



JANUARY 1, 2019
REPORT OF THE STATE AUDITOR
LOCAL RETIREMENT PLANS

State of Georgia
Department of Audits and Accounts
Greg S. Griffin, State Auditor

TABLE OF CONTENTS

LETTER OF TRANSMITTAL	
INTRODUCTION.....	1
COMPLIANCE WITH STATUTORY REQUIREMENTS.....	2
SUMMARY OF LOCAL RETIREMENT PLANS.....	3
APPENDIX A: NON-RESPONDENT GOVERNMENTS.....	A-1
APPENDIX B: INVESTMENT PORTFOLIO BREAKDOWN OF SINGLE EMPLOYER DEFINED BENEFIT PLANS.....	B-1
APPENDIX C: LISTING OF LOCAL RETIREMENT PLANS - DEFINED BENEFIT	
- BY NAME.....	C1-1
- BY FUNDED RATIO.....	C2-1
APPENDIX D: HISTORICAL TREND DATA OF FUNDED RATIO.....	D-1
APPENDIX E: ACTUARIAL ASSUMPTIONS.....	E-1
APPENDIX F: RETIREMENT AND POSTEMPLOYMENT BENEFITS OTHER THAN DEFINED BENEFIT PLANS	F-1
APPENDIX G: PUBLIC RETIREMENT SYSTEMS STANDARDS LAW -HISTORY OF SIGNIFICANT CHANGES.....	G-1



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Room 1-156
Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2174

January 1, 2019

The Honorable Nathan Deal, Governor
The Honorable Brian Kemp, Governor-Elect
The Honorable Casey Cagle, Lieutenant Governor
The Honorable Geoff Duncan, Lieutenant Governor-Elect
The Honorable David Ralston, Speaker of the House of Representatives
Members of the General Assembly

Ladies and Gentlemen:

In accordance with the Official Code of Georgia Annotated (O.C.G.A.), Section 47-1-3, the governing authority of each local retirement system is required to file an actuarial investigation and financial report with the State Auditor by October 1 of each even-numbered year. Based on these actuarial investigations and financial reports, the State Auditor is required to report to the Governor and each member of the General Assembly once every two years on the financial condition of local retirement plans and on their compliance with investment requirements. This report is intended to fulfill the reporting requirement outlined in O.C.G.A. §47-1-4 and to provide information about local retirement plans in Georgia and their adherence with the Public Retirement Systems Standards Law. A copy of this report has been filed as a permanent record with the State Auditor and is available to the public.

Appreciation is expressed to the officials of the local governments and the local retirement plans for their assistance in presenting this report.

Respectfully submitted,

Greg S. Griffin
State Auditor

GSG/em

INTRODUCTION

PURPOSE OF THE REPORT

The purpose of this report is to comply with the Official Code of Georgia Annotated (O.C.G.A.), §47-1-4 which requires the State Auditor to report on the condition and actuarial soundness of local retirement plans. In addition, state law requires the State Auditor to report on the retirement plans' compliance with the investment requirements outlined in O.C.G.A. §47-20-83.

This report addresses local retirement plans' compliance with the reporting requirements established in O.C.G.A. §47-1-3, adherence to the Public Retirement Systems Standards Law (O.C.G.A. §47-20-1 et seq.), and compliance with investing requirements specified in O.C.G.A. §47-20-83. The report also provides information on the known number and type of local retirement plans in Georgia; this includes municipalities, counties, consolidated governments, Regional Commissions, local boards of education, and authorities.

RESPONSIBILITIES OF THE LOCAL RETIREMENT PLAN

The Public Retirement Systems Standards Law (O.C.G.A. §47-20-1 et seq.) provides minimum funding standards for local retirement plans. In accordance with O.C.G.A. §47-1-3, every two years each local retirement plan is required to file with the State Auditor an actuarial investigation demonstrating compliance with the minimum funding standards. Each local retirement plan is also required to file financial reports with its actuarial investigation. The financial reports must contain information on the plan's receipts and disbursements, provide data regarding plan membership and beneficiaries, and cite any changes to the plan since the previous actuarial investigation.

The O.C.G.A. §47-1-3 also requires the local retirement plans to certify that they have complied with the investment provisions outlined in the Public Retirement Systems Standards Law (O.C.G.A. §47-20-1 et seq.) This Law specifies that retirement systems that meet the criteria for a large retirement system as provided in O.C.G.A. §47-20-84 may not invest more than 75 percent of its assets in equities. These large retirement systems are also allowed to invest in corporations or in obligations of corporations organized in a country other than the United States or Canada. Retirement systems that do not qualify as a large retirement system may not invest more than 55 percent of retirement system assets in equities. Also, investments in business entities organized in a country other than the United States or Canada are prohibited for these systems. No fund shall increase its assets in equities through purchase by more than 20 percent in any fiscal year. Please see Appendix G for some history on the significant changes made to the Public Retirement Systems Standards Law.

RESPONSIBILITY OF THE STATE AUDITOR

After the local retirement plans have filed the actuarial investigations and financial reports, the State Auditor is required to report on the condition of these plans to the Governor and members of the General Assembly. Beginning January 1997, the State Auditor is required to issue this report every two years. Previously, this report was issued every three years beginning January 1983. This report fulfills the requirement for the January 2019 reporting period.

COMPLIANCE WITH STATUTORY REQUIREMENTS

REPORTING REQUIREMENTS

All municipalities, counties, consolidated governments, regional commissions, local boards of education, and authorities with identified retirement plans have complied with the state's reporting requirements except:

- Hospital Authority of Washington County

This government has not complied with some or all of the reporting requirements established in O.C.G.A. §47-1-3. Consequently, as required by O.C.G.A. §47-1-5, the State Treasurer has been notified to withhold any state funds payable to this entity until the actuarial investigation and financial reports are submitted.

In addition to the noncompliant governments with identified retirement plans listed above, Appendix A provides a listing of governments that did not respond to requests for information. Of the 2120 governments, 530 or 25% did not respond compared to 18% for the prior reporting period. The governments were repeatedly notified by email or letters of the reporting requirements. No information on the retirement benefits that are offered by these governments, if any, is presented in this report.

FUNDING REQUIREMENTS

Except for the following, all applicable retirement plans were, according to their actuaries, funded in accordance with the Public Retirement Systems Standards Law (O.C.G.A. §47-20-1 et seq.):

- City of Cartersville
- City of Moultrie

These governments did not meet the minimum funding standards. Consequently, as required by O.C.G.A. §47-20-21, the State Treasurer was notified to withhold any state funds payable to these entities until the governments' actuaries certify to the State Auditor and to the State Treasurer that employer contributions are in conformity with the minimum funding standards.

In June 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 67 – Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25, which was effective for pension plan financial statements with fiscal years beginning after June 15, 2013. This statement superseded Statement 25 and established new financial reporting requirements for defined benefit pension plans. Unlike GASB Statement 25 which included funding parameters for the calculation of the annual required contribution, GASB Statement 67 did not address pension plan funding requirements. Because of the changes in the GASB standards, the General Assembly passed 2014 House Bill 761 to retain the funding parameters of GASB Statement 25 as the required minimum funding standards in Georgia.

INVESTING REQUIREMENTS

Except for the following, all applicable retirement plans provided information regarding their compliance with the investment requirements outlined in O.C.G.A. §47-20-83 and §47-20-84. According to the certifications received from the local retirement plans and responses to the investment survey, the following plan did not comply with the investing requirements at all times during the two-year reporting period:

- City of Albany (repeat finding)

In addition to the investment certification, local government retirement plans were requested to provide a breakdown of their investment portfolio. Appendix B provides a detailed listing of investment assets by type for each single employer defined benefit plan.

SUMMARY OF LOCAL RETIREMENT PLANS

DEFINED BENEFIT PLANS

There are several types of retirement plans for local government employees in Georgia. Defined benefit plans use a specified benefit formula to compute the benefit that a retired employee is entitled to receive. The benefit formula may include years of service, salary, age, type of annuity chosen, and other factors.

Because this type of plan promises the employee a certain benefit level (based on the formula), there can be an unfunded liability created for these plans if contributions do not equal the present value of projected benefit payments. The Public Retirement Systems Standards Law established minimum funding standards to ensure the actuarial soundness of public retirement plans. These standards provide that an employer must make an annual contribution to the plan sufficient to pay the current year cost plus the amount necessary to amortize any unfunded liability over a period of years.

Currently, there are a total of 457 defined benefit plans subject to the Public Retirement Systems Standards Law. Of this total, 75 (16%) are single-employer plans.

GMEBS AND ACCG-ADMINISTERED PLANS

The Georgia Municipal Employees Benefit System (GMEBS) and the Association County Commissioners of Georgia (ACCG) are agent multiple-employer defined benefit pension plans. As such, plan assets are pooled for investment purposes but separate accounts are maintained for each individual employer so that each employer's share of the pooled assets is legally available to pay the benefits of only its employees. This is different from cost-sharing multiple-employer plans when cost-sharing pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.

The GMEBS administers retirement programs for 285 local governments. The ACCG administers retirement programs for 97 local governments. Together, these two plans administer 84% of the local government defined benefit retirement plans. Local governments with plans administered by these two organizations are not required to submit separate actuarial valuations or financial reports. Instead, these two organizations issue individual reports on all member plans.

Exhibit I below shows the number of defined benefit plans by type of local government unit.

Exhibit I Number of Defined Benefit Retirement Plans by Type of Local Government Unit

Governmental Units	Total Number	Number With Local Retirement Plans	Number of Local Retirement Plans¹ - Administered By			Percent With Local Retirement Plans
			Single Employer	GMEBS²	ACCG³	
Municipalities ⁴	530	266	26	246	0	50%
Counties	152	106	14	0	94	70%
Consolidated Governments	7	5	11	3	0	71%
Regional Commissions	12	9	2	7	0	75%
Local Boards of Education	180	4	5	0	0	2%
Local Authorities ⁵	1,239	49	17	29	3	4%
	2,120	439	75	285	97	21%

¹ Because some governments have more than one retirement plan, there are a total of 457 plans, including closed plans.

² Georgia Municipal Employees Benefit System

³ Association County Commissioners of Georgia

⁴ Incorporated/active municipalities from the Georgia Department of Community Affairs

⁵ Local authorities identified by the Georgia Department of Community Affairs

Appendix C provides a listing of all the local governments with identified retirement plans. The listing identifies the administrator of the retirement plan, the actuarial value of plan assets (A), the actuarial accrued liability (B), and the funded ratio (A/B). The funded ratio from the 2013, 2015, 2017 and 2019 biennial retirement reports are presented in Appendix D. Analysis of the dollar amount of the actuarial value of assets, actuarial accrued liability, and unfunded actuarial accrued liability in isolation can be misleading. However, expressing the actuarial value of assets as a percentage of the accrued liability (i.e., the funded ratio) does provide an indication of the plan's funding status on a going-concern basis. Analysis of this percentage, over time, indicates whether the plan is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan.

A number of significant assumptions are made to determine projected long-term funding obligations and related costs of a pension plan. These assumptions represent management's best projection of future plan experience, and are generally either economic or demographic. Economic assumptions include anticipated inflation rates, salary increases, and performance of the fund's assets. Demographic assumptions tend to be more specific to the plan being evaluated, and are dependent on such factors as the age and life expectancy of plan members. The actuarial assumptions do not determine the plan's cost to the government. This cost is solely determined by the benefits and administrative expenses paid out, offset by the plan's contributions and investment income. The objective of the actuarial funding valuation is to develop an estimate that closely reflects what the actual cost will be, ensuring that amounts contributed will be sufficient to provide future benefits and maintain equity among generations of taxpayers and plan participants. Appendix E of this report summarizes selected economic assumptions reported in the actuarial valuations submitted.

