

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, 2020

(With Independent Auditor's Report Thereon)



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156
Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2174

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, 2020, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense 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, 2020, and the related notes.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules are free from material misstatement.

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

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

Opinion

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources and total employer pension expense excluding that attributable to employer-paid member contributions of the Fund as of and for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the financial statements of the Fund as of and for the year ended June 30, 2020, and our report thereon, dated May 14, 2021, expressed an unmodified opinion on those financial statements.

Restrictions on Use

Our report is intended solely for the information and use of Fund management, the Board of 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". The signature is fluid and cursive, with the first and last names being more prominent.

Greg S. Griffin
State Auditor

May 14, 2021

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

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2020

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Abbeville Fire Department	9	0.066000%
Adel Fire Department	30	0.220000%
Adrian Volunteer Firefighter	2	0.014700%
Ailey Fire Department	6	0.044000%
Alamo Fire Department	7	0.051300%
Alapaha Fire Department	1	0.007300%
Albany Fire Department	109	0.799400%
Allentown Volunteer Fire Department	7	0.051300%
Alma - Bacon County Fire Department	12	0.088000%
Alpharetta Fire Department	80	0.586700%
Americus Fire Department	33	0.249300%
Antioch Volunteer Fire Department	15	0.110000%
Appling County Fire Department	41	0.300700%
Arcade Fire Department	6	0.044000%
Arnoldsville Volunteer Fire Department	4	0.029300%
Ashburn Fire Department	2	0.014700%
Athens - Clarke County Fire & Emergency	173	1.268700%
Atkinson County Volunteer Fire Department	13	0.095300%
Atlanta Fire Department	600	4.400100%
Augusta Fire Department	196	1.437400%
Austell Fire Department	17	0.124700%
Avera Fire Department	9	0.066000%
Bainbridge Fire Department	1	0.007300%
Baldwin County Fire Department	39	0.293300%
Baldwin Fire Department	6	0.044000%
Banks County Fire Department	27	0.198000%
Barnesville Fire Department	10	0.073300%
Barrow County Fire Department	42	0.315300%
Bartow County Fire Department	89	0.652700%
Bartow Volunteer Fire Department	15	0.110000%
Baxley Fire Department	20	0.146700%
Beaverdam Volunteer Fire Department	3	0.022000%
Ben Epps Field - Athens Clarke County	1	0.007300%
Ben Hill Volunteer Fire Department	4	0.029300%
Bent Tree Volunteer Fire Department	1	0.007300%
Bethany - Salem Fire Department	4	0.029300%
Big Canoe Fire Department	7	0.051300%
Blackshear Fire Department	15	0.110000%
Blakely Fire Department	4	0.029300%
Bleckley County Fire Department	12	0.088000%
Bloomington Fire Department	8	0.058700%
Bold Springs Fire Department	20	0.146700%
Bremen Fire Department	7	0.051300%
Broxton Fire Department	3	0.022000%

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2020

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Brunswick Fire Department	16	0.117300%
Bryan County Fire Department	28	0.212700%
Buckeye Volunteer Fire Department	5	0.036700%
Buena Vista Fire Rescue	1	0.007300%
Bulloch County Fire Department	35	0.256700%
Burke County Fire Department	30	0.227300%
Bush Field Fire Department	8	0.058700%
Butler Fire Department	14	0.102700%
Butts County Fire Department	9	0.066000%
Byromville Fire Department	14	0.102700%
Byron Fire Department	15	0.110000%
Cairo Fire Department	27	0.198000%
Calhoun Fire Department	39	0.293300%
Calvary Volunteer Fire Department	5	0.036700%
Camden County Fire Rescue	93	0.674700%
Camilla Fire Department	7	0.051300%
Canon Volunteer Fire Department	13	0.095300%
Canoochee Fire Department	10	0.073300%
Canton Fire Department	1	0.007300%
Carlton Volunteer Fire Department	11	0.080700%
Carnesville Volunteer Fire Department	8	0.058700%
Carroll County Fire Rescue	59	0.432700%
Carrollton Fire Department	66	0.484000%
Cartersville Fire Department	72	0.535300%
Cataula Volunteer Fire Department	12	0.088000%
Catoosa County Fire Department	40	0.293300%
Cave Spring Fire Department	3	0.022000%
Cedartown Fire Department	21	0.154000%
Centerville Fire Department	13	0.095300%
Charlton County Fire Department	2	0.014700%
Chatham Emergency Services	118	0.865400%
Chatsworth Fire Department	12	0.088000%
Chauncey Volunteer Fire Department	0	0.000000%
Cherokee County Fire Department	386	2.823400%
Chester Volunteer Fire Department	2	0.014700%
City Of Chattahoochee Hills	3	0.022000%
City Of Milton Fire Department	58	0.425300%
Clarkesville Fire Department	5	0.036700%
Claxton Fire Department	16	0.117300%
Clayton County Fire Department	251	1.877400%
Cloudland Volunteer Fire Department	6	0.044000%
Cobb County Fire Department	644	4.722800%
Cobbtown Fire Department	10	0.073300%

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For the year ended June 30, 2020

