

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations and

Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2019

(With Independent Auditor's Report Thereon)



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156
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GREG S. GRIFFIN
STATE AUDITOR
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Independent Auditor's Report

Board of Trustees of the Georgia Firefighters' Pension Fund
Mr. C. Morgan Wurst, Executive Director

We have audited the accompanying schedule of employer and nonemployer allocations of the Georgia Firefighters' Pension Fund (the Fund), a component unit of the State of Georgia, as of and for the year ended June 30, 2019, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense excluding that attributable to employer-paid member contributions (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the Fund (collectively, the Schedules) as of and for the year ended June 30, 2019, and the related notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these Schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by

management, as well as evaluating the overall presentation of the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer.

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

Opinions

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources and total employer pension expense of the Fund as of and for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the financial statements of the Fund as of and for the year ended June 30, 2019, and our report thereon, dated June 15, 2020, expressed an unmodified opinion on those financial statements.

Restrictions on Use

Our report is intended solely for the information and use of Fund management, the Board of Trustees, 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", with a stylized flourish at the end.

Greg S. Griffin
State Auditor

June 15, 2020

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Abbeville Fire Department	7	0.051775%
Adel Fire Department	32	0.236686%
Adrian Volunteer Firefighter	2	0.014793%
Ailey Fire Department	4	0.029586%
Alamo Fire Department	3	0.022189%
Alapaha Fire Department	1	0.007396%
Albany Fire Department	115	0.850592%
Allentown Volunteer Fire Department	9	0.066568%
Alma - Bacon County Fire Department	11	0.081361%
Alpharetta Fire Department	81	0.599112%
Americus Fire Department	34	0.251479%
Antioch Volunteer Fire Department	17	0.125740%
Appling County Fire Department	39	0.288462%
Arcade Fire Department	6	0.044379%
Arnoldsville Volunteer Fire Department	4	0.029586%
Ashburn Fire Department	3	0.022189%
Athens - Clarke County Fire & Emergency	175	1.294379%
Atkinson County Volunteer Fire Department	15	0.110947%
Atlanta Fire Department	616	4.556213%
Augusta Fire Department	206	1.523669%
Austell Fire Department	17	0.125740%
Avera Fire Department	9	0.066568%
Bainbridge Fire Department	2	0.014793%
Baldwin County Fire Department	47	0.347633%
Baldwin Fire Department	8	0.059172%
Banks County Fire Department	24	0.177515%
Barnesville Fire Department	10	0.073964%
Barrow County Fire Department	48	0.355030%
Bartow County Fire Department	93	0.687870%
Bartow Volunteer Fire Department	16	0.118343%
Baxley Fire Department	19	0.140533%
Beaverdam Volunteer Fire Department	4	0.029586%
Ben Epps Field - Athens Clarke County	1	0.007396%
Ben Hill Volunteer Fire Department	7	0.051775%
Bent Tree Volunteer Fire Department	2	0.014793%
Bethany-Salem Fire Department	3	0.022189%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Big Canoe Fire Department	7	0.051775%
Blackshear Fire Department	11	0.081361%
Blakely Fire Department	4	0.029586%
Bleckley County Fire Department	12	0.088757%
Bloomington Fire Department	5	0.036982%
Bold Springs Fire Department	21	0.155325%
Bremen Fire Department	6	0.044379%
Broxton Fire Department	3	0.022189%
Brunswick Fire Department	17	0.125740%
Bryan County Fire Department	29	0.214497%
Buckeye Volunteer Fire Department	5	0.036982%
Bulloch County Fire Department	35	0.258876%
Burke County Fire Department	31	0.229290%
Bush Field Fire Department	5	0.036982%
Butler Fire Department	15	0.110947%
Butts County Fire Department	11	0.081361%
Byromville Fire Department	15	0.110947%
Byron Fire Department	15	0.110947%
Cairo Fire Department	30	0.221893%
Calhoun Fire Department	40	0.295858%
Calvary Volunteer Fire Department	5	0.036982%
Camden County Fire Rescue	82	0.606509%
Camilla Fire Department	7	0.051775%
Canon Volunteer Fire Department	14	0.103550%
Canoochee Fire Department	10	0.073964%
Canton Fire Department	2	0.014793%
Carlton Volunteer Fire Department	11	0.081361%
Carnesville Volunteer Fire Department	9	0.066568%
Carroll County Fire Rescue	64	0.473373%
Carrollton Fire Department	67	0.495562%
Cartersville Fire Department	73	0.539941%
Cataula Volunteer Fire Department	10	0.073964%
Catoosa County Fire Department	37	0.273669%
Cave Spring Fire Department	3	0.022189%
Cedartown Fire Department	21	0.155325%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Centerville Fire Department	14	0.103550%
Charlton County Fire Department	2	0.014793%
Chatham Emergency Services	125	0.924556%
Chatsworth Fire Department	12	0.088757%
Cherokee County Fire Department	394	2.914201%
Chester Volunteer Fire Department	2	0.014793%
City Of Chattahoochee Hills	5	0.036982%
City Of Milton Fire Department	53	0.392012%
Clarksville Fire Department	6	0.044379%
Claxton Fire Department	16	0.118343%
Clayton County Fire Department	276	2.041420%
Cloudland Volunteer Fire Department	6	0.044379%
Cobb County Fire Department	625	4.622781%
Cobbtown Fire Department	11	0.081361%
Cochran Fire Department	4	0.029586%
Coffee County Fire Department	29	0.214497%
Colbert Fire Department	3	0.022189%
College Park Fire Department	49	0.362426%
Collins Volunteer Fire Department	2	0.014793%
Collins Volunteer Fire Department (Madison County)	3	0.022189%
Colquitt - Miller Fire Department	18	0.133136%
Colquitt County Volunteer Fire Association	36	0.266272%
Columbia County Fire Rescue	163	1.205621%
Columbus Fire & Emergency Medical Services	346	2.559172%
Comer Volunteer Fire Department	10	0.073964%
Commerce Fire Department	21	0.155325%
Cordele Fire Department	20	0.147929%
Cornelia Fire Department	6	0.044379%
Covington Fire Department	49	0.362426%
Coweta County Fire Department	155	1.146450%
Crawford County Volunteer Fire Department # 8	15	0.110947%
Crisp County Fire Department	18	0.133136%
Crossroad Volunteer Fire Department	3	0.022189%
Cusseta - Chattahoochee County Volunteer Fire Department	13	0.096154%
Cuthbert Fire Department	3	0.022189%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Dalton Fire Department	90	0.665680%
Danielsville Fire Department	7	0.051775%
Darien Fire Rescue	1	0.007396%
Davisboro Fire Department	18	0.133136%
Dawson County Fire Department	31	0.229290%
Dawson Fire Department	5	0.036982%
Dearing Fire Department	2	0.014793%
Decatur County Fire Department	8	0.059172%
Decatur Fire Department	27	0.199704%
Deepstep Area Fire Department	4	0.029586%
Dekalb County Fire Department	513	3.794379%
Demorest Fire Department	9	0.066568%
Devils Pond Volunteer Fire Department	2	0.014793%
Donalsonville Fire Department	12	0.088757%
Dooly County Fire Department	15	0.110947%
Double Churches Fire Department	9	0.066568%
Douglas County Fire Department	122	0.902367%
Douglas Fire Department	37	0.273669%
Dublin Fire Department	21	0.155325%
Early County Fire Department	1	0.007396%
East Berrien Fire Department	12	0.088757%
East Point Fire Department	37	0.273669%
Eastman Fire Department	13	0.096154%
Eatonton Fire Department	14	0.103550%
Echols County Volunteer Fire Department	6	0.044379%
Effingham County Fire Department	56	0.414201%
Elbert County Fire Department	80	0.591716%
Elberton Fire Department	13	0.096154%
Ellaville (SchleyCounty)Fire Department	18	0.133136%
Ellerslie Fire Department	18	0.133136%
Ellijay Fire Department	2	0.014793%
Emanuel County Rural Fire Department	2	0.014793%
Enigma Volunteer Fire Department	5	0.036982%
Eton Fire Department	1	0.007396%
Evans County Fire & Rescue	25	0.184911%