DEFINED CONTRIBUTION PLANS

Defined contribution plans are those in which the employer contributes a certain amount to an account for each participating employee. The employees' benefits upon retirement are determined by the amount in their individual accounts. These retirement plans do not incur an actuarial liability. Based on the definition of retirement systems in the Public Retirement Systems Standards Law, defined contribution plans are not considered local retirement systems. Therefore, these plans are not included in this report. However, to assist readers in obtaining a more complete understanding of the retirement and postemployment benefits offered by local governments, Appendix F includes a listing of governments offering defined contribution plans.

INSURANCE CONTRACTS

In some cases, retirement plans may be established pursuant to an insurance contract between an insurer and a government entity. These retirement plans do not incur a liability for the sponsoring government entity. Based on the definition of retirement systems in the Public Retirement Systems Standards Law, insurance contracts are not considered local retirement systems. Therefore, these plans are not included in this report.

DEFERRED COMPENSATION PLANS

A deferred compensation plan is a plan that offers employees the opportunity to defer receipt of a portion of their salary and the related liability for federal income taxes. To assist readers in obtaining a more complete understanding of the retirement and postemployment benefits offered by local governments, Appendix F includes a listing of governments offering a deferred compensation plan.

OTHER POSTEMPLOYMENT BENEFITS

Other postemployment benefits (OPEB) are benefits (other than pension benefits) provided between termination of employment and retirement as well as the period after retirement. These benefits include postemployment healthcare benefits (e.g., medical, dental, vision, hearing, and other health-related benefits), regardless of the type of plan that provides them, and all other postemployment benefits (e.g., life insurance, disability, long-term care, and other benefits if provided as compensation for employee services) provided through a plan that does not provide retirement income. To assist readers in obtaining a more complete understanding of the retirement and postemployment benefits offered by local governments, Appendix F includes a listing of governments offering postemployment healthcare benefits and other postemployment benefits.

APPENDIX A

NON-RESPONDENT GOVERNMENTS

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Cities				
Alapaha		X		
Allenhurst		X		
Allentown	X			
Alston	X			
Ambrose	X	X		X
Andersonville	X	X	X	
Argyle				
Avalon				X
Baldwin				
Bartow	X		X	X
Bellville	X	X		
Between	X	X		X
Bishop				
Boston	X	X	X	X
Bostwick				X
Braswell	X	X	X	
Bronwood	X			
Buckhead				
Byromville	X		X	X
Cadwell	X		X	X
Carl	X			
Cecil				
Centralhatchee				
Chauncey	X		X	
Clermont				
Climax	X			
Cohutta			X	X
Dasher	X		X	X
Dearing		X		

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
DeSoto	X	X		X
Dooling			X	X
DuPont	X			
Edge Hill	X	X		
Edison				
Euharlee				
Fargo	X			
Franklin Springs	X			X
Garfield				X
Gillsville	X	X		X
Girard	X			
Gum Branch	X			X
Harrison	X			
Hiltonia	X			
Iron City				
Irwinton			X	X
Ivey	X			
Jacksonville		X		
Jakin	X			
Jersey			X	X
Keysville	X			
Lakeland				
Leary	X			
Lumber City	X			
Manassas				
Martin			X	
Maxeys	X	X		
Meansville				
Metter				
Milan	X			

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Milner				X
Montrose				X
Moreland	X			X
Morven				
Nelson				
Newton	X			
Norman Park	X			
North High Shoals				
Nunez	X		X	X
Oak Park	X			
Ochlocknee				
Oliver				
Parrott	X			
Pearson				
Pine Lake	X			
Pineview	X		X	X
Porterdale		X	X	X
Poulan	X			
Ranger	X	X	X	
Rayle	X		X	
Register				X
Rest Haven		X	X	
Richland	X		X	
Riddleville	X			
Riverdale	X			
Rocky Ford	X		X	X
Roopville				
Rutledge				
Santa Claus	X	X		
Sasser	X			

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Scotland	X			
Screven	X			
Shady Dale				
Siloam	X	X		
Statham				
Stonecrest				
Summertown	X			
Sunny Side		X		
Sycamore		X		
Talbotton	X	X	X	X
Talking Rock				
Tiger				
Twin City	X	X	X	X
Uvalda	X			X
Vernonburg	X			
Vidette	X	X	X	X
Waco				
Walnut Grove				
Waverly Hall				
White Plains			X	
Woodland				X
Woodville	X		X	
Woolsey	X			
Yatesville	X			
Young Harris				
Zebulon	X			
Counties				
Berrien County				
Bulloch County				X

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Calhoun County		X		
Candler County				
Johnson County	X			
Long County	X		X	
Meriwether County				
Twiggs County	X			
Local Boards of Education				
Atkinson County Board of Education				X
Ben Hill County Board of Education				
Berrien County Board of Education				
Brooks County Board of Education				
Carroll County Board of Education				
Clay County Board of Education				
Cobb County Board of Education			X	
Dade County Board of Education	X			
Dooly County Board of Education	X			
Dougherty County Board of Education				X
Effingham County Board of Education				
Franklin County Board of Education		X		
Glynn County Board of Education		X		
Gordon County Board of Education				
Hart County Board of Education				
Jenkins County Board of Education				
Lamar County Board of Education				
Meriwether County Board of Education				
Oconee County Board of Education				
Pierce County Board of Education				
Pike County Board of Education				
Richmond County Board of Education				X

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Taliaferro County Board of Education	X			
Union County Board of Education				
Warren County Board of Education				X
City of Dublin Board of Education	X		X	
City of Pelham Board of Education				
City of Vidalia Board of Education				
Local Authorities				
Abbeville Housing Authority	X	X	X	X
Athens Downtown Development Authority				
Athens-Clarke County Downtown Development Authority				
Athens-Clarke County Industrial Development Authority				
Atkinson County-Coffee County Joint Development Authority				
Atlanta Housing Opportunity, Inc.				
Atlanta Public Safety and Judicial Facilities Authority	X		X	X
Atlanta Urban Redevelopment Agency	X		X	
Augusta Ports Authority			X	
Augusta, Georgia Landbank Authority	X	X	X	X
Augusta-Richmond County Planning Commission	X			
Bacon County Development Authority	X	X		X
Bacon Industrial Building Authority	X	X		X
Baldwin County Hospital Authority	X			
Banks-Jackson-Commerce Hospital and Nursing Home Authority	X		X	
Barnesville-Lamar County Industrial Development Authority				
Bartow-Cartersville Land Bank				
Baxley and Appling County Hospital Authority				
Berrien County Airport Authority	X	X		X
Berrien County Development Authority	X	X		
Blakely-Early County Department of Recreation				
Boston Downtown Development Authority	X	X	X	
Bowdon Housing Authority		X	X	

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Bremen Housing Authority		X	X	
Brooks County Hospital Authority	X	X	X	X
Bryan County Water and Sewer Authority				
Burke County Hospital Authority	X			
Carrollton Payroll Development Authority				X
Cartersville Downtown Development Authority	X			
Central State Hospital Local Redevelopment Authority				
Chicopee Woods Area Park Commission	X			
City of Atlanta Fulton County Recreation Authority	X			
City of Augusta Residential Care Facility for the Elderly Authority			X	X
City of Austell Public Facilities Authority	X			
City of Ball Ground Downtown Development Authority				
City of Clayton Downtown Development Authority	X			
City of Commerce Downtown Development Authority			X	
City of Commerce Public Facilities Authority				
City of Dawson Development Authority	X			
City of Grayson Downtown Development Authority	X	X	X	X
City of Hartwell Recreation Authority	X			
City of Hinesville Development Authority	X			
City of Jesup Downtown Development Authority	X		X	
City of Monroe Convention and Visitors Bureau				
City of Moultrie-Colquitt County Airport Authority				
City of Pearson Public Facilities Authority	X			
City of Pearson, Georgia Industrial Authority	X	X		
City of Rome School Building Authority	X		X	X
City of Villa Rica Public Facilities Authority		X		
Clarke County Airport Authority				X
Clayton County Hospital Authority				
Clayton-Rabun County Water and Sewer Authority	X			
Clinch County Development Authority			X	
Cobb-Marietta Coliseum and Exhibit Hall Authority				

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Cochran/Bleckley Airport Authority				
Coffee County Hospital Authority	X			
Commerce Civic Center and Tourism Authority				
Commerce Housing Authority	X			
Coosa Water Authority				
Coosawattee Regional Water and Sewerage Authority	X			
Covington Municipal Airport Authority				
Dade County Industrial Development Authority	X	X	X	
Dalton-Whitfield County Hospital Authority				
Dawson County Industrial Building Authority		X	X	X
Dekalb County Building Authority				
Dekalb County Public Safety and Judicial Facilities Authority				
DeKalb Regional Land Bank Authority	X			
Development Authority of Appling County	X	X		
Development Authority of Atkinson County	X			
Development Authority of Baker County			X	
Development Authority of Banks County	X	X		
Development Authority of Ben Hill County	X		X	
Development Authority of Bibb County				
Development Authority of Brooks County, Georgia	X			
Development Authority of Bryan County				
Development Authority of Catoosa County				
Development Authority of Clayton County				
Development Authority of Columbia County	X	X		
Development Authority of Crisp County	X	X	X	
Development Authority of Dawson County		X	X	X
Development Authority of Douglas County				X
Development Authority of Forsyth County	X			
Development Authority of Houston County				X
Development Authority of Johnson County, Georgia			X	
Development Authority of Jones County	X			

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Development Authority of Lagrange	X			
Development Authority of Lanier County	X		X	
Development Authority of Long County				
Development Authority of Macon County				
Development Authority of Mcduffie County	X			X
Development Authority of Mcduffie County and the City of Thomson	X			X
Development Authority of Monroe County				X
Development Authority of Murray County			X	
Development Authority of Oglethorpe County	X			
Development Authority of Palmetto	X			
Development Authority of Pickens County				
Development Authority of Pike County	X			
Development Authority of Polk County				
Development Authority of Seminole County and Donalsonville	X		X	X
Development Authority of the City of Dalton				
Development Authority of the City of Folkston and Charlton County	X	X		X
Development Authority of the City of Gordon		X	X	X
Development Authority of the City of Wadley, Ga				
Development Authority of the Unified Government of Athens-Clarke County, Georgia				
Development Authority of Vidalia				
Development Authority of Walton County			X	
Development Authority of Warner Robins				
Development Authority of Washington County				
Development Authority of Wayne County				
Development Authority of Wilkinson County	X			
Dodge County/Eastman Development Authority	X			
Dougherty County Stadium Authority	X		X	X
Downtown Athens Development Authority				
Downtown Dalton Development Authority			X	
Downtown Development Authority Cleveland	X	X		X

