



ANNUAL FINANCIAL AUDIT • JUNE 30, 2021

Georgia Firefighters' Pension Fund

A Component Unit of the State of Georgia

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

Greg S. Griffin | State Auditor
Kristina A. Turner | Deputy State Auditor



DOAA
Georgia Department
of Audits & Accounts



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying 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, 2021, 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, 2021, and the related notes.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources and total employer pension expense of the Fund as of and for the year ended June 30, 2021 in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the financial statements of the Fund as of and for the year ended June 30, 2021. Our report thereon, dated April 29, 2022, 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, members of 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,



Greg S. Griffin
State Auditor

April 29, 2022

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2021

<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	6	0.043802%
Adel Fire Department	29	0.211710%
Adrian Volunteer Firefighter	2	0.014601%
Ailey Fire Department	6	0.043802%
Alamo Fire Department	7	0.051102%
Alapaha Fire Department	2	0.014601%
Albany Fire Department	100	0.730034%
Allentown Volunteer Fire Department	6	0.043802%
Alma - Bacon County Fire Department	12	0.087604%
Alpharetta Fire Department	75	0.547525%
Americus Fire Department	38	0.277413%
Antioch Volunteer Fire Department	14	0.102205%
Appling County Fire Department	37	0.270112%
Arcade Fire Department	4	0.029201%
Arnoldsville Volunteer Fire Department	2	0.014601%
Ashburn Fire Department	2	0.014601%
Athens - Clarke County Fire & Emergency	169	1.233757%
Atkinson County Volunteer Fire Department	14	0.102205%
Atlanta Fire Department	589	4.299898%
Augusta Fire Department	184	1.343262%
Augusta Regional Airport Fire Department	8	0.058403%
Austell Fire Department	17	0.124106%
Avera Fire Department	8	0.058403%
Bainbridge Fire Department	1	0.007300%
Baldwin County Fire Department	43	0.313914%
Baldwin Fire Department	6	0.043802%
Banks County Fire Department	29	0.211710%
Barnesville Fire Department	9	0.065703%
Barrow County Fire Department	45	0.328515%
Bartow County Fire Department	95	0.693532%
Bartow Volunteer Fire Department	14	0.102205%
Baxley Fire Department	18	0.131406%
Beaverdam Volunteer Fire Department	1	0.007300%
Ben Epps Field - Athens Clarke County	1	0.007300%
Ben Hill Volunteer Fire Department	3	0.021901%
Bent Tree Volunteer Fire Department	1	0.007300%
Bethany - Salem Fire Department	3	0.021901%
Big Canoe Fire Department	7	0.051102%

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For the year ended June 30, 2021

<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	14	0.102205%
Blakely Fire Department	3	0.021901%
Bleckley County Fire Department	14	0.102205%
Bloomington Fire Department	9	0.065703%
Bold Springs Fire Department	20	0.146007%
Bremen Fire Department	7	0.051102%
Broxton Fire Department	3	0.021901%
Brunswick Fire Department	13	0.094904%
Bryan County Fire Department	25	0.182508%
Buckeye Volunteer Fire Department	5	0.036502%
Buena Vista Fire Rescue	1	0.007300%
Bulloch County Fire Department	41	0.299314%
Burke County Fire Department	31	0.226310%
Butler Fire Department	17	0.124106%
Butts County Fire Department	9	0.065703%
Byromville Fire Department	14	0.102205%
Byron Fire Department	14	0.102205%
Cairo Fire Department	25	0.182508%
Calhoun Fire Department	41	0.299314%
Calvary Volunteer Fire Department	5	0.036502%
Camden County Fire Rescue	81	0.591327%
Camilla Fire Department	7	0.051102%
Canon Volunteer Fire Department	10	0.073003%
Canoochee Fire Department	8	0.058403%
Carlton Volunteer Fire Department	13	0.094904%
Carnesville Volunteer Fire Department	10	0.073003%
Carroll County Fire Rescue	56	0.408819%
Carrollton Fire Department	66	0.481822%
Cartersville Fire Department	73	0.532925%
Cataula Volunteer Fire Department	13	0.094904%
Catoosa County Fire Department	48	0.350416%
Cave Spring Fire Department	2	0.014601%
Cedar Creek Fire Department	4	0.029201%
Cedartown Fire Department	22	0.160607%
Centerville Fire Department	13	0.094904%
Charlton County Fire Department	2	0.014601%
Chatham Emergency Services	81	0.591327%

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<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:		
Chatsworth Fire Department	10	0.073003%
Chauncey Volunteer Fire Department	1	0.007300%
Cherokee County Fire Department	401	2.927435%
Chester Volunteer Fire Department	4	0.029201%
City Of Chattahoochee Hills	4	0.029201%
City Of Milton Fire Department	59	0.430720%
Clarkesville Fire Department	4	0.029201%
Claxton Fire Department	16	0.116805%
Clayton County Fire Department	282	2.058695%
Cloudland Volunteer Fire Department	6	0.043802%
Cobb County Fire Department	632	4.613812%
Cobbtown Fire Department	13	0.094904%
Cochran Fire Department	3	0.021901%
Coffee County Fire Department	25	0.182508%
Colbert Fire Department	3	0.021901%
College Park Fire Department	45	0.328515%
Collins Volunteer Fire Department	3	0.021901%
Collins Volunteer Fire Department (Madison County)	3	0.021901%
Colquitt - Miller Fire Department	23	0.167908%
Colquitt County Volunteer Fire Association	30	0.219010%
Columbia County Fire Rescue	178	1.299460%
Columbus Fire & Emergency Medical Services	354	2.584319%
Comer Volunteer Fire Department	9	0.065703%
Commerce Fire Department	18	0.131406%
Cordele Fire Department	18	0.131406%
Cornelia Fire Department	14	0.102205%
Covington Fire Department	52	0.379617%
Coweta County Fire Department	132	0.963644%
Crawford County Volunteer Fire Department # 8	15	0.109505%
Crisp County Fire Department	19	0.138706%
Crossroad Volunteer Fire Department	3	0.021901%
Cusseta - Chattahoochee County Volunteer Fire Department	22	0.160607%
Cuthbert Fire Department	1	0.007300%
Dalton Fire Department	91	0.664331%
Danielsville Fire Department	6	0.043802%
Darien Fire Rescue	0	0.000000%
Davisboro Fire Department	16	0.116805%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Dawson County Fire Department	33	0.240911%
Dawson Fire Department	5	0.036502%
Dearing Fire Department	1	0.007300%
Decatur County Fire Department	11	0.080304%
Decatur Fire Department	23	0.167908%
Deepstep Area Fire Department	2	0.014601%
Dekalb County Fire Department	550	4.015185%
Demorest Fire Department	9	0.065703%
Devils Pond Volunteer Fire Department	2	0.014601%
Donalsonville Fire Department	8	0.058403%
Dooly County Fire Department	17	0.124106%
Double Churches Fire Department	11	0.080304%
Douglas County Fire Department	110	0.803037%
Douglas Fire Department	32	0.233611%
Dublin Fire Department	18	0.131406%
Early County Fire Department	1	0.007300%
East Berrien Fire Department	11	0.080304%
East Dublin Fire Department	1	0.007300%
East Point Fire Department	41	0.299314%
Eastman Fire Department	14	0.102205%
Eatonton Fire Department	13	0.094904%
Echols County Volunteer Fire Department	5	0.036502%
Effingham County Fire Department	57	0.416119%
Elbert County Fire Department	77	0.562126%
Elberton Fire Department	15	0.109505%
Ellaville (Schley County) Fire Department	17	0.124106%
Ellerslie Fire Department	20	0.146007%
Ellijay Fire Department	3	0.021901%
Emanuel County Rural Fire Department	3	0.021901%
Enigma Volunteer Fire Department	3	0.021901%
Eton Fire Department	1	0.007300%
Evans County Fire & Rescue	25	0.182508%
Fairburn Fire Department	23	0.167908%
Fairfield Plantation Fire Department	6	0.043802%
Fannin County Fire Department	34	0.248211%
Fayette County Fire Department	124	0.905242%
Fayetteville Fire Department	46	0.335815%