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(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Fairburn Fire Department	23	0.170118%
Fairfield Plantation Fire Department	5	0.036982%
Fannin County Fire Department	33	0.244083%
Fayette County Fire Department	105	0.776627%
Fayetteville Fire Department	49	0.362426%
Fitzgerald Fire Department	14	0.103550%
Five Area Volunteer Fire Department	17	0.125740%
Five Points Fire District - Macon County	8	0.059172%
Flinthill Fire Department	3	0.022189%
Flovilla Fire Department	2	0.014793%
Forest Park Fire Department	46	0.340237%
Forsyth County Fire Department	140	1.035503%
Forsyth Fire Department	11	0.081361%
Fort Oglethorpe Fire Department	11	0.081361%
Fort Valley Fire Department	12	0.088757%
Franklin Springs Fire Department	11	0.081361%
Fulton County Fire Department	6	0.044379%
Gainesville Fire Department	102	0.754438%
Garden City Fire Department	15	0.110947%
Garfield Volunteer Fire Department	5	0.036982%
Georgia Firefighters Pension Fund Employee	9	0.066568%
Georgia Public Safety Training	7	0.051775%
Gibson Fire Department	11	0.081361%
Gilmer County Fire Department	24	0.177515%
Glade Volunteer Fire Department	6	0.044379%
Glennville Fire Department	3	0.022189%
Glynn County Fire Department	53	0.392012%
Gordon County Fire Department	43	0.318047%
Grady County Volunteer Fire Department	54	0.399408%
Gray Fire Department	13	0.096154%
Greensboro Fire Department	6	0.044379%
Greshamville Volunteer Fire Department	10	0.073964%
Gresston Volunteer Fire Department	2	0.014793%
Griffin Fire Department	53	0.392012%
Grovetown Fire Department	10	0.073964%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

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For the year ended June 30, 2019

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Gumlog Volunteer Fire Department	5	0.036982%
Gwinnett County Fire Department	725	5.362426%
Habersham County Fire Department	49	0.362426%
Hahira Fire Department	7	0.051775%
Hall County Fire Department	247	1.826923%
Hamilton Volunteer Fire Department	3	0.022189%
Hapeville Fire Department	30	0.221893%
Haralson County Fire Department	17	0.125740%
Harlem Fire Department	13	0.096154%
Harrisburg Volunteer Fire Department	12	0.088757%
Harrison Volunteer Fire Department	8	0.059172%
Hart County Fire Department	61	0.451183%
Hartwell Fire Department	32	0.236686%
Hazlehurst Fire Department	11	0.081361%
Heard County Fire Department	18	0.133136%
Helen Fire Department, City Of	1	0.007396%
Henry County Fire Department	236	1.745562%
Hephzibah Fire Department	12	0.088757%
Hinesville Fire Department	32	0.236686%
Hinton Volunteer Fire Department	2	0.014793%
Hoboken Volunteer Fire Department	5	0.036982%
Holland Volunteer Fire Department	3	0.022189%
Homer Volunteer Fire Department	5	0.036982%
Hortense Volunteer Fire Department	2	0.014793%
Houston County Fire Department	17	0.125740%
Hull Volunteer Fire Department	10	0.073964%
Ideal Fire Department	2	0.014793%
Ila Volunteer Fire Department	8	0.059172%
Iron City Volunteer Fire Department	2	0.014793%
Irwinton Fire Department	2	0.014793%
Isle Of Hope Fire Department	7	0.051775%
Jackson Fire Department	4	0.029586%
Jackson Trail Fire Department	6	0.044379%
Jasper County Emergency Services	11	0.081361%
Jasper Fire Department	11	0.081361%

