



ANNUAL FINANCIAL AUDIT • JUNE 30, 2024

# 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



**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, Executive Director  
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, 2024, 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, 2024, and the related notes (collectively, the Schedules).

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, 2024 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 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, 2024. Our report thereon, dated July 16, 2025, 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 fluid and cursive, with a long horizontal stroke at the end.

Greg S. Griffin  
State Auditor

July 16, 2025

**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, 2024

<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:		
A.B.A.C. Police Department	4	0.0278%
Academy for Classical Education Police	1	0.0069%
Acworth Police Department	26	0.1806%
Adairsville Police Department	13	0.0903%
Adel Police Department	3	0.0208%
Adrian Police Department	1	0.0069%
Alamo Police Department	1	0.0069%
Albany Police Department	21	0.1459%
Albany State University	4	0.0278%
Albany Tech College Police	1	0.0069%
Alcovy Judicial Circuit	2	0.0139%
Alma Police Department	6	0.0417%
Alpharetta Department of Public Safety	71	0.4932%
Alto Police Department	2	0.0139%
Americus Police Department	8	0.0556%
Appalachian Judicial Circuit	4	0.0278%
Appling County Sheriff's Office	20	0.1389%
Arcade Police Department	2	0.0139%
Athens-Clarke County C.I.	7	0.0486%
Athens-Clarke County Marshall	1	0.0069%
Athens-Clarke County Police	112	0.7780%
Athens-Clarke County Probation	8	0.0556%
Atkinson County School Police	1	0.0069%
Atkinson County Sheriff	1	0.0069%
Atlanta Dept of Corrections	1	0.0069%
Atlanta Judicial Circuit	3	0.0208%
Atlanta Metro College	2	0.0139%
Atlanta Police Department	588	4.0845%
Atlanta Public Schools Police	32	0.2223%
Atlanta Technical College	2	0.0139%
Atlantic Judicial Circuit	1	0.0069%
Auburn Police Department	4	0.0278%
Augusta Judicial Circuit	3	0.0208%
Augusta Technical College	2	0.0139%
Augusta University Police	3	0.0208%

**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, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Augusta-Richmond County Police	2	0.0139%
Austell Police Department	13	0.0903%
Avondale Estates Police Dept	11	0.0764%
Bacon County Sheriff's Office	10	0.0695%
Bainbridge Marshal's Office	2	0.0139%
Bainbridge Police Department	9	0.0625%
Baldwin County Sheriff's Office	22	0.1528%
Baldwin Police Department	2	0.0139%
Ball Ground Police Department	6	0.0417%
Banks County Sheriff's Office	60	0.4168%
Barnesville Police Department	4	0.0278%
Barrow County Sheriff's Office	41	0.2848%
Bartow County School System	4	0.0278%
Bartow County Sheriff's Office	120	0.8336%
Bartow Police Department	1	0.0069%
Baxley Police Department	1	0.0069%
Ben Hill County Sheriff's Office	7	0.0486%
Berrien County Sheriff's Office	3	0.0208%
Bibb Co Solicitor's Office	1	0.0069%
Bibb County Bd. Of Education	2	0.0139%
Bibb County Probation Office	1	0.0069%
Bibb County Sheriff's Office	143	0.9933%
Bibb County Magistrate Court	1	0.0069%
Blackshear Police Department	6	0.0417%
Blairsville Police Department	8	0.0556%
Blakely Police Dept	4	0.0278%
Bleckley County Sheriff's Office	10	0.0695%
Bloomingdale Police Department	14	0.0972%
Blue Ridge Judicial Circuit	8	0.0556%
Blue Ridge Police Department	9	0.0625%
Board Of Regents Campus Police	1	0.0069%
Bowdon Police Department	2	0.0139%
Brantley County Sheriff's Office	5	0.0347%
Brantley County School Police	3	0.0208%
Braselton Police Department	1	0.0069%
Bremen Police Department	2	0.0139%
Brookhaven Police Dept	56	0.3890%
Brooklet Police Department	1	0.0069%

**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, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Brooks County Sheriff's Office	2	0.0139%
Brunswick Judicial Circuit	1	0.0069%
Brunswick Police Department	6	0.0417%
Bryan County Sheriff's Office	14	0.0972%
Buford City Schools	6	0.0417%
Bulloch County B.O.E.	1	0.0069%
Bulloch County C. I.	7	0.0486%
Bulloch County Code Enforce.	1	0.0069%
Bulloch County Probation	1	0.0069%
Bulloch County Sheriff's Office	38	0.2640%
Bulloch County 911	3	0.0208%
Burke County Sheriff's Office	30	0.2084%
Butler Police Department	4	0.0278%
Butts County Sheriff	14	0.0972%
Byron Police Department	8	0.0556%
Cairo Police Department	13	0.0903%
Calhoun Police Department	37	0.2570%
Camden County Sheriff	74	0.5140%
Camilla Police Department	3	0.0208%
Candler County Sheriff	12	0.0834%
Canton Police Department	42	0.2917%
Carroll County 911	7	0.0486%
Carroll County C.I.	5	0.0347%
Carroll County Sheriff	114	0.7919%
Carrollton Police Department	61	0.4237%
Cartersville Police Department	48	0.3334%
Catoosa County Sheriff	12	0.0834%
Cecil Police Department	1	0.0069%
Cedartown Police Department	17	0.1181%
Centerville Police Department	1	0.0069%
Central Ga Tech College	3	0.0208%
Chamblee Police Department	74	0.5140%
Charlton County Sheriff	4	0.0278%
Chatham Co 911 Communications	8	0.0556%
Chatham County District Attorney	4	0.0278%
Chatham County Marine Patrol	2	0.0139%
Chatham County Police Department	45	0.3126%
Chatham County Sheriff's Office	98	0.6807%

**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, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Chatsworth Police Department	19	0.1320%
Chattahoochee County Schools Police	1	0.0069%
Chattahoochee County Sheriff	1	0.0069%
Chattahoochee Hills Police	4	0.0278%
Chattahoochee Tech College Police	6	0.0417%
Chattooga County Sheriff	22	0.1528%
Chauncey Police Dept	1	0.0069%
Cherokee County BOE Police Dept	12	0.0834%
Cherokee County Marshal Office	13	0.0903%
Cherokee County Probation Service	2	0.0139%
Cherokee County Sheriff's Office	119	0.8266%
Cherokee County Solicitor's	5	0.0347%
Cherokee Judicial Circuit	2	0.0139%
Chickamauga Police Department	2	0.0139%
City of White Police Department	1	0.0069%
Clarke County Sheriff	29	0.2014%
Clarkesville Police Department	8	0.0556%
Clarkston Police Department	5	0.0347%
Claxton Police Department	16	0.1111%
Clay County Sheriff	9	0.0625%
Clayton County Judicial Circuit	13	0.0903%
Clayton County C. I.	6	0.0417%
Clayton County Police Dept	76	0.5279%
Clayton County School Police	14	0.0972%
Clayton County Sheriff's Office	21	0.1459%
Clayton County Solicitor General	2	0.0139%
Clayton Judicial Circuit	1	0.0069%
Clayton Police Department	7	0.0486%
Clayton State University Police	2	0.0139%
Cleveland Police Department	12	0.0834%
Coastal Georgia College	2	0.0139%
Coastal Pines Tech. College Police	2	0.0139%
Cobb County Arson Investigator	1	0.0069%
Cobb County B.O.E.	28	0.1945%
Cobb County Communications	64	0.4446%
Cobb County Park Police	1	0.0069%
Cobb County Police Department	339	2.3548%
Cobb County Sheriff's Office	211	1.4657%



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## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Cobb County Solicitors Office	1	0.0069%
Cobb Judicial Circuit	5	0.0347%
Cochran Police Department	1	0.0069%
Coffee County Sheriff	7	0.0486%
Cohutta Police Department	1	0.0069%
College Park Police Department	19	0.1320%
Colquitt County C.I.	5	0.0347%
Colquitt County Sheriff's Office	17	0.1181%
Colquitt Police Department	2	0.0139%
Columbia County Fire & Rescue 911	1	0.0069%
Columbia County Marshal's Dept	1	0.0069%
Columbia County BOE Police Department	6	0.0417%
Columbia County Sheriff	52	0.3612%
Columbia Judicial Circuit	2	0.0139%
Columbus Police Department	118	0.8197%
Columbus State University	6	0.0417%
Columbus Technical College	1	0.0069%
Commerce Police Department	7	0.0486%
Conasauga Judicial Circuit	1	0.0069%
Conyers Police Department	29	0.2014%
Cook County E-911 Center	1	0.0069%
Cook County Sheriff	3	0.0208%
Cordele Police Department	3	0.0208%
Cornelia Police Department	21	0.1459%
Covington Police Department	53	0.3682%
Covington-Newton County Communication	19	0.1320%
Coweta County C I	52	0.3612%
Coweta County District Attorney	2	0.0139%
Coweta County Sheriff's Office	114	0.7919%
Coweta County Solicitor General	1	0.0069%
Coweta County 911	11	0.0764%
Coweta County Probation	4	0.0278%
Coweta Judicial Circuit	2	0.0139%
Crawford County Sheriff's Department	1	0.0069%
Crisp County Sheriff's Office	37	0.2570%
Cumming Police Department	19	0.1320%
Cuthbert Police Department	2	0.0139%
Dacula Marshal's Office	2	0.0139%