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Cochran Fire Department	4	0.029300%
Coffee County Fire Department	29	0.212700%
Colbert Fire Department	3	0.022000%
College Park Fire Department	44	0.322700%
Collins Volunteer Fire Department	3	0.022000%
Collins Volunteer Fire Department (Madison County)	3	0.022000%
Colquitt - Miller Fire Department	21	0.154000%
Colquitt County Volunteer Fire Association	30	0.220000%
Columbia County Fire Rescue	173	1.268700%
Columbus Fire & Emergency Medical Services	352	2.581400%
Comer Volunteer Fire Department	6	0.044000%
Commerce Fire Department	23	0.168700%
Cordele Fire Department	20	0.146700%
Cornelia Fire Department	13	0.095300%
Covington Fire Department	51	0.374000%
Coweta County Fire Department	162	1.188000%
Crawford County Volunteer Fire Department # 8	14	0.102700%
Crisp County Fire Department	18	0.132000%
Crossroad Volunteer Fire Department	3	0.022000%
Cusseta - Chattahoochee County Volunteer Fire Department	22	0.161300%
Cuthbert Fire Department	2	0.014700%
Dalton Fire Department	94	0.689400%
Danielsville Fire Department	6	0.044000%
Darien Fire Rescue	0	0.000000%
Davisboro Fire Department	15	0.110000%
Dawson County Fire Department	29	0.212700%
Dawson Fire Department	3	0.022000%
Dearing Fire Department	1	0.007300%
Decatur County Fire Department	11	0.080700%
Decatur Fire Department	25	0.183300%
Deepstep Area Fire Department	3	0.022000%
Dekalb County Fire Department	535	3.916100%
Demorest Fire Department	11	0.080700%
Devils Pond Volunteer Fire Department	2	0.014700%
Donalsonville Fire Department	11	0.080700%
Dooly County Fire Department	18	0.132000%
Double Churches Fire Department	10	0.073300%
Douglas County Fire Department	123	0.902000%
Douglas Fire Department	34	0.249300%
Dublin Fire Department	21	0.154000%
Early County Fire Department	1	0.007300%
East Berrien Fire Department	12	0.088000%
East Dublin Fire Department	1	0.007300%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
East Point Fire Department	37	0.271300%
Eastman Fire Department	13	0.095300%
Eatonton Fire Department	12	0.088000%
Echols County Volunteer Fire Department	5	0.036700%
Effingham County Fire Department	54	0.410700%
Elbert County Fire Department	81	0.579300%
Elberton Fire Department	14	0.102700%
Ellaville (Schley County) Fire Department	19	0.139300%
Ellerslie Fire Department	24	0.176000%
Ellijay Fire Department	3	0.022000%
Emanuel County Rural Fire Department	2	0.014700%
Enigma Volunteer Fire Department	3	0.022000%
Eton Fire Department	1	0.007300%
Evans County Fire & Rescue	23	0.168700%
Fairburn Fire Department	24	0.176000%
Fairfield Plantation Fire Department	6	0.044000%
Fannin County Fire Department	34	0.249300%
Fayette County Fire Department	112	0.821400%
Fayetteville Fire Department	49	0.359300%
Fitzgerald Fire Department	18	0.132000%
Five Area Volunteer Fire Department	13	0.095300%
Five Points Fire District - Macon County	9	0.066000%
Flinthill Fire Department	4	0.029300%
Flovilla Fire Department	3	0.022000%
Forest Park Fire Department	43	0.315300%
Forsyth County Fire Department	162	1.188000%
Forsyth Fire Department	13	0.095300%
Fort Oglethorpe Fire Department	11	0.000000%
Fort Valley Fire Department	11	0.080700%
Franklin Springs Fire Department	10	0.073300%
Fulton County Fire Department	4	0.029300%
Gainesville Fire Department	99	0.726000%
Garden City Fire Department	20	0.146700%
Garfield Volunteer Fire Department	4	0.029300%
Georgia Firefighters Pension Fund Employee	9	0.066000%
Georgia Public Safety Training	6	0.044000%
Gibson Fire Department	9	0.066000%
Gilmer County Fire Department	20	0.146700%
Glade Volunteer Fire Department	6	0.044000%
Glennville Fire Department	3	0.022000%
Glynn County Fire Department	49	0.359300%
Gordon County Fire Department	43	0.315300%
Gore Volunteer Fire Department	1	0.007300%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Grady County Volunteer Fire Department	56	0.410700%
Gray Fire Department	20	0.146700%
Greene County Fire and Rescue	6	0.044000%
Greensboro Fire Department	5	0.036700%
Greshamville Volunteer Fire Department	9	0.066000%
Gresston Volunteer Fire Department	2	0.014700%
Griffin Fire Department	54	0.403300%
Grovetown Fire Department	14	0.102700%
Gumlog Volunteer Fire Department	4	0.029300%
Gwinnett County Fire Department	745	5.463500%
Habersham County Fire Department	54	0.396000%
Hahira Fire Department	7	0.051300%
Hall County Fire Department	261	1.914100%
Hamilton Volunteer Fire Department	2	0.014700%
Hapeville Fire Department	32	0.234700%
Haralson County Fire Department	13	0.095300%
Harlem Fire Department	17	0.124700%
Harrisburg Volunteer Fire Department	10	0.073300%
Harrison Volunteer Fire Department	9	0.066000%
Hart County Fire Department	57	0.418000%
Hartwell Fire Department	34	0.249300%
Hazlehurst Fire Department	10	0.073300%
Heard County Fire Department	16	0.117300%
Helen Fire Department, City Of	1	0.007300%
Henry County Fire Department	254	1.862700%
Hephzibah Fire Department	13	0.095300%
Hinesville Fire Department	33	0.242000%
Hinton Volunteer Fire Department	2	0.014700%
Hoboken Volunteer Fire Department	5	0.036700%
Holland Volunteer Fire Department	3	0.022000%
Homer Volunteer Fire Department	8	0.058700%
Hortense Volunteer Fire Department	0	0.000000%
Houston County Fire Department	20	0.146700%
Hull Volunteer Fire Department	11	0.080700%
Ideal Fire Department	2	0.014700%
Ila Volunteer Fire Department	8	0.058700%
Iron City Volunteer Fire Department	2	0.014700%
Irwinton Fire Department	2	0.014700%
Isle Of Hope Fire Department	7	0.051300%
Jackson Fire Department	4	0.029300%
Jackson Trail Fire Department	6	0.044000%
Jasper County Emergency Services	11	0.080700%
Jasper Fire Department	10	0.073300%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Jefferson County Fire Department	12	0.088000%
Jefferson Fire Department	17	0.124700%
Jekyll Island Fire Department	6	0.044000%
Jesup Fire Department	16	0.117300%
Johns Creek Fire Department	80	0.586700%
Jones County Fire Department	30	0.220000%
Kingsland Fire Department	6	0.044000%
LaFayette Fire Department	4	0.029300%
Lagrange Fire Department	59	0.432700%
Lakeland - Lanier County Fire Department	2	0.014700%
Lamar County Fire Department	12	0.088000%
Laurens County Fire Department	52	0.381300%
Lavonia Fire Department	26	0.190700%
Leesburg (Lee County) Fire Department	17	0.124700%
Leslie Volunteer Fire Department	2	0.014700%
Liberty County Fire Services	2	0.014700%
Liberty Volunteer Fire Department	3	0.022000%
Lincolnton Fire Department	12	0.088000%
Line Volunteer Fire Department	8	0.058700%
Loco Volunteer Fire Department	20	0.146700%
Loganville Fire Department	17	0.124700%
Louisville Fire Department	27	0.198000%
Lowndes County Fire Department	15	0.110000%
Ludowici - Long County Volunteer Fire Department	5	0.036700%
Lumpkin County Volunteer Fire Department	25	0.176000%
Lyerly Fire Department	2	0.014700%
Macon-Bibb Fire Department	331	2.427400%
Madison Fire Department	16	0.117300%
Manchester Fire Department	15	0.110000%
Marietta Fire Department	134	0.982700%
Martins Crossroads Volunteer Fire Department	13	0.095300%
Maxeys Volunteer Fire Department	4	0.029300%
Maysville Fire Department	5	0.036700%
McDonough Fire Department	32	0.234700%
McDuffie County Fire Service	12	0.088000%
McIntosh County Volunteer Fire Department	1	0.007300%
McIntyre Fire Department	5	0.036700%
McRae Fire Department	14	0.102700%
Meansville Fire Department	0	0.000000%
Menlo Fire Department	11	0.080700%
Meriwether County Fire Department	11	0.080700%
Metter Fire Department	14	0.102700%
Midway Volunteer Fire Department	11	0.080700%