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(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Jefferson County Fire Department	11	0.081361%
Jefferson Fire Department	16	0.118343%
Jekyll Island Fire Department	6	0.044379%
Jesup Fire Department	18	0.133136%
Johns Creek Fire Department	76	0.562130%
Jones County Fire Department	27	0.199704%
Kingsland Fire Department	7	0.051775%
Lafayette Fire Department	4	0.029586%
Lagrange Fire Department	60	0.443787%
Lakeland - Lanier County Fire Department	1	0.007396%
Lamar County Fire Department	12	0.088757%
Laurens County Fire Department	45	0.332840%
Lavonia Fire Department	27	0.199704%
Leesburg (Lee County) Fire Department	17	0.125740%
Leslie Volunteer Fire Department	1	0.007396%
Liberty County Fire Services	1	0.007396%
Liberty Volunteer Fire Department	3	0.022189%
Lincolnton Fire Department	12	0.088757%
Line Volunteer Fire Department	6	0.044379%
Loco Volunteer Fire Department	20	0.147929%
Loganville Fire Department	17	0.125740%
Louisville Fire Department	22	0.162722%
Lowndes County Fire Department	17	0.125740%
Ludowici - Long County Volunteer Fire Department	5	0.036982%
Lumpkin County Volunteer Fire Department	26	0.192308%
Lyerly Fire Department	3	0.022189%
Macon-Bibb Fire Department	329	2.433432%
Madison Fire Department	19	0.140533%
Manchester Fire Department	16	0.118343%
Marietta Fire Department	131	0.968935%
Martins Crossroads Volunteer Fire Department	14	0.103550%
Maxeys Volunteer Fire Department	4	0.029586%
Maysville Fire Department	6	0.044379%
McDonough Fire Department	29	0.214497%
McDuffie County Fire Service	10	0.073964%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
McIntyre Fire Department	5	0.036982%
McRae Fire Department	13	0.096154%
Meansville Fire Department	1	0.007396%
Menlo Fire Department	9	0.066568%
Meriwether County Fire Department	9	0.066568%
Metter Fire Department	13	0.096154%
Midway Volunteer Fire Department	11	0.081361%
Milan Fire Department	7	0.051775%
Milledgeville Fire Department	21	0.155325%
Millen Fire Department	24	0.177515%
Minton's Chapel Fire Department	1	0.007396%
Mitchell County Fire Rescue	2	0.014793%
Mitchell Volunteer Fire Department	2	0.014793%
Mitchell Volunteer Fire Department (Glascock County)	5	0.036982%
Monroe County Fire Department	22	0.162722%
Monroe Fire Department	28	0.207101%
Montezuma Fire Department	16	0.118343%
Moore's Chapel Volunteer Fire Department	3	0.022189%
Morgan County Fire Department	70	0.517751%
Morrow Fire Department	27	0.199704%
Moultrie Fire Department	33	0.244083%
Mount Vernon Fire Department	10	0.073964%
Murray County Fire Department	23	0.170118%
Nahunta Fire Department	12	0.088757%
Nashville Fire Department	20	0.147929%
Neese - Sanford Fire Department	1	0.007396%
New Lois Volunteer Fire Department	2	0.014793%
Newington Fire Department	1	0.007396%
Newnan Fire Department	50	0.369822%
Newton County Fire Department	66	0.488166%
Nicholls Volunteer Fire Department	1	0.007396%
Nicholson Area Fire Department	14	0.103550%
Norristown Rural Fire Department	1	0.007396%
North Jackson Fire Department	11	0.081361%
North Jenkins County Volunteer Fire Department	4	0.029586%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
O'Neal Fire Department	2	0.014793%
Ocilla Fire Department	1	0.007396%
Oconee County Volunteer Fire Department	75	0.554734%
Oconee Volunteer Fire Department	10	0.073964%
Odum Volunteer Fire Department	10	0.073964%
Oglethorpe Fire Department	3	0.022189%
Old Salem Volunteer Fire Department	6	0.044379%
Palmetto Fire Department	6	0.044379%
Paulding County Fire Department	149	1.102071%
Peach County Fire Department	25	0.184911%
Peachtree City Fire Department	62	0.458580%
Pembroke Fire Department	5	0.036982%
Perry Fire Department	22	0.162722%
Pickens County Fire Department	11	0.081361%
Pike County Emergency Services	3	0.022189%
Pine Mountain Fire Department	3	0.022189%
Pine Mountain Valley Fire Department	3	0.022189%
Pinehurst Fire Department	11	0.081361%
Plainview Fire Department	10	0.073964%
Poca Volunteer Fire Department	6	0.044379%
Polk County Volunteer Fire Department	9	0.066568%
Pooler Fire Department	55	0.406805%
Port Wentworth Fire Department	10	0.073964%
Poulan Fire Department	5	0.036982%
Pulaski County Fire Department	26	0.192308%
Putnam County Fire Department	30	0.221893%
Quitman County Volunteer Fire Department	23	0.170118%
Quitman Fire Department	1	0.007396%
Rabun County Fire Department	74	0.547337%
Raines Crossroads Volunteer Fire Department	3	0.022189%
Randolph County Ema Fire & Rescue	13	0.096154%
Rayle Fire Department	8	0.059172%
Red Hill Volunteer Fire Department	14	0.103550%
Red Oak Volunteer Fire Department	10	0.073964%
Reidsville Fire Department	15	0.110947%

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(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Reynolds Fire Department	4	0.029586%
Rhine Volunteer Fire Department	3	0.022189%
Richland Volunteer Fire Department	4	0.029586%
Richmond Hill Fire Department	17	0.125740%
Riddleville Volunteer Fire Department	10	0.073964%
Rincon Fire Department	6	0.044379%
Riverdale Fire Department	10	0.073964%
Rochelle Fire Department	4	0.029586%
Rock Hill Volunteer Fire Department	1	0.007396%
Rockdale County Fire Department	120	0.887574%
Rockmart Fire Department	17	0.125740%
Rome Fire Department	134	0.991124%
Rossville Fire Department	2	0.014793%
Roswell Fire Department	19	0.140533%
Royston Fire Department	14	0.103550%
Saint Marys Fire Department	7	0.051775%
Salem Volunteer Fire Department	2	0.014793%
Sandersville Fire Department	18	0.133136%
Sandy Springs Fire Department	87	0.643491%
Savannah Airport Fire Department	12	0.088757%
Savannah Fire Department	323	2.389053%
Scotland Volunteer Fire Department	1	0.007396%
Scott Volunteer Fire Department	5	0.036982%
Screven County Fire Department	36	0.266272%
Screven Volunteer Fire Department	1	0.007396%
Shellman Volunteer Fire Department	6	0.044379%
Shiloh Volunteer Fire Department	4	0.029586%
Shiloh Volunteer Fire Department (Harris County)	4	0.029586%
Siloam Fire Department	4	0.029586%
Sky Valley - Scaly Mountain Fire Department	21	0.155325%
Smyrna Fire Department	65	0.480769%
Social Circle Fire Department	6	0.044379%
Soperton Fire Department	7	0.051775%
South Dade Volunteer Fire Department	1	0.007396%
South Fulton Fire Department	79	0.584320%

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(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
South Jackson Volunteer Fire Department	5	0.036982%
South Jenkins District # 6 Volunteer Fire Department	12	0.088757%
South Jenkins Volunteer Fire Department	18	0.133136%
Spalding County Fire Department	59	0.436391%
Sparta Volunteer Fire Department	11	0.081361%
St Mary's Fire Department	1	0.007396%
Stapleton Fire Department	3	0.022189%
Statesboro Fire Department	22	0.162722%
Stephens County Fire Department	61	0.451183%
Stillmore Fire Department	2	0.014793%
Subligna Fire Department	7	0.051775%
Summertown Volunteer Fire Department	5	0.036982%
Summerville Fire Department	14	0.103550%
Sumter County Fire Department	25	0.184911%
Swainsboro Fire Department	10	0.073964%
Sylvania Fire Department	10	0.073964%
Sylvester Fire Department	5	0.036982%
Taliaferro County Fire And Rescue Department	2	0.014793%
Tarrytown Volunteer Fire Department	3	0.022189%
Tattnall County Fire Rescue	8	0.059172%
Teloga Fire Department	8	0.059172%
Tennille Fire Department	10	0.073964%
Thomas County Fire Rescue	72	0.532544%
Thomaston Fire Department	4	0.029586%
Thomasville Fire Rescue	39	0.288462%
Thomson Fire Department	4	0.029586%
Thunderbolt Fire Department	5	0.036982%
Tift County Fire Rescue	49	0.362426%
Tifton Fire Department	32	0.236686%
Tignall Fire Department	21	0.155325%
Toccoa Fire Department	21	0.155325%
Towns County Fire Department	32	0.236686%
Trenton Fire Department	2	0.014793%
Treutlen County Fire Department	3	0.022189%
Trion Fire Department	10	0.073964%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Troup County Fire Department	26	0.192308%
Turner County Fire and Rescue	13	0.096154%
Twiggs County Fire Rescue	1	0.007396%
Twin City Fire Department	8	0.059172%
Tybee Island Fire Department	12	0.088757%
Union City Fire Department	22	0.162722%
Union County Fire Department	22	0.162722%
Union Point Fire Department	2	0.014793%
Valdosta Fire Department	74	0.547337%
Vesta Volunteer Fire Department	2	0.014793%
Vidalia Fire Department	5	0.036982%
Vienna Fire Department	21	0.155325%
Wadley Fire Department	8	0.059172%
Walker Church Volunteer Fire Department	2	0.014793%
Walker County Fire Department	23	0.170118%
Walthourville Volunteer Fire Department	1	0.007396%
Walton County Fire Department	69	0.510355%
Ware County Fire Department	17	0.125740%
Warner Robins Fire Department	119	0.880178%
Warren County Fire Department	3	0.022189%
Warrenton Fire Department	12	0.088757%
Warthen Volunteer Fire Department	6	0.044379%
Washington Fire Department	29	0.214497%
Waverly Hall Fire Department	11	0.081361%
Waycross Fire Department	39	0.288462%
Wayne County Fire Rescue	24	0.177515%
Waynesboro Fire Department	5	0.036982%
Waynesville Volunteer Fire & Rescue	2	0.014793%
Webster County Fire/Ems	23	0.170118%
West Jackson Fire Department	5	0.036982%
West Point Fire Department	13	0.096154%
Whigham Fire Department	11	0.081361%
White County Fire Department	11	0.081361%
White Plains Fire Department	9	0.066568%
Whitfield County Fire Department	97	0.717456%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2019

