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, 2018

(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

Report on the Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

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, 2018, 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 (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the Pension Fund (collectively, the Schedules) as of and for the year ended June 30, 2018, 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, 2018, 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, 2018, and our report thereon, dated May 31, 2019, 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

May 31, 2019

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2018

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Abbeville Fire Department	7	0.051917%
Adel Fire Department	33	0.244753%
Adrian Volunteer Firefighter	2	0.014833%
Ailey Fire Department	5	0.037084%
Alamo Fire Department	3	0.022250%
Alapaha Fire Department	3	0.022250%
Albany Fire Department	115	0.852926%
Allentown Volunteer Fire Department	12	0.089001%
Alma - Bacon County Fire Department	12	0.089001%
Alpharetta Fire Department	80	0.593340%
Americus Fire Department	32	0.237336%
Antioch Volunteer Fire Department	16	0.118668%
Appling County Fire Department	36	0.267003%
Arcade Fire Department	3	0.022250%
Arnoldsville Volunteer Fire Department	3	0.022250%
Ashburn Fire Department	3	0.022250%
Athens - Clarke County Fire & Emergency	161	1.194100%
Atkinson County Volunteer Fire Department	15	0.111251%
Atlanta Fire Department	619	4.590970%
Augusta Fire Department	220	1.631680%
Austell Fire Department	13	0.096418%
Avera Fire Department	9	0.066751%
Bainbridge Fire Department	2	0.014833%
Baldwin County Fire Department	54	0.400504%
Baldwin Fire Department	4	0.029667%
Banks County Fire Department	25	0.185419%
Barnesville Fire Department	7	0.051917%
Barrow County Fire Department	45	0.333754%
Bartow County Fire Department	87	0.645257%
Bartow Volunteer Fire Department	14	0.103834%
Baxley Fire Department	20	0.148335%
Beaverdam Volunteer Fire Department	4	0.029667%
Ben Epps Field - Athens Clarke County	1	0.007417%
Ben Hill Volunteer Fire Department	7	0.051917%
Bent Tree Volunteer Fire Department	1	0.007417%

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Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Bethany-Salem Fire Department	3	0.022250%
Big Canoe Fire Department	6	0.044500%
Blackshear Fire Department	11	0.081584%
Blakely Fire Department	4	0.029667%
Bleckley County Fire Department	15	0.111251%
Bloomingdale Fire Department	6	0.044500%
Bold Springs Fire Department	21	0.155752%
Bremen Fire Department	6	0.044500%
Broxton Fire Department	3	0.022250%
Brunswick Fire Department	19	0.140918%
Bryan County Fire Department	21	0.155752%
Buckeye Volunteer Fire Department	6	0.044500%
Bulloch County Fire Department	41	0.304087%
Burke County Fire Department	31	0.229919%
Bush Field Fire Department	7	0.051917%
Butler Fire Department	16	0.118668%
Butts County Fire Department	14	0.103834%
Byromville Fire Department	15	0.111251%
Byron Fire Department	16	0.118668%
Cairo Fire Department	31	0.229919%
Calhoun Fire Department	39	0.289253%
Calvary Volunteer Fire Department	5	0.037084%
Camden County Fire Rescue	77	0.571090%
Camilla Fire Department	7	0.051917%
Canon Volunteer Fire Department	13	0.096418%
Canoochee Fire Department	11	0.081584%
Canton Fire Department	2	0.014833%
Carlton Volunteer Fire Department	11	0.081584%
Carnesville Volunteer Fire Department	10	0.074167%
Carroll County Fire Rescue	63	0.467255%
Carrollton Fire Department	61	0.452422%
Cartersville Fire Department	68	0.504339%
Cataula Volunteer Fire Department	9	0.066751%
Catoosa County Fire Department	38	0.281836%