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<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:		
Fitzgerald Fire Department	18	0.131406%
Five Area Volunteer Fire Department	12	0.087604%
Five Points Fire District - Macon County	9	0.065703%
Flinthill Fire Department	4	0.029201%
Flovilla Fire Department	2	0.014601%
Forest Park Fire Department	33	0.240911%
Forsyth County Fire Department	171	1.248357%
Forsyth Fire Department	13	0.094904%
Fort Oglethorpe Fire Department	0	0.000000%
Fort Valley Fire Department	12	0.087604%
Franklin Springs Fire Department	11	0.080304%
Fulton County Fire Department	4	0.029201%
Gainesville Fire Department	101	0.737334%
Garden City Fire Department	18	0.131406%
Garfield Volunteer Fire Department	4	0.029201%
Georgia Firefighters Pension Fund Employee	9	0.065703%
Georgia Public Safety Training	7	0.051102%
Gibson Fire Department	8	0.058403%
Gilmer County Fire Department	22	0.160607%
Glade Volunteer Fire Department	5	0.036502%
Glennville Fire Department	1	0.007300%
Glynn County Fire Department	49	0.357716%
Gordon County Fire Department	47	0.343116%
Gore Volunteer Fire Department	1	0.007300%
Grady County Volunteer Fire Department	64	0.467221%
Gray Fire Department	20	0.146007%
Greene County Fire and Rescue	11	0.080304%
Greensboro Fire Department	5	0.036502%
Greshamville Volunteer Fire Department	9	0.065703%
Gresston Volunteer Fire Department	1	0.007300%
Griffin Fire Department	50	0.365017%
Grovetown Fire Department	14	0.102205%
Gumlog Volunteer Fire Department	7	0.051102%
Gwinnett County Fire Department	732	5.343862%
Habersham County Fire Department	55	0.401518%
Hahira Fire Department	9	0.065703%
Hall County Fire Department	263	1.919988%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Hamilton Volunteer Fire Department	2	0.014601%
Hancock County Fire Department	3	0.021901%
Hapeville Fire Department	32	0.233611%
Haralson County Fire Department	14	0.102205%
Harlem Fire Department	17	0.124106%
Harrisburg Volunteer Fire Department	20	0.146007%
Harrison Volunteer Fire Department	9	0.065703%
Hart County Fire Department	65	0.474522%
Hartwell Fire Department	33	0.240911%
Hazlehurst Fire Department	10	0.073003%
Heard County Fire Department	14	0.102205%
Helen Fire Department, City Of	1	0.007300%
Henry County Fire Department	261	1.905388%
Hephzibah Fire Department	15	0.109505%
Hinesville Fire Department	32	0.233611%
Hinton Volunteer Fire Department	1	0.007300%
Hoboken Volunteer Fire Department	9	0.065703%
Holland Volunteer Fire Department	3	0.021901%
Homer Volunteer Fire Department	8	0.058403%
Hortense Volunteer Fire Department	0	0.000000%
Houston County Fire Department	18	0.131406%
Hull Volunteer Fire Department	11	0.080304%
Ideal Fire Department	2	0.014601%
Ila Volunteer Fire Department	7	0.051102%
Iron City Volunteer Fire Department	2	0.014601%
Irwinton Fire Department	2	0.014601%
Isle Of Hope Fire Department	6	0.043802%
Jackson Fire Department	6	0.043802%
Jackson Trail Fire Department	7	0.051102%
Jasper County Emergency Services	13	0.094904%
Jasper Fire Department	10	0.073003%
Jefferson County Fire Department	12	0.087604%
Jefferson Fire Department	16	0.116805%
Jekyll Island Fire Department	7	0.051102%
Jesup Fire Department	12	0.087604%
Johns Creek Fire Department	79	0.576727%
Jones County Fire Department	30	0.219010%