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Wilkes County Fire Service	25	0.184911%
Winder Fire Department	34	0.251479%
Winterville Volunteer Fire Department	5	0.036982%
Wolfskin Volunteer Fire Department	1	0.007396%
Woodstock Fire Department	39	0.288462%
Woodville Fire Department	2	0.014793%
Worth County Fire Department	7	0.051775%
Wrens Fire Department	13	0.096154%
Wrightsville Fire Department	14	0.103550%
 TOTAL STATE OF GEORGIA	 <u>13,520</u>	 100.000000%
Each Employer of Plan Members - Employer Share		<u>0.000000%</u>
Total for All Entities		<u>100.000000%</u>

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Abbeville Fire Department	\$ 87,568.19							25,034.76
Adel Fire Department	400,311.73							114,444.62
Adrian Volunteer Firefighter	25,019.48							7,152.79
Ailey Fire Department	50,038.97							14,305.58
Alamo Fire Department	37,529.22							10,729.18
Alapaha Fire Department	12,509.74							3,576.39
Albany Fire Department	1,438,620.29							411,285.34
Allentown Volunteer Fire Department	112,587.67							32,187.55
Alma - Bacon County Fire Department	137,607.16							39,340.34
Alpharetta Fire Department	1,013,289.07							289,687.93
Americus Fire Department	425,331.22							121,597.40
Antioch Volunteer Fire Department	212,665.61							60,798.70
Appling County Fire Department	487,879.92							139,479.38
Arcade Fire Department	75,058.45							21,458.37
Arnoldsville Volunteer Fire Department	50,038.97							14,305.58
Ashburn Fire Department	37,529.22							10,729.18
Athens - Clarke County Fire & Emergency	2,189,204.79							625,868.99
Atkinson County Volunteer Fire Department	187,646.12							53,645.91
Atlanta Fire Department	7,706,000.85							2,203,058.85
Augusta Fire Department	2,577,006.78							736,737.21
Austell Fire Department	212,665.61							60,798.70
Avera Fire Department	112,587.67							32,187.55
Bainbridge Fire Department	25,019.48							7,152.79
Baldwin County Fire Department	587,957.86							168,090.53
Baldwin Fire Department	100,077.93							28,611.15
Banks County Fire Department	300,233.80							85,833.46
Barnesville Fire Department	125,097.42							35,763.94
Barrow County Fire Department	600,467.60							171,666.92
Bartow County Fire Department	1,163,405.97							332,604.66
Bartow Volunteer Fire Department	200,155.87							57,222.31
Baxley Fire Department	237,685.09							67,951.49
Beaverdam Volunteer Fire Department	50,038.97							14,305.58
Ben Epps Field - Athens Clarke County	12,509.74							3,576.39
Ben Hill Volunteer Fire Department	87,568.19							25,034.76
Bent Tree Volunteer Fire Department	25,019.48							7,152.79
Bethany-Salem Fire Department	37,529.22							10,729.18
Big Canoe Fire Department	87,568.19							25,034.76
Blackshear Fire Department	137,607.16							39,340.34
Blakely Fire Department	50,038.97							14,305.58
Bleckley County Fire Department	150,116.90							42,916.73
Bloomingdale Fire Department	62,548.71							17,881.97
Bold Springs Fire Department	262,704.57							75,104.28

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Bremen Fire Department	75,058.45							21,458.37
Broxton Fire Department	37,529.22							10,729.18
Brunswick Fire Department	212,665.61							60,798.70
Bryan County Fire Department	362,782.51							103,715.43
Buckeye Volunteer Fire Department	62,548.71							17,881.97
Bulloch County Fire Department	437,840.96							125,173.80
Burke County Fire Department	387,801.99							110,868.22
Bush Field Fire Department	62,548.71							17,881.97
Butler Fire Department	187,646.12							53,645.91
Butts County Fire Department	137,607.16							39,340.34
Byromville Fire Department	187,646.12							53,645.91
Byron Fire Department	187,646.12							53,645.91
Cairo Fire Department	375,292.25							107,291.83
Calhoun Fire Department	500,389.67							143,055.77
Calvary Volunteer Fire Department	62,548.71							17,881.97
Camden County Fire Rescue	1,025,798.81							293,264.33
Camilla Fire Department	87,568.19							25,034.76
Canon Volunteer Fire Department	175,136.38							50,069.52
Canoochee Fire Department	125,097.42							35,763.94
Canton Fire Department	25,019.48							7,152.79
Carlton Volunteer Fire Department	137,607.16							39,340.34
Carnesville Volunteer Fire Department	112,587.67							32,187.55
Carroll County Fire Rescue	800,623.47							228,889.23
Carrollton Fire Department	838,152.69							239,618.41
Cartersville Fire Department	913,211.14							261,076.78
Cataula Volunteer Fire Department	125,097.42							35,763.94
Catoosa County Fire Department	462,860.44							132,326.59
Cave Spring Fire Department	37,529.22							10,729.18
Cedartown Fire Department	262,704.57							75,104.28
Centerville Fire Department	175,136.38							50,069.52
Charlton County Fire Department	25,019.48							7,152.79
Chatham Emergency Services	1,563,717.71							447,049.28
Chatsworth Fire Department	150,116.90							42,916.73
Cherokee County Fire Department	4,928,838.21							1,409,099.33
Chester Volunteer Fire Department	25,019.48							7,152.79
City Of Chattahoochee Hills	62,548.71							17,881.97
City Of Milton Fire Department	663,016.31							189,548.89
Clarksville Fire Department	75,058.45							21,458.37
Claxton Fire Department	200,155.87							57,222.31
Clayton County Fire Department	3,452,688.69							987,084.81
Cloudland Volunteer Fire Department	75,058.45							21,458.37
Cobb County Fire Department	7,818,588.53							2,235,246.39