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For the year ended June 30, 2020

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Milan Fire Department	8	0.058700%
Milledgeville Fire Department	20	0.146700%
Millen Fire Department	21	0.154000%
Minton's Chapel Fire Department	1	0.007300%
Mitchell County Fire Rescue	2	0.014700%
Mitchell Volunteer Fire Department	2	0.014700%
Mitchell Volunteer Fire Department (Glascock County)	5	0.036700%
Monroe County Fire Department	26	0.190700%
Monroe Fire Department	31	0.227300%
Montezuma Fire Department	18	0.132000%
Moore's Chapel Volunteer Fire Department	3	0.022000%
Morgan County Fire Department	60	0.447300%
Morrow Fire Department	30	0.227300%
Moultrie Fire Department	35	0.256700%
Mount Vernon Fire Department	9	0.066000%
Murray County Fire Department	27	0.198000%
Nahunta Fire Department	12	0.088000%
Nashville Fire Department	19	0.139300%
Neese - Sanford Fire Department	1	0.007300%
New Lois Volunteer Fire Department	2	0.014700%
Newington Fire Department	1	0.007300%
Newnan Fire Department	54	0.396000%
Newton County Fire Department	75	0.542700%
Nicholls Volunteer Fire Department	1	0.007300%
Nicholson Area Fire Department	14	0.102700%
Norristown Rural Fire Department	1	0.007300%
North Jackson Fire Department	12	0.088000%
North Jenkins County Volunteer Fire Department	4	0.029300%
O'Neal Fire Department	2	0.014700%
Ocilla Fire Department	1	0.007300%
Oconee County Volunteer Fire Department	81	0.601300%
Oconee Volunteer Fire Department	10	0.073300%
Odum Volunteer Fire Department	8	0.058700%
Oglethorpe Consolidated Fire & Rescue	2	0.014700%
Oglethorpe Fire Department	2	0.014700%
Palmetto Fire Department	6	0.044000%
Paulding County Fire Department	153	1.122000%
Peach County Fire Department	24	0.176000%
Peachtree City Fire Department	59	0.432700%
Pembroke Fire Department	5	0.036700%
Perry Fire Department	24	0.176000%
Pickens County Fire Department	12	0.088000%
Pierce County Fire Department	1	0.007300%

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For the year ended June 30, 2020

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Pike County Emergency Services	2	0.014700%
Pine Mountain Fire Department	3	0.022000%
Pine Mountain Valley Fire Department	3	0.022000%
Pinehurst Fire Department	7	0.051300%
Plainview Fire Department	8	0.058700%
Poca Volunteer Fire Department	6	0.044000%
Polk County Volunteer Fire Department	8	0.058700%
Pooler Fire Department	57	0.425300%
Port Wentworth Fire Department	11	0.080700%
Poulan Fire Department	3	0.022000%
Pulaski County Fire Department	24	0.183300%
Putnam County Fire Department	30	0.227300%
Quitman County Volunteer Fire Department	23	0.168700%
Quitman Fire Department	1	0.007300%
Rabun County Fire Department	66	0.484000%
Raines Crossroads Volunteer Fire Department	3	0.022000%
Randolph County Ema Fire & Rescue	12	0.088000%
Rayle Fire Department	8	0.058700%
Red Hill Volunteer Fire Department	12	0.088000%
Red Oak Volunteer Fire Department	10	0.073300%
Reidsville Fire Department	15	0.110000%
Reynolds Fire Department	4	0.029300%
Rhine Volunteer Fire Department	3	0.022000%
Richland Volunteer Fire Department	4	0.029300%
Richmond Hill Fire Department	28	0.205300%
Riddleville Volunteer Fire Department	11	0.080700%
Rincon Fire Department	7	0.051300%
Riverdale Fire Department	17	0.124700%
Rochelle Fire Department	4	0.029300%
Rock Hill Volunteer Fire Department	1	0.007300%
Rockdale County Fire Department	122	0.894700%
Rockmart Fire Department	17	0.124700%
Rome Fire Department	128	0.938700%
Rossville Fire Department	1	0.007300%
Roswell Fire Department	21	0.146700%
Royston Fire Department	12	0.088000%
Saint Marys Fire Department	7	0.051300%
Salem Volunteer Fire Department	4	0.029300%
Sandersville Fire Department	18	0.132000%
Sandy Springs Fire Department	93	0.682000%
Savannah Airport Fire Department	11	0.080700%
Savannah Fire Department	319	2.332100%
Scotland Volunteer Fire Department	1	0.007300%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Scott Volunteer Fire Department	4	0.029300%
Screven County Fire Department	30	0.220000%
Screven Volunteer Fire Department	1	0.007300%
Shellman Volunteer Fire Department	5	0.036700%
Shiloh Volunteer Fire Department	5	0.036700%
Shiloh Volunteer Fire Department (Harris County)	3	0.014700%
Siloam Fire Department	4	0.029300%
Sky Valley - Scaly Mountain Fire Department	15	0.110000%
Smyrna Fire Department	57	0.425300%
Social Circle Fire Department	7	0.051300%
Soperton Fire Department	7	0.051300%
South Dade Volunteer Fire Department	1	0.007300%
South Fulton Fire Department	78	0.564700%
South Jackson Volunteer Fire Department	5	0.036700%
South Jenkins District # 6 Volunteer Fire Department	12	0.088000%
South Jenkins Volunteer Fire Department	17	0.124700%
Spalding County Fire Department	57	0.418000%
Sparta Volunteer Fire Department	14	0.102700%
St. Marys Fire Department	0	0.000000%
Stapleton Fire Department	3	0.022000%
Statesboro Fire Department	24	0.176000%
Stephens County Fire Department	62	0.454700%
Stewart County Fire & EMS	1	0.007300%
Stillmore Fire Department	2	0.014700%
Subligna Fire Department	7	0.051300%
Summertown Volunteer Fire Department	5	0.036700%
Summerville Fire Department	17	0.124700%
Sumter County Fire Department	29	0.212700%
Swainsboro Fire Department	10	0.073300%
Sylvania Fire Department	10	0.073300%
Sylvester Fire Department	2	0.014700%
Taliaferro County Fire And Rescue Department	2	0.014700%
Tarrytown Volunteer Fire Department	3	0.022000%
Tattnall County Fire Rescue	8	0.058700%
Teloga Fire Department	8	0.058700%
Tennille Fire Department	9	0.066000%
Thomas County Fire Rescue	78	0.572000%
Thomaston Fire Department	4	0.029300%
Thomasville Fire Rescue	44	0.322700%
Thomson Fire Department	4	0.029300%
Thunderbolt Fire Department	6	0.044000%
Tift County Fire Rescue	46	0.337300%
Tifton Fire Department	30	0.220000%

