

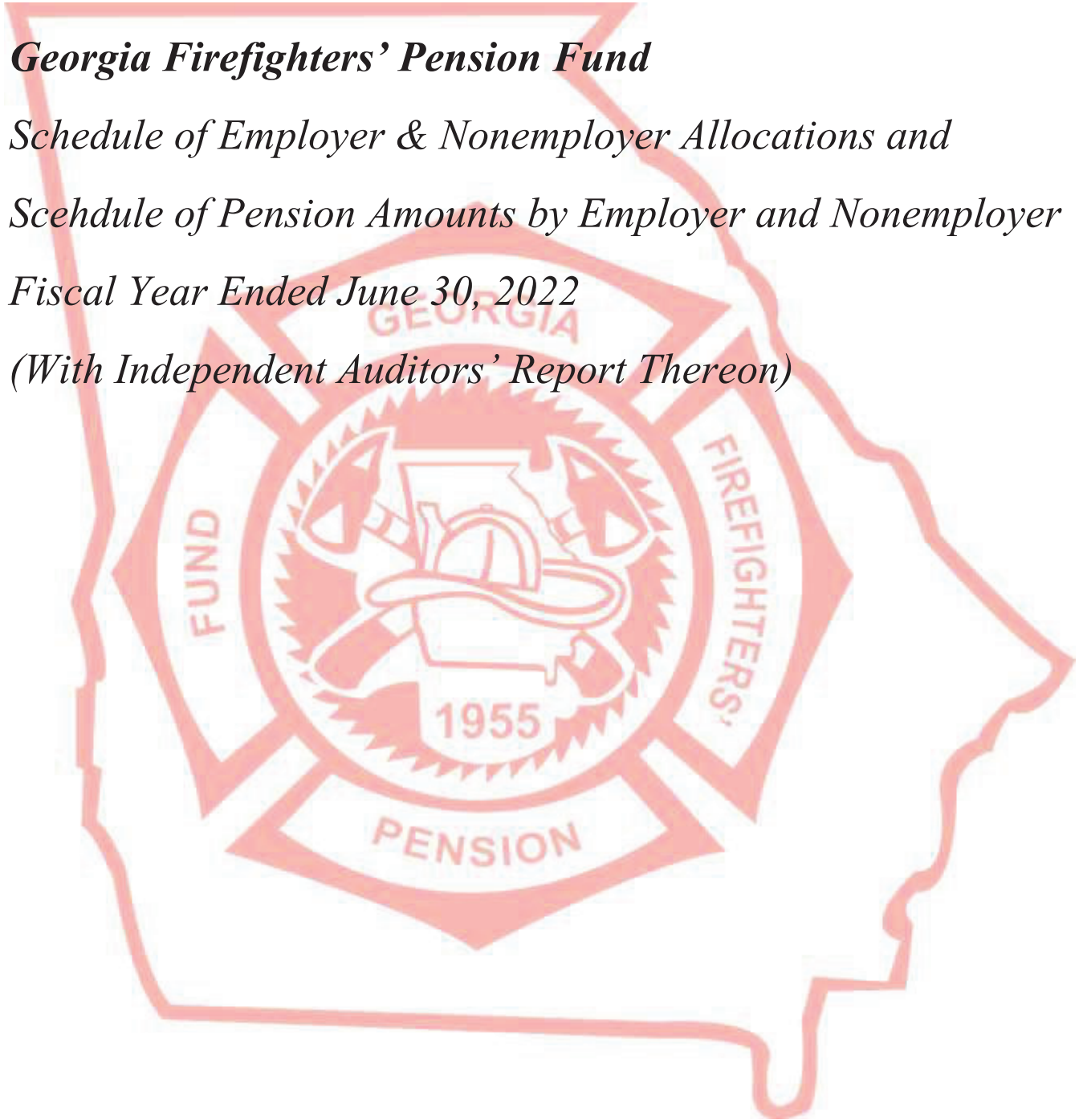
Georgia Firefighters' Pension Fund

Schedule of Employer & Nonemployer Allocations and

Schedule of Pension Amounts by Employer and Nonemployer

Fiscal Year Ended June 30, 2022

(With Independent Auditors' Report Thereon)





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, 2022, 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, 2022, 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, 2022 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, 2022. Our report thereon, dated June 9, 2023, 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

June 9, 2023

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2022

<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	8	0.059330%
Adel Fire Department	28	0.207654%
Adrian Volunteer Firefighter	2	0.014832%
Ailey Fire Department	6	0.044497%
Alamo Fire Department	7	0.051913%
Alapaha Fire Department	2	0.014832%
Albany Fire Department	104	0.771284%
Allentown Volunteer Fire Department	4	0.029665%
Alma - Bacon County Fire Department	11	0.081578%
Alpharetta Fire Department	78	0.578463%
Americus Fire Department	33	0.244735%
Antioch Volunteer Fire Department	13	0.096411%
Appling County Fire Department	37	0.274399%
Arcade Fire Department	4	0.029665%
Arnoldsville Volunteer Fire Department	3	0.022249%
Ashburn Fire Department	4	0.029665%
Athens - Clarke County Fire & Emergency	158	1.171759%
Atkinson County Volunteer Fire Department	14	0.103827%
Atlanta Fire Department	562	4.167903%
Augusta Fire Department	183	1.357164%
Augusta Regional Airport Fire Department	9	0.066746%
Austell Fire Department	16	0.118659%
Avera Fire Department	7	0.051913%
Bainbridge Fire Department	1	0.007416%
Baldwin County Fire Department	36	0.266983%
Baldwin Fire Department	8	0.059330%
Banks County Fire Department	32	0.237318%
Barnesville Fire Department	9	0.066746%
Barrow County Fire Department	49	0.363394%
Bartow County Fire Department	94	0.697123%
Bartow Volunteer Fire Department	10	0.074162%
Baxley Fire Department	18	0.133492%
Beaverdam Volunteer Fire Department	1	0.007416%
Ben Epps Field - Athens Clarke County	1	0.007416%
Ben Hill Volunteer Fire Department	3	0.022249%
Bent Tree Volunteer Fire Department	1	0.007416%
Bethany - Salem Fire Department	3	0.022249%
Big Canoe Fire Department	7	0.051913%
Blackshear Fire Department	15	0.111243%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2022

