

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

Schedule of Employer and Nonemployer Allocations and  
Schedule of Pension Amounts by Employer and Nonemployer  
June 30, 2017  
(With Independent Auditor's Report Thereon)



## DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156

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**GREG S. GRIFFIN**  
STATE AUDITOR  
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### **Independent Auditor's Report**

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

We have audited the accompanying schedule of employer and nonemployer allocations of the Georgia Firefighters' Pension Fund (the Pension Fund), a component unit of the State of Georgia, as of and for the year ended June 30, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense excluding that attributable to employer-paid member contributions included in the accompanying schedule of pension amounts by employer and nonemployer of the Pension Fund (collectively, the specified column totals) as of and for the year ended June 30, 2017, and the related notes.

#### ***Management's Responsibility for the Schedules***

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles; 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 the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer 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 schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material

misstatement of the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer 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 entity'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 schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer.

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 excluding that attributable to employer-paid member contributions of the Pension Fund as of and for the year ended June 30, 2017, in accordance with U.S. generally accepted accounting principles.

### ***Other Matter***

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the financial statements of the Pension Fund as of and for the year ended June 30, 2017, and our report thereon, dated March 30, 2018, expressed an unmodified opinion on those financial statements.

### ***Restriction on Use***

Our report is intended solely for the information and use of Pension Fund management, the Board of Trustees, the Pension 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

March 30, 2018

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2017

<u>Employer</u>	<u>Number of Active Members</u>	<u>Allocation Percentage</u>
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Abbeville Fire Department	7	0.052545%
Adel Fire Department	31	0.232698%
Adrian Volunteer Firefighter	2	0.015013%
Ailey Fire Department	5	0.037532%
Alamo Fire Department	4	0.030026%
Alapaha Fire Department	2	0.015013%
Albany Fire Department	115	0.863234%
Allentown Volunteer Fire Department	12	0.090077%
Alma - Bacon County Fire Department	10	0.075064%
Alpharetta Fire Department	74	0.555472%
Americus Fire Department	33	0.247711%
Antioch Volunteer Fire Department	5	0.037532%
Appling County Fire Department	33	0.247711%
Arcade Fire Department	3	0.022519%
Arnoldsville Volunteer Fire Department	2	0.015013%
Ashburn Fire Department	4	0.030026%
Athens - Clarke County Fire & Emergency	178	1.336136%
Atkinson County Volunteer Fire Department	13	0.097583%
Atlanta Fire Department	610	4.578892%
Augusta Fire Department	221	1.658910%
Austell Fire Department	13	0.097583%
Avera Fire Department	9	0.067557%
Bainbridge Fire Department	1	0.007506%
Baldwin County Fire Department	59	0.442876%
Baldwin Fire Department	5	0.037532%
Banks County Fire Department	24	0.180153%
Barnesville Fire Department	6	0.045038%
Barrow County Fire Department	41	0.307762%
Bartow County Fire Department	82	0.615523%
Bartow Volunteer Fire Department	14	0.105089%
Barwick Fire Department	1	0.007506%
Baxley Fire Department	20	0.150128%
Beaverdam Volunteer Fire Department	4	0.030026%
Ben Epps Field - Athens Clarke County	1	0.007506%
Ben Hill Volunteer Fire Department	6	0.045038%

**GEORGIA FIREFIGHTERS' PENSION FUND**

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## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2017

<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:		
Bent Tree Volunteer Fire Department	1	0.007506%
Bethany - Salem Fire Department	3	0.022519%
Big Canoe Fire Department	6	0.045038%
Blackshear Fire Department	11	0.082570%
Blakely Fire Department	4	0.030026%
Bleckley County Fire Department	16	0.120102%
Bloomington Fire Department	7	0.052545%
Bold Springs Fire Department	23	0.172647%
Bremen Fire Department	6	0.045038%
Broxton Fire Department	3	0.022519%
Brunswick Fire Department	16	0.120102%
Bryan County Fire Department	16	0.120102%
Buckeye Volunteer Fire Department	6	0.045038%
Bulloch County Fire Department	36	0.270230%
Burke County Fire Department	26	0.195166%
Bush Field Fire Department	6	0.045038%
Butler Fire Department	12	0.090077%
Butts County Fire Department	14	0.105089%
Byromville Fire Department	14	0.105089%
Byron Fire Department	15	0.112596%
Cairo Fire Department	29	0.217685%
Calhoun Fire Department	40	0.300255%
Calvary Volunteer Fire Department	5	0.037532%
Camden County Fire Rescue	74	0.555472%
Camilla Fire Department	6	0.045038%
Canon Volunteer Fire Department	11	0.082570%
Canoochee Fire Department	13	0.097583%
Canton Fire Department	5	0.037532%
Carlton Volunteer Fire Department	12	0.090077%
Carnesville Volunteer Fire Department	12	0.090077%
Carroll County Fire Rescue	59	0.442876%
Carrollton Fire Department	66	0.495421%
Cartersville Fire Department	72	0.540459%
Cataula Volunteer Fire Department	9	0.067557%

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## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2017

<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:		
Catoosa County Fire Department	35	0.262723%
Cave Spring Fire Department	3	0.022519%
Cedartown Fire Department	23	0.172647%
Centerville Fire Department	12	0.090077%
Charlton County Fire Department	2	0.015013%
Chatsworth Fire Department	9	0.067557%
Chauncey Volunteer Fire Department	1	0.007506%
Cherokee County Fire Department	334	2.507131%
Chester Volunteer Fire Department	2	0.015013%
City of Chattahoochee Hills	4	0.030026%
City of Milton Fire Department	49	0.367813%
Clarkesville Fire Department	6	0.045038%
Claxton Fire Department	17	0.127608%
Clayton County Fire Department	292	2.191863%
Cleveland Fire Department	0	0.000000%
Cloudland Volunteer Fire Department	7	0.052545%
Cobb County Fire Department	584	4.383726%
Cobbtown Fire Department	11	0.082570%
Cochran Fire Department	4	0.030026%
Coffee County Fire Department	33	0.247711%
Cohutta Volunteer Fire Department	6	0.045038%
Colbert Fire Department	4	0.030026%
College Park Fire Department	48	0.360306%
Collins Volunteer Fire Department	3	0.022519%
Collins Volunteer Fire Department (Madison County)	3	0.022519%
Colquitt County Volunteer Fire Association	36	0.270230%
Colquitt - Miller Fire Department	16	0.120102%
Columbia County Fire Rescue	159	1.193514%
Columbus Fire & Emergency Medical Services	348	2.612220%
Comer Volunteer Fire Department	10	0.075064%
Commerce Fire Department	20	0.150128%
Cordele Fire Department	20	0.150128%
Cornelia Fire Department	7	0.052545%
Covington Fire Department	48	0.360306%

