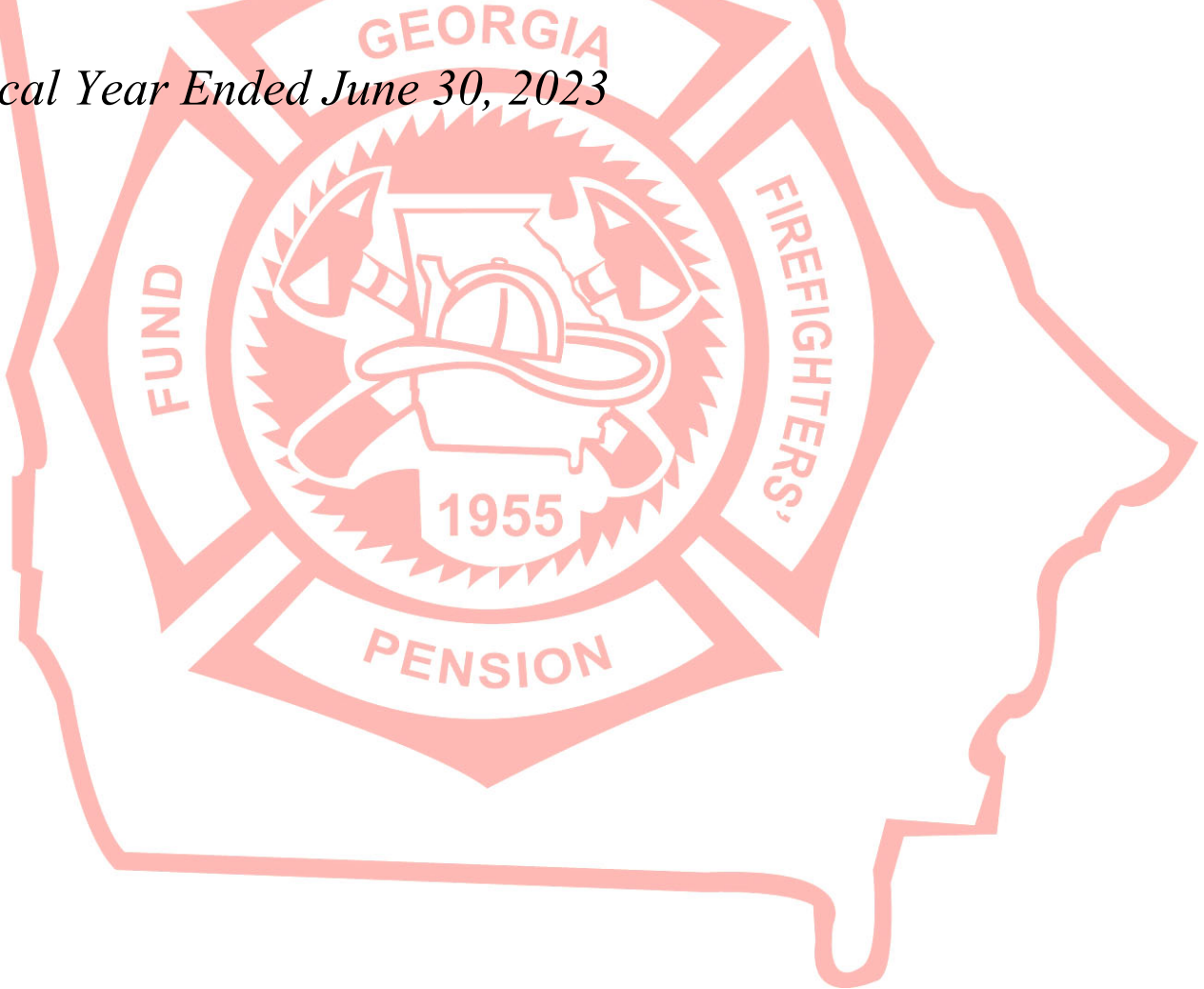


***Georgia Firefighters' Pension Fund***

*GASB No. 68 Report*

*Schedule of Employer and Nonemployer Allocations and  
Schedule of Pension Amounts by Employer and Nonemployer*

*Fiscal Year Ended June 30, 2023*





## INDEPENDENT AUDITOR'S REPORT

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

### ***Opinions***

We have audited the schedule of employer and nonemployer allocations of the Georgia Firefighters' Pension Fund (Fund), a component unit of the State of Georgia, as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the Fund as of and for the year ended June 30, 2023, and the related notes.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources and total employer pension expense of the Fund as of and for the year ended June 30, 2023 in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

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

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

### ***Responsibilities of Management for the Schedules***

Management is responsible for the preparation and fair presentation of the schedule of employer and nonemployer allocations and the schedule of pension amounts by employer and nonemployer (collectively, the Schedules) in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

## ***Auditor's Responsibilities for the Audit of the Schedules***

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

## ***Other Matter***

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the financial statements of the Fund as of and for the year ended June 30, 2023. Our report thereon, dated July 18, 2024, expressed an unmodified opinion on those financial statements.

***Restriction on Use***

Our report is intended solely for the information and use of the Fund's management, the Board of 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 written in a cursive style with a horizontal line at the end.

Greg S. Griffin  
State Auditor

July 18, 2024

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2023

| <u>Employer</u>                                    | <u>Number of<br/>Active Members</u> | <u>Allocation<br/>Percentage</u> |
|--|-------------------------------------|----------------------------------|
| State of Georgia - Nonemployer Contributing Entity |                                     |                                  |
| State's Proportionate Share Associated with:       |                                     |                                  |
| Abbeville Fire Department                          | 7                                   | 0.051391%                        |
| Adel Fire Department                               | 27                                  | 0.198223%                        |
| Adrian Volunteer Firefighter                       | 2                                   | 0.014683%                        |
| Ailey Fire Department                              | 6                                   | 0.044050%                        |
| Alamo Fire Department                              | 8                                   | 0.058733%                        |
| Alapaha Fire Department                            | 9                                   | 0.066074%                        |
| Albany Fire Department                             | 91                                  | 0.668086%                        |
| Allentown Volunteer Fire Department                | 4                                   | 0.029366%                        |
| Alma - Bacon County Fire Department                | 12                                  | 0.088099%                        |
| Alpharetta Fire Department                         | 86                                  | 0.631378%                        |
| Americus Fire Department                           | 28                                  | 0.205565%                        |
| Antioch Volunteer Fire Department                  | 17                                  | 0.124807%                        |
| Appling County Fire Department                     | 42                                  | 0.308347%                        |
| Arcade Fire Department                             | 5                                   | 0.036708%                        |
| Arnoldsville Volunteer Fire Department             | 4                                   | 0.029366%                        |
| Ashburn Fire Department                            | 3                                   | 0.022025%                        |
| Athens - Clarke County Fire & Emergency            | 158                                 | 1.159974%                        |
| Atkinson County Volunteer Fire Department          | 16                                  | 0.117466%                        |
| Atlanta Fire Department                            | 550                                 | 4.037883%                        |
| Augusta Fire Department                            | 179                                 | 1.314147%                        |
| Augusta Regional Airport Fire Department           | 11                                  | 0.080758%                        |
| Austell Fire Department                            | 15                                  | 0.110124%                        |
| Avera Fire Department                              | 7                                   | 0.051391%                        |
| Bainbridge Fire Department                         | 1                                   | 0.007342%                        |
| Baldwin County Fire Department                     | 33                                  | 0.242273%                        |
| Baldwin Fire Department                            | 9                                   | 0.066074%                        |
| Banks County Fire Department                       | 29                                  | 0.212907%                        |
| Barnesville Fire Department                        | 8                                   | 0.058733%                        |
| Barrow County Fire Department                      | 49                                  | 0.359739%                        |
| Bartow County Fire Department                      | 95                                  | 0.697452%                        |
| Bartow Volunteer Fire Department                   | 12                                  | 0.088099%                        |
| Baxley Fire Department                             | 19                                  | 0.139490%                        |
| Beaverdam Volunteer Fire Department                | 1                                   | 0.007342%                        |
| Ben Epps Field - Athens Clarke County              | 1                                   | 0.007342%                        |
| Ben Hill Volunteer Fire Department                 | 2                                   | 0.014683%                        |
| Bent Tree Volunteer Fire Department                | 1                                   | 0.007342%                        |
| Bethany - Salem Fire Department                    | 2                                   | 0.014683%                        |
| Big Canoe Fire Department                          | 7                                   | 0.051391%                        |

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2023

| <u>Employer</u>                                    | <u>Number of<br/>Active Members</u> | <u>Allocation<br/>Percentage</u> |
|--|-------------------------------------|----------------------------------|
| State of Georgia - Nonemployer Contributing Entity |                                     |                                  |
| State's Proportionate Share Associated with:       |                                     |                                  |
| Blackshear Fire Department                         | 16                                  | 0.117466%                        |
| Blakely Fire Department                            | 3                                   | 0.022025%                        |
| Bleckley County Fire Department                    | 15                                  | 0.110124%                        |
| Bloomington Fire Department                        | 14                                  | 0.102782%                        |
| Bold Springs Fire Department                       | 21                                  | 0.154174%                        |
| Box Springs Fire Department                        | 1                                   | 0.007342%                        |
| Bremen Fire Department                             | 9                                   | 0.066074%                        |
| Brooks County Fire Department                      | 1                                   | 0.007342%                        |
| Broxton Fire Department                            | 3                                   | 0.022025%                        |
| Brunswick Fire Department                          | 19                                  | 0.139490%                        |
| Bryan County Fire Department                       | 55                                  | 0.403788%                        |
| Buckeye Volunteer Fire Department                  | 5                                   | 0.036708%                        |
| Bulloch County Fire Department                     | 44                                  | 0.323031%                        |
| Burke County Fire Department                       | 30                                  | 0.220248%                        |
| Butler Fire Department                             | 17                                  | 0.124807%                        |
| Butts County Fire Department                       | 10                                  | 0.073416%                        |
| Byromville Fire Department                         | 12                                  | 0.088099%                        |
| Byron Fire Department                              | 12                                  | 0.088099%                        |
| Cairo Fire Department                              | 24                                  | 0.176199%                        |
| Calhoun Fire Department                            | 44                                  | 0.323031%                        |
| Calvary Volunteer Fire Department                  | 5                                   | 0.036708%                        |
| Camden County Fire Rescue                          | 84                                  | 0.616695%                        |
| Camilla Fire Department                            | 7                                   | 0.051391%                        |
| Canon Volunteer Fire Department                    | 12                                  | 0.088099%                        |
| Canoochee Fire Department                          | 3                                   | 0.022025%                        |
| Carlton Volunteer Fire Department                  | 10                                  | 0.073416%                        |
| Carnesville Volunteer Fire Department              | 13                                  | 0.095441%                        |
| Carroll County Fire Rescue                         | 69                                  | 0.506571%                        |
| Carrollton Fire Department                         | 68                                  | 0.499229%                        |
| Cartersville Fire Department                       | 71                                  | 0.521254%                        |
| Cataula Volunteer Fire Department                  | 12                                  | 0.088099%                        |
| Catoosa County Fire Department                     | 48                                  | 0.352397%                        |
| Cave Spring Fire Department                        | 1                                   | 0.007342%                        |
| Cedar Creek Fire Department                        | 10                                  | 0.073416%                        |
| Cedartown Fire Department                          | 21                                  | 0.154174%                        |
| Centerville Fire Department                        | 13                                  | 0.095441%                        |
| Charlton County Fire Department                    | 26                                  | 0.190882%                        |