<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:		
Blakely Fire Department	3	0.022249%
Bleckley County Fire Department	13	0.096411%
Bloomington Fire Department	11	0.081578%
Bold Springs Fire Department	19	0.140908%
Box Springs Fire Department	1	0.007416%
Bremen Fire Department	10	0.074162%
Broxtown Fire Department	3	0.022249%
Brunswick Fire Department	19	0.140908%
Bryan County Fire Department	25	0.185405%
Buckeye Volunteer Fire Department	5	0.037081%
Buena Vista Fire Rescue	1	0.007416%
Bulloch County Fire Department	39	0.289232%
Burke County Fire Department	30	0.222486%
Butler Fire Department	17	0.126075%
Butts County Fire Department	11	0.081578%
Byromville Fire Department	12	0.088994%
Byron Fire Department	14	0.103827%
Cairo Fire Department	23	0.170573%
Calhoun Fire Department	40	0.296648%
Calvary Volunteer Fire Department	5	0.037081%
Camden County Fire Rescue	80	0.593296%
Camilla Fire Department	7	0.051913%
Canon Volunteer Fire Department	9	0.066746%
Canoochee Fire Department	7	0.051913%
Carlton Volunteer Fire Department	10	0.074162%
Carnesville Volunteer Fire Department	12	0.088994%
Carroll County Fire Rescue	57	0.422723%
Carrollton Fire Department	66	0.489469%
Cartersville Fire Department	73	0.541382%
Cataula Volunteer Fire Department	13	0.096411%
Catoosa County Fire Department	51	0.378226%
Cave Spring Fire Department	1	0.007416%
Cedar Creek Fire Department	7	0.051913%
Cedartown Fire Department	21	0.155740%
Centerville Fire Department	13	0.096411%
Charlton County Fire Department	2	0.014832%
Chatham Emergency Services	67	0.496885%
Chatsworth Fire Department	12	0.088994%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2022

<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:		
Chauncey Volunteer Fire Department	1	0.007416%
Cherokee County Fire Department	404	2.996144%
Chester Volunteer Fire Department	3	0.022249%
City Of Chattahoochee Hills	7	0.051913%
City Of Milton Fire Department	60	0.444972%
Clarkesville Fire Department	5	0.037081%
Claxton Fire Department	13	0.096411%
Clayton County Fire Department	260	1.928211%
Cloudland Volunteer Fire Department	11	0.081578%
Cobb County Fire Department	623	4.620291%
Cobbtown Fire Department	12	0.088994%
Cochran Fire Department	3	0.022249%
Coffee County Fire Department	25	0.185405%
Colbert Fire Department	3	0.022249%
College Park Fire Department	40	0.296648%
Collins Volunteer Fire Department	3	0.022249%
Collins Volunteer Fire Department (Madison County)	3	0.022249%
Colquitt - Miller Fire Department	23	0.170573%
Colquitt County Volunteer Fire Association	31	0.229902%
Columbia County Fire Rescue	179	1.327499%
Columbus Fire & Emergency Medical Services	334	2.477010%
Comer Volunteer Fire Department	11	0.081578%
Commerce Fire Department	16	0.118659%
Cordele Fire Department	20	0.148324%
Cornelia Fire Department	16	0.118659%
Covington Fire Department	51	0.378226%
Coweta County Fire Department	128	0.949273%
Crawford County Volunteer Fire Department # 8	14	0.103827%
Crisp County Fire Department	18	0.133492%
Crossroad Volunteer Fire Department	2	0.014832%
Cusseta - Chattahoochee County Volunteer Fire Department	18	0.133492%
Cuthbert Fire Department	1	0.007416%
Dalton Fire Department	95	0.704539%
Danielsville Fire Department	8	0.059330%
Davisboro Fire Department	16	0.118659%
Dawson County Fire Department	37	0.274399%
Dawson Fire Department	5	0.037081%
Dearing Fire Department	1	0.007416%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2022

<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	0.081578%
Decatur Fire Department	26	0.192821%
Deepstep Area Fire Department	2	0.014832%
Dekalb County Fire Department	503	3.730347%
Demorest Fire Department	7	0.051913%
Devils Pond Volunteer Fire Department	2	0.014832%
Donalsonville Fire Department	7	0.051913%
Dooly County Fire Department	23	0.170573%
Double Churches Fire Department	13	0.096411%
Douglas County Fire Department	84	0.622961%
Douglas Fire Department	28	0.207654%
Dublin Fire Department	20	0.148324%
Early County Fire Department	0	0.000000%
East Berrien Fire Department	15	0.111243%
East Dublin Fire Department	1	0.007416%
East Point Fire Department	35	0.259567%
Eastman Fire Department	14	0.103827%
Eatonton Fire Department	19	0.140908%
Echols County Volunteer Fire Department	5	0.037081%
Effingham County Fire Department	56	0.415307%
Elbert County Fire Department	74	0.548799%
Elberton Fire Department	16	0.118659%
Ellaville (Schley County) Fire Department	17	0.126075%
Ellerslie Fire Department	23	0.170573%
Ellijay Fire Department	3	0.022249%
Emanuel County Rural Fire Department	4	0.029665%
Enigma Volunteer Fire Department	3	0.022249%
Eton Fire Department	2	0.014832%
Evans County Fire & Rescue	24	0.177989%
Fairburn Fire Department	16	0.118659%
Fairfield Plantation Fire Department	5	0.037081%
Fannin County Fire Department	37	0.274399%
Fayette County Fire Department	125	0.927025%
Fayetteville Fire Department	47	0.348561%
Fitzgerald Fire Department	18	0.133492%
Five Area Volunteer Fire Department	11	0.081578%
Five Points Fire District - Macon County	10	0.074162%
Flinthill Fire Department	4	0.029665%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2022

<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	2	0.014832%
Forest Park Fire Department	31	0.229902%
Forsyth County Fire Department	176	1.305251%
Forsyth Fire Department	13	0.096411%
Fort Valley Fire Department	7	0.051913%
Franklin Springs Fire Department	10	0.074162%
Fulton County Fire Department	5	0.037081%
Gainesville Fire Department	99	0.734204%
Garden City Fire Department	24	0.177989%
Garfield Volunteer Fire Department	4	0.029665%
Georgia Firefighters Pension Fund Employee	9	0.066746%
Georgia Public Safety Training	6	0.044497%
Gibson Fire Department	9	0.066746%
Gilmer County Fire Department	18	0.133492%
Glade Volunteer Fire Department	4	0.029665%
Glennville Fire Department	1	0.007416%
Glynn County Fire Department	45	0.333729%
Gordon County Fire Department	48	0.355977%
Gore Volunteer Fire Department	1	0.007416%
Grady County Volunteer Fire Department	66	0.489469%
Gray Fire Department	22	0.163156%
Greene County Fire and Rescue	19	0.140908%
Greensboro Fire Department	3	0.022249%
Greshamville Volunteer Fire Department	7	0.051913%
Gresston Volunteer Fire Department	1	0.007416%
Griffin Fire Department	49	0.363394%
Grovetown Fire Department	16	0.118659%
Gumlog Volunteer Fire Department	5	0.037081%
Gwinnett County Fire Department	690	5.117171%
Habersham County Fire Department	51	0.378226%
Hahira Fire Department	6	0.044497%
Hall County Fire Department	283	2.098784%
Hamilton Volunteer Fire Department	5	0.037081%
Hancock County Fire Department	3	0.022249%
Hapeville Fire Department	31	0.229902%
Haralson County Fire Department	12	0.088994%
Harlem Fire Department	17	0.126075%
Harrisburg Volunteer Fire Department	17	0.126075%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2022