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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:		
Coweta County Fire Department	137	1.028374%
Crawford County Volunteer Fire Department # 8	18	0.135115%
Crisp County Fire Department	18	0.135115%
Cross - Green Volunteer Fire Department	0	0.000000%
Crossroad Volunteer Fire Department	3	0.022519%
Cusseta - Chattahoochee County Volunteer Fire Department	16	0.120102%
Dalton Fire Department	92	0.690587%
Danielsville Fire Department	6	0.045038%
Darien Fire Rescue	1	0.007506%
Davisboro Fire Department	19	0.142621%
Dawson County Fire Department	30	0.225191%
Dawson Fire Department	5	0.037532%
Dearing Fire Department	2	0.015013%
Decatur County Fire Department	8	0.060051%
Decatur Fire Department	26	0.195166%
Deepstep Area Fire Department	4	0.030026%
Dekalb County Fire Department	445	3.340339%
Demorest Fire Department	9	0.067557%
Devils Pond Volunteer Fire Department	2	0.015013%
Donalsonville Fire Department	14	0.105089%
Dooly County Fire Department	14	0.105089%
Double Churches Fire Department	10	0.075064%
Douglas County Fire Department	124	0.930791%
Douglas Fire Department	35	0.262723%
Dublin Fire Department	26	0.195166%
Early County Fire Department	1	0.007506%
East Berrien Fire Department	12	0.090077%
East Brooks Volunteer Fire Department	1	0.007506%
East Dublin Fire Department	1	0.007506%
East Point Fire Department	30	0.225191%
Eastern District Fire Department	1	0.007506%
Eastman Fire Department	13	0.097583%
Eatonton Fire Department	13	0.097583%
Echols County Volunteer Fire Department	9	0.067557%

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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:		
Effingham County Fire Department	43	0.322774%
Elbert County Fire Department	87	0.653055%
Elberton Fire Department	14	0.105089%
Ellaville (Schley County) Fire Department	21	0.157634%
Ellerslie Fire Department	19	0.142621%
Ellijay Fire Department	4	0.030026%
Emanuel County Rural Fire Department	2	0.015013%
Eton Fire Department	1	0.007506%
Evans County Fire & Rescue	24	0.180153%
Fairburn Fire Department	26	0.195166%
Fannin County Fire Department	27	0.202672%
Fayette County Fire Department	105	0.788170%
Fayetteville Fire Department	35	0.262723%
Fitzgerald Fire Department	15	0.112596%
Five Area Volunteer Fire Department	17	0.127608%
Five Points Fire District - Macon County	6	0.045038%
Flinthill Fire Department	3	0.022519%
Flovilla Fire Department	1	0.007506%
Forest Park Fire Department	51	0.382825%
Forsyth County Fire Department	149	1.118451%
Forsyth Fire Department	9	0.067557%
Fort Oglethorpe Fire Department	7	0.052545%
Fort Valley Fire Department	17	0.127608%
Franklin Springs Fire Department	9	0.067557%
Fulton County Fire Department	107	0.803183%
Gainesville Fire Department	99	0.743132%
Garden City Fire Department	18	0.135115%
Garfield Volunteer Fire Department	12	0.090077%
Georgia Firefighters Pension Fund Employee	9	0.067557%
Georgia Public Safety Training	6	0.045038%
Gibson Fire Department	10	0.075064%
Gilmer County Fire Department	14	0.105089%
Glade Volunteer Fire Department	6	0.045038%
Glennville Fire Department	3	0.022519%



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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Glenwood Volunteer Fire Department	6	0.045038%
Glynn County Fire Department	46	0.345293%
Gordon County Fire Department	44	0.330281%
Gore Volunteer Fire Department	0	0.000000%
Grady County Volunteer Fire Department	48	0.360306%
Gray Fire Department	10	0.075064%
Greensboro Fire Department	7	0.052545%
Greshamville Volunteer Fire Department	9	0.067557%
Gresston Volunteer Fire Department	4	0.030026%
Griffin Fire Department	57	0.427864%
Grovetown Fire Department	2	0.015013%
Gumlog Volunteer Fire Department	5	0.037532%
Guyton Volunteer Fire Department	1	0.007506%
Gwinnett County Fire Department	754	5.659811%
Habersham County Fire Department	32	0.240204%
Hahira Fire Department	3	0.022519%
Hall County Fire Department	262	1.966672%
Hamilton Volunteer Fire Department	5	0.037532%
Hapeville Fire Department	29	0.217685%
Haralson County Fire Department	13	0.097583%
Harlem Fire Department	16	0.120102%
Harrisburg Volunteer Fire Department	15	0.112596%
Harrison Volunteer Fire Department	10	0.075064%
Hart County Fire Department	56	0.420357%
Hartwell Fire Department	32	0.240204%
Hazlehurst Fire Department	11	0.082570%
Heard County Fire Department	19	0.142621%
Helen Fire Department, City Of	1	0.007506%
Henry County Fire Department	220	1.651404%
Hephzibah Fire Department	11	0.082570%
Hickory Flat Fire Department	3	0.022519%
Higgston Volunteer Fire Department	1	0.007506%
Hinesville Fire Department	35	0.262723%
Hinton Volunteer Fire Department	2	0.015013%

**GEORGIA FIREFIGHTERS' PENSION FUND**

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## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2017

<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:		
Hoboken Volunteer Fire Department	5	0.037532%
Holland Volunteer Fire Department	2	0.015013%
Holly Springs Fire Department	1	0.007506%
Homer Volunteer Fire Department	6	0.045038%
Hortense Volunteer Fire Department	2	0.015013%
Houston County Fire Department	9	0.067557%
Hull Volunteer Fire Department	7	0.052545%
Ideal Fire Department	2	0.015013%
Ila Volunteer Fire Department	8	0.060051%
Iron City Volunteer Fire Department	2	0.015013%
Isle of Hope Fire Department	8	0.060051%
Jackson Fire Department	7	0.052545%
Jackson Trail Fire Department	6	0.045038%
Jasper County Emergency Services	17	0.127608%
Jasper Fire Department	10	0.075064%
Jefferson County Fire Department	11	0.082570%
Jefferson Fire Department	15	0.112596%
Jekyll Island Fire Department	4	0.030026%
Jesup Fire Department	15	0.112596%
Johns Creek Fire Department	79	0.593004%
Jones County Fire Department	25	0.187660%
Kings Bay Fire Department	0	0.000000%
Kingsland Fire Department	7	0.052545%
LaFayette Fire Department	2	0.015013%
LaGrange Fire Department	51	0.382825%
Lamar County Fire Department	11	0.082570%
Laurens County Fire Department	39	0.292749%
Lavonia Fire Department	32	0.240204%
Leesburg (Lee County ) Fire Department	12	0.090077%
Leslie Volunteer Fire Department	3	0.022519%
Liberty Volunteer Fire Department	4	0.030026%
Lincolnton Fire Department	10	0.075064%
Line Volunteer Fire Department	8	0.060051%
Loco Volunteer Fire Department	20	0.150128%