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2023

| <u>Employer</u>  | <u>Number of<br/>Active Members</u> | <u>Allocation<br/>Percentage</u> |
|--|-------------------------------------|----------------------------------|
| State of Georgia - Nonemployer Contributing Entity       |                                     |                                  |
| State's Proportionate Share Associated with:             |                                     |                                  |
| Chatham Emergency Services                               | 68                                  | 0.499229%                        |
| Chatsworth Fire Department                               | 11                                  | 0.080758%                        |
| Chattahoochee Hills                                      | 5                                   | 0.036708%                        |
| Chauncey Volunteer Fire Department                       | 1                                   | 0.007342%                        |
| Cherokee County Fire Department                          | 417                                 | 3.061449%                        |
| Chester Volunteer Fire Department                        | 2                                   | 0.014683%                        |
| Clarksville Fire Department                              | 4                                   | 0.029366%                        |
| Claxton Fire Department                                  | 11                                  | 0.080758%                        |
| Clayton County Fire Department                           | 265                                 | 1.945525%                        |
| Cloudland Volunteer Fire Department                      | 11                                  | 0.080758%                        |
| Cobb County Fire Department                              | 624                                 | 4.581161%                        |
| Cobbtown Fire Department                                 | 9                                   | 0.066074%                        |
| Cochran Fire Department                                  | 4                                   | 0.029366%                        |
| Coffee County Fire Department                            | 23                                  | 0.168857%                        |
| Colbert Fire Department                                  | 4                                   | 0.029366%                        |
| College Park Fire Department                             | 41                                  | 0.301006%                        |
| Collins Volunteer Fire Department                        | 4                                   | 0.029366%                        |
| Collins Volunteer Fire Department (Madison County)       | 2                                   | 0.014683%                        |
| Colquitt - Miller Fire Department                        | 24                                  | 0.176199%                        |
| Colquitt County Volunteer Fire Association               | 29                                  | 0.212907%                        |
| Columbia County Fire Rescue                              | 175                                 | 1.284781%                        |
| Columbus Fire & Emergency Medical Services               | 332                                 | 2.437413%                        |
| Comer Volunteer Fire Department                          | 11                                  | 0.080758%                        |
| Commerce Fire Department                                 | 18                                  | 0.132149%                        |
| Cordele Fire Department                                  | 19                                  | 0.139490%                        |
| Cornelia Fire Department                                 | 20                                  | 0.146832%                        |
| Covington Fire Department                                | 49                                  | 0.359739%                        |
| Coweta County Fire Department                            | 139                                 | 1.020483%                        |
| Crawford County Volunteer Fire Department                | 14                                  | 0.102782%                        |
| Crisp County Fire Department                             | 21                                  | 0.154174%                        |
| Cusseta - Chattahoochee County Volunteer Fire Department | 14                                  | 0.102782%                        |
| Dalton Fire Department                                   | 94                                  | 0.690111%                        |
| Danielsville Fire Department                             | 7                                   | 0.051391%                        |
| Davisboro Fire Department                                | 16                                  | 0.117466%                        |
| Dawson County Fire Department                            | 39                                  | 0.286323%                        |
| Dawson Fire Department                                   | 5                                   | 0.036708%                        |
| Dearing Fire Department                                  | 1                                   | 0.007342%                        |

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2023

| <u>Employer</u>                                    | <u>Number of<br/>Active Members</u> | <u>Allocation<br/>Percentage</u> |
|--|-------------------------------------|----------------------------------|
| State of Georgia - Nonemployer Contributing Entity |                                     |                                  |
| State's Proportionate Share Associated with:       |                                     |                                  |
| Decatur County Fire Department                     | 11                                  | 0.080758%                        |
| Decatur Fire Department                            | 25                                  | 0.183540%                        |
| Deepstep Area Fire Department                      | 3                                   | 0.022025%                        |
| Dekalb County Fire Department                      | 459                                 | 3.369797%                        |
| Demorest Fire Department                           | 5                                   | 0.036708%                        |
| Devils Pond Volunteer Fire Department              | 2                                   | 0.014683%                        |
| Dodge County Fire Department                       | 5                                   | 0.036708%                        |
| Donalsonville Fire Department                      | 9                                   | 0.066074%                        |
| Dooly County Fire Department                       | 22                                  | 0.161515%                        |
| Double Churches Fire Department                    | 12                                  | 0.088099%                        |
| Douglas County Fire Department                     | 87                                  | 0.638720%                        |
| Douglas Fire Department                            | 27                                  | 0.198223%                        |
| Dublin Fire Department                             | 21                                  | 0.154174%                        |
| East Berrien Fire Department                       | 15                                  | 0.110124%                        |
| East Dublin Fire Department                        | 1                                   | 0.007342%                        |
| East Point Fire Department                         | 46                                  | 0.337714%                        |
| Eastman Fire Department                            | 13                                  | 0.095441%                        |
| Eatonton Fire Department                           | 18                                  | 0.132149%                        |
| Echols County Volunteer Fire Department            | 4                                   | 0.029366%                        |
| Effingham County Fire Department                   | 63                                  | 0.462521%                        |
| Elbert County Fire Department                      | 72                                  | 0.528596%                        |
| Elberton Fire Department                           | 14                                  | 0.102782%                        |
| Ellaville (Schley County) Fire Department          | 16                                  | 0.117466%                        |
| Ellerslie Fire Department                          | 16                                  | 0.117466%                        |
| Ellijay Fire Department                            | 3                                   | 0.022025%                        |
| Emanuel County Rural Fire Department               | 3                                   | 0.022025%                        |
| Enigma Volunteer Fire Department                   | 2                                   | 0.014683%                        |
| Eton Fire Department                               | 2                                   | 0.014683%                        |
| Evans County Fire & Rescue                         | 25                                  | 0.183540%                        |
| Fairburn Fire Department                           | 17                                  | 0.124807%                        |
| Fairfield Plantation Fire Department               | 5                                   | 0.036708%                        |
| Fannin County Fire Department                      | 36                                  | 0.264298%                        |
| Fayette County Fire Department                     | 130                                 | 0.954409%                        |
| Fayetteville Fire Department                       | 52                                  | 0.381763%                        |
| Fitzgerald Fire Department                         | 16                                  | 0.117466%                        |
| Five Area Volunteer Fire Department                | 11                                  | 0.080758%                        |
| Flint Hill Fire Department                         | 4                                   | 0.029366%                        |



**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2023

| <u>Employer</u>                                    | <u>Number of<br/>Active Members</u> | <u>Allocation<br/>Percentage</u> |
|--|-------------------------------------|----------------------------------|
| State of Georgia - Nonemployer Contributing Entity |                                     |                                  |
| State's Proportionate Share Associated with:       |                                     |                                  |
| Flovilla Fire Department                           | 1                                   | 0.007342%                        |
| Forest Park Fire Department                        | 32                                  | 0.234931%                        |
| Forsyth County Fire Department                     | 179                                 | 1.314147%                        |
| Forsyth Fire Department                            | 14                                  | 0.102782%                        |
| Fort Valley Fire Department                        | 12                                  | 0.088099%                        |
| Franklin Springs Fire Department                   | 8                                   | 0.058733%                        |
| Fulton County Fire Department                      | 5                                   | 0.036708%                        |
| Gainesville Fire Department                        | 102                                 | 0.748844%                        |
| Garden City Fire Department                        | 26                                  | 0.190882%                        |
| Garfield Volunteer Fire Department                 | 4                                   | 0.029366%                        |
| Georgia Firefighters Pension Fund Employee         | 10                                  | 0.073416%                        |
| Georgia Public Safety Training                     | 8                                   | 0.058733%                        |
| Gibson Fire Department                             | 9                                   | 0.066074%                        |
| Gilmer County Fire Department                      | 17                                  | 0.124807%                        |
| Glade Volunteer Fire Department                    | 5                                   | 0.036708%                        |
| Glennville Fire Department                         | 3                                   | 0.022025%                        |
| Glynn County Fire Department                       | 46                                  | 0.337714%                        |
| Gordon County Fire Department                      | 42                                  | 0.308347%                        |
| Gore Volunteer Fire Department                     | 1                                   | 0.007342%                        |
| Grady County Volunteer Fire Department             | 68                                  | 0.499229%                        |
| Gray Fire Department                               | 20                                  | 0.146832%                        |
| Greene County Fire and Rescue                      | 15                                  | 0.110124%                        |
| Greensboro Fire Department                         | 2                                   | 0.014683%                        |
| Greshamville Volunteer Fire Department             | 7                                   | 0.051391%                        |
| Griffin Fire Department                            | 55                                  | 0.403788%                        |
| Grovetown Fire Department                          | 20                                  | 0.146832%                        |
| Gumlog Volunteer Fire Department                   | 3                                   | 0.022025%                        |
| Gwinnett County Fire Department                    | 682                                 | 5.006971%                        |
| Habersham County Fire Department                   | 52                                  | 0.381763%                        |
| Hahira Fire Department                             | 10                                  | 0.073416%                        |
| Hall County Fire Department                        | 274                                 | 2.011600%                        |
| Hamilton Volunteer Fire Department                 | 8                                   | 0.058733%                        |
| Hancock County Fire Department                     | 12                                  | 0.088099%                        |
| Hapeville Fire Department                          | 35                                  | 0.256956%                        |
| Haralson County Fire Department                    | 9                                   | 0.066074%                        |
| Harlem Fire Department                             | 16                                  | 0.117466%                        |
| Harrisburg Volunteer Fire Department               | 13                                  | 0.095441%                        |

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2023

| <u>Employer</u>                                    | <u>Number of<br/>Active Members</u> | <u>Allocation<br/>Percentage</u> |
|--|-------------------------------------|----------------------------------|
| State of Georgia - Nonemployer Contributing Entity |                                     |                                  |
| State's Proportionate Share Associated with:       |                                     |                                  |
| Harrison Volunteer Fire Department                 | 9                                   | 0.066074%                        |
| Hart County Fire Department                        | 56                                  | 0.411130%                        |
| Hartwell Fire Department                           | 36                                  | 0.264298%                        |
| Hazlehurst Fire Department                         | 9                                   | 0.066074%                        |
| Heard County Fire Department                       | 15                                  | 0.110124%                        |
| Helen Fire Department, City Of                     | 2                                   | 0.014683%                        |
| Henry County Fire Department                       | 224                                 | 1.644519%                        |
| Hephzibah Fire Department                          | 14                                  | 0.102782%                        |
| Hinesville Fire Department                         | 26                                  | 0.190882%                        |
| Hinton Volunteer Fire Department                   | 3                                   | 0.022025%                        |
| Hoboken Volunteer Fire Department                  | 8                                   | 0.058733%                        |
| Holland Volunteer Fire Department                  | 3                                   | 0.022025%                        |
| Homer Volunteer Fire Department                    | 6                                   | 0.044050%                        |
| Houston County Fire Department                     | 20                                  | 0.146832%                        |
| Hull Volunteer Fire Department                     | 7                                   | 0.051391%                        |
| Ideal Fire Department                              | 2                                   | 0.014683%                        |
| Ila Volunteer Fire Department                      | 8                                   | 0.058733%                        |
| Iron City Volunteer Fire Department                | 2                                   | 0.014683%                        |
| Irwin County Volunteer Fire Department             | 1                                   | 0.007342%                        |
| Irwinton Fire Department                           | 1                                   | 0.007342%                        |
| Isle Of Hope Fire Department                       | 4                                   | 0.029366%                        |
| Jackson Fire Department                            | 4                                   | 0.029366%                        |
| Jackson Trail Fire Department                      | 5                                   | 0.036708%                        |
| Jasper County Emergency Services                   | 13                                  | 0.095441%                        |
| Jasper Fire Department                             | 12                                  | 0.088099%                        |
| Jefferson County Fire Department                   | 11                                  | 0.080758%                        |
| Jefferson Fire Department                          | 13                                  | 0.095441%                        |
| Jekyll Island Fire Department                      | 9                                   | 0.066074%                        |
| Jesup Fire Department                              | 22                                  | 0.161515%                        |
| Johns Creek Fire Department                        | 70                                  | 0.513912%                        |
| Jones County Fire Department                       | 25                                  | 0.183540%                        |
| Kingsland Fire Department                          | 3                                   | 0.022025%                        |
| Lafayette Fire Department                          | 4                                   | 0.029366%                        |
| Lagrange Fire Department                           | 61                                  | 0.447838%                        |
| Lake Park Volunteer Fire Department                | 1                                   | 0.007342%                        |
| Lakeland - Lanier County Fire Department           | 4                                   | 0.029366%                        |
| Lamar County Fire Department                       | 13                                  | 0.095441%                        |