GEORGIA FIREFIGHTERS' PENSION FUND

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2021

<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:		
Kingsland Fire Department	6	0.043802%
LaFayette Fire Department	4	0.029201%
Lagrange Fire Department	61	0.445320%
Lakeland - Lanier County Fire Department	7	0.051102%
Lamar County Fire Department	12	0.087604%
Laurens County Fire Department	58	0.423419%
Lavonia Fire Department	28	0.204409%
Leesburg (Lee County) Fire Department	18	0.131406%
Leslie Volunteer Fire Department	1	0.007300%
Liberty County Fire Services	4	0.029201%
Liberty Volunteer Fire Department	3	0.021901%
Lincolnton Fire Department	11	0.080304%
Line Volunteer Fire Department	9	0.065703%
Loco Volunteer Fire Department	13	0.094904%
Loganville Fire Department	17	0.124106%
Louisville Fire Department	28	0.204409%
Lowndes County Fire Department	16	0.116805%
Ludowici - Long County Volunteer Fire Department	5	0.036502%
Lumpkin County Volunteer Fire Department	18	0.131406%
Lyerly Fire Department	3	0.021901%
Macon-Bibb Fire Department	320	2.336107%
Madison Fire Department	18	0.131406%
Manchester Fire Department	15	0.109505%
Marietta Fire Department	133	0.970945%
Martins Crossroads Volunteer Fire Department	13	0.094904%
Maxeys Volunteer Fire Department	0	0.000000%
Maysville Fire Department	4	0.029201%
McDonough Fire Department	32	0.233611%
Mcintosh County Volunteer Fire Department	0	0.000000%
McIntyre Fire Department	3	0.021901%
McRae Fire Department	13	0.094904%
Meansville Fire Department	0	0.000000%
Menlo Fire Department	11	0.080304%
Meriwether County Fire Department	14	0.102205%
Metter Fire Department	11	0.080304%
Midway Volunteer Fire Department	12	0.087604%
Milan Fire Department	6	0.043802%

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For the year ended June 30, 2021

<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:		
Milledgeville Fire Department	22	0.160607%
Millen Fire Department	20	0.146007%
Minton's Chapel Fire Department	1	0.007300%
Mitchell County Fire Rescue	4	0.029201%
Mitchell Volunteer Fire Department	2	0.014601%
Mitchell Volunteer Fire Department (Glascocock County)	4	0.029201%
Monroe County Fire Department	29	0.211710%
Monroe Fire Department	26	0.189809%
Montezuma Fire Department	17	0.124106%
Moore's Chapel Volunteer Fire Department	4	0.029201%
Morgan County Fire Department	58	0.423419%
Morrow Fire Department	26	0.189809%
Moultrie Fire Department	35	0.255512%
Mount Vernon Fire Department	9	0.065703%
Murray County Fire Department	31	0.226310%
Nahunta Fire Department	13	0.094904%
Nashville Fire Department	21	0.153307%
Neese - Sanford Fire Department	0	0.000000%
New Lois Volunteer Fire Department	2	0.014601%
Newington Fire Department	1	0.007300%
Newnan Fire Department	54	0.394218%
Newton County Fire Department	88	0.642430%
Nicholls Volunteer Fire Department	1	0.007300%
Nicholson Area Fire Department	15	0.109505%
Norristown Rural Fire Department	0	0.000000%
North Jackson Fire Department	13	0.094904%
North Jenkins County Volunteer Fire Department	4	0.029201%
Northwest Harris Volunteer Fire Department	15	0.109505%
O'Neal Fire Department	2	0.014601%
Ocilla Fire Department	1	0.007300%
Oconee County Volunteer Fire Department	86	0.627829%
Oconee Volunteer Fire Department	10	0.073003%
Odum Volunteer Fire Department	8	0.058403%
Oglethorpe Consolidated Fire & Rescue	10	0.073003%
Oglethorpe Fire Department	2	0.014601%
Palmetto Fire Department	6	0.043802%
Paulding County Fire Department	167	1.219156%

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<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:		
Peach County Fire Department	22	0.160607%
Peachtree City Fire Department	63	0.459921%
Pembroke Fire Department	2	0.014601%
Perry Fire Department	27	0.197109%
Pickens County Fire Department	13	0.094904%
Pierce County Fire Department	1	0.007300%
Pike County Emergency Services	3	0.021901%
Pine Mountain Fire Department	3	0.021901%
Pine Mountain Valley Fire Department	3	0.021901%
Pinehurst Fire Department	7	0.051102%
Plainview Fire Department	8	0.058403%
Poca Volunteer Fire Department	6	0.043802%
Polk County Volunteer Fire Department	5	0.036502%
Pooler Fire Department	62	0.452621%
Port Wentworth Fire Department	17	0.124106%
Poulan Fire Department	4	0.029201%
Pulaski County Fire Department	25	0.182508%
Putnam County Fire Department	37	0.270112%
Quitman County Volunteer Fire Department	18	0.131406%
Quitman Fire Department	2	0.014601%
Rabun County Fire Department	70	0.511024%
Raines Crossroads Volunteer Fire Department	3	0.021901%
Randolph County Ema Fire & Rescue	12	0.087604%
Rayle Fire Department	8	0.058403%
Red Hill Volunteer Fire Department	11	0.080304%
Red Oak Volunteer Fire Department	10	0.073003%
Reidsville Fire Department	13	0.094904%
Reynolds Fire Department	5	0.036502%
Rhine Volunteer Fire Department	3	0.021901%
Richland Volunteer Fire Department	4	0.029201%
Richmond Hill Fire Department	30	0.219010%
Riddleville Volunteer Fire Department	11	0.080304%
Rincon Fire Department	7	0.051102%
Riverdale Fire Department	16	0.116805%
Rochelle Fire Department	4	0.029201%
Rock Hill Volunteer Fire Department	1	0.007300%
Rockdale County Fire Department	109	0.795737%