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(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2020

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Tignall Fire Department	22	0.161300%
Toccoa Fire Department	23	0.168700%
Towns County Fire Department	31	0.227300%
Trenton Fire Department	3	0.022000%
Treutlen County Fire Department	3	0.022000%
Trion Fire Department	9	0.066000%
Troup County Fire Department	24	0.176000%
Turner County Fire and Rescue	10	0.073300%
Twiggs County Fire Rescue	1	0.007300%
Twin City Fire Department	10	0.073300%
Tybee Island Fire Department	18	0.132000%
Union City Fire Department	23	0.168700%
Union County Fire Department	23	0.168700%
Union Point Fire Department	1	0.007300%
Valdosta Fire Department	69	0.506000%
Vidalia Fire Department	7	0.051300%
Vienna Fire Department	17	0.124700%
Wadley Fire Department	8	0.058700%
Walker Church Volunteer Fire Department	2	0.014700%
Walker County Fire Department	22	0.161300%
Walthourville Volunteer Fire Department	2	0.014700%
Walton County Fire Department	64	0.469300%
Ware County Fire Department	20	0.146700%
Warner Robins Fire Department	118	0.865400%
Warren County Fire Department	10	0.073300%
Warrenton Fire Department	9	0.066000%
Warthen Volunteer Fire Department	12	0.088000%
Washington Fire Department	34	0.249300%
Waverly Hall Fire Department	12	0.088000%
Waycross Fire Department	38	0.278700%
Wayne County Fire Rescue	23	0.176000%
Waynesboro Fire Department	9	0.058700%
Waynesville Volunteer Fire & Rescue	0	0.000000%
Webster County Fire/Ems	24	0.176000%
West Jackson Fire Department	5	0.036700%
West Point Fire Department	13	0.095300%
Whigham Fire Department	12	0.088000%
White County Fire Department	12	0.088000%
White Plains Fire Department	9	0.066000%
Whitfield County Fire Department	92	0.674700%
Wilkes County Fire Service	25	0.183300%
Winder Fire Department	34	0.249300%
Winterville Volunteer Fire Department	4	0.029300%

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

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2020

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Wolfskin Volunteer Fire Department	1	0.007300%
Woodstock Fire Department	39	0.286000%
Woodville Fire Department	2	0.014700%
Worth County Fire Department	7	0.051300%
Wrens Fire Department	11	0.080700%
Wrightsville Fire Department	13	0.095300%
TOTAL STATE OF GEORGIA	<u>13,636</u>	<u>100.000000%</u>
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, 2020

<u>Employer</u>	Net Pension Liability	Changes of Assumptions	Deferred Outflows of Resources			Deferred Inflows of Resources		Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
			Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Abbeville Fire Department	\$ 144,848							34,607
Adel Fire Department	482,824							115,355
Adrian Volunteer Firefighter	32,188							7,690
Ailey Fire Department	96,564							23,071
Alamo Fire Department	112,659							26,916
Alapaha Fire Department	16,095							3,845
Albany Fire Department	1,754,259							419,123
Allentown Volunteer Fire Department	112,659							26,916
Alma - Bacon County Fire Department	193,129							46,142
Alpharetta Fire Department	1,287,528							307,613
Americus Fire Department	547,200							130,735
Antioch Volunteer Fire Department	241,412							57,677
Appling County Fire Department	659,859							157,652
Arcade Fire Department	96,564							23,071
Arnoldsville Volunteer Fire Department	64,376							15,381
Ashburn Fire Department	32,188							7,690
Athens - Clarke County Fire & Emergency	2,784,281							665,212
Atkinson County Volunteer Fire Department	209,224							49,987
Atlanta Fire Department	9,656,468							2,307,095
Augusta Fire Department	3,154,447							753,651
Austell Fire Department	273,600							65,368
Avera Fire Department	144,848							34,607
Bainbridge Fire Department	16,095							3,845
Baldwin County Fire Department	643,764							153,806
Baldwin Fire Department	96,564							23,071
Banks County Fire Department	434,540							103,819
Barnesville Fire Department	160,941							38,451
Barrow County Fire Department	692,047							165,342
Bartow County Fire Department	1,432,376							342,219
Bartow Volunteer Fire Department	241,412							57,677
Baxley Fire Department	321,883							76,903
Beaverdam Volunteer Fire Department	48,283							11,536
Ben Epps Field - Athens Clarke County	16,095							3,845
Ben Hill Volunteer Fire Department	64,376							15,381
Bent Tree Volunteer Fire Department	16,095							3,845
Bethany - Salem Fire Department	64,376							15,381
Big Canoe Fire Department	112,659							26,916