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## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Dade County Sheriff	8	0.0556%
Dahlonega Police Department	3	0.0208%
Dallas Marshal's Office	1	0.0069%
Dallas Police Department	36	0.2501%
Dalton Police Department	76	0.5279%
Dalton State College DPS	3	0.0208%
Danielsville Police Department	1	0.0069%
Dawson County Sheriff	44	0.3056%
Decatur County Correct. Inst.	3	0.0208%
Decatur County Sheriff	24	0.1667%
Decatur Police Department	26	0.1806%
Decatur-Grady 911	1	0.0069%
Dekalb County Dist. Attorney	15	0.1042%
Dekalb County Marshals Office	10	0.0695%
Dekalb County Police Department	212	1.4726%
Dekalb County Sheriff's Office	26	0.1806%
Dekalb County Solicitor General	5	0.0347%
Dekalb County State Court Probation	6	0.0417%
Dekalb County Schools DPS	23	0.1598%
Demorest Police Department	7	0.0486%
Department of Community Supervision	391	2.7160%
Department of Corrections	256	1.7783%
Department of Juvenile Justice	22	0.1528%
Department of Natural Resources	173	1.2017%
Department of Transportation (DMVS)	20	0.1389%
Dillard Police Department	1	0.0069%
Dodge County Sheriff	5	0.0347%
Donalsonville Police	5	0.0347%
Dooley County Sheriff	15	0.1042%
Doraville Police Department	22	0.1528%
Dougherty County BOE Police Department	3	0.0208%
Dougherty County Judicial Circuit	5	0.0347%
Dougherty County Police Department	3	0.0208%
Dougherty County Sheriff's Office	37	0.2570%
Douglas County BOE	8	0.0556%
Douglas County D.A.'s Office	2	0.0139%
Douglas County Sheriff	97	0.6738%
Douglas Marshal's Office	1	0.0069%

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Douglas Police Department	13	0.0903%
Douglasville Police Department	47	0.3265%
Dublin Police Department	8	0.0556%
Duluth Police Department	47	0.3265%
Dunwoody Police Department	34	0.2362%
Early County Department Public Safety	3	0.0208%
East Ellijay Police Department	5	0.0347%
East Georgia College Police	2	0.0139%
East Point Police Department	31	0.2153%
Eastern Judicial Circuit	1	0.0069%
Eastman Police Department	8	0.0556%
Echols County Sheriff	2	0.0139%
Edison Police Department	2	0.0139%
Effingham County C I	1	0.0069%
Effingham County Prison	2	0.0139%
Effingham County Sheriff's Office	27	0.1876%
Elbert County BOE Police Department	4	0.0278%
Elbert County Sheriff's Office	7	0.0486%
Elberton Police Department	9	0.0625%
Ellaville Police Department	6	0.0417%
Ellijay Police Department	11	0.0764%
Emanuel County Sheriff	5	0.0347%
Emerson Police Department	6	0.0417%
Enotah Judicial Circuit	1	0.0069%
Eton Police Department	3	0.0208%
Euharlee Police Department	10	0.0695%
Evans County Sheriff	18	0.1250%
Fairburn Police Department	28	0.1945%
Fairmount Police Department	5	0.0347%
Fannin County Sheriff	21	0.1459%
Fayette County Solicitor's	1	0.0069%
Fayette County Marshal	3	0.0208%
Fayette County Sheriff	61	0.4237%
Fayetteville Police Department	34	0.2362%
Fitzgerald Police Department	13	0.0903%
Flowery Branch Police Department	15	0.1042%
Floyd County 911	16	0.1111%
Floyd County Correctional Institute	42	0.2917%

**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, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Floyd County District Attorney	1	0.0069%
Floyd County Police Department	57	0.3959%
Floyd County Public Works	5	0.0347%
Floyd County Sheriff's Office	53	0.3682%
Forest Park Police Department	9	0.0625%
Forsyth County 911 Center	31	0.2153%
Forsyth County DA's Office	5	0.0347%
Forsyth County Sheriff's Office	217	1.5074%
Forsyth Police Department	4	0.0278%
Fort Oglethorpe Police Department	13	0.0903%
Fort Valley Police Department	9	0.0625%
Fort Valley State University	2	0.0139%
Franklin County 911	2	0.0139%
Franklin County Sheriff's Office	16	0.1111%
Franklin Police Department	7	0.0486%
Franklin Springs Police	2	0.0139%
Fulton County Board of Education	23	0.1598%
Fulton County District Attorney	12	0.0834%
Fulton County Marshal Office	13	0.0903%
Fulton County Police Department	16	0.1111%
Fulton County Sheriff's Office	57	0.3959%
Fulton County Solicitors Office	8	0.0556%
Gainesville Code Enforcement	3	0.0208%
Gainesville Diversion Center	1	0.0069%
Gainesville Police Department	70	0.4862%
Garden City Police Department	31	0.2153%
Georgia Bureau of Investigation	224	1.5560%
GDC Off of Professional Standards-Inv	5	0.0347%
Georgia Agricultural Expo Authority	1	0.0069%
Georgia Atty General Office	1	0.0069%
Georgia College & State University	5	0.0347%
Georgia Composite Medical Board	4	0.0278%
Georgia Department of Revenue	34	0.2362%
Georgia Dept Of Agriculture	1	0.0069%
Georgia Department of Public Safety	587	4.0775%
Georgia Department of Driver Service	4	0.0278%
Georgia DOT Investigations Office	3	0.0208%
Georgia Drugs & Narcotics	1	0.0069%

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

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Georgia Emergency Managment Agency	1	0.0069%
Georgia Forestry Commission	2	0.0139%
Georgia Gwinnett College	7	0.0486%
Georgia Highlands College	1	0.0069%
Georgia Insurance Fraud Investigation Unit	13	0.0903%
Georgia Northwestern Tech Coll	5	0.0347%
Georgia Off of State Inspector General	1	0.0069%
Georgia Piedmont Tech College	2	0.0139%
Georgia Ports Authority	68	0.4724%
Georgia POST Council Police	15	0.1042%
Georgia POST Police Force	1	0.0069%
Georgia Public Safety Training Center	33	0.2292%
Georgia Regents University	1	0.0069%
Georgia Secretary of State	14	0.0972%
Georgia Southern University	7	0.0486%
Georgia Southwestern St. University	1	0.0069%
Georgia State Fire Marshal	2	0.0139%
Georgia State University	21	0.1459%
Georgia Tech Police	22	0.1528%
Gilmer County Sheriff's Office	81	0.5627%
Glascok County Sheriff's Office	4	0.0278%
Glennville Police Department	1	0.0069%
Glynn County Board Of Education	4	0.0278%
Glynn County Police Department	12	0.0834%
Glynn County Sheriff	18	0.1250%
Glynn-Brunswick 911 Center	2	0.0139%
Gordon County Sheriff	56	0.3890%
Gordon Police Department	5	0.0347%
Gordon State College	9	0.0625%
Grady Co Schools Police	1	0.0069%
Grady County Sheriff	1	0.0069%
Grantville Police Department	3	0.0208%
Gray Police Department	14	0.0972%
Greene County Sheriff	10	0.0695%
Greensboro Police Department	4	0.0278%
Greenville Police Department	1	0.0069%
Griffin Judicial Circuit	2	0.0139%
Griffin Police Department	28	0.1945%

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

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## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Grovetown Police Department	27	0.1876%
Gwinnett County Correct. Ins.	23	0.1598%
Gwinnett County D.A.'S Office	9	0.0625%
Gwinnett County Police Department	295	2.0492%
Gwinnett County Public School Police	79	0.5488%
Gwinnett County Sheriff's Office	120	0.8336%
Gwinnett County Solicitors Office	3	0.0208%
Gwinnett County Arson Investigator	1	0.0069%
Gwinnett Judicial Circuit	12	0.0834%
Gwinnett Technical College	4	0.0278%
Habersham Co Communications	8	0.0556%
Habersham County Sheriff	12	0.0834%
Hahira Police Department	1	0.0069%
Hall County C I	25	0.1737%
Hall County District Attorney	1	0.0069%
Hall County Enforcement Div.	1	0.0069%
Hall County Marshals	5	0.0347%
Hall County Probation Services	4	0.0278%
Hall County Public Works	3	0.0208%
Hall County Sheriff's Office	235	1.6324%
Hall County 911	2	0.0139%
Hamilton Police Department	1	0.0069%
Hampton Police Department	11	0.0764%
Hancock County Sheriff's Office	3	0.0208%
Hapeville Police Department	9	0.0625%
Haralson Co School Dist. Police	3	0.0208%
Haralson County Sheriff's Office	22	0.1528%
Harlem Police Department	2	0.0139%
Harris CountyC I	4	0.0278%
Harris County Sheriff	29	0.2014%
Hart County EMS	5	0.0347%
Hart County Sheriff	36	0.2501%
Hartwell Police Department	12	0.0834%
Hazlehurst Police Department	1	0.0069%
Heard County Sheriff's Office	9	0.0625%
Helen Police Department	1	0.0069%
Henry CountyDistrict Attorney	2	0.0139%
Henry County Communications	1	0.0069%