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Downtown Development Authority for the City of Warner Robins				
Downtown Development Authority of Abbeville	X			
Downtown Development Authority of Baxley				
Downtown Development Authority of Blairsville	X			
Downtown Development Authority of Chatsworth	X			
Downtown Development Authority of Donalsonville			X	
Downtown Development Authority of Franklin Springs, Georgia	X		X	X
Downtown Development Authority of Hampton				
Downtown Development Authority of Hinesville, Georgia	X	X	X	
Downtown Development Authority of Maysville	X			
Downtown Development Authority of Metter	X			
Downtown Development Authority of Monticello, Georgia				X
Downtown Development Authority of Pembroke				
Downtown Development Authority of Porterdale	X			
Downtown Development Authority of Tennille, Georgia	X			
Downtown Development Authority of the City of Arlington Georgia	X			
Downtown Development Authority of the City of Atlanta	X		X	
Downtown Development Authority of the City of Cochran	X		X	
Downtown Development Authority of the City of Darien			X	X
Downtown Development Authority of the City of Dawson				
Downtown Development Authority of the City of Greensboro	X			X
Downtown Development Authority of the City of Jackson	X			
Downtown Development Authority of the City of Lagrange				
Downtown Development Authority of the City of Locust Grove	X			
Downtown Development Authority of the City of Milner	X			
Downtown Development Authority of the City of Norcross				
Downtown Development Authority of the City of Oxford				
Downtown Development Authority of the City of Roswell, Georgia				
Downtown Development Authority of the City of Smithville	X	X		
Downtown Development Authority of the City of Thomson	X			X
Downtown Development Authority of the City of Tifton				

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Downtown Development Authority of the City of Unadilla				
Downtown Development Authority of the City of Waleska, Georgia	X			
Downtown Development Authority of the City of Zebulon				
Downtown Development Authority of Union Point, Ga	X			
Downtown Development Authority of Walnut Grove	X	X		
Downtown Lagrange Development Authority	X		X	
Downtown West Point Development Authority				
East Point Building Authority	X		X	X
East Point Downtown Development Authority				
Economic Development Authority of Fort Valley, Georgia	X	X	X	
Emanuel County Hospital Authority	X	X	X	X
Emanuel County Jail Authority				
Etowah Area Consolidated Housing Authority	X	X		
Flowery Branch Development Authority	X	X		
Franklin-Heard County Water Authority	X			
Fulton County/City of Atlanta Land Bank Authority, Inc.				
Gainesville and Hall County Development Authority			X	X
Gainesville Convention & Visitors Bureau Authority				
Gibson Housing Authority	X			
Glynn-Brunswick Memorial Hospital Authority	X	X	X	X
Gordon County - Floyd County Development Authority	X		X	
Greene County Development Authority	X			
Gwinnett County Stormwater Authority	X			
Hancock County Hospital Authority	X	X	X	X
Haralson County Solid Waste Management Authority				
Hart County Industrial Building Authority				
Hawkinsville Housing Authority				
Hazlehurst Downtown Development Authority	X			
Heard County Public Facilities Authority	X		X	
Heart of Georgia Regional Airport Authority	X			
Henry County Development Authority		X		X

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Henry County Governmental Services Authority		X		
Historic Milan Railroad Depot Museum Authority				
Homerville Downtown Development Authority	X	X		
Hospital Authority of Calhoun County, Georgia	X	X		
Hospital Authority of Candler County				
Hospital Authority of Charlton County	X		X	
Hospital Authority of Clay County, Georgia	X			
Hospital Authority of Crisp County	X			X
Hospital Authority of Early County, Georgia	X	X	X	
Hospital Authority of Habersham County				
Hospital Authority of Hall County and the City of Gainesville				
Hospital Authority of Houston County	X		X	
Hospital Authority of Jefferson County and the City of Louisville				
Hospital Authority of Monroe County				
Hospital Authority of Peach County				
Hospital Authority of Pulaski County				
Hospital Authority of Putnam County	X			
Hospital Authority of Rockdale County				
Hospital Authority of Tattnall County, Georgia	X	X	X	X
Hospital Authority of the City of Augusta				
Hospital Authority of the City of Royston, Georgia				X
Hospital Authority of Walker, Dade and Catoosa Counties				
Hospital Authority of Wilkes County			X	
Housing Authority City of Sylvester, Ga				
Housing Authority of City of Carrollton			X	
Housing Authority of City of Danielsville	X	X		
Housing Authority of Lee County	X			
Housing Authority of Savannah	X			
Housing Authority of the City of Albany	X			
Housing Authority of the City of Blakely, Georgia	X			
Housing Authority of the City of Buchanan	X			

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Housing Authority of the City of Canton	X	X	X	X
Housing Authority of the City of Cedartown, Ga.			X	X
Housing Authority of the City of Comer	X	X		
Housing Authority of the City of Crawfordville	X	X	X	
Housing Authority of the City of Cumming	X			X
Housing Authority of the City of Dahlonega	X	X	X	X
Housing Authority of the City of Douglas				
Housing Authority of the City of Eastman				X
Housing Authority of the City of Fort Oglethorpe, Georgia	X	X		
Housing Authority of the City of Fort Valley				X
Housing Authority of the City of Glennville	X	X		
Housing Authority of the City of Greensboro, Georgia	X	X	X	X
Housing Authority of the City of Greenville	X	X		
Housing Authority of the City of Griffin				
Housing Authority of the City of Hampton, Georgia	X	X	X	X
Housing Authority of the City of Harlem, Georgia	X	X	X	
Housing Authority of the City of Hinesville, Ga	X			
Housing Authority of the City of Lincolnton	X	X		
Housing Authority of the City of Lumber City		X		
Housing Authority of the City of Lyons	X	X		
Housing Authority of the City of Macon, Georgia				
Housing Authority of the City of Manchester		X		
Housing Authority of the City of McCaysville Georgia				
Housing Authority of the City of McRae	X	X		
Housing Authority of the City of Norcross				
Housing Authority of the City of Ringgold	X			
Housing Authority of the City of Roberta, Ga.		X		X
Housing Authority of the City of Roswell	X			
Housing Authority of the City of Sparta	X	X		
Housing Authority of the City of Statesboro	X			
Housing Authority of the City of Stewart	X	X		

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Housing Authority of the City of Thomasville, Ga.				
Housing Authority of the City of Thomson, Georgia	X	X	X	
Housing Authority of the City of Warrenton	X	X	X	
Housing Authority of the City of Washington				
Housing Authority of the City of Winder	X			
Housing Authority of the County of Houston, Georgia		X	X	
Houston County Development Authority				X
Ideal Downtown Development Authority	X			
Industrial Development Authority of Austell	X		X	
Industrial Development Authority of Butts County				X
Joint Development Authority of Baker, Dougherty, Terrell, and Lee Counties				
Joint Development Authority of Banks, Habersham and Rabun Counties	X	X	X	
Joint Development Authority of Bleckley County and Dodge County	X			
Joint Development Authority of Butts County and Spalding County	X			
Joint Development Authority of Cherokee County and Cobb County				
Joint Development Authority of Colquitt, Mitchell, Grady, Thomas and Brooks Counties	X			
Joint Development Authority of Dawson, Lumpkin and White Counties		X	X	
Joint Development Authority of Franklin, Hart and Stephens Counties				
Joint Development Authority of Hazlehurst, Lumber City and Telfair County	X			
Joint Development Authority of Jasper County, Morgan County, Newton County, and Walton County	X			
Joint Development Authority of Jeff Davis County, Hazlehurst and Denton, Georgia	X		X	
Joint Development Authority of Metropolitan Atlanta	X		X	X
Joint Development Authority of Northeast Georgia				
Joint Grady County Development Authority	X			
Joint Public Safety and Judicial Facilities Authority for the Cities of Sandy Springs, Georgia and Johns Creek, Georgia				

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Lafayette Hospital Authority	X	X	X	X
Lagrange Development Authority				
Lexington Downtown Development Authority			X	
Lower Chattahoochee Regional Airport Authority				
Lower Chattahoochee Regional E-911 Authority	X	X	X	X
Lumpkin Downtown Development Authority	X		X	
Macon-Bibb County Community Enhancement Authority	X			
Madison County Industrial Development and Building Authority				
Madison-Morgan County Airport Authority	X			X
Marshallville Downtown Development Authority	X		X	X
Mcduffie Co/Thomson Water/Sewer Commission			X	X
Mcintosh County Industrial Development Authority	X			
Mcperson Local Implementing Redevelopment Authority			X	
Middle Georgia Regional Development Authority				X
Miller County Development Authority	X		X	X
Miller County Recreation Authority	X		X	X
Mitchell County Hospital Authority	X			
Monroe County Industrial Development Authority	X			
Montgomery County Development Authority				
Morgan County Georgia Hospital Authority		X		
Moultrie-Colquitt County Development Authority		X	X	X
Mount Zion Downtown Development Authority				
Multi-City Water & Sewerage Authority	X		X	X
Murray County Hospital Authority			X	
Murray County Industrial Development Authority			X	X
Murray-Whitfield Joint Development Authority				
Nashville Downtown Development Authority			X	
Nicholls Housing Authority				
Norcross Development Authority				
Northeast Georgia Regional Solid Waste Management Authority				
Northwest Georgia Housing Authority	X		X	

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Northwest Georgia Joint Development Authority				
Ocmulgee Regional Joint Development Authority	X			
Oglethorpe Development Authority	X	X		
Oglethorpe Downtown Development Authority		X	X	X
Palmetto Housing Authority				
Peachtree City Water and Sewerage Authority				
Pelham Housing Authority				
Perry Area Convention and Visitors Bureau Authority				
Perry Public Facilities Authority	X			
Perry-Houston County Airport Authority	X	X		X
Pierce County Hospital Authority	X			
Pine Lake Downtown Development Authority				
Port Wentworth Downtown Development Authority				
Pulaski County School Building Authority	X			
Pulaski-Wilcox County Regional Jail Authority				
Quitman County Development Authority				
Quitman Development Authority			X	
Quitman Urban Redevelopment Authority	X			
Rabun County Water and Sewer Authority				
Redevelopment Authority of Clayton County				
Reidsville Airport Authority	X			
Residential Care Facilities for the Elderly Authority of Athens-Clarke County				
Residential Care Facilities for the Elderly Authority of Lowndes County, Georgia				
Richmond Hill Convention and Visitors Bureau	X	X	X	X
Riverdale Downtown Development Authority	X			X
Rochelle Housing Authority	X			
Sardis Development Authority				
Savannah Economic Development Authority		X		
Schley County Utilities Authority				

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Scott Water and Sewer Authority	X	X	X	
Sinclair Water Authority	X			
Solid Waste Management Authority of Augusta				X
Soperton Downtown Development Authority	X			
South Cobb Redevelopment Authority				
South Fulton Municipal Regional Jail Authority	X		X	X
South Fulton Municipal Regional Water and Sewer Authority				
South Georgia Governmental Services Authority			X	
Southwest Georgia Joint Development Authority	X	X	X	X
Southwest Georgia Regional Development Authority			X	
Southwest Georgia Technology Authority	X		X	
Sparta-Hancock Public Facilities Authority	X		X	X
St. Marys Airport Authority				
Stephens County Development Authority				
Stephens County Hospital Authority	X			
Stephens County School Building Authority	X	X		
Stewart County Water and Sewerage Authority	X	X	X	X
Sumter County Livestock Authority				
Telfair County Hospital Authority	X			
Telfair-Wheeler Airport Authority			X	
Telfair-Wheeler Joint E-911 Authority				
Tennille Housing Authority				
Terrell County Development Authority				
Thomaston Downtown Development Authority				
Thomaston-Upson County Airport Authority				
Tift County Hospital Authority	X			
Toccoa/Stephens County Airport Authority				
Treutlen County Development Authority			X	
Tri-City Housing Authority	X			
Troup County Development Authority				
Troup County Public Facilities Authority				

Appendix A: Non-Respondent Governments

2018 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2016	2014	2012	2010
Troup Family Connection Authority				
Twiggs County Recreation Authority	X			
Tybee Island (Downtown) Development Authority	X			
Unadilla Arena and Tourism Authority	X	X		
Union City Housing Authority				
Upson County Water & Sewerage Authority				
Urban Redevelopment Agency of Dekalb County, Georgia				
Urban Redevelopment Agency of Euharlee, Georgia	X			
Urban Redevelopment Agency of the City of Kennesaw, Georgia				
Urban Residential Finance Authority of the City of Atlanta, Georgia	X		X	
Valdosta-Lowndes County Airport Authority				
Valdosta-Lowndes County Industrial Authority	X	X	X	X
Villa Rica Development Authority	X			
Walton County Hospital Authority	X			
Washington County Airport Authority			X	X
Washington County Public Facilities Authority				
Webster County Industrial Development Authority				
West Central Georgia Joint Development Authority				
West Georgia Joint Development Authority				
White County Water and Sewerage Authority	X			
Wilcox County Industrial Development Authority	X		X	X
Winder Downtown Development Authority				
Woodbine Downtown Development Authority	X			
Wrightsville Development Authority, Inc.	X			

* This appendix is intended to show the reporting trend of the current year's non-respondent governments and does not include all entities that did not respond to the 2016, 2014, 2012 or 2010 surveys.