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## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2017

<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:		
Loganville Fire Department	15	0.112596%
Louisville Fire Department	21	0.157634%
Lowndes County Fire Department	26	0.195166%
Ludowici - Long County Volunteer Fire Department	7	0.052545%
Lumpkin County Volunteer Fire Department	20	0.150128%
Lyerly Fire Department	3	0.022519%
Macon - Bibb Fire Department	355	2.664765%
Madison Fire Department	17	0.127608%
Manchester Fire Department	20	0.150128%
Marietta Fire Department	125	0.938298%
Martins Crossroads Volunteer Fire Department	16	0.120102%
Maxeys Volunteer Fire Department	5	0.037532%
Maysville Fire Department	4	0.030026%
McDonough Fire Department	20	0.150128%
McDuffie County Fire Service	11	0.082570%
McIntosh County Volunteer Fire Department	0	0.000000%
McIntyre Fire Department	7	0.052545%
McRae Fire Department	13	0.097583%
Meansville Fire Department	2	0.015013%
Meeks Volunteer Fire Department	0	0.000000%
Menlo Fire Department	12	0.090077%
Meriwether County Fire Department	9	0.067557%
Metter Fire Department	12	0.090077%
Midway - Liberty County Fire Department	0	0.000000%
Midway Volunteer Fire Department	9	0.067557%
Milan Fire Department	7	0.052545%
Milledgeville Fire Department	17	0.127608%
Millen Fire Department	20	0.150128%
Minton's Chapel Fire Department	2	0.015013%
Mitchell Volunteer Fire Department	1	0.007506%
Mitchell Volunteer Fire Department (Glascock County)	6	0.045038%
Monroe County Fire Department	29	0.217685%
Monroe Fire Department	19	0.142621%
Montezuma Fire Department	22	0.165140%

**GEORGIA FIREFIGHTERS' PENSION FUND**

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2017

<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:		
Moores Chapel Volunteer Fire Department	4	0.030026%
Morgan County Fire Department	72	0.540459%
Morrow Fire Department	24	0.180153%
Moultrie Fire Department	34	0.255217%
Mount Vernon Fire Department	11	0.082570%
Murray County Fire Department	25	0.187660%
Nahunta Fire Department	12	0.090077%
Nashville Fire Department	21	0.157634%
Neese - Sanford Fire Department	1	0.007506%
New Lois Volunteer Fire Department	2	0.015013%
New Salem Fire & Rescue	9	0.067557%
Newington Fire Department	1	0.007506%
Newnan Fire Department	47	0.352800%
Newton County Fire Department	65	0.487915%
Nicholson Area Fire Department	15	0.112596%
Norristown Rural Fire Department	1	0.007506%
North Jackson Fire Department	15	0.112596%
North Jenkins County Volunteer Fire Department	5	0.037532%
North Mitchell County Volunteer Fire Department	6	0.045038%
Northside (Upson County) Fire Department	0	0.000000%
O'neal Fire Department	2	0.015013%
Ocilla Fire Department	1	0.007506%
Oconee County Volunteer Fire Department	70	0.525447%
Oconee Volunteer Fire Department	11	0.082570%
Odum Volunteer Fire Department	10	0.075064%
Oglethorpe Fire Department	4	0.030026%
Old Salem Volunteer Fire Department	4	0.030026%
Palmetto Fire Department	7	0.052545%
Panhandle Volunteer Fire Department	2	0.015013%
Paulding County Fire Department	146	1.095932%
Pavo Vol Fire Department	2	0.015013%
Peach County Fire Department	22	0.165140%
Peachtree City Fire Department	68	0.510434%
Pembroke Fire Department	6	0.045038%

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## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2017

<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:		
Perry Fire Department	23	0.172647%
Pickens County Fire Department	8	0.060051%
Pike County Emergency Services	5	0.037532%
Pine Mountain Fire Department	7	0.052545%
Pine Mountain Valley Fire Department	3	0.022519%
Pine Valley Volunteer Fire Department	0	0.000000%
Pinehurst Fire Department	12	0.090077%
Plainview Fire Department	11	0.082570%
Pleasant Hill Volunteer Fire Department	1	0.007506%
Poca Volunteer Fire Department	7	0.052545%
Polk County Volunteer Fire Department	11	0.082570%
Pooler Fire Department	59	0.442876%
Port Wentworth Fire Department	4	0.030026%
Poulan Fire Department	5	0.037532%
Pulaski County Fire Department	22	0.165140%
Putnam County Fire Department	32	0.240204%
Quitman Fire Department	4	0.030026%
Rabun County Fire Department	77	0.577991%
Randolph County EMA Fire & Rescue	1	0.007506%
Rayle Fire Department	10	0.075064%
Red Hill Volunteer Fire Department	14	0.105089%
Red Oak Volunteer Fire Department	9	0.067557%
Reidsville Fire Department	16	0.120102%
Reynolds Fire Department	6	0.045038%
Rhine Volunteer Fire Department	3	0.022519%
Richland Volunteer Fire Department	4	0.030026%
Richmond Hill Fire Department	18	0.135115%
Riddleville Volunteer Fire Department	15	0.112596%
Rincon Fire Department	9	0.067557%
Riverdale Fire Department	12	0.090077%
Rochelle Fire Department	5	0.037532%
Rock Hill Volunteer Fire Department	1	0.007506%
Rockdale County Fire Department	119	0.893259%
Rockmart Fire Department	14	0.105089%

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For the year ended June 30, 2017