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, 2020

<u>Employer</u>	Net Pension Liability	Changes of Assumptions	Deferred Outflows of Resources			Deferred Inflows of Resources		Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
			Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Blackshear Fire Department	241,412							57,677
Blakely Fire Department	64,376							15,381
Bleckley County Fire Department	193,129							46,142
Bloomington Fire Department	128,752							30,761
Bold Springs Fire Department	321,883							76,903
Bremen Fire Department	112,659							26,916
Broxton Fire Department	48,283							11,536
Brunswick Fire Department	257,505							61,522
Bryan County Fire Department	466,729							111,509
Buckeye Volunteer Fire Department	80,471							19,226
Buena Vista Fire Rescue	16,095							3,845
Bulloch County Fire Department	563,295							134,581
Burke County Fire Department	498,917							119,200
Bush Field Fire Department	128,752							30,761
Butler Fire Department	225,317							53,832
Butts County Fire Department	144,848							34,607
Byromville Fire Department	225,317							53,832
Byron Fire Department	241,412							57,677
Cairo Fire Department	434,540							103,819
Calhoun Fire Department	643,764							153,806
Calvary Volunteer Fire Department	80,471							19,226
Camden County Fire Rescue	1,480,659							353,755
Camilla Fire Department	112,659							26,916
Canon Volunteer Fire Department	209,224							49,987
Canoochee Fire Department	160,941							38,451
Canton Fire Department	16,095							3,845
Carlton Volunteer Fire Department	177,036							42,297
Carnesville Volunteer Fire Department	128,752							30,761
Carroll County Fire Rescue	949,552							226,864
Carrollton Fire Department	1,062,212							253,781
Cartersville Fire Department	1,174,871							280,697
Cataula Volunteer Fire Department	193,129							46,142
Catoosa County Fire Department	643,764							153,806
Cave Spring Fire Department	48,283							11,536
Cedartown Fire Department	337,976							80,748
Centerville Fire Department	209,224							49,987
Charlton County Fire Department	32,188							7,690

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, 2020

	Net Pension Liability	Changes of Assumptions	Deferred Outflows of Resources			Deferred Inflows of Resources		Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
			Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Chatham Emergency Services	1,899,105							453,729
Chatsworth Fire Department	193,129							46,142
Chauncey Volunteer Fire Department	0							-
Cherokee County Fire Department	6,196,235							1,480,386
Chester Volunteer Fire Department	32,188							7,690
City Of Chattahoochee Hills	48,283							11,536
City Of Milton Fire Department	933,459							223,019
Clarkesville Fire Department	80,471							19,226
Claxton Fire Department	257,505							61,522
Clayton County Fire Department	4,120,092							984,361
Cloudland Volunteer Fire Department	96,564							23,071
Cobb County Fire Department	10,364,610							2,476,283
Cobbtown Fire Department	160,941							38,451
Cochran Fire Department	64,376							15,381
Coffee County Fire Department	466,729							111,509
Colbert Fire Department	48,283							11,536
College Park Fire Department	708,140							169,187
Collins Volunteer Fire Department	48,283							11,536
Collins Volunteer Fire Department (Madison County)	48,283							11,536
Colquitt - Miller Fire Department	337,976							80,748
Colquitt County Volunteer Fire Association	482,824							115,355
Columbia County Fire Rescue	2,784,281							665,212
Columbus Fire & Emergency Medical Services	5,665,128							1,353,496
Comer Volunteer Fire Department	96,564							23,071
Commerce Fire Department	370,164							88,439
Cordele Fire Department	321,883							76,903
Cornelia Fire Department	209,224							49,987
Covington Fire Department	820,800							196,103
Coweta County Fire Department	2,607,247							622,916
Crawford County Volunteer Fire Department # 8	225,317							53,832
Crisp County Fire Department	289,695							69,213
Crossroad Volunteer Fire Department	48,283							11,536
Cusseta - Chattahoochee County Volunteer Fire Departm	354,071							84,594
Cuthbert Fire Department	32,188							7,690
Dalton Fire Department	1,512,847							361,445
Danielsville Fire Department	96,564							23,071
Darien Fire Rescue	0							-

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, 2020

		Deferred Outflows of Resources			Deferred Inflows of Resources		Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
		Net Pension Liability	Changes of Assumptions	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	
	<u>Employer</u>						
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
Davisboro Fire Department		241,412					57,677
Dawson County Fire Department		466,729					111,509
Dawson Fire Department		48,283					11,536
Dearing Fire Department		16,095					3,845
Decatur County Fire Department		177,036					42,297
Decatur Fire Department		402,352					96,129
Deepstep Area Fire Department		48,283					11,536
DeKalb County Fire Department		8,594,256					2,053,315
Demorest Fire Department		177,036					42,297
Devils Pond Volunteer Fire Department		32,188					7,690
Donalsonville Fire Department		177,036					42,297
Dooly County Fire Department		289,695					69,213
Double Churches Fire Department		160,941					38,451
Douglas County Fire Department		1,979,576					472,955
Douglas Fire Department		547,200					130,735
Dublin Fire Department		337,976					80,748
Early County Fire Department		16,095					3,845
East Berrien Fire Department		193,129					46,142
East Dublin Fire Department		16,095					3,845
East Point Fire Department		595,483					142,271
Eastman Fire Department		209,224					49,987
Eatonton Fire Department		193,129					46,142
Echols County Volunteer Fire Department		80,471					19,226
Effingham County Fire Department		901,271					215,329
Elbert County Fire Department		1,271,435					303,768
Elberton Fire Department		225,317					53,832
Ellaville (Schley County) Fire Department		305,788					73,058
Ellerslie Fire Department		386,259					92,284
Ellijay Fire Department		48,283					11,536
Emanuel County Rural Fire Department		32,188					7,690
Enigma Volunteer Fire Department		48,283					11,536
Eton Fire Department		16,095					3,845
Evans County Fire & Rescue		370,164					88,439
Fairburn Fire Department		386,259					92,284
Fairfield Plantation Fire Department		96,564					23,071
Fannin County Fire Department		547,200					130,735
Fayette County Fire Department		1,802,540					430,658