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<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:		
Rockmart Fire Department	16	0.116805%
Rome Fire Department	141	1.029347%
Rossville Fire Department	1	0.007300%
Roswell Fire Department	27	0.197109%
Royston Fire Department	11	0.080304%
Saint Marys Fire Department	7	0.051102%
Salem Volunteer Fire Department	5	0.036502%
Sandersville Fire Department	16	0.116805%
Sandy Springs Fire Department	91	0.664331%
Savannah Airport Fire Department	10	0.073003%
Savannah Fire Department	337	2.460213%
Scotland Volunteer Fire Department	1	0.007300%
Scott Volunteer Fire Department	6	0.043802%
Screven County Fire Department	29	0.211710%
Screven Volunteer Fire Department	1	0.007300%
Shellman Volunteer Fire Department	5	0.036502%
Shiloh Volunteer Fire Department	5	0.036502%
Shiloh Volunteer Fire Department (Harris County)	1	0.007300%
Siloam Fire Department	4	0.029201%
Sky Valley - Scaly Mountain Fire Department	18	0.131406%
Smyrna Fire Department	61	0.445320%
Social Circle Fire Department	10	0.073003%
Soperton Fire Department	7	0.051102%
South Dade Volunteer Fire Department	1	0.007300%
South Fulton Fire Department	80	0.584027%
South Jackson Volunteer Fire Department	7	0.051102%
South Jenkins District # 6 Volunteer Fire Departmen	12	0.087604%
South Jenkins Volunteer Fire Department	16	0.116805%
Spalding County Fire Department	64	0.467221%
Sparta Volunteer Fire Department	12	0.087604%
Stapleton Fire Department	4	0.029201%
Statesboro Fire Department	23	0.167908%
Stephens County Fire Department	68	0.496423%
Stewart County Fire & EMS	1	0.007300%
Stillmore Fire Department	2	0.014601%
Subligna Fire Department	4	0.029201%
Summertown Volunteer Fire Department	3	0.021901%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Summerville Fire Department	18	0.131406%
Sumter County Fire Department	26	0.189809%
Swainsboro Fire Department	10	0.073003%
Sylvania Fire Department	10	0.073003%
Sylvester Fire Department	3	0.021901%
Taliaferro County Fire And Rescue Department	2	0.014601%
Tarrytown Volunteer Fire Department	2	0.014601%
Tattnall County Fire Rescue	8	0.058403%
Teloga Fire Department	7	0.051102%
Tennille Fire Department	8	0.058403%
Thomas County Fire Rescue	81	0.591327%
Thomaston Fire Department	6	0.043802%
Thomasville Fire Rescue	42	0.306614%
Thomson-McDuffie Fire and EMS	19	0.138706%
Thunderbolt Fire Department	6	0.043802%
Tift County Fire Rescue	41	0.299314%
Tifton Fire Department	35	0.255512%
Tignall Fire Department	23	0.167908%
Toccoa Fire Department	21	0.153307%
Towns County Fire Department	36	0.262812%
Trenton Fire Department	3	0.021901%
Treutlen County Fire Department	6	0.043802%
Trion Fire Department	6	0.043802%
Troup County Fire Department	27	0.197109%
Turner County Fire and Rescue	10	0.073003%
Twiggs County Fire Rescue	2	0.014601%
Twin City Fire Department	9	0.065703%
Tybee Island Fire Department	19	0.138706%
Union City Fire Department	28	0.204409%
Union County Fire Department	23	0.167908%
Union Point Fire Department	2	0.014601%
Valdosta Fire Department	74	0.540225%
Vidalia Fire Department	7	0.051102%
Vienna Fire Department	15	0.109505%
Wadley Fire Department	8	0.058403%
Walker Church Volunteer Fire Department	2	0.014601%
Walker County Fire Department	22	0.160607%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2021

<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:		
Walthourville Volunteer Fire Department	2	0.014601%
Walton County Fire Department	61	0.445320%
Ware County Fire Department	22	0.160607%
Warner Robins Fire Department	117	0.854139%
Warren County Fire Department	9	0.065703%
Warrenton Fire Department	6	0.043802%
Warthen Volunteer Fire Department	12	0.087604%
Washington Fire Department	32	0.233611%
Waverly Hall Fire Department	12	0.087604%
Waycross Fire Department	38	0.277413%
Wayne County Fire Rescue	27	0.197109%
Waynesboro Fire Department	13	0.094904%
Waynesville Volunteer Fire & Rescue	0	0.000000%
Webster County Fire/Ems	21	0.153307%
West Jackson Fire Department	6	0.043802%
West Point Fire Department	12	0.087604%
Whigham Fire Department	12	0.087604%
White County Fire Department	12	0.087604%
White Plains Fire Department	9	0.065703%
Whitfield County Fire Department	88	0.642430%
Wilkes County Fire Service	24	0.175208%
Winder Fire Department	32	0.233611%
Winterville Volunteer Fire Department	6	0.043802%
Wolfskin Volunteer Fire Department	1	0.007300%
Woodstock Fire Department	34	0.248211%
Woodville Fire Department	3	0.021901%
Worth County Fire Department	7	0.051102%
Wrens Fire Department	11	0.080304%
Wrightsville Fire Department	12	0.087604%
TOTAL STATE OF GEORGIA	<u>13,698</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, 2021

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense
		Changes of Assumptions	Differences between Expected and Actual Experience	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Abbeville Fire Department	\$ 17,567							10,518
Adel Fire Department	84,907							50,838
Adrian Volunteer Firefighter	5,856							3,506
Ailey Fire Department	17,567							10,518
Alamo Fire Department	20,495							12,271
Alapaha Fire Department	5,856							3,506
Albany Fire Department	292,783							175,302
Allentown Volunteer Fire Department	17,567							10,518
Alma - Bacon County Fire Department	35,134							21,036
Alpharetta Fire Department	219,587							131,476
Americus Fire Department	111,258							66,615
Antioch Volunteer Fire Department	40,990							24,542
Appling County Fire Department	108,329							64,862
Arcade Fire Department	11,711							7,012
Arnoldsville Volunteer Fire Department	5,856							3,506
Ashburn Fire Department	5,856							3,506
Athens - Clarke County Fire & Emergency	494,803							296,260
Atkinson County Volunteer Fire Department	40,990							24,542
Atlanta Fire Department	1,724,491							1,032,529
Augusta Fire Department	538,721							322,556
Augusta Regional Airport Fire Department	23,423							14,024
Austell Fire Department	49,773							29,801
Avera Fire Department	23,423							14,024
Bainbridge Fire Department	2,928							1,753
Baldwin County Fire Department	125,896							75,380
Baldwin Fire Department	17,567							10,518
Banks County Fire Department	84,907							50,838
Barnesville Fire Department	26,350							15,777
Barrow County Fire Department	131,752							78,886
Bartow County Fire Department	278,144							166,537
Bartow Volunteer Fire Department	40,990							24,542
Baxley Fire Department	52,701							31,554
Beaverdam Volunteer Fire Department	2,928							1,753
Ben Epps Field - Athens Clarke County	2,928							1,753
Ben Hill Volunteer Fire Department	8,783							5,259
Bent Tree Volunteer Fire Department	2,928							1,753
Bethany - Salem Fire Department	8,783							5,259
Big Canoe Fire Department	20,495							12,271
Blackshear Fire Department	40,990							24,542
Blakely Fire Department	8,783							5,259
Bleckley County Fire Department	40,990							24,542