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Cobbtown Fire Department	137,607.16							39,340.34
Cochran Fire Department	50,038.97							14,305.58
Coffee County Fire Department	362,782.51							103,715.43
Colbert Fire Department	37,529.22							10,729.18
College Park Fire Department	612,977.34							175,243.32
Collins Volunteer Fire Department	25,019.48							7,152.79
Collins Volunteer Fire Department (Madison County)	37,529.22							10,729.18
Colquitt - Miller Fire Department	225,175.35							64,375.10
Colquitt County Volunteer Fire Association	450,350.70							128,750.19
Columbia County Fire Rescue	2,039,087.89							582,952.26
Columbus Fire & Emergency Medical Services	4,328,370.61							1,237,432.40
Comer Volunteer Fire Department	125,097.42							35,763.94
Commerce Fire Department	262,704.57							75,104.28
Cordele Fire Department	250,194.83							71,527.88
Cornelia Fire Department	75,058.45							21,458.37
Covington Fire Department	612,977.34							175,243.32
Coweta County Fire Department	1,939,009.95							554,341.11
Crawford County Volunteer Fire Department # 8	187,646.12							53,645.91
Crisp County Fire Department	225,175.35							64,375.10
Crossroad Volunteer Fire Department	37,529.22							10,729.18
Cusseta - Chattahoochee County Volunteer Fire Department	162,626.64							46,493.13
Cuthbert Fire Dept	37,529.22							10,729.18
Dalton Fire Department	1,125,876.75							321,875.48
Danielsville Fire Department	87,568.19							25,034.76
Darien Fire Rescue	12,509.74							3,576.39
Davisboro Fire Department	225,175.35							64,375.10
Dawson County Fire Department	387,801.99							110,868.22
Dawson Fire Department	62,548.71							17,881.97
Dearing Fire Department	25,019.48							7,152.79
Decatur County Fire Department	100,077.93							28,611.18
Decatur Fire Department	337,763.02							96,562.64
Deepstep Area Fire Department	50,038.97							14,305.58
Dekalb County Fire Department	6,417,497.46							1,834,690.24
Demorest Fire Department	112,587.67							32,187.55
Devils Pond Volunteer Fire Department	25,019.48							7,152.79
Donalsonville Fire Department	150,116.90							42,916.73
Dooly County Fire Department	187,646.12							53,645.91
Double Churches Fire Department	112,587.67							32,187.55
Douglas County Fire Department	1,526,188.48							436,320.10
Douglas Fire Department	462,860.44							132,326.59
Dublin Fire Department	262,704.57							75,104.28
Early County Fire Department	12,509.74							3,576.39

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
East Berrien Fire Department	150,116.90							42,916.73
East Point Fire Department	462,860.44							132,326.59
Eastman Fire Department	162,626.64							46,493.13
Eatonton Fire Department	175,136.38							50,069.52
Echols County Volunteer Fire Department	75,058.45							21,458.37
Effingham County Fire Department	700,545.53							200,278.08
Elbert County Fire Department	1,000,779.33							286,111.54
Elberton Fire Department	162,626.64							46,493.13
Ellaville (Schley County) Fire Department	225,175.35							64,375.10
Ellerslie Fire Department	225,175.35							64,375.10
Elijah Fire Department	25,019.48							7,152.79
Emanuel County Rural Fire Department	25,019.48							7,152.79
Enigma Volunteer Fire Department	62,548.71							17,881.97
Eton Fire Department	12,509.74							3,576.39
Evans County Fire & Rescue	312,743.54							89,409.86
Fairburn Fire Department	287,724.06							82,257.07
Fairfield Plantation Fire Department	62,548.71							17,881.97
Fannin County Fire Department	412,821.47							118,021.01
Fayette County Fire Department	1,313,522.87							375,521.39
Fayetteville Fire Department	612,977.34							175,243.32
Fitzgerald Fire Department	175,136.38							50,069.52
Five Area Volunteer Fire Department	212,665.61							60,798.70
Five Points Fire District - Macon County	100,077.93							28,611.15
Flinthill Fire Department	37,529.22							10,729.18
Flovilla Fire Department	25,019.48							7,152.79
Forest Park Fire Department	575,448.12							164,514.13
Forsyth County Fire Department	1,751,363.83							500,695.19
Forsyth Fire Department	137,607.16							39,340.34
Fort Oglethorpe Fire Department	137,607.16							39,340.34
Fort Valley Fire Department	150,116.90							42,916.73
Franklin Springs Fire Department	137,607.16							39,340.34
Fulton County Fire Department	75,058.45							21,458.37
Gainesville Fire Department	1,275,993.65							364,792.21
Garden City Fire Department	187,646.12							53,645.91
Garfield Volunteer Fire Department	62,548.71							17,881.97
Georgia Firefighters Pension Fund Employee	112,587.67							32,187.55
Georgia Public Safety Training	87,568.19							25,034.76
Gibson Fire Department	137,607.16							39,340.34
Gilmer County Fire Department	300,233.80							85,833.46
Glade Volunteer Fire Department	75,058.45							21,458.37
Glennville Fire Department	37,529.22							10,729.18
Glynn County Fire Department	663,016.31							189,548.89

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Gordon County Fire Department	537,918.89							153,784.95
Grady County Volunteer Fire Department	675,526.05							193,125.29
Gray Fire Department	162,626.64							46,493.13
Greensboro Fire Department	75,058.45							21,458.37
Greshamville Volunteer Fire Department	125,097.42							35,763.94
Gresston Volunteer Fire Department	25,019.48							7,152.79
Griffin Fire Department	663,016.31							189,548.89
Grovetown Fire Department	125,097.42							35,763.94
Gumlog Volunteer Fire Department	62,548.71							17,881.97
Gwinnett County Fire Department	9,069,562.69							2,592,885.82
Habersham County Fire Department	612,977.34							175,243.32
Hahira Fire Department	87,568.19							25,034.79
Hall County Fire Department	3,089,906.19							883,369.38
Hamilton Volunteer Fire Department	37,529.22							10,729.18
Hapeville Fire Department	375,292.25							107,291.83
Haralson County Fire Department	212,665.61							60,798.87
Harlem Fire Department	162,626.64							46,493.13
Harrisburg Volunteer Fire Department	150,116.90							42,916.73
Harrison Volunteer Fire Department	100,077.93							28,611.15
Hart County Fire Department	763,094.24							218,160.05
Hartwell Fire Department	400,311.73							114,444.62
Hazlehurst Fire Department	137,607.16							39,340.34
Heard County Fire Department	225,175.35							64,375.10
Helen Fire Department, City Of	12,509.74							3,576.39
Henry County Fire Department	2,952,299.03							844,029.04
Hephzibah Fire Department	150,116.90							42,916.73
Hinesville Fire Department	400,311.73							114,444.62
Hinton Volunteer Fire Department	25,019.48							7,152.79
Hoboken Volunteer Fire Department	62,548.71							17,881.97
Holland Volunteer Fire Department	37,529.22							10,729.18
Homer Volunteer Fire Department	62,548.71							17,881.97
Hortense Volunteer Fire Department	25,019.48							7,152.79
Houston County Fire Department	212,665.61							60,798.70
Hull Volunteer Fire Department	125,097.42							35,763.94
Ideal Fire Department	25,019.48							7,152.79
Ila Volunteer Fire Department	100,077.93							28,611.15
Iron City Volunteer Fire Department	25,019.48							7,152.79
Irwinton Fire Department	25,019.48							7,152.79
Isle Of Hope Fire Department	87,568.19							25,034.76
Jackson Fire Department	50,038.97							14,305.58
Jackson Trail Fire Department	75,058.45							21,458.37
Jasper County Emergency Services	137,607.16							39,340.34