APPENDIX B

INVESTMENT PORTFOLIO BREAKDOWN OF SINGLE EMPLOYER DEFINED BENEFIT PLANS

Appendix B: Investment Portfolio Breakdown of Single Employer Defined Benefit Plans

	Most Recent As of	Mutual Funds/ Similar Asset Pools	Exchange Traded Funds	Alternative Investments	Investments in U.S. and Canadian Corporations or Obligations of Corporations	Corporations or Obligations of Corporations organized in a country other than the United States or Canada	U.S. Government Repurchase and Reverse Agreements for Direct Obligations	U.S. Government Bonds, Notes, and Warrants	U.S. Government Guaranteed Loans	State Taxable Bonds, Notes, or Warrants	Subtotal to Page B-2
Cities											
Albany											0.00
Alpharetta	6/30/2018	0.76	4.33		59.24	19.54		5.01			88.88
Atlanta General Employees/BOE	6/30/2017	71.93		1.92	13.73			5.73	0.55	0.21	94.07
Atlanta Firefighters	6/30/2017	71.46		2.57	11.38	0.09		8.11	2.41	0.23	96.25
Atlanta Police Officers	6/30/2017	72.57		2.08	10.98	0.31		8.58	1.99	0.22	96.73
Bloomington	6/30/2018				57.00			33.00			90.00
Brunswick	6/30/2018				63.70			34.40			98.10
Cartersville - Original Plan	6/30/2018	96.00		4.00							100.00
Cartersville - 2017 Plan	6/30/2018	96.00		4.00							100.00
Clayton	6/30/2017	100.00									100.00
Covington	12/31/2017	0.70			51.70			18.90			71.30
Dalton	8/31/2018	100.00									100.00
Decatur	9/21/2018	100.00									100.00
Doraville	12/31/2017	97.00									97.00
East Point	6/30/2018	33.00			42.80			3.30			79.10
Gainesville	6/30/2017	99.00									99.00
Hapeville	8/27/2018	100.00									100.00
Marietta	6/30/2017	15.00			78.00	7.00					100.00
Milledgeville	6/30/2018	98.85									98.85
Moultrie	9/30/2017	1.18			55.35			15.44		9.87	81.84
Peachtree City	8/29/2018	100.00									100.00
Savannah	12/31/2017				52.50	10.40		20.50			83.40
Thomasville	12/31/2017	55.00		7.00	35.00						97.00
Tifton	6/30/2017				61.00			10.00		7.00	78.00
Counties											
Chatham County	6/30/2017	39.30			48.70			10.00			98.00
Clayton County	6/30/2017	99.00									99.00
Cobb County	7/31/2018	56.15	0.17		7.65	0.27		4.50			68.74
Coweta County	6/30/2018	47.70			16.60			6.80		4.30	75.40
DeKalb County	12/31/2017				64.60	12.50					77.10
Dougherty County	6/30/2018	100.00									100.00
Evans County	12/31/2017	88.00			12.00						100.00
Forsyth County	12/31/2017	96.00									96.00
Fulton County	6/30/2018	46.00	5.00	5.00	29.00	2.00		3.00			90.00
Glynn County	6/30/2018				72.62	4.18		18.40			95.20
Gwinnett County	12/31/2017	16.00			43.00	16.00		6.00	1.00		82.00
Troup County	3/31/2018	55.60			19.60	15.10		4.10			94.40
Walker County	12/31/2017										0.00

Appendix B: Investment Portfolio Breakdown of Single Employer Defined Benefit Plans

	Subtotal from Page B-1	Bonds, notes, warrants, and other securities not in default which are the direct obligations of the government of any foreign country the International Monetary Fund lists as an industrialized country	Bonds, Debentures, or other securities issued or insured or guaranteed by any U.S. agency, authority, unit, or corporate body	Collateralized mortgage obligations that are listed as investment grade by a nationally recognized rating agency	Bonds, Debentures, Notes, and other evidence of indebtedness issued, assumed, or guaranteed by any U.S. or Canadian solvent institution	Loans that are secured by pledge or eligible securities	Mortgage or mortgage participations	Real Estate Investment Trusts	Cash and cash Equivalents	Other	Total
Cities											
Albany	0.00										0.00
Alpharetta	88.88	3.06	0.43	0.65				0.98	5.16	0.84	100.00
Atlanta General Employees/BOE	94.07		1.56	0.46				2.87	1.04		100.00
Atlanta Firefighters	96.25		0.60	0.67				0.76	1.72		100.00
Atlanta Police Officers	96.73		0.79	0.50				0.48	1.50		100.00
Bloomington	90.00								10.00		100.00
Brunswick	98.10							0.50	1.40		100.00
Cartersville - Original Plan	100.00										100.00
Cartersville - 2017 Plan	100.00										100.00
Clayton	100.00										100.00
Covington	71.30		19.70						9.00		100.00
Dalton	100.00								3.00		100.00
Decatur	100.00										100.00
Doraville	97.00								3.00		100.00
East Point	79.10		18.40						2.50		100.00
Gainesville	99.00								1.00		100.00
Hapeville	100.00										100.00
Marietta	100.00										100.00
Milledgeville	98.85								1.15		100.00
Moultrie	81.84		13.90	2.67					1.59		100.00
Peachtree City	100.00										100.00
Savannah	83.40		5.90					9.70		1.00	100.00
Thomasville	97.00								3.00		100.00
Tifton	78.00		14.00						8.00		100.00
Counties											
Chatham County	98.00								2.00		100.00
Clayton County	99.00								1.00		100.00
Cobb County	68.74							0.64	0.18	30.44	100.00
Coweta County	75.40		7.10	4.50					7.90	5.10	100.00
DeKalb County	77.10		22.00						0.90		100.00
Dougherty County	100.00										100.00
Evans County	100.00										100.00
Forsyth County	96.00								4.00		100.00
Fulton County	90.00		2.00	1.00	4.00				1.00	2.00	100.00
Glynn County	95.20							0.20	4.60		100.00
Gwinnett County	82.00		3.00	2.00	5.00			4.00	4.00		100.00
Troup County	94.40								5.60		100.00
Walker County	0.00									100.00	100.00

Appendix B: Investment Portfolio Breakdown of Single Employer Defined Benefit Plans

	Most Recent As of	Mutual Funds/ Similar Asset Pools	Exchange Traded Funds	Open-end Company	Alternative Investments	Investments in U.S. and Canadian Corporations or Obligations of Corporations	Corporations or Obligations of Corporations organized in a country other than the United States or Canada	U.S. Government Repurchase and Reverse Agreements for Direct Obligations	U.S. Government Bonds, Notes, and Warrants	State Taxable Bonds, Notes, or Warrants	Subtotal to Page B-2
Consolidated Governments											
Athens/Clarke County	6/30/2018	40.19				35.23	1.34		3.73	1.46	81.95
Augusta/Richmond County - 1945	12/31/2017	18.80				55.40			20.80		95.00
Augusta/Richmond County - 1949	12/31/2017	9.00				57.10	16.90		9.20		92.20
Columbus-Muscogee County	8/9/2018	15.00	22.00			32.00	8.00		5.00		82.00
Macon-Bibb County	6/30/2018	52.34				17.60			16.13		86.07
Macon-Bibb County Division A	6/30/2018	25.03	47.41			14.28			3.18		89.90
Macon-Bibb County Fire and Police Ret. System	6/30/2018	69.68			1.12	6.20			6.86		83.86
Local Boards of Education											
Fulton County Board of Education	6/30/2018	99.20			0.80						100.00
Gwinnett County Board of Education	12/31/2017	4.00	64.00		1.00	21.00			6.00		96.00
Polk County Board of Education	12/31/2017	90.40									90.40
City of Atlanta Board of Education (Superintendent)	6/30/2018	100.00									100.00
Regional Commissions											
Atlanta Regional Commission	12/31/2017	99.20									99.20
Southwest Georgia Regional Commission	8/28/2018	55.55	42.54								98.09
Local Authorities											
Atlanta Housing Authority, City of	6/30/2018	47.00									47.00
Austell Gas System	5/31/2018					40.40			32.50		72.90
Carroll County Water Authority	6/30/2018	48.23									48.23
Cobb County-Marietta Water Authority	12/31/2017	68.20									68.20
Floyd County Hospital Authority	12/31/2017	94.40									94.40
Fulton-DeKalb Hospital Authority	6/30/2018	12.10			1.60	13.50					27.20
LaGrange-Troup County Hospital Authority	12/31/2017	99.00									99.00
Macon Water Authority	11/20/2018	2.70	14.00			52.50	1.00		3.80	5.10	79.10
Macon-Bibb County Transit Authority	1/1/2018	31.20					23.80		11.20		66.20
MARTA-Union	6/30/2018	56.30	8.00	19.30	4.00	4.50		0.50	5.60	0.20	98.40
MARTA-Non-Represented	12/31/2017	2.28				75.22	13.10		2.08		92.68
Newnan Water and Light Commission	12/31/2017	96.00			4.00						100.00
Polk County Water, Sewage and Solid Waste Authority	12/31/2017	96.00									96.00
The Medical Center Hospital Authority	6/30/2017	60.33				32.01					92.34
Valdosta/Lowndes County Hospital Authority	12/31/2017					73.00	12.00		5.00		90.00
Walker County Water and Sewerage Authority	12/31/2017										0.00
Washington County Memorial Hospital	Investment survey was not returned.										0.00

Appendix B: Investment Portfolio Breakdown of Single Employer Defined Benefit Plans