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Rome Fire Department	141	1.058400%
Rossville Fire Department	1	0.007506%
Roswell Fire Department	19	0.142621%
Royston Fire Department	15	0.112596%
Saint Marys Fire Department	6	0.045038%
Salem Volunteer Fire Department	2	0.015013%
Sandersville Fire Department	16	0.120102%
Sandy Springs Fire Department	83	0.623030%
Savannah Airport Fire Department	16	0.120102%
Savannah Fire Department	348	2.612220%
Scotland Volunteer Fire Department	2	0.015013%
Scott Volunteer Fire Department	6	0.045038%
Screven County Fire Department	42	0.315268%
Screven Volunteer Fire Department	2	0.015013%
Shellman Volunteer Fire Department	6	0.045038%
Shiloh Volunteer Fire Department	2	0.015013%
Shiloh Volunteer Fire Department (Harris County)	3	0.022519%
Siloam Fire Department	5	0.037532%
Sky Valley - Scaly Mountain Fire Department	19	0.142621%
Smyrna Fire Department	69	0.517940%
Social Circle Fire Department	4	0.030026%
Soperton Fire Department	8	0.060051%
South Brooks Volunteer Fire Department	5	0.037532%
South Dade Volunteer Fire Department	1	0.007506%
South Jackson Volunteer Fire Department	6	0.045038%
South Jenkins District #6 Volunteer Fire Department	11	0.082570%
South Jenkins Volunteer Fire Department	18	0.135115%
Southeast Cook County Volunteer Fire Department	1	0.007506%
Southside Fire Department	138	1.035880%
Spalding County Fire Department	47	0.352800%
Sparta Volunteer Fire Department	12	0.090077%
Stapleton Fire Department	5	0.037532%
Statesboro Fire Department	20	0.150128%
Stephens County Fire Department	66	0.495421%

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2017

<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:		
Stillmore Fire Department	2	0.015013%
Subligna Fire Department	7	0.052545%
Summertown Volunteer Fire Department	5	0.037532%
Summerville Fire Department	17	0.127608%
Sumter County Fire Department	28	0.210179%
Swainsboro Fire Department	10	0.075064%
Sylvania Fire Department	12	0.090077%
Sylvester Fire Department	5	0.037532%
Taliaferro County Fire And Rescue Department	3	0.022519%
Tallapoosa Fire Department	2	0.015013%
Tarrytown Volunteer Fire Department	4	0.030026%
Tattnall County Fire Rescue	7	0.052545%
Tazewell Volunteer Fire Department	1	0.007506%
Teloga Fire Department	9	0.067557%
Tennille Fire Department	12	0.090077%
Thomas County Fire Rescue	24	0.180153%
Thomaston Fire Department	4	0.030026%
Thomasville Fire Rescue	27	0.202672%
Thomson Fire Department	3	0.022519%
Thunderbolt Fire Department	4	0.030026%
Thurston Volunteer Fire Department	1	0.007506%
Tift County Fire Department	53	0.397838%
Tifton Fire Department	33	0.247711%
Tignall Fire Department	19	0.142621%
Toccoa Fire Department	20	0.150128%
Toombsboro Volunteer Fire Department	1	0.007506%
Towns County Fire Department	36	0.270230%
Trenton Fire Department	2	0.015013%
Treutlen County Fire Department	3	0.022519%
Trion Fire Department	10	0.075064%
Troup County Fire Department	28	0.210179%
Turner County Fire and Rescue	12	0.090077%
Twin City Fire Department	7	0.052545%
Tybee Island Fire Department	8	0.060051%

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

## Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2017

<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:		
Union City Fire Department	24	0.180153%
Union County Fire Department	16	0.120102%
Union Point Fire Department	2	0.015013%
Uvalda Fire Department	6	0.045038%
Valdosta Fire Department	68	0.510434%
Vesta Volunteer Fire Department	2	0.015013%
Vidalia Fire Department	3	0.022519%
Vienna Fire Department	21	0.157634%
Wadley Fire Department	7	0.052545%
Walker Church Volunteer Fire Department	3	0.022519%
Walker County Fire Department	29	0.217685%
Walthourville Volunteer Fire Department	1	0.007506%
Walton County Fire Department	79	0.593004%
Ware County Fire Department	19	0.142621%
Warm Springs Fire Department	3	0.022519%
Warner Robins Fire Department	116	0.870740%
Warren County Fire Department	4	0.030026%
Warrenton Fire Department	7	0.052545%
Warthen Volunteer Fire Department	4	0.030026%
Washington Fire Department	28	0.210179%
Waverly Hall Fire Department	8	0.060051%
Waycross Fire Department	44	0.330281%
Wayne County Fire Rescue	28	0.210179%
Waynesboro Fire Department	5	0.037532%
Waynesville Volunteer Fire & Rescue	7	0.052545%
Webster County Fire/EMS	25	0.187660%
West Jackson Fire Department	8	0.060051%
West Point Fire Department	13	0.097583%
Whigham Fire Department	10	0.075064%
White County Fire Department	13	0.097583%
White Plains Fire Department	10	0.075064%
Whitfield County Fire Department	89	0.668068%
Wilkes County Fire Service	28	0.210179%
Winder Fire Department	36	0.270230%



**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2017

<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:		
Winterville Volunteer Fire Department	6	0.045038%
Wolfskin Volunteer Fire Department	1	0.007506%
Woodstock Fire Department	40	0.300255%
Worth County Fire Department	6	0.045038%
Wrens Fire Department	11	0.082570%
Wrightsville Fire Department	14	0.105089%
 TOTAL STATE OF GEORGIA	 <u>13,322</u>	 100.000000%
 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, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
State of Georgia - Nonemployer Contributing Entity	\$					
State's Proportionate Share Associated with:						
Abbeville Fire Department	86,063					18,936
Adel Fire Department	381,138					83,860
Adrian Volunteer Firefighter	24,590					5,410
Ailey Fire Department	61,474					13,526
Alamo Fire Department	49,179					10,821
Alapaha Fire Department	24,590					5,410
Albany Fire Department	1,413,900					311,095
Allentown Volunteer Fire Department	147,557					32,462
Alma - Bacon County Fire Department	122,948					27,052
Alpharetta Fire Department	909,814					200,183
Americus Fire Department	405,728					89,271
Antioch Volunteer Fire Department	61,474					13,526
Appling County Fire Department	405,728					89,271
Arcade Fire Department	36,884					8,116
Arnoldsville Volunteer Fire Department	24,590					5,410
Ashburn Fire Department	49,179					10,821
Athens - Clarke County Fire & Emergency	2,188,471					481,521
Atkinson County Volunteer Fire Department	159,832					35,167
Atlanta Fire Department	7,499,815					1,650,157
Augusta Fire Department	2,717,146					597,844
Austell Fire Department	159,832					35,167
Avera Fire Department	110,653					24,347
Bainbridge Fire Department	12,295					2,705
Baldwin Fire Department	725,392					159,605
Baldwin County Fire Department	61,474					13,526
Banks County Fire Department	295,075					64,924
Barnesville Fire Department	73,769					16,231
Barrow County Fire Department	504,086					110,912
Bartow County Fire Department	1,008,172					221,824
Bartow Volunteer Fire Department	172,127					37,872
Barwick Fire Department	12,295					2,705
Baxley Fire Department	245,896					54,104
Beaverdam Volunteer Fire Department	49,179					10,821
Ben Epps Field - Athens Clarke County	12,295					2,705
Ben Hill Volunteer Fire Department	73,769					16,231
Bent Tree Volunteer Fire Department	12,295					2,705
Bethany - Salem Fire Department	36,884					8,116
Big Canoe Fire Department	73,769					16,231