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## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Henry County Police Department	85	0.5904%
Henry County Sheriff's Office	40	0.2779%
Henry County Solicitor	2	0.0139%
Hephzibah Police Department	2	0.0139%
Hiawassee Police Department	2	0.0139%
Hinesville Police Department	28	0.1945%
Hiram Police Department	17	0.1181%
Hoboken Police Department	1	0.0069%
Hogansville Police Department	11	0.0764%
Holly Springs Police Department	25	0.1737%
Houston County Sheriff's Office	131	0.9100%
Houston Judicial Circuit	1	0.0069%
Irwin County Sheriff's Office	5	0.0347%
Jackson County C. I.	8	0.0556%
Jackson County Sheriff's Office	34	0.2362%
Jackson County 911	6	0.0417%
Jackson Police Department	12	0.0834%
Jasper County Sheriff	34	0.2362%
Jasper Police Department	16	0.1111%
Jeff Davis County Sheriff	6	0.0417%
Jefferson County CI	2	0.0139%
Jefferson County Sheriff's Office	8	0.0556%
Jefferson Police Department	6	0.0417%
Jeffersonville Police Dept	1	0.0069%
Jesup Police Department	32	0.2223%
Johns Creek Police Department	41	0.2848%
Johnson County Sheriff	1	0.0069%
Jones County Sheriff Office	37	0.2570%
Jonesboro Police Department	3	0.0208%
Kennesaw Police Department	34	0.2362%
Kennesaw State University	40	0.2779%
Kingsland Police Department	6	0.0417%
Kingston Police Department	4	0.0278%
Lafayette Police Department	12	0.0834%
Lagrange Police Department	77	0.5349%
Lake City Police Department	8	0.0556%
Lakeland Police Department	1	0.0069%
Lamar County Sheriff	12	0.0834%

**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, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Lanier Tech College P.D.	1	0.0069%
Lanier Technical College	3	0.0208%
Laurens County Sheriff	68	0.4724%
Lavonia Police Department	13	0.0903%
Lawrenceville Police	40	0.2779%
Lee County Marshals Office	1	0.0069%
Lee County Sheriff's Department	20	0.1389%
Leesburg Police Department	13	0.0903%
Liberty County Sheriff's Office	36	0.2501%
Lilburn Police Department	12	0.0834%
Lincoln County Sheriff	5	0.0347%
Lithonia Police Department	1	0.0069%
Locust Grove Police Department	11	0.0764%
Loganville Police Department	20	0.1389%
Long County Sheriff	29	0.2014%
Lookout Mountain Police	1	0.0069%
Louisville Police Department	4	0.0278%
Lovejoy Police Department	1	0.0069%
Lowndes County Sheriff	32	0.2223%
Ludowici Police Department	1	0.0069%
Lula Marshal's Office	1	0.0069%
Lumpkin County Sheriff	19	0.1320%
Lyons Police Department	7	0.0486%
Macon County Sheriff	1	0.0069%
Macon Judicial Circuit	1	0.0069%
Macon Police Department	28	0.1945%
Madison County Sheriff	15	0.1042%
Madison Police Department	5	0.0347%
Manchester Police Department	9	0.0625%
Marietta Police Department	68	0.4724%
Marion County Sheriff	2	0.0139%
Marta Police Department	74	0.5140%
Maysville Police Department	2	0.0139%
McCaysville Police Department	2	0.0139%
McDonough Police Department	16	0.1111%
McDuffie County Schools Police	1	0.0069%
McDuffie County Sheriff's Office	9	0.0625%
McIntosh County Sheriff	7	0.0486%



**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, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
McIntyre Police Department	1	0.0069%
McRae-Helena Police Department	12	0.0834%
Meriwether County Sheriff	9	0.0625%
Metter Police Department	5	0.0347%
Middle Ga State University	7	0.0486%
Midville Police Department	1	0.0069%
Milledgeville Police Department	5	0.0347%
Millen Police Department	9	0.0625%
Miller County Sheriff's Office	2	0.0139%
Milner Police Department	2	0.0139%
Milton Police Department	26	0.1806%
Mitchell County C I	4	0.0278%
Mitchell County Sheriff	8	0.0556%
Molena Police Department	2	0.0139%
Monroe County Sheriff	42	0.2917%
Monroe Police Department	57	0.3959%
Montezuma Police Department	6	0.0417%
Montgomery County Sheriff	2	0.0139%
Morgan County 911	2	0.0139%
Morgan County Sheriff	14	0.0972%
Morrow Police Department	20	0.1389%
Moultrie Police Department	3	0.0208%
Mount Vernon Police Department	2	0.0139%
Mount Zion Police Department	3	0.0208%
Mountain City Police Department	1	0.0069%
Mountain Judicial Circuit	1	0.0069%
Murray County Marshall's Office	1	0.0069%
Murray County Sheriff's Office	40	0.2779%
Muscogee County C I	5	0.0347%
Muscogee County Marshal's Office	2	0.0139%
Muscogee County Sherriff's Office	50	0.3473%
Nahunta Police Department	1	0.0069%
Nashville Marshal's Office	2	0.0139%
Nashville Police Department	5	0.0347%
Newnan Police Department	56	0.3890%
Newton County Sheriff Department	165	1.1462%
Newton County District Attorney	6	0.0417%
Newton Police Department	1	0.0069%

**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, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Nicholls Police Department	3	0.0208%
Norcross Police Department	21	0.1459%
North GA Technical College	1	0.0069%
Northeastern Jud. Circuit	3	0.0208%
Northern Judicial Circuit Probation	7	0.0486%
Oakwood Police Department	8	0.0556%
Ocilla Police Department	1	0.0069%
Ocmulgee Judicial Circuit	1	0.0069%
Oconee County Sheriff	70	0.4862%
Oconee Drug Task Frce	3	0.0208%
Oconee Judicial Circuit	1	0.0069%
Ogeechee Judicial Circuit	2	0.0139%
Oglethorpe County Sheriff	4	0.0278%
Omega Police Department	1	0.0069%
Oxford Police Department	2	0.0139%
Palmetto Police Department	16	0.1111%
Paulding County Marshall	8	0.0556%
Paulding County 911	25	0.1737%
Paulding County Sheriff	191	1.3268%
Paulding Judicial Circuit	3	0.0208%
Peach County Sheriff's Office	5	0.0347%
Peachtree City Police Department	36	0.2501%
Pelham Police Department	3	0.0208%
Pembroke Police Department	5	0.0347%
Pendergrass Police Department	7	0.0486%
Perry Police Department	23	0.1598%
Pickens County 911	3	0.0208%
Pickens County Sheriff Office	35	0.2431%
Pierce County Sheriff	5	0.0347%
Pike County Sheriff's Office	34	0.2362%
Pine Lake Police Dept	1	0.0069%
Pine Mountain Police Department	1	0.0069%
Plains Police Department	1	0.0069%
POAB Fund	10	0.0695%
Polk County 911	1	0.0069%
Polk County Police Department	15	0.1042%
Polk County Sheriff	13	0.0903%
Polk School Dist. Police	7	0.0486%

**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, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Pooler Police Department	58	0.4029%
Port Wentworth Police Department	19	0.1320%
Portal Police Department	2	0.0139%
Porterdale Police Department	1	0.0069%
Powder Springs Police Dept	17	0.1181%
Prosecuting Attny Council	4	0.0278%
Pulaski County Sheriff	3	0.0208%
Putnam County Sheriff	10	0.0695%
Quitman County Sheriff	2	0.0139%
Quitman Police Department	7	0.0486%
Rabun County Marshal Office	1	0.0069%
Rabun County Sheriff	10	0.0695%
Randolph County School Police	1	0.0069%
Randolph County Sheriff's Office	2	0.0139%
Reidsville Police Department	1	0.0069%
Remerton Police Department	1	0.0069%
Reynolds Police Department	3	0.0208%
Richland Police Department	2	0.0139%
Richmond County BOE Police	7	0.0486%
Richmond County C.I.	3	0.0208%
Richmond County Marshall Off.	15	0.1042%
Richmond County Sheriff's Office	84	0.5835%
Richmond County Solicitor	2	0.0139%
Richmond Hill Police Department	37	0.2570%
Rincon Police Department	6	0.0417%
Ringgold Police Department	5	0.0347%
Riverdale Police Department	15	0.1042%
Rochelle Police Department	2	0.0139%
Rockdale County D.A.'s Office	3	0.0208%
Rockdale County Sheriff's Office	46	0.3195%
Rockmart Police Department	3	0.0208%
Rome Police Department	75	0.5210%
Rome Public Works	2	0.0139%
Roosevelt Warm Springs Institute	2	0.0139%
Rossville Police Department	5	0.0347%
Roswell Police Department	53	0.3682%
Royston Police Department	5	0.0347%
Sandersville Police Department	11	0.0764%