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, 2021

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	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Bloomington Fire Department	26,350							15,777
Bold Springs Fire Department	58,557							35,060
Bremen Fire Department	20,495							12,271
Broxton Fire Department	8,783							5,259
Brunswick Fire Department	38,062							22,789
Bryan County Fire Department	73,196							43,825
Buckeye Volunteer Fire Department	14,639							8,765
Buena Vista Fire Rescue	2,928							1,753
Bulloch County Fire Department	120,041							71,874
Burke County Fire Department	90,763							54,344
Butler Fire Department	49,773							29,801
Butts County Fire Department	26,350							15,777
Byromville Fire Department	40,990							24,542
Byron Fire Department	40,990							24,542
Cairo Fire Department	73,196							43,825
Calhoun Fire Department	120,041							71,874
Calvary Volunteer Fire Department	14,639							8,765
Camden County Fire Rescue	237,154							141,995
Camilla Fire Department	20,495							12,271
Canon Volunteer Fire Department	29,278							17,530
Canoochee Fire Department	23,423							14,024
Carlton Volunteer Fire Department	38,062							22,789
Carnesville Volunteer Fire Department	29,278							17,530
Carroll County Fire Rescue	163,958							98,169
Carrollton Fire Department	193,237							115,699
Cartersville Fire Department	213,732							127,971
Cataula Volunteer Fire Department	38,062							22,789
Catoosa County Fire Department	140,536							84,145
Cave Spring Fire Department	5,856							3,506
Cedar Creek Fire Department	11,711							7,012
Cedartown Fire Department	64,412							38,566
Centerville Fire Department	38,062							22,789
Charlton County Fire Department	5,856							3,506
Chatham Emergency Services	237,154							141,995
Chatsworth Fire Department	29,278							17,530
Chauncey Volunteer Fire Department	2,928							1,753
Cherokee County Fire Department	1,174,059							702,961
Chester Volunteer Fire Department	11,711							7,012
City Of Chattahoochee Hills	11,711							7,012
City Of Milton Fire Department	172,742							103,428
Clarkesville Fire Department	11,711							7,012

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, 2021

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	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
Claxton Fire Department	46,845						28,048
Clayton County Fire Department	825,648						494,352
Cloudland Volunteer Fire Department	17,567						10,518
Cobb County Fire Department	1,850,388						1,107,909
Cobbtown Fire Department	38,062						22,789
Cochran Fire Department	8,783						5,259
Coffee County Fire Department	73,196						43,825
Colbert Fire Department	8,783						5,259
College Park Fire Department	131,752						78,886
Collins Volunteer Fire Department	8,783						5,259
Collins Volunteer Fire Department (Madison County)	8,783						5,259
Colquitt - Miller Fire Department	67,340						40,320
Colquitt County Volunteer Fire Association	87,835						52,591
Columbia County Fire Rescue	521,154						312,038
Columbus Fire & Emergency Medical Services	1,036,451						620,569
Comer Volunteer Fire Department	26,350						15,777
Commerce Fire Department	52,701						31,554
Cordele Fire Department	52,701						31,554
Cornelia Fire Department	40,990						24,542
Covington Fire Department	152,247						91,157
Coweta County Fire Department	386,473						231,399
Crawford County Volunteer Fire Department # 8	43,917						26,295
Crisp County Fire Department	55,629						33,307
Crossroad Volunteer Fire Department	8,783						5,259
Cusseta - Chattahoochee County Volunteer Fire Department	64,412						38,566
Cuthbert Fire Department	2,928						1,753
Dalton Fire Department	266,433						159,525
Danielsville Fire Department	17,567						10,518
Darien Fire Rescue	-						-
Davisboro Fire Department	46,845						28,048
Dawson County Fire Department	96,618						57,850
Dawson Fire Department	14,639						8,765
Dearing Fire Department	2,928						1,753
Decatur County Fire Department	32,206						19,283
Decatur Fire Department	67,340						40,320
Deepstep Area Fire Department	5,856						3,506
Dekalb County Fire Department	1,610,306						964,161
Demorest Fire Department	26,350						15,777
Devils Pond Volunteer Fire Department	5,856						3,506
Donalsonville Fire Department	23,423						14,024
Dooly County Fire Department	49,773						29,801

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, 2021

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	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Double Churches Fire Department	32,206							19,283
Douglas County Fire Department	322,061							192,832
Douglas Fire Department	93,691							56,097
Dublin Fire Department	52,701							31,554
Early County Fire Department	2,928							1,753
East Berrien Fire Department	32,206							19,283
East Dublin Fire Department	2,928							1,753
East Point Fire Department	120,041							71,874
Eastman Fire Department	40,990							24,542
Eatonton Fire Department	38,062							22,789
Echols County Volunteer Fire Department	14,639							8,765
Effingham County Fire Department	166,886							99,922
Elbert County Fire Department	225,443							134,983
Elberton Fire Department	43,917							26,295
Ellaville (Schley County) Fire Department	49,773							29,801
Ellerslie Fire Department	58,557							35,060
Ellijay Fire Department	8,783							5,259
Emanuel County Rural Fire Department	8,783							5,259
Enigma Volunteer Fire Department	8,783							5,259
Eton Fire Department	2,928							1,753
Evans County Fire & Rescue	73,196							43,825
Fairburn Fire Department	67,340							40,320
Fairfield Plantation Fire Department	17,567							10,518
Fannin County Fire Department	99,546							59,603
Fayette County Fire Department	363,051							217,375
Fayetteville Fire Department	134,680							80,639
Fitzgerald Fire Department	52,701							31,554
Five Area Volunteer Fire Department	35,134							21,036
Five Points Fire District - Macon County	26,350							15,777
Flinthill Fire Department	11,711							7,012
Flovilla Fire Department	5,856							3,506
Forest Park Fire Department	96,618							57,850
Forsyth County Fire Department	500,659							299,766
Forsyth Fire Department	38,062							22,789
Fort Oglethorpe Fire Department	-							-
Fort Valley Fire Department	35,134							21,036
Franklin Springs Fire Department	32,206							19,283
Fulton County Fire Department	11,711							7,012
Gainesville Fire Department	295,711							177,055
Garden City Fire Department	52,701							31,554
Garfield Volunteer Fire Department	11,711							7,012