**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, 2017

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
	Net Pension Liability	Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	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:							
Blackshear Fire Department	135,243						29,757
Blakely Fire Department	49,179						10,821
Bleckley County Fire Department	196,716						43,283
Bloomington Fire Department	86,063						18,936
Bold Springs Fire Department	282,780						62,219
Bremen Fire Department	73,769						16,231
Brookton Fire Department	36,884						8,116
Brunswick Fire Department	196,716						43,283
Bryan County Fire Department	73,769						16,231
Buckeye Volunteer Fire Department	442,612						97,386
Bulloch County Fire Department	319,664						70,335
Burke County Fire Department	73,769						16,231
Bush Field Fire Department	147,537						32,462
Butler Fire Department	172,127						37,872
Butts County Fire Department	172,127						37,872
Byronville Fire Department	184,422						40,578
Byron Fire Department	356,549						78,450
Cairo Fire Department	491,791						108,207
Calhoun Fire Department	61,474						13,526
Calvary Volunteer Fire Department	909,814						200,183
Camden County Fire Rescue	73,769						16,231
Camilla Fire Department	135,243						29,757
Canon Volunteer Fire Department	159,832						35,167
Canochee Fire Department	61,474						13,526
Canton Fire Department	147,537						32,462
Carlton Volunteer Fire Department	147,537						32,462
Carnesville Volunteer Fire Department	725,392						159,605
Carroll County Fire Rescue	81,455						178,542
Carrollton Fire Department	885,224						194,773
Cartersville Fire Department	110,653						24,347
Cataula Volunteer Fire Department	430,317						94,681
Catoosa County Fire Department	36,884						8,116
Cave Spring Fire Department	282,780						62,219
Cedartown Fire Department	147,537						32,462
Centerville Fire Department	24,590						5,410
Charlton County Fire Department	110,653						24,347
Chatsworth Fire Department	12,295						2,705
Chauncey 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, 2017

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
	Net Pension Liability	Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference 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:							
Cherokee County Fire Department	4,106,456						903,529
Chester Volunteer Fire Department	24,590						5,410
City of Chattahoochee Hills	49,179						10,821
City of Milton Fire Department	602,444						132,554
Clarksville Fire Department	73,769						16,231
Claxton Fire Department	209,011						45,988
Clayton County Fire Department	3,590,075						789,911
Cleveland Fire Department							
Cloodland Volunteer Fire Department	86,063						18,936
Cobb County Fire Department	7,180,151						1,579,823
Cobbtown Fire Department	135,243						29,757
Cochran Fire Department	49,179						10,821
Coffee County Fire Department	405,728						89,271
Cohutta Volunteer Fire Department	73,769						16,231
Colbert Fire Department	590,149						10,821
College Park Fire Department	36,884						129,848
Collins Volunteer Fire Department (Madison County)	36,884						8,116
Colquitt County Volunteer Fire Association	442,612						8,116
Colquitt - Miller Fire Department	196,716						97,386
Columbia County Fire Rescue	1,954,870						43,283
Columbus Fire & Emergency Medical Services	4,278,583						430,123
Comer Volunteer Fire Department	122,948						941,401
Commerce Fire Department	245,896						27,052
Cordele Fire Department	245,896						54,104
Cornelia Fire Department	86,063						18,936
Covington Fire Department	590,149						129,848
Coweta County Fire Department	1,684,385						370,609
Crawford County Volunteer Fire Department # 8	221,306						48,693
Crisp County Fire Department	221,306						48,693
Cross - Green Volunteer Fire Department							
Crossroad Volunteer Fire Department	36,884						8,116
Cusseta - Chattahoochee County Volunteer Fire Department	196,716						43,283
Dalton Fire Department	1,131,120						248,876
Danielsville Fire Department	73,769						16,231
Darien Fire Rescue	12,295						2,705
Davisboro Fire Department	233,601						51,398
Dawson County Fire Department	368,843						81,155

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

For the year ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference 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:								
Dawson Fire Department	61,474							13,526
Deating Fire Department	24,590							5,410
Decatur County Fire Department	98,358							21,641
Deerstep Area Fire Department	319,664							70,335
Dekalb County Fire Department	49,179							10,821
Demorest Fire Department	5,471,177							1,203,803
Devils Pond Volunteer Fire Department	110,653							24,347
Donalsonville Fire Department	24,590							5,410
Dooly County Fire Department	172,127							37,872
Double Churches Fire Department	122,948							37,872
Douglas County Fire Department	1,524,553							27,052
Douglas Fire Department	430,317							335,442
Dublin Fire Department	319,664							94,681
Early County Fire Department	147,537							70,335
East Berrien Fire Department	12,295							2,705
East Brooks Volunteer Fire Department	12,295							32,462
East Dublin Fire Department	12,295							2,705
East Point Fire Department	368,843							2,705
Eastern District Fire Department	12,295							81,155
Eastman Fire Department	159,832							35,167
Eatonton Fire Department	159,832							35,167
Echols County Volunteer Fire Department	110,653							24,347
Effingham County Fire Department	528,675							116,323
Elbert County Fire Department	1,069,646							235,350
Elberton Fire Department	172,127							37,872
Ellaville (Schley County) Fire Department	258,190							56,809
Ellerslie Fire Department	233,601							51,398
Ellijay Fire Department	49,179							10,821
Emanuel County Rural Fire Department	24,590							5,410
Eton Fire Department	12,295							2,705
Evans County Fire & Rescue	295,075							64,924
Fairburn Fire Department	319,664							70,335
Fannin County Fire Department	331,959							73,040
Fayette County Fire Department	1,290,952							284,043
Fayetteville Fire Department	430,317							94,681
Fitzgerald Fire Department	184,422							40,578
Five Area Volunteer Fire Department	209,011							45,988