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Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Cave Spring Fire Department	2	0.014833%
Cedartown Fire Department	22	0.163168%
Centerville Fire Department	14	0.103834%
Charlton County Fire Department	2	0.014833%
Chatsworth Fire Department	12	0.089001%
Chauncey Volunteer Fire Department	1	0.007417%
Cherokee County Fire Department	359	2.662610%
Chester Volunteer Fire Department	2	0.014833%
City Of Chattahoochee Hills	5	0.037084%
City Of Milton Fire Department	53	0.393088%
Clarkesville Fire Department	6	0.044500%
Claxton Fire Department	18	0.133501%
Clayton County Fire Department	287	2.128610%
Cloudland Volunteer Fire Department	7	0.051917%
Cobb County Fire Department	616	4.568720%
Cobbtown Fire Department	11	0.081584%
Cochran Fire Department	5	0.037084%
Coffee County Fire Department	30	0.222502%
Colbert Fire Department	3	0.022250%
College Park Fire Department	50	0.370837%
Collins Volunteer Fire Department	2	0.014833%
Collins Volunteer Fire Department (Madison County)	3	0.022250%
Colquitt - Miller Fire Department	15	0.111251%
Colquitt County Volunteer Fire Association	36	0.267003%
Columbia County Fire Rescue	166	1.231180%
Columbus Fire & Emergency Medical Services	350	2.595860%
Comer Volunteer Fire Department	10	0.074167%
Commerce Fire Department	24	0.178002%
Cordele Fire Department	19	0.140918%
Cornelia Fire Department	7	0.051917%
Covington Fire Department	49	0.363421%
Coweta County Fire Department	142	1.053180%
Crawford County Volunteer Fire Department # 8	17	0.126085%
Crisp County Fire Department	18	0.133501%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Crossroad Volunteer Fire Department	3	0.022250%
Cusseta - Chattahoochee County Volunteer Fire Department	14	0.103834%
Dalton Fire Department	94	0.697174%
Danielsville Fire Department	7	0.051917%
Darien Fire Rescue	1	0.007417%
Davisboro Fire Department	17	0.126085%
Dawson County Fire Department	37	0.274420%
Dawson Fire Department	5	0.037084%
Dearing Fire Department	2	0.014833%
Decatur County Fire Department	8	0.059334%
Decatur Fire Department	27	0.200252%
Deepstep Area Fire Department	5	0.037084%
Dekalb County Fire Department	487	3.611960%
Demorest Fire Department	11	0.081584%
Devils Pond Volunteer Fire Department	2	0.014833%
Donalsonville Fire Department	11	0.081584%
Dooly County Fire Department	16	0.118668%
Double Churches Fire Department	11	0.081584%
Douglas County Fire Department	121	0.897426%
Douglas Fire Department	34	0.252169%
Dublin Fire Department	24	0.178002%
Early County Fire Department	1	0.007417%
East Berrien Fire Department	12	0.089001%
East Brooks Volunteer Fire Department	1	0.007417%
East Dublin Fire Department	1	0.007417%
East Point Fire Department	35	0.259586%
Eastern District Fire Department	1	0.007417%
Eastman Fire Department	13	0.096418%
Eatonton Fire Department	12	0.089001%
Echols County Volunteer Fire Department	6	0.044500%
Effingham County Fire Department	44	0.326337%
Elbert County Fire Department	85	0.630423%
Elberton Fire Department	13	0.096418%
Ellaville (SchleyCounty)Fire Department	20	0.148335%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Ellerslie Fire Department	20	0.148335%
Ellijay Fire Department	3	0.022250%
Emanuel County Rural Fire Department	2	0.014833%
Enigma Volunteer Fire Department	6	0.044500%
Etón Fire Department	1	0.007417%
Evans County Fire & Rescue	22	0.163168%
Fairburn Fire Department	24	0.178002%
Fairfield Plantation Fire Department	4	0.029667%
Fannin County Fire Department	28	0.207669%
Fayette County Fire Department	100	0.741675%
Fayetteville Fire Department	49	0.363421%
Fitzgerald Fire Department	14	0.103834%
Five Area Volunteer Fire Department	18	0.133501%
Five Points Fire District - Macon County	8	0.059334%
Flinthill Fire Department	3	0.022250%
Flovilla Fire Department	2	0.014833%
Forest Park Fire Department	56	0.415338%
Forsyth County Fire Department	151	1.119930%
Forsyth Fire Department	10	0.074167%
Fort Oglethorpe Fire Department	9	0.066751%
Fort Valley Fire Department	16	0.118668%
Franklin Springs Fire Department	10	0.074167%
Fulton County Fire Department	11	0.081584%
Gainesville Fire Department	101	0.749091%
Garden City Fire Department	18	0.133501%
Garfield Volunteer Fire Department	8	0.059334%
Georgia Firefighters Pension Fund Employee	8	0.059334%
Georgia Public Safety Training	6	0.044500%
Gibson Fire Department	11	0.081584%
Gilmer County Fire Department	24	0.178002%
Glade Volunteer Fire Department	6	0.044500%
Glennville Fire Department	3	0.022250%
Glenwood Volunteer Fire Department	5	0.037084%
Glynn County Fire Department	45	0.333754%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Gordon County Fire Department	42	0.311503%
Grady County Volunteer Fire Department	53	0.393088%
Gray Fire Department	11	0.081584%
Greensboro Fire Department	6	0.044500%
Greshamville Volunteer Fire Department	9	0.066751%
Gresston Volunteer Fire Department	3	0.022250%
Griffin Fire Department	55	0.407921%
Grovetown Fire Department	7	0.051917%
Gumlog Volunteer Fire Department	4	0.029667%
Gwinnett County Fire Department	735	5.451310%
Habersham County Fire Department	37	0.274420%
Hahira Fire Department	4	0.029667%
Hall County Fire Department	242	1.794850%
Hamilton Volunteer Fire Department	4	0.029667%
Hapeville Fire Department	31	0.229919%
Haralson County Fire Department	13	0.096418%
Harlem Fire Department	16	0.118668%
Harrisburg Volunteer Fire Department	13	0.096418%
Harrison Volunteer Fire Department	8	0.059334%
Hart County Fire Department	61	0.452422%
Hartwell Fire Department	33	0.244753%
Hazlehurst Fire Department	11	0.081584%
Heard County Fire Department	18	0.133501%
Helen Fire Department, City Of	1	0.007417%
Henry County Fire Department	228	1.691020%
Hephzibah Fire Department	12	0.089001%
Hickory Flat Fire Department	1	0.007417%
Hinesville Fire Department	32	0.237336%
Hinton Volunteer Fire Department	2	0.014833%
Hoboken Volunteer Fire Department	5	0.037084%
Holland Volunteer Fire Department	3	0.022250%
Homer Volunteer Fire Department	6	0.044500%
Hortense Volunteer Fire Department	2	0.014833%
Houston County Fire Department	12	0.089001%