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Jasper Fire Department	137,607.16							39,340.34
Jefferson County Fire Department	137,607.16							39,340.34
Jefferson Fire Department	200,155.87							57,222.31
Jekyll Island Fire Department	75,058.45							21,458.37
Jesup Fire Department	225,175.35							64,375.10
Johns Creek Fire Department	950,740.36							271,805.96
Jones County Fire Department	337,763.02							96,562.64
Kingsland Fire Department	87,568.19							25,034.76
Lafayette Fire Department	50,038.97							14,305.58
Lagrange Fire Department	750,584.50							214,583.65
Lakeland - Lanier County Fire Department	12,509.74							3,576.39
Lamar County Fire Department	150,116.90							42,916.73
Laurens County Fire Department	562,938.37							160,937.74
Lavonia Fire Department	337,763.02							96,562.64
Leesburg (Lee County) Fire Department	212,665.61							60,798.70
Leslie Volunteer Fire Department	12,509.74							3,576.39
Liberty County Fire Services	12,509.74							3,576.39
Liberty Volunteer Fire Department	37,529.22							10,729.18
Lincolnton Fire Department	150,116.90							42,916.73
Line Volunteer Fire Department	75,058.45							21,458.37
Loco Volunteer Fire Department	250,194.83							71,527.88
Loganville Fire Department	212,665.61							60,798.70
Louisville Fire Department	275,214.32							78,680.67
Lowndes County Fire Department	212,665.61							60,798.70
Ludowici - Long County Volunteer Fire Department	62,548.71							17,881.97
Lumpkin County Volunteer Fire Department	325,253.28							92,986.25
Lyerly Fire Department	37,529.22							10,729.18
Macon-Bibb Fire Department	4,115,705.00							1,176,633.70
Madison Fire Department	237,685.09							67,951.49
Manchester Fire Department	200,155.87							57,222.31
Marietta Fire Department	1,638,776.16							468,507.64
Martins Crossroads Volunteer Fire Department	175,136.38							50,069.52
Maxeys Volunteer Fire Department	50,038.97							14,305.58
Maysville Fire Department	75,058.45							21,458.37
McDonough Fire Department	362,782.51							103,715.43
McDuffie County Fire Service	125,097.42							35,763.94
McIntyre Fire Department	62,548.71							17,881.97
McRae Fire Department	162,626.64							46,493.13
Meansville Fire Department	12,509.74							3,576.39
Menlo Fire Department	112,587.67							32,187.55
Meriwether County Fire Department	112,587.67							32,187.55
Metter Fire Department	162,626.64							46,493.13

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Midway Volunteer Fire Department	137,607.16							39,340.34
Milan Fire Department	87,568.19							25,034.76
Milledgeville Fire Department	262,704.57							75,104.28
Millen Fire Department	300,233.80							85,833.46
Minton's Chapel Fire Department	12,509.74							3,576.39
Mitchell County Fire Rescue	25,019.48							7,152.79
Mitchell Volunteer Fire Department	25,019.48							7,152.79
Mitchell Volunteer Fire Department (Glascock County)	62,548.71							17,881.97
Monroe County Fire Department	275,214.32							78,680.67
Monroe Fire Department	350,272.77							100,139.04
Montezuma Fire Department	200,155.87							57,222.31
Moore's Chapel Volunteer Fire Department	37,529.22							10,729.18
Morgan County Fire Department	875,681.91							250,347.60
Morrow Fire Department	337,763.02							96,562.64
Moultrie Fire Department	412,821.47							118,021.01
Mount Vernon Fire Department	125,097.42							35,763.94
Murray County Fire Department	287,724.06							82,257.07
Nahunta Fire Department	150,116.90							42,916.73
Nashville Fire Department	250,194.83							71,527.88
Neese - Sanford Fire Department	12,509.74							3,576.39
New Lois Volunteer Fire Department	25,019.48							7,152.79
Newington Fire Department	12,509.74							3,576.39
Newnan Fire Department	625,487.08							178,819.71
Newton County Fire Department	825,642.95							236,042.02
Nicholls Volunteer Fire Department	12,509.74							3,576.39
Nicholson Area Fire Department	175,136.38							50,069.52
Norristown Rural Fire Department	12,509.74							3,576.39
North Jackson Fire Department	137,607.16							39,340.34
North Jenkins County Volunteer Fire Department	50,038.97							14,305.58
O'Neal Fire Department	25,019.48							7,152.79
Ocilla Fire Department	12,509.74							3,576.39
Oconee County Volunteer Fire Department	938,230.62							268,229.57
Oconee Volunteer Fire Department	125,097.42							35,763.94
Odum Volunteer Fire Department	125,097.42							35,763.94
Oglethorpe Fire Department	37,529.22							10,729.18
Old Salem Volunteer Fire Department	75,058.45							21,458.37
Palmetto Fire Department	75,058.45							21,458.37
Paulding County Fire Department	1,863,951.50							532,882.74
Peach County Fire Department	312,743.54							89,409.86
Peachtree City Fire Department	775,603.98							221,736.44
Pembroke Fire Department	62,548.71							17,881.97
Perry Fire Department	275,214.32							78,680.67