**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, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Sandy Springs Police	68	0.4724%
Sardis Police Department	1	0.0069%
Savannah Airport Commission	13	0.0903%
Savannah Police Department	355	2.4660%
Savannah State University DPS	4	0.0278%
Savannah Technical College	3	0.0208%
Savannah-Chatham Co BOE Police	11	0.0764%
Screven County Sheriff's Office	4	0.0278%
Screven Police Department	1	0.0069%
Seminole County Sheriff	12	0.0834%
Senoia Police Department	17	0.1181%
Shiloh Police Department	1	0.0069%
Sky Valley Police Department	1	0.0069%
Smyrna Police Department	63	0.4376%
Snellville Police Department	38	0.2640%
Social Circle Police Department	5	0.0347%
South Fulton Police Department	21	0.1459%
South Georgia State College Police	4	0.0278%
Southern Crescent Technical	5	0.0347%
Southern Judicial Circuit	1	0.0069%
Southern Regional Technical College	1	0.0069%
Southern Regional Tech Police	1	0.0069%
Southwestern Jud. Circuit	2	0.0139%
Spalding County CI	23	0.1598%
Spalding County Parks & Rec	5	0.0347%
Spalding County Sheriff's Office	122	0.8475%
Sparta Police Department	1	0.0069%
Springfield Police Department	3	0.0208%
St Marys Police Department	19	0.1320%
Stapleton Police Department	2	0.0139%
State Board of Pardons & Paroles	26	0.1806%
State Board of Workers Compensation	1	0.0069%
Statesboro Police Department	37	0.2570%
Statham Police Department	8	0.0556%
Stephens County Sheriff	7	0.0486%
Stewart County Sheriff	1	0.0069%
Stockbridge Police Department	22	0.1528%
Stone Mountain Park	6	0.0417%

**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, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Stone Mountain Police Dept	4	0.0278%
Stone Mountain Judicial Circuit	1	0.0069%
Sugar Hill Marshal's Office	5	0.0347%
Summerville Police Department	6	0.0417%
Sumter County C I	1	0.0069%
Sumter County Sheriff	8	0.0556%
Suwanee Police Department	35	0.2431%
Swainsboro Police Department	5	0.0347%
Sycamore Police Department	4	0.0278%
Sylvania Police Department	2	0.0139%
Sylvester Police Department	2	0.0139%
Talbot County Sheriff	3	0.0208%
Talbotton Police Department	1	0.0069%
Taliaferro County Sheriff	16	0.1111%
Tallapoosa Police Department	1	0.0069%
Tallulah Falls Police Dept	1	0.0069%
Tattnall County Sheriff's Office	19	0.1320%
Taylor County School District	1	0.0069%
Taylor County Sheriff's Office	5	0.0347%
Tech. Coll. Sys. of GA DPS	1	0.0069%
Telfair County Sheriff	2	0.0139%
Temple Police Department	2	0.0139%
Terrell County Sheriff	1	0.0069%
Thomas County Sheriff's Office	18	0.1250%
Thomaston Police Department	5	0.0347%
Thomasville Police Department	46	0.3195%
Thomson Police Department	5	0.0347%
Thunderbolt Police Department	7	0.0486%
Tift County Sheriff's Office	10	0.0695%
Tift County 911	1	0.0069%
Tifton Judicial Circuit	4	0.0278%
Tifton Police Department	44	0.3056%
Toccoa Police Department	14	0.0972%
Toombs County Sheriff	10	0.0695%
Towns County 911	2	0.0139%
Towns County Sheriff	5	0.0347%
Trenton Police Department	1	0.0069%
Treutlen County Sheriff	2	0.0139%

**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, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Trion Police Department	1	0.0069%
Troup County Marshal's Office	1	0.0069%
Troup County Sheriff	23	0.1598%
Tunnel Hill Police Department	1	0.0069%
Turner County Sheriff	5	0.0347%
Twiggs County Sheriff	37	0.2570%
Tybee Island Police Department	26	0.1806%
Tyrone Police Department	4	0.0278%
UGA Police Department	23	0.1598%
Union City Police Department	8	0.0556%
Union County E911	3	0.0208%
Union County Schools Police	6	0.0417%
Union County Sheriff	59	0.4098%
Univ North Ga Gainesville	5	0.0347%
University of North Georgia	11	0.0764%
University Of West Georgia	13	0.0903%
Upson County Sheriff's Office	22	0.1528%
Valdosta Police Department	42	0.2917%
Valdosta State University	7	0.0486%
Varnell Police Department	2	0.0139%
Vidalia Police Department	5	0.0347%
Vienna Police Department	1	0.0069%
Villa Rica Police Department	15	0.1042%
Walker County Sheriff	16	0.1111%
Walton County Juvenile Court	2	0.0139%
Walton County Sheriff's Office	141	0.9794%
Ware County Police Department	1	0.0069%
Ware County Schools Police	5	0.0347%
Ware County Sheriff	5	0.0347%
Warm Springs Police Department	1	0.0069%
Warner Robins Police Department	52	0.3612%
Warren County Sheriff	2	0.0139%
Warwick Police Department	3	0.0208%
Washington County BOE Police	1	0.0069%
Washington County Sheriff	27	0.1876%
Watkinsville Police Department	4	0.0278%
Waverly Hall Police Department	3	0.0208%
Waycross Judicial Circuit	2	0.0139%

**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, 2024

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
Waycross Police Department	22	0.1528%
Wayne County Sheriff's Office	29	0.2014%
Waynesboro Police Department	14	0.0972%
Webster County Sheriff	2	0.0139%
West Ga Technical College	4	0.0278%
West Point Police Department	1	0.0069%
Western Judicial Circuit	2	0.0139%
Whigham Police Department	2	0.0139%
White County 911	12	0.0834%
White County Sheriff	61	0.4237%
Whitesburg Police Department	1	0.0069%
Whitfield County D.A. Office	2	0.0139%
Whitfield County Sheriff's Office	54	0.3751%
Whitfield County EMA 911	2	0.0139%
Wilcox County Sheriff	1	0.0069%
Wilkes County Sheriff	8	0.0556%
Wilkinson County Sheriff	5	0.0347%
Winder Police Department	20	0.1389%
Winterville Police Department	1	0.0069%
Wiregrass E-911	1	0.0069%
Wiregrass GA Tech. College Police	1	0.0069%
Woodstock Police Department	17	0.1181%
World Congress Center Police	6	0.0417%
Worth County Sheriff	4	0.0278%
Wrens Police Department	1	0.0069%
Wrightsville Police Department	3	0.0208%
Zebulon Police Department	4	0.0278%
Totals	14,396	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, 2024

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
A.B.A.C. Police Department	\$ 33,878							\$ 6,217	
Academy for Classical Education Police	8,470							1,554	
Acworth Police Department	220,208							40,411	
Adairsville Police Department	110,104							20,205	
Adel Police Department	25,409							4,663	
Adrian Police Department	8,470							1,554	
Alamo Police Department	8,470							1,554	
Albany Police Department	177,860							32,639	
Albany State University	33,878							6,217	
Albany Tech College Police	8,470							1,554	
Alcovy Judicial Circuit	16,939							3,109	
Alma Police Department	50,817							9,326	
Alpharetta Department of Public Safety	601,335							110,353	
Alto Police Department	16,939							3,109	
Americus Police Department	67,756							12,434	
Appalachian Judicial Circuit	33,878							6,217	
Appling County Sheriff's Office	169,390							31,085	
Arcade Police Department	16,939							3,109	
Athens-Clarke County C.I.	59,287							10,880	
Athens-Clarke County Marshall	8,470							1,554	
Athens-Clarke County Police	948,585							174,077	
Athens-Clarke County Probation	67,756							12,434	
Atkinson County School Police	8,470							1,554	
Atkinson County Sheriff	8,470							1,554	
Atlanta Dept of Corrections	8,470							1,554	
Atlanta Judicial Circuit	25,409							4,663	
Atlanta Metro College	16,939							3,109	
Atlanta Police Department	4,980,077							913,904	
Atlanta Public Schools Police	271,025							49,736	
Atlanta Technical College	16,939							3,109	
Atlantic Judicial Circuit	8,470							1,554	
Auburn Police Department	33,878							6,217	
Augusta Judicial Circuit	25,409							4,663	
Augusta Technical College	16,939							3,109	
Augusta University Police	25,409							4,663	
Augusta-Richmond County Police	16,939							3,109	
Austell Police Department	110,104							20,205	
Avondale Estates Police Dept	93,165							17,097	
Bacon County Sheriff's Office	84,695							15,543	
Bainbridge Marshal's Office	16,939							3,109	
Bainbridge Police Department	76,226							13,988	
Baldwin County Sheriff's Office	186,329							34,194	
Baldwin Police Department	16,939							3,109	
Ball Ground Police Department	50,817							9,326	
Banks County Sheriff's Office	508,170							93,256	
Barnesville Police Department	33,878							6,217	
Barrow County Sheriff's Office	347,249							63,725	
Bartow County School System	33,878							6,217	
Bartow County Sheriff's Office	1,016,341							186,511	
Bartow Police Department	8,470							1,554	
Baxley Police Department	8,470							1,554	
Ben Hill County Sheriff's Office	59,287							10,880	
Berrien County Sheriff's Office	25,409							4,663	
Bibb Co Solicitor's Office	8,470							1,554	
Bibb County Bd. Of Education	16,939							3,109	