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Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Hull Volunteer Fire Department	8	0.059334%
Ideal Fire Department	2	0.014833%
Ila Volunteer Fire Department	8	0.059334%
Iron City Volunteer Fire Department	2	0.014833%
Irwinton Fire Department	1	0.007417%
Isle Of Hope Fire Department	8	0.059334%
Jackson Fire Department	4	0.029667%
Jackson Trail Fire Department	5	0.037084%
Jasper County Emergency Services	12	0.089001%
Jasper Fire Department	9	0.066751%
Jefferson County Fire Department	9	0.066751%
Jefferson Fire Department	16	0.118668%
Jekyll Island Fire Department	4	0.029667%
Jesup Fire Department	19	0.140918%
Johns Creek Fire Department	78	0.578506%
Jones County Fire Department	25	0.185419%
Kingsland Fire Department	8	0.059334%
Lafayette Fire Department	3	0.022250%
Lagrange Fire Department	51	0.378254%
Lamar County Fire Department	12	0.089001%
Laurens County Fire Department	41	0.304087%
Lavonia Fire Department	28	0.207669%
Leesburg (Lee County) Fire Department	15	0.111251%
Leslie Volunteer Fire Department	2	0.014833%
Liberty Volunteer Fire Department	3	0.022250%
Lincolnton Fire Department	11	0.081584%
Line Volunteer Fire Department	7	0.051917%
Loco Volunteer Fire Department	26	0.192835%
Loganville Fire Department	14	0.103834%
Louisville Fire Department	25	0.185419%
Lowndes County Fire Department	19	0.140918%
Ludowici - Long County Volunteer Fire Department	5	0.037084%
Lumpkin County Volunteer Fire Department	21	0.155752%
Lyerly Fire Department	2	0.014833%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Macon-Bibb Fire Department	351	2.603280%
Madison Fire Department	18	0.133501%
Manchester Fire Department	17	0.126085%
Marietta Fire Department	124	0.919677%
Martins Crossroads Volunteer Fire Department	14	0.103834%
Maxeys Volunteer Fire Department	4	0.029667%
Maysville Fire Department	6	0.044500%
Mcdonough Fire Department	27	0.200252%
McDuffie County Fire Service	11	0.081584%
McIntyre Fire Department	5	0.037084%
McRae Fire Department	12	0.089001%
Meansville Fire Department	1	0.007417%
Menlo Fire Department	13	0.096418%
Meriwether County Fire Department	5	0.037084%
Metter Fire Department	13	0.096418%
Midway Volunteer Fire Department	8	0.059334%
Milan Fire Department	8	0.059334%
Milledgeville Fire Department	18	0.133501%
Millen Fire Department	20	0.148335%
Minton's Chapel Fire Department	1	0.007417%
Mitchell Volunteer Fire Department	2	0.014833%
Mitchell Volunteer Fire Department (Glascock County)	5	0.037084%
Monroe County Fire Department	28	0.207669%
Monroe Fire Department	25	0.185419%
Montezuma Fire Department	19	0.140918%
Moores Chapel Volunteer Fire Department	4	0.029667%
Morgan County Fire Department	73	0.541423%
Morrow Fire Department	28	0.207669%
Moultrie Fire Department	31	0.229919%
Mount Vernon Fire Department	11	0.081584%
Murray County Fire Department	24	0.178002%
Nahunta Fire Department	12	0.089001%
Nashville Fire Department	20	0.148335%
Neese - Sanford Fire Department	1	0.007417%

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Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
New Lois Volunteer Fire Department	2	0.014833%
New Salem Fire & Rescue	6	0.044500%
Newington Fire Department	2	0.014833%
Newnan Fire Department	46	0.341170%
Newton County Fire Department	64	0.474672%
Nicholls Volunteer Fire Department	1	0.007417%
Nicholson Area Fire Department	16	0.118668%
Norristown Rural Fire Department	1	0.007417%
North Jackson Fire Department	12	0.089001%
North Jenkins County Volunteer Fire Department	4	0.029667%
North Mitchell County Volunteer Fire Department	4	0.029667%
O'Neal Fire Department	2	0.014833%
Ocilla Fire Department	1	0.007417%
Oconee County Volunteer Fire Department	76	0.563673%
Oconee Volunteer Fire Department	10	0.074167%
Odum Volunteer Fire Department	10	0.074167%
Oglethorpe Fire Department	4	0.029667%
Old Salem Volunteer Fire Department	6	0.044500%
Palmetto Fire Department	6	0.044500%
Paulding County Fire Department	150	1.112510%
Peach County Fire Department	26	0.192835%
Peachtree City Fire Department	62	0.459838%
Pembroke Fire Department	6	0.044500%
Perry Fire Department	23	0.170585%
Pickens County Fire Department	10	0.074167%
Pike County Emergency Services	4	0.029667%
Pine Mountain Fire Department	6	0.044500%
Pine Mountain Valley Fire Department	3	0.022250%
Pinehurst Fire Department	10	0.074167%
Plainview Fire Department	10	0.074167%
Poca Volunteer Fire Department	6	0.044500%
Polk County Volunteer Fire Department	9	0.066751%
Pooler Fire Department	59	0.437588%
Port Wentworth Fire Department	6	0.044500%

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Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Poulan Fire Department	5	0.037084%
Pulaski County Fire Department	26	0.192835%
Putnam County Fire Department	31	0.229919%
Quitman Fire Department	1	0.007417%
Rabun County Fire Department	81	0.600757%
Randolph County Ema Fire & Rescue	9	0.066751%
Rayle Fire Department	8	0.059334%
Red Hill Volunteer Fire Department	16	0.118668%
Red Oak Volunteer Fire Department	9	0.066751%
Reidsville Fire Department	15	0.111251%
Reynolds Fire Department	6	0.044500%
Rhine Volunteer Fire Department	3	0.022250%
Richland Volunteer Fire Department	4	0.029667%
Richmond Hill Fire Department	21	0.155752%
Riddleville Volunteer Fire Department	11	0.081584%
Rincon Fire Department	8	0.059334%
Riverdale Fire Department	13	0.096418%
Rochelle Fire Department	4	0.029667%
Rock Hill Volunteer Fire Department	1	0.007417%
Rockdale County Fire Department	131	0.971594%
Rockmart Fire Department	17	0.126085%
Rome Fire Department	143	1.060590%
Rossville Fire Department	3	0.022250%
Roswell Fire Department	18	0.133501%
Royston Fire Department	15	0.111251%
Saint Marys Fire Department	7	0.051917%
Salem Volunteer Fire Department	2	0.014833%
Sandersville Fire Department	17	0.126085%
Sandy Springs Fire Department	83	0.615590%
Savannah Airport Fire Department	13	0.096418%
Savannah Fire Department	321	2.380776%
Scotland Volunteer Fire Department	1	0.007417%
Scott Volunteer Fire Department	5	0.037084%
Screven County Fire Department	33	0.244753%

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State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Screven Volunteer Fire Department	1	0.007417%
Shellman Volunteer Fire Department	6	0.044500%
Shiloh Volunteer Fire Department	4	0.029667%
Shiloh Volunteer Fire Department (Harris County)	4	0.029667%
Siloam Fire Department	5	0.037084%
Sky Valley - Scaly Mountain Fire Department	17	0.126085%
Smyrna Fire Department	70	0.519172%
Social Circle Fire Department	4	0.029667%
Soperton Fire Department	8	0.059334%
South Brooks Volunteer Fire Department	2	0.014833%
South Dade Volunteer Fire Department	1	0.007417%
South Fulton Fire Department	95	0.704591%
South Jackson Volunteer Fire Department	6	0.044500%
South Jenkins District # 6 Volunteer Fire Department	11	0.081584%
South Jenkins Volunteer Fire Department	18	0.133501%
Southeast Cook County Volunteer Fire Department	1	0.007417%
Southside Fire Department	128	0.949344%
Spalding County Fire Department	50	0.370837%
Sparta Volunteer Fire Department	11	0.081584%
Stapleton Fire Department	3	0.022250%
Statesboro Fire Department	24	0.178002%
Stephens County Fire Department	65	0.482089%
Stillmore Fire Department	2	0.014833%
Subligna Fire Department	7	0.051917%
Summertown Volunteer Fire Department	5	0.037084%
Summerville Fire Department	17	0.126085%
Sumter County Fire Department	26	0.192835%
Swainsboro Fire Department	11	0.081584%
Sylvania Fire Department	10	0.074167%
Sylvester Fire Department	6	0.044500%
Taliaferro County Fire And Rescue Department	2	0.014833%
Tarrytown Volunteer Fire Department	3	0.022250%
Tattnall County Fire Rescue	8	0.059334%
Teloga Fire Department	9	0.066751%

