(511)								19,527
Smyrna Police Department	(5,112)								195,270
Snellville Police Department	(9,968)								380,777
Social Circle Police Department	(511)								19,527
South Fulton Police Department	(7,412)								283,142
South Georgia College	(511)								19,527
Southern Crescent Technical	(767)								29,290
Southern Judicial Circuit	(256)								9,763
Southern Reg.Tech. College	(256)								9,763
Southern Regional Tech Police Department	(256)								9,763
Southwestern Judicial Circuit	(511)								19,527
Spalding Correctional Institute	(7,157)								273,378

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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	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:									
Spalding County Sheriff	(7,923)								302,669
Spalding County Parks & Recreation	(1,789)								68,344
Sparta Police Department	(256)								9,763
Springfield Police Department	(511)								19,527
St Mary's Police Department	(256)								9,763
Stapleton Police Department	(256)								9,763
State Board of Pardons & Paroles	(767)								29,290
State Board of Workers Comp	(256)								9,763
Statesboro Police Department	(10,735)								410,067
Statham Police Department	(767)								29,290
Stephens County Sheriff	(1,789)								68,344
Stewart County Sheriff	(256)								9,763
Stone Mountain Park	(767)								29,290
Stone Mountain Police Department	(1,534)								58,581
Stone Mtn. Judicial Circuit	(256)								9,763
Summerville Police Department	(1,278)								48,817
Sumter County Correctional Institute	(767)								29,290
Sumter County Sheriff	(2,556)								97,635
Suwanee Police Department	(9,201)								351,486
Swainsboro Police Department	(1,022)								39,054
Swag Regional Airport Police Department	(256)								9,763
Sylvania Police Department	(767)								29,290
Sylvester Police Department	(767)								29,290
Talbot County Sheriff	(511)								19,527
Talbotton Police Department	(256)								9,763
Taliaferro County Sheriff	(2,556)								97,635
Tallapoosa Police Department	(1,022)								39,054
Tattnall County Sheriff	(3,323)								126,925
Taylor County School District	(256)								9,763
Taylor County Sheriff	(1,278)								48,817
Telfair County Sheriff	(767)								29,290
Temple Police Department	(256)								9,763
Tennille Police Department	(511)								19,527
Terrell County Correctional Institute	(256)								9,763
Terrell County Sheriff	(256)								9,763
Thomas County Sheriff	(4,089)								156,216
Thomaston Police Department	(1,022)								39,054
Thomasville Police Department	(14,058)								536,993
Thomson Police Department	(511)								19,527
Thunderbolt Police Department	(1,534)								58,581
Tift County Sheriff	(2,300)								87,871
Tifton Judicial Circuit	(1,022)								39,054
Tifton Police Department	(9,712)								371,013
Toccoa Police Department	(3,323)								126,925
Toombs County Sheriff	(2,045)								78,108
Toombsboro Police Department	(256)								9,763
Towns County Sheriff	(1,278)								48,817
Trenton Police Department	(1,278)								48,817
Treutlen County Sheriff	(511)								19,527
Trion Police Department	(256)								9,763

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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	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:									
Troup County Sheriff	(6,390)								244,087
Tunnel Hill Police Department	(1,022)								39,054
Turner County Sheriff	(1,278)								48,817
Twiggs County Sheriff	(4,856)								185,506
Tybee Island Police Department	(4,601)								175,743
Tyrone Police Department	(1,278)								48,817
Ugo Police Department	(7,668)								292,905
Union City Police Department	(2,045)								78,108
Union County Schools Police Department	(1,022)								39,054
Union County Sheriff	(8,690)								331,959
Univ North Ga Gainesville	(1,789)								68,344
University Of West Georgia	(3,067)								117,162
Upson County Sheriff	(4,856)								185,506
Valdosta Police Department	(10,479)								400,304
Valdosta State University	(1,534)								58,581
Vidalia Police Department	(2,556)								97,635
Vienna Police Department	(256)								9,763
Villa Rica Police Department	(3,323)								126,925
Wadley Police Department	(256)								9,763
Walker County Police Dept	(256)								9,763
Walker County Sheriff	(4,089)								156,216
Walthourville Police Dept	(256)								9,763
Walton County Juvenile Court	(511)								19,527
Walton County Sheriff	(28,881)								1,103,275
Ware County Police Department	(256)								9,763
Ware County Schools Police Department	(1,278)								48,817
Ware County Sheriff	(2,556)								97,635
Warm Springs Police Department	(256)								9,763
Warner Robins Police Department	(13,035)								497,939
Warren County Sheriff	(256)								9,763
Warrenton Police Department	(256)								9,763
Washington County Board of Education	(256)								9,763
Washington County Sheriff	(511)								19,527
Washington Police Department	(511)								19,527
Watkinsville Police Department	(256)								9,763
Waverly Hall Police Department	(767)								29,290
Waycross Police Department	(4,856)								185,506
Wayne County Sheriff	(6,645)								253,851
Waynesboro Police Department	(2,812)								107,398
Webster County Sheriff	(511)								19,527
West Georgia Technical College	(511)								19,527
West Point Police Department	(767)								29,290
Western Judicial Circuit	(767)								29,290
Whigham Police Department	(511)								19,527
White County Sheriff	(10,735)								410,067
White Police Department	(256)								9,763
Whitesburg Police Department	(511)								19,527
Whitfield County District Attorney's Office	(511)								19,527
Whitfield County Sheriff	(13,035)								497,939
Whitworth Women's Facility	(256)								9,763

