



ANNUAL FINANCIAL AUDIT - JUNE 30, 2022

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
Peace Officers' Annuity and Benefit Fund of Georgia

Opinions

We have audited the 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, 2022, 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, 2022, and the related notes.

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, 2022 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedules* section of our report.

We are required to be independent of the Fund, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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 and for 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 Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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, 2022. Our report thereon, dated June 16, 2023, 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, 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 at the end.

Greg S. Griffin
State Auditor

June 16, 2023

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, 2022

<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	0.0215%
Acworth Police Department	25	0.1796%
Adairsville Police Department	10	0.0718%
Adel Police Department	5	0.0359%
Alamo Police Department	1	0.0072%
Albany Police Department	19	0.1365%
Albany State University	1	0.0072%
Alcovy Judicial Circuit	2	0.0144%
Alma Police Department	4	0.0287%
Alpharetta Police Department	54	0.3879%
Alto Police Department	2	0.0144%
Americus Police Department	9	0.0646%
Appalachian Judicial Circuit	3	0.0215%
Appling Co. Sheriff's Office	10	0.0718%
Arcade Police Department	2	0.0144%
Athens Diversion Center	1	0.0072%
Athens Technical College	2	0.0144%
Athens-Clarke Co. Marshall	1	0.0072%
Athens-Clarke County Police Department	104	0.7470%
Atkinson County School Police Department	1	0.0072%
Atkinson County Sheriff	1	0.0072%
Atlanta Department of Corrections	3	0.0215%
Atlanta Judicial Circuit	1	0.0072%
Atlanta Metro College	3	0.0215%
Atlanta Police Department	579	4.1589%
Atlanta Public Schools Police Department	27	0.1939%
Atlanta Technical College	1	0.0072%
Atlantic Judicial Circuit	2	0.0144%
Auburn Police Department	3	0.0215%
Augusta Judicial Circuit	3	0.0215%
Augusta Technical College	2	0.0144%
Augusta University	4	0.0287%
Augusta-Richmond County Police Department	4	0.0287%
Austell Police Department	8	0.0575%
Avondale Estates Police Department	15	0.1077%
Bacon County Sheriff's Office	4	0.0287%
Bainbridge Marshal's Office	2	0.0144%
Bainbridge Police Department	8	0.0575%
Baker County Sheriff's Office	1	0.0072%
Baldwin County Sheriff's Office	21	0.1508%
Baldwin Police Department	8	0.0575%
Ball Ground Police Department	2	0.0144%
Banks County Sheriff's Office	25	0.1796%
Barnesville Police Department	5	0.0359%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Barrow County Sheriff's Office	31	0.2227%
Bartow County Sheriff's Office	105	0.0287%
Bartow County School System	4	0.7542%
Baxley Police Department	2	0.0144%
Ben Hill County Sheriff's Office	7	0.0503%
Berlin Police Department	2	0.0144%
Berrien County Sheriff's Office	3	0.0215%
Bibb County Board of Education	2	0.0144%
Bibb County Probation Office	2	0.0144%
Bibb County Sheriff's Office	170	1.2211%
Blackshear Police Department	7	0.0503%
Blairsville Police Department	4	0.0287%
Blakely Police Department	4	0.0287%
Bleckley County Sheriff	12	0.0862%
Bloomington Police Department	12	0.0862%
Blue Ridge Judicial Circuit	3	0.0215%
Blue Ridge Police Department	10	0.0718%
Board Of Regents Campus Police Department	1	0.0072%
Bowdon Police Department	1	0.0072%
Brantley County Sheriff's Office	6	0.0431%
Braselton Police Department	1	0.0072%
Bremen Police Department	2	0.0144%
Brookhaven Police Dept	53	0.3807%
Brooks County Sheriff's Office	2	0.0144%
Brunswick Judicial Circuit	1	0.0072%
Brunswick Police Department	6	0.0431%
Bryan County Sheriff's Office	13	0.0934%
Buford City Schools	4	0.0287%
Bulloch Co Code Enforcement	1	0.0072%
Bulloch County Board of Education	1	0.0072%
Bulloch County Correctional Institute	8	0.0575%
Bulloch County Probation	1	0.0072%
Bulloch County Sheriff's Office	45	0.3232%
Burke County Sheriff's Office	30	0.2155%
Butler Police Department	2	0.0144%
Butts County Sheriff	11	0.0790%
Byron Police Department	6	0.0431%
Cairo Police Department	12	0.0862%
Calhoun Police Department	26	0.1868%
Camden County Sheriff	64	0.4597%
Camilla Police Department	5	0.0359%
Candler County Sheriff	13	0.0934%
Canon Police Department	1	0.0072%
Canton Police Department	42	0.3017%
Carroll County Correctional Institution	6	0.0431%
Carroll County Sheriff	118	0.8476%
Carrollton Police Department	54	0.3879%

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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>
Cartersville Police Department	29	0.2083%
Catoosa County Sheriff	10	0.0718%
Cedartown Police Department	19	0.1365%
Centerville Police Department	1	0.0072%
Central Ga Tech College	2	0.0144%
Chamblee Police Department	64	0.4597%
Charlton County Sheriff	4	0.0287%
Chatham County District Attorney	3	0.0215%
Chatham County Marine Patrol	4	0.0287%
Chatham County Board of Education Police Department	12	0.0862%
Chatham County Police	50	0.3591%
Chatham County Sheriff	95	0.6824%
Chatsworth Police Department	17	0.1221%
Chattahoochee County Sheriff	1	0.0072%
Chattahoochee Hills Police Department	5	0.0359%
Chattahoochee Jud. Circuit	2	0.0144%
Chattahoochee Tech College	5	0.0359%
Chattooga County Sheriff	19	0.1365%
Chauncey Police Dept	1	0.0072%
Cherokee County Board of Education	8	0.0575%
Cherokee County Probation Service	2	0.0144%
Cherokee County Sheriff's Office	125	0.8979%
Cherokee County Solicitor's Office	5	0.0359%
Cherokee County Marshal's Office	13	0.0934%
Cherokee Judicial Circuit	1	0.0072%
Chickamauga Police Department	2	0.0144%
Clarke County Correctional Institute	8	0.0575%
Clarke County Probation Services	5	0.0359%
Clarke County Sheriff	40	0.2873%
Clarksville Police Department	3	0.0215%
Clarkston Police Department	6	0.0431%
Claxton Police Department	10	0.0718%
Clay County Sheriff	6	0.0431%
Clayton County Solicitor Gen.	7	0.0503%
Clayton County Correctional Institute	8	0.0575%
Clayton County Judicial Circuit	1	0.0072%
Clayton County Police Dept	93	0.6680%
Clayton County Sheriff	22	0.1580%
Clayton County School Police	11	0.0790%
Clayton Judicial Circuit	1	0.0072%
Clayton Police Department	12	0.0862%
Clayton State College	1	0.0072%
Cleveland Police Department	10	0.0718%
Coastal Georgia College	4	0.0287%
Cobb County Board of Education	25	0.1796%
Cobb County Park Police	1	0.0072%
Cobb County Police Department	342	2.4565%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Cobb County Sheriff	222	1.5946%
Cobb Judicial Circuit	10	0.0718%
Cochran Police Department	2	0.0144%
Coffee County Sheriff	6	0.0431%
Cohutta Police Department	4	0.0287%
College Park Police Department	21	0.1508%
Colquitt County Correctional Institution	6	0.0431%
Colquitt County Sheriff	15	0.1077%
Columbia County Board of Education Police Department	5	0.0359%
Columbia County Sheriff	51	0.3663%
Columbus Police Department	147	1.0559%
Columbus State University	3	0.0215%
Columbus Technical College	1	0.0072%
Commerce Police Department	9	0.0646%
Conasauga Judicial Circuit	1	0.0072%
Conyers Police Department	20	0.1437%
Cook County Sheriff	1	0.0072%
Cordele Police Department	4	0.0287%
Cornelia Police Department	10	0.0718%
Covington Police Department	34	0.2442%
Coweta County Correctional Institute	52	0.3735%
Coweta County District Attorney	2	0.0144%
Coweta County State Probation	3	0.0215%
Coweta County Sheriff	115	0.8260%
Coweta Judicial Circuit	1	0.0072%
Crawford County Sheriff	2	0.0144%
Crisp County Sheriff	46	0.3304%
Cumming Police Department	18	0.1293%
Cuthbert Police Department	2	0.0144%
Dacula Marshal's Office	2	0.0144%
Dade County Sheriff	9	0.0646%
Dahlonega Marshal's Office	1	0.0072%
Dahlonega Police Department	1	0.0072%
Dallas Marshal's Office	1	0.0072%
Dallas Police Department	10	0.0718%
Dalton College Police Department	4	0.0287%
Dalton Police Department	82	0.5890%
Danielsville Police Department	2	0.0144%
Darien Police Department	2	0.0144%
Davisboro Police Department	1	0.0072%
Dawson County Sheriff	27	0.1939%
Decatur County Countyrrrectional Institute	2	0.0144%
Decatur County Sheriff	28	0.2011%
Decatur Police Department	24	0.1724%
Dekalb County Board of Education	21	0.1508%
Dekalb County District Attorney	17	0.1221%
Dekalb County Probation Department	10	0.0718%