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, 2021

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	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Georgia Firefighters Pension Fund Employee	26,350							15,777
Georgia Public Safety Training	20,495							12,271
Gibson Fire Department	23,423							14,024
Gilmer County Fire Department	64,412							38,566
Glade Volunteer Fire Department	14,639							8,765
Glennville Fire Department	2,928							1,753
Glynn County Fire Department	143,463							85,898
Gordon County Fire Department	137,608							82,392
Gore Volunteer Fire Department	2,928							1,753
Grady County Volunteer Fire Department	187,381							112,193
Gray Fire Department	58,557							35,060
Greene County Fire and Rescue	32,206							19,283
Greensboro Fire Department	14,639							8,765
Greshamville Volunteer Fire Department	26,350							15,777
Gresston Volunteer Fire Department	2,928							1,753
Griffin Fire Department	146,392							87,651
Grovetown Fire Department	40,990							24,542
Gumlog Volunteer Fire Department	20,495							12,271
Gwinnett County Fire Department	2,143,177							1,283,214
Habersham County Fire Department	161,030							96,416
Hahira Fire Department	26,350							15,777
Hall County Fire Department	770,019							461,044
Hamilton Volunteer Fire Department	5,856							3,506
Hancock County Fire Department	8,783							5,259
Hapeville Fire Department	93,691							56,097
Haralson County Fire Department	40,990							24,542
Harlem Fire Department	49,773							29,801
Harrisburg Volunteer Fire Department	58,557							35,060
Harrison Volunteer Fire Department	26,350							15,777
Hart County Fire Department	190,309							113,946
Hartwell Fire Department	96,618							57,850
Hazlehurst Fire Department	29,278							17,530
Heard County Fire Department	40,990							24,542
Helen Fire Department, City Of	2,928							1,753
Henry County Fire Department	764,163							457,538
Hephzibah Fire Department	43,917							26,295
Hinesville Fire Department	93,691							56,097
Hinton Volunteer Fire Department	2,928							1,753
Hoboken Volunteer Fire Department	26,350							15,777
Holland Volunteer Fire Department	8,783							5,259
Homer Volunteer Fire Department	23,423							14,024

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, 2021

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	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Hortense Volunteer Fire Department	-							-
Houston County Fire Department	52,701							31,554
Hull Volunteer Fire Department	32,206							19,283
Ideal Fire Department	5,856							3,506
Ila Volunteer Fire Department	20,495							12,271
Iron City Volunteer Fire Department	5,856							3,506
Irwinton Fire Department	5,856							3,506
Isle Of Hope Fire Department	17,567							10,518
Jackson Fire Department	17,567							10,518
Jackson Trail Fire Department	20,495							12,271
Jasper County Emergency Services	38,062							22,789
Jasper Fire Department	29,278							17,530
Jefferson County Fire Department	35,134							21,036
Jefferson Fire Department	46,845							28,048
Jekyll Island Fire Department	20,495							12,271
Jesup Fire Department	35,134							21,036
Johns Creek Fire Department	231,299							138,489
Jones County Fire Department	87,835							52,591
Kingsland Fire Department	17,567							10,518
LaFayette Fire Department	11,711							7,012
Lagrange Fire Department	178,597							106,934
Lakeland - Lanier County Fire Department	20,495							12,271
Lamar County Fire Department	35,134							21,036
Laurens County Fire Department	169,814							101,675
Lavonia Fire Department	81,979							49,084
Leesburg (Lee County) Fire Department	52,701							31,554
Leslie Volunteer Fire Department	2,928							1,753
Liberty County Fire Services	11,711							7,012
Liberty Volunteer Fire Department	8,783							5,259
Lincolnton Fire Department	32,206							19,283
Line Volunteer Fire Department	26,350							15,777
Loco Volunteer Fire Department	38,062							22,789
Loganville Fire Department	49,773							29,801
Louisville Fire Department	81,979							49,084
Lowndes County Fire Department	46,845							28,048
Ludowici - Long County Volunteer Fire Department	14,639							8,765
Lumpkin County Volunteer Fire Department	52,701							31,554
Lyerly Fire Department	8,783							5,259
Macon-Bibb Fire Department	936,905							560,966
Madison Fire Department	52,701							31,554
Manchester Fire Department	43,917							26,295

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, 2021

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	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Marietta Fire Department	389,401							233,152
Martins Crossroads Volunteer Fire Department	38,062							22,789
Maxeys Volunteer Fire Department	-							-
Maysville Fire Department	11,711							7,012
McDonough Fire Department	93,691							56,097
Mcintosh County Volunteer Fire Department	-							-
McIntyre Fire Department	8,783							5,259
McRae Fire Department	38,062							22,789
Meansville Fire Department	-							-
Menlo Fire Department	32,206							19,283
Meriwether County Fire Department	40,990							24,542
Metter Fire Department	32,206							19,283
Midway Volunteer Fire Department	35,134							21,036
Milan Fire Department	17,567							10,518
Milledgeville Fire Department	64,412							38,566
Millen Fire Department	58,557							35,060
Minton's Chapel Fire Department	2,928							1,753
Mitchell County Fire Rescue	11,711							7,012
Mitchell Volunteer Fire Department	5,856							3,506
Mitchell Volunteer Fire Department (Glascock County)	11,711							7,012
Monroe County Fire Department	84,907							50,838
Monroe Fire Department	76,124							45,579
Montezuma Fire Department	49,773							29,801
Moore's Chapel Volunteer Fire Department	11,711							7,012
Morgan County Fire Department	169,814							101,675
Morrow Fire Department	76,124							45,579
Moultrie Fire Department	102,474							61,356
Mount Vernon Fire Department	26,350							15,777
Murray County Fire Department	90,763							54,344
Nahunta Fire Department	38,062							22,789
Nashville Fire Department	61,484							36,813
Neese - Sanford Fire Department	-							-
New Lois Volunteer Fire Department	5,856							3,506
Newington Fire Department	2,928							1,753
Newnan Fire Department	158,103							94,663
Newton County Fire Department	257,649							154,266
Nicholls Volunteer Fire Department	2,928							1,753
Nicholson Area Fire Department	43,917							26,295
Norristown Rural Fire Department	-							-
North Jackson Fire Department	38,062							22,789
North Jenkins County Volunteer Fire Department	11,711							7,012

GEORGIA FIREFIGHTERS' PENSION FUND
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Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2021