GEORGIA FIREFIGHTERS' PENSION FUND
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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2018

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Tennille Fire Department	12	0.089001%
Thomas County Fire Rescue	70	0.519172%
Thomaston Fire Department	4	0.029667%
Thomasville Fire Rescue	27	0.200252%
Thomson Fire Department	3	0.022250%
Thunderbolt Fire Department	4	0.029667%
Tift County Fire Rescue	52	0.385671%
Tifton Fire Department	33	0.244753%
Tignall Fire Department	21	0.155752%
Toccoa Fire Department	22	0.163168%
Towns County Fire Department	39	0.289253%
Trenton Fire Department	2	0.014833%
Treutlen County Fire Department	3	0.022250%
Trion Fire Department	11	0.081584%
Troup County Fire Department	27	0.200252%
Turner County Fire and Rescue	10	0.074167%
Twin City Fire Department	8	0.059334%
Tybee Island Fire Department	6	0.044500%
Union City Fire Department	23	0.170585%
Union County Fire Department	19	0.140918%
Union Point Fire Department	1	0.007417%
Uvalda Fire Department	6	0.044500%
Valdosta Fire Department	68	0.504339%
Vesta Volunteer Fire Department	2	0.014833%
Vidalia Fire Department	5	0.037084%
Vienna Fire Department	20	0.148335%
Wadley Fire Department	8	0.059334%
Walker Church Volunteer Fire Department	2	0.014833%
Walker County Fire Department	23	0.170585%
Walthourville Volunteer Fire Department	2	0.014833%
Walton County Fire Department	76	0.563673%
Ware County Fire Department	19	0.140918%
Warm Springs Fire Department	3	0.022250%
Warner Robins Fire Department	117	0.867759%

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

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2018

Employer	Number of Active Members	Allocation Percentage
State of Georgia - Nonemployer Contributing Entity		
State's Proportionate Share Associated with:		
Warren County Fire Department	4	0.029667%
Warrenton Fire Department	7	0.051917%
Warthen Volunteer Fire Department	6	0.044500%
Washington Fire Department	30	0.222502%
Waverly Hall Fire Department	10	0.074167%
Waycross Fire Department	42	0.311503%
Wayne County Fire Rescue	26	0.192835%
Waynesboro Fire Department	5	0.037084%
Waynesville Volunteer Fire & Rescue	7	0.051917%
Webster County Fire/Ems	23	0.170585%
West Jackson Fire Department	7	0.051917%
West Point Fire Department	14	0.103834%
Whigham Fire Department	11	0.081584%
White County Fire Department	13	0.096418%
White Plains Fire Department	9	0.066751%
Whitfield County Fire Department	88	0.652674%
Wilkes County Fire Service	25	0.185419%
Winder Fire Department	36	0.267003%
Winterville Volunteer Fire Department	6	0.044500%
Wolfskin Volunteer Fire Department	1	0.007417%
Woodstock Fire Department	37	0.274420%
Woodville Fire Department	2	0.014833%
Worth County Fire Department	7	0.051917%
Wrens Fire Department	13	0.096418%
Wrightsville Fire Department	15	0.111251%
TOTAL STATE OF GEORGIA	13,483	100.000000%
Each Employer of Plan Members - Employer Share		0.000000%
Total for All Entities		100.000000%

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, 2018

Employer	Net Pension Liability	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Difference between Expected and Actual Experience	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Difference between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Abbeville Fire Department	$ 88,806							22,496
Adel Fire Department	418,658							106,052
Adrian Volunteer Firefighter	25,373							6,427
Ailey Fire Department	63,433							16,069
Alamo Fire Department	38,060							9,641
Alapaha Fire Department	38,060							9,641
Albany Fire Department	1,458,961							369,576
Allentown Volunteer Fire Department	152,239							38,564
Alma - Bacon County Fire Department	152,239							38,564
Alpharetta Fire Department	1,014,930							257,097
Americus Fire Department	405,972							102,839
Antioch Volunteer Fire Department	202,986							51,419
Appling County Fire Department	456,718							115,693
Arcade Fire Department	38,060							9,641
Arnoldsville Volunteer Fire Department	38,060							9,641
Ashburn Fire Department	38,060							9,641
Athens - Clarke County Fire & Emergency	2,042,546							517,407
Atkinson County Volunteer Fire Department	190,299							48,206
Atlanta Fire Department	7,853,017							1,989,285
Augusta Fire Department	2,791,056							707,016
Austell Fire Department	164,926							41,778
Avera Fire Department	114,180							28,923
Bainbridge Fire Department	25,373							6,427
Baldwin County Fire Department	685,077							173,540
Baldwin Fire Department	50,746							12,855
Banks County Fire Department	317,165							80,343
Barnesville Fire Department	88,806							22,496
Barrow County Fire Department	570,898							144,617
Bartow County Fire Department	1,103,736							279,593
Bartow Volunteer Fire Department	177,613							44,992
Baxley Fire Department	253,732							64,274
Beaverdam Volunteer Fire Department	50,746							12,855
Ben Epps Field - Athens Clarke County	12,687							3,214
Ben Hill Volunteer Fire Department	88,806							22,496
Bent Tree Volunteer Fire Department	12,687							3,214
Bethany-Salem Fire Department	38,060							9,641
Big Canoe Fire Department	76,120							19,282
Blackshear Fire Department	139,553							35,351
Blakely Fire Department	50,746							12,855
Bleckley County Fire Department	190,299							48,206
Bloomingdale Fire Department	76,120							19,282
Bold Springs Fire Department	266,419							67,488
Bremen Fire Department	76,120							19,282
Broxton Fire Department	38,060							9,641
Brunswick Fire Department	241,046							61,060