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

For the year ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference 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:								
Five Points Fire District - Macon County								
Flinhill Fire Department	73,769							16,231
Flovilla Fire Department	36,884							8,116
Forest Park Fire Department	12,295							2,705
Forsyth County Fire Department	627,034							137,964
Forsyth Fire Department	1,831,922							403,071
Fort Oglethorpe Fire Department	110,653							24,347
Fort Valley Fire Department	86,063							18,936
Franklin Springs Fire Department	209,011							45,988
Fulton County Fire Department	1,315,541							24,347
Gainesville Fire Department	1,217,183							289,454
Garden City Fire Department	221,306							267,812
Garfield Volunteer Fire Department	147,537							48,693
Georgia Firefighters Pension Fund Employee	110,653							32,462
Georgia Public Safety Training	73,769							24,347
Gibson Fire Department	122,948							16,231
Gilmer County Fire Department	172,127							27,052
Glade Volunteer Fire Department	73,769							37,872
Glennville Fire Department	36,884							16,231
Glenwood Volunteer Fire Department	73,769							124,438
Glynn County Fire Department	565,560							119,028
Gordon County Fire Department	540,970							16,231
Gore Volunteer Fire Department								8,116
Grady County Volunteer Fire Department	590,149							129,848
Gray Fire Department	122,948							27,052
Greensboro Fire Department	86,063							18,936
Greshamville Volunteer Fire Department	110,653							24,347
Gresston Volunteer Fire Department	49,179							10,821
Griffin Fire Department	700,802							154,195
Grovetown Fire Department	24,590							5,410
Gumlog Volunteer Fire Department	61,474							13,526
Guyton Volunteer Fire Department	12,295							2,705
Gwinnett County Fire Department	9,270,263							2,039,703
Habersham County Fire Department	393,433							86,566
Hahira Fire Department	36,884							8,116
Hall County Fire Department	3,221,232							708,756
Hamilton Volunteer Fire Department	61,474							13,526
Hapeville Fire Department	356,549							78,450

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

For the year ended June 30, 2017

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
	Net Pension Liability	Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference 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:							
Haralson County Fire Department	159,832						35,167
Harlem Fire Department	196,716						43,283
Harrisburg Volunteer Fire Department	184,422						40,578
Harrison Volunteer Fire Department	122,948						27,052
Hart County Fire Department	688,508						151,490
Hartwell Fire Department	393,433						86,566
Hazlehurst Fire Department	135,243						29,757
Heard County Fire Department	233,601						51,398
Helen Fire Department, City Of	12,295						2,705
Henry County Fire Department	2,704,851						595,139
Hephzibah Fire Department	135,243						29,757
Hickory Flat Fire Department	36,884						8,116
Higston Volunteer Fire Department	12,295						2,705
Hinesville Fire Department	430,317						94,681
Hinton Volunteer Fire Department	24,590						5,410
Hoboken Volunteer Fire Department	61,474						13,526
Holland Volunteer Fire Department	24,590						5,410
Holly Springs Fire Department	12,295						2,705
Homer Volunteer Fire Department	73,769						16,231
Hortense Volunteer Fire Department	24,590						5,410
Houston County Fire Department	110,653						24,347
Hull Volunteer Fire Department	86,063						18,936
Ideal Fire Department	24,590						5,410
Ila Volunteer Fire Department	98,358						21,641
Iron City Volunteer Fire Department	24,590						5,410
Isle of Hope Fire Department	98,358						18,936
Jackson Fire Department	86,063						16,231
Jackson Trail Fire Department	73,769						45,988
Jasper County Emergency Services	209,011						27,052
Jasper Fire Department	122,948						29,757
Jasper County Fire Department	135,243						40,578
Jefferson County Fire Department	184,422						10,821
Jekyll Island Fire Department	49,179						40,578
Jesup Fire Department	184,422						213,709
Johns Creek Fire Department	971,288						67,629
Jones County Fire Department	307,369						-
Kings Bay Fire Department							18,936
Kingsland Fire Department	86,063						

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

For the year ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference 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:								
LaFayette Fire Department	24,590							5,410
LaGrange Fire Department	627,034							137,964
Lamar County Fire Department	135,243							29,757
Laurens County Fire Department	479,496							105,502
Lavonia Fire Department	393,433							86,566
Leesburg (Lee County) Fire Department	147,537							32,462
Leslie Volunteer Fire Department	36,884							8,116
Liberty Volunteer Fire Department	49,179							10,821
Lincolnton Fire Department	122,948							27,052
Line Volunteer Fire Department	98,358							21,641
Loco Volunteer Fire Department	245,896							54,104
Loganville Fire Department	184,422							40,578
Louisville Fire Department	258,190							56,809
Lowndes County Fire Department	319,664							70,335
Ludowici - Long County Volunteer Fire Department	86,063							18,936
Lumpkin County Volunteer Fire Department	245,896							54,104
Lyerly Fire Department	36,884							8,116
Macon - Bibb Fire Department	4,364,646							960,338
Madison Fire Department	209,011							45,988
Manchester Fire Department	245,896							54,104
Marietta Fire Department	1,536,847							338,147
Martins Crossroads Volunteer Fire Department	196,716							43,283
Maxeys Volunteer Fire Department	61,474							13,526
Maysville Fire Department	49,179							10,821
McDonough Fire Department	245,896							54,104
McDuffie County Fire Service	135,243							29,757
McIntosh County Volunteer Fire Department	-							-
McIntyre Fire Department	86,063							18,936
McRae Fire Department	159,832							35,167
Meansville Fire Department	24,590							5,410
Meeks Volunteer Fire Department	-							-
Menlo Fire Department	147,537							32,462
Meriwether County Fire Department	110,653							24,347
Metter Fire Department	147,537							32,462
Midway - Liberty County Fire Department	-							-
Midway Volunteer Fire Department	110,653							24,347
Milan Fire Department	86,063							18,936
Milledgeville Fire Department	209,011							45,988



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

For the year ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	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:								
Millen Fire Department	245,896							54,104
Minton's Chapel Fire Department	24,590							5,410
Mitchell Volunteer Fire Department	12,295							2,705
Mitchell Volunteer Fire Department (Glascock County)	73,769							16,231
Monroe County Fire Department	356,549							78,450
Monroe Fire Department	233,601							51,398
Montezuma Fire Department	270,485							59,514
Moores Chapel Volunteer Fire Department	49,179							10,821
Morgan County Fire Department	885,224							194,773
Morrow Fire Department	295,075							64,924
Moultrie Fire Department	418,022							91,976
Mount Vernon Fire Department	135,243							29,757
Murray County Fire Department	307,369							67,629
Nahunta Fire Department	147,537							32,462
Nashville Fire Department	258,190							56,809
Neese - Sanford Fire Department	12,295							2,705
New Lois Volunteer Fire Department	24,590							5,410
New Salem Fire & Rescue	110,653							24,347
Newington Fire Department	12,295							2,705
Newman Fire Department	577,855							127,143
Newton County Fire Department	799,161							175,836
Nicholson Area Fire Department	184,422							40,578
Norristown Rural Fire Department	12,295							2,705
North Jackson Fire Department	184,422							40,578
North Jenkins County Volunteer Fire Department	61,474							13,526
North Mitchell County Volunteer Fire Department	73,769							16,231
Northside (Upson County) Fire Department	-							-
O'neal Fire Department	24,590							5,410
Ocilla Fire Department	12,295							2,705
Oconee County Volunteer Fire Department	860,635							189,362
Oconee Volunteer Fire Department	135,243							29,757
Odum Volunteer Fire Department	122,948							27,052
Oglethorpe Fire Department	49,179							10,821
Old Salem Volunteer Fire Department	49,179							10,821
Palmetto Fire Department	86,063							18,936
Panhandle Volunteer Fire Department	24,590							5,410
Panhandle County Fire Department	1,795,038							394,956
Pavo Vol Fire Department	24,590							5,410