<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	10	0.074162%
Hart County Fire Department	53	0.393058%
Hartwell Fire Department	37	0.274399%
Hazlehurst Fire Department	8	0.059330%
Heard County Fire Department	14	0.103827%
Helen Fire Department, City Of	1	0.007416%
Henry County Fire Department	244	1.809552%
Hephzibah Fire Department	17	0.126075%
Hinesville Fire Department	27	0.200237%
Hinton Volunteer Fire Department	1	0.007416%
Hoboken Volunteer Fire Department	9	0.066746%
Holland Volunteer Fire Department	3	0.022249%
Homer Volunteer Fire Department	8	0.059330%
Houston County Fire Department	16	0.118659%
Hull Volunteer Fire Department	9	0.066746%
Ideal Fire Department	2	0.014832%
Ila Volunteer Fire Department	9	0.066746%
Iron City Volunteer Fire Department	2	0.014832%
Irwinton Fire Department	1	0.007416%
Isle Of Hope Fire Department	4	0.029665%
Jackson Fire Department	5	0.037081%
Jackson Trail Fire Department	5	0.037081%
Jasper County Emergency Services	13	0.096411%
Jasper Fire Department	14	0.103827%
Jefferson County Fire Department	10	0.074162%
Jefferson Fire Department	14	0.103827%
Jekyll Island Fire Department	10	0.074162%
Jesup Fire Department	11	0.081578%
Johns Creek Fire Department	77	0.571047%
Jones County Fire Department	27	0.200237%
Kingsland Fire Department	5	0.037081%
LaFayette Fire Department	4	0.029665%
Lagrange Fire Department	57	0.422723%
Lake Park Volunteer Fire Department	1	0.007416%
Lakeland - Lanier County Fire Department	5	0.037081%
Lamar County Fire Department	10	0.074162%
Laurens County Fire Department	58	0.430139%
Lavonia Fire Department	26	0.192821%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2022

<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:		
Leesburg (Lee County) Fire Department	16	0.118659%
Leslie Volunteer Fire Department	1	0.007416%
Lexington Volunteer Fire Department	1	0.007416%
Liberty County Fire Services	4	0.029665%
Liberty Volunteer Fire Department	3	0.022249%
Lincolnton Fire Department	11	0.081578%
Line Volunteer Fire Department	6	0.044497%
Loco Volunteer Fire Department	17	0.126075%
Loganville Fire Department	20	0.148324%
Louisville Fire Department	28	0.207654%
Lowndes County Fire Department	25	0.185405%
Ludowici - Long County Volunteer Fire Department	4	0.029665%
Lumpkin County Volunteer Fire Department	19	0.140908%
Lyerly Fire Department	5	0.037081%
Macon-Bibb Fire Department	321	2.380599%
Madison Fire Department	5	0.037081%
Manchester Fire Department	18	0.133492%
Marietta Fire Department	134	0.993770%
Martinez Fire Department	1	0.007416%
Martins Crossroads Volunteer Fire Department	13	0.096411%
Maysville Fire Department	3	0.022249%
McDonough Fire Department	38	0.281815%
McIntyre Fire Department	3	0.022249%
McRae Fire Department	14	0.103827%
Meeks Volunteer Fire Department	1	0.007416%
Menlo Fire Department	10	0.074162%
Meriwether County Fire Department	17	0.126075%
Metter Fire Department	12	0.088994%
Midway Volunteer Fire Department	12	0.088994%
Milan Fire Department	7	0.051913%
Milledgeville Fire Department	22	0.163156%
Millen Fire Department	16	0.118659%
Minton's Chapel Fire Department	1	0.007416%
Mitchell County Fire Rescue	5	0.037081%
Mitchell Volunteer Fire Department	2	0.014832%
Mitchell Volunteer Fire Department (Glascocock County)	4	0.029665%
Monroe County Fire Department	27	0.200237%
Monroe Fire Department	28	0.207654%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2022

<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:		
Montezuma Fire Department	16	0.118659%
Moore's Chapel Volunteer Fire Department	4	0.029665%
Morgan County Fire Department	58	0.430139%
Morrow Fire Department	25	0.185405%
Moultrie Fire Department	35	0.259567%
Mount Vernon Fire Department	9	0.066746%
Mountain Park Volunteer Fire and Rescue	1	0.007416%
Murray County Fire Department	29	0.215070%
Nahunta Fire Department	12	0.088994%
Nashville Fire Department	19	0.140908%
New Lois Volunteer Fire Department	2	0.014832%
Newington Fire Department	1	0.007416%
Newnan Fire Department	52	0.385642%
Newton County Fire Department	100	0.741620%
Nicholls Volunteer Fire Department	1	0.007416%
Nicholson Area Fire Department	17	0.126075%
North Jackson Fire Department	11	0.081578%
North Jenkins County Volunteer Fire Department	4	0.029665%
Northwest Harris Volunteer Fire Department	1	0.007416%
O'Neal Fire Department	2	0.014832%
Ocilla Fire Department	0	0.000000%
Oconee County Volunteer Fire Department	93	0.689706%
Oconee Volunteer Fire Department	10	0.074162%
Odum Volunteer Fire Department	8	0.059330%
Oglethorpe Consolidated Fire & Rescue	12	0.088994%
Oglethorpe Fire Department	0	0.000000%
Palmetto Fire Department	7	0.051913%
Paulding County Fire Department	169	1.253337%
Peach County Fire Department	21	0.155740%
Peachtree City Fire Department	67	0.496885%
Pelham Fire Department	1	0.007416%
Pembroke Fire Department	3	0.022249%
Perry Fire Department	36	0.266983%
Pickens County Fire Department	15	0.111243%
Pierce County Fire Department	1	0.007416%
Pike County Emergency Services	6	0.044497%
Pine Mountain Fire Department	4	0.029665%
Pine Mountain Valley Fire Department	3	0.022249%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2022