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, 2020

		Deferred Outflows of Resources			Deferred Inflows of Resources		Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
		Net Pension Liability	Changes of Assumptions	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	
	<u>Employer</u>						
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
Fayetteville Fire Department		788,612					188,413
Fitzgerald Fire Department		289,695					69,213
Five Area Volunteer Fire Department		209,224					49,987
Five Points Fire District - Macon County		144,848					34,607
Flinthill Fire Department		64,376					15,381
Flovilla Fire Department		48,283					11,536
Forest Park Fire Department		692,047					165,342
Forsyth County Fire Department		2,607,247					622,916
Forsyth Fire Department		209,224					49,987
Fort Oglethorpe Fire Department		0					-
Fort Valley Fire Department		177,036					42,297
Franklin Springs Fire Department		160,941					38,451
Fulton County Fire Department		64,376					15,381
Gainesville Fire Department		1,593,316					380,671
Garden City Fire Department		321,883					76,903
Garfield Volunteer Fire Department		64,376					15,381
Georgia Firefighters Pension Fund Employee		144,848					34,607
Georgia Public Safety Training		96,564					23,071
Gibson Fire Department		144,848					34,607
Gilmer County Fire Department		321,883					76,903
Glade Volunteer Fire Department		96,564					23,071
Glennville Fire Department		48,283					11,536
Glynn County Fire Department		788,612					188,413
Gordon County Fire Department		692,047					165,342
Gore Volunteer Fire Department		16,095					3,845
Grady County Volunteer Fire Department		901,271					215,329
Gray Fire Department		321,883					76,903
Greene County Fire and Rescue		96,564					23,071
Greensboro Fire Department		80,471					19,226
Greshamville Volunteer Fire Department		144,848					34,607
Gresston Volunteer Fire Department		32,188					7,690
Griffin Fire Department		885,176					211,484
Grovetown Fire Department		225,317					53,832
Gumlog Volunteer Fire Department		64,376					15,381
Gwinnett County Fire Department		11,990,064					2,864,631
Habersham County Fire Department		869,083					207,639
Hahira Fire Department		112,659					26,916

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, 2020

		Deferred Outflows of Resources			Deferred Inflows of Resources		Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
		Net Pension Liability	Changes of Assumptions	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	
	<u>Employer</u>						
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
Hall County Fire Department		4,200,564					1,003,587
Hamilton Volunteer Fire Department		32,188					7,690
Hapeville Fire Department		515,012					123,045
Haralson County Fire Department		209,224					49,987
Harlem Fire Department		273,600					65,368
Harrisburg Volunteer Fire Department		160,941					38,451
Harrison Volunteer Fire Department		144,848					34,607
Hart County Fire Department		917,364					219,174
Hartwell Fire Department		547,200					130,735
Hazlehurst Fire Department		160,941					38,451
Heard County Fire Department		257,505					61,522
Helen Fire Department, City Of		16,095					3,845
Henry County Fire Department		4,087,904					976,670
Hephzibah Fire Department		209,224					49,987
Hinesville Fire Department		531,105					126,890
Hinton Volunteer Fire Department		32,188					7,690
Hoboken Volunteer Fire Department		80,471					19,226
Holland Volunteer Fire Department		48,283					11,536
Homer Volunteer Fire Department		128,752					30,761
Hortense Volunteer Fire Department		0					-
Houston County Fire Department		321,883					76,903
Hull Volunteer Fire Department		177,036					42,297
Ideal Fire Department		32,188					7,690
Ila Volunteer Fire Department		128,752					30,761
Iron City Volunteer Fire Department		32,188					7,690
Irwinton Fire Department		32,188					7,690
Isle Of Hope Fire Department		112,659					26,916
Jackson Fire Department		64,376					15,381
Jackson Trail Fire Department		96,564					23,071
Jasper County Emergency Services		177,036					42,297
Jasper Fire Department		160,941					38,451
Jefferson County Fire Department		193,129					46,142
Jefferson Fire Department		273,600					65,368
Jekyll Island Fire Department		96,564					23,071
Jesup Fire Department		257,505					61,522
Johns Creek Fire Department		1,287,528					307,613
Jones County Fire Department		482,824					115,355

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, 2020

		Deferred Outflows of Resources			Deferred Inflows of Resources		Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
		Net Pension Liability	Changes of Assumptions	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	
	<u>Employer</u>						
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
Kingsland Fire Department		96,564					23,071
LaFayette Fire Department		64,376					15,381
Lagrange Fire Department		949,552					226,864
Lakeland - Lanier County Fire Department		32,188					7,690
Lamar County Fire Department		193,129					46,142
Laurens County Fire Department		836,895					199,949
Lavonia Fire Department		418,448					99,974
Leesburg (Lee County) Fire Department		273,600					65,368
Leslie Volunteer Fire Department		32,188					7,690
Liberty County Fire Services		32,188					7,690
Liberty Volunteer Fire Department		48,283					11,536
Lincolnton Fire Department		193,129					46,142
Line Volunteer Fire Department		128,752					30,761
Loco Volunteer Fire Department		321,883					76,903
Loganville Fire Department		273,600					65,368
Louisville Fire Department		434,540					103,819
Lowndes County Fire Department		241,412					57,677
Ludowici - Long County Volunteer Fire Department		80,471					19,226
Lumpkin County Volunteer Fire Department		386,259					92,284
Lyerly Fire Department		32,188					7,690
Macon-Bibb Fire Department		5,327,152					1,272,748
Madison Fire Department		257,505					61,522
Manchester Fire Department		241,412					57,677
Marietta Fire Department		2,156,612					515,251
Martins Crossroads Volunteer Fire Department		209,224					49,987
Maxeys Volunteer Fire Department		64,376					15,381
Maysville Fire Department		80,471					19,226
McDonough Fire Department		515,012					123,045
McDuffie County Fire Service		193,129					46,142
Mcintosh County Volunteer Fire Department		16,095					3,845
McIntyre Fire Department		80,471					19,226
McRae Fire Department		225,317					53,832
Meansville Fire Department		0					-
Menlo Fire Department		177,036					42,297
Meriwether County Fire Department		177,036					42,297
Metter Fire Department		225,317					53,832
Midway Volunteer Fire Department		177,036					42,297