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, 2018

		Deferred Outflows of Resources			Deferred Inflows of Resources			
Employer	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	Total Deferred Inflows of Resources	Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Bryan County Fire Department	266,419							67,488
Buckeye Volunteer Fire Department	76,120							19,282
Bulloch County Fire Department	520,151							131,762
Burke County Fire Department	393,285							99,625
Bush Field Fire Department	88,806							22,496
Butler Fire Department	202,986							51,419
Butts County Fire Department	177,613							44,992
Byromville Fire Department	190,299							48,206
Byron Fire Department	202,986							51,419
Cairo Fire Department	393,285							99,625
Calhoun Fire Department	494,778							125,335
Calvary Volunteer Fire Department	63,433							16,069
Camden County Fire Rescue	976,870							247,456
Camilla Fire Department	88,806							22,496
Canon Volunteer Fire Department	164,926							41,778
Canoochee Fire Department	139,553							35,351
Canton Fire Department	25,373							6,427
Carlton Volunteer Fire Department	139,553							35,351
Carnesville Volunteer Fire Department	126,866							32,137
Carroll County Fire Rescue	799,257							202,464
Carrollton Fire Department	773,884							196,036
Cartersville Fire Department	862,690							218,532
Cataula Volunteer Fire Department	114,180							28,923
Catoosa County Fire Department	482,092							122,121
Cave Spring Fire Department	25,373							6,427
Cedartown Fire Department	279,106							70,702
Centerville Fire Department	177,613							44,992
Charlton County Fire Department	25,373							6,427
Chatsworth Fire Department	152,239							38,564
Chauncey Volunteer Fire Department	12,687							3,214
Cherokee County Fire Department	4,554,496							1,153,721
Chester Volunteer Fire Department	25,373							6,427
City Of Chattahoochee Hills	63,433							16,069
City Of Milton Fire Department	672,391							170,327
Clarkesville Fire Department	76,120							19,282
Claxton Fire Department	228,359							57,847
Clayton County Fire Department	3,641,060							922,334
Cloudland Volunteer Fire Department	88,806							22,496
Cobb County Fire Department	7,814,957							1,979,644
Cobbtown Fire Department	139,553							35,351
Cochran Fire Department	63,433							16,069
Coffee County Fire Department	380,599							96,411
Colbert Fire Department	38,060							9,641
College Park Fire Department	634,331							160,685
Collins Volunteer Fire Department	25,373							6,427

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, 2018

		Deferred Outflows of Resources			Deferred Inflows of Resources			
Employer	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	Total Deferred Inflows of Resources	Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Collins Volunteer Fire Department (Madison County)	38,060							9,641
Colquitt - Miller Fire Department	190,299							48,206
Colquitt County Volunteer Fire Association	456,718							115,693
Columbia County Fire Rescue	2,105,979							533,475
Columbus Fire & Emergency Medical Services	4,440,317							1,124,798
Comer Volunteer Fire Department	126,866							32,137
Commerce Fire Department	304,479							77,129
Cordele Fire Department	241,046							61,060
Cornelia Fire Department	88,806							22,496
Covington Fire Department	621,644							157,472
Coweta County Fire Department	1,801,500							456,347
Crawford County Volunteer Fire Department # 8	215,673							54,633
Crisp County Fire Department	228,359							57,847
Crossroad Volunteer Fire Department	38,060							9,641
Cusseta - Chattahoochee County Volunteer Fire Department	177,613							44,992
Dalton Fire Department	1,192,542							302,089
Danielsville Fire Department	88,806							22,496
Darien Fire Rescue	12,687							3,214
Davisboro Fire Department	215,673							54,633
Dawson County Fire Department	469,405							118,907
Dawson Fire Department	63,433							16,069
Dearing Fire Department	25,373							6,427
Decatur County Fire Department	101,493							25,710
Decatur Fire Department	342,539							86,770
Deepstep Area Fire Department	63,433							16,069
Dekalb County Fire Department	6,178,383							1,565,076
Demorest Fire Department	139,553							35,351
Devils Pond Volunteer Fire Department	25,373							6,427
Donalsonville Fire Department	139,553							35,351
Dooly County Fire Department	202,986							51,419
Double Churches Fire Department	139,553							35,351
Douglas County Fire Department	1,535,081							388,859
Douglas Fire Department	431,345							109,266
Dublin Fire Department	304,479							77,129
Early County Fire Department	12,687							3,214
East Berrien Fire Department	152,239							38,564
East Brooks Volunteer Fire Department	12,687							3,214
East Dublin Fire Department	12,687							3,214
East Point Fire Department	444,032							112,480
Eastern District Fire Department	12,687							3,214
Eastman Fire Department	164,926							41,778
Eatonton Fire Department	152,239							38,564
Echols County Volunteer Fire Department	76,120							19,282
Effingham County Fire Department	558,211							141,403
Elbert County Fire Department	1,078,363							273,165