Subtotal from Page B-1	Bonds, notes, warrants, and other securities not in default which are the direct obligations of the government of any foreign country the International Monetary Fund lists as an industrialized country	Bonds, Debentures, or other securities issued or insured or guaranteed by any U.S. agency, authority, unit, or corporate body	Collateralized mortgage obligations that are listed as investment grade by a nationally recognized rating agency	Bonds, Debentures, Notes, and other evidence of indebtedness issued, assumed, or guaranteed by any U.S. or Canadian solvent institution	Loans that are secured by pledge or eligible securities	Mortgage or mortgage participations	Real Estate Investment Trusts	Cash and cash Equivalents	Other	Total
Consolidated Governments										
Athens/Clarke County	81.95	11.16	0.56		2.55	2.08		1.70		100.00
Augusta/Richmond County - 1945	95.00							5.00		100.00
Augusta/Richmond County - 1949	92.20							7.80		100.00
Columbus-Muscogee County	82.00	1.00					4.00	5.00	8.00	100.00
Macon-Bibb County	86.07	3.24	3.67	0.42			0.62	5.98		100.00
Macon-Bibb County Division A	89.90	1.27	6.30					2.53		100.00
Macon-Bibb County Fire and Police Ret. System	83.86	5.06	8.85					2.23		100.00
Local Boards of Education										
Fulton County Board of Education	100.00									100.00
Gwinnett County Board of Education	96.00						2.00	2.00		100.00
Polk County Board of Education	90.40							9.60		100.00
City of Atlanta Board of Education (Superintendent)	100.00									100.00
Regional Commissions										
Atlanta Regional Commission	99.20							0.80		100.00
Southwest Georgia Regional Commission	98.09							1.91		100.00
Local Authorities										
Atlanta Housing Authority, City of	47.00							53.00		100.00
Austell Gas System	72.90	22.60						4.50		100.00
Carroll County Water Authority	48.23								51.77	100.00
Cobb County-Marietta Water Authority	68.20						1.00	0.40	30.40	100.00
Floyd County Hospital Authority	94.40							2.70	2.90	100.00
Fulton-DeKalb Hospital Authority	27.20							1.10	71.70	100.00
LaGrange-Troup County Hospital Authority	99.00							1.00		100.00
Macon Water Authority	79.10	8.20	6.90					5.80		100.00
Macon-Bibb County Transit Authority	66.20							5.70	28.10	100.00
MARTA-Union	98.40		0.40					1.20		100.00
MARTA-Non-Represented	92.68	1.90	0.16				4.98		0.28	100.00
Newnan Water and Light Commission	100.00									100.00
Polk County Water, Sewage and Solid Waste Authority	96.00							4.00		100.00
The Medical Center Hospital Authority	92.34							7.66		100.00
Valdosta/Lowndes County Hospital Authority	90.00		8.00					2.00		100.00
Walker County Water and Sewerage Authority	0.00							14.70	85.30	100.00
Washington County Memorial Hospital	0.00									

APPENDIX C

LISTING OF LOCAL RETIREMENT PLANS - DEFINED BENEFIT

C1 - IN ALPHABETICAL ORDER BY GOVERNMENT NAME

C2 - IN ORDER OF FUNDED RATIO PERCENTAGE

Appendix C1: Listing of Local Retirement Plans - By Entity Name

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
CITIES				
Abbeville Retirement Plan, City of	GMEBS	302,758	411,974	73.49%
Acworth Retirement Plan, City of	GMEBS	9,114,464	11,085,309	82.22%
Adairsville Retirement Plan, City of	GMEBS	3,128,760	3,049,162	102.61%
Adel Retirement Plan, City of	GMEBS	13,160,294	14,065,381	93.57%
Alamo Retirement Plan, City of	GMEBS	385,167	350,999	109.73%
Albany Retirement Plan, City of	Single-Employer	116,957,774	198,779,376	58.84%
Alma Retirement Plan, City of	GMEBS	3,966,799	5,469,863	72.52%
Alpharetta Retirement Plan, City of	Single-Employer	68,345,719	79,742,774	85.71%
Americus Retirement Plan, City of	GMEBS	12,448,760	14,362,612	86.67%
Aragon Retirement Plan, City of	GMEBS	509,004	328,277	155.05%
Ashburn Retirement Plan, City of	GMEBS	2,526,123	2,756,356	91.65%
Atlanta Firefighter's Pension Fund	Single-Employer	669,508,000	895,748,745	74.74%
Atlanta General Employees Pension Fund	Single-Employer			
General Employees of the City of Atlanta		1,212,852,870	1,809,361,440	67.03%
Employees of the Atlanta Board of Education		137,889,959	536,516,090	25.70%
Atlanta Police Officer's Pension Fund	Single-Employer	1,051,671,000	1,365,388,871	77.02%
Attapulgus Retirement Plan, City of	GMEBS	213,500	195,906	108.98%
Auburn Retirement Plan, City of	GMEBS	1,601,195	1,672,905	95.71%
Austell Retirement Plan, City of	GMEBS	10,028,049	9,376,228	106.95%
Avondale Estates Retirement Plan, City of	GMEBS	1,806,042	2,104,815	85.81%
Bainbridge Retirement Plan, City of	GMEBS	10,084,901	11,745,296	85.86%
Ball Ground Retirement Plan, City of *1	GMEBS	4,217	13,236	31.86%
Barnesville Retirement Plan, City of	GMEBS	8,895,206	9,373,415	94.90%
Baxley Retirement Plan, City of	GMEBS	4,781,696	4,568,780	104.66%
Berlin Retirement Plan, City of	GMEBS	109,127	97,562	111.85%
Blackshear Retirement Plan, City of	GMEBS	1,539,745	1,790,631	85.99%
Blairsville Retirement Plan, City of	GMEBS	1,956,283	2,050,842	95.39%
Blakely Retirement Plan, City of	GMEBS	5,698,962	6,776,177	84.10%
Blakely-Early County Department of Recreation Retirement Plan	GMEBS	120,108	70,679	169.93%
Bloomington Retirement Plan, City of	Single-Employer	1,309,872	869,031	150.73%
Blue Ridge Retirement Plan, City of	GMEBS	1,380,309	1,565,615	88.16%
Bowdon Retirement Plan, City of	GMEBS	1,974,411	1,969,064	100.27%
Bowman Retirement Plan, City of	GMEBS	271,708	360,655	75.34%
Bremen Retirement Plan, City of	GMEBS	3,287,822	3,618,330	90.87%
Brooklet Retirement Plan, City of	GMEBS	302,140	220,959	136.74%
Broxton Retirement Plan, City of	GMEBS	183,812	222,253	82.70%
Brunswick Retirement Plan, City of	Single-Employer	9,918,265	17,541,933	56.54%
Buchanan Retirement Plan, City of	GMEBS	686,734	755,015	90.96%
Buena Vista Retirement Plan, City of	GMEBS	1,375,996	1,000,224	137.57%
Buford Retirement Plan, City of	GMEBS	12,132,191	14,705,936	82.50%
Butler Retirement Plan, City of	GMEBS	819,085	857,251	95.55%

Appendix C1: Listing of Local Retirement Plans - By Entity Name

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Byron Retirement Plan, City of	GMEBS	7,582,381	9,342,247	81.16%
Cairo Retirement Plan, City of	GMEBS	11,323,758	12,790,559	88.53%
Calhoun Retirement Plan, City of	GMEBS	12,124,471	12,495,345	97.03%
Calhoun Retirement Plan, City of	Single-Employer	*2	402,436	*2
Camilla Retirement Plan, City of	GMEBS	6,599,469	6,899,424	95.65%
Canon Retirement Plan, City of	GMEBS	144,670	164,606	87.89%
Canton Retirement Plan, City of	GMEBS	11,240,698	13,266,418	84.73%
Carnesville Retirement Plan, City of	GMEBS	149,067	207,131	71.97%
Carrollton Retirement Plan, City of	GMEBS	23,152,047	27,955,076	82.82%
Cartersville Retirement Plan, City of *3	Single-Employer	47,852,532	58,786,715	81.40%
Cartersville 2017 Retirement Plan, City of *1	Single-Employer	5,480	1,670	328.14%
Cave Spring Retirement Plan, City of	GMEBS	683,388	758,779	90.06%
Cedartown Retirement Plan, City of	GMEBS	12,256,195	15,411,734	79.53%
Centerville Retirement Plan, City of	GMEBS	5,199,582	4,331,774	120.03%
Chamblee Retirement Plan, City of	GMEBS	16,613,003	17,034,300	97.53%
Chatsworth Retirement Plan, City of	GMEBS	2,670,798	2,667,241	100.13%
Chester Retirement Plan, City of	GMEBS	102,176	82,303	124.15%
Chickamauga Retirement Plan, City of	GMEBS	2,085,379	1,756,405	118.73%
Clarkesville Retirement Plan, City of	GMEBS	1,816,013	1,899,405	95.61%
Clarkston Retirement Plan, City of	GMEBS	2,735,896	3,918,476	69.82%
Claxton Retirement Plan, City of	GMEBS	2,835,572	3,793,249	74.75%
Clayton Retirement Plan, City of	Single-Employer	860,998	1,255,006	68.61%
Cleveland Retirement Plan, City of	GMEBS	857,505	490,800	174.72%
Cochran Retirement Plan, City of	GMEBS	3,565,474	3,676,958	96.97%
College Park Retirement Plan, City of	GMEBS	73,261,303	91,993,808	79.64%
Colquitt Retirement Plan, City of	GMEBS	1,694,213	1,765,705	95.95%
Comer Retirement Plan, City of	GMEBS	315,222	328,236	96.04%
Commerce Retirement Plan, City of	GMEBS	10,380,578	8,988,988	115.48%
Conyers Retirement Plan, City of	GMEBS	15,230,596	18,945,161	80.39%
Cordele Retirement Plan, City of	GMEBS	11,407,265	12,093,526	94.33%
Cornelia Retirement Plan, City of	GMEBS	4,275,393	4,931,633	86.69%
Covington Retirement Plan, City of	Single-Employer	37,835,147	49,062,527	77.12%
Cumming Retirement Plan, City of	GMEBS	16,110,875	16,714,212	96.39%
Cuthbert Retirement Plan, City of	GMEBS	1,409,046	1,512,827	93.14%
Dacula Retirement Plan, City of	GMEBS	1,173,657	1,394,832	84.14%
Dahlongega Retirement Plan, City of	GMEBS	5,618,330	6,214,206	90.41%
Dallas Retirement Plan, City of	GMEBS	4,086,826	4,920,947	83.05%
Dalton Retirement Plan, City of	Single-Employer	104,453,266	126,837,402	82.35%
Danielsville Retirement Plan, City of	GMEBS	183,904	182,122	100.98%
Darien Retirement Plan, City of	GMEBS	1,441,099	1,578,352	91.30%
Davisboro Retirement Plan, City of	GMEBS	393,136	540,462	72.74%
Dawson Retirement Plan, City of	GMEBS	3,781,014	3,737,830	101.16%
Dawsonville Retirement Plan, City of	GMEBS	429,983	424,937	101.19%
Decatur Retirement Plan, City of	Single-Employer	40,362,113	51,140,281	78.92%