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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>
Dekalb County Marshals Office	4	0.0287%
Dekalb County Police Department	271	1.9466%
Dekalb County Sheriff	42	0.3017%
Dekalb County Solicitor	7	0.0503%
Demorest Police Department	5	0.0359%
Department of Juvenile Justice	25	0.1796%
Department of Natural Resources	183	1.3145%
Department of Transportation	26	0.1868%
Dillard Police Department	1	0.0072%
Dodge County Sheriff	7	0.0503%
Donalsonville Police Department	3	0.0215%
Dooly County Sheriff	18	0.1293%
Doraville Police Department	16	0.1149%
Dougherty County Police Department	3	0.0072%
Dougherty County Board of Education	1	0.0215%
Dougherty County Sheriff	36	0.2586%
Dougherty Judicial Circuit	4	0.0287%
Douglas County Board of Education	4	0.0287%
Douglas County District Attorney's Office	1	0.0072%
Douglas County Sheriff	97	0.6967%
Douglas Judicial Circuit	1	0.0072%
Douglas Marshal's Office	1	0.0072%
Douglas Police Department	13	0.0934%
Douglasville Police Department	48	0.3448%
Dublin Police Department	10	0.0718%
Duluth Police Department	22	0.1580%
Dunwoody Police Department	36	0.2586%
Early County Dep Public Safety	3	0.0215%
East Ellijay Police Department	8	0.0575%
East Georgia College Police Department	3	0.0215%
East Point Police Department	35	0.2514%
Eastern Judicial Circuit	2	0.0144%
Eastman Police Department	5	0.0359%
Eatonton Police Department	2	0.0144%
Echols County Sheriff	2	0.0144%
Edison Police Department	3	0.0215%
Effingham County Correctional Institute	1	0.0072%
Effingham County Prison	1	0.0072%
Effingham County Sheriff	24	0.1724%
Elbert County Sheriff	7	0.0503%
Elberton Police Department	10	0.0718%
Ellaville Police Department	5	0.0359%
Ellijay Police Department	9	0.0646%
Emanuel County Sheriff	6	0.0431%
Emerson Police Department	8	0.0575%
Eton Police Department	3	0.0215%
Euharlee Police Department	11	0.0790%

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2022

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Evans County Sheriff	7	0.0503%
Fairburn Police Department	21	0.1508%
Fairmount Police Department	6	0.0431%
Fannin County Sheriff	15	0.1077%
Fayette County Solicitor's Office	1	0.0072%
Fayette County Marshal	3	0.0215%
Fayette County Sheriff	65	0.4669%
Fayetteville Police Department	42	0.3017%
Fitzgerald Police Department	9	0.0646%
Flowery Branch Police Dept	12	0.0862%
Floyd County Public Works	5	0.0359%
Floyd County Police Department	50	0.3591%
Floyd County Prison	39	0.2801%
Floyd County Sheriff	53	0.3807%
Forest Park Police Department	15	0.1077%
Forsyth County District Attny	6	0.0431%
Forsyth County Sheriff	211	1.5156%
Forsyth Police Department	4	0.0287%
Fort Valley Police Department	20	0.1437%
Fort Valley State Univers	1	0.0072%
Franklin County Sheriff	14	0.1006%
Franklin Police Department	8	0.0575%
Franklin Springs Police	2	0.0144%
Fort Oglethorpe Police Department	9	0.0646%
Fulton County District Attorney	13	0.0934%
Fulton County Board of Education	31	0.2227%
Fulton County Marshal Office	11	0.0790%
Fulton County Police Department	11	0.0790%
Fulton County Sheriff	71	0.5100%
Fulton County Solicitor	3	0.0215%
Georgia Bureau of Investigation	221	1.5874%
Georgia College & State University	9	0.0646%
Georgia Department of Corrections	345	2.4781%
Georgia Department of Community Supervision	324	2.3273%
Georgia. Department of Driver Services	5	0.0359%
Georgia DOT Investigations Office	1	0.0072%
Georgia Drugs and Narcotics	1	0.0072%
Georgia Emergency Managment Agency	1	0.0072%
Georgia Insurance Fraud Investigation Unit	9	0.0646%
Georgia Northwestern Tech College	3	0.0215%
Georgia P.O.S.T. Police Force	1	0.0072%
Georgia P.O.S.T. Council Police	9	0.0646%
Georgia Pardons & Paroles Board	97	0.6967%
Georgia Piedmont Tech College	1	0.0072%
Georgia Public Safety Training Center	20	0.1437%
Georgia Secretary Of State	13	0.0934%
Georgia Southwestern State Univ	2	0.0144%

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>
Georgia Tech Police Department	25	0.1796%
Georgia Agricultural Exposition Authority	1	0.0072%
Georgia Attorney General Office	1	0.0072%
Georgia Forestry Commission	2	0.0144%
Gainesville Countyde Enforcement	3	0.0215%
Gainesville Police Department	72	0.5172%
Garden City Police Department	25	0.1796%
Georgia Department of Revenue	27	0.1939%
Georgia Gwinnett College	8	0.0575%
Georgia Highlands College	1	0.0072%
Georgia Medical Board	3	0.0215%
Georgia Perimeter College	3	0.0215%
Georgia Ports Authority	50	0.3591%
Georgia Southern University	12	0.0862%
Georgia State Fire Marshal	2	0.0144%
Georgia State Patrol	554	3.9793%
Georgia State University	21	0.1508%
Georiga Regents University	1	0.0072%
Gilmer County Sheriff	71	0.5100%
Glascocock County Sheriff	4	0.0287%
Glennville Police Department	1	0.0072%
Glynn County Board of Education	6	0.0431%
Glynn County Police Department	13	0.0934%
Glynn County Arson Unit	1	0.0072%
Glynn County Sheriff	14	0.1006%
Gordon County Sheriff	51	0.3663%
Gordon Police Department	3	0.0215%
Gordon State College	7	0.0503%
Grady County Sheriff	2	0.0144%
Grantville Police Department	2	0.0144%
Gray Police Department	13	0.0934%
Greene County Sheriff	8	0.0575%
Greensboro Police Department	4	0.0287%
Greenville Police Department	2	0.0144%
Griffin Judicial Circuit	2	0.0144%
Griffin Police Department	25	0.1796%
Grovetown Police Department	19	0.1365%
Guyton Police Department	1	0.0072%
Gwinnett County Correct. Ins.	31	0.2227%
Gwinnett County Police Department	321	0.0431%
Gwinnett County Board of Education	68	2.3057%
Gwinnett County District Attorney's Office	6	0.4884%
Gwinnett County Sheriff	141	1.0128%
Gwinnett County Solicitor	4	0.0287%
Gwinnett Judicial Circuit	14	0.1006%
Gwinnett Technical College	3	0.0215%
Habersham County Sheriff	15	0.1077%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Hahira Police Department	2	0.0144%
Hall County Correctional Institute	24	0.1724%
Hall County Enforcement Division	1	0.0072%
Hall County District Attorney	1	0.0072%
Hall County Marshal	2	0.0144%
Hall County Probation Services	4	0.0287%
Hall County Public Works	3	0.0215%
Hall County Sheriff	235	1.6880%
Hampton Police Department	8	0.0575%
Hancock County Sheriff	1	0.0072%
Hapeville Police Department	11	0.0790%
Haralson County Sheriff	19	0.1365%
Harlem Police Department	1	0.0072%
Harris County Correctional Institute	2	0.0144%
Harris County Sheriff	31	0.2227%
Hart County Sheriff	19	0.1365%
Hartwell Police Department	12	0.0862%
Hazlehurst Police Department	4	0.0287%
Heard County Sheriff	8	0.0575%
Helen Police Department	6	0.0431%
Helena Police Department	2	0.0144%
Henry County District Attorney	3	0.0215%
Henry County Police Department	79	0.5674%
Henry County Sheriff	53	0.3807%
Henry County Solicitor	2	0.0144%
Hephzibah Police Department	2	0.0144%
Hiawassee Police Department	3	0.0215%
Hinesville Police Department	29	0.2083%
Hiram Police Department	2	0.0144%
Hoboken Police Department	1	0.0072%
Hogansville Police Department	4	0.0287%
Holly Springs Police Department	19	0.1365%
Homerville Police Department	1	0.0072%
Houston County Sheriff	119	0.8548%
Irwin County Sheriff	3	0.0215%
Jackson County Correctional Institute	13	0.0934%
Jackson County Sheriff	35	0.2514%
Jackson Police Department	15	0.1077%
Jasper County Sheriff	32	0.2299%
Jasper Police Department	13	0.0934%
Jeff Davis County Sheriff	7	0.0503%
Jefferson County Correctional Institute	2	0.0144%
Jefferson County Sheriff	7	0.0503%
Jefferson Police Department	6	0.0431%
Jeffersonville Police Department	1	0.0072%
Jenkins County Sheriff	1	0.0072%
Jesup Police Department	28	0.2011%