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, 2018

		Deferred Outflows of Resources			Deferred Inflows of Resources			
Employer	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	Total Deferred Inflows of Resources	Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Elberton Fire Department	164,926							41,778
Ellaville (SchleyCounty)Fire Department	253,732							64,274
Ellerslie Fire Department	253,732							64,274
Ellijay Fire Department	38,060							9,641
Emanuel County Rural Fire Department	25,373							6,427
Enigma Volunteer Fire Department	76,120							19,282
Eton Fire Department	12,687							3,214
Evans County Fire & Rescue	279,106							70,702
Fairburn Fire Department	304,479							77,129
Fairfield Plantation Fire Department	50,746							12,855
Fannin County Fire Department	355,225							89,984
Fayette County Fire Department	1,268,662							321,371
Fayetteville Fire Department	621,644							157,472
Fitzgerald Fire Department	177,613							44,992
Five Area Volunteer Fire Department	228,359							57,847
Five Points Fire District - Macon County	101,493							25,710
Flinthill Fire Department	38,060							9,641
Flovilla Fire Department	25,373							6,427
Forest Park Fire Department	710,451							179,968
Forsyth County Fire Department	1,915,679							485,270
Forsyth Fire Department	126,866							32,137
Fort Oglethorpe Fire Department	114,180							28,923
Fort Valley Fire Department	202,986							51,419
Franklin Springs Fire Department	126,866							32,137
Fulton County Fire Department	139,553							35,351
Gainesville Fire Department	1,281,349							324,584
Garden City Fire Department	228,359							57,847
Garfield Volunteer Fire Department	101,493							25,710
Georgia Firefighters Pension Fund Employee	101,493							25,710
Georgia Public Safety Training	76,120							19,282
Gibson Fire Department	139,553							35,351
Gilmer County Fire Department	304,479							77,129
Glade Volunteer Fire Department	76,120							19,282
Glennville Fire Department	38,060							9,641
Glenwood Volunteer Fire Department	63,433							16,069
Glynn County Fire Department	570,898							144,617
Gordon County Fire Department	532,838							134,976
Grady County Volunteer Fire Department	672,391							170,327
Gray Fire Department	139,553							35,351
Greensboro Fire Department	76,120							19,282
Greshamville Volunteer Fire Department	114,180							28,923
Gresston Volunteer Fire Department	38,060							9,641
Griffin Fire Department	697,764							176,754
Grovetown Fire Department	88,806							22,496
Gumlog Volunteer Fire Department	50,746							12,855

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, 2018

		Deferred Outflows of Resources			Deferred Inflows of Resources			
Employer	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	Total Deferred Inflows of Resources	Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Gwinnett County Fire Department	9,324,665							2,362,075
Habersham County Fire Department	469,405							118,907
Hahira Fire Department	50,746							12,855
Hall County Fire Department	3,070,162							777,717
Hamilton Volunteer Fire Department	50,746							12,855
Hapeville Fire Department	393,285							99,625
Haralson County Fire Department	164,926							41,778
Harlem Fire Department	202,986							51,419
Harrisburg Volunteer Fire Department	164,926							41,778
Harrison Volunteer Fire Department	101,493							25,710
Hart County Fire Department	773,884							196,036
Hartwell Fire Department	418,658							106,052
Hazlehurst Fire Department	139,553							35,351
Heard County Fire Department	228,359							57,847
Helen Fire Department, City Of	12,687							3,214
Henry County Fire Department	2,892,549							732,725
Hephzibah Fire Department	152,239							38,564
Hickory Flat Fire Department	12,687							3,214
Hinesville Fire Department	405,972							102,839
Hinton Volunteer Fire Department	25,373							6,427
Hoboken Volunteer Fire Department	63,433							16,069
Holland Volunteer Fire Department	38,060							9,641
Homer Volunteer Fire Department	76,120							19,282
Hortense Volunteer Fire Department	25,373							6,427
Houston County Fire Department	152,239							38,564
Hull Volunteer Fire Department	101,493							25,710
Ideal Fire Department	25,373							6,427
Ila Volunteer Fire Department	101,493							25,710
Iron City Volunteer Fire Department	25,373							6,427
Irwinton Fire Department	12,687							3,214
Isle Of Hope Fire Department	101,493							25,710
Jackson Fire Department	50,746							12,855
Jackson Trail Fire Department	63,433							16,069
Jasper County Emergency Services	152,239							38,564
Jasper Fire Department	114,180							28,923
Jefferson County Fire Department	114,180							28,923
Jefferson Fire Department	202,986							51,419
Jekyll Island Fire Department	50,746							12,855
Jesup Fire Department	241,046							61,060
Johns Creek Fire Department	989,556							250,669
Jones County Fire Department	317,165							80,343
Kingsland Fire Department	101,493							25,710
Lafayette Fire Department	38,060							9,641
Lagrange Fire Department	647,018							163,899
Lamar County Fire Department	152,239							38,564

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, 2018

		Deferred Outflows of Resources			Deferred Inflows of Resources			
Employer	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	Total Deferred Inflows of Resources	Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Laurens County Fire Department	520,151							131,762
Lavonia Fire Department	355,225							89,984
Leesburg (Lee County) Fire Department	190,299							48,206
Leslie Volunteer Fire Department	25,373							6,427
Liberty Volunteer Fire Department	38,060							9,641
Lincolnton Fire Department	139,553							35,351
Line Volunteer Fire Department	88,806							22,496
Loco Volunteer Fire Department	329,852							83,556
Loganville Fire Department	177,613							44,992
Louisville Fire Department	317,165							80,343
Lowndes County Fire Department	241,046							61,060
Ludowici - Long County Volunteer Fire Department	63,433							16,069
Lumpkin County Volunteer Fire Department	266,419							67,488
Lyerly Fire Department	25,373							6,427
Macon-Bibb Fire Department	4,453,003							1,128,011
Madison Fire Department	228,359							57,847
Manchester Fire Department	215,673							54,633
Marietta Fire Department	1,573,141							398,500
Martins Crossroads Volunteer Fire Department	177,613							44,992
Maxeys Volunteer Fire Department	50,746							12,855
Maysville Fire Department	76,120							19,282
Mcdonough Fire Department	342,539							86,770
McDuffie County Fire Service	139,553							35,351
McIntyre Fire Department	63,433							16,069
McRae Fire Department	152,239							38,564
Meansville Fire Department	12,687							3,214
Menlo Fire Department	164,926							41,778
Meriwether County Fire Department	63,433							16,069
Metter Fire Department	164,926							41,778
Midway Volunteer Fire Department	101,493							25,710
Milan Fire Department	101,493							25,710
Milledgeville Fire Department	228,359							57,847
Millen Fire Department	253,732							64,274
Minton's Chapel Fire Department	12,687							3,214
Mitchell Volunteer Fire Department	25,373							6,427
Mitchell Volunteer Fire Department (Glascock County)	63,433							16,069
Monroe County Fire Department	355,225							89,984
Monroe Fire Department	317,165							80,343
Montezuma Fire Department	241,046							61,060
Moores Chapel Volunteer Fire Department	50,746							12,855
Morgan County Fire Department	926,123							234,601
Morrow Fire Department	355,225							89,984
Moultrie Fire Department	393,285							99,625
Mount Vernon Fire Department	139,553							35,351
Murray County Fire Department	304,479							77,129