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	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Northwest Harris Volunteer Fire Department	43,917							26,295
O'Neal Fire Department	5,856							3,506
Ocilla Fire Department	2,928							1,753
Oconee County Volunteer Fire Department	251,793							150,760
Oconee Volunteer Fire Department	29,278							17,530
Odum Volunteer Fire Department	23,423							14,024
Oglethorpe Consolidated Fire & Rescue	29,278							17,530
Oglethorpe Fire Department	5,856							3,506
Palmetto Fire Department	17,567							10,518
Paulding County Fire Department	488,947							292,754
Peach County Fire Department	64,412							38,566
Peachtree City Fire Department	184,453							110,440
Pembroke Fire Department	5,856							3,506
Perry Fire Department	79,051							47,332
Pickens County Fire Department	38,062							22,789
Pierce County Fire Department	2,928							1,753
Pike County Emergency Services	8,783							5,259
Pine Mountain Fire Department	8,783							5,259
Pine Mountain Valley Fire Department	8,783							5,259
Pinehurst Fire Department	20,495							12,271
Plainview Fire Department	23,423							14,024
Poca Volunteer Fire Department	17,567							10,518
Polk County Volunteer Fire Department	14,639							8,765
Pooler Fire Department	181,525							108,687
Port Wentworth Fire Department	49,773							29,801
Poulan Fire Department	11,711							7,012
Pulaski County Fire Department	73,196							43,825
Putnam County Fire Department	108,329							64,862
Quitman County Volunteer Fire Department	52,701							31,554
Quitman Fire Department	5,856							3,506
Rabun County Fire Department	204,948							122,712
Raines Crossroads Volunteer Fire Department	8,783							5,259
Randolph County Ema Fire & Rescue	35,134							21,036
Rayle Fire Department	23,423							14,024
Red Hill Volunteer Fire Department	32,206							19,283
Red Oak Volunteer Fire Department	29,278							17,530
Reidsville Fire Department	38,062							22,789
Reynolds Fire Department	14,639							8,765
Rhine Volunteer Fire Department	8,783							5,259
Richland Volunteer Fire Department	11,711							7,012
Richmond Hill Fire Department	87,835							52,591

GEORGIA FIREFIGHTERS' PENSION FUND
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Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2021

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	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Riddleville Volunteer Fire Department	32,206							19,283
Rincon Fire Department	20,495							12,271
Riverdale Fire Department	46,845							28,048
Rochelle Fire Department	11,711							7,012
Rock Hill Volunteer Fire Department	2,928							1,753
Rockdale County Fire Department	319,133							191,079
Rockmart Fire Department	46,845							28,048
Rome Fire Department	412,824							247,176
Rossville Fire Department	2,928							1,753
Roswell Fire Department	79,051							47,332
Royston Fire Department	32,206							19,283
Saint Marys Fire Department	20,495							12,271
Salem Volunteer Fire Department	14,639							8,765
Sandersville Fire Department	46,845							28,048
Sandy Springs Fire Department	266,433							159,525
Savannah Airport Fire Department	29,278							17,530
Savannah Fire Department	986,678							590,768
Scotland Volunteer Fire Department	2,928							1,753
Scott Volunteer Fire Department	17,567							10,518
Screven County Fire Department	84,907							50,838
Screven Volunteer Fire Department	2,928							1,753
Shellman Volunteer Fire Department	14,639							8,765
Shiloh Volunteer Fire Department	14,639							8,765
Shiloh Volunteer Fire Department (Harris County)	2,928							1,753
Siloam Fire Department	11,711							7,012
Sky Valley - Scaly Mountain Fire Department	52,701							31,554
Smyrna Fire Department	178,597							106,934
Social Circle Fire Department	29,278							17,530
Soperton Fire Department	20,495							12,271
South Dade Volunteer Fire Department	2,928							1,753
South Fulton Fire Department	234,226							140,242
South Jackson Volunteer Fire Department	20,495							12,271
South Jenkins District # 6 Volunteer Fire Departmen	35,134							21,036
South Jenkins Volunteer Fire Department	46,845							28,048
Spalding County Fire Department	187,381							112,193
Sparta Volunteer Fire Department	35,134							21,036
Stapleton Fire Department	11,711							7,012
Statesboro Fire Department	67,340							40,320
Stephens County Fire Department	199,092							119,205
Stewart County Fire & EMS	2,928							1,753
Stillmore Fire Department	5,856							3,506

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, 2021

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	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity							
State's Proportionate Share Associated with:							
Subligna Fire Department	11,711						7,012
Summertown Volunteer Fire Department	8,783						5,259
Summerville Fire Department	52,701						31,554
Sumter County Fire Department	76,124						45,579
Swainsboro Fire Department	29,278						17,530
Sylvania Fire Department	29,278						17,530
Sylvester Fire Department	8,783						5,259
Taliaferro County Fire And Rescue Department	5,856						3,506
Tarrytown Volunteer Fire Department	5,856						3,506
Tattnall County Fire Rescue	23,423						14,024
Teloga Fire Department	20,495						12,271
Tennille Fire Department	23,423						14,024
Thomas County Fire Rescue	237,154						141,995
Thomaston Fire Department	17,567						10,518
Thomasville Fire Rescue	122,969						73,627
Thomson-McDuffie Fire and EMS	55,629						33,307
Thunderbolt Fire Department	17,567						10,518
Tift County Fire Rescue	120,041						71,874
Tifton Fire Department	102,474						61,356
Tignall Fire Department	67,340						40,320
Toccoa Fire Department	61,484						36,813
Towns County Fire Department	105,402						63,109
Trenton Fire Department	8,783						5,259
Treutlen County Fire Department	17,567						10,518
Trion Fire Department	17,567						10,518
Troup County Fire Department	79,051						47,332
Turner County Fire and Rescue	29,278						17,530
Twiggs County Fire Rescue	5,856						3,506
Twin City Fire Department	26,350						15,777
Tybee Island Fire Department	55,629						33,307
Union City Fire Department	81,979						49,084
Union County Fire Department	67,340						40,320
Union Point Fire Department	5,856						3,506
Valdosta Fire Department	216,659						129,724
Vidalia Fire Department	20,495						12,271
Vienna Fire Department	43,917						26,295
Wadley Fire Department	23,423						14,024
Walker Church Volunteer Fire Department	5,856						3,506
Walker County Fire Department	64,412						38,566
Walthourville Volunteer Fire Department	5,856						3,506
Walton County Fire Department	178,597						106,934