<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:		
Pinehurst Fire Department	8	0.059330%
Plainview Fire Department	7	0.051913%
Pleasant Hill Volunteer Fire Department	2	0.014832%
Poca Volunteer Fire Department	5	0.037081%
Polk County Volunteer Fire Department	4	0.029665%
Pooler Fire Department	68	0.504301%
Port Wentworth Fire Department	15	0.111243%
Poulan Fire Department	3	0.022249%
Pulaski County Fire Department	25	0.185405%
Putnam County Fire Department	38	0.281815%
Quitman County Volunteer Fire Department	18	0.133492%
Quitman Fire Department	2	0.014832%
Rabun County Fire Department	74	0.548799%
Raines Crossroads Volunteer Fire Department	3	0.022249%
Randolph County Ema Fire & Rescue	9	0.066746%
Rayle Fire Department	9	0.066746%
Red Hill Volunteer Fire Department	11	0.081578%
Red Oak Volunteer Fire Department	10	0.074162%
Reidsville Fire Department	11	0.081578%
Reynolds Fire Department	5	0.037081%
Rhine Volunteer Fire Department	2	0.014832%
Richland Volunteer Fire Department	5	0.037081%
Richmond Hill Fire Department	30	0.222486%
Riddleville Volunteer Fire Department	10	0.074162%
Rincon Fire Department	6	0.044497%
Riverdale Fire Department	14	0.103827%
Rochelle Fire Department	3	0.022249%
Rock Hill Volunteer Fire Department	1	0.007416%
Rockdale County Fire Department	96	0.711955%
Rockmart Fire Department	18	0.133492%
Rome Fire Department	137	1.016019%
Rossville Fire Department	1	0.007416%
Roswell Fire Department	30	0.222486%
Royston Fire Department	13	0.096411%
Saint Marys Fire Department	5	0.037081%
Salem Volunteer Fire Department	5	0.037081%
Sandersville Fire Department	15	0.111243%
Sandy Springs Fire Department	92	0.682290%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2022

<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:		
Savannah Airport Fire Department	12	0.088994%
Savannah Fire Department	330	2.447345%
Scotland Volunteer Fire Department	1	0.007416%
Scott Volunteer Fire Department	5	0.037081%
Screven County Fire Department	31	0.229902%
Screven Volunteer Fire Department	1	0.007416%
Shellman Volunteer Fire Department	4	0.029665%
Shiloh Volunteer Fire Department	6	0.044497%
Shiloh Volunteer Fire Department (Harris County)	2	0.014832%
Siloam Fire Department	3	0.022249%
Sky Valley - Scaly Mountain Fire Department	16	0.118659%
Smyrna Fire Department	62	0.459804%
Social Circle Fire Department	9	0.066746%
Soperton Fire Department	6	0.044497%
South Dade Volunteer Fire Department	1	0.007416%
South Fulton Fire Department	78	0.578463%
South Jackson Volunteer Fire Department	8	0.059330%
South Jenkins District # 6 Volunteer Fire Departmen	12	0.088994%
South Jenkins Volunteer Fire Department	14	0.103827%
Spalding County Fire Department	65	0.482053%
Sparta Volunteer Fire Department	11	0.081578%
Stapleton Fire Department	4	0.029665%
Statesboro Fire Department	24	0.177989%
Stephens County Fire Department	64	0.474637%
Stewart County Fire & EMS	1	0.007416%
Stillmore Fire Department	2	0.014832%
Subligna Fire Department	4	0.029665%
Summertown Volunteer Fire Department	4	0.029665%
Summerville Fire Department	14	0.103827%
Sumter County Fire Department	29	0.215070%
Swainsboro Fire Department	6	0.044497%
Sylvania Fire Department	10	0.074162%
Sylvester Fire Department	3	0.022249%
Taliaferro County Fire And Rescue Department	3	0.022249%
Tarrytown Volunteer Fire Department	3	0.022249%
Tattnall County Fire Rescue	7	0.051913%
Teloga Fire Department	10	0.074162%
Tennille Fire Department	10	0.074162%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2022

<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:		
Thomas County Fire Rescue	78	0.578463%
Thomaston Fire Department	7	0.051913%
Thomasville Fire Rescue	41	0.304064%
Thomson-McDuffie Fire and EMS	17	0.126075%
Thunderbolt Fire Department	5	0.037081%
Tift County Fire Rescue	37	0.274399%
Tifton Fire Department	34	0.252151%
Tignall Fire Department	21	0.155740%
Toccoa Fire Department	23	0.170573%
Towns County Fire Department	31	0.229902%
Trenton Fire Department	3	0.022249%
Treutlen County Fire Department	8	0.059330%
Trion Fire Department	15	0.111243%
Troup County Fire Department	30	0.222486%
Turner County Fire and Rescue	8	0.059330%
Twiggs County Fire Rescue	5	0.037081%
Twin City Fire Department	9	0.066746%
Tybee Island Fire Department	21	0.155740%
Unadilla Fire Department	8	0.059330%
Union City Fire Department	25	0.185405%
Union County Fire Department	25	0.185405%
Union Point Fire Department	1	0.007416%
Valdosta Fire Department	67	0.496885%
Vidalia Fire Department	11	0.081578%
Vienna Fire Department	10	0.074162%
Wadley Fire Department	8	0.059330%
Walker Church Volunteer Fire Department	2	0.014832%
Walker County Fire Department	22	0.163156%
Walthourville Volunteer Fire Department	1	0.007416%
Walton County Fire Department	59	0.437556%
Ware County Fire Department	20	0.148324%
Warner Robins Fire Department	124	0.919608%
Warren County Fire Department	10	0.074162%
Warrenton Fire Department	6	0.044497%
Warthen Volunteer Fire Department	11	0.081578%
Washington Fire Department	33	0.244735%
Waverly Hall Fire Department	11	0.081578%
Waycross Fire Department	34	0.252151%

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2022

<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:		
Wayne County Fire Rescue	25	0.185405%
Waynesboro Fire Department	16	0.118659%
Webster County Fire/Ems	18	0.133492%
West Jackson Fire Department	11	0.081578%
West Point Fire Department	8	0.059330%
Whigham Fire Department	14	0.103827%
White County Fire Department	32	0.237318%
White Plains Fire Department	8	0.059330%
Whitfield County Fire Department	83	0.615544%
Wilkes County Fire Service	25	0.185405%
Winder Fire Department	37	0.274399%
Winterville Volunteer Fire Department	6	0.044497%
Wolfskin Volunteer Fire Department	0	0.000000%
Woodstock Fire Department	33	0.244735%
Woodville Fire Department	1	0.007416%
Worth County Fire Department	8	0.059330%
Wrens Fire Department	12	0.088994%
Wrightsville Fire Department	10	0.074162%
TOTAL STATE OF GEORGIA	<u>13,484</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, 2022