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

For the year ended June 30, 2018

		Deferred Outflows of Resources			Deferred Inflows of Resources			
Employer	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	Total Deferred Inflows of Resources	Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Nahunta Fire Department	152,239							38,564
Nashville Fire Department	253,732							64,274
Neese - Sanford Fire Department	12,687							3,214
New Lois Volunteer Fire Department	25,373							6,427
New Salem Fire & Rescue	76,120							19,282
Newington Fire Department	25,373							6,427
Newnan Fire Department	583,584							147,831
Newton County Fire Department	811,944							205,677
Nicholls Volunteer Fire Department	12,687							3,214
Nicholson Area Fire Department	202,986							51,419
Norristown Rural Fire Department	12,687							3,214
North Jackson Fire Department	152,239							38,564
North Jenkins County Volunteer Fire Department	50,746							12,855
North Mitchell County Volunteer Fire Department	50,746							12,855
O'Neal Fire Department	25,373							6,427
Ocilla Fire Department	12,687							3,214
Oconee County Volunteer Fire Department	964,183							244,242
Oconee Volunteer Fire Department	126,866							32,137
Odum Volunteer Fire Department	126,866							32,137
Oglethorpe Fire Department	50,746							12,855
Old Salem Volunteer Fire Department	76,120							19,282
Palmetto Fire Department	76,120							19,282
Paulding County Fire Department	1,902,993							482,056
Peach County Fire Department	329,852							83,556
Peachtree City Fire Department	786,570							199,250
Pembroke Fire Department	76,120							19,282
Perry Fire Department	291,792							73,915
Pickens County Fire Department	126,866							32,137
Pike County Emergency Services	50,746							12,855
Pine Mountain Fire Department	76,120							19,282
Pine Mountain Valley Fire Department	38,060							9,641
Pinehurst Fire Department	126,866							32,137
Plainview Fire Department	126,866							32,137
Poca Volunteer Fire Department	76,120							19,282
Polk County Volunteer Fire Department	114,180							28,923
Pooler Fire Department	748,511							189,609
Port Wentworth Fire Department	76,120							19,282
Poulan Fire Department	63,433							16,069
Pulaski County Fire Department	329,852							83,556
Putnam County Fire Department	393,285							99,625
Quitman Fire Department	12,687							3,214
Rabun County Fire Department	1,027,616							260,310
Randolph County Ema Fire & Rescue	114,180							28,923
Rayle Fire Department	101,493							25,710
Red Hill Volunteer Fire Department	202,986							51,419

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		Deferred Outflows of Resources			Deferred Inflows of Resources			
Employer	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	Total Deferred Inflows of Resources	Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Red Oak Volunteer Fire Department	114,180							28,923
Reidsville Fire Department	190,299							48,206
Reynolds Fire Department	76,120							19,282
Rhine Volunteer Fire Department	38,060							9,641
Richland Volunteer Fire Department	50,746							12,855
Richmond Hill Fire Department	266,419							67,488
Riddleville Volunteer Fire Department	139,553							35,351
Rincon Fire Department	101,493							25,710
Riverdale Fire Department	164,926							41,778
Rochelle Fire Department	50,746							12,855
Rock Hill Volunteer Fire Department	12,687							3,214
Rockdale County Fire Department	1,661,947							420,996
Rockmart Fire Department	215,673							54,633
Rome Fire Department	1,814,187							459,560
Rossville Fire Department	38,060							9,641
Roswell Fire Department	228,359							57,847
Royston Fire Department	190,299							48,206
Saint Marys Fire Department	88,806							22,496
Salem Volunteer Fire Department	25,373							6,427
Sandersville Fire Department	215,673							54,633
Sandy Springs Fire Department	1,052,989							266,738
Savannah Airport Fire Department	164,926							41,778
Savannah Fire Department	4,072,405							1,031,600
Scotland Volunteer Fire Department	12,687							3,214
Scott Volunteer Fire Department	63,433							16,069
Screven County Fire Department	418,658							106,052
Screven Volunteer Fire Department	12,687							3,214
Shellman Volunteer Fire Department	76,120							19,282
Shiloh Volunteer Fire Department	50,746							12,855
Shiloh Volunteer Fire Department (Harris County)	50,746							12,855
Siloam Fire Department	63,433							16,069
Sky Valley - Scaly Mountain Fire Department	215,673							54,633
Smyrna Fire Department	888,063							224,960
Social Circle Fire Department	50,746							12,855
Soperton Fire Department	101,493							25,710
South Brooks Volunteer Fire Department	25,373							6,427
South Dade Volunteer Fire Department	12,687							3,214
South Fulton Fire Department	1,205,229							305,302
South Jackson Volunteer Fire Department	76,120							19,282
South Jenkins District # 6 Volunteer Fire Department	139,553							35,351
South Jenkins Volunteer Fire Department	228,359							57,847
Southeast Cook County Volunteer Fire Department	12,687							3,214
Southside Fire Department	1,623,887							411,355
Spalding County Fire Department	634,331							160,685
Sparta Volunteer Fire Department	139,553							35,351