Appendix C1: Listing of Local Retirement Plans - By Entity Name

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Demorest Retirement Plan, City of	GMEBS	1,050,282	1,345,480	78.06%
Doerun Retirement Plan, City of	GMEBS	787,721	755,790	104.22%
Donalsonville Retirement Plan, City of	GMEBS	3,000,729	3,114,634	96.34%
Doraville Retirement Plan, City of	Single-Employer	16,009,928	19,015,516	84.19%
Douglas Retirement Plan, City of	GMEBS	34,367,937	37,287,514	92.17%
Douglasville Retirement Plan, City of	GMEBS	30,867,912	31,164,460	99.05%
Dublin Retirement Plan, City of	GMEBS	23,634,597	29,187,858	80.97%
Duluth Retirement Plan, City of	GMEBS	8,423,162	8,141,459	103.46%
East Ellijay Retirement Plan, City of	GMEBS	881,271	769,144	114.58%
East Point Retirement Plan, City of	Single-Employer	99,712,936	126,467,147	78.84%
Eastman Retirement Plan, City of	GMEBS	3,313,383	4,250,991	77.94%
Eatonton Retirement Plan, City of	GMEBS	3,942,908	4,202,837	93.82%
Elberton Retirement Plan, City of	GMEBS	20,659,082	17,624,810	117.22%
Ellaville Retirement Plan, City of	GMEBS	906,601	1,307,325	69.35%
Ellijay Retirement Plan, City of	GMEBS	814,508	637,576	127.75%
Emerson Retirement Plan, City of	GMEBS	734,500	746,098	98.45%
Enigma Retirement Plan, City of	GMEBS	182,905	113,846	160.66%
Fairburn Retirement Plan, City of	GMEBS	13,333,126	12,662,444	105.30%
Fayetteville Retirement Plan, City of	GMEBS	14,560,497	18,295,694	79.58%
Fitzgerald Retirement Plan, City of	GMEBS	10,490,315	11,027,186	95.13%
Flowers Branch Retirement Plan, City of	GMEBS	430,114	806,166	53.35%
Forsyth Retirement Plan, City of	GMEBS	5,054,778	5,491,698	92.04%
Fort Oglethorpe Retirement Plan, City of	GMEBS	6,902,725	7,977,184	86.53%
Fort Valley Retirement Plan, City of	GMEBS	3,783,940	5,044,626	75.01%
Franklin Retirement Plan, City of	GMEBS	606,737	600,041	101.12%
Gainesville Retirement Plan A, City of	Single-Employer	89,193,790	140,895,035	63.31%
Gainesville Retirement Plan, City of	GMEBS	6,697,435	7,267,615	92.15%
Garden City Retirement Plan, City of	GMEBS	6,786,279	7,851,995	86.43%
Gibson Retirement Plan, City of	GMEBS	79,698	53,623	148.63%
Glennville Retirement Plan, City of	GMEBS	2,044,649	2,159,581	94.68%
Gordon Retirement Plan, City of	GMEBS	1,667,869	1,669,946	99.88%
Gray Retirement Plan, City of	GMEBS	885,435	948,579	93.34%
Greensboro Retirement Plan, City of	GMEBS	3,415,074	3,583,287	95.31%
Greenville Retirement Plan, City of	GMEBS	529,496	613,280	86.34%
Griffin Retirement Plan, City of	GMEBS	60,884,250	74,504,606	81.72%
Grovetown Retirement Plan, City of	GMEBS	2,807,866	3,011,971	93.22%
Guyton Retirement Plan, City of	GMEBS	546,345	452,762	120.67%
Hagan Retirement Plan, City of	GMEBS	261,213	217,453	120.12%
Hahira Retirement Plan, City of	GMEBS	752,783	904,038	83.27%
Hampton Retirement Plan, City of	GMEBS	3,377,190	3,584,605	94.21%
Hapeville Retirement Plan, City of	Single-Employer	24,942,090	26,769,699	93.17%
Harlem Retirement Plan, City of	GMEBS	1,503,064	2,040,326	73.67%
Hartwell Retirement Plan, City of	GMEBS	5,319,003	5,622,967	94.59%
Hawkinsville Retirement Plan, City of	GMEBS	3,190,655	3,528,937	90.41%

Appendix C1: Listing of Local Retirement Plans - By Entity Name

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Hazlehurst Retirement Plan, City of	GMEBS	3,412,305	3,030,876	112.58%
Hephzibah Retirement Plan, City of	GMEBS	679,755	806,089	84.33%
Hiawassee Retirement Plan, City of	GMEBS	1,221,668	1,288,489	94.81%
Hinesville Retirement Plan, City of	GMEBS	18,826,735	20,628,642	91.27%
Hiram Retirement Plan, City of	GMEBS	1,012,946	1,175,667	86.16%
Hogansville Retirement Plan, City of	GMEBS	2,330,428	2,366,432	98.48%
Holly Springs Retirement Plan, City of	GMEBS	1,472,436	1,510,376	97.49%
Jackson Retirement Plan, City of	GMEBS	7,185,215	6,066,010	118.45%
Jasper Retirement Plan, City of	GMEBS	3,329,054	2,958,359	112.53%
Jefferson Retirement Plan, City of	GMEBS	3,829,340	3,943,191	97.11%
Jeffersonville Retirement Plan, City of	GMEBS	322,955	396,922	81.36%
Jesup Retirement Plan, City of	GMEBS	10,630,688	12,853,540	82.71%
Jonesboro Retirement Plan, City of	GMEBS	2,535,417	2,465,110	102.85%
Kennesaw Retirement Plan, City of	GMEBS	15,851,639	18,480,778	85.77%
Kingsland Retirement Plan, City of	GMEBS	11,664,776	11,938,540	97.71%
LaFayette Retirement Plan, City of	GMEBS	11,749,282	12,430,950	94.52%
LaGrange Retirement Plan, City of	GMEBS	38,077,820	46,739,419	81.47%
Lake City Retirement Plan, City of	GMEBS	2,107,143	2,375,822	88.69%
Lake Park Retirement Plan, City of	GMEBS	482,445	547,410	88.13%
Lavonia Retirement Plan, City of	GMEBS	3,101,065	2,942,514	105.39%
Leesburg Retirement Plan, City of	GMEBS	1,163,847	1,247,666	93.28%
Lenox Retirement Plan, City of	GMEBS	209,155	266,442	78.50%
Lincolnton Retirement Plan, City of	GMEBS	528,167	541,405	97.55%
Lithonia Retirement Plan, City of	GMEBS	694,863	422,506	164.46%
Locust Grove Retirement Plan, City of	GMEBS	2,326,340	2,406,451	96.67%
Loganville Retirement Plan, City of	GMEBS	11,817,042	13,286,345	88.94%
Lookout Mountain Retirement Plan, City of	GMEBS	1,093,858	1,366,137	80.07%
Louisville Retirement Plan, City of	GMEBS	2,801,629	3,045,484	91.99%
Lovejoy Retirement Plan, City of *1	GMEBS	35,544	663,503	5.36%
Lumpkin Retirement Plan, City of	GMEBS	670,249	671,541	99.81%
Lyons Retirement Plan, City of	GMEBS	2,179,795	2,263,510	96.30%
Madison Retirement Plan, City of	GMEBS	11,091,703	11,027,735	100.58%
Manchester Retirement Plan, City of	GMEBS	4,184,424	4,737,676	88.32%
Marietta Retirement Plan, City of	Single-Employer	99,949,226	176,133,446	56.75%
Marshallville Retirement Plan, City of	GMEBS	265,498	344,776	77.01%
McDonough Retirement Plan, City of	GMEBS	8,307,668	12,086,101	68.74%
McRae-Helena Retirement Plan, City of	GMEBS	2,922,283	3,434,983	85.07%
Menlo Retirement Plan, City of	GMEBS	155,008	176,463	87.84%
Midville Retirement Plan, City of	GMEBS	104,395	127,561	81.84%
Midway Retirement Plan, City of	GMEBS	587,381	570,610	102.94%
Milledgeville Retirement Plan, City of	Single-Employer	21,988,930	23,278,978	94.46%
Millen Retirement Plan, City of	GMEBS	2,795,147	2,944,918	94.91%
Milton Retirement Plan, City of	GMEBS	6,603,750	6,439,908	102.54%
Monroe Retirement Plan, City of	GMEBS	20,043,439	24,694,898	81.16%

Appendix C1: Listing of Local Retirement Plans - By Entity Name

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Montezuma Retirement Plan, City of	GMEBS	4,456,849	4,459,729	99.94%
Monticello Retirement Plan, City of	GMEBS	2,868,790	2,874,710	99.79%
Morrow Retirement Plan, City of	GMEBS	14,543,459	14,061,561	103.43%
Moultrie Retirement Plan, City of *3	Single-Employer	12,835,711	14,780,168	86.84%
Mount Airy Retirement Plan, City of	GMEBS	614,302	738,530	83.18%
Mount Vernon Retirement Plan, City of	GMEBS	731,410	773,907	94.51%
Mount Zion Retirement Plan, City of	GMEBS	268,373	292,404	91.78%
Nahunta Retirement Plan, City of	GMEBS	385,702	366,932	105.12%
Nashville Retirement Plan, City of	GMEBS	2,263,074	2,510,757	90.14%
Newnan Retirement Plan, City of	GMEBS	18,378,216	21,244,955	86.51%
Nicholls Retirement Plan, City of	GMEBS	632,490	584,114	108.28%
Nicholson Retirement Plan, City of	GMEBS	139,276	183,066	76.08%
Norcross Retirement Plan, City of	GMEBS	10,446,014	10,919,716	95.66%
Oakwood Retirement Plan, City of	GMEBS	2,958,308	4,567,999	64.76%
Ocilla Retirement Plan, City of	GMEBS	1,382,027	1,548,955	89.22%
Oglethorpe Retirement Plan, City of	GMEBS	947,593	713,688	132.77%
Oxford Retirement Plan, City of	GMEBS	920,952	1,256,976	73.27%
Palmetto Retirement Plan, City of	GMEBS	3,127,557	3,131,838	99.86%
Patterson Retirement Plan, City of	GMEBS	205,721	212,238	96.93%
Peachtree City Retirement Plan, City of	Single-Employer	29,786,073	34,034,208	87.52%
Pelham Retirement Plan, City of	GMEBS	3,166,610	3,594,514	88.10%
Pembroke Retirement Plan, City of	GMEBS	1,305,810	1,418,747	92.04%
Perry Retirement Plan, City of	GMEBS	11,562,294	11,017,072	104.95%
Pine Mountain Retirement Plan, City of	GMEBS	934,998	1,069,782	87.40%
Pooler Retirement Plan, City of	GMEBS	14,481,220	18,104,238	79.99%
Port Wentworth Retirement Plan, City of	GMEBS	7,157,439	6,331,720	113.04%
Portal Retirement Plan, City of	GMEBS	159,003	224,068	70.96%
Powder Springs Retirement Plan, City of	GMEBS	3,485,120	3,900,037	89.36%
Quitman Retirement Plan, City of	GMEBS	3,631,044	4,167,144	87.14%
Reidsville Retirement Plan, City of	GMEBS	913,864	1,018,737	89.71%
Remerton Retirement Plan, City of	GMEBS	936,872	952,374	98.37%
Reynolds Retirement Plan, City of	GMEBS	624,859	720,339	86.75%
Riceboro Retirement Plan, City of	GMEBS	285,990	329,248	86.86%
Richmond Hill Retirement Plan, City of	GMEBS	8,115,025	8,083,532	100.39%
Rincon Retirement Plan, City of	GMEBS	1,657,223	1,613,317	102.72%
Roberta Retirement Plan, City of	GMEBS	830,074	967,482	85.80%
Rochelle Retirement Plan, City of	GMEBS	839,456	923,279	90.92%
Rockmart Retirement Plan, City of	GMEBS	5,723,750	6,481,487	88.31%
Rome Retirement Plan, City of	GMEBS	70,355,684	80,474,269	87.43%
Rossville Retirement Plan, City of	GMEBS	1,437,655	1,845,033	77.92%
Roswell Retirement Plan, City of	GMEBS	79,861,436	92,746,674	86.11%
Royston Retirement Plan, City of	GMEBS	1,462,860	1,777,335	82.31%
Sandersville Retirement Plan, City of	GMEBS	6,031,327	6,610,904	91.23%
Savannah Employees' Retirement Plan, City of	Single-Employer	374,817,529	456,342,109	82.14%