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	\$ 179,188							43,790
Adel Fire Department	627,156							153,264
Adrian Volunteer Firefighter	44,796							10,947
Ailey Fire Department	134,390							32,842
Alamo Fire Department	156,788							38,316
Alapaha Fire Department	44,796							10,947
Albany Fire Department	2,329,431							569,264
Allentown Volunteer Fire Department	89,594							21,895
Alma - Bacon County Fire Department	246,382							60,211
Alpharetta Fire Department	1,747,073							426,948
Americus Fire Department	739,148							180,632
Antioch Volunteer Fire Department	291,180							71,158
Appling County Fire Department	828,740							202,527
Arcade Fire Department	89,594							21,895
Arnoldsville Volunteer Fire Department	67,196							16,421
Ashburn Fire Department	89,594							21,895
Athens - Clarke County Fire & Emergency	3,538,945							864,844
Atkinson County Volunteer Fire Department	313,578							76,632
Atlanta Fire Department	12,587,896							3,076,219
Augusta Fire Department	4,098,905							1,001,687
Augusta Regional Airport Fire Department	201,586							49,263
Austell Fire Department	358,374							87,579
Avera Fire Department	156,788							38,316
Bainbridge Fire Department	22,398							5,474
Baldwin County Fire Department	806,342							197,053
Baldwin Fire Department	179,188							43,790
Banks County Fire Department	716,748							175,158
Barnesville Fire Department	201,586							49,263
Barrow County Fire Department	1,097,522							268,211
Bartow County Fire Department	2,105,450							514,528
Bartow Volunteer Fire Department	223,984							54,737
Baxley Fire Department	403,172							98,527
Beaverdam Volunteer Fire Department	22,398							5,474
Ben Epps Field - Athens Clarke County	22,398							5,474
Ben Hill Volunteer Fire Department	67,196							16,421
Bent Tree Volunteer Fire Department	22,398							5,474
Bethany - Salem Fire Department	67,196							16,421
Big Canoe Fire Department	156,788							38,316
Blackshear Fire Department	335,976							82,106

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, 2022

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	67,196							16,421
Bleckley County Fire Department	291,180							71,158
Bloomington Fire Department	246,382							60,211
Bold Springs Fire Department	425,570							104,000
Box Springs Fire Department	22,398							5,474
Bremen Fire Department	223,984							54,737
Broxtown Fire Department	67,196							16,421
Brunswick Fire Department	425,570							104,000
Bryan County Fire Department	559,960							136,843
Buckeye Volunteer Fire Department	111,992							27,369
Buena Vista Fire Rescue	22,398							5,474
Bulloch County Fire Department	873,538							213,474
Burke County Fire Department	671,952							164,211
Butler Fire Department	380,772							93,053
Butts County Fire Department	246,382							60,211
Byromville Fire Department	268,780							65,684
Byron Fire Department	313,578							76,632
Cairo Fire Department	515,164							125,895
Calhoun Fire Department	895,936							218,948
Calvary Volunteer Fire Department	111,992							27,369
Camden County Fire Rescue	1,791,872							437,896
Camilla Fire Department	156,788							38,316
Canon Volunteer Fire Department	201,586							49,263
Canoochee Fire Department	156,788							38,316
Carlton Volunteer Fire Department	223,984							54,737
Carnesville Volunteer Fire Department	268,780							65,684
Carroll County Fire Rescue	1,276,708							312,001
Carrollton Fire Department	1,478,294							361,264
Cartersville Fire Department	1,635,081							399,580
Cataula Volunteer Fire Department	291,180							71,158
Catoosa County Fire Department	1,142,318							279,159
Cave Spring Fire Department	22,398							5,474
Cedar Creek Fire Department	156,788							38,316
Cedartown Fire Department	470,366							114,948
Centerville Fire Department	291,180							71,158
Charlton County Fire Department	44,796							10,947
Chatham Emergency Services	1,500,692							366,738
Chatsworth Fire Department	268,780							65,684
Chauncey Volunteer Fire Department	22,398							5,474

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, 2022

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:								
Cherokee County Fire Department	9,048,951							2,211,374
Chester Volunteer Fire Department	67,196							16,421
City Of Chattahoochee Hills	156,788							38,316
City Of Milton Fire Department	1,343,904							328,422
Clarksville Fire Department	111,992							27,369
Claxton Fire Department	291,180							71,158
Clayton County Fire Department	5,823,581							1,423,161
Cloudland Volunteer Fire Department	246,382							60,211
Cobb County Fire Department	13,954,198							3,410,114
Cobbtown Fire Department	268,780							65,684
Cochran Fire Department	67,196							16,421
Coffee County Fire Department	559,960							136,843
Colbert Fire Department	67,196							16,421
College Park Fire Department	895,936							218,948
Collins Volunteer Fire Department	67,196							16,421
Collins Volunteer Fire Department (Madison County)	67,196							16,421
Colquitt - Miller Fire Department	515,164							125,895
Colquitt County Volunteer Fire Association	694,350							169,685
Columbia County Fire Rescue	4,009,311							979,792
Columbus Fire & Emergency Medical Services	7,481,063							1,828,215
Comer Volunteer Fire Department	246,382							60,211
Commerce Fire Department	358,374							87,579
Cordele Fire Department	447,968							109,474
Cornelia Fire Department	358,374							87,579
Covington Fire Department	1,142,318							279,159
Coweta County Fire Department	2,866,993							700,633
Crawford County Volunteer Fire Department # 8	313,578							76,632
Crisp County Fire Department	403,172							98,527
Crossroad Volunteer Fire Department	44,796							10,947
Cusseta - Chattahoochee County Volunteer Fire Department	403,172							98,527
Cuthbert Fire Department	22,398							5,474
Dalton Fire Department	2,127,848							520,002
Danielsville Fire Department	179,188							43,790
Davisboro Fire Department	358,374							87,579
Dawson County Fire Department	828,740							202,527
Dawson Fire Department	111,992							27,369
Dearing Fire Department	22,398							5,474
Decatur County Fire Department	246,382							60,211
Decatur Fire Department	582,358							142,316