**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, 2024

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Bibb County Probation Office	8,470								1,554
Bibb County Sheriff's Office	1,211,140								222,259
Bibb County Magistrate Court	8,470								1,554
Blackshear Police Department	50,817								9,326
Blairsville Police Department	67,756								12,434
Blakely Police Dept	33,878								6,217
Bleckley County Sheriff's Office	84,695								15,543
Bloomington Police Department	118,573								21,760
Blue Ridge Judicial Circuit	67,756								12,434
Blue Ridge Police Department	76,226								13,988
Board Of Regents Campus Police	8,470								1,554
Bowdon Police Department	16,939								3,109
Brantley County Sheriff's Office	42,348								7,771
Brantley County School Police	25,409								4,663
Braselton Police Department	8,470								1,554
Bremen Police Department	16,939								3,109
Brookhaven Police Dept	474,292								87,039
Brooklet Police Department	8,470								1,554
Brooks County Sheriff's Office	16,939								3,109
Brunswick Judicial Circuit	8,470								1,554
Brunswick Police Department	50,817								9,326
Bryan County Sheriff's Office	118,573								21,760
Buford City Schools	50,817								9,326
Bulloch County B.O.E.	8,470								1,554
Bulloch County C. I.	59,287								10,880
Bulloch County Code Enforce.	8,470								1,554
Bulloch County Probation	8,470								1,554
Bulloch County Sheriff's Office	321,841								59,062
Bulloch County 911	25,409								4,663
Burke County Sheriff's Office	254,086								46,628
Butler Police Department	33,878								6,217
Butts County Sheriff	118,573								21,760
Byron Police Department	67,756								12,434
Cairo Police Department	110,104								20,205
Calhoun Police Department	313,371								57,508
Camden County Sheriff	626,743								115,015
Camilla Police Department	25,409								4,663
Candler County Sheriff	101,634								18,651
Canton Police Department	355,719								65,279
Carroll County 911	59,287								10,880
Carroll County C.I.	42,348								7,771
Carroll County Sheriff	965,524								177,186
Carrollton Police Department	516,640								94,810
Cartersville Police Department	406,536								74,605
Catoosa County Sheriff	101,634								18,651
Cecil Police Department	8,470								1,554
Cedartown Police Department	143,982								26,422
Centerville Police Department	8,470								1,554
Central Ga Tech College	25,409								4,663
Chamblee Police Department	626,743								115,015
Charlton County Sheriff	33,878								6,217
Chatham Co 911 Communications	67,756								12,434
Chatham County District Attorney	33,878								6,217
Chatham County Marine Patrol	16,939								3,109
Chatham County Police Department	381,127								69,942

**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, 2024

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Chatham County Sheriff's Office	830,012								152,318
Chatsworth Police Department	160,921								29,531
Chattahoochee County Schools Police	8,470								1,554
Chattahoochee County Sheriff	8,470								1,554
Chattahoochee Hills Police	33,878								6,217
Chattahoochee Tech College Police	50,817								9,326
Chattooga County Sheriff	186,329								34,194
Chauncey Police Dept	8,470								1,554
Cherokee County BOE Police Dept	101,634								18,651
Cherokee County Marshal Office	110,104								20,205
Cherokee County Probation Service	16,939								3,109
Cherokee County Sheriff's Office	1,007,872								184,957
Cherokee County Solicitor's	42,348								7,771
Cherokee Judicial Circuit	16,939								3,109
Chickamauga Police Department	16,939								3,109
City of White Police Department	8,470								1,554
Clarke County Sheriff	245,616								45,074
Clarksville Police Department	67,756								12,434
Clarkston Police Department	42,348								7,771
Claxton Police Department	135,512								24,868
Clay County Sheriff	76,226								13,988
Clayton County Judicial Circuit	110,104								20,205
Clayton County C. I.	50,817								9,326
Clayton County Police Dept	643,682								118,124
Clayton County School Police	118,573								21,760
Clayton County Sheriff's Office	177,860								32,639
Clayton County Solicitor General	16,939								3,109
Clayton Judicial Circuit	8,470								1,554
Clayton Police Department	59,287								10,880
Clayton State University Police	16,939								3,109
Cleveland Police Department	101,634								18,651
Coastal Georgia College	16,939								3,109
Coastal Pines Tech. College Police	16,939								3,109
Cobb County Arson Investigator	8,470								1,554
Cobb County B.O.E.	237,147								43,519
Cobb County Communications	542,048								99,473
Cobb County Park Police	8,470								1,554
Cobb County Police Department	2,871,166								526,894
Cobb County Sheriff's Office	1,787,068								327,949
Cobb County Solicitors Office	8,470								1,554
Cobb Judicial Circuit	42,348								7,771
Cochran Police Department	8,470								1,554
Coffee County Sheriff	59,287								10,880
Cohutta Police Department	8,470								1,554
College Park Police Department	160,921								29,531
Colquitt County C.I.	42,348								7,771
Colquitt County Sheriff's Office	143,982								26,422
Colquitt Police Department	16,939								3,109
Columbia County Fire & Rescue 911	8,470								1,554
Columbia County Marshal's Dept	8,470								1,554
Columbia County BOE Police Department	50,817								9,326
Columbia County Sheriff	440,414								80,822
Columbia Judicial Circuit	16,939								3,109
Columbus Police Department	999,402								183,403
Columbus State University	50,817								9,326
Columbus Technical College	8,470								1,554
Commerce Police Department	59,287								10,880

**PEACE OFFICERS' ANNUITY AND BENEFIT FUND OF GEORGIA**  
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Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Conasauga Judicial Circuit	8,470								1,554
Conyers Police Department	245,616								45,074
Cook County E-911 Center	8,470								1,554
Cook County Sheriff	25,409								4,663
Cordele Police Department	25,409								4,663
Cornelia Police Department	177,860								32,639
Covington Police Department	448,884								82,376
Covington-Newton County Communication	160,921								29,531
Coweta County C I	440,414								80,822
Coweta County District Attorney	16,939								3,109
Coweta County Sheriff's Office	965,524								177,186
Coweta County Solicitor General	8,470								1,554
Coweta County 911	93,165								17,097
Coweta County Probation	33,878								6,217
Coweta Judicial Circuit	16,939								3,109
Crawford County Sheriff's Department	8,470								1,554
Crisp County Sheriff's Office	313,371								57,508
Cumming Police Department	160,921								29,531
Cuthbert Police Department	16,939								3,109
Dacula Marshal's Office	16,939								3,109
Dade County Sheriff	67,756								12,434
Dahlonega Police Department	25,409								4,663
Dallas Marshal's Office	8,470								1,554
Dallas Police Department	304,902								55,953
Dalton Police Department	643,682								118,124
Dalton State College DPS	25,409								4,663
Danielsville Police Department	8,470								1,554
Dawson County Sheriff	372,658								68,387
Decatur County Correct. Inst.	25,409								4,663
Decatur County Sheriff	203,268								37,302
Decatur Police Department	220,208								40,411
Decatur-Grady 911	8,470								1,554
Dekalb County Dist. Attorney	127,043								23,314
Dekalb County Marshals Office	84,695								15,543
Dekalb County Police Department	1,795,537								329,503
Dekalb County Sheriff's Office	220,208								40,411
Dekalb County Solicitor General	42,348								7,771
Dekalb County State Court Probation	50,817								9,326
Dekalb County Schools DPS	194,799								35,748
Demorest Police Department	59,287								10,880
Department of Community Supervision	3,311,581								607,715
Department of Corrections	2,168,196								397,891
Department of Juvenile Justice	186,329								34,194
Department of Natural Resources	1,465,226								268,887
Department of Transportation (DMVS)	169,390								31,085
Dillard Police Department	8,470								1,554
Dodge County Sheriff	42,348								7,771
Donalsonville Police	42,348								7,771
Dooley County Sheriff	127,043								23,314
Doraville Police Department	186,329								34,194
Dougherty County BOE Police Department	25,409								4,663
Dougherty County Judicial Circuit	42,348								7,771
Dougherty County Police Department	25,409								4,663
Dougherty County Sheriff's Office	313,371								57,508
Douglas County BOE	67,756								12,434
Douglas County D.A.'s Office	16,939								3,109
Douglas County Sheriff	821,542								150,763