Appendix C1: Listing of Local Retirement Plans - By Entity Name

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
		*2	*2	*2
Savannah Pension Plan 2	Single-Employer			
Senoia Retirement Plan, City of	GMEBS	1,088,848	1,087,677	100.11%
Sky Valley Retirement Plan, City of	GMEBS	547,261	590,214	92.72%
Smithville Retirement Plan, City of	GMEBS	222,264	175,743	126.47%
Smyrna Retirement Plan, City of	GMEBS	49,768,619	60,482,933	82.29%
Snellville Retirement Plan, City of	GMEBS	2,156,180	921,488	233.99%
Social Circle Retirement Plan, City of	GMEBS	3,054,199	2,964,779	103.02%
Soperton Retirement Plan, City of	GMEBS	1,109,755	1,177,770	94.23%
Springfield Retirement Plan, City of	GMEBS	1,003,979	997,480	100.65%
St. Marys Retirement Plan, City of	GMEBS	737,652	936,945	78.73%
Statesboro Retirement Plan, City of	GMEBS	25,859,101	21,020,207	123.02%
Stockbridge Retirement Plan, City of	GMEBS	7,865,801	8,084,623	97.29%
Stone Mountain Retirement Plan, City of	GMEBS	3,739,659	3,462,549	108.00%
Sugar Hill Retirement Plan, City of *1	GMEBS	-	-	-
Summerville Retirement Plan, City of	GMEBS	10,335,478	10,936,866	94.50%
Suwanee Retirement Plan, City of	GMEBS	9,073,751	5,758,824	157.56%
Swainsboro Retirement Plan, City of	GMEBS	7,952,679	6,432,589	123.63%
Sylvania Retirement Plan, City of	GMEBS	4,745,929	5,485,023	86.53%
Sylvester Retirement Plan, City of	GMEBS	7,282,013	8,109,139	89.80%
Tallapoosa Retirement Plan, City of	GMEBS	4,250,270	4,380,735	97.02%
Temple Retirement Plan, City of	GMEBS	624,190	670,042	93.16%
Tennille Retirement Plan, City of	GMEBS	920,307	603,097	152.60%
Thomaston Retirement Plan, City of	GMEBS	8,743,926	10,323,731	84.70%
Thomasville Retirement Plan, City of	Single-Employer	43,557,593	40,185,459	108.39%
Thomson Retirement Plan, City of	GMEBS	7,603,082	8,489,860	89.55%
Thunderbolt Retirement Plan, City of	GMEBS	1,353,691	1,664,759	81.31%
Tifton Retirement Plan, City of	Single-Employer	20,944,780	33,907,161	61.77%
Toccoa Retirement Plan, City of	GMEBS	18,694,246	18,315,256	102.07%
Trion Retirement Plan, City of	GMEBS	5,802,806	5,824,127	99.63%
Tybee Island Retirement Plan, City of	GMEBS	7,985,756	8,690,208	91.89%
Tyrone Retirement Plan, City of	GMEBS	1,953,231	1,967,177	99.29%
Union City Retirement Plan, City of	GMEBS	16,521,876	21,930,415	75.34%
Union Point Retirement Plan, City of	GMEBS	958,578	1,120,640	85.54%
Valdosta Retirement Plan, City of	GMEBS	43,646,237	82,013,778	53.22%
Vidalia Retirement Plan, City of	GMEBS	6,791,763	7,573,252	89.68%
Vienna Retirement Plan, City of	GMEBS	3,935,677	4,307,618	91.37%
Villa Rica Retirement Plan, City of	GMEBS	5,585,055	5,911,337	94.48%
Wadley Retirement Plan, City of	GMEBS	1,199,826	1,110,896	108.01%
Waleska Retirement Plan, City of	GMEBS	87,787	51,830	169.37%
Walthourville Retirement Plan, City of	GMEBS	512,854	482,220	106.35%
Warm Springs Retirement Plan, City of	GMEBS	325,033	274,031	118.61%
Warner Robins Retirement Plan, City of	GMEBS	105,384,297	104,808,176	100.55%
Warrenton Retirement Plan, City of	GMEBS	1,088,124	725,507	149.98%
Washington Retirement Plan, City of	GMEBS	7,075,651	7,369,620	96.01%

Appendix C1: Listing of Local Retirement Plans - By Entity Name

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Waycross Retirement Plan, City of	GMEBS	20,522,881	25,822,286	79.48%
Waynesboro Retirement Plan, City of	GMEBS	3,016,542	3,455,545	87.30%
West Point Retirement Plan, City of	GMEBS	7,019,021	8,715,532	80.53%
Whigham Retirement Plan, City of	GMEBS	253,517	232,303	109.13%
White Retirement Plan, City of	GMEBS	385,825	373,297	103.36%
Whitesburg Retirement Plan, City of	GMEBS	488,799	511,044	95.65%
Willacoochee Retirement Plan, City of	GMEBS	613,589	834,203	73.55%
Winder Retirement Plan, City of	GMEBS	15,084,285	19,450,102	77.55%
Woodbine Retirement Plan, City of	GMEBS	1,350,861	1,194,944	113.05%
Woodbury Retirement Plan, City of	GMEBS	820,032	797,819	102.78%
Woodstock Retirement Plan, City of	GMEBS	10,345,402	12,976,650	79.72%
Wrens Retirement Plan, City of	GMEBS	2,279,540	2,453,282	92.92%
Wrightsville Retirement Plan, City of	GMEBS	332,345	423,275	78.52%
Combined Cities		<u>5,973,499,058</u>	<u>8,133,013,981</u>	73.45%
COUNTIES				
Appling County Pension Plan	ACCG	10,190,088	11,720,538	86.94%
Bacon County Pension Plan	ACCG	1,425,405	1,879,369	75.84%
Baldwin County Board of Commissioners Defined Benefit Plan	ACCG	17,846,560	30,857,940	57.83%
Banks County Pension Plan	ACCG	795,655	931,622	85.41%
Barrow County Pension Plan	ACCG	24,045,635	30,726,616	78.26%
Bartow County Pension Plan	ACCG	62,570,033	102,834,144	60.85%
Ben Hill County Pension Plan	ACCG	4,895,822	6,838,215	71.60%
Bleckley County Pension Plan	ACCG	2,762,703	3,310,156	83.46%
Brooks County Pension Plan	ACCG	3,627,616	4,427,467	81.93%
Bryan County Pension Plan	ACCG	10,421,270	14,946,893	69.72%
Burke County Pension Plan	ACCG	19,180,198	31,383,351	61.12%
Butts County Pension Plan	ACCG	9,709,895	14,634,888	66.35%
Carroll County Pension Plan	ACCG	2,479,773	3,054,608	81.18%
Charlton County Pension Plan	ACCG	4,025,797	5,097,137	78.98%
Chatham County Employees' Retirement Plan	Single-Employer	236,866,024	289,106,788	81.93%
Cherokee County Pension Plan	ACCG	68,302,394	130,985,402	52.15%
Clayton County Pension Plan	Single-Employer	418,794,365	595,939,772	70.27%
Clinch County Pension Plan	ACCG	913,274	1,109,681	82.30%
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	624,082,110	1,196,925,887	52.14%
Coffee County Pension Plan	ACCG	12,845,827	15,739,396	81.62%
Colquitt County Pension Plan	ACCG	15,363,135	20,792,143	73.89%
Coweta County Pension Plan	Single-Employer	59,045,808	90,843,901	65.00%
Crawford County Pension Plan	ACCG	2,745,166	3,218,001	85.31%
Crisp County Pension Plan	ACCG	15,378,503	22,237,355	69.16%
Dawson County Pension Plan	ACCG	5,400,638	5,967,528	90.50%

Appendix C1: Listing of Local Retirement Plans - By Entity Name

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Decatur County Pension Plan	ACCG	9,445,951	12,790,551	73.85%
DeKalb County Pension Plan	Single-Employer	1,266,763,450	2,397,341,803	52.84%
Dodge County Pension Plan	ACCG	956,021	1,224,150	78.10%
Dooly County Pension Plan	ACCG	2,257,613	3,825,455	59.02%
Dougherty County Pension Plan	Single-Employer	56,965,871	64,107,024	88.86%
Douglas County Pension Plan	ACCG	51,915,462	101,527,976	51.13%
Douglas County Employee Defined Benefit Plan	Single-Employer	*2	*2	*2
Early County Department of Public Safety Pension Plan	ACCG	2,824,287	3,389,608	83.32%
Early County Pension Plan	ACCG	2,398,401	2,862,236	83.79%
Elbert County Pension Plan	ACCG	15,694,845	18,258,942	85.96%
Evans County Board of Commissioners Retirement Plan	Single-Employer	2,203,216	3,777,069	58.33%
Fannin County Pension Plan	ACCG	10,460,346	13,565,592	77.11%
Fayette County Pension Plan	ACCG	45,149,062	44,201,352	102.14%
Floyd County Pension Plan	ACCG	54,754,231	68,231,366	80.25%
Forsyth County Defined Benefit Plan	Single-Employer	16,867,274	18,630,014	90.54%
Franklin County Pension Plan	ACCG	9,056,619	11,163,245	81.13%
Fulton County Employees' Pension Plan	Single-Employer	1,315,952,327	1,833,170,386	71.79%
Glynn County Board of Commissioners Pension Plan	Single-Employer	96,159,225	105,355,038	91.27%
Grady County Pension Plan	ACCG	3,502,954	4,358,785	80.37%
Greene County Pension Plan	ACCG	5,420,539	7,102,390	76.32%
Gwinnett County Pension Plan	Single-Employer	1,017,663,000	1,265,966,714	80.39%
Habersham County Pension Plan	ACCG	7,691,484	8,916,077	86.27%
Hall County Pension Plan	ACCG	18,183,682	52,737,593	34.48%
Hancock County Pension Plan	ACCG	4,877,449	6,287,944	77.57%
Haralson County Pension Plan	ACCG	6,128,450	7,466,757	82.08%
Harris County Pension Plan	ACCG	11,846,092	15,935,654	74.34%
Heard County Pension Plan	ACCG	3,083,044	3,822,712	80.65%
Henry County Pension Plan	ACCG	139,913,439	210,791,222	66.38%
Houston County Pension Plan	ACCG	83,602,918	111,479,860	74.99%
Jackson County Pension Plan	ACCG	12,579,380	17,371,591	72.41%
Jasper County Pension Plan	ACCG	3,330,081	3,109,693	107.09%
Jeff Davis County Pension Plan	ACCG	4,075,714	4,839,859	84.21%
Jenkins County Pension Plan	ACCG	2,994,930	3,863,537	77.52%
Jones County Pension Plan	ACCG	9,561,147	13,367,842	71.52%
Lamar County Pension Plan	ACCG	4,374,400	5,468,337	80.00%
Laurens County Pension Plan	ACCG	10,876,164	13,895,892	78.27%
Lee County Pension Plan	ACCG	5,861,620	8,246,323	71.08%
Liberty County Pension Plan *4	ACCG	-	-	-
Lincoln County Pension Plan	ACCG	3,224,235	4,249,414	75.87%
Lowndes County Pension Plan	ACCG	40,362,239	60,935,407	66.24%
Lumpkin County Pension Plan	ACCG	3,096,490	4,664,938	66.38%
Madison County Pension Plan	ACCG	7,518,078	10,267,013	73.23%
Marion County Pension Plan	ACCG	668,091	939,358	71.12%
McDuffie County Pension Plan	ACCG	8,775,855	9,759,120	89.92%