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<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Johns Creek Police Department	34	0.2442%
Johnson County Sheriff	2	0.0144%
Jones County Sheriff	39	0.2801%
Jonesboro Police Department	5	0.0359%
Kennesaw Police Department	39	0.2801%
Kennesaw State University	28	0.2011%
Kingsland Police Department	7	0.0503%
Kingston Police Department	1	0.0072%
Lafayette Police Department	13	0.0934%
Lagrange Police Department	77	0.5531%
Lake City Police Department	16	0.1149%
Lake Park Police Department	1	0.0072%
Lakeland Police Department	1	0.0072%
Lamar County Sheriff	11	0.0790%
Lanier Tech College Police Department	1	0.0072%
Lanier Technical College	3	0.0215%
Laurens County Sheriff	76	0.5459%
Lavonia Police Department	15	0.1077%
Lawrenceville Police Department	44	0.3160%
Lee County Marshals Office	1	0.0072%
Lee County Sheriff	16	0.1149%
Leesburg Police Department	13	0.0934%
Lenox Police Department	4	0.0287%
Leslie Police Department	1	0.0072%
Liberty County Sheriff	32	0.2299%
Lilburn Police Department	14	0.1006%
Lincoln County Sheriff	5	0.0359%
Lincolnton Police Department	1	0.0072%
Lithonia Police Department	2	0.0144%
Locust Grove Police Department	12	0.0862%
Loganville Police Department	20	0.1437%
Long County Sheriff	25	0.1796%
Lookout Mountain Police	1	0.0072%
Louisville Police Department	4	0.0287%
Lovejoy Police Department	1	0.0072%
Lowndes County Sheriff	34	0.2442%
Ludowici Police Department	1	0.0072%
Lumpkin County Sheriff	18	0.1293%
Lyons Police Department	5	0.0359%
Macon County Sheriff	1	0.0072%
Macon Judicial Circuit	2	0.0144%
Macon Police Department	34	0.2442%
Madison County Sheriff	16	0.1149%
Madison Police Department	6	0.0431%
Manchester Police Department	6	0.0431%
Marietta Police Department	82	0.5890%
Marion County Sheriff	3	0.0215%

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, 2022

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Marta Police Department	65	0.4669%
Maysville Police Department	2	0.0144%
Mccaysville Police Department	2	0.0144%
Mcdonough Police Department	22	0.1580%
Mcduffie County Schools Police Department	1	0.0072%
Mcduffie County Sheriff	10	0.0718%
Mcintosh County Sheriff	8	0.0575%
Mcintyre Police Department	4	0.0287%
McRae-Helena Police Department	5	0.0359%
Meriwether County Sheriff	12	0.0862%
Metter Police Department	7	0.0503%
Middle Georgia State University	8	0.0575%
Milledgeville Police Department	7	0.0503%
Millen Police Department	10	0.0718%
Miller County Sheriff	1	0.0072%
Milton Police Department	28	0.2011%
Mitchell County Correctional Institute	1	0.0072%
Mitchell County Sheriff	8	0.0575%
Molena Police Department	1	0.0072%
Monroe County Sheriff	48	0.3448%
Monroe Police Department	44	0.3160%
Montezuma Police Department	6	0.0431%
Montgomery County Sheriff	3	0.0215%
Morgan County Sheriff	13	0.0934%
Morrow Police Department	21	0.1508%
Moultrie Police Department	5	0.0359%
Mount Airy Police Department	1	0.0072%
Mount Vernon Police Department	2	0.0144%
Mount Zion Police Department	3	0.0215%
Mountain City Police Department	1	0.0072%
Mountain Judicial Circuit	1	0.0072%
Murray County Marshal	1	0.0072%
Murray County Sheriff	46	0.3304%
Muscogee County Correctional Institute	5	0.0359%
Muscogee County Marshal's Office	3	0.0215%
Muscogee County Sheriff	57	0.4094%
Nahunta Police Department	2	0.0144%
Nashville Marshal's Office	1	0.0072%
Nashville Police Department	9	0.0646%
Newnan Police Department	40	0.2873%
Newton County Sheriff's Department	184	1.3216%
Newton County District Attorney	2	0.0144%
Nicholls Police Department	3	0.0215%
Norcross Police Department	14	0.1006%
North Georgia Technical College	1	0.0072%
North Georgia College	1	0.0215%
Northeastern Judicial Circuit	3	0.0503%

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, 2022

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Northern Judicial Circuit	7	0.0646%
Oakwood Police Department	9	0.0431%
Ocilla Police Department	6	0.4382%
Oconee County Sheriff	61	0.0072%
Oconee Judicial Circuit	1	0.0072%
Ogeechee Judicial Circuit	1	0.0072%
Ogeechee Tech College Police Department	1	0.0072%
Oglethorpe County Sheriff	5	0.0359%
Oglethorpe Police Department	2	0.0144%
Oliver Police Department	1	0.0072%
Omega Police Department	2	0.0144%
Oxford Police Department	1	0.0072%
Peace Officers' Annuity and Benefit Fund	10	0.0718%
Palmetto Police Department	12	0.0862%
Paulding County Marshal	7	0.0503%
Paulding County Sheriff	203	1.4581%
Paulding Judicial Circuit	2	0.0144%
Peach County Sheriff	6	0.0431%
Peachtree City Police Department	24	0.1724%
Pelham Police Department	2	0.0144%
Pembroke Police Department	2	0.0144%
Pendergrass Police Department	3	0.0215%
Perry Police Department	16	0.1149%
Pickens County Sheriff's Office	20	0.1437%
Pierce County Sheriff	3	0.0215%
Pike County Sheriff's Office	23	0.1652%
Pine Lake Police Dept	1	0.0072%
Pine Mountain Police Department	2	0.0144%
Plains Police Department	1	0.0072%
Polk County Police Department	14	0.1006%
Polk County Sheriff	12	0.0862%
Polk School District Police	3	0.0215%
Pooler Police Department	59	0.4238%
Port Wentworth Police Department	16	0.1149%
Portal Police Department	2	0.0144%
Powder Springs Police Department	19	0.1365%
Prosecuting Attorney Council	3	0.0215%
Pulaski County Sheriff	4	0.0287%
Putnam County Sheriff	9	0.0646%
Quitman County Sheriff	6	0.0431%
Quitman Police Department	1	0.0072%
Rabun County Marshal's Office	1	0.0072%
Rabun County Sheriff	11	0.0790%
Randolph County Sheriff	1	0.0072%
Reidsville Police Department	2	0.0144%
Remerton Police Department	1	0.0072%
Reynolds Police Department	4	0.0287%