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Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			
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State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Douglas Marshal's Office	8,470								1,554
Douglas Police Department	110,104								20,205
Douglasville Police Department	398,066								73,050
Dublin Police Department	67,756								12,434
Duluth Police Department	398,066								73,050
Dunwoody Police Department	287,963								52,845
Early County Department Public Safety	25,409								4,663
East Ellijay Police Department	42,348								7,771
East Georgia College Police	16,939								3,109
East Point Police Department	262,555								48,182
Eastern Judicial Circuit	8,470								1,554
Eastman Police Department	67,756								12,434
Echols County Sheriff	16,939								3,109
Edison Police Department	16,939								3,109
Effingham County C I	8,470								1,554
Effingham County Prison	16,939								3,109
Effingham County Sheriff's Office	228,677								41,965
Elbert County BOE Police Department	33,878								6,217
Elbert County Sheriff's Office	59,287								10,880
Elberton Police Department	76,226								13,988
Ellaville Police Department	50,817								9,326
Ellijay Police Department	93,165								17,097
Emanuel County Sheriff	42,348								7,771
Emerson Police Department	50,817								9,326
Enotah Judicial Circuit	8,470								1,554
Eton Police Department	25,409								4,663
Euharlee Police Department	84,695								15,543
Evans County Sheriff	152,451								27,977
Fairburn Police Department	237,147								43,519
Fairmount Police Department	42,348								7,771
Fannin County Sheriff	177,860								32,639
Fayette County Solicitor's	8,470								1,554
Fayette County Marshal	25,409								4,663
Fayette County Sheriff	516,640								94,810
Fayetteville Police Department	287,963								52,845
Fitzgerald Police Department	110,104								20,205
Flowery Branch Police Department	127,043								23,314
Floyd County 911	135,512								24,868
Floyd County Correctional Institute	355,719								65,279
Floyd County District Attorney	8,470								1,554
Floyd County Police Department	482,762								88,593
Floyd County Public Works	42,348								7,771
Floyd County Sheriff's Office	448,884								82,376
Forest Park Police Department	76,226								13,988
Forsyth County 911 Center	262,555								48,182
Forsyth County DA's Office	42,348								7,771
Forsyth County Sheriff's Office	1,837,885								337,275
Forsyth Police Department	33,878								6,217
Fort Oglethorpe Police Department	110,104								20,205
Fort Valley Police Department	76,226								13,988
Fort Valley State University	16,939								3,109
Franklin County 911	16,939								3,109
Franklin County Sheriff's Office	135,512								24,868
Franklin Police Department	59,287								10,880
Franklin Springs Police	16,939								3,109
Fulton County Board of Education	194,799								35,748
Fulton County District Attorney	101,634								18,651

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State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Fulton County Marshal Office	110,104								20,205
Fulton County Police Department	135,512								24,868
Fulton County Sheriff's Office	482,762								88,593
Fulton County Solicitors Office	67,756								12,434
Gainesville Code Enforcement	25,409								4,663
Gainesville Diversion Center	8,470								1,554
Gainesville Police Department	592,865								108,798
Garden City Police Department	262,555								48,182
Georgia Bureau of Investigation	1,897,171								348,154
GDC Off of Professional Standards-Inv	42,348								7,771
Georgia Agricultural Expo Authority	8,470								1,554
Georgia Atty General Office	8,470								1,554
Georgia College & State University	42,348								7,771
Georgia Composite Medical Board	33,878								6,217
Georgia Department of Revenue	287,963								52,845
Georgia Dept Of Agriculture	8,470								1,554
Georgia Department of Public Safety	4,971,607								912,350
Georgia Departmentof Driver Service	33,878								6,217
Georgia DOT Investigations Office	25,409								4,663
Georgia Drugs & Narcotics	8,470								1,554
Georgia Emergency Managment Agency	8,470								1,554
Georgia Forestry Commission	16,939								3,109
Georgia Gwinnett College	59,287								10,880
Georgia Highlands College	8,470								1,554
Georgia Insurance Fraud Investigation Unit	110,104								20,205
Georgia Northwestern Tech Coll	42,348								7,771
Georgia Off of State Inspector General	8,470								1,554
Georgia Piedmont Tech College	16,939								3,109
Georgia Ports Authority	575,926								105,690
Georgia POST Council Police	127,043								23,314
Georgia POST Police Force	8,470								1,554
Georgia Public Safety Training Center	279,494								51,291
Georgia Regents University	8,470								1,554
Georgia Secretary of State	118,573								21,760
Georgia Southern University	59,287								10,880
Georgia Southwestern St. University	8,470								1,554
Georgia State Fire Marshal	16,939								3,109
Georgia State University	177,860								32,639
Georgia Tech Police	186,329								34,194
Gilmer County Sheriff's Office	686,030								125,895
Glascok County Sheriff's Office	33,878								6,217
Glennville Police Department	8,470								1,554
Glynn County Board Of Education	33,878								6,217
Glynn County Police Department	101,634								18,651
Glynn County Sheriff	152,451								27,977
Glynn-Brunswick 911 Center	16,939								3,109
Gordon County Sheriff	474,292								87,039
Gordon Police Department	42,348								7,771
Gordon State College	76,226								13,988
Grady Co Schools Police	8,470								1,554
Grady County Sheriff	8,470								1,554
Grantville Police Department	25,409								4,663
Gray Police Department	118,573								21,760
Greene County Sheriff	84,695								15,543
Greensboro Police Department	33,878								6,217
Greenville Police Department	8,470								1,554
Griffin Judicial Circuit	16,939								3,109

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State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Griffin Police Department	237,147								43,519
Grovetown Police Department	228,677								41,965
Gwinnett County Correct. Ins.	194,799								35,748
Gwinnett County D.A.'S Office	76,226								13,988
Gwinnett County Police Department	2,498,507								458,507
Gwinnett County Public School Police	669,091								122,787
Gwinnett County Sheriff's Office	1,016,341								186,511
Gwinnett County Solicitors Office	25,409								4,663
Gwinnett County Arson Investigator	8,470								1,554
Gwinnett Judicial Circuit	101,634								18,651
Gwinnett Technical College	33,878								6,217
Habersham Co Communications	67,756								12,434
Habersham County Sheriff	101,634								18,651
Hahira Police Department	8,470								1,554
Hall County C I	211,738								38,857
Hall County District Attorney	8,470								1,554
Hall County Enforcement Div.	8,470								1,554
Hall County Marshals	42,348								7,771
Hall County Probation Services	33,878								6,217
Hall County Public Works	25,409								4,663
Hall County Sheriff's Office	1,990,336								365,251
Hall County 911	16,939								3,109
Hamilton Police Department	8,470								1,554
Hampton Police Department	93,165								17,097
Hancock County Sheriff's Office	25,409								4,663
Hapeville Police Department	76,226								13,988
Haralson Co School Dist. Police	25,409								4,663
Haralson County Sheriff's Office	186,329								34,194
Harlem Police Department	16,939								3,109
Harris CountyC I	33,878								6,217
Harris County Sheriff	245,616								45,074
Hart County EMS	42,348								7,771
Hart County Sheriff	304,902								55,953
Hartwell Police Department	101,634								18,651
Hazlehurst Police Department	8,470								1,554
Heard County Sheriff's Office	76,226								13,988
Helen Police Department	8,470								1,554
Henry CountyDistrict Attorney	16,939								3,109
Henry County Communications	8,470								1,554
Henry County Police Department	719,908								132,112
Henry County Sheriff's Office	338,780								62,170
Henry County Solicitor	16,939								3,109
Hephzibah Police Department	16,939								3,109
Hiawasse Police Department	16,939								3,109
Hinesville Police Department	237,147								43,519
Hiram Police Department	143,982								26,422
Hoboken Police Department	8,470								1,554
Hogansville Police Department	93,165								17,097
Holly Springs Police Department	211,738								38,857
Houston County Sheriff's Office	1,109,506								203,608
Houston Judicial Circuit	8,470								1,554
Irwin County Sheriff's Office	42,348								7,771
Jackson County C. I.	67,756								12,434
Jackson County Sheriff's Office	287,963								52,845
Jackson County 911	50,817								9,326
Jackson Police Department	101,634								18,651
Jasper County Sheriff	287,963								52,845