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, 2018

		Deferred Outflows of Resources			Deferred Inflows of Resources			
Employer	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	Total Deferred Inflows of Resources	Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Stapleton Fire Department	38,060							9,641
Statesboro Fire Department	304,479							77,129
Stephens County Fire Department	824,630							208,891
Stillmore Fire Department	25,373							6,427
Subligna Fire Department	88,806							22,496
Summertown Volunteer Fire Department	63,433							16,069
Summerville Fire Department	215,673							54,633
Sumter County Fire Department	329,852							83,556
Swainsboro Fire Department	139,553							35,351
Sylvania Fire Department	126,866							32,137
Sylvester Fire Department	76,120							19,282
Taliaferro County Fire And Rescue Department	25,373							6,427
Tarrytown Volunteer Fire Department	38,060							9,641
Tattnall County Fire Rescue	101,493							25,710
Teloga Fire Department	114,180							28,923
Tennille Fire Department	152,239							38,564
Thomas County Fire Rescue	888,063							224,960
Thomaston Fire Department	50,746							12,855
Thomasville Fire Rescue	342,539							86,770
Thomson Fire Department	38,060							9,641
Thunderbolt Fire Department	50,746							12,855
Tift County Fire Rescue	659,704							167,113
Tifton Fire Department	418,658							106,052
Tignall Fire Department	266,419							67,488
Toccoa Fire Department	279,106							70,702
Towns County Fire Department	494,778							125,335
Trenton Fire Department	25,373							6,427
Treutlen County Fire Department	38,060							9,641
Trion Fire Department	139,553							35,351
Troup County Fire Department	342,539							86,770
Turner County Fire and Rescue	126,866							32,137
Twin City Fire Department	101,493							25,710
Tybee Island Fire Department	76,120							19,282
Union City Fire Department	291,792							73,915
Union County Fire Department	241,046							61,060
Union Point Fire Department	12,687							3,214
Uvalda Fire Department	76,120							19,282
Valdosta Fire Department	862,690							218,532
Vesta Volunteer Fire Department	25,373							6,427
Vidalia Fire Department	63,433							16,069
Vienna Fire Department	253,732							64,274
Wadley Fire Department	101,493							25,710
Walker Church Volunteer Fire Department	25,373							6,427
Walker County Fire Department	291,792							73,915
Walthourville Volunteer Fire Department	25,373							6,427

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, 2018

		Deferred Outflows of Resources			Deferred Inflows of Resources			
Employer	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	Total Deferred Inflows of Resources	Total Employer Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
State of Georgia - Nonemployer Contributing Entity								
State's Proportionate Share Associated with:								
Walton County Fire Department	964,183							244,242
Ware County Fire Department	241,046							61,060
Warm Springs Fire Department	38,060							9,641
Warner Robins Fire Department	1,484,334							376,004
Warren County Fire Department	50,746							12,855
Warrenton Fire Department	88,806							22,496
Warthen Volunteer Fire Department	76,120							19,282
Washington Fire Department	380,599							96,411
Waverly Hall Fire Department	126,866							32,137
Waycross Fire Department	532,838							134,976
Wayne County Fire Rescue	329,852							83,556
Waynesboro Fire Department	63,433							16,069
Waynesville Volunteer Fire & Rescue	88,806							22,496
Webster County Fire/Ems	291,792							73,915
West Jackson Fire Department	88,806							22,496
West Point Fire Department	177,613							44,992
Whigham Fire Department	139,553							35,351
White County Fire Department	164,926							41,778
White Plains Fire Department	114,180							28,923
Whitfield County Fire Department	1,116,422							282,806
Wilkes County Fire Service	317,165							80,343
Winder Fire Department	456,718							115,693
Winterville Volunteer Fire Department	76,120							19,282
Wolfskin Volunteer Fire Department	12,687							3,214
Woodstock Fire Department	469,405							118,907
Woodville Fire Department	25,373							6,427
Worth County Fire Department	88,806							22,496
Wrens Fire Department	164,926							41,778
Wrightsville Fire Department	190,299							48,206
TOTAL STATE OF GEORGIA	171,053,682	29,492,751	7,072,692	36,565,443	8,984,114	8,790,296	17,774,410	43,330,422
Each Employer of Plan Members - Employer Share	-	-	-	-	-	-	-	-
Total for All Entities	$ 171,053,682	29,492,751	7,072,692	36,565,443	8,984,114	8,790,296	17,774,410	43,330,422

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, 2018

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, 2018 were as follows:

Total pension liability	$ 1,065,924,289
Plan fiduciary net position	894,870,607
Net pension liability	$ 171,053,682

Plan fiduciary net position as a percentage of total pension liability	83.95%

Actuarial Assumptions
The collective total pension liability was determined by an actuarial valuation as of June 30, 2018, 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

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, 2018 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	$ 313,594,031	$ 171,053,682	$ 53,386,130

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.

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, 2018:

	Year of deferral	Amortization period	Beginning of year balance as previously reported	Current Year Additions	Current Year Deductions	End of year balance
Deferred outflows of resources						
Change of assumptions	2015	8.63 years	$ 35,862,676		6,369,925	29,492,751
Difference between expected and actual experience	2016	7.53 years	566,330		102,410	463,920
	2018	7.19 years		7,676,425	1,067,653	6,608,772
			566,330	7,676,425	1,170,063	7,072,692
Total deferred outflows of resources			$ 36,429,006	7,676,425	7,539,988	36,565,443
Deferred inflows of resources						
Difference between expected and actual experience	2015	8.63 years	$ 7,468,253		1,326,511	6,141,742
	2017	7.31 years	3,377,659		535,287	2,842,372
			10,845,912	-	1,861,798	8,984,114
Difference between projected and actual investment earnings	2014	5 years	13,823,097		13,823,097	-
	2015	5 years	(14,907,806)		(7,453,902)	(7,453,904)
	2016	5 years	(23,921,454)		(7,973,818)	(15,947,636)
	2017	5 years	31,445,695		7,861,424	23,584,271
	2018	5 years		10,759,455	2,151,890	8,607,565
Net difference between projected and actual investment earnings (1)			6,439,532	10,759,455	8,408,691	8,790,296
Total deferred inflows of resources			$ 17,285,444	10,759,455	10,270,489	17,774,410

(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.

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, 2019	$	11,092,597
2020		3,638,694
2021		(4,335,124)
2022		3,526,297
2023		3,763,999
2024		901,716
2025		202,854
Total	$	18,791,033

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, 2018.

Note 7: Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2018, are shown in the following table:

Service cost	$	19,713,340
Interest on the total pension liability and net cash flow		58,986,013
Current period benefit changes		20,552,907
Projected earnings on plan investments		(50,316,261)
Member contributions		(4,359,344)
Administrative expenses		1,484,270
Recognition (amortization) of deferred inflows and outflows of resources		
Changes of assumptions		6,369,925
Difference between expected and actual experience		(691,737)
Difference between projected and actual investment earnings		(8,408,691)
Collective pension expense	$	43,330,422