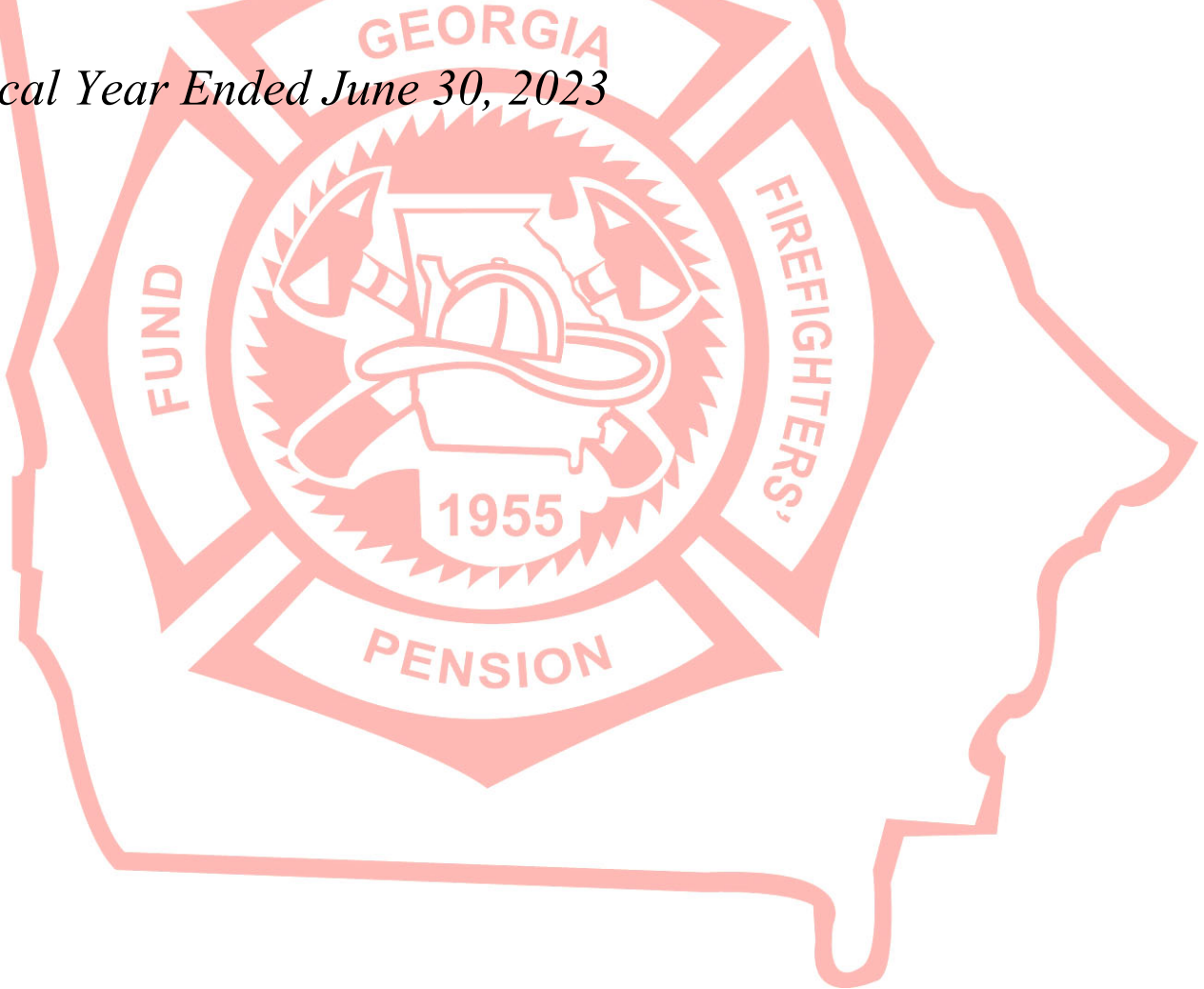


Georgia Firefighters' Pension Fund

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 Active Members</u>	<u>Allocation 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 Active Members</u>	<u>Allocation 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 Active Members</u>	<u>Allocation 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%
Clarkesville 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 Active Members</u>	<u>Allocation 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 Active Members</u>	<u>Allocation 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 Active Members</u>	<u>Allocation 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 Active Members</u>	<u>Allocation 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 Active Members</u>	<u>Allocation 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 Active Members</u>	<u>Allocation 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 Active Members</u>	<u>Allocation 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 Active Members</u>	<u>Allocation 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 Active Members</u>	<u>Allocation 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
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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
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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
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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
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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 State's Proportionate Share Associated with: 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
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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 Allocation</u>	<u>Long-term expected real 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

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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% Decrease (4.75%)	Current discount rate (5.75%)	1% Increase (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	
Deferred outflows of resources						
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
Deferred inflows of resources						
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

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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>