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State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Jasper Police Department	135,512								24,868
Jeff Davis County Sheriff	50,817								9,326
Jefferson County CI	16,939								3,109
Jefferson County Sheriff's Office	67,756								12,434
Jefferson Police Department	50,817								9,326
Jeffersonville Police Dept	8,470								1,554
Jesup Police Department	271,025								49,736
Johns Creek Police Department	347,249								63,725
Johnson County Sheriff	8,470								1,554
Jones County Sheriff Office	313,371								57,508
Jonesboro Police Department	25,409								4,663
Kennesaw Police Department	287,963								52,845
Kennesaw State University	338,780								62,170
Kingsland Police Department	50,817								9,326
Kingston Police Department	33,878								6,217
Lafayette Police Department	101,634								18,651
Lagrange Police Department	652,152								119,678
Lake City Police Department	67,756								12,434
Lakeland Police Department	8,470								1,554
Lamar County Sheriff	101,634								18,651
Lanier Tech College P.D.	8,470								1,554
Lanier Technical College	25,409								4,663
Laurens County Sheriff	575,926								105,690
Lavonia Police Department	110,104								20,205
Lawrenceville Police	338,780								62,170
Lee County Marshals Office	8,470								1,554
Lee County Sheriff's Department	169,390								31,085
Leesburg Police Department	110,104								20,205
Liberty County Sheriff's Office	304,902								55,953
Lilburn Police Department	101,634								18,651
Lincoln County Sheriff	42,348								7,771
Lithonia Police Department	8,470								1,554
Locust Grove Police Department	93,165								17,097
Loganville Police Department	169,390								31,085
Long County Sheriff	245,616								45,074
Lookout Mountain Police	8,470								1,554
Louisville Police Department	33,878								6,217
Lovejoy Police Department	8,470								1,554
Lowndes County Sheriff	271,025								49,736
Ludowici Police Department	8,470								1,554
Lula Marshal's Office	8,470								1,554
Lumpkin County Sheriff	160,921								29,531
Lyons Police Department	59,287								10,880
Macon County Sheriff	8,470								1,554
Macon Judicial Circuit	8,470								1,554
Macon Police Department	237,147								43,519
Madison County Sheriff	127,043								23,314
Madison Police Department	42,348								7,771
Manchester Police Department	76,226								13,988
Marietta Police Department	575,926								105,690
Marion County Sheriff	16,939								3,109
Marta Police Department	626,743								115,015
Maysville Police Department	16,939								3,109
McCaysville Police Department	16,939								3,109
McDonough Police Department	135,512								24,868
McDuffie County Schools Police	8,470								1,554
McDuffie County Sheriff's Office	76,226								13,988

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State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
McIntosh County Sheriff	59,287								10,880
McIntyre Police Department	8,470								1,554
McRae-Helena Police Department	101,634								18,651
Meriwether County Sheriff	76,226								13,988
Metter Police Department	42,348								7,771
Middle Ga State University	59,287								10,880
Midville Police Department	8,470								1,554
Milledgeville Police Department	42,348								7,771
Millen Police Department	76,226								13,988
Miller County Sheriff's Office	16,939								3,109
Milner Police Department	16,939								3,109
Milton Police Department	220,208								40,411
Mitchell County C I	33,878								6,217
Mitchell County Sheriff	67,756								12,434
Molena Police Department	16,939								3,109
Monroe County Sheriff	355,719								65,279
Monroe Police Department	482,762								88,593
Montezuma Police Department	50,817								9,326
Montgomery County Sheriff	16,939								3,109
Morgan County 911	16,939								3,109
Morgan County Sheriff	118,573								21,760
Morrow Police Department	169,390								31,085
Moultrie Police Department	25,409								4,663
Mount Vernon Police Department	16,939								3,109
Mount Zion Police Department	25,409								4,663
Mountain City Police Department	8,470								1,554
Mountain Judicial Circuit	8,470								1,554
Murray County Marshall's Office	8,470								1,554
Murray County Sheriff's Office	338,780								62,170
Muscogee County C I	42,348								7,771
Muscogee County Marshal's Office	16,939								3,109
Muscogee County Sherriff's Office	423,475								77,713
Nahunta Police Department	8,470								1,554
Nashville Marshal's Office	16,939								3,109
Nashville Police Department	42,348								7,771
Newnan Police Department	474,292								87,039
Newton County Sheriff Department	1,397,470								256,453
Newton County District Attorney	50,817								9,326
Newton Police Department	8,470								1,554
Nicholls Police Department	25,409								4,663
Norcross Police Department	177,860								32,639
North GA Technical College	8,470								1,554
Northeastern Jud. Circuit	25,409								4,663
Northern Judicial Circuit Probation	59,287								10,880
Oakwood Police Department	67,756								12,434
Ocilla Police Department	8,470								1,554
Ocmulgee Judicial Circuit	8,470								1,554
Oconee County Sheriff	592,865								108,798
Oconee Drug Task Frce	25,409								4,663
Oconee Judicial Circuit	8,470								1,554
Ogeechee Judicial Circuit	16,939								3,109
Oglethorpe County Sheriff	33,878								6,217
Omega Police Department	8,470								1,554
Oxford Police Department	16,939								3,109
Palmetto Police Department	135,512								24,868
Paulding County Marshall	67,756								12,434
Paulding County 911	211,738								38,857



**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, 2024

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Paulding County Sheriff	1,617,677								296,864
Paulding Judicial Circuit	25,409								4,663
Peach County Sheriff's Office	42,348								7,771
Peachtree City Police Department	304,902								55,953
Pelham Police Department	25,409								4,663
Pembroke Police Department	42,348								7,771
Pendergrass Police Department	59,287								10,880
Perry Police Department	194,799								35,748
Pickens County 911	25,409								4,663
Pickens County Sheriff Office	296,432								54,399
Pierce County Sheriff	42,348								7,771
Pike County Sheriff's Office	287,963								52,845
Pine Lake Police Dept	8,470								1,554
Pine Mountain Police Department	8,470								1,554
Plains Police Department	8,470								1,554
POAB Fund	84,695								15,543
Polk County 911	8,470								1,554
Polk County Police Department	127,043								23,314
Polk County Sheriff	110,104								20,205
Polk School Dist. Police	59,287								10,880
Pooler Police Department	491,231								90,147
Port Wentworth Police Department	160,921								29,531
Portal Police Department	16,939								3,109
Porterdale Police Department	8,470								1,554
Powder Springs Police Dept	143,982								26,422
Prosecuting Attny Council	33,878								6,217
Pulaski County Sheriff	25,409								4,663
Putnam County Sheriff	84,695								15,543
Quitman County Sheriff	16,939								3,109
Quitman Police Department	59,287								10,880
Rabun County Marshal Office	8,470								1,554
Rabun County Sheriff	84,695								15,543
Randolph County School Police	8,470								1,554
Randolph County Sheriff's Office	16,939								3,109
Reidsville Police Department	8,470								1,554
Remerton Police Department	8,470								1,554
Reynolds Police Department	25,409								4,663
Richland Police Department	16,939								3,109
Richmond County BOE Police	59,287								10,880
Richmond County C.I.	25,409								4,663
Richmond County Marshall Off.	127,043								23,314
Richmond County Sheriff's Office	711,439								130,558
Richmond County Solicitor	16,939								3,109
Richmond Hill Police Department	313,371								57,508
Rincon Police Department	50,817								9,326
Ringgold Police Department	42,348								7,771
Riverdale Police Department	127,043								23,314
Rochelle Police Department	16,939								3,109
Rockdale County D.A.'s Office	25,409								4,663
Rockdale County Sheriff's Office	389,597								71,496
Rockmart Police Department	25,409								4,663
Rome Police Department	635,213								116,570
Rome Public Works	16,939								3,109
Roosevelt Warm Springs Institute	16,939								3,109
Rossville Police Department	42,348								7,771
Roswell Police Department	448,884								82,376
Royston Police Department	42,348								7,771

**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, 2024

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Sandersville Police Department	93,165								17,097
Sandy Springs Police	575,926								105,690
Sardis Police Department	8,470								1,554
Savannah Airport Commision	110,104								20,205
Savannah Police Department	3,006,678								551,762
Savannah State University DPS	33,878								6,217
Savannah Technical College	25,409								4,663
Savannah-Chatham Co BOE Police	93,165								17,097
Screven County Sheriff's Office	33,878								6,217
Screven Police Department	8,470								1,554
Seminole County Sheriff	101,634								18,651
Senoia Police Department	143,982								26,422
Shiloh Police Department	8,470								1,554
Sky Valley Police Department	8,470								1,554
Smyrna Police Department	533,579								97,918
Snellville Police Department	321,841								59,062
Social Circle Police Department	42,348								7,771
South Fulton Police Department	177,860								32,639
South Georgia State College Police	33,878								6,217
Southern Crescent Technical	42,348								7,771
Southern Judicial Circuit	8,470								1,554
Southern Regional Technical College	8,470								1,554
Southern Regional Tech Police	8,470								1,554
Southwestern Jud. Circuit	16,939								3,109
Spalding County CI	194,799								35,748
Spalding County Parks & Rec	42,348								7,771
Spalding County Sheriff's Office	1,033,280								189,620
Sparta Police Department	8,470								1,554
Springfield Police Department	25,409								4,663
St Marys Police Department	160,921								29,531
Stapleton Police Department	16,939								3,109
State Board of Pardons & Paroles	220,208								40,411
State Board of Workers Compensation	8,470								1,554
Statesboro Police Department	313,371								57,508
Statham Police Department	67,756								12,434
Stephens County Sheriff	59,287								10,880
Stewart County Sheriff	8,470								1,554
Stockbridge Police Department	186,329								34,194
Stone Mountain Park	50,817								9,326
Stone Mountain Police Dept	33,878								6,217
Stone Mountain Judicial Circuit	8,470								1,554
Sugar Hill Marshal's Office	42,348								7,771
Summerville Police Department	50,817								9,326
Sumter County C I	8,470								1,554
Sumter County Sheriff	67,756								12,434
Suwanee Police Department	296,432								54,399
Swainsboro Police Department	42,348								7,771
Sycamore Police Department	33,878								6,217
Sylvania Police Department	16,939								3,109
Sylvester Police Department	16,939								3,109
Talbot County Sheriff	25,409								4,663
Talbotton Police Department	8,470								1,554
Taliaferro County Sheriff	135,512								24,868
Tallapoosa Police Department	8,470								1,554
Tallulah Falls Police Dept	8,470								1,554
Tattnall County Sheriff's Office	160,921								29,531
Taylor County School District	8,470								1,554