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2023

| <u>Employer</u>  | <u>Number of<br/>Active Members</u> | <u>Allocation<br/>Percentage</u> |
|--|-------------------------------------|----------------------------------|
| State of Georgia - Nonemployer Contributing Entity     |                                     |                                  |
| State's Proportionate Share Associated with:           |                                     |                                  |
| Laurens County Fire Department                         | 57                                  | 0.418471%                        |
| Lavonia Fire Department                                | 25                                  | 0.183540%                        |
| Leesburg (Lee County) Fire Department                  | 21                                  | 0.154174%                        |
| Leslie Volunteer Fire Department                       | 1                                   | 0.007342%                        |
| Lexington Volunteer Fire Department                    | 1                                   | 0.007342%                        |
| Liberty County Fire Services                           | 3                                   | 0.022025%                        |
| Liberty Volunteer Fire Department                      | 3                                   | 0.022025%                        |
| Lincolnton Fire Department                             | 12                                  | 0.088099%                        |
| Line Volunteer Fire Department                         | 8                                   | 0.058733%                        |
| Loco Volunteer Fire Department                         | 15                                  | 0.110124%                        |
| Loganville Fire Department                             | 17                                  | 0.124807%                        |
| Louisville Fire Department                             | 27                                  | 0.198223%                        |
| Lowndes County Fire Department                         | 31                                  | 0.227590%                        |
| Ludowici - Long County Volunteer Fire Department       | 9                                   | 0.066074%                        |
| Lumpkin County Emergency Services                      | 20                                  | 0.146832%                        |
| Lyerly Fire Department                                 | 3                                   | 0.022025%                        |
| Macon-Bibb Fire Department                             | 339                                 | 2.488804%                        |
| Macon County Fire Department                           | 11                                  | 0.080758%                        |
| Madison Fire Department                                | 7                                   | 0.051391%                        |
| Manchester Fire Department                             | 17                                  | 0.124807%                        |
| Marietta Fire Department                               | 134                                 | 0.983775%                        |
| Martins Crossroads Volunteer Fire Department           | 18                                  | 0.132149%                        |
| Maysville Fire Department                              | 1                                   | 0.007342%                        |
| Mcdonough Fire Department                              | 39                                  | 0.286323%                        |
| Mcintyre Fire Department                               | 3                                   | 0.022025%                        |
| McRae-Helena Fire Department                           | 16                                  | 0.117466%                        |
| Menlo Fire Department                                  | 9                                   | 0.066074%                        |
| Meriwether County Fire Department                      | 14                                  | 0.102782%                        |
| Metter Fire Department                                 | 12                                  | 0.088099%                        |
| Midway Volunteer Fire Department                       | 11                                  | 0.080758%                        |
| Milan Fire Department                                  | 8                                   | 0.058733%                        |
| Milledgeville Fire Department                          | 21                                  | 0.154174%                        |
| Millen Fire Department                                 | 16                                  | 0.117466%                        |
| Milton Fire Department                                 | 58                                  | 0.425813%                        |
| Minton's Chapel Fire Department                        | 2                                   | 0.014683%                        |
| Mitchell County Fire Rescue                            | 7                                   | 0.051391%                        |
| Mitchell Volunteer Fire Department (Glascocock County) | 4                                   | 0.029366%                        |

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2023

| <u>Employer</u>                                    | <u>Number of<br/>Active Members</u> | <u>Allocation<br/>Percentage</u> |
|--|-------------------------------------|----------------------------------|
| State of Georgia - Nonemployer Contributing Entity |                                     |                                  |
| State's Proportionate Share Associated with:       |                                     |                                  |
| Monroe County Fire Department                      | 30                                  | 0.220248%                        |
| Monroe Fire Department                             | 27                                  | 0.198223%                        |
| Montezuma Fire Department                          | 16                                  | 0.117466%                        |
| Moore's Chapel Volunteer Fire Department           | 4                                   | 0.029366%                        |
| Morgan County Fire Department                      | 51                                  | 0.374422%                        |
| Morrow Fire Department                             | 24                                  | 0.176199%                        |
| Moultrie Fire Department                           | 34                                  | 0.249615%                        |
| Mount Vernon Fire Department                       | 9                                   | 0.066074%                        |
| Mountain Park Volunteer Fire and Rescue            | 1                                   | 0.007342%                        |
| Murray County Fire Department                      | 31                                  | 0.227590%                        |
| Nahunta Fire Department                            | 17                                  | 0.124807%                        |
| Nashville Fire Department                          | 17                                  | 0.124807%                        |
| New Lois Volunteer Fire Department                 | 2                                   | 0.014683%                        |
| Newington Fire Department                          | 1                                   | 0.007342%                        |
| Newnan Fire Department                             | 58                                  | 0.425813%                        |
| Newton County Fire Department                      | 112                                 | 0.822260%                        |
| Nicholson Area Fire Department                     | 17                                  | 0.124807%                        |
| North Jackson Fire Department                      | 11                                  | 0.080758%                        |
| North Jenkins County Volunteer Fire Department     | 4                                   | 0.029366%                        |
| Northwest Harris Volunteer Fire Department         | 9                                   | 0.066074%                        |
| Oconee County Volunteer Fire Department            | 97                                  | 0.712136%                        |
| Oconee Volunteer Fire Department                   | 10                                  | 0.073416%                        |
| Odum Volunteer Fire Department                     | 8                                   | 0.058733%                        |
| Oglethorpe Consolidated Fire & Rescue              | 11                                  | 0.080758%                        |
| Oglethorpe Fire Department                         | 1                                   | 0.007342%                        |
| O'Neal Fire Department                             | 2                                   | 0.014683%                        |
| Palmetto Fire Department                           | 5                                   | 0.036708%                        |
| Paulding County Fire Department                    | 177                                 | 1.299464%                        |
| Peach County Fire Department                       | 20                                  | 0.146832%                        |
| Peachtree City Fire Department                     | 71                                  | 0.521254%                        |
| Pelham Fire Department                             | 2                                   | 0.014683%                        |
| Pembroke Fire Department                           | 3                                   | 0.022025%                        |
| Perry Fire Department                              | 37                                  | 0.271639%                        |
| Pickens County Fire Department                     | 15                                  | 0.110124%                        |
| Pierce County Fire Department                      | 4                                   | 0.029366%                        |
| Pike County Emergency Services                     | 7                                   | 0.051391%                        |
| Pine Mountain Fire Department                      | 5                                   | 0.036708%                        |

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2023

| <u>Employer</u>                                    | <u>Number of<br/>Active Members</u> | <u>Allocation<br/>Percentage</u> |
|--|-------------------------------------|----------------------------------|
| State of Georgia - Nonemployer Contributing Entity |                                     |                                  |
| State's Proportionate Share Associated with:       |                                     |                                  |
| Pine Mountain Valley Fire Department               | 3                                   | 0.022025%                        |
| Pinehurst Fire Department                          | 7                                   | 0.051391%                        |
| Pitts Fire Rescue                                  | 16                                  | 0.117466%                        |
| Plainview Fire Department                          | 7                                   | 0.051391%                        |
| Pleasant Hill Volunteer Fire Department            | 2                                   | 0.014683%                        |
| Poca Volunteer Fire Department                     | 2                                   | 0.014683%                        |
| Polk County Volunteer Fire Department              | 3                                   | 0.022025%                        |
| Pooler Fire Department                             | 65                                  | 0.477204%                        |
| Port Wentworth Fire Department                     | 18                                  | 0.132149%                        |
| Poulan Fire Department                             | 1                                   | 0.007342%                        |
| Pulaski County Fire Department                     | 25                                  | 0.183540%                        |
| Putnam County Fire Department                      | 33                                  | 0.242273%                        |
| Quitman County Volunteer Fire Department           | 17                                  | 0.124807%                        |
| Quitman Fire Department                            | 2                                   | 0.014683%                        |
| Rabun County Fire Department                       | 71                                  | 0.521254%                        |
| Raines Crossroads Volunteer Fire Department        | 3                                   | 0.022025%                        |
| Randolph County Ema Fire & Rescue                  | 6                                   | 0.044050%                        |
| Rayle Fire Department                              | 11                                  | 0.080758%                        |
| Red Hill Volunteer Fire Department                 | 13                                  | 0.095441%                        |
| Red Oak Volunteer Fire Department                  | 8                                   | 0.058733%                        |
| Reidsville Fire Department                         | 8                                   | 0.058733%                        |
| Reynolds Fire Department                           | 5                                   | 0.036708%                        |
| Richland Volunteer Fire Department                 | 4                                   | 0.029366%                        |
| Richmond Hill Fire Department                      | 29                                  | 0.212907%                        |
| Riddleville Volunteer Fire Department              | 10                                  | 0.073416%                        |
| Rincon Fire Department                             | 6                                   | 0.044050%                        |
| Riverdale Fire Department                          | 21                                  | 0.154174%                        |
| Rochelle Fire Department                           | 3                                   | 0.022025%                        |
| Rockdale County Fire Department                    | 84                                  | 0.616695%                        |
| Rockmart Fire Department                           | 16                                  | 0.117466%                        |
| Rome Fire Department                               | 154                                 | 1.130607%                        |
| Rossville Fire Department                          | 1                                   | 0.007342%                        |
| Roswell Fire Department                            | 42                                  | 0.308347%                        |
| Royston Fire Department                            | 9                                   | 0.066074%                        |
| Saint Marys Fire Department                        | 16                                  | 0.117466%                        |
| Salem Volunteer Fire Department                    | 5                                   | 0.036708%                        |
| Sandersville Fire Department                       | 16                                  | 0.117466%                        |