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, 2022

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:								
Deepstep Area Fire Department	44,796							10,947
Dekalb County Fire Department	11,266,390							2,753,270
Demorest Fire Department	156,788							38,316
Devils Pond Volunteer Fire Department	44,796							10,947
Donalsonville Fire Department	156,788							38,316
Dooly County Fire Department	515,164							125,895
Double Churches Fire Department	291,180							71,158
Douglas County Fire Department	1,881,466							459,791
Douglas Fire Department	627,156							153,264
Dublin Fire Department	447,968							109,474
Early County Fire Department	-							-
East Berrien Fire Department	335,976							82,106
East Dublin Fire Department	22,398							5,474
East Point Fire Department	783,944							191,580
Eastman Fire Department	313,578							76,632
Eatonton Fire Department	425,570							104,000
Echols County Volunteer Fire Department	111,992							27,369
Effingham County Fire Department	1,254,310							306,527
Elbert County Fire Department	1,657,482							405,054
Elberton Fire Department	358,374							87,579
Ellaville (Schley County) Fire Department	380,772							93,053
Ellerslie Fire Department	515,164							125,895
Ellijay Fire Department	67,196							16,421
Emanuel County Rural Fire Department	89,594							21,895
Enigma Volunteer Fire Department	67,196							16,421
Eton Fire Department	44,796							10,947
Evans County Fire & Rescue	537,562							131,369
Fairburn Fire Department	358,374							87,579
Fairfield Plantation Fire Department	111,992							27,369
Fannin County Fire Department	828,740							202,527
Fayette County Fire Department	2,799,800							684,213
Fayetteville Fire Department	1,052,724							257,264
Fitzgerald Fire Department	403,172							98,527
Five Area Volunteer Fire Department	246,382							60,211
Five Points Fire District - Macon County	223,984							54,737
Flinthill Fire Department	89,594							21,895
Flovilla Fire Department	44,796							10,947
Forest Park Fire Department	694,350							169,685
Forsyth County Fire Department	3,942,118							963,371

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, 2022

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:								
Forsyth Fire Department	291,180							71,158
Fort Valley Fire Department	156,788							38,316
Franklin Springs Fire Department	223,984							54,737
Fulton County Fire Department	111,992							27,369
Gainesville Fire Department	2,217,442							541,897
Garden City Fire Department	537,562							131,369
Garfield Volunteer Fire Department	89,594							21,895
Georgia Firefighters Pension Fund Employee	201,586							49,263
Georgia Public Safety Training	134,390							32,842
Gibson Fire Department	201,586							49,263
Gilmer County Fire Department	403,172							98,527
Glade Volunteer Fire Department	89,594							21,895
Glennville Fire Department	22,398							5,474
Glynn County Fire Department	1,007,928							246,317
Gordon County Fire Department	1,075,121							262,737
Gore Volunteer Fire Department	22,398							5,474
Grady County Volunteer Fire Department	1,478,294							361,264
Gray Fire Department	492,764							120,421
Greene County Fire and Rescue	425,570							104,000
Greensboro Fire Department	67,196							16,421
Greshamville Volunteer Fire Department	156,788							38,316
Gresston Volunteer Fire Department	22,398							5,474
Griffin Fire Department	1,097,522							268,211
Grovetown Fire Department	358,374							87,579
Gumlog Volunteer Fire Department	111,992							27,369
Gwinnett County Fire Department	15,454,875							3,776,848
Habersham County Fire Department	1,142,318							279,159
Hahira Fire Department	134,390							32,842
Hall County Fire Department	6,338,745							1,549,057
Hamilton Volunteer Fire Department	111,992							27,369
Hancock County Fire Department	67,196							16,421
Hapeville Fire Department	694,350							169,685
Haralson County Fire Department	268,780							65,684
Harlem Fire Department	380,772							93,053
Harrisburg Volunteer Fire Department	380,772							93,053
Harrison Volunteer Fire Department	223,984							54,737
Hart County Fire Department	1,187,113							290,106
Hartwell Fire Department	828,740							202,527
Hazlehurst Fire Department	179,188							43,790

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

For the year ended June 30, 2022

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:								
Heard County Fire Department	313,578							76,632
Helen Fire Department, City Of	22,398							5,474
Henry County Fire Department	5,465,207							1,335,582
Hephzibah Fire Department	380,772							93,053
Hinesville Fire Department	604,756							147,790
Hinton Volunteer Fire Department	22,398							5,474
Hoboken Volunteer Fire Department	201,586							49,263
Holland Volunteer Fire Department	67,196							16,421
Homer Volunteer Fire Department	179,188							43,790
Houston County Fire Department	358,374							87,579
Hull Volunteer Fire Department	201,586							49,263
Ideal Fire Department	44,796							10,947
Ila Volunteer Fire Department	201,586							49,263
Iron City Volunteer Fire Department	44,796							10,947
Irwinton Fire Department	22,398							5,474
Isle Of Hope Fire Department	89,594							21,895
Jackson Fire Department	111,992							27,369
Jackson Trail Fire Department	111,992							27,369
Jasper County Emergency Services	291,180							71,158
Jasper Fire Department	313,578							76,632
Jefferson County Fire Department	223,984							54,737
Jefferson Fire Department	313,578							76,632
Jekyll Island Fire Department	223,984							54,737
Jesup Fire Department	246,382							60,211
Johns Creek Fire Department	1,724,676							421,475
Jones County Fire Department	604,756							147,790
Kingsland Fire Department	111,992							27,369
LaFayette Fire Department	89,594							21,895
Lagrange Fire Department	1,276,708							312,001
Lake Park Volunteer Fire Department	22,398							5,474
Lakeland - Lanier County Fire Department	111,992							27,369
Lamar County Fire Department	223,984							54,737
Laurens County Fire Department	1,299,105							317,474
Lavonia Fire Department	582,358							142,316
Leesburg (Lee County) Fire Department	358,374							87,579
Leslie Volunteer Fire Department	22,398							5,474
Lexington Volunteer Fire Department	22,398							5,474
Liberty County Fire Services	89,594							21,895
Liberty Volunteer Fire Department	67,196							16,421

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Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2022

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:								
Lincolnton Fire Department	246,382							60,211
Line Volunteer Fire Department	134,390							32,842
Loco Volunteer Fire Department	380,772							93,053
Loganville Fire Department	447,968							109,474
Louisville Fire Department	627,156							153,264
Lowndes County Fire Department	559,960							136,843
Ludowici - Long County Volunteer Fire Department	89,594							21,895
Lumpkin County Volunteer Fire Department	425,570							104,000
Lyerly Fire Department	111,992							27,369
Macon-Bibb Fire Department	7,189,882							1,757,057
Madison Fire Department	111,992							27,369
Manchester Fire Department	403,172							98,527
Marietta Fire Department	3,001,383							733,475
Martinez Fire Department	22,398							5,474
Martins Crossroads Volunteer Fire Department	291,180							71,158
Maysville Fire Department	67,196							16,421
McDonough Fire Department	851,137							208,000
McIntyre Fire Department	67,196							16,421
McRae Fire Department	313,578							76,632
Meeks Volunteer Fire Department	22,398							5,474
Menlo Fire Department	223,984							54,737
Meriwether County Fire Department	380,772							93,053
Metter Fire Department	268,780							65,684
Midway Volunteer Fire Department	268,780							65,684
Milan Fire Department	156,788							38,316
Milledgeville Fire Department	492,764							120,421
Millen Fire Department	358,374							87,579
Minton's Chapel Fire Department	22,398							5,474
Mitchell County Fire Rescue	111,992							27,369
Mitchell Volunteer Fire Department	44,796							10,947
Mitchell Volunteer Fire Department (Glascock County)	89,594							21,895
Monroe County Fire Department	604,756							147,790
Monroe Fire Department	627,156							153,264
Montezuma Fire Department	358,374							87,579
Moore's Chapel Volunteer Fire Department	89,594							21,895
Morgan County Fire Department	1,299,105							317,474
Morrow Fire Department	559,960							136,843
Moultrie Fire Department	783,944							191,580
Mount Vernon Fire Department	201,586							49,263