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, 2020

<u>Employer</u>	Net Pension Liability	Changes of Assumptions	Deferred Outflows of Resources			Deferred Inflows of Resources		Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
			Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Milan Fire Department	128,752							30,761
Milledgeville Fire Department	321,883							76,903
Millen Fire Department	337,976							80,748
Minton's Chapel Fire Department	16,095							3,845
Mitchell County Fire Rescue	32,188							7,690
Mitchell Volunteer Fire Department	32,188							7,690
Mitchell Volunteer Fire Department (Glascock County)	80,471							19,226
Monroe County Fire Department	418,448							99,974
Monroe Fire Department	498,917							119,200
Montezuma Fire Department	289,695							69,213
Moore's Chapel Volunteer Fire Department	48,283							11,536
Morgan County Fire Department	981,740							234,555
Morrow Fire Department	498,917							119,200
Moultrie Fire Department	563,295							134,581
Mount Vernon Fire Department	144,848							34,607
Murray County Fire Department	434,540							103,819
Nahunta Fire Department	193,129							46,142
Nashville Fire Department	305,788							73,058
Neese - Sanford Fire Department	16,095							3,845
New Lois Volunteer Fire Department	32,188							7,690
Newington Fire Department	16,095							3,845
Newnan Fire Department	869,083							207,639
Newton County Fire Department	1,190,964							284,542
Nicholls Volunteer Fire Department	16,095							3,845
Nicholson Area Fire Department	225,317							53,832
Norristown Rural Fire Department	16,095							3,845
North Jackson Fire Department	193,129							46,142
North Jenkins County Volunteer Fire Department	64,376							15,381
O'Neal Fire Department	32,188							7,690
Ocilla Fire Department	16,095							3,845
Oconee County Volunteer Fire Department	1,319,717							315,303
Oconee Volunteer Fire Department	160,941							38,451
Odum Volunteer Fire Department	128,752							30,761
Oglethorpe Consolidated Fire & Rescue	32,188							7,690
Oglethorpe Fire Department	32,188							7,690
Palmetto Fire Department	96,564							23,071
Paulding County Fire Department	2,462,400							588,309

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, 2020

		Deferred Outflows of Resources			Deferred Inflows of Resources		Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
		Net Pension Liability	Changes of Assumptions	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	
	<u>Employer</u>						
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
Peach County Fire Department		386,259					92,284
Peachtree City Fire Department		949,552					226,864
Pembroke Fire Department		80,471					19,226
Perry Fire Department		386,259					92,284
Pickens County Fire Department		193,129					46,142
Pierce County Fire Department		16,095					3,845
Pike County Emergency Services		32,188					7,690
Pine Mountain Fire Department		48,283					11,536
Pine Mountain Valley Fire Department		48,283					11,536
Pinehurst Fire Department		112,659					26,916
Plainview Fire Department		128,752					30,761
Poca Volunteer Fire Department		96,564					23,071
Polk County Volunteer Fire Department		128,752					30,761
Pooler Fire Department		933,459					223,019
Port Wentworth Fire Department		177,036					42,297
Poulan Fire Department		48,283					11,536
Pulaski County Fire Department		402,352					96,129
Putnam County Fire Department		498,917					119,200
Quitman County Volunteer Fire Department		370,164					88,439
Quitman Fire Department		16,095					3,845
Rabun County Fire Department		1,062,212					253,781
Raines Crossroads Volunteer Fire Department		48,283					11,536
Randolph County Ema Fire & Rescue		193,129					46,142
Rayle Fire Department		128,752					30,761
Red Hill Volunteer Fire Department		193,129					46,142
Red Oak Volunteer Fire Department		160,941					38,451
Reidsville Fire Department		241,412					57,677
Reynolds Fire Department		64,376					15,381
Rhine Volunteer Fire Department		48,283					11,536
Richland Volunteer Fire Department		64,376					15,381
Richmond Hill Fire Department		450,636					107,665
Riddleville Volunteer Fire Department		177,036					42,297
Rincon Fire Department		112,659					26,916
Riverdale Fire Department		273,600					65,368
Rochelle Fire Department		64,376					15,381
Rock Hill Volunteer Fire Department		16,095					3,845
Rockdale County Fire Department		1,963,483					469,110

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, 2020

	Net Pension Liability	Changes of Assumptions	Deferred Outflows of Resources			Deferred Inflows of Resources		Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
			Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Rockmart Fire Department	273,600							65,368
Rome Fire Department	2,060,047							492,181
Rossville Fire Department	16,095							3,845
Roswell Fire Department	321,883							76,903
Royston Fire Department	193,129							46,142
Saint Marys Fire Department	112,659							26,916
Salem Volunteer Fire Department	64,376							15,381
Sandersville Fire Department	289,695							69,213
Sandy Springs Fire Department	1,496,752							357,600
Savannah Airport Fire Department	177,036							42,297
Savannah Fire Department	5,117,928							1,222,761
Scotland Volunteer Fire Department	16,095							3,845
Scott Volunteer Fire Department	64,376							15,381
Screven County Fire Department	482,824							115,355
Screven Volunteer Fire Department	16,095							3,845
Shellman Volunteer Fire Department	80,471							19,226
Shiloh Volunteer Fire Department	80,471							19,226
Shiloh Volunteer Fire Department (Harris County)	32,188							7,690
Siloam Fire Department	64,376							15,381
Sky Valley - Scaly Mountain Fire Department	241,412							57,677
Smyrna Fire Department	933,459							223,019
Social Circle Fire Department	112,659							26,916
Soperton Fire Department	112,659							26,916
South Dade Volunteer Fire Department	16,095							3,845
South Fulton Fire Department	1,239,247							296,077
South Jackson Volunteer Fire Department	80,471							19,226
South Jenkins District # 6 Volunteer Fire Department	193,129							46,142
South Jenkins Volunteer Fire Department	273,600							65,368
Spalding County Fire Department	917,364							219,174
Sparta Volunteer Fire Department	225,317							53,832
St. Marys Fire Department	0							-
Stapleton Fire Department	48,283							11,536
Statesboro Fire Department	386,259							92,284
Stephens County Fire Department	997,836							238,400
Stewart County Fire & EMS	16,095							3,845
Stillmore Fire Department	32,188							7,690
Subligna Fire Department	112,659							26,916