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2023

| <u>Employer</u>  | <u>Number of<br/>Active Members</u> | <u>Allocation<br/>Percentage</u> |
|--|-------------------------------------|----------------------------------|
| State of Georgia - Nonemployer Contributing Entity       |                                     |                                  |
| State's Proportionate Share Associated with:             |                                     |                                  |
| Sandy Cross Volunteer Fire Department                    | 2                                   | 0.014683%                        |
| Sandy Springs Fire Department                            | 99                                  | 0.726819%                        |
| Savannah Airport Fire Department                         | 12                                  | 0.088099%                        |
| Savannah Fire Department                                 | 311                                 | 2.283239%                        |
| Scotland Volunteer Fire Department                       | 1                                   | 0.007342%                        |
| Scott Volunteer Fire Department                          | 5                                   | 0.036708%                        |
| Screven County Fire Department                           | 31                                  | 0.227590%                        |
| Screven Volunteer Fire Department                        | 1                                   | 0.007342%                        |
| Shellman Volunteer Fire Department                       | 4                                   | 0.029366%                        |
| Shiloh Community Volunteer Fire Department (Madison Co.) | 5                                   | 0.036708%                        |
| Siloam Fire Department                                   | 1                                   | 0.007342%                        |
| Sky Valley - Scaly Mountain Fire Department              | 14                                  | 0.102782%                        |
| Smyrna Fire Department                                   | 77                                  | 0.565304%                        |
| Social Circle Fire Department                            | 11                                  | 0.080758%                        |
| Soperton Fire Department                                 | 6                                   | 0.044050%                        |
| South Dade Volunteer Fire Department                     | 1                                   | 0.007342%                        |
| South Fulton Fire Department                             | 76                                  | 0.557962%                        |
| South Jackson Volunteer Fire Department                  | 9                                   | 0.066074%                        |
| South Jenkins District # 6 Volunteer Fire Department     | 12                                  | 0.088099%                        |
| South Jenkins Volunteer Fire Department                  | 13                                  | 0.095441%                        |
| Spalding County Fire Department                          | 57                                  | 0.418471%                        |
| Sparta Volunteer Fire Department                         | 12                                  | 0.088099%                        |
| Stapleton Fire Department                                | 5                                   | 0.036708%                        |
| Statesboro Fire Department                               | 21                                  | 0.154174%                        |
| Stephens County Fire Department                          | 56                                  | 0.411130%                        |
| Stewart County Fire & EMS                                | 1                                   | 0.007342%                        |
| Subligna Fire Department                                 | 4                                   | 0.029366%                        |
| Summertown Volunteer Fire Department                     | 5                                   | 0.036708%                        |
| Summerville Fire Department                              | 14                                  | 0.102782%                        |
| Sumter County Fire Department                            | 31                                  | 0.227590%                        |
| Swainsboro Fire Department                               | 5                                   | 0.036708%                        |
| Sylvania Fire Department                                 | 11                                  | 0.080758%                        |
| Sylvester Fire Department                                | 2                                   | 0.014683%                        |
| Taliaferro County Fire And Rescue Department             | 3                                   | 0.022025%                        |
| Tarrytown Volunteer Fire Department                      | 3                                   | 0.022025%                        |
| Tattnall County Fire Rescue                              | 6                                   | 0.044050%                        |
| Teloga Fire Department                                   | 11                                  | 0.080758%                        |

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2023

| <u>Employer</u>                                    | <u>Number of<br/>Active Members</u> | <u>Allocation<br/>Percentage</u> |
|--|-------------------------------------|----------------------------------|
| State of Georgia - Nonemployer Contributing Entity |                                     |                                  |
| State's Proportionate Share Associated with:       |                                     |                                  |
| Tennille Fire Department                           | 11                                  | 0.080758%                        |
| Thomas County Fire Rescue                          | 84                                  | 0.616695%                        |
| Thomaston Fire Department                          | 7                                   | 0.051391%                        |
| Thomasville Fire Rescue                            | 36                                  | 0.264298%                        |
| Thomson-McDuffie Fire and EMS                      | 16                                  | 0.117466%                        |
| Thunderbolt Fire Department                        | 5                                   | 0.036708%                        |
| Tift County Fire Rescue                            | 37                                  | 0.271639%                        |
| Tifton Fire Department                             | 35                                  | 0.256956%                        |
| Tignall Fire Department                            | 22                                  | 0.161515%                        |
| Toccoa Fire Department                             | 27                                  | 0.198223%                        |
| Toombs County Fire Department                      | 3                                   | 0.022025%                        |
| Towns County Fire Department                       | 29                                  | 0.212907%                        |
| Trenton Fire Department                            | 3                                   | 0.022025%                        |
| Treutlen County Fire Department                    | 8                                   | 0.058733%                        |
| Trion Fire Department                              | 12                                  | 0.088099%                        |
| Troup County Fire Department                       | 30                                  | 0.220248%                        |
| Turner County Fire And Rescue                      | 8                                   | 0.058733%                        |
| Twiggs County Fire Rescue                          | 6                                   | 0.044050%                        |
| Twin City Fire Department                          | 10                                  | 0.073416%                        |
| Tybee Island Fire Department                       | 22                                  | 0.161515%                        |
| Unadilla Fire Department                           | 11                                  | 0.080758%                        |
| Union City Fire Department                         | 24                                  | 0.176199%                        |
| Union County Fire Department                       | 26                                  | 0.190882%                        |
| Union Point Fire Department                        | 1                                   | 0.007342%                        |
| Valdosta Fire Department                           | 70                                  | 0.513912%                        |
| Vesta Volunteer Fire Department                    | 8                                   | 0.058733%                        |
| Vidalia Fire Department                            | 10                                  | 0.073416%                        |
| Vienna Fire Department                             | 10                                  | 0.073416%                        |
| Wadley Fire Department                             | 8                                   | 0.058733%                        |
| Walker Church Volunteer Fire Department            | 2                                   | 0.014683%                        |
| Walker County Fire Department                      | 20                                  | 0.146832%                        |
| Walton County Fire Department                      | 65                                  | 0.477204%                        |
| Ware County Fire Department                        | 23                                  | 0.168857%                        |
| Warner Robins Fire Department                      | 115                                 | 0.844285%                        |
| Warren County Fire Department                      | 10                                  | 0.073416%                        |
| Warrenton Fire Department                          | 5                                   | 0.036708%                        |
| Warthen Volunteer Fire Department                  | 11                                  | 0.080758%                        |

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2023

| <u>Employer</u>                                    | <u>Number of<br/>Active Members</u> | <u>Allocation<br/>Percentage</u> |
|--|-------------------------------------|----------------------------------|
| State of Georgia - Nonemployer Contributing Entity |                                     |                                  |
| State's Proportionate Share Associated with:       |                                     |                                  |
| Washington Fire Department                         | 32                                  | 0.234931%                        |
| Waverly Hall Fire Department                       | 10                                  | 0.073416%                        |
| Waycross Fire Department                           | 35                                  | 0.256956%                        |
| Wayne County Fire Rescue                           | 23                                  | 0.168857%                        |
| Waynesboro Fire Department                         | 11                                  | 0.080758%                        |
| Webster County Fire/Ems                            | 13                                  | 0.095441%                        |
| West Jackson Fire Department                       | 11                                  | 0.080758%                        |
| West Point Fire Department                         | 11                                  | 0.080758%                        |
| Whigham Fire Department                            | 13                                  | 0.095441%                        |
| White County Fire Department                       | 40                                  | 0.293664%                        |
| White Plains Fire Department                       | 6                                   | 0.044050%                        |
| Whitfield County Fire Department                   | 89                                  | 0.653403%                        |
| Wilkes County Fire Service                         | 26                                  | 0.190882%                        |
| Winder Fire Department                             | 38                                  | 0.278981%                        |
| Winterville Volunteer Fire Department              | 6                                   | 0.044050%                        |
| Woodstock Fire Department                          | 28                                  | 0.205565%                        |
| Woodville Fire Department                          | 1                                   | 0.007342%                        |
| Worth County Fire Department                       | 7                                   | 0.051391%                        |
| Wrens Fire Department                              | 10                                  | 0.073416%                        |
| Wrightsville Fire Department                       | 10                                  | 0.073416%                        |
| Yellow Creek Volunteer Fire Department             | 1                                   | 0.007342%                        |
| TOTAL STATE OF GEORGIA                             | <u>13,621</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, 2023

| Employer   | Net Pension Liability | Changes of Assumptions | Deferred Outflows of Resources                     |   |                                      | Deferred Inflows of Resources                      |                                     | Total Employer Pension Expense |
|--|-----------------------|------------------------|--|---|--------------------------------------|--|-------------------------------------|--------------------------------|
|  |                       |                        | 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                          | \$ 133,871.68         |                        |  |   |                                      |  |                                     | 32,112.89                      |
| Adel Fire Department                               | 516,363.69            |                        |  |   |                                      |  |                                     | 123,864.35                     |
| Adrian Volunteer Firefighter                       | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Ailey Fire Department                              | 114,748.64            |                        |  |   |                                      |  |                                     | 27,525.69                      |
| Alamo Fire Department                              | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Alapaha Fire Department                            | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Albany Fire Department                             | 1,740,339.68          |                        |  |   |                                      |  |                                     | 417,469.40                     |
| Allentown Volunteer Fire Department                | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Alma - Bacon County Fire Department                | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Alpharetta Fire Department                         | 1,644,716.68          |                        |  |   |                                      |  |                                     | 394,531.54                     |
| Americus Fire Department                           | 535,489.33            |                        |  |   |                                      |  |                                     | 128,452.17                     |
| Antioch Volunteer Fire Department                  | 325,117.69            |                        |  |   |                                      |  |                                     | 77,988.62                      |
| Appling County Fire Department                     | 803,232.70            |                        |  |   |                                      |  |                                     | 192,677.95                     |
| Arcade Fire Department                             | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Arnoldsville Volunteer Fire Department             | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Ashburn Fire Department                            | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Athens - Clarke County Fire & Emergency            | 3,021,689.99          |                        |  |   |                                      |  |                                     | 724,837.30                     |
| Atkinson County Volunteer Fire Department          | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |
| Atlanta Fire Department                            | 10,518,538.03         |                        |  |   |                                      |  |                                     | 2,523,167.09                   |
| Augusta Fire Department                            | 3,423,305.03          |                        |  |   |                                      |  |                                     | 821,175.96                     |
| Augusta Regional Airport Fire Department           | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Austell Fire Department                            | 286,869.01            |                        |  |   |                                      |  |                                     | 68,813.60                      |
| Avera Fire Department                              | 133,871.68            |                        |  |   |                                      |  |                                     | 32,112.89                      |
| Bainbridge Fire Department                         | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Baldwin County Fire Department                     | 631,112.33            |                        |  |   |                                      |  |                                     | 151,390.04                     |
| Baldwin Fire Department                            | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Banks County Fire Department                       | 554,614.97            |                        |  |   |                                      |  |                                     | 133,040.00                     |
| Barnesville Fire Department                        | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Barrow County Fire Department                      | 937,106.98            |                        |  |   |                                      |  |                                     | 224,791.46                     |
| Bartow County Fire Department                      | 1,816,837.04          |                        |  |   |                                      |  |                                     | 435,819.45                     |
| Bartow Volunteer Fire Department                   | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Baxley Fire Department                             | 363,366.37            |                        |  |   |                                      |  |                                     | 87,163.64                      |
| Beaverdam Volunteer Fire Department                | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Ben Epps Field - Athens Clarke County              | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Ben Hill Volunteer Fire Department                 | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Bent Tree Volunteer Fire Department                | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Bethany - Salem Fire Department                    | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Big Canoe Fire Department                          | 133,871.68            |                        |  |   |                                      |  |                                     | 32,112.89                      |
| Blackshear Fire Department                         | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |

**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, 2023

| Employer   | Net Pension Liability | Changes of Assumptions | Deferred Outflows of Resources                     |   |                                      | Deferred Inflows of Resources                      |                                     | Total Employer Pension Expense |
|--|-----------------------|------------------------|--|---|--------------------------------------|--|-------------------------------------|--------------------------------|
|  |                       |                        | 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:       |                       |                        |  |   |                                      |  |                                     |                                |
| Blakely Fire Department                            | \$ 57,374.32          |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Bleckley County Fire Department                    | 286,869.01            |                        |  |   |                                      |  |                                     | 68,813.60                      |
| Bloomington Fire Department                        | 267,743.36            |                        |  |   |                                      |  |                                     | 64,225.77                      |
| Bold Springs Fire Department                       | 401,617.65            |                        |  |   |                                      |  |                                     | 96,339.29                      |
| Box Springs Fire Department                        | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Bremen Fire Department                             | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Brooks County Fire Department                      | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Broxton Fire Department                            | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Brunswick Fire Department                          | 363,366.37            |                        |  |   |                                      |  |                                     | 87,163.64                      |
| Bryan County Fire Department                       | 1,051,853.02          |                        |  |   |                                      |  |                                     | 252,316.52                     |
| Buckeye Volunteer Fire Department                  | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Bulloch County Fire Department                     | 841,483.98            |                        |  |   |                                      |  |                                     | 201,853.59                     |
| Burke County Fire Department                       | 573,738.01            |                        |  |   |                                      |  |                                     | 137,627.19                     |
| Butler Fire Department                             | 325,117.69            |                        |  |   |                                      |  |                                     | 77,988.62                      |
| Butts County Fire Department                       | 191,246.00            |                        |  |   |                                      |  |                                     | 45,875.73                      |
| Byromville Fire Department                         | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Byron Fire Department                              | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Cairo Fire Department                              | 458,991.97            |                        |  |   |                                      |  |                                     | 110,102.13                     |
| Calhoun Fire Department                            | 841,483.98            |                        |  |   |                                      |  |                                     | 201,853.59                     |
| Calvary Volunteer Fire Department                  | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Camden County Fire Rescue                          | 1,606,468.00          |                        |  |   |                                      |  |                                     | 385,356.52                     |
| Camilla Fire Department                            | 133,871.68            |                        |  |   |                                      |  |                                     | 32,112.89                      |
| Canon Volunteer Fire Department                    | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Canoochee Fire Department                          | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Carlton Volunteer Fire Department                  | 191,246.00            |                        |  |   |                                      |  |                                     | 45,875.73                      |
| Carnesville Volunteer Fire Department              | 248,620.33            |                        |  |   |                                      |  |                                     | 59,638.58                      |
| Carroll County Fire Rescue                         | 1,319,598.99          |                        |  |   |                                      |  |                                     | 316,542.92                     |
| Carrollton Fire Department                         | 1,300,473.35          |                        |  |   |                                      |  |                                     | 311,955.10                     |
| Cartersville Fire Department                       | 1,357,847.67          |                        |  |   |                                      |  |                                     | 325,717.94                     |
| Cataula Volunteer Fire Department                  | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Catoosa County Fire Department                     | 917,981.34            |                        |  |   |                                      |  |                                     | 220,203.63                     |
| Cave Spring Fire Department                        | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Cedar Creek Fire Department                        | 191,246.00            |                        |  |   |                                      |  |                                     | 45,875.73                      |
| Cedartown Fire Department                          | 401,617.65            |                        |  |   |                                      |  |                                     | 96,339.29                      |
| Centerville Fire Department                        | 248,620.33            |                        |  |   |                                      |  |                                     | 59,638.58                      |
| Charlton County Fire Department                    | 497,240.65            |                        |  |   |                                      |  |                                     | 119,277.15                     |
| Chatham Emergency Services                         | 1,300,473.35          |                        |  |   |                                      |  |                                     | 311,955.10                     |
| Chatsworth Fire Department                         | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Chattahoochee Hills                                | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |

**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, 2023

| Employer   | Net Pension Liability | Changes of Assumptions | Deferred Outflows of Resources                     |   |                                      | Deferred Inflows of Resources                      |                                     | Total Employer Pension Expense |
|--|-----------------------|------------------------|--|---|--------------------------------------|--|-------------------------------------|--------------------------------|
|  |                       |                        | 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:             |                       |                        |  |   |                                      |  |                                     |                                |
| Chauncey Volunteer Fire Department                       | \$ 19,125.64          |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Cherokee County Fire Department                          | 7,974,963.06          |                        |  |   |                                      |  |                                     | 1,913,019.12                   |
| Chester Volunteer Fire Department                        | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Clarksville Fire Department                              | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Claxton Fire Department                                  | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Clayton County Fire Department                           | 5,068,021.71          |                        |  |   |                                      |  |                                     | 1,215,707.50                   |
| Cloudland Volunteer Fire Department                      | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Cobb County Fire Department                              | 11,933,757.42         |                        |  |   |                                      |  |                                     | 2,862,647.25                   |
| Cobbtown Fire Department                                 | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Cochran Fire Department                                  | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Coffee County Fire Department                            | 439,866.33            |                        |  |   |                                      |  |                                     | 105,514.31                     |
| Colbert Fire Department                                  | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| College Park Fire Department                             | 784,109.66            |                        |  |   |                                      |  |                                     | 188,090.75                     |
| Collins Volunteer Fire Department                        | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Collins Volunteer Fire Department (Madison County)       | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Colquitt - Miller Fire Department                        | 458,991.97            |                        |  |   |                                      |  |                                     | 110,102.13                     |
| Colquitt County Volunteer Fire Association               | 554,614.97            |                        |  |   |                                      |  |                                     | 133,040.00                     |
| Columbia County Fire Rescue                              | 3,346,807.67          |                        |  |   |                                      |  |                                     | 802,825.92                     |
| Columbus Fire & Emergency Medical Services               | 6,349,372.02          |                        |  |   |                                      |  |                                     | 1,523,075.40                   |
| Comer Volunteer Fire Department                          | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Commerce Fire Department                                 | 344,243.33            |                        |  |   |                                      |  |                                     | 82,576.44                      |
| Cordele Fire Department                                  | 363,366.37            |                        |  |   |                                      |  |                                     | 87,163.64                      |
| Cornelia Fire Department                                 | 382,492.01            |                        |  |   |                                      |  |                                     | 91,751.46                      |
| Covington Fire Department                                | 937,106.98            |                        |  |   |                                      |  |                                     | 224,791.46                     |
| Coweta County Fire Department                            | 2,658,321.02          |                        |  |   |                                      |  |                                     | 637,673.04                     |
| Crawford County Volunteer Fire Department                | 267,743.36            |                        |  |   |                                      |  |                                     | 64,225.77                      |
| Crisp County Fire Department                             | 401,617.65            |                        |  |   |                                      |  |                                     | 96,339.29                      |
| Cusseta - Chattahoochee County Volunteer Fire Department | 267,743.36            |                        |  |   |                                      |  |                                     | 64,225.77                      |
| Dalton Fire Department                                   | 1,797,714.00          |                        |  |   |                                      |  |                                     | 431,232.25                     |
| Danielsville Fire Department                             | 133,871.68            |                        |  |   |                                      |  |                                     | 32,112.89                      |
| Davisboro Fire Department                                | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |
| Dawson County Fire Department                            | 745,860.98            |                        |  |   |                                      |  |                                     | 178,915.73                     |
| Dawson Fire Department                                   | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Dearing Fire Department                                  | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Decatur County Fire Department                           | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Decatur Fire Department                                  | 478,115.01            |                        |  |   |                                      |  |                                     | 114,689.33                     |
| Deepstep Area Fire Department                            | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Dekalb County Fire Department                            | 8,778,198.36          |                        |  |   |                                      |  |                                     | 2,105,697.69                   |
| Demorest Fire Department                                 | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |

**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, 2023

| Employer   | Net Pension Liability | Changes of Assumptions | Deferred Outflows of Resources                     |   |                                      | Deferred Inflows of Resources                      |                                     | Total Employer Pension Expense |
|--|-----------------------|------------------------|--|---|--------------------------------------|--|-------------------------------------|--------------------------------|
|  |                       |                        | 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:       |                       |                        |  |   |                                      |  |                                     |                                |
| Deviils Pond Volunteer Fire Department             | \$ 38,248.68          |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Dodge County Fire Department                       | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Donalsonville Fire Department                      | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Dooly County Fire Department                       | 420,740.69            |                        |  |   |                                      |  |                                     | 100,926.48                     |
| Double Churches Fire Department                    | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Douglas County Fire Department                     | 1,663,842.32          |                        |  |   |                                      |  |                                     | 399,119.36                     |
| Douglas Fire Department                            | 516,363.69            |                        |  |   |                                      |  |                                     | 123,864.35                     |
| Dublin Fire Department                             | 401,617.65            |                        |  |   |                                      |  |                                     | 96,339.29                      |
| East Berrien Fire Department                       | 286,869.01            |                        |  |   |                                      |  |                                     | 68,813.60                      |
| East Dublin Fire Department                        | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| East Point Fire Department                         | 879,732.66            |                        |  |   |                                      |  |                                     | 211,028.61                     |
| Eastman Fire Department                            | 248,620.33            |                        |  |   |                                      |  |                                     | 59,638.58                      |
| Eatonton Fire Department                           | 344,243.33            |                        |  |   |                                      |  |                                     | 82,576.44                      |
| Echols County Volunteer Fire Department            | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Effingham County Fire Department                   | 1,204,850.35          |                        |  |   |                                      |  |                                     | 289,017.23                     |
| Elbert County Fire Department                      | 1,376,973.31          |                        |  |   |                                      |  |                                     | 330,305.76                     |
| Elberton Fire Department                           | 267,743.36            |                        |  |   |                                      |  |                                     | 64,225.77                      |
| Ellaville (Schley County) Fire Department          | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |
| Ellerslie Fire Department                          | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |
| Ellijay Fire Department                            | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Emanuel County Rural Fire Department               | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Enigma Volunteer Fire Department                   | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Eton Fire Department                               | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Evans County Fire & Rescue                         | 478,115.01            |                        |  |   |                                      |  |                                     | 114,689.33                     |
| Fairburn Fire Department                           | 325,117.69            |                        |  |   |                                      |  |                                     | 77,988.62                      |
| Fairfield Plantation Fire Department               | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Fannin County Fire Department                      | 688,486.66            |                        |  |   |                                      |  |                                     | 165,152.88                     |
| Fayette County Fire Department                     | 2,486,200.66          |                        |  |   |                                      |  |                                     | 596,385.13                     |
| Fayetteville Fire Department                       | 994,478.70            |                        |  |   |                                      |  |                                     | 238,553.68                     |
| Fitzgerald Fire Department                         | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |
| Five Area Volunteer Fire Department                | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Flint Hill Fire Department                         | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Flovilla Fire Department                           | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Forest Park Fire Department                        | 611,986.69            |                        |  |   |                                      |  |                                     | 146,802.21                     |
| Forsyth County Fire Department                     | 3,423,305.03          |                        |  |   |                                      |  |                                     | 821,175.96                     |
| Forsyth Fire Department                            | 267,743.36            |                        |  |   |                                      |  |                                     | 64,225.77                      |
| Fort Valley Fire Department                        | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Franklin Springs Fire Department                   | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Fulton County Fire Department                      | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |

**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, 2023

| Employer   | Net Pension Liability | Changes of Assumptions | Deferred Outflows of Resources                     |   |                                      | Deferred Inflows of Resources                      |                                     | Total Employer Pension Expense |
|--|-----------------------|------------------------|--|---|--------------------------------------|--|-------------------------------------|--------------------------------|
|  |                       |                        | 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:       |                       |                        |  |   |                                      |  |                                     |                                |
| Gainesville Fire Department                        | \$ 1,950,711.32       |                        |  |   |                                      |  |                                     | 467,932.96                     |
| Garden City Fire Department                        | 497,240.65            |                        |  |   |                                      |  |                                     | 119,277.15                     |
| Garfield Volunteer Fire Department                 | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Georgia Firefighters Pension Fund Employee         | 191,246.00            |                        |  |   |                                      |  |                                     | 45,875.73                      |
| Georgia Public Safety Training                     | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Gibson Fire Department                             | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Gilmer County Fire Department                      | 325,117.69            |                        |  |   |                                      |  |                                     | 77,988.62                      |
| Glade Volunteer Fire Department                    | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Glennville Fire Department                         | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Glynn County Fire Department                       | 879,732.66            |                        |  |   |                                      |  |                                     | 211,028.61                     |
| Gordon County Fire Department                      | 803,232.70            |                        |  |   |                                      |  |                                     | 192,677.95                     |
| Gore Volunteer Fire Department                     | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Grady County Volunteer Fire Department             | 1,300,473.35          |                        |  |   |                                      |  |                                     | 311,955.10                     |
| Gray Fire Department                               | 382,492.01            |                        |  |   |                                      |  |                                     | 91,751.46                      |
| Greene County Fire and Rescue                      | 286,869.01            |                        |  |   |                                      |  |                                     | 68,813.60                      |
| Greensboro Fire Department                         | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Greshamville Volunteer Fire Department             | 133,871.68            |                        |  |   |                                      |  |                                     | 32,112.89                      |
| Griffin Fire Department                            | 1,051,853.02          |                        |  |   |                                      |  |                                     | 252,316.52                     |
| Grovetown Fire Department                          | 382,492.01            |                        |  |   |                                      |  |                                     | 91,751.46                      |
| Gumlog Volunteer Fire Department                   | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Gwinnett County Fire Department                    | 13,042,977.24         |                        |  |   |                                      |  |                                     | 3,128,724.95                   |
| Habersham County Fire Department                   | 994,478.70            |                        |  |   |                                      |  |                                     | 238,553.68                     |
| Hahira Fire Department                             | 191,246.00            |                        |  |   |                                      |  |                                     | 45,875.73                      |
| Hall County Fire Department                        | 5,240,144.68          |                        |  |   |                                      |  |                                     | 1,256,996.04                   |
| Hamilton Volunteer Fire Department                 | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Hancock County Fire Department                     | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Hapeville Fire Department                          | 669,361.01            |                        |  |   |                                      |  |                                     | 160,565.06                     |
| Haralson County Fire Department                    | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Harlem Fire Department                             | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |
| Harrisburg Volunteer Fire Department               | 248,620.33            |                        |  |   |                                      |  |                                     | 59,638.58                      |
| Harrison Volunteer Fire Department                 | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Hart County Fire Department                        | 1,070,978.66          |                        |  |   |                                      |  |                                     | 256,904.34                     |
| Hartwell Fire Department                           | 688,486.66            |                        |  |   |                                      |  |                                     | 165,152.88                     |
| Hazlehurst Fire Department                         | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Heard County Fire Department                       | 286,869.01            |                        |  |   |                                      |  |                                     | 68,813.60                      |
| Helen Fire Department, City Of                     | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Henry County Fire Department                       | 4,283,912.05          |                        |  |   |                                      |  |                                     | 1,027,616.75                   |
| Hephzibah Fire Department                          | 267,743.36            |                        |  |   |                                      |  |                                     | 64,225.77                      |
| Hinesville Fire Department                         | 497,240.65            |                        |  |   |                                      |  |                                     | 119,277.15                     |

**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, 2023

| Employer   | Net Pension Liability | Changes of Assumptions | Deferred Outflows of Resources                     |   |                                      | Deferred Inflows of Resources                      |                                     | Total Employer Pension Expense |
|--|-----------------------|------------------------|--|---|--------------------------------------|--|-------------------------------------|--------------------------------|
|  |                       |                        | 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:       |                       |                        |  |   |                                      |  |                                     |                                |
| Hinton Volunteer Fire Department                   | \$ 57,374.32          |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Hoboken Volunteer Fire Department                  | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Holland Volunteer Fire Department                  | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Homer Volunteer Fire Department                    | 114,748.64            |                        |  |   |                                      |  |                                     | 27,525.69                      |
| Houston County Fire Department                     | 382,492.01            |                        |  |   |                                      |  |                                     | 91,751.46                      |
| Hull Volunteer Fire Department                     | 133,871.68            |                        |  |   |                                      |  |                                     | 32,112.89                      |
| Ideal Fire Department                              | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Ila Volunteer Fire Department                      | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Iron City Volunteer Fire Department                | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Irwin County Volunteer Fire Department             | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Irwinton Fire Department                           | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Isle Of Hope Fire Department                       | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Jackson Fire Department                            | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Jackson Trail Fire Department                      | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Jasper County Emergency Services                   | 248,620.33            |                        |  |   |                                      |  |                                     | 59,638.58                      |
| Jasper Fire Department                             | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Jefferson County Fire Department                   | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Jefferson Fire Department                          | 248,620.33            |                        |  |   |                                      |  |                                     | 59,638.58                      |
| Jekyll Island Fire Department                      | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Jesup Fire Department                              | 420,740.69            |                        |  |   |                                      |  |                                     | 100,926.48                     |
| Johns Creek Fire Department                        | 1,338,722.03          |                        |  |   |                                      |  |                                     | 321,130.12                     |
| Jones County Fire Department                       | 478,115.01            |                        |  |   |                                      |  |                                     | 114,689.33                     |
| Kingsland Fire Department                          | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Lafayette Fire Department                          | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Lagrange Fire Department                           | 1,166,601.67          |                        |  |   |                                      |  |                                     | 279,842.21                     |
| Lake Park Volunteer Fire Department                | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Lakeland - Lanier County Fire Department           | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Lamar County Fire Department                       | 248,620.33            |                        |  |   |                                      |  |                                     | 59,638.58                      |
| Laurens County Fire Department                     | 1,090,101.70          |                        |  |   |                                      |  |                                     | 261,491.54                     |
| Lavonia Fire Department                            | 478,115.01            |                        |  |   |                                      |  |                                     | 114,689.33                     |
| Leesburg (Lee County) Fire Department              | 401,617.65            |                        |  |   |                                      |  |                                     | 96,339.29                      |
| Leslie Volunteer Fire Department                   | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Lexington Volunteer Fire Department                | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Liberty County Fire Services                       | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Liberty Volunteer Fire Department                  | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Lincolnton Fire Department                         | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Line Volunteer Fire Department                     | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Loco Volunteer Fire Department                     | 286,869.01            |                        |  |   |                                      |  |                                     | 68,813.60                      |
| Loganville Fire Department                         | 325,117.69            |                        |  |   |                                      |  |                                     | 77,988.62                      |

**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, 2023

| Employer   | Net Pension Liability | Changes of Assumptions | Deferred Outflows of Resources                     |   |                                      | Deferred Inflows of Resources                      |                                     | Total Employer Pension Expense |
|--|-----------------------|------------------------|--|---|--------------------------------------|--|-------------------------------------|--------------------------------|
|  |                       |                        | 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:         |                       |                        |  |   |                                      |  |                                     |                                |
| Louisville Fire Department                           | \$ 516,363.69         |                        |  |   |                                      |  |                                     | 123,864.35                     |
| Lowndes County Fire Department                       | 592,863.65            |                        |  |   |                                      |  |                                     | 142,215.02                     |
| Ludowici - Long County Volunteer Fire Department     | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Lumpkin County Emergency Services                    | 382,492.01            |                        |  |   |                                      |  |                                     | 91,751.46                      |
| Lyerly Fire Department                               | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Macon-Bibb Fire Department                           | 6,483,243.70          |                        |  |   |                                      |  |                                     | 1,555,188.29                   |
| Macon County Fire Department                         | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Madison Fire Department                              | 133,871.68            |                        |  |   |                                      |  |                                     | 32,112.89                      |
| Manchester Fire Department                           | 325,117.69            |                        |  |   |                                      |  |                                     | 77,988.62                      |
| Marietta Fire Department                             | 2,562,698.02          |                        |  |   |                                      |  |                                     | 614,735.17                     |
| Martins Crossroads Volunteer Fire Department         | 344,243.33            |                        |  |   |                                      |  |                                     | 82,576.44                      |
| Maysville Fire Department                            | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Mcdonough Fire Department                            | 745,860.98            |                        |  |   |                                      |  |                                     | 178,915.73                     |
| Mcintyre Fire Department                             | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| McRae-Helena Fire Department                         | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |
| Menlo Fire Department                                | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Meriwether County Fire Department                    | 267,743.36            |                        |  |   |                                      |  |                                     | 64,225.77                      |
| Metter Fire Department                               | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Midway Volunteer Fire Department                     | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Milan Fire Department                                | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Milledgeville Fire Department                        | 401,617.65            |                        |  |   |                                      |  |                                     | 96,339.29                      |
| Millen Fire Department                               | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |
| Milton Fire Department                               | 1,109,227.34          |                        |  |   |                                      |  |                                     | 266,079.37                     |
| Minton's Chapel Fire Department                      | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Mitchell County Fire Rescue                          | 133,871.68            |                        |  |   |                                      |  |                                     | 32,112.89                      |
| Mitchell Volunteer Fire Department (Glascock County) | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Monroe County Fire Department                        | 573,738.01            |                        |  |   |                                      |  |                                     | 137,627.19                     |
| Monroe Fire Department                               | 516,363.69            |                        |  |   |                                      |  |                                     | 123,864.35                     |
| Montezuma Fire Department                            | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |
| Moore's Chapel Volunteer Fire Department             | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Morgan County Fire Department                        | 975,355.66            |                        |  |   |                                      |  |                                     | 233,966.48                     |
| Morrow Fire Department                               | 458,991.97            |                        |  |   |                                      |  |                                     | 110,102.13                     |
| Moultrie Fire Department                             | 650,237.98            |                        |  |   |                                      |  |                                     | 155,977.86                     |
| Mount Vernon Fire Department                         | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Mountain Park Volunteer Fire and Rescue              | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Murray County Fire Department                        | 592,863.65            |                        |  |   |                                      |  |                                     | 142,215.02                     |
| Nahunta Fire Department                              | 325,117.69            |                        |  |   |                                      |  |                                     | 77,988.62                      |
| Nashville Fire Department                            | 325,117.69            |                        |  |   |                                      |  |                                     | 77,988.62                      |
| New Lois Volunteer Fire Department                   | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |