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

For the year ended June 30, 2022

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:								
Mountain Park Volunteer Fire and Rescue	22,398							5,474
Murray County Fire Department	649,554							158,737
Nahunta Fire Department	268,780							65,684
Nashville Fire Department	425,570							104,000
New Lois Volunteer Fire Department	44,796							10,947
Newington Fire Department	22,398							5,474
Newnan Fire Department	1,164,716							284,632
Newton County Fire Department	2,239,840							547,370
Nicholls Volunteer Fire Department	22,398							5,474
Nicholson Area Fire Department	380,772							93,053
North Jackson Fire Department	246,382							60,211
North Jenkins County Volunteer Fire Department	89,594							21,895
Northwest Harris Volunteer Fire Department	22,398							5,474
O'Neal Fire Department	44,796							10,947
Ocilla Fire Department	-							-
Oconee County Volunteer Fire Department	2,083,049							509,054
Oconee Volunteer Fire Department	223,984							54,737
Odum Volunteer Fire Department	179,188							43,790
Oglethorpe Consolidated Fire & Rescue	268,780							65,684
Oglethorpe Fire Department	-							-
Palmetto Fire Department	156,788							38,316
Paulding County Fire Department	3,785,327							925,055
Peach County Fire Department	470,366							114,948
Peachtree City Fire Department	1,500,692							366,738
Pelham Fire Department	22,398							5,474
Pembroke Fire Department	67,196							16,421
Perry Fire Department	806,342							197,053
Pickens County Fire Department	335,976							82,106
Pierce County Fire Department	22,398							5,474
Pike County Emergency Services	134,390							32,842
Pine Mountain Fire Department	89,594							21,895
Pine Mountain Valley Fire Department	67,196							16,421
Pinehurst Fire Department	179,188							43,790
Plainview Fire Department	156,788							38,316
Pleasant Hill Volunteer Fire Department	44,796							10,947
Poca Volunteer Fire Department	111,992							27,369
Polk County Volunteer Fire Department	89,594							21,895
Pooler Fire Department	1,523,089							372,211
Port Wentworth Fire Department	335,976							82,106

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, 2022

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:								
Poulan Fire Department	67,196							16,421
Pulaski County Fire Department	559,960							136,843
Putnam County Fire Department	851,137							208,000
Quitman County Volunteer Fire Department	403,172							98,527
Quitman Fire Department	44,796							10,947
Rabun County Fire Department	1,657,482							405,054
Raines Crossroads Volunteer Fire Department	67,196							16,421
Randolph County Ema Fire & Rescue	201,586							49,263
Rayle Fire Department	201,586							49,263
Red Hill Volunteer Fire Department	246,382							60,211
Red Oak Volunteer Fire Department	223,984							54,737
Reidsville Fire Department	246,382							60,211
Reynolds Fire Department	111,992							27,369
Rhine Volunteer Fire Department	44,796							10,947
Richland Volunteer Fire Department	111,992							27,369
Richmond Hill Fire Department	671,952							164,211
Riddleville Volunteer Fire Department	223,984							54,737
Rincon Fire Department	134,390							32,842
Riverdale Fire Department	313,578							76,632
Rochelle Fire Department	67,196							16,421
Rock Hill Volunteer Fire Department	22,398							5,474
Rockdale County Fire Department	2,150,246							525,475
Rockmart Fire Department	403,172							98,527
Rome Fire Department	3,068,579							749,897
Rossville Fire Department	22,398							5,474
Roswell Fire Department	671,952							164,211
Royston Fire Department	291,180							71,158
Saint Marys Fire Department	111,992							27,369
Salem Volunteer Fire Department	111,992							27,369
Sandersville Fire Department	335,976							82,106
Sandy Springs Fire Department	2,060,651							503,580
Savannah Airport Fire Department	268,780							65,684
Savannah Fire Department	7,391,469							1,806,320
Scotland Volunteer Fire Department	22,398							5,474
Scott Volunteer Fire Department	111,992							27,369
Screven County Fire Department	694,350							169,685
Screven Volunteer Fire Department	22,398							5,474
Shellman Volunteer Fire Department	89,594							21,895
Shiloh Volunteer Fire Department	134,390							32,842

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, 2022

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:								
Shiloh Volunteer Fire Department (Harris County)	44,796							10,947
Siloam Fire Department	67,196							16,421
Sky Valley - Scaly Mountain Fire Department	358,374							87,579
Smyrna Fire Department	1,388,700							339,369
Social Circle Fire Department	201,586							49,263
Soperton Fire Department	134,390							32,842
South Dade Volunteer Fire Department	22,398							5,474
South Fulton Fire Department	1,747,073							426,948
South Jackson Volunteer Fire Department	179,188							43,790
South Jenkins District # 6 Volunteer Fire Departmen	268,780							65,684
South Jenkins Volunteer Fire Department	313,578							76,632
Spalding County Fire Department	1,455,896							355,791
Sparta Volunteer Fire Department	246,382							60,211
Stapleton Fire Department	89,594							21,895
Statesboro Fire Department	537,562							131,369
Stephens County Fire Department	1,433,498							350,317
Stewart County Fire & EMS	22,398							5,474
Stillmore Fire Department	44,796							10,947
Subligna Fire Department	89,594							21,895
Summertown Volunteer Fire Department	89,594							21,895
Summerville Fire Department	313,578							76,632
Sumter County Fire Department	649,554							158,737
Swainsboro Fire Department	134,390							32,842
Sylvania Fire Department	223,984							54,737
Sylvester Fire Department	67,196							16,421
Taliaferro County Fire And Rescue Department	67,196							16,421
Tarrytown Volunteer Fire Department	67,196							16,421
Tattnall County Fire Rescue	156,788							38,316
Teloga Fire Department	223,984							54,737
Tennille Fire Department	223,984							54,737
Thomas County Fire Rescue	1,747,073							426,948
Thomaston Fire Department	156,788							38,316
Thomasville Fire Rescue	918,334							224,422
Thomson-McDuffie Fire and EMS	380,772							93,053
Thunderbolt Fire Department	111,992							27,369
Tift County Fire Rescue	828,740							202,527
Tifton Fire Department	761,546							186,106
Tignall Fire Department	470,366							114,948
Toccoa Fire Department	515,164							125,895