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, 2022

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Richland Police Department	2	0.0144%
Richmond County Solicitor	1	0.0072%
Richmond County Board of Education	6	0.0431%
Richmond County Marshal's Office	12	0.0862%
Richmond County Correctional Institute	5	0.0359%
Richmond County Sheriff	98	0.7039%
Richmond Hill Police Department	33	0.2370%
Rincon Police Department	6	0.0431%
Ringgold Police Department	4	0.0287%
Riverdale Police Department	14	0.1006%
Rockdale County District Attorney's Office	2	0.0144%
Rockdale County Sheriff	49	0.3520%
Rockmart Police Department	3	0.0215%
Rome Judicial Circuit	1	0.0072%
Rome Police Department	74	0.5315%
Rome Public Works	2	0.0144%
Roosevelt Facility Police	3	0.0215%
Rossville Police Department	5	0.0359%
Roswell Police Department	51	0.3663%
Royston Police Department	3	0.0215%
Sandersville Police Department	3	0.0215%
Sandy Springs Police Department	72	0.5172%
Sardis Police Department	2	0.0144%
Savannah Airport Commission	10	0.0718%
Savannah Police Department	415	2.9809%
Savannah State College	2	0.0144%
Savannah Technical College	2	0.0144%
Screven County Sheriff	6	0.0431%
Screven Police Department	2	0.0144%
Seminole County Sheriff	8	0.0575%
Senoia Police Department	15	0.1077%
Shiloh Police Department	1	0.0072%
Sky Valley Police Department	2	0.0144%
Smyrna Police Department	22	0.1580%
Snellville Police Department	35	0.2514%
Social Circle Police Department	2	0.0144%
South Fulton Police Department	27	0.1939%
South Georgia College	2	0.0144%
Southern Crescent Technical	4	0.0287%
Southern Judicial Circuit	1	0.0072%
Southern Regional Tech Police Department	1	0.0072%
Southwestern Judicial Circuit	2	0.0144%
Spalding Correctional Institute	24	0.1724%
Spalding County Sheriff	123	0.8835%
Spalding County Parks & Recreation	7	0.0503%
Sparta Police Department	1	0.0072%
Springfield Police Department	3	0.0215%

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

For the year ended June 30, 2022

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
St. Marys Police Department	3	0.0215%
Stapleton Police Department	2	0.0144%
State Board of Pardons & Paroles	3	0.0215%
State Board Of Workers Compensation	1	0.0072%
Statesboro Police Department	41	0.2945%
Statham Police Department	3	0.0215%
Stephens County Sheriff	6	0.0431%
Stewart County Sheriff	1	0.0072%
Stone Mountain Park	3	0.0215%
Stone Mountain Police Department	6	0.0431%
Stone Mountain Judicial Circuit	1	0.0072%
Summerville Police Department	4	0.0287%
Sumter County Correctional Institute	3	0.0215%
Sumter County Sheriff	11	0.0790%
Suwanee Police Department	33	0.2370%
Swainsboro Police Department	5	0.0359%
Southwest Georgia Regional Airport Police Department	1	0.0072%
Sylvania Police Department	3	0.0215%
Sylvester Police Department	3	0.0215%
Talbot County Sheriff	3	0.0215%
Talbotton Police Department	1	0.0072%
Taliaferro County Sheriff	9	0.0646%
Tallapoosa Police Department	4	0.0287%
Tallulah Falls Police Department	1	0.0072%
Tattnall County Sheriff	13	0.0934%
Taylor County School District	1	0.0072%
Taylor County Sheriff	6	0.0431%
Telfair County Sheriff	3	0.0215%
Temple Police Department	1	0.0072%
Tennille Police Department	1	0.0072%
Terrell County Sheriff	1	0.0072%
Thomas County Sheriff	17	0.1221%
Thomaston Police Department	5	0.0359%
Thomasville Police Department	55	0.3951%
Thomson Police Department	3	0.0215%
Thunderbolt Police Department	7	0.0503%
Tift County Sheriff	8	0.0575%
Tifton Judicial Circuit	4	0.0287%
Tifton Police Department	38	0.2729%
Toccoa Police Department	13	0.0934%
Toombs County Sheriff	8	0.0575%
Toombsboro Police Department	1	0.0072%
Towns County Sheriff	3	0.0215%
Trenton Police Department	3	0.0215%
Treutlen County Sheriff	2	0.0144%
Trion Police Department	1	0.0072%
Troup County Sheriff	25	0.1796%

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, 2022

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Tunnel Hill Police Department	4	0.0287%
Turner County Sheriff	5	0.0359%
Twiggs County Sheriff	32	0.2299%
Tybee Island Police Department	20	0.1437%
Tyrone Police Department	5	0.0359%
Uga Police Department	27	0.1939%
Union City Police Department	8	0.0575%
Union County Schools Police Department	4	0.0287%
Union County Sheriff	59	0.4238%
University of North Georgia Gainesville	7	0.0503%
University of North Georgia	9	0.0646%
University of West Georgia	13	0.0934%
Upson County Sheriff	21	0.1508%
Valdosta Police Department	45	0.3232%
Valdosta State University	7	0.0503%
Varnell Police Department	1	0.0072%
Vidalia Police Department	10	0.0718%
Vienna Police Department	1	0.0072%
Villa Rica Police Department	11	0.0790%
Wadley Police Department	1	0.0072%
Walker County Police Department	1	0.0072%
Walker County Sheriff	18	0.1293%
Walton County Juvenile Court	2	0.0144%
Walton County Sheriff	139	0.9984%
Ware County Police Department	1	0.0072%
Ware County Schools Police Department	5	0.0359%
Ware County Sheriff	10	0.0718%
Warm Springs Police Department	1	0.0072%
Warner Robins Police Department	62	0.4453%
Warren County Sheriff	1	0.0072%
Warwick Police Department	2	0.0144%
Washington Co. Board of Education	1	0.0072%
Washington County Sheriff	7	0.0503%
Washington Police Department	2	0.0144%
Waverly Hall Police Department	3	0.0215%
Waycross Police Department	18	0.1293%
Wayne County Sheriff	29	0.2083%
Waynesboro Police Department	17	0.1221%
Webster County Sheriff	2	0.0144%
West Ga Technical College	3	0.0215%
West Point Police Department	2	0.0144%
Western Judicial Circuit	2	0.0144%
Whigham Police Department	2	0.0144%
White County Sheriff	55	0.3951%
White Police Department	2	0.0144%
Whitesburg Police Department	2	0.0144%
Whitfield Co. D.A. Office	1	0.0072%

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

For the year ended June 30, 2022

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Whitfield County Sheriff	54	0.3879%
Whitworth Womens Facility	1	0.0072%
Wilcox County Sheriff	1	0.0072%
Wilkes County Sheriff	9	0.0646%
Wilkinson County Sheriff	6	0.0431%
Willacoochee Police Department	1	0.0072%
Winder Police Department	30	0.2155%
Woodbury Police Department	1	0.0072%
Woodstock Police Department	16	0.1149%
World Congress Center	3	0.0215%
Worth County Sheriff	4	0.0287%
Wrens Police Department	1	0.0072%
Wrightsville Police Department	4	0.0287%
Zebulon Police Department	5	0.0359%
Total	13,922	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, 2022

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	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Abraham Baldwin College	\$ 43,860								\$ 3,898
Acworth Police Department	365,504								32,482
Adairsville Police Department	146,202								12,993
Adel Police Department	73,101								6,496
Alamo Police Department	14,620								1,299
Albany Police Department	277,783								24,686
Albany State University	14,620								1,299
Alcovy Judicial Circuit	29,240								2,599
Alma Police Department	58,481								5,197
Alpharetta Police Department	789,490								70,162
Alto Police Department	29,240								2,599
Americus Police Department	131,581								11,694
Appalachian Judicial Circuit	43,860								3,898
Appling Co. Sheriff's Office	146,202								12,993
Arcade Police Department	29,240								2,599
Athens Diversion Center	14,620								1,299
Athens Technical College	29,240								2,599
Athens-Clarke Co. Marshall	14,620								1,299
Athens-Clarke County Police Department	1,520,498								135,126
Atkinson County School Police Department	14,620								1,299
Atkinson County Sheriff	14,620								1,299
Atlanta Department of Corrections	43,860								3,898
Atlanta Judicial Circuit	14,620								1,299
Atlanta Metro College	43,860								3,898
Atlanta Police Department	8,465,078								752,289
Atlanta Public Schools Police Department	394,744								35,081
Atlanta Technical College	14,620								1,299
Atlantic Judicial Circuit	29,240								2,599
Auburn Police Department	43,860								3,898
Augusta Judicial Circuit	43,860								3,898
Augusta Technical College	29,240								2,599
Augusta University	58,481								5,197
Augusta-Richmond County Police Department	58,481								5,197
Austell Police Department	116,961								10,394
Avondale Estates Police Department	219,302								19,489
Bacon County Sheriff's Office	58,481								5,197
Bainbridge Marshal's Office	29,240								2,599
Bainbridge Police Department	116,961								10,394
Baker County Sheriff's Office	14,620								1,299
Baldwin County Sheriff's Office	307,023								27,285
Baldwin Police Department	116,961								10,394
Ball Ground Police Department	29,240								2,599
Banks County Sheriff's Office	365,504								32,482
Barnesville Police Department	73,101								6,496
Barrow County Sheriff's Office	453,225								40,278
Bartow County Sheriff's Office	1,535,118								136,425
Bartow County School System	58,481								5,197
Baxley Police Department	29,240								2,599
Ben Hill County Sheriff's Office	102,341								9,095
Berlin Police Department	29,240								2,599