**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, 2023

| Employer   | Net Pension Liability | Changes of Assumptions | Deferred Outflows of Resources                     |   |                                      | Deferred Inflows of Resources                      |                                     | Total Employer Pension Expense |
|--|-----------------------|------------------------|--|---|--------------------------------------|--|-------------------------------------|--------------------------------|
|  |                       |                        | 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:       |                       |                        |  |   |                                      |  |                                     |                                |
| Newington Fire Department                          | \$ 19,125.64          |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Newnan Fire Department                             | 1,109,227.34          |                        |  |   |                                      |  |                                     | 266,079.37                     |
| Newton County Fire Department                      | 2,141,957.33          |                        |  |   |                                      |  |                                     | 513,808.69                     |
| Nicholson Area Fire Department                     | 325,117.69            |                        |  |   |                                      |  |                                     | 77,988.62                      |
| North Jackson Fire Department                      | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| North Jenkins County Volunteer Fire Department     | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Northwest Harris Volunteer Fire Department         | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Oconee County Volunteer Fire Department            | 1,855,088.32          |                        |  |   |                                      |  |                                     | 444,995.09                     |
| Oconee Volunteer Fire Department                   | 191,246.00            |                        |  |   |                                      |  |                                     | 45,875.73                      |
| Odum Volunteer Fire Department                     | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Oglethorpe Consolidated Fire & Rescue              | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Oglethorpe Fire Department                         | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| O'Neal Fire Department                             | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Palmetto Fire Department                           | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Paulding County Fire Department                    | 3,385,056.35          |                        |  |   |                                      |  |                                     | 812,000.94                     |
| Peach County Fire Department                       | 382,492.01            |                        |  |   |                                      |  |                                     | 91,751.46                      |
| Peachtree City Fire Department                     | 1,357,847.67          |                        |  |   |                                      |  |                                     | 325,717.94                     |
| Pelham Fire Department                             | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Pembroke Fire Department                           | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Perry Fire Department                              | 707,609.69            |                        |  |   |                                      |  |                                     | 169,740.08                     |
| Pickens County Fire Department                     | 286,869.01            |                        |  |   |                                      |  |                                     | 68,813.60                      |
| Pierce County Fire Department                      | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Pike County Emergency Services                     | 133,871.68            |                        |  |   |                                      |  |                                     | 32,112.89                      |
| Pine Mountain Fire Department                      | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Pine Mountain Valley Fire Department               | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Pinehurst Fire Department                          | 133,871.68            |                        |  |   |                                      |  |                                     | 32,112.89                      |
| Pitts Fire Rescue                                  | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |
| Plainview Fire Department                          | 133,871.68            |                        |  |   |                                      |  |                                     | 32,112.89                      |
| Pleasant Hill Volunteer Fire Department            | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Poca Volunteer Fire Department                     | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Polk County Volunteer Fire Department              | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Pooler Fire Department                             | 1,243,099.03          |                        |  |   |                                      |  |                                     | 298,192.25                     |
| Port Wentworth Fire Department                     | 344,243.33            |                        |  |   |                                      |  |                                     | 82,576.44                      |
| Poulan Fire Department                             | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Pulaski County Fire Department                     | 478,115.01            |                        |  |   |                                      |  |                                     | 114,689.33                     |
| Putnam County Fire Department                      | 631,112.33            |                        |  |   |                                      |  |                                     | 151,390.04                     |
| Quitman County Volunteer Fire Department           | 325,117.69            |                        |  |   |                                      |  |                                     | 77,988.62                      |
| Quitman Fire Department                            | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Rabun County Fire Department                       | 1,357,847.67          |                        |  |   |                                      |  |                                     | 325,717.94                     |



**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, 2023

| Employer   | Net Pension Liability | Changes of Assumptions | Deferred Outflows of Resources                     |   |                                      | Deferred Inflows of Resources                      |                                     | Total Employer Pension Expense |
|--|-----------------------|------------------------|--|---|--------------------------------------|--|-------------------------------------|--------------------------------|
|  |                       |                        | 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:             |                       |                        |  |   |                                      |  |                                     |                                |
| Raines Crossroads Volunteer Fire Department              | \$ 57,374.32          |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Randolph County Ema Fire & Rescue                        | 114,748.64            |                        |  |   |                                      |  |                                     | 27,525.69                      |
| Rayle Fire Department                                    | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Red Hill Volunteer Fire Department                       | 248,620.33            |                        |  |   |                                      |  |                                     | 59,638.58                      |
| Red Oak Volunteer Fire Department                        | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Reidsville Fire Department                               | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Reynolds Fire Department                                 | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Richland Volunteer Fire Department                       | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Richmond Hill Fire Department                            | 554,614.97            |                        |  |   |                                      |  |                                     | 133,040.00                     |
| Riddleville Volunteer Fire Department                    | 191,246.00            |                        |  |   |                                      |  |                                     | 45,875.73                      |
| Rincon Fire Department                                   | 114,748.64            |                        |  |   |                                      |  |                                     | 27,525.69                      |
| Riverdale Fire Department                                | 401,617.65            |                        |  |   |                                      |  |                                     | 96,339.29                      |
| Rochelle Fire Department                                 | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Rockdale County Fire Department                          | 1,606,468.00          |                        |  |   |                                      |  |                                     | 385,356.52                     |
| Rockmart Fire Department                                 | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |
| Rome Fire Department                                     | 2,945,190.02          |                        |  |   |                                      |  |                                     | 706,486.64                     |
| Rossville Fire Department                                | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Roswell Fire Department                                  | 803,232.70            |                        |  |   |                                      |  |                                     | 192,677.95                     |
| Royston Fire Department                                  | 172,120.36            |                        |  |   |                                      |  |                                     | 41,287.91                      |
| Saint Marys Fire Department                              | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |
| Salem Volunteer Fire Department                          | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Sandersville Fire Department                             | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |
| Sandy Cross Volunteer Fire Department                    | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Sandy Springs Fire Department                            | 1,893,337.00          |                        |  |   |                                      |  |                                     | 454,170.11                     |
| Savannah Airport Fire Department                         | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Savannah Fire Department                                 | 5,947,754.37          |                        |  |   |                                      |  |                                     | 1,426,736.12                   |
| Scotland Volunteer Fire Department                       | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Scott Volunteer Fire Department                          | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Screven County Fire Department                           | 592,863.65            |                        |  |   |                                      |  |                                     | 142,215.02                     |
| Screven Volunteer Fire Department                        | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Shellman Volunteer Fire Department                       | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Shiloh Community Volunteer Fire Department (Madison Co.) | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Siloam Fire Department                                   | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Sky Valley - Scaly Mountain Fire Department              | 267,743.36            |                        |  |   |                                      |  |                                     | 64,225.77                      |
| Smyrna Fire Department                                   | 1,472,596.31          |                        |  |   |                                      |  |                                     | 353,243.63                     |
| Social Circle Fire Department                            | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Soperton Fire Department                                 | 114,748.64            |                        |  |   |                                      |  |                                     | 27,525.69                      |
| South Dade Volunteer Fire Department                     | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| South Fulton Fire Department                             | 1,453,470.67          |                        |  |   |                                      |  |                                     | 348,655.81                     |

**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, 2023

| Employer   | Net Pension Liability | Changes of Assumptions | Deferred Outflows of Resources                     |   |                                      | Deferred Inflows of Resources                      |                                     | Total Employer Pension Expense |
|--|-----------------------|------------------------|--|---|--------------------------------------|--|-------------------------------------|--------------------------------|
|  |                       |                        | 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:         |                       |                        |  |   |                                      |  |                                     |                                |
| South Jackson Volunteer Fire Department              | \$ 172,120.36         |                        |  |   |                                      |  |                                     | 41,287.91                      |
| South Jenkins District # 6 Volunteer Fire Department | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| South Jenkins Volunteer Fire Department              | 248,620.33            |                        |  |   |                                      |  |                                     | 59,638.58                      |
| Spalding County Fire Department                      | 1,090,101.70          |                        |  |   |                                      |  |                                     | 261,491.54                     |
| Sparta Volunteer Fire Department                     | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Stapleton Fire Department                            | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Statesboro Fire Department                           | 401,617.65            |                        |  |   |                                      |  |                                     | 96,339.29                      |
| Stephens County Fire Department                      | 1,070,978.66          |                        |  |   |                                      |  |                                     | 256,904.34                     |
| Stewart County Fire & EMS                            | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Subligna Fire Department                             | 76,497.36             |                        |  |   |                                      |  |                                     | 18,350.04                      |
| Summertown Volunteer Fire Department                 | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Summerville Fire Department                          | 267,743.36            |                        |  |   |                                      |  |                                     | 64,225.77                      |
| Sumter County Fire Department                        | 592,863.65            |                        |  |   |                                      |  |                                     | 142,215.02                     |
| Swainsboro Fire Department                           | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Sylvania Fire Department                             | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Sylvester Fire Department                            | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Taliaferro County Fire And Rescue Department         | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Tarrytown Volunteer Fire Department                  | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Tattnall County Fire Rescue                          | 114,748.64            |                        |  |   |                                      |  |                                     | 27,525.69                      |
| Teloga Fire Department                               | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Tennille Fire Department                             | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Thomas County Fire Rescue                            | 1,606,468.00          |                        |  |   |                                      |  |                                     | 385,356.52                     |
| Thomaston Fire Department                            | 133,871.68            |                        |  |   |                                      |  |                                     | 32,112.89                      |
| Thomasville Fire Rescue                              | 688,486.66            |                        |  |   |                                      |  |                                     | 165,152.88                     |
| Thomson-McDuffie Fire and EMS                        | 305,994.65            |                        |  |   |                                      |  |                                     | 73,401.42                      |
| Thunderbolt Fire Department                          | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Tift County Fire Rescue                              | 707,609.69            |                        |  |   |                                      |  |                                     | 169,740.08                     |
| Tifton Fire Department                               | 669,361.01            |                        |  |   |                                      |  |                                     | 160,565.06                     |
| Tignall Fire Department                              | 420,740.69            |                        |  |   |                                      |  |                                     | 100,926.48                     |
| Toccoa Fire Department                               | 516,363.69            |                        |  |   |                                      |  |                                     | 123,864.35                     |
| Toombs County Fire Department                        | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Towns County Fire Department                         | 554,614.97            |                        |  |   |                                      |  |                                     | 133,040.00                     |
| Trenton Fire Department                              | 57,374.32             |                        |  |   |                                      |  |                                     | 13,762.84                      |
| Treutlen County Fire Department                      | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Trion Fire Department                                | 229,494.68            |                        |  |   |                                      |  |                                     | 55,050.75                      |
| Troup County Fire Department                         | 573,738.01            |                        |  |   |                                      |  |                                     | 137,627.19                     |
| Turner County Fire And Rescue                        | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Twiggs County Fire Rescue                            | 114,748.64            |                        |  |   |                                      |  |                                     | 27,525.69                      |
| Twin City Fire Department                            | 191,246.00            |                        |  |   |                                      |  |                                     | 45,875.73                      |