**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, 2024

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Employer Pension Expense
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Taylor County Sheriff's Office	42,348								7,771
Tech. Coll. Sys. of GA DPS	8,470								1,554
Telfair County Sheriff	16,939								3,109
Temple Police Department	16,939								3,109
Terrell County Sheriff	8,470								1,554
Thomas County Sheriff's Office	152,451								27,977
Thomaston Police Department	42,348								7,771
Thomasville Police Department	389,597								71,496
Thomson Police Department	42,348								7,771
Thunderbolt Police Department	59,287								10,880
Tift County Sheriff's Office	84,695								15,543
Tift County 911	8,470								1,554
Tifton Judicial Circuit	33,878								6,217
Tifton Police Department	372,658								68,387
Toccoa Police Department	118,573								21,760
Toombs County Sheriff	84,695								15,543
Towns County 911	16,939								3,109
Towns County Sheriff	42,348								7,771
Trenton Police Department	8,470								1,554
Treutlen County Sheriff	16,939								3,109
Trion Police Department	8,470								1,554
Troup County Marshal's Office	8,470								1,554
Troup County Sheriff	194,799								35,748
Tunnel Hill Police Department	8,470								1,554
Turner County Sheriff	42,348								7,771
Twiggs County Sheriff	313,371								57,508
Tybee Island Police Department	220,208								40,411
Tyrone Police Department	33,878								6,217
UGA Police Department	194,799								35,748
Union City Police Department	67,756								12,434
Union County E911	25,409								4,663
Union County Schools Police	50,817								9,326
Union County Sheriff	499,701								91,701
Univ North Ga Gainesville	42,348								7,771
University of North Georgia	93,165								17,097
University Of West Georgia	110,104								20,205
Upson County Sheriff's Office	186,329								34,194
Valdosta Police Department	355,719								65,279
Valdosta State University	59,287								10,880
Varnell Police Department	16,939								3,109
Vidalia Police Department	42,348								7,771
Vienna Police Department	8,470								1,554
Villa Rica Police Department	127,043								23,314
Walker County Sheriff	135,512								24,868
Walton County Juvenile Court	16,939								3,109
Walton County Sheriff's Office	1,194,201								219,151
Ware County Police Department	8,470								1,554
Ware County Schools Police	42,348								7,771
Ware County Sheriff	42,348								7,771
Warm Springs Police Department	8,470								1,554
Warner Robins Police Department	440,414								80,822
Warren County Sheriff	16,939								3,109
Warwick Police Department	25,409								4,663
Washington County BOE Police	8,470								1,554
Washington County Sheriff	228,677								41,965
Watkinsville Police Department	33,878								6,217
Waverly Hall Police Department	25,409								4,663

**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, 2024

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes in Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity									
State's Proportionate Share Associated with:									
Waycross Judicial Circuit	16,939								3,109
Waycross Police Department	186,329								34,194
Wayne County Sheriff's Office	245,616								45,074
Waynesboro Police Department	118,573								21,760
Webster County Sheriff	16,939								3,109
West Ga Technical College	33,878								6,217
West Point Police Department	8,470								1,554
Western Judicial Circuit	16,939								3,109
Whigham Police Department	16,939								3,109
White County 911	101,634								18,651
White County Sheriff	516,640								94,810
Whitesburg Police Department	8,470								1,554
Whitfield County D.A. Office	16,939								3,109
Whitfield County Sheriff's Office	457,353								83,930
Whitfield County EMA 911	16,939								3,109
Wilcox County Sheriff	8,470								1,554
Wilkes County Sheriff	67,756								12,434
Wilkinson County Sheriff	42,348								7,771
Winder Police Department	169,390								31,085
Winterville Police Department	8,470								1,554
Wiregrass E-911	8,470								1,554
Wiregrass GA Tech. College Police	8,470								1,554
Woodstock Police Department	143,982								26,422
World Congress Center Police	50,817								9,326
Worth County Sheriff	33,878								6,217
Wrens Police Department	8,470								1,554
Wrightsville Police Department	25,409								4,663
Zebulon Police Department	33,878								6,217
<b>TOTAL STATE OF GEORGIA</b> (Nonemployer Contributing Entity)	<u>\$ 121,927,202</u>	<u>559,207</u>	<u>2,867,455</u>	<u>1,146,489</u>	<u>4,573,151</u>	<u>958,586</u>	<u>4,713,898</u>	<u>5,672,484</u>	<u>22,375,141</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>
<b>Total for All Entities</b>	<u>\$ 121,927,202</u>	<u>559,207</u>	<u>2,867,455</u>	<u>1,146,489</u>	<u>4,573,151</u>	<u>958,586</u>	<u>4,713,898</u>	<u>5,672,484</u>	<u>22,375,141</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, 2024

### 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, 2024 were as follows:

Total pension liability	\$ 1,107,647,457
Plan fiduciary net position	985,720,255
Net pension liability	<u>\$ 121,927,202</u>

Plan fiduciary net position as a percentage of total pension liability	88.99%
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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, 2024

### *Actuarial Assumptions*

The collective total pension liability was determined by an actuarial valuation as of June 30, 2023, with update procedures used to roll forward the total pension liability to June 30, 2024. 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 projected generationally using the MP-2021 mortality improvement scale, with the following adjustments by status:

Active Members:	Sex Distinct Headcount Weighted Public Safety Employee Table
Non-Disabled Retirees:	Sex Distinct Headcount Weighted Public Safety Below Median Income Healthy Retiree Table
Contingent Survivors:	Sex Distinct Amount Weighted Public Safety Below Median Income Contingent Survivor Table
Disabled Retirees:	Sex Distinct Headcount Weighted Public Safety Disabled Retiree Table

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, 2024

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%)
Employer's and nonemployers' net pension liability (asset)	\$ <u>253,889,590</u>	<u>121,927,202</u>	<u>11,900,086</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, 2024

### **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, 2023.



**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, 2024

**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, 2024:

Deferred outflows of resources	Year of deferral	Amortization period	Beginning of year balance as previously reported	Current Year		End of year balance
				Additions	Deductions	
Changes in assumptions	2022	4.7 years	\$ 888,151	-	328,944	559,207
Differences between expected and actual experience	2020	5.8 years	4,609,894	-	2,561,052	2,048,842
	2022	4.7 years	1,300,151	-	481,538	818,613
Difference between projected and actual investment earnings	2020	5 years	5,431,652	-	5,431,652	-
	2021	5 years	(67,291,255)	-	(33,645,627)	(33,645,628)
	2022	5 years	127,117,499	-	42,372,499	84,745,000
	2023	5 years	(29,675,561)	-	(7,418,890)	(22,256,671)
	2024	5 years	-	(34,620,265)	(6,924,053)	(27,696,212)
Net difference between projected and actual earnings (1)			35,582,335	(34,620,265)	(184,419)	1,146,489
Total deferred outflows of resources			\$ 42,380,531	(34,620,265)	3,187,115	4,573,151
<b>Deferred inflows of resources</b>						
Changes in assumptions	2020	5.8 years	\$ 976,870	-	542,704	434,166
	2021	5 years	1,048,839	-	524,419	524,420
Differences between expected and actual experience	2019	5.7 years	2,163,343	-	2,163,343	-
	2021	5 years	1,461,172	-	730,585	730,587
	2023	4.3 years	3,963,862	-	1,201,170	2,762,692
	2024	4 years	-	1,627,492	406,873	1,220,619
Total deferred inflows of resources			\$ 9,614,086	1,627,492	5,569,094	5,672,484

- (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, 2024

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

Year Ending June 30, 2025	\$	(6,053,964)
2026		26,988,853
2027		(15,110,169)
2028		<u>(6,924,053)</u>
Total	\$	<u>(1,099,333)</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 documented in Note 5, there were no changes in proportion for the current reporting period.

### **Note 7: Collective Pension Expense**

The components of collective pension expense for the year ended June 30, 2024, are shown in the following table:

Service cost	\$	17,545,842
Interest on the total pension liability and net cash flow		69,478,042
Projected earnings on plan investments		(58,859,050)
Current period effect of benefit changes		-
Member contributions		(5,089,307)
Administrative expenses		2,056,166
Other changes in Fiduciary Net Position		(374,573)
Recognition (amortization of deferred inflows and outflows of resources)		
Changes in assumptions		(738,179)
Differences between expected and actual experience		(1,459,381)
Differences between projected and actual investment earnings		<u>(184,419)</u>
Collective pension expense	\$	<u>22,375,141</u>