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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	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Berrien County Sheriff's Office	43,860								3,898
Bibb County Board of Education	29,240								2,599
Bibb County Probation Office	29,240								2,599
Bibb County Sheriff's Office	2,485,429								220,879
Blackshear Police Department	102,341								9,095
Blairsville Police Department	58,481								5,197
Blakely Police Department	58,481								5,197
Bleckley County Sheriff	175,442								15,591
Bloomingdale Police Department	175,442								15,591
Blue Ridge Judicial Circuit	43,860								3,898
Blue Ridge Police Department	146,202								12,993
Board Of Regents Campus Police Department	14,620								1,299
Bowdon Police Department	14,620								1,299
Brantley County Sheriff's Office	87,721								7,796
Braselton Police Department	14,620								1,299
Bremen Police Department	29,240								2,599
Brookhaven Police Dept	774,870								68,862
Brooks County Sheriff's Office	29,240								2,599
Brunswick Judicial Circuit	14,620								1,299
Brunswick Police Department	87,721								7,796
Bryan County Sheriff's Office	190,062								16,891
Buford City Schools	58,481								5,197
Bulloch Co Code Enforcement	14,620								1,299
Bulloch County Board of Education	14,620								1,299
Bulloch County Correctional Institute	116,961								10,394
Bulloch County Probation	14,620								1,299
Bulloch County Sheriff's Office	657,908								58,468
Burke County Sheriff's Office	438,605								38,979
Butler Police Department	29,240								2,599
Butts County Sheriff	160,822								14,292
Byron Police Department	87,721								7,796
Cairo Police Department	175,442								15,591
Calhoun Police Department	380,124								33,781
Camden County Sheriff	935,692								83,154
Camilla Police Department	73,101								6,496
Candler County Sheriff	190,062								16,891
Canon Police Department	14,620								1,299
Canton Police Department	614,048								54,570
Carroll County Correctional Institution	87,721								7,796
Carroll County Sheriff	1,725,181								153,316
Carrollton Police Department	789,490								70,162
Cartersville Police Department	423,985								37,679
Catoosa County Sheriff	146,202								12,993
Cedartown Police Department	277,783								24,686
Centerville Police Department	14,620								1,299
Central Ga Tech College	29,240								2,599
Chamblee Police Department	935,692								83,154
Charlton County Sheriff	58,481								5,197
Chatham County District Attorney	43,860								3,898
Chatham County Marine Patrol	58,481								5,197

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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	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Chatham County Board of Education Police Department	175,442								15,591
Chatham County Police	731,009								64,964
Chatham County Sheriff	1,388,917								123,432
Chatsworth Police Department	248,543								22,088
Chattahoochee County Sheriff	14,620								1,299
Chattahoochee Hills Police Department	73,101								6,496
Chattahoochee Jud. Circuit	29,240								2,599
Chattahoochee Tech College	73,101								6,496
Chattooga County Sheriff	277,783								24,686
Chauncey Police Dept	14,620								1,299
Cherokee County Board of Education	116,961								10,394
Cherokee County Probation Service	29,240								2,599
Cherokee County Sheriff's Office	1,827,522								162,411
Cherokee County Solicitor's Office	73,101								6,496
Cherokee County Marshal's Office	190,062								16,891
Cherokee Judicial Circuit	14,620								1,299
Chickamauga Police Department	29,240								2,599
Clarke County Correctional Institute	116,961								10,394
Clarke County Probation Services	73,101								6,496
Clarke County Sheriff	584,808								51,972
Clarksville Police Department	43,860								3,898
Clarkston Police Department	87,721								7,796
Claxton Police Department	146,202								12,993
Clay County Sheriff	87,721								7,796
Clayton County Solicitor Gen.	102,341								9,095
Clayton County Correctional Institute	116,961								10,394
Clayton County Judicial Circuit	14,620								1,299
Clayton County Police Dept	1,359,676								120,834
Clayton County Sheriff	321,644								28,584
Clayton County School Police	160,822								14,292
Clayton Judicial Circuit	14,620								1,299
Clayton Police Department	175,442								15,591
Clayton State College	14,620								1,299
Cleveland Police Department	146,202								12,993
Coastal Georgia College	58,481								5,197
Cobb County Board of Education	365,504								32,482
Cobb County Park Police	14,620								1,299
Cobb County Police Department	5,000,098								444,357
Cobb County Sheriff	3,245,678								288,442
Cobb Judicial Circuit	146,202								12,993
Cochran Police Department	29,240								2,599
Coffee County Sheriff	87,721								7,796
Cohutta Police Department	58,481								5,197
College Park Police Department	307,023								27,285
Colquitt County Correctional Institution	87,721								7,796
Colquitt County Sheriff	219,302								19,489
Columbia County Board of Education Police Department	73,101								6,496
Columbia County Sheriff	745,629								66,264
Columbus Police Department	2,149,165								190,995
Columbus State University	43,860								3,898

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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	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Columbus Technical College	14,620								1,299
Commerce Police Department	131,581								11,694
Conasauga Judicial Circuit	14,620								1,299
Conyers Police Department	292,403								25,986
Cook County Sheriff	14,620								1,299
Cordele Police Department	58,481								5,197
Cornelia Police Department	146,202								12,993
Covington Police Department	497,086								44,176
Coweta County Correctional Institute	760,250								67,563
Coweta County District Attorney	29,240								2,599
Coweta County State Probation	43,860								3,898
Coweta County Sheriff	1,681,320								149,418
Coweta Judicial Circuit	14,620								1,299
Crawford County Sheriff	29,240								2,599
Crisp County Sheriff	672,529								59,767
Cumming Police Department	263,163								23,387
Cuthbert Police Department	29,240								2,599
Dacula Marshal's Office	29,240								2,599
Dade County Sheriff	131,581								11,694
Dahlonega Marshal's Office	14,620								1,299
Dahlonega Police Department	14,620								1,299
Dallas Marshal's Office	14,620								1,299
Dallas Police Department	146,202								12,993
Dalton College Police Department	58,481								5,197
Dalton Police Department	1,198,855								106,542
Danielsville Police Department	29,240								2,599
Darien Police Department	29,240								2,599
Davisboro Police Department	14,620								1,299
Dawson County Sheriff	394,744								35,081
Decatur County Countyrrrectional Institute	29,240								2,599
Decatur County Sheriff	409,365								36,380
Decatur Police Department	350,884								31,183
Dekalb County Board of Education	307,023								27,285
Dekalb County District Attorney	248,543								22,088
Dekalb County Probation Department	146,202								12,993
Dekalb County Marshals Office	58,481								5,197
Dekalb County Police Department	3,962,066								352,108
Dekalb County Sheriff	614,048								54,570
Dekalb County Solicitor	102,341								9,095
Demorest Police Department	73,101								6,496
Department of Juvenile Justice	365,504								32,482
Department of Natural Resources	2,675,491								237,770
Department of Transportation	380,124								33,781
Dillard Police Department	14,620								1,299
Dodge County Sheriff	102,341								9,095
Donalsonville Police Department	43,860								3,898
Dooly County Sheriff	263,163								23,387
Doraville Police Department	233,923								20,789
Dougherty County Police Department	43,860								3,898
Dougherty County Board of Education	14,620								1,299

PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA
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	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Dougherty County Sheriff	526,326								46,774
Dougherty Judicial Circuit	58,481								5,197
Douglas County Board of Education	58,481								5,197
Douglas County District Attorney's Office	14,620								1,299
Douglas County Sheriff	1,418,157								126,031
Douglas Judicial Circuit	14,620								1,299
Douglas Marshal's Office	14,620								1,299
Douglas Police Department	190,062								16,891
Douglasville Police Department	701,769								62,366
Dublin Police Department	146,202								12,993
Duluth Police Department	321,644								28,584
Dunwoody Police Department	526,326								46,774
Early County Dep Public Safety	43,860								3,898
East Ellijay Police Department	116,961								10,394
East Georgia College Police Department	43,860								3,898
East Point Police Department	511,706								45,475
Eastern Judicial Circuit	29,240								2,599
Eastman Police Department	73,101								6,496
Eatonton Police Department	29,240								2,599
Echols County Sheriff	29,240								2,599
Edison Police Department	43,860								3,898
Effingham County Correctional Institute	14,620								1,299
Effingham County Prison	14,620								1,299
Effingham County Sheriff	350,884								31,183
Elbert County Sheriff	102,341								9,095
Elberton Police Department	146,202								12,993
Ellaville Police Department	73,101								6,496
Ellijay Police Department	131,581								11,694
Emanuel County Sheriff	87,721								7,796
Emerson Police Department	116,961								10,394
Eton Police Department	43,860								3,898
Euharlee Police Department	160,822								14,292
Evans County Sheriff	102,341								9,095
Fairburn Police Department	307,023								27,285
Fairmount Police Department	87,721								7,796
Fannin County Sheriff	219,302								19,489
Fayette County Solicitor's Office	14,620								1,299
Fayette County Marshal	43,860								3,898
Fayette County Sheriff	950,312								84,454
Fayetteville Police Department	614,048								54,570
Fitzgerald Police Department	131,581								11,694
Flowery Branch Police Dept	175,442								15,591
Floyd County Public Works	73,101								6,496
Floyd County Police Department	731,009								64,964
Floyd County Prison	570,186								50,672
Floyd County Sheriff	774,870								68,862
Forest Park Police Department	219,302								19,489
Forsyth County District Attny	87,721								7,796
Forsyth County Sheriff	3,084,856								274,150
Forsyth Police Department	58,481								5,197

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	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Fort Valley Police Department	292,403								25,986
Fort Valley State Univ	14,620								1,299
Franklin County Sheriff	204,682								18,190
Franklin Police Department	116,961								10,394
Franklin Springs Police	29,240								2,599
Fort Oglethorpe Police Department	131,581								11,694
Fulton County District Attorney	190,062								16,891
Fulton County Board of Education	453,225								40,278
Fulton County Marshal Office	160,822								14,292
Fulton County Police Department	160,822								14,292
Fulton County Sheriff	1,038,033								92,249
Fulton County Solicitor	43,860								3,898
Georgia Bureau of Investigation	3,231,058								287,143
Georgia College & State University	131,581								11,694
Georgia Department of Corrections	5,043,958								448,255
Georgia Department of Community Supervision	4,736,935								420,970
Georgia, Department of Driver Services	73,101								6,496
Georgia DOT Investigations Office	14,620								1,299
Georgia Drugs and Narcotics	14,620								1,299
Georgia Emergency Management Agency	14,620								1,299
Georgia Insurance Fraud Investigation Unit	131,581								11,694
Georgia Northwestern Tech College	43,860								3,898
Georgia P.O.S.T. Police Force	14,620								1,299
Georgia P.O.S.T. Council Police	131,581								11,694
Georgia Pardons & Paroles Board	1,418,157								126,031
Georgia Piedmont Tech College	14,620								1,299
Georgia Public Safety Training Center	292,403								25,986
Georgia Secretary Of State	190,062								16,891
Georgia Southwestern State Univ	29,240								2,599
Georgia Tech Police Department	365,504								32,482
Georgia Agricultural Exposition Authority	14,620								1,299
Georgia Attorney General Office	14,620								1,299
Georgia Forestry Commission	29,240								2,599
Gainesville Countyde Enforcement	43,860								3,898
Gainesville Police Department	1,052,653								93,549
Garden City Police Department	365,504								32,482
Georgia Department of Revenue	394,744								35,081
Georgia Gwinnett College	116,961								10,394
Georgia Highlands College	14,620								1,299
Georgia Medical Board	43,860								3,898
Georgia Perimeter College	43,860								3,898
Georgia Ports Authority	731,009								64,964
Georgia Southern University	175,442								15,591
Georgia State Fire Marshal	29,240								2,599
Georgia State Patrol	8,099,573								719,806
Georgia State University	307,023								27,285
Georiga Regents University	14,620								1,299
Gilmer County Sheriff	1,038,033								92,249
Glascock County Sheriff	58,481								5,197
Glennville Police Department	14,620								1,299

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	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Glynn County Board of Education	87,721								7,796
Glynn County Police Department	190,062								16,891
Glynn County Arson Unit	14,620								1,299
Glynn County Sheriff	204,682								18,190
Gordon County Sheriff	745,629								66,264
Gordon Police Department	43,860								3,898
Gordon State College	102,341								9,095
Grady County Sheriff	29,240								2,599
Grantville Police Department	29,240								2,599
Gray Police Department	190,062								16,891
Greene County Sheriff	116,961								10,394
Greensboro Police Department	58,481								5,197
Greenville Police Department	29,240								2,599
Griffin Judicial Circuit	29,240								2,599
Griffin Police Department	365,504								32,482
Grovetown Police Department	277,783								24,686
Guyton Police Department	14,620								1,299
Gwinnett County Correct. Ins.	453,225								40,278
Gwinnett County Police Department	4,693,074								417,072
Gwinnett County Board of Education	994,172								88,352
Gwinnett County District Attorney's Office	87,721								7,796
Gwinnett County Sheriff	2,061,444								183,200
Gwinnett County Solicitor	58,481								5,197
Gwinnett Judicial Circuit	204,682								18,190
Gwinnett Technical College	43,860								3,898
Habersham County Sheriff	219,302								19,489
Hahira Police Department	29,240								2,599
Hall County Correctional Institute	350,884								31,183
Hall County Enforcement Division	14,620								1,299
Hall County District Attorney	14,620								1,299
Hall County Marshal	29,240								2,599
Hall County Probation Services	58,481								5,197
Hall County Public Works	43,860								3,898
Hall County Sheriff	3,435,740								305,333
Hampton Police Department	116,961								10,394
Hancock County Sheriff	14,620								1,299
Hapeville Police Department	160,822								14,292
Haralson County Sheriff	277,783								24,686
Harlem Police Department	14,620								1,299
Harris County Correctional Institute	29,240								2,599
Harris County Sheriff	453,225								40,278
Hart County Sheriff	277,783								24,686
Hartwell Police Department	175,442								15,591
Hazlehurst Police Department	58,481								5,197
Heard County Sheriff	116,961								10,394
Helen Police Department	87,721								7,796
Helena Police Department	29,240								2,599
Henry County District Attorney	43,860								3,898
Henry County Police Department	1,154,994								102,644
Henry County Sheriff	774,870								68,862

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	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Henry County Solicitor	29,240								2,599
Hephzibah Police Department	29,240								2,599
Hiawassee Police Department	43,860								3,898
Hinesville Police Department	423,985								37,679
Hiram Police Department	29,240								2,599
Hoboken Police Department	14,620								1,299
Hogansville Police Department	58,481								5,197
Holly Springs Police Department	277,783								24,686
Homerville Police Department	14,620								1,299
Houston County Sheriff	1,739,801								154,615
Irwin County Sheriff	43,860								3,898
Jackson County Correctional Institute	190,062								16,891
Jackson County Sheriff	511,706								45,475
Jackson Police Department	219,302								19,489
Jasper County Sheriff	467,845								41,577
Jasper Police Department	190,062								16,891
Jeff Davis County Sheriff	102,341								9,095
Jefferson County Correctional Institute	29,240								2,599
Jefferson County Sheriff	102,341								9,095
Jefferson Police Department	87,721								7,796
Jeffersonville Police Department	14,620								1,299
Jenkins County Sheriff	14,620								1,299
Jesup Police Department	409,365								36,380
Johns Creek Police Department	497,086								44,176
Johnson County Sheriff	29,240								2,599
Jones County Sheriff	570,186								50,672
Jonesboro Police Department	73,101								6,496
Kennesaw Police Department	570,186								50,672
Kennesaw State University	409,365								36,380
Kingsland Police Department	102,341								9,095
Kingston Police Department	14,620								1,299
Lafayette Police Department	190,062								16,891
Lagrange Police Department	1,125,754								100,045
Lake City Police Department	233,923								20,789
Lake Park Police Department	14,620								1,299
Lakeland Police Department	14,620								1,299
Lamar County Sheriff	160,822								14,292
Lanier Tech College Police Department	14,620								1,299
Lanier Technical College	43,860								3,898
Laurens County Sheriff	1,111,134								98,746
Lavonia Police Department	219,302								19,489
Lawrenceville Police Department	643,288								57,169
Lee County Marshals Office	14,620								1,299
Lee County Sheriff	233,923								20,789
Leesburg Police Department	190,062								16,891
Lenox Police Department	58,481								5,197
Leslie Police Department	14,620								1,299
Liberty County Sheriff	467,845								41,577
Lilburn Police Department	204,682								18,190
Lincoln County Sheriff	73,101								6,496