**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, 2023

| Employer   | Net Pension Liability | Changes of Assumptions | Deferred Outflows of Resources                     |   |                                      | Deferred Inflows of Resources                      |                                     | Total Employer Pension Expense |
|--|-----------------------|------------------------|--|---|--------------------------------------|--|-------------------------------------|--------------------------------|
|  |                       |                        | 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:       |                       |                        |  |   |                                      |  |                                     |                                |
| Tybee Island Fire Department                       | \$ 420,740.69         |                        |  |   |                                      |  |                                     | 100,926.48                     |
| Unadilla Fire Department                           | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Union City Fire Department                         | 458,991.97            |                        |  |   |                                      |  |                                     | 110,102.13                     |
| Union County Fire Department                       | 497,240.65            |                        |  |   |                                      |  |                                     | 119,277.15                     |
| Union Point Fire Department                        | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Valdosta Fire Department                           | 1,338,722.03          |                        |  |   |                                      |  |                                     | 321,130.12                     |
| Vesta Volunteer Fire Department                    | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Vidalia Fire Department                            | 191,246.00            |                        |  |   |                                      |  |                                     | 45,875.73                      |
| Vienna Fire Department                             | 191,246.00            |                        |  |   |                                      |  |                                     | 45,875.73                      |
| Wadley Fire Department                             | 152,997.32            |                        |  |   |                                      |  |                                     | 36,700.71                      |
| Walker Church Volunteer Fire Department            | 38,248.68             |                        |  |   |                                      |  |                                     | 9,175.02                       |
| Walker County Fire Department                      | 382,492.01            |                        |  |   |                                      |  |                                     | 91,751.46                      |
| Walton County Fire Department                      | 1,243,099.03          |                        |  |   |                                      |  |                                     | 298,192.25                     |
| Ware County Fire Department                        | 439,866.33            |                        |  |   |                                      |  |                                     | 105,514.31                     |
| Warner Robins Fire Department                      | 2,199,331.65          |                        |  |   |                                      |  |                                     | 527,571.53                     |
| Warren County Fire Department                      | 191,246.00            |                        |  |   |                                      |  |                                     | 45,875.73                      |
| Warrenton Fire Department                          | 95,623.00             |                        |  |   |                                      |  |                                     | 22,937.87                      |
| Warthen Volunteer Fire Department                  | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Washington Fire Department                         | 611,986.69            |                        |  |   |                                      |  |                                     | 146,802.21                     |
| Waverly Hall Fire Department                       | 191,246.00            |                        |  |   |                                      |  |                                     | 45,875.73                      |
| Waycross Fire Department                           | 669,361.01            |                        |  |   |                                      |  |                                     | 160,565.06                     |
| Wayne County Fire Rescue                           | 439,866.33            |                        |  |   |                                      |  |                                     | 105,514.31                     |
| Waynesboro Fire Department                         | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Webster County Fire/Ems                            | 248,620.33            |                        |  |   |                                      |  |                                     | 59,638.58                      |
| West Jackson Fire Department                       | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| West Point Fire Department                         | 210,371.65            |                        |  |   |                                      |  |                                     | 50,463.55                      |
| Whigham Fire Department                            | 248,620.33            |                        |  |   |                                      |  |                                     | 59,638.58                      |
| White County Fire Department                       | 764,984.02            |                        |  |   |                                      |  |                                     | 183,502.92                     |
| White Plains Fire Department                       | 114,748.64            |                        |  |   |                                      |  |                                     | 27,525.69                      |
| Whitfield County Fire Department                   | 1,702,091.00          |                        |  |   |                                      |  |                                     | 408,294.38                     |
| Wilkes County Fire Service                         | 497,240.65            |                        |  |   |                                      |  |                                     | 119,277.15                     |
| Winder Fire Department                             | 726,735.34            |                        |  |   |                                      |  |                                     | 174,327.90                     |
| Winterville Volunteer Fire Department              | 114,748.64            |                        |  |   |                                      |  |                                     | 27,525.69                      |
| Woodstock Fire Department                          | 535,489.33            |                        |  |   |                                      |  |                                     | 128,452.17                     |
| Woodville Fire Department                          | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |
| Worth County Fire Department                       | 133,871.68            |                        |  |   |                                      |  |                                     | 32,112.89                      |
| Wrens Fire Department                              | 191,246.00            |                        |  |   |                                      |  |                                     | 45,875.73                      |
| Wrightsville Fire Department                       | 191,246.00            |                        |  |   |                                      |  |                                     | 45,875.73                      |
| Yellow Creek Volunteer Fire Department             | 19,125.64             |                        |  |   |                                      |  |                                     | 4,587.82                       |

**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, 2023

| Employer   | Deferred Outflows of Resources |                        |  |   | Deferred Inflows of Resources        |  | Total Employer Pension Expense |                                     |
|--|--------------------------------|------------------------|--|---|--------------------------------------|--|--------------------------------|-------------------------------------|
|  | 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 |
| State of Georgia - Nonemployer Contributing Entity<br>State's Proportionate Share Associated with:<br>TOTAL STATE OF GEORGIA | \$ 260,496,355                 | 63,120,111             | 2,469,033  | 7,550,183   | 73,139,327                           | 6,108,670  | 6,108,670                      | 62,487,375                          |
| Each Employer of Plan Members - Employer Share   | -                              | -                      | -  | -   | -                                    | -  | -                              | -                                   |
| Total for All Entities   | \$ 260,496,355                 | 63,120,111             | 2,469,033  | 7,550,183   | 73,139,327                           | 6,108,670  | 6,108,670                      | 62,487,375                          |

# 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, 2023

### 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, 2023 were as follows:

|  |    |                           |
|--|----|---------------------------|
| Total pension liability  | \$ | 1,403,377,671             |
| Plan fiduciary net position  |    | <u>1,142,881,316</u>      |
| Employers' and nonemployers' net pension liability                         | \$ | <u><u>260,496,355</u></u> |
| Plan fiduciary net position as a percentage of the total pension liability |    | 81.44%                    |

#### *Actuarial Assumptions*

The collective total pension liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |  |
|---------------------------|--|
| Inflation                 | 2.50%  |
| Salary increases          | N/A  |
| Investment rate of return | 5.75%, 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, 2023

Mortality rates, projected generationally with the MP-2021 Scale, are as follows:

| <u>Participant Type</u> | <u>Base Mortality Table</u>                   |
|-------------------------|---|
| Actives                 | PubS.H-2010 Employee, Below Median            |
| Service Retirements     | PubS.H-2010 Healthy Retiree, Below Median     |
| Disability Retirements  | PubS.H-2010 Disabled Retiree                  |
| Beneficiaries           | PubS.H-2010 Contingent Survivor, Below Median |

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the last actuarial experience study for the period July 1, 2015 – June 30, 2021. The actuarial assumptions used in the June 30, 2023 valuation was based on the current provisions of the Fund and on actuarial assumptions that are internally consistent and reasonably based on the actual experience of the Fund. The long-term assumed investment rate of return of 5.75% and the assumed annual rate of inflation of 2.50% were reviewed by the actuary for reasonableness and adopted by the Board.

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.

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

| <u>Asset Class</u>              | <u>Target<br/>Allocation</u> | <u>Long-term<br/>expected real<br/>rate of return *</u> |
|---------------------------------|------------------------------|---|
| Domestic Fixed Income           | 34.50 %                      | 2.25  |
| Large cap equities              | 18.00                        | 5.49  |
| Small/mid cap equities          | 10.50                        | 6.55  |
| International unhedged equities | 13.00                        | 5.69  |
| Emerging international equities | 6.50                         | 10.15   |
| Private equity                  | 7.50                         | 10.06   |
| Real estate investment trust    | 5.00                         | 6.67  |
| Real assets (liquid)            | 5.00                         | 6.27  |
| Total                           | 100.00 %                     |   |

\* Rates shown are net of 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, 2023

#### *Discount Rate*

The discount rate used to measure the total pension liability was 5.75%. 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 5.75%, 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 (4.75%) or 1-percentage-point higher (6.75%) than the current rate:

|                                  | 1%<br>Decrease<br>(4.75%) | Current<br>discount rate<br>(5.75%) | 1%<br>Increase<br>(6.75%) |
|----------------------------------|---------------------------|-------------------------------------|---------------------------|
| Collective net pension liability | \$ 453,661,926            | \$ 260,496,355                      | \$ 102,257,669            |

#### **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.

**GEORGIA FIREFIGHTERS' PENSION FUND**  
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Notes to Schedule of Employer and Nonemployer Allocations and  
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2023

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

June 30, 2023

**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, 2023:

|   | Year of deferral | Amortization period | 2023                         |              |              |                     |
|---|------------------|---------------------|------------------------------|--------------|--------------|---------------------|
|   |                  |                     | Beginning of year balance as | Current Year |              | End of year balance |
|   |                  |                     |                              | Additions    | Deductions   |                     |
| <b>Deferred outflows of resources</b>                               |                  |                     |                              |              |              |                     |
| Changes of assumptions  | 2015             | 8.63 years          | \$ 4,013,051                 | -            | 4,013,051    | -                   |
|   | 2021             | 6.95 years          | 26,082,069                   | -            | 5,269,105    | 20,812,964          |
|   | 2022             | 6.83 years          | 51,066,390                   | -            | 8,759,243    | 42,307,147          |
|   |                  |                     | 81,161,510                   | -            | 18,041,399   | 63,120,111          |
| Differences between expected and actual experience                  | 2016             | 7.53 years          | 54,280                       | -            | 54,280       | -                   |
|   | 2018             | 7.19 years          | 2,338,160                    | -            | 1,067,653    | 1,270,507           |
|   | 2021             | 6.95 years          | 1,501,950                    | -            | 303,424      | 1,198,526           |
|   |                  |                     | 3,894,390                    | -            | 1,425,357    | 2,469,033           |
| Differences between projected and actual investment earnings        | 2019             | 5 years             | 575,012                      | -            | 575,012      | -                   |
|   | 2020             | 5 years             | 21,285,761                   | -            | 10,642,880   | 10,642,881          |
|   | 2021             | 5 years             | (140,276,633)                | -            | (46,758,877) | (93,517,756)        |
|   | 2022             | 5 years             | 161,389,099                  | -            | 40,347,275   | 121,041,824         |
|   | 2023             | 5 years             | -                            | (38,270,958) | (7,654,192)  | (30,616,766)        |
| Net difference between projected and actual investment earnings (1) |                  |                     | 42,973,239                   | (38,270,958) | (2,847,902)  | 7,550,183           |
| Total deferred outflows of resources                                |                  |                     | \$ 128,029,139               | (38,270,958) | 16,618,854   | 73,139,327          |
| <b>Deferred inflows of resources</b>                                |                  |                     |                              |              |              |                     |
| Difference between expected and actual experience                   | 2015             | 8.63 years          | \$ 835,698                   | -            | 835,698      | -                   |
|   | 2017             | 7.31 years          | 701,224                      | -            | 535,287      | 165,937             |
|   | 2019             | 7.13 years          | 1,828,175                    | -            | 584,082      | 1,244,093           |
|   | 2020             | 7.00 years          | 314,560                      | -            | 78,640       | 235,920             |
|   | 2022             | 6.83 years          | 5,194,511                    | -            | 890,997      | 4,303,514           |
|   | 2023             | 6.26 years          | -                            | 189,473      | 30,267       | 159,206             |
|   |                  |                     | 8,874,168                    | 189,473      | 2,954,971    | 6,108,670           |
| Total deferred inflows of resources                                 |                  |                     | \$ 8,874,168                 | 189,473      | 2,954,971    | 6,108,670           |

- (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 outflow 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, 2023

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, | 2024       | \$ | 10,226,589        |
|                     | 2025       |    | (1,115,156)       |
|                     | 2026       |    | 45,949,021        |
|                     | 2027       |    | 5,477,692         |
|                     | 2028       |    | 6,500,382         |
|                     | Thereafter |    | <u>(7,871)</u>    |
| Total               |            | \$ | <u>67,030,657</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, 2023.

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

The components of collective pension expense for the year ended June 30, 2023, are shown in the following table:

|  |    |                    |
|--|----|--------------------|
| Service cost   | \$ | 22,093,927         |
| Interest on the total pension liability and net cash flow                |    | 76,161,259         |
| Current period benefit changes   |    | 13,959,206         |
| Projected earnings on plan investments                                   |    | (60,373,602)       |
| Member contributions   |    | (4,838,223)        |
| Administrative expenses  |    | 1,821,567          |
| Other (miscellaneous)  |    | (642)              |
| Recognition (amortization) of deferred inflows and outflows of resources |    |                    |
| Changes of assumptions   |    | (1,529,614)        |
| Differences between expected and actual experience                       |    | 18,041,399         |
| Net difference between projected and actual investment earnings          |    | <u>(2,847,902)</u> |
| Collective pension expense   | \$ | <u>62,487,375</u>  |