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

Schedule of Pension Amounts by Employer and Nontemporary

For the year ended June 30, 2017

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
	Net Pension Liability	Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
State of Georgia - Nontemporary Contributing Entity							
State's Proportionate Share Associated with:							
Peach County Fire Department	270,485						59,514
Peachtree City Fire Department	836,045						183,952
Pembroke Fire Department	73,769						16,231
Perry Fire Department	282,780						62,219
Pickens County Fire Department	98,358						21,641
Pike County Emergency Services	61,474						13,526
Pine Mountain Fire Department	86,063						18,936
Pine Mountain Valley Fire Department	36,884						8,116
Pine Valley Volunteer Fire Department							-
Pinehurst Fire Department	147,537						32,462
Plainview Fire Department	135,243						29,757
Pleasant Hill Volunteer Fire Department	12,295						2,705
Poca Volunteer Fire Department	86,063						18,936
Polk County Volunteer Fire Department	135,243						29,757
Pooler Fire Department	725,392						159,605
Port Wentworth Fire Department	49,179						10,821
Poulan Fire Department	61,474						13,526
Pulaski County Fire Department	270,485						59,514
Putnam County Fire Department	393,433						86,566
Quitman Fire Department	49,179						10,821
Rabun County Fire Department	946,698						208,299
Randolph County EMA Fire & Rescue	12,295						2,705
Rayle Fire Department	122,948						27,052
Red Hill Volunteer Fire Department	172,127						37,872
Red Oak Volunteer Fire Department	110,653						24,347
Reidsville Fire Department	196,716						43,283
Reynolds Fire Department	73,769						16,231
Rhine Volunteer Fire Department	36,884						8,116
Richland Volunteer Fire Department	49,179						10,821
Richmond Hill Fire Department	221,306						48,693
Ridgely Volunteer Fire Department	184,422						40,578
Rincon Fire Department	110,653						24,347
Riverdale Fire Department	147,537						32,462
Rochelle Fire Department	61,474						13,526
Rock Hill Volunteer Fire Department	12,295						2,705
Rockdale County Fire Department	1,463,079						321,916
Rockmart Fire Department	172,127						37,872
Rome Fire Department	1,733,564						381,430

**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, 2017

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
	Net Pension Liability	Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference 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:							
Rossville Fire Department	12,295						2,705
Roswell Fire Department	233,601						51,398
Royston Fire Department	184,422						40,578
Saint Marys Fire Department	73,769						16,231
Salem Volunteer Fire Department	24,590						5,410
Sandersville Fire Department	196,716						43,283
Sandy Springs Fire Department	1,020,467						224,530
Savannah Airport Fire Department	196,716						43,283
Savannah Fire Department	4,278,583						941,401
Scotland Volunteer Fire Department	24,590						5,410
Scott Volunteer Fire Department	73,769						16,231
Screven County Fire Department	516,381						113,617
Screven Volunteer Fire Department	24,590						5,410
Shellman Volunteer Fire Department	73,769						16,231
Shiloh Volunteer Fire Department	24,590						5,410
Shiloh Volunteer Fire Department (Harris County)	36,884						8,116
Siloom Fire Department	61,474						13,526
Sky Valley - Sealy Mountain Fire Department	233,601						51,398
Smyrna Fire Department	848,340						186,657
Social Circle Fire Department	49,179						10,821
Soperton Fire Department	98,358						21,641
South Brooks Volunteer Fire Department	61,474						13,526
South Dade Volunteer Fire Department	12,295						2,705
South Jackson Volunteer Fire Department	73,769						16,231
South Jenkins District #6 Volunteer Fire Department	135,243						29,757
South Jenkins Volunteer Fire Department	221,306						48,693
Southeast Cook County Volunteer Fire Department	12,295						2,705
Southside Fire Department	1,696,679						373,314
Spalding County Fire Department	577,855						127,143
Sparta Volunteer Fire Department	147,537						32,462
Stapleton Fire Department	61,474						13,526
Statesboro Fire Department	245,896						54,104
Stephens County Fire Department	811,455						178,542
Stillmore Fire Department	24,590						5,410
Subigna Fire Department	86,063						18,936
Summertown Volunteer Fire Department	61,474						13,526
Summersville Fire Department	209,011						45,988
Sumter County Fire Department	344,254						75,745

**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, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference 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:								
Swainsboro Fire Department	122,948							27,052
Sylvania Fire Department	147,537							32,462
Sylvester Fire Department	61,474							13,526
Taliaferro County Fire And Rescue Department	36,884							8,116
Talapoosa Fire Department	24,590							5,410
Tarrytown Volunteer Fire Department	49,179							10,821
Tatnall County Fire Rescue	86,063							18,936
Tazewell Volunteer Fire Department	12,295							2,705
Teloga Fire Department	110,653							24,347
Tennille Fire Department	147,537							32,462
Thomas County Fire Rescue	295,075							64,924
Thomas Fire Department	49,179							10,821
Thomasville Fire Rescue	331,959							73,040
Thomson Fire Department	36,884							8,116
Thunderbolt Fire Department	49,179							10,821
Thurston Volunteer Fire Department	12,295							2,705
Tift County Fire Department	651,623							143,374
Tifton Fire Department	405,728							89,271
Tignall Fire Department	233,601							51,398
Toccoa Fire Department	245,896							54,104
Toomsboro Volunteer Fire Department	12,295							2,705
Towns County Fire Department	442,612							97,386
Trenton Fire Department	24,590							5,410
Treutlen County Fire Department	36,884							8,116
Trion Fire Department	122,948							27,052
Troup County Fire Department	344,254							75,745
Turner County Fire and Rescue	147,537							32,462
Twin City Fire Department	86,063							18,936
Tybee Island Fire Department	98,358							21,641
Union City Fire Department	295,075							64,924
Union County Fire Department	196,716							43,283
Union Point Fire Department	24,590							5,410
Uvalda Fire Department	73,769							16,231
Valdosta Fire Department	836,045							183,952
Vesta Volunteer Fire Department	24,590							5,410
Vidalia Fire Department	36,884							8,116
Vienna Fire Department	258,190							56,809
Wadley Fire Department	86,063							18,936