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	Net Pension Liability	Change in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Lincolnton Police Department	14,620								1,299
Lithonia Police Department	29,240								2,599
Locust Grove Police Department	175,442								15,591
Loganville Police Department	292,403								25,986
Long County Sheriff	365,504								32,482
Lookout Mountain Police	14,620								1,299
Louisville Police Department	58,481								5,197
Lovejoy Police Department	14,620								1,299
Lowndes County Sheriff	497,086								44,176
Ludowici Police Department	14,620								1,299
Lumpkin County Sheriff	263,163								23,387
Lyons Police Department	73,101								6,496
Macon County Sheriff	14,620								1,299
Macon Judicial Circuit	29,240								2,599
Macon Police Department	497,086								44,176
Madison County Sheriff	233,923								20,789
Madison Police Department	87,721								7,796
Manchester Police Department	87,721								7,796
Marietta Police Department	1,198,855								106,542
Marion County Sheriff	43,860								3,898
Marta Police Department	950,312								84,454
Maysville Police Department	29,240								2,599
Mccaysville Police Department	29,240								2,599
Medonough Police Department	321,644								28,584
Meduffie County Schools Police Department	14,620								1,299
Meduffie County Sheriff	146,202								12,993
Mcintosh County Sheriff	116,961								10,394
Mcintyre Police Department	58,481								5,197
McRae-Helena Police Department	73,101								6,496
Meriwether County Sheriff	175,442								15,591
Metter Police Department	102,341								9,095
Middle Georgia State University	116,961								10,394
Milledgeville Police Department	102,341								9,095
Millen Police Department	146,202								12,993
Miller County Sheriff	14,620								1,299
Milton Police Department	409,365								36,380
Mitchell County Correctional Institute	14,620								1,299
Mitchell County Sheriff	116,961								10,394
Molena Police Department	14,620								1,299
Monroe County Sheriff	701,769								62,366
Monroe Police Department	643,288								57,169
Montezuma Police Department	87,721								7,796
Montgomery County Sheriff	43,860								3,898
Morgan County Sheriff	190,062								16,891
Morrow Police Department	307,023								27,285
Moultrie Police Department	73,101								6,496
Mount Airy Police Department	14,620								1,299
Mount Vernon Police Department	29,240								2,599
Mount Zion Police Department	43,860								3,898
Mountain City Police Department	14,620								1,299

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State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Mountain Judicial Circuit	14,620								1,299
Murray County Marshal	14,620								1,299
Murray County Sheriff	672,529								59,767
Muscogee County Correctional Institute	73,101								6,496
Muscogee County Marshal's Office	43,860								3,898
Muscogee County Sheriff	833,350								74,059
Nahunta Police Department	29,240								2,599
Nashville Marshal's Office	14,620								1,299
Nashville Police Department	131,581								11,694
Newnan Police Department	584,808								51,972
Newton County Sheriff's Department	2,690,111								239,069
Newton County District Attorney	29,240								2,599
Nicholls Police Department	43,860								3,898
Norcross Police Department	204,682								18,190
North Georgia Technical College	14,620								1,299
North Georgia College	14,620								1,299
Northeastern Judicial Circuit	43,860								3,898
Northern Judicial Circuit	102,341								9,095
Oakwood Police Department	131,581								11,694
Ocilla Police Department	87,721								7,796
Oconee County Sheriff	891,831								79,257
Oconee Judicial Circuit	14,620								1,299
Ogeechee Judicial Circuit	14,620								1,299
Ogeechee Tech College Police Department	14,620								1,299
Oglethorpe County Sheriff	73,101								6,496
Oglethorpe Police Department	29,240								2,599
Oliver Police Department	14,620								1,299
Omega Police Department	29,240								2,599
Oxford Police Department	14,620								1,299
Peace Officers' Annuity and Benefit Fund	146,202								12,993
Palmetto Police Department	175,442								15,591
Paulding County Marshal	102,341								9,095
Paulding County Sheriff	2,967,895								263,755
Paulding Judicial Circuit	29,240								2,599
Peach County Sheriff	87,721								7,796
Peachtree City Police Department	350,884								31,183
Pelham Police Department	29,240								2,599
Pembroke Police Department	29,240								2,599
Pendergrass Police Department	43,860								3,898
Perry Police Department	233,923								20,789
Pickens County Sheriff's Office	292,403								25,986
Pierce County Sheriff	43,860								3,898
Pike County Sheriff's Office	336,264								29,884
Pine Lake Police Dept	14,620								1,299
Pine Mountain Police Department	29,240								2,599
Plains Police Department	14,620								1,299
Polk County Police Department	204,682								18,190
Polk County Sheriff	175,442								15,591
Polk School District Police	43,860								3,898
Pooler Police Department	862,591								76,658

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State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Port Wentworth Police Department	233,923								20,789
Portal Police Department	29,240								2,599
Powder Springs Police Department	277,783								24,686
Prosecuting Attorney Council	43,860								3,898
Pulaski County Sheriff	58,481								5,197
Putnam County Sheriff	131,581								11,694
Quitman County Sheriff	87,721								7,796
Quitman Police Department	14,620								1,299
Rabun County Marshal's Office	14,620								1,299
Rabun County Sheriff	160,822								14,292
Randolph County Sheriff	14,620								1,299
Reidsville Police Department	29,240								2,599
Remerton Police Department	14,620								1,299
Reynolds Police Department	58,481								5,197
Richland Police Department	29,240								2,599
Richmond County Solicitor	14,620								1,299
Richmond County Board of Education	87,721								7,796
Richmond County Marshal's Office	175,442								15,591
Richmond County Correctional Institute	73,101								6,496
Richmond County Sheriff	1,432,777								127,330
Richmond Hill Police Department	482,465								42,876
Rincon Police Department	87,721								7,796
Ringgold Police Department	58,481								5,197
Riverdale Police Department	204,682								18,190
Rockdale County District Attorney's Office	29,240								2,599
Rockdale County Sheriff	716,389								63,665
Rockmart Police Department	43,860								3,898
Rome Judicial Circuit	14,620								1,299
Rome Police Department	1,081,893								96,147
Rome Public Works	29,240								2,599
Roosevelt Facility Police	43,860								3,898
Rossville Police Department	73,101								6,496
Roswell Police Department	745,629								66,264
Royston Police Department	43,860								3,898
Sandersville Police Department	43,860								3,898
Sandy Springs Police Department	1,052,653								93,549
Sardis Police Department	29,240								2,599
Savannah Airport Commission	146,202								12,993
Savannah Police Department	6,067,370								539,205
Savannah State College	29,240								2,599
Savannah Technical College	29,240								2,599
Screven County Sheriff	87,721								7,796
Screven Police Department	29,240								2,599
Seminole County Sheriff	116,961								10,394
Senoia Police Department	219,302								19,489
Shiloh Police Department	14,620								1,299
Sky Valley Police Department	29,240								2,599
Smyrna Police Department	321,644								28,584
Snellville Police Department	511,706								45,475
Social Circle Police Department	29,240								2,599