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, 2021

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	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Ware County Fire Department	64,412							38,566
Warner Robins Fire Department	342,556							205,103
Warren County Fire Department	26,350							15,777
Warrenton Fire Department	17,567							10,518
Warthen Volunteer Fire Department	35,134							21,036
Washington Fire Department	93,691							56,097
Waverly Hall Fire Department	35,134							21,036
Waycross Fire Department	111,258							66,615
Wayne County Fire Rescue	79,051							47,332
Waynesboro Fire Department	38,062							22,789
Waynesville Volunteer Fire & Rescue	-							-
Webster County Fire/Ems	61,484							36,813
West Jackson Fire Department	17,567							10,518
West Point Fire Department	35,134							21,036
Whigham Fire Department	35,134							21,036
White County Fire Department	35,134							21,036
White Plains Fire Department	26,350							15,777
Whitfield County Fire Department	257,649							154,266
Wilkes County Fire Service	70,268							42,072
Winder Fire Department	93,691							56,097
Winterville Volunteer Fire Department	17,567							10,518
Wolfskin Volunteer Fire Department	2,928							1,753
Woodstock Fire Department	99,546							59,603
Woodville Fire Department	8,783							5,259
Worth County Fire Department	20,495							12,271
Wrens Fire Department	32,206							19,283
Wrightsville Fire Department	35,134							21,036
TOTAL STATE OF GEORGIA	\$ 40,105,397	41,734,150	5,367,877	47,102,027	6,204,177	156,108,740	162,312,917	24,012,869
Each Employer of Plan Members - Employer Share	-	-	-	-	-	-	-	-
Total for All Entities	\$ 40,105,397	41,734,150	5,367,877	47,102,027	6,204,177	156,108,740	162,312,917	24,012,869

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, 2021

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, 2021 were as follows:

Total pension liability	\$ 1,242,368,882
Plan fiduciary net position	<u>1,202,263,485</u>
Net pension liability	<u>\$ 40,105,397</u>

Plan fiduciary net position as a percentage of total pension liability 96.77%

Actuarial Assumptions

The collective total pension liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
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, 2021

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the last actuarial experience study dated November 4, 2015. The actuarial assumptions used in the June 30, 2021 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 2.75% 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>
Investment grade corporate credit	12.00 %	1.69 %
Mortgage-backed securities	12.00	0.28
Core bonds	10.50	0.58
Large cap equities	15.50	5.18
Small/mid cap equities	15.50	6.11
International unhedged equities	13.00	5.84
Emerging international equities	6.50	9.37
Private equity	5.00	10.18
Real estate (core)	5.00	4.30
Real assets (liquid)	5.00	4.21
Total	<u>100.00 %</u>	

* 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, 2021

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	\$ <u>205,763,309</u>	\$ <u>40,105,397</u>	\$ <u>(96,570,684)</u>

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
(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, 2021

Note 5: Allocation Methodology

GASB Statement No. 68 requires participating employers and nonemployer contributing entities to recognize their proportionate share of collective net pension liability and pension expense. These schedules are prepared to provide employers and nonemployer contributing entities with their calculated proportionate share.

As discussed in Note 4, the fire departments, as employers of the Pension Fund's members, do not make contributions to the Pension Fund; therefore, the proportionate share allocation for each employer is 0%. The proportionate share attributable to the State of Georgia, as the nonemployer contributing entity, is therefore 100%.

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

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

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

June 30, 2021

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, 2021:

	Year of deferral	Amortization period	Beginning of year balance as previously reported	Current Year		End of year balance
				Additions	Deductions	
Deferred outflows of resources						
Changes of assumptions	2015	8.63 years	\$ 16,752,901	-	6,369,925	10,382,976
	2021	6.95 years	-	36,620,279	5,269,105	31,351,174
			<u>16,752,901</u>	<u>36,620,279</u>	<u>11,639,030</u>	<u>41,734,150</u>
Differences between expected and actual experience	2016	7.53 years	259,100	-	102,410	156,690
	2018	7.19 years	4,473,466	-	1,067,653	3,405,813
	2021	6.95 years	-	2,108,798	303,424	1,805,374
			<u>4,732,566</u>	<u>2,108,798</u>	<u>1,473,487</u>	<u>5,367,877</u>
Total deferred outflows of resources			\$ <u>21,485,467</u>	<u>38,729,077</u>	<u>13,112,517</u>	<u>47,102,027</u>
Deferred inflows of resources						
Difference between expected and actual experience	2015	8.63 years	\$ 3,488,720	-	1,326,511	2,162,209
	2017	7.31 years	1,771,798	-	535,287	1,236,511
	2019	7.13 years	2,996,339	-	584,082	2,412,257
	2020	7.00 years	471,840	-	78,640	393,200
			<u>8,728,697</u>	<u>-</u>	<u>2,524,520</u>	<u>6,204,177</u>
Differences between projected and actual investment earnings	2017	5 years	7,861,424	-	7,861,424	-
	2018	5 years	4,303,784	-	2,151,891	2,151,893
	2019	5 years	(1,725,032)	-	(575,010)	(1,150,022)
	2020	5 years	(42,571,521)	-	(10,642,880)	(31,928,641)
	2021	5 years	-	233,794,387	46,758,877	187,035,510
Net difference between projected and actual investment earnings (1)			<u>(32,131,345)</u>	<u>233,794,387</u>	<u>45,554,302</u>	<u>156,108,740</u>
Total deferred inflows of resources			\$ <u>(23,402,648)</u>	<u>233,794,387</u>	<u>48,078,822</u>	<u>162,312,917</u>

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

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

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

June 30, 2021

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, 2022	\$	(27,104,883)
2023		(26,867,179)
2024		(30,304,473)
2025		(41,646,218)
2026		5,417,960
Thereafter		<u>5,293,903</u>
Total	\$	<u><u>(115,210,890)</u></u>

Changes in Proportion

The amounts shown in the two preceding tables do not include employer- or nonemployer-specific deferred outflows or resources and deferred inflows or resources related to changes in proportion. Based on the allocation methodology discussed in Note 5, there were no changes in proportion for the year ended June 30, 2021.

Note 7: Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2021, are shown in the following table:

Service cost	\$	20,963,485
Interest on the total pension liability and net cash flow		66,927,299
Current period benefit changes		29,203,495
Projected earnings on plan investments		(55,146,822)
Member contributions		(4,534,916)
Administrative expenses		1,568,322
Other (Miscellaneous)		(1,690)
Recognition (amortization) of deferred inflows and outflows of resources		
Changes of assumptions		(1,051,033)
Differences between expected and actual experience		11,639,030
Net Difference between projected and actual investment earnings		<u>(45,554,301)</u>
Collective pension expense	\$	<u><u>24,012,869</u></u>