**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, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
		Change of Assumptions	Difference between Expected and Actual Experience	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Walker Church Volunteer Fire Department	36,884							8,116
Walker County Fire Department	356,549							78,450
Walhourville Volunteer Fire Department	12,295							2,705
Walton County Fire Department	971,288							213,709
Ware County Fire Department	233,601							51,398
Warm Springs Fire Department	36,884							8,116
Warner Robins Fire Department	1,426,194							313,800
Warren County Fire Department	49,179							10,821
Warrenton Fire Department	86,063							18,936
Warthen Volunteer Fire Department	49,179							10,821
Washington Fire Department	344,254							75,745
Waycross Fire Department	98,358							21,641
Wayne County Fire Department	540,970							119,028
Wayne County Fire Rescue	344,254							75,745
Waynesboro Fire Department	61,474							13,526
Waynesville Volunteer Fire & Rescue	86,063							18,936
Webster County Fire/EMS	307,369							67,629
West Jackson Fire Department	98,358							21,641
West Point Fire Department	159,832							35,167
Whigham Fire Department	122,948							27,052
White County Fire Department	159,832							35,167
White Plains Fire Department	122,948							27,052
Whitfield County Fire Department	1,094,235							240,761
Wilkes County Fire Service	344,254							75,745
Winder Fire Department	442,612							97,386
Winterville Volunteer Fire Department	73,769							16,231
Wolfskin Volunteer Fire Department	12,295							2,705
Woodstock Fire Department	491,791							108,207
Worth County Fire Department	73,769							16,231
Wrens Fire Department	135,243							29,757
Wrightsville Fire Department	172,127							37,872
<b>TOTAL STATE OF GEORGIA</b>	<b>163,791,043</b>	<b>35,862,676</b>	<b>566,330</b>	<b>36,429,006</b>	<b>10,845,912</b>	<b>6,439,532</b>	<b>17,285,444</b>	<b>36,038,356</b>
<b>Each Employer of Plan Members - Employer Share</b>								
<b>Total for All Entities</b>	<b>\$ 163,791,043</b>	<b>35,862,676</b>	<b>566,330</b>	<b>36,429,006</b>	<b>10,845,912</b>	<b>6,439,532</b>	<b>17,285,444</b>	<b>36,038,356</b>

# 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, 2017

### 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, 2017 were as follows:

Total pension liability	\$ 1,007,204,835
Plan fiduciary net position	<u>(843,413,792)</u>
Net pension liability	<u>\$ 163,791,043</u>

Plan fiduciary net position as a percentage of total pension liability 83.74%

#### *Actuarial Assumptions*

The collective total pension liability was determined by an actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	N/A
Investment rate of return	6.0%, net of pension plan investment expense, including inflation

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

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

June 30, 2017

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, 2017 valuation were based on the results of the last actuarial experience study dated November 4, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate arithmetic expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These assumptions are converted into nominal assumptions by adding inflation, and then combined by weighting them by the target asset allocation percentages.

*Discount Rate*

The discount rate used to measure the total pension liability was 6.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that nonemployer contributions will remain at the level contributed the previous fiscal year. Based on those assumptions, the Pension Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate*

The following table presents the collective net pension liability of the Pension Fund, calculated using the discount rate of 6.00%, as well as what the Pension Fund's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.00%) or 1-percentage-point higher (7.00%) than the current rate:

	1% Decrease (5.00%)	Current discount rate (6.00%)	1% Increase (7.00%)
Collective net pension liability	\$ <u>300,127,462</u>	<u>163,791,043</u>	<u>51,371,481</u>

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

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

June 30, 2017

**Note 4: Special Funding Situation**

The State of Georgia, although not the employer of the Pension Fund's members, makes contributions to the Pension Fund through the collection of insurance premiums tax as specified by O.C.G.A. §47-7-61. The State makes all these contributions to the Pension Fund on behalf of the employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*.

Since the employers of the Pension Fund's members do not contribute directly to the Pension Fund, there is no net pension liability to recognize for each employer. However, the notes to each employer's financial statements must disclose the portion of the nonemployer contributing entity's share of the collective net pension liability that is associated with that employer. In addition, each employer must recognize its portion of the collective pension expense of the State as well as recognize revenue contributions from the State in an equal amount.

**Note 5: Allocation Methodology**

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

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

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



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

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

June 30, 2017

**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, 2017:

	Year of deferral	Amortization period	Beginning of year balance as previously reported	Current Year		End of year balance
				Additions	Deductions	
<b>Deferred outflows of resources</b>						
Change of assumptions	2015	8.63 years	\$ 42,232,601		6,369,925	35,862,676
Difference between expected and actual experience	2016	7.53 years	668,740		102,410	566,330
Total deferred outflows of resources			\$ 42,901,341		6,472,335	36,429,006
<b>Deferred inflows of resources</b>						
Difference between expected and actual experience	2015	8.63 years	\$ 8,794,764		1,326,511	7,468,253
	2017	7.31 years		3,912,946	535,287	3,377,659
			8,794,764	3,912,946	1,861,798	10,845,912
Difference between projected and actual investment earnings	2014	5 years	27,646,193		13,823,096	13,823,097
	2015	5 years	(22,361,708)		(7,453,902)	(14,907,806)
	2016	5 years	(31,895,272)		(7,973,818)	(23,921,454)
	2017	5 years		39,307,119	7,861,424	31,445,695
Net difference between projected and actual investment earnings (1)			(26,610,787)	39,307,119	6,256,800	6,439,532
Total deferred inflows of resources			\$ (17,816,023)	43,220,065	8,118,598	17,285,444

(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, 2017

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, 2018	\$	(1,646,265)
2019		12,176,835
2020		4,722,932
2021		(3,250,886)
2022		4,610,537
2023		2,696,346
2024		<u>(165,937)</u>
Total	\$	<u>19,143,562</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, 2017.

**Note 8: Collective Pension Expense**

The components of collective pension expense for the year ended June 30, 2017, are shown in the following table:

**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, 2017

Service cost	\$ 19,556,923
Interest on the total pension liability and net cash flow	56,846,696
Current period benefit changes	9,980,125
Projected earnings on plan investments	(45,750,989)
Member contributions	(4,288,737)
Administrative expenses	1,340,641
Recognition (amortization) of deferred inflows and outflows of resources	
Changes of assumptions	6,369,925
Difference between expected and actual experience	(1,759,388)
Difference between projected and actual investment earnings	(6,256,800)
Other	<u>(40)</u>
Collective pension expense	<u>\$ 36,038,356</u>