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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Pension Expense
	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	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:									
Wilcox County Sheriff	(256)								9,763
Wilkes County Sheriff	(1,789)								68,344
Wilkinson County Sheriff	(1,278)								48,817
Willacoochee Police Department	(256)								9,763
Winder Police Department	(4,345)								165,979
Woodstock Police Department	(3,067)								117,162
World Congress Center	(767)								29,290
Worth County Sheriff	(1,278)								48,817
Wrens Police Department	(256)								9,763
Wrightsville Police Department	(1,022)								39,054
Zebulon Police Department	(1,022)								39,054
TOTAL STATE OF GEORGIA (Nonemployer Contributing Entity)	<u>\$ (3,404,478)</u>	<u>-</u>	<u>9,731,998</u>	<u>9,731,998</u>	<u>10,100,304</u>	<u>12,576,275</u>	<u>120,196,296</u>	<u>142,872,875</u>	<u>130,049,591</u>
Each Employer of Plan Members - Employer Share	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total for All Entities	<u>\$ (3,404,478)</u>	<u>-</u>	<u>9,731,998</u>	<u>9,731,998</u>	<u>10,100,304</u>	<u>12,576,275</u>	<u>120,196,296</u>	<u>142,872,875</u>	<u>130,049,591</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, 2021

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, 2021 were as follows:

Total pension liability	\$ 1,023,192,973
Plan fiduciary net position	<u>1,026,597,451</u>
Net pension asset	<u>\$ (3,404,478)</u>

Plan fiduciary net position as a percentage of total pension liability	100.33%
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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, 2021

Actuarial Assumptions

The collective total pension liability was determined by an actuarial valuation as of June 30, 2020, with update procedures used to roll forward the total pension liability to June 30, 2021. 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	2.25%
Salary increases	N/A
Investment rate of return	6.50%, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2010 Mortality Table with generational mortality projection using the MP-2020 mortality improvement scale.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an experience study covering the period June 30, 2015 through June 30, 2020.

The long-term expected rate of return on pension plan investments was calculated by the Fund's investment consultant 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 calculated 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.

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, 2021

The target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	10-Year expected geometric real rate of return*
Large Cap US Equity	39.00 %	4.75 %
Small/Mid Cap US Equity	22.00	5.00
Developed Non-US Equity	10.00	4.75
Core US Fixed Income	19.00	0.50
Short Duration Government Credit	2.00	0.45
Core Real Estate	2.00	4.00
Global Balanced	6.00	3.71
Impact of Rebalancing and Diversification		0.41
Total	100.00 %	

*Rates shown are net of the 2.25% assumed rate of inflation

Discount Rate

The discount rate used to measure the total pension liability was 6.50%, based on the expected long-term rate of return on pension investments of 6.50% and assuming an annual rate of inflation of 2.25%. 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 expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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)	\$ 121,945,214	(3,404,478)	(107,808,210)

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, 2021

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, 2020.

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, 2021

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, 2021:

	Year of deferral	Amortization period	Beginning of year balance as previously reported	Current Year		End of year balance
				Additions	Deductions	
Deferred outflows of resources						
Change in assumptions	2015	7 years	\$ 2,225,721		2,225,721	-
Difference between expected and actual experience	2020	5.8 years	12,293,050		2,561,052	9,731,998
Total deferred outflows of resources			\$ 14,518,771	-	4,786,773	9,731,998
Deferred inflows of resources						
Change in assumptions	2017	6.1 years	\$ 11,340,667		5,400,318	5,940,349
	2020	5.8 years	2,604,982		542,704	2,062,278
	2021	5 years		2,622,096	524,419	2,097,677
Difference between expected and actual experience	2015	7 years	603,826		603,826	-
	2017	6.1 years	2,277,258		1,084,408	1,192,850
	2018	6 years	175,131		58,377	116,754
	2019	5.7 years	11,434,822		3,090,493	8,344,329
	2021	5 years		3,652,927	730,585	2,922,342
Difference between projected and actual investment earnings	2017	5 years	6,799,520		6,799,520	-
	2018	5 years	4,139,398		2,069,699	2,069,699
	2019	5 years	(241,434)		(80,478)	(160,956)
	2020	5 years	(21,726,608)		(5,431,652)	(16,294,956)
	2021	5 years		168,228,136	33,645,627	134,582,509
Net difference between projected and actual earnings (1)			(11,029,124)	168,228,136	37,002,716	120,196,296
Total deferred inflows of resources			\$ 17,407,562	174,503,159	49,037,846	142,872,875

- (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

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

June 30, 2021

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, 2022	\$ (39,073,448)
2023	(31,167,496)
2024	(29,613,974)
2025	<u>(33,285,959)</u>
Total	\$ <u>(133,140,877)</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, 2021.

Note 7: Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2021, are shown in the following table:

Service cost	\$ 15,254,714
Interest on the total pension liability and net cash flow	54,286,137
Projected earnings on plan investments	(53,063,560)
Current period effect of benefit changes	161,335,075
Member contributions	(4,797,962)
Administrative expenses	1,558,340
Other changes in Fiduciary Net Position	(272,080)
Recognition (amortization of deferred inflows and outflows of resources)	
Changes in assumptions	(4,241,720)
Differences between expected and actual experience	(3,006,637)
Differences between projected and actual investment earnings	<u>(37,002,716)</u>
Collective pension expense	\$ <u>130,049,591</u>