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Pickens County Fire Department	137,607.16							39,340.34
Pike County Emergency Services	37,529.22							10,729.18
Pine Mountain Fire Department	37,529.22							10,729.18
Pine Mountain Valley Fire Department	37,529.22							10,729.18
Pinehurst Fire Department	137,607.16							39,340.34
Plainview Fire Department	125,097.42							35,763.94
Poca Volunteer Fire Department	75,058.45							21,458.37
Polk County Volunteer Fire Department	112,587.67							32,187.55
Pooler Fire Department	688,035.79							196,701.68
Port Wentworth Fire Department	125,097.42							35,763.94
Poulan Fire Department	62,548.71							17,881.97
Pulaski County Fire Department	325,253.28							92,986.25
Putnam County Fire Department	375,292.25							107,291.83
Quitman County Volunteer Fire Department	287,724.06							82,257.07
Quitman Fire Department	12,509.74							3,576.39
Rabun County Fire Department	925,720.88							264,653.17
Raines Crossroads Volunteer Fire Department	37,529.22							10,729.18
Randolph County Ema Fire & Rescue	162,626.64							46,493.13
Rayle Fire Department	100,077.93							28,611.15
Red Hill Volunteer Fire Department	175,136.38							50,069.52
Red Oak Volunteer Fire Department	125,097.42							35,763.94
Reidsville Fire Department	187,646.12							53,645.91
Reynolds Fire Department	50,038.97							14,305.58
Rhine Volunteer Fire Department	37,529.22							10,729.18
Richland Volunteer Fire Department	50,038.97							14,305.58
Richmond Hill Fire Department	212,665.61							60,798.70
Riddleville Volunteer Fire Department	125,097.42							35,763.94
Rincon Fire Department	75,058.45							21,458.37
Riverdale Fire Department	125,097.42							35,763.94
Rochelle Fire Department	50,038.97							14,305.58
Rock Hill Volunteer Fire Department	12,509.74							3,576.39
Rockdale County Fire Department	1,501,169.00							429,167.31
Rockmart Fire Department	212,665.61							60,798.70
Rome Fire Department	1,676,305.38							479,236.83
Rossville Fire Department	25,019.48							7,152.79
Roswell Fire Department	237,685.09							67,951.49
Royston Fire Department	175,136.38							50,069.52
Saint Marys Fire Department	87,568.19							25,034.76
Salem Volunteer Fire Department	25,019.48							7,152.79
Sandersville Fire Department	225,175.35							64,375.10
Sandy Springs Fire Department	1,088,347.52							311,146.30
Savannah Airport Fire Department	150,116.90							42,916.73

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Savannah Fire Department	4,040,646.55							1,155,175.34
Scotland Volunteer Fire Department	12,509.74							3,576.39
Scott Volunteer Fire Department	62,548.71							17,881.97
Screven County Fire Department	450,350.70							128,750.19
Screven Volunteer Fire Department	12,509.74							3,576.39
Shellman Volunteer Fire Department	75,058.45							21,458.37
Shiloh Volunteer Fire Department	50,038.97							14,305.58
Shiloh Volunteer Fire Department (Harris County)	50,038.97							14,305.58
Siloam Fire Department	50,038.97							14,305.58
Sky Valley - Scaly Mountain Fire Department	262,704.57							75,104.28
Smyrna Fire Department	813,133.21							232,465.63
Social Circle Fire Department	75,058.45							21,458.37
Soperton Fire Department	87,568.19							25,034.76
South Dade Volunteer Fire Department	12,509.74							3,576.39
South Fulton Fire Department	988,269.59							282,535.14
South Jackson Volunteer Fire Department	62,548.71							17,881.97
South Jenkins District # 6 Volunteer Fire Department	150,116.90							42,916.73
South Jenkins Volunteer Fire Department	225,175.35							64,375.10
Spalding County Fire Department	738,074.76							211,007.26
Sparta Volunteer Fire Department	137,607.16							39,340.34
St. Marys Fire Department	12,509.74							3,576.39
Stapleton Fire Department	37,529.22							10,729.18
Statesboro Fire Department	275,214.32							78,680.67
Stephens County Fire Department	763,094.24							218,160.05
Stillmore Fire Department	25,019.48							7,152.79
Subligna Fire Department	87,568.19							25,034.76
Summertown Volunteer Fire Department	62,548.71							17,881.97
Summerville Fire Department	175,136.38							50,069.52
Sumter County Fire Department	312,743.54							89,409.86
Swainsboro Fire Department	125,097.42							35,763.94
Sylvania Fire Department	125,097.42							35,763.94
Sylvester Fire Department	62,548.71							17,881.97
Taliaferro County Fire And Rescue Department	25,019.48							7,152.79
Tarrytown Volunteer Fire Department	37,529.22							10,729.18
Tattnall County Fire Rescue	100,077.93							28,611.15
Teloga Fire Department	100,077.93							28,611.15
Tennille Fire Department	125,097.42							35,763.94
Thomas County Fire Rescue	900,701.40							257,500.38
Thomaston Fire Department	50,038.97							14,305.58
Thomasville Fire Rescue	487,879.92							139,479.38
Thomson Fire Department	50,038.97							14,305.58
Thunderbolt Fire Department	62,548.71							17,881.97

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Tift County Fire Rescue	612,977.34							175,243.32
Tifton Fire Department	400,311.73							114,444.62
Tignall Fire Department	262,704.57							75,104.28
Toccoa Fire Department	262,704.57							75,104.28
Towns County Fire Department	400,311.73							114,444.62
Trenton Fire Department	25,019.48							7,152.79
Treutlen County Fire Department	37,529.22							10,729.18
Trion Fire Department	125,097.42							35,763.94
Troup County Fire Department	325,253.28							92,986.25
Turner County Fire and Rescue	162,626.64							46,493.13
Twiggs County Fire Rescue	12,509.74							3,576.39
Twin City Fire Department	100,077.93							28,611.15
Tybee Island Fire Department	150,116.90							42,916.73
Union City Fire Department	275,214.32							78,680.67
Union County Fire Department	275,214.32							78,680.67
Union Point Fire Department	25,019.48							7,152.79
Valdosta Fire Department	925,720.88							264,653.17
Vesta Volunteer Fire Department	25,019.48							7,152.79
Vidalia Fire Department	62,548.71							17,881.97
Vienna Fire Department	262,704.57							75,104.28
Wadley Fire Department	100,077.93							28,611.15
Walker Church Volunteer Fire Department	25,019.48							7,152.79
Walker County Fire Department	287,724.06							82,257.07
Walthourville Volunteer Fire Department	12,509.74							3,576.39
Walton County Fire Department	863,172.17							246,771.20
Ware County Fire Department	212,665.61							60,798.70
Warner Robins Fire Department	1,488,659.26							425,590.91
Warren County Fire Department	37,529.22							10,729.18
Warrenton Fire Department	150,116.90							42,916.73
Warthen Volunteer Fire Department	75,058.45							21,458.37
Washington Fire Department	362,782.51							103,715.43
Waverly Hall Fire Department	137,607.16							39,340.34
Waycross Fire Department	487,879.92							139,479.38
Wayne County Fire Rescue	300,233.80							85,833.46
Waynesboro Fire Department	62,548.71							17,881.97
Waynesville Volunteer Fire & Rescue	25,019.48							7,152.79
Webster County Fire/Ems	287,724.06							82,257.07
West Jackson Fire Department	62,548.71							17,881.97
West Point Fire Department	162,626.64							46,493.13
Whigham Fire Department	137,607.16							39,340.34
White County Fire Department	137,607.16							39,340.34
White Plains Fire Department	112,587.67							32,187.55

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2019

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Pension Expense
	Net Pension Liability	Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Whitfield County Fire Department	1,213,444.94							346,910.24
Wilkes County Fire Service	312,743.54							89,409.86
Winder Fire Department	425,331.22							121,597.40
Winterville Volunteer Fire Department	62,548.71							17,881.97
Wolfskin Volunteer Fire Department	12,509.74							3,576.39
Woodstock Fire Department	487,879.92							139,479.38
Woodville Fire Department	25,019.48							7,152.79
Worth County Fire Department	87,568.19							25,034.76
Wrens Fire Department	162,626.64							46,493.13
Wrightsville Fire Department	175,136.38							50,069.52
TOTAL STATE OF GEORGIA	169,131,707	23,122,826	5,902,629	29,025,455	10,702,737	11,904,662	22,607,399	48,352,850
Each Employer of Plan Members - Employer Share	-	-	-	-	-	-	-	-
Total for All Entities	\$ 169,131,707	23,122,826	5,902,629	29,025,455	10,702,737	11,904,662	22,607,399	48,352,850

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

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

June 30, 2019

Note 1: Plan Description

The Georgia Firefighters' Pension Fund (the Pension Fund) was created in 1955 by an act of the Georgia General Assembly to provide retirement benefits for qualified firefighters. The Pension 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*.