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, 2020

		Deferred Outflows of Resources			Deferred Inflows of Resources		Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
		Net Pension Liability	Changes of Assumptions	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	
	<u>Employer</u>						
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
Summertown Volunteer Fire Department		80,471					19,226
Summerville Fire Department		273,600					65,368
Sumter County Fire Department		466,729					111,509
Swainsboro Fire Department		160,941					38,451
Sylvania Fire Department		160,941					38,451
Sylvester Fire Department		32,188					7,690
Taliaferro County Fire And Rescue Department		32,188					7,690
Tarrytown Volunteer Fire Department		48,283					11,536
Tattnall County Fire Rescue		128,752					30,761
Teloga Fire Department		128,752					30,761
Tennille Fire Department		144,848					34,607
Thomas County Fire Rescue		1,255,340					299,922
Thomaston Fire Department		64,376					15,381
Thomasville Fire Rescue		708,140					169,187
Thomson Fire Department		64,376					15,381
Thunderbolt Fire Department		96,564					23,071
Tift County Fire Rescue		740,329					176,877
Tifton Fire Department		482,824					115,355
Tignall Fire Department		354,071					84,594
Toccoa Fire Department		370,164					88,439
Towns County Fire Department		498,917					119,200
Trenton Fire Department		48,283					11,536
Treutlen County Fire Department		48,283					11,536
Trion Fire Department		144,848					34,607
Troup County Fire Department		386,259					92,284
Turner County Fire and Rescue		160,941					38,451
Twiggs County Fire Rescue		16,095					3,845
Twin City Fire Department		160,941					38,451
Tybee Island Fire Department		289,695					69,213
Union City Fire Department		370,164					88,439
Union County Fire Department		370,164					88,439
Union Point Fire Department		16,095					3,845
Valdosta Fire Department		1,110,493					265,316
Vidalia Fire Department		112,659					26,916
Vienna Fire Department		273,600					65,368
Wadley Fire Department		128,752					30,761
Walker Church Volunteer Fire Department		32,188					7,690

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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources		Total Employer
	Net Pension Liability	Changes of Assumptions	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Total Deferred Inflows of Resources	Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
State of Georgia - Nonemployer Contributing Entity State's Proportionate Share Associated with:								
Walker County Fire Department	354,071							84,594
Walthourville Volunteer Fire Department	32,188							7,690
Walton County Fire Department	1,030,024							246,090
Ware County Fire Department	321,883							76,903
Warner Robins Fire Department	1,899,105							453,729
Warren County Fire Department	160,941							38,451
Warrenton Fire Department	144,848							34,607
Warthen Volunteer Fire Department	193,129							46,142
Washington Fire Department	547,200							130,735
Waverly Hall Fire Department	193,129							46,142
Waycross Fire Department	611,576							146,116
Wayne County Fire Rescue	386,259							92,284
Waynesboro Fire Department	128,752							30,761
Waynesville Volunteer Fire & Rescue	0							-
Webster County Fire/Ems	386,259							92,284
West Jackson Fire Department	80,471							19,226
West Point Fire Department	209,224							49,987
Whigham Fire Department	193,129							46,142
White County Fire Department	193,129							46,142
White Plains Fire Department	144,848							34,607
Whitfield County Fire Department	1,480,659							353,755
Wilkes County Fire Service	402,352							96,129
Winder Fire Department	547,200							130,735
Winterville Volunteer Fire Department	64,376							15,381
Wolfskin Volunteer Fire Department	16,095							3,845
Woodstock Fire Department	627,671							149,961
Woodville Fire Department	32,188							7,690
Worth County Fire Department	112,659							26,916
Wrens Fire Department	177,036							42,297
Wrightsville Fire Department	209,224							49,987
TOTAL STATE OF GEORGIA	\$ 219,459,336	16,752,901	4,732,566	32,131,346	53,616,813	8,728,697	8,728,697	52,432,590
Each Employer of Plan Members - Employer Share	-	-	-	-	-	-	-	-
Total for All Entities	\$ 219,459,336	16,752,901	4,732,566	32,131,346	53,616,813	8,728,697	8,728,697	52,432,590

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, 2020

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, 2020 were as follows:

Total pension liability	\$ 1,144,364,448
Plan fiduciary net position	<u>(924,905,112)</u>
Net pension liability	<u>\$ 219,459,336</u>

Plan fiduciary net position as a percentage of total pension liability	80.82%
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Actuarial Assumptions

The collective total pension liability was determined by an actuarial valuation as of June 30, 2020, 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, 2020

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, 2020 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>370,130,490</u>	\$ <u>219,459,336</u>	\$ <u>94,926,541</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, 2020

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, 2020

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

The following table presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2020:

			2020			
	Year of	Amortization	Beginning of year	Current Year		End of year
	deferral	period	balance as	Additions	Deductions	balance
			previously reported			
Deferred outflows of resources						
Changes of assumptions	2015	8.63 years	\$ 23,122,826		6,369,925	16,752,901
Differences between expected and actual experience	2016	7.53 years	361,510		102,410	259,100
	2018	7.19 years	5,541,119		1,067,653	4,473,466
			5,902,629	-	1,170,063	4,732,566
Differences between projected and actual investment earnings	2016	5 years	7,973,818		7,973,818	-
	2017	5 years	(15,722,847)		(7,861,424)	(7,861,423)
	2018	5 years	(6,455,675)		(2,151,891)	(4,303,784)
	2019	5 years	2,300,042		575,010	1,725,032
	2020	5 years		53,214,401	10,642,880	42,571,521
Net difference between projected and actual investment earnings (1)			(11,904,662)	53,214,401	9,178,393	32,131,346
Total deferred outflows of resources			\$ 17,120,793	53,214,401	16,718,381	53,616,813
Deferred inflows of resources						
Difference between expected and actual experience	2015	8.63 years	\$ 4,815,231		1,326,511	3,488,720
	2017	7.31 years	2,307,085		535,287	1,771,798
	2019	7.13 years	3,580,421		584,082	2,996,339
	2020	7.00 years		550,480	78,640	471,840
			10,702,737	550,480	2,524,520	8,728,697
Total deferred inflows of resources			\$ 10,702,737	550,480	2,524,520	8,728,697

(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.

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, 2020

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

Year Ended June 30, 2021	\$	6,220,044
2022		14,081,465
2023		14,319,169
2024		10,881,875
2025		(459,868)
2026		<u>(154,569)</u>
Total	\$	<u>44,888,116</u>

Changes in Proportion

The amounts shown in the two preceding tables do not include employer- or nonemployer-specific deferred outflows or resources and deferred inflows or resources related to changes in proportion. Based on the allocation methodology discussed in Note 5, there were no changes in proportion for the year ended June 30, 2020.

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, 2020

Note 7: Collective Pension Expense

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

Service cost	\$ 20,559,903
Interest on the total pension liability and net cash flow	64,564,962
Current period benefit changes	11,106,585
Projected earnings on plan investments	(55,703,002)
Member contributions	(4,507,929)
Administrative expenses	2,218,418
Other (Miscellaneous)	(209)
Recognition (amortization) of deferred inflows and outflows of resources	
Changes of assumptions	6,369,925
Differences between expected and actual experience	(1,354,457)
Net Difference between projected and actual investment earnings	<u>9,178,394</u>
Collective pension expense	\$ <u>52,432,590</u>