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, 2022

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:								
Towns County Fire Department	694,350							169,685
Trenton Fire Department	67,196							16,421
Treutlen County Fire Department	179,188							43,790
Trion Fire Department	335,976							82,106
Troup County Fire Department	671,952							164,211
Turner County Fire and Rescue	179,188							43,790
Twiggs County Fire Rescue	111,992							27,369
Twin City Fire Department	201,586							49,263
Tybee Island Fire Department	470,366							114,948
Unadilla Fire Department	179,188							43,790
Union City Fire Department	559,960							136,843
Union County Fire Department	559,960							136,843
Union Point Fire Department	22,398							5,474
Valdosta Fire Department	1,500,692							366,738
Vidalia Fire Department	246,382							60,211
Vienna Fire Department	223,984							54,737
Wadley Fire Department	179,188							43,790
Walker Church Volunteer Fire Department	44,796							10,947
Walker County Fire Department	492,764							120,421
Walthourville Volunteer Fire Department	22,398							5,474
Walton County Fire Department	1,321,506							322,948
Ware County Fire Department	447,968							109,474
Warner Robins Fire Department	2,777,399							678,738
Warren County Fire Department	223,984							54,737
Warrenton Fire Department	134,390							32,842
Warthen Volunteer Fire Department	246,382							60,211
Washington Fire Department	739,148							180,632
Waverly Hall Fire Department	246,382							60,211
Waycross Fire Department	761,546							186,106
Wayne County Fire Rescue	559,960							136,843
Waynesboro Fire Department	358,374							87,579
Webster County Fire/Ems	403,172							98,527
West Jackson Fire Department	246,382							60,211
West Point Fire Department	179,188							43,790
Whigham Fire Department	313,578							76,632
White County Fire Department	716,748							175,158
White Plains Fire Department	179,188							43,790
Whitfield County Fire Department	1,859,065							454,317
Wilkes County Fire Service	559,960							136,843
Winder Fire Department	828,740							202,527
Winterville Volunteer Fire Department	134,390							32,842
Wolfskin Volunteer Fire Department	-							-

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, 2022

Employer	Net Pension Liability	Changes of Assumptions	Deferred Outflows of Resources		Total 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		Differences between Expected and Actual Experience	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Woodstock Fire Department	739,148							180,632
Woodville Fire Department	22,398							5,474
Worth County Fire Department	179,188							43,790
Wrens Fire Department	268,780							65,684
Wrightsville Fire Department	223,984							54,737
TOTAL STATE OF GEORGIA	\$ 302,019,888	81,161,510	3,894,390	42,973,239	128,029,139	8,874,168	8,874,168	73,807,349
Each Employer of Plan Members - Employer Share	-	-	-	-	-	-	-	-
Total for All Entities	\$ 302,019,888	81,161,510	3,894,390	42,973,239	128,029,139	8,874,168	8,874,168	73,807,349

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, 2022

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, 2022 were as follows:

Total pension liability	\$ 1,357,734,521
Plan fiduciary net position	<u>1,055,714,633</u>
Net pension liability	<u>\$ 302,019,888</u>

Plan fiduciary net position as a percentage of total pension liability 77.76%

Actuarial Assumptions

The collective total pension liability was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	N/A
Investment rate of return	5.75%, net of pension plan investment expense, including inflation

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

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

June 30, 2022

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, 2022 valuation were based on the results of the last actuarial experience study for the six-year period ending June 30, 2021 dated September 7, 2022. The actuarial assumptions used in the June 30, 2022 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 recommended by the actuary for 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 %	1.10
Large cap equities	18.00	4.93
Small/mid cap equities	10.50	6.12
International unhedged equities	13.00	5.46
Emerging international equities	6.50	9.30
Private equity	7.50	9.75
Real estate investment trust	5.00	5.86
Real assets (liquid)	5.00	5.61
Total	100.00 %	

* Rates shown are net of inflation

GEORGIA FIREFIGHTERS' PENSION FUND

(A Component Unit of the State of Georgia)

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

June 30, 2022

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>490,281,304</u>	\$ <u>302,019,888</u>	\$ <u>147,889,722</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, 2022

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, 2022

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, 2022:

2022						
	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	\$ 10,382,976	-	6,369,925	4,013,051
	2016	6.95 years	31,351,174	-	5,269,105	26,082,069
	2022	6.83 years	-	59,825,633	8,759,243	51,066,390
			41,734,150	59,825,633	20,398,273	81,161,510
Differences between expected and actual experience	2016	7.53 years	156,690	-	102,410	54,280
	2018	7.19 years	3,405,813	-	1,067,653	2,338,160
	2021	6.95 years	1,805,374	-	303,424	1,501,950
			5,367,877	-	1,473,487	3,894,390
Differences between projected and actual investment earnings	2018	5 years	(2,151,891)	-	(2,151,891)	-
	2019	5 years	1,150,022	-	575,010	575,012
	2020	5 years	31,928,641	-	10,642,880	21,285,761
	2021	5 years	(187,035,510)	-	(46,758,877)	(140,276,633)
	2022	5 years	-	201,736,374	40,347,275	161,389,099
			(156,108,738)	201,736,374	2,654,397	42,973,239
Net difference between projected and actual investment earnings (1)			(156,108,738)	201,736,374	2,654,397	42,973,239
Total deferred outflows of resources			\$ (109,006,711)	261,562,007	24,526,157	128,029,139
Deferred inflows of resources						
Difference between expected and actual experience	2015	8.63 years	\$ 2,162,209	-	1,326,511	835,698
	2017	7.31 years	1,236,511	-	535,287	701,224
	2019	7.13 years	2,412,257	-	584,082	1,828,175
	2020	7.00 years	393,200	-	78,640	314,560
	2022	6.83 years	-	6,085,508	890,997	5,194,511
			6,204,177	-	3,415,517	8,874,168
Total deferred outflows of resources			\$ 6,204,177	6,085,508	3,415,517	8,874,168

(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, 2022

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,	2023	\$	21,348,342
	2024		17,911,048
	2025		6,569,303
	2026		53,633,480
	2027		13,162,149
	Thereafter		<u>6,530,649</u>
Total		\$	<u>119,154,971</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, 2022.

Note 7: Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2022, are shown in the following table:

Service Cost	\$	22,816,747
Interest on the total pension liability and net cash flow		69,639,156
Current period benefit changes		31,675,866
Projected earnings on plan investments		(68,740,502)
Member contributions		(4,649,725)
Administrative expenses		1,956,226
Other (Miscellaneous)		(1,057)
Recognition (amortization) of deferred inflows and outflows of resources		
Changes of assumptions		(1,942,030)
Differences between expected and actual experience		20,398,273
Net Difference between projected and actual investment earnings		<u>2,654,395</u>
Collective pension expense	\$	<u>73,807,349</u>