Any person employed as a firefighter or enrolled as a volunteer firefighter within the State of Georgia or any regular employee of the Pension Fund is eligible for membership in the Pension Fund. The various fire departments located within the State of Georgia, as the employers of the members of the Pension Fund, do not make contributions to the Pension Fund. The State of Georgia provides nonemployer contributions to the Pension Fund through the collection of insurance premiums tax. These nonemployer contributions are recognized as revenue by the Pension Fund when collected from the insurers.

Note 2: Basis of Presentation

The Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer (the schedules) are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles.

Note 3: Components of Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployers at June 30, 2019 were as follows:

Total pension liability	\$ 1,103,481,927
Plan fiduciary net position	<u>934,350,220</u>
Net pension liability	<u>\$ 169,131,707</u>

Plan fiduciary net position as a percentage of total pension liability	84.67%
--	--------

Actuarial Assumptions

The collective total pension liability was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	N/A
Investment rate of return	6.0%, net of pension plan investment expense, including inflation

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

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

June 30, 2019

Mortality rates for pre-retirement were based on the RP-2000 Employee Mortality Table projected to 2025 with Projection Scale BB. Mortality rates for post-retirement and for dependent beneficiaries were based on the RP-2000 Blue Collar Mortality Table projected to 2025 with Projection Scale BB set forward 1 year for males and 4 years for females. For current disability retirees, mortality rates are based on the RP-2000 Disabled Mortality Table projected to 2025 with Projection Scale BB set forward 5 years for males and 3 years for females, however there are no longer any disability benefits included in the plan.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the last actuarial experience study dated November 4, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate arithmetic expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These assumptions are converted into nominal assumptions by adding inflation, then combined by weighting them by the target asset allocation percentages. Finally, the arithmetic portfolio expected return is converted into a geometric expected return using assumed asset class standard deviations and correlations.

Discount Rate

The discount rate used to measure the total pension liability was 6.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that nonemployer contributions will remain at the level contributed the previous fiscal year. Based on those assumptions, the Pension Fund'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 Pension Fund, calculated using the discount rate of 6.00%, as well as what the Pension Fund's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.00%) or 1-percentage-point higher (7.00%) than the current rate:

	1% Decrease (5.00%)	Current discount rate (6.00%)	1% Increase (7.00%)
Collective net pension liability	\$ <u>315,762,302</u>	\$ <u>169,131,707</u>	\$ <u>48,032,885</u>

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

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

June 30, 2019

Note 4: Special Funding Situation

The State of Georgia, although not the employer of the Pension Fund's members, makes contributions to the Pension Fund through the collection of insurance premiums tax as specified by O.C.G.A. §47-7-61. The State makes all these contributions to the Pension Fund 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 Pension Fund's members do not contribute directly to the Pension 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 fire departments, as employers of the Pension Fund's members, do not make contributions to the Pension Fund; therefore, the proportionate share allocation for each employer is 0%. The proportionate share attributable to the State of Georgia, as the nonemployer contributing entity, is therefore 100%.

The amounts attributable to the State of Georgia, as the nonemployer contributing entity, have been allocated based on the number of active plan members employed by or volunteering for each fire department.

GEORGIA FIREFIGHTERS' PENSION FUND
(A Component Unit of the State of Georgia)

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

June 30, 2019

Note 6: Collective Deferred Outflows of Resources and Deferred Inflows of Resources

The following table presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2019:

	Year of deferral	Amortization period	Beginning of year balance as previously reported	Current Year		End of year balance
				Additions	Deductions	
Deferred outflows of resources						
Changes of assumptions	2015	8.63 years	\$ 29,492,751		6,369,925	23,122,826
Differences between expected and actual experience	2016	7.53 years	463,920		102,410	361,510
	2018	7.19 years	6,608,772		1,067,653	5,541,119
			7,072,692	-	1,170,063	5,902,629
Total deferred outflows of resources			\$ 36,565,443	-	7,539,988	29,025,455
Deferred inflows of resources						
Differences between expected and actual experience	2015	8.63 years	\$ 6,141,742		1,326,511	4,815,231
	2017	7.31 years	2,842,372		535,287	2,307,085
	2019	7.13 years		4,164,503	584,082	3,580,421
			8,984,114	4,164,503	2,445,880	10,702,737
Differences between projected and actual investment earnings	2015	5 years	(7,453,904)		(7,453,904)	-
	2016	5 years	(15,947,636)		(7,973,818)	(7,973,818)
	2017	5 years	23,584,271		7,861,424	15,722,847
	2018	5 years	8,607,565		2,151,890	6,455,675
	2019	5 years		(2,875,052)	(575,010)	(2,300,042)
Net difference between projected and actual investment earnings (1)			8,790,296	(2,875,052)	(5,989,418)	11,904,662
Total deferred inflows of resources			\$ 17,774,410	1,289,451	(3,543,538)	22,607,399

- (1) In accordance with paragraph 71b of GASB Statement No. 68, collective deferred outflows of resources and deferred inflows of resources arising from differences between projected and actual pension plan investment earnings in different measurement periods have been aggregated and included as a net collective deferred inflows of resources related to pensions.

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

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

June 30, 2019

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

Year Ended June 30, 2020	\$	3,629,622
2021		(4,344,196)
2022		3,517,225
2023		3,754,929
2024		317,634
2025		(381,228)
2026		<u>(75,929)</u>
Total	\$	<u><u>6,418,057</u></u>

Changes in Proportion

The amounts shown in the two preceding tables do not include employer- or nonemployer-specific deferred outflows or resources and deferred inflows or resources related to changes in proportion. Based on the allocation methodology discussed in Note 5, there were no changes in proportion for the year ended June 30, 2019.

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

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

June 30, 2019

Note 7: Collective Pension Expense

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

Service cost	\$ 20,380,511
Interest on the total pension liability and net cash flow	62,399,872
Current period benefit changes	10,794,592
Projected earnings on plan investments	(53,362,015)
Member contributions	(4,453,092)
Administrative expenses	1,509,457
Recognition (amortization) of deferred inflows and outflows of resources	
Changes of assumptions	6,369,925
Differences between expected and actual experience	(1,275,817)
Net Difference between projected and actual investment earnings	<u>5,989,417</u>
Collective pension expense	\$ <u>48,352,850</u>

Note 8: Subsequent Events

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