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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	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
South Fulton Police Department	394,744								35,081
South Georgia College	29,240								2,599
Southern Crescent Technical	58,481								5,197
Southern Judicial Circuit	14,620								1,299
Southern Regional Tech Police Department	14,620								1,299
Southwestern Judicial Circuit	29,240								2,599
Spalding Correctional Institute	350,884								31,183
Spalding County Sheriff	1,798,281								159,812
Spalding County Parks & Recreation	102,341								9,095
Sparta Police Department	14,620								1,299
Springfield Police Department	43,860								3,898
St. Marys Police Department	43,860								3,898
Stapleton Police Department	29,240								2,599
State Board of Pardons & Paroles	43,860								3,898
State Board Of Workers Compensation	14,620								1,299
Statesboro Police Department	599,428								53,271
Statham Police Department	43,860								3,898
Stephens County Sheriff	87,721								7,796
Stewart County Sheriff	14,620								1,299
Stone Mountain Park	43,860								3,898
Stone Mountain Police Department	87,721								7,796
Stone Mountain Judicial Circuit	14,620								1,299
Summerville Police Department	58,481								5,197
Sumter County Correctional Institute	43,860								3,898
Sumter County Sheriff	160,822								14,292
Suwanee Police Department	482,465								42,876
Swainsboro Police Department	73,101								6,496
Southwest Georgia Regional Airport Police Department	14,620								1,299
Sylvania Police Department	43,860								3,898
Sylvester Police Department	43,860								3,898
Talbot County Sheriff	43,860								3,898
Talbotton Police Department	14,620								1,299
Taliaferro County Sheriff	131,581								11,694
Tallapoosa Police Department	58,481								5,197
Tallah Falls Police Department	14,620								1,299
Tattnall County Sheriff	190,062								16,891
Taylor County School District	14,620								1,299
Taylor County Sheriff	87,721								7,796
Telfair County Sheriff	43,860								3,898
Temple Police Department	14,620								1,299
Tennille Police Department	14,620								1,299
Terrell County Sheriff	14,620								1,299
Thomas County Sheriff	248,543								22,088
Thomaston Police Department	73,101								6,496
Thomasville Police Department	804,110								71,461
Thomson Police Department	43,860								3,898
Thunderbolt Police Department	102,341								9,095
Tift County Sheriff	116,961								10,394
Tifton Judicial Circuit	58,481								5,197
Tifton Police Department	555,566								49,373

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, 2022

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	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Toccoa Police Department	190,062								16,891
Toombs County Sheriff	116,961								10,394
Toombsboro Police Department	14,620								1,299
Towns County Sheriff	43,860								3,898
Trenton Police Department	43,860								3,898
Treutlen County Sheriff	29,240								2,599
Trion Police Department	14,620								1,299
Troup County Sheriff	365,504								32,482
Tunnel Hill Police Department	58,481								5,197
Tumer County Sheriff	73,101								6,496
Twiggs County Sheriff	467,845								41,577
Tybee Island Police Department	292,403								25,986
Tyrone Police Department	73,101								6,496
Uga Police Department	394,744								35,081
Union City Police Department	116,961								10,394
Union County Schools Police Department	58,481								5,197
Union County Sheriff	862,591								76,658
University of North Georgia Gainesville	102,341							9,095	
University of North Georgia	131,581								11,694
University Of West Georgia	190,062								16,891
Upson County Sheriff	307,023								27,285
Valdosta Police Department	657,908								58,468
Valdosta State University	102,341								9,095
Varnell Police Department	14,620								1,299
Vidalia Police Department	146,202								12,993
Vienna Police Department	14,620								1,299
Villa Rica Police Department	160,822								14,292
Wadley Police Department	14,620								1,299
Walker County Police Department	14,620								1,299
Walker County Sheriff	263,163								23,387
Walton County Juvenile Court	29,240								2,599
Walton County Sheriff	2,032,204								180,601
Ware County Police Department	14,620								1,299
Ware County Schools Police Department	73,101								6,496
Ware County Sheriff	146,202								12,993
Warm Springs Police Department	14,620								1,299
Warner Robins Police Department	906,451								80,556
Warren County Sheriff	14,620								1,299
Warwick Police Department	29,240								2,599
Washington Co. Board of Education	14,620								1,299
Washington County Sheriff	102,341								9,095
Washington Police Department	29,240								2,599
Waverly Hall Police Department	43,860								3,898
Waycross Police Department	263,163								23,387
Wayne County Sheriff	423,985								37,679
Waynesboro Police Department	248,543								22,088
Webster County Sheriff	29,240								2,599
West Ga Technical College	43,860								3,898
West Point Police Department	29,240								2,599
Western Judicial Circuit	29,240								2,599

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, 2022

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	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Change in Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Whigham Police Department	29,240								2,599
White County Sheriff	804,110								71,461
White Police Department	29,240								2,599
Whitesburg Police Department	29,240								2,599
Whitfield Co. D.A. Office	14,620								1,299
Whitfield County Sheriff	789,490								70,162
Whitworth Womens Facility	14,620								1,299
Wilcox County Sheriff	14,620								1,299
Wilkes County Sheriff	131,581								11,694
Wilkinson County Sheriff	87,721								7,796
Willacochee Police Department	14,620								1,299
Winder Police Department	438,605								38,979
Woodbury Police Department	14,620								1,299
Woodstock Police Department	233,923								20,789
World Congress Center	43,860								3,898
Worth County Sheriff	58,481								5,197
Wrens Police Department	14,620								1,299
Wrightsville Police Department	58,481								5,197
Zebulon Police Department	73,101								6,496
TOTAL STATE OF GEORGIA (Nonemployer Contributing Entity)	\$ 203,541,945	1,217,095	8,952,635	79,496,898	89,666,628	3,632,863	7,612,412	11,245,275	18,088,682
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	\$ 203,541,945	1,217,095	8,952,635	79,496,898	89,666,628	3,632,863	7,612,412	11,245,275	18,088,682

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, 2022

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, 2022 were as follows:

Total pension liability	\$ 1,056,622,136
Plan fiduciary net position	<u>853,080,191</u>
Net pension asset	<u><u>\$ 203,541,945</u></u>

Plan fiduciary net position as a percentage of total pension liability 80.74%

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, 2022

Actuarial Assumptions

The collective total pension liability was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022. 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-2021 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 determined 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 geometric real rates of return by the target asset allocation percentage and then adding expected inflation. The long-term assumed investment rate of return of 6.50% was reviewed by the Fund's actuary for reasonableness and adopted by the Board.

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, 2022

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	Long-term expected real rate of return*
Broad US Equity	42.00 %	5.33 %
Developed ex-US Equity	28.00	5.15
Core US Fixed Income	20.00	1.18
Core Real Estate	5.00	4.57
Private Equity	5.00	6.65
Total	<u>100.00 %</u>	

*Rate 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%. The projection of cash flows used to determine the discount rate assumes contributions 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)	\$ <u>331,836,664</u>	<u>203,541,945</u>	<u>96,662,967</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, 2022

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, 2021.

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, 2022

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, 2022:

	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	2022	4.7 years	\$	1,546,039	328,944	1,217,095
Difference between expected and actual experience	2020	5.8 years	9,731,998		2,561,052	7,170,946
	2022	4.7 years		2,263,227	481,538	1,781,689
Difference between projected and actual investment earnings	2018	5 years	(2,069,699)		(2,069,699)	
	2019	5 years	160,956		80,478	80,478
	2020	5 years	16,294,956		5,431,652	10,863,304
	2021	5 years	(134,582,509)		(33,645,627)	(100,936,882)
	2022	5 years		211,862,497	42,372,499	169,489,998
Net difference between projected and actual earnings (1)			(120,196,296)	211,862,497	12,169,303	79,496,898
Total deferred outflows of resources			\$ (110,464,298)	215,671,763	15,540,837	89,666,628
Deferred inflows of resources						
Change in assumptions	2017	6.1 years	\$ 5,940,349		5,400,318	540,031
	2020	5.8 years	2,062,278		542,704	1,519,574
	2021	5 years	2,097,677		524,419	1,573,258
Difference between expected and actual experience	2017	6.1 years	1,192,850		1,084,408	108,442
	2018	6 years	116,754		58,377	58,377
	2019	5.7 years	8,344,329		3,090,493	5,253,836
	2021	5 years	2,922,342		730,585	2,191,757
Total deferred inflows of resources			\$ 22,676,579	-	11,431,304	11,245,275

(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 outflows of resources related to pensions.

PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA

(A Component Unit of the State of Georgia)

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

June 30, 2022

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	\$	12,015,485
2023		13,569,007
2024		9,897,022
2025		<u>42,939,839</u>
Total	\$	<u>78,421,353</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, 2022.

Note 7: Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2022, are shown in the following table:

Service cost	\$	17,038,181
Interest on the total pension liability and net cash flow		65,882,742
Projected earnings on plan investments		(65,835,404)
Current period effect of benefit changes		-
Member contributions		(4,584,258)
Administrative expenses		1,762,148
Other changes in Fiduciary Net Position		(284,260)
Recognition (amortization of deferred inflows and outflows of resources)		
Changes in assumptions		(6,138,497)
Differences between expected and actual experience		(1,921,273)
Differences between projected and actual investment earnings		<u>12,169,303</u>
Collective pension expense	\$	<u>18,088,682</u>