Appendix C1: Listing of Local Retirement Plans - By Entity Name

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
McIntosh County Pension Plan	ACCG	4,052,699	5,646,363	71.78%
Miller County Pension Plan	ACCG	1,398,612	1,813,317	77.13%
Mitchell County Pension Plan	ACCG	6,529,623	8,331,095	78.38%
Monroe County Pension Plan	ACCG	22,385,399	27,605,952	81.09%
Morgan County Pension Plan	ACCG	12,100,560	13,995,468	86.46%
Murray County Pension Plan	ACCG	9,901,087	11,670,258	84.84%
Newton County Pension Plan	ACCG	3,541,944	6,884,141	51.45%
Oconee County Pension Plan	ACCG	17,395,648	26,089,083	66.68%
Oglethorpe County Pension Plan	ACCG	2,903,251	3,085,650	94.09%
Paulding County Pension Plan	ACCG	36,214,165	47,323,238	76.53%
Peach County Pension Plan	ACCG	11,574,421	14,024,857	82.53%
Pickens County Pension Plan	ACCG	6,803,492	14,452,793	47.07%
Polk County Pension Plan	ACCG	15,656,833	17,643,806	88.74%
Pulaski County Pension Plan	ACCG	1,711,445	1,899,619	90.09%
Putnam County Pension Plan	ACCG	12,293,517	16,448,443	74.74%
Rabun County Pension Plan	ACCG	7,161,355	9,766,237	73.33%
Rockdale County Pension Plan	ACCG	55,180,883	75,849,903	72.75%
Schley County Pension Plan	ACCG	188,669	403,624	46.74%
Seminole County Pension Plan	ACCG	2,852,061	3,467,568	82.25%
Spalding County Pension Plan	ACCG	23,016,154	30,135,141	76.38%
Sumter County Pension Plan	ACCG	2,999,015	4,891,571	61.31%
Tattnall County Pension Plan	ACCG	6,251,899	8,016,897	77.98%
Telfair County Pension Plan	ACCG	2,129,673	2,732,084	77.95%
Thomas County Pension Plan	ACCG	14,836,993	17,001,159	87.27%
Tift County Pension Plan	ACCG	27,457,822	35,314,357	77.75%
Toombs County Pension Plan	ACCG	5,083,509	6,316,321	80.48%
Treutlen County Pension Plan	ACCG	945,264	1,250,222	75.61%
Troup County Pension Plan	Single-Employer	39,784,993	52,726,116	75.46%
Turner County Pension Plan	ACCG	4,578,239	6,489,988	70.54%
Upson County Pension Plan *4	ACCG	7,547,612	5,871,217	128.55%
Walker County Commissioners' & Sheriff's Department Defined Benefit Pension Plan	Single-Employer	3,135,813	7,493,864	41.85%
Walton County Pension Plan	ACCG	15,524,921	19,245,364	80.67%
Ware County Pension Plan	ACCG	2,341,319	2,977,564	78.63%
Warren County Pension Plan	ACCG	1,080,136	1,412,340	76.48%
Washington County Pension Plan	ACCG	10,799,589	15,238,235	70.87%
Whitfield County Pension Plan	ACCG	34,958,824	43,295,966	80.74%
Wilcox County Pension Plan	ACCG	1,430,260	1,983,985	72.09%
Wilkes County Pension Plan	ACCG	2,471,445	3,787,752	65.25%
Wilkinson County Pension Plan	ACCG	5,129,475	6,490,079	79.04%
Combined Counties		<u>6,454,097,989</u>	<u>9,773,846,274</u>	66.03%

Appendix C1: Listing of Local Retirement Plans - By Entity Name

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
CONSOLIDATED GOVERNMENTS				
Athens-Clarke County Employees' Pension Plan	Single-Employer	220,220,397	245,465,508	89.72%
Augusta City Employees Pension Plan	Single-Employer, Closed	*2	*2	*2
Augusta Firemen's Pension Fund	Single-Employer, Closed	*2	*2	*2
Augusta General Retirement Plan 1949	Single-Employer, Closed	73,900,132	85,474,595	86.46%
Augusta Policemen's Pension Fund	Single-Employer, Closed	*2	*2	*2
Augusta Richmond County Retirement Plan	GMEBS	134,412,354	146,194,160	91.94%
Augusta Richmond County Planning Commission Retirement Plan	GMEBS	3,356,387	2,976,728	112.75%
Columbus Consolidated Government Employees' Pension Plan	Single-Employer	198,554,833	214,670,987	92.49%
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	221,442,213	262,512,015	84.36%
Georgetown-Quitman Unified County Retirement Plan	GMEBS	143,878	197,262	72.94%
Macon-Bibb County Fire & Police Retirement System *5	Single-Employer	224,423,836	216,387,327	103.71%
Macon-Bibb County Pension Plan *6	Single-Employer	115,851,052	184,204,159	62.89%
Macon-Bibb County Pension Plan Division A *5	Single-Employer	85,232,136	94,360,412	90.33%
Richmond County Employee Pension Fund 1945	Single-Employer, Closed	6,554,237	7,190,210	91.16%
Combined Consolidated Governments		<u>1,284,091,455</u>	<u>1,459,633,363</u>	87.97%
REGIONAL COMMISSIONS				
Atlanta RC Retirement Plan	Single-Employer	52,014,455	53,551,822	97.13%
Coastal Georgia RC Retirement Plan	GMEBS	2,269,341	2,542,173	89.27%
Georgia Mountains RC Retirement Plan	GMEBS	6,377,923	6,729,767	94.77%
Heart of Georgia - Altamaha RC Retirement Plan	GMEBS	4,162,453	4,302,085	96.75%
Middle Georgia RC Retirement Plan	GMEBS	8,030,106	8,733,246	91.95%
Northeast Georgia RC Retirement Plan	GMEBS	5,735,878	5,576,829	102.85%
Northwest Georgia RC Retirement Plan	GMEBS	7,910,800	8,108,015	97.57%
Southern Georgia RC Retirement Plan	GMEBS	11,067,009	12,797,974	86.47%
Southwest Georgia RC Retirement Plan	Single-Employer	979,104	2,081,887	47.03%
Combined Regional Commissions		<u>98,547,069</u>	<u>104,423,798</u>	94.37%
LOCAL BOARDS OF EDUCATION *7				
Fulton County School Employees' Pension Fund	Single-Employer	400,142,000	499,892,000	80.05%
Gwinnett County Board of Education Retirement System	Single-Employer	2,036,881,675	2,112,124,326	96.44%
Polk County Board of Education Retirement System	Single-Employer	4,172,777	6,520,061	64.00%
City of Atlanta Board of Education - Superintendent Plan	Single-Employer	136,411	133,702	102.03%
Combined Local Boards of Education		<u>2,441,332,863</u>	<u>2,618,670,089</u>	93.23%

Appendix C1: Listing of Local Retirement Plans - By Entity Name

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
LOCAL AUTHORITIES				
Austell Gas System	Single-Employer	17,917,715	19,540,045	91.70%
Bainbridge Decatur County Recreation Authority	GMEBS	309,785	322,423	96.08%
Brunswick-Glynn County Joint Water and Sewer Commission	GMEBS	4,249,305	5,951,688	71.40%
Carroll County Water Authority	Single-Employer	3,565,966	4,846,265	73.58%
Chatsworth Water Commission	GMEBS	2,187,116	2,487,974	87.93%
Cherokee County Water and Sewerage Authority	GMEBS	19,432,093	25,345,498	76.67%
Cobb County-Marietta Water Authority	Single-Employer	35,745,000	35,609,000	100.38%
Douglasville-Douglas County Water and Sewer Authority	GMEBS	34,998,697	33,061,005	105.86%
Dublin-Laurens County Recreation Authority	GMEBS	1,250,110	1,352,200	92.45%
Eatonton-Putnam Water and Sewer Authority	GMEBS	788,631	614,708	128.29%
Ellijay-Gilmer County Water and Sewerage Authority	GMEBS	1,097,133	1,449,873	75.67%
Fitzgerald Water, Light, and Bond Commission	GMEBS	6,450,727	8,315,680	77.57%
Flint Area Consolidated Housing Authority	GMEBS	1,730,748	2,085,164	83.00%
Fort Valley Utilities Commission	GMEBS	7,736,648	8,188,406	94.48%
Fulton-DeKalb Hospital Authority	Single-Employer	215,130,580	280,981,731	76.56%
Haralson County Water Authority	ACCG	1,048,125	1,219,203	85.97%
Heard County Water Authority	GMEBS	629,058	666,083	94.44%
Henry County Water Authority	GMEBS	39,381,540	38,514,992	102.25%
Hospital Authority of Floyd County	Single-Employer	24,601,507	32,553,413	75.57%
Hospital Authority of Valdosta and Lowndes County, Georgia	Single-Employer	75,067,798	79,985,243	93.85%
Hospital Authority of Washington County	Single-Employer	*8	*8	*8
Housing Authority of the City of Atlanta, Georgia	Single-Employer	46,248,774	46,787,744	98.85%
Housing Authority of the City of Clayton, Georgia	GMEBS	173,446	324,921	53.38%
Housing Authority of the City of Conyers	GMEBS	864,123	1,068,412	80.88%
Housing Authority of the City of Covington	ACCG	449,954	869,779	51.73%
Housing Authority of the City of Lavonia	GMEBS	541,152	694,706	77.90%
Housing Authority of the City of Mt. Vernon	GMEBS	111,740	146,779	76.13%
Housing Authority of the City of Vidalia	GMEBS	280,302	134,129	208.98%
Housing Authority of the City of Vienna	GMEBS	181,420	169,243	107.19%
Housing Authority of the City of Villa Rica	GMEBS	783,985	685,152	114.42%
Jackson County Water and Sewerage Authority	GMEBS	276,827	884,107	31.31%
Jasper County 911 Authority	GMEBS	377,453	427,769	88.24%
Jonesboro Housing Authority	GMEBS	3,014,513	3,441,276	87.60%
Lagrange Housing Authority	GMEBS	1,082,316	923,270	117.23%
Lagrange-Troup County Hospital Authority	Single-Employer	49,786,994	64,481,908	77.21%
Liberty Consolidated Planning Commission	GMEBS	826,411	862,398	95.83%
Macon Water Authority	Single-Employer	31,841,908	40,035,586	79.53%
Macon-Bibb County Transit Authority	Single-Employer	4,518,073	9,163,562	49.30%
Medical Center Hospital Authority	Single-Employer	22,651,600	20,098,800	112.70%

Appendix C1: Listing of Local Retirement Plans - By Entity Name

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Metropolitan Atlanta Rapid Transit Authority ATU Local 732 Union Plan	Single-Employer	554,163,037	539,968,141	102.63%
Metropolitan Atlanta Rapid Transit Authority Non-Represented Plan	Single-Employer	417,678,560	533,096,003	78.35%
Middle Flint Regional E-911 Authority	ACCG	126,926	299,366	42.40%
Newnan Water and Light Commission	Single-Employer	38,047,268	36,536,870	104.13%
Northeast Georgia Housing Authority	GMEBS	3,901,722	4,025,910	96.92%
Polk County Water, Sewage and Solid Waste Authority	Single-Employer	1,526,108	1,564,990	97.52%
Towns County Water and Sewerage Authority	GMEBS	281,953	319,898	88.14%
Unadilla Housing Authority	GMEBS	662,099	581,554	113.85%
Valdosta-Lowndes County Parks and Recreation Authority	GMEBS	1,387,456	1,614,312	85.95%
Walker County Water and Sewerage Authority	Single-Employer	830,385	1,932,375	42.97%
Combined Local Authorities		<u>1,675,934,787</u>	<u>1,894,228,954</u>	88.48%
Combined Totals		<u><u>17,927,503,221</u></u>	<u><u>23,983,816,459</u></u>	74.75%

*1 - Newly created plan.

*2 - No amounts reported since plan is maintained on a pay-as-you-go basis. Contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses become due. This is allowable since the plan was closed prior to 1983.

*3 - Government is not in compliance with funding requirements of O.C.G.A. §47-1-3.

*4 - Plan was transferred from a single-employer plan to ACCG since last report. Current year ACCG data presented when available.

*5 - The City of Macon and Bibb County consolidated into one government in 2014. This plan was formerly a City of Macon Plan

*6 - The City of Macon and Bibb County consolidated into one government in 2014. This plan was formerly a Bibb County Plan

*7 - Since the City of Atlanta General Employees Pension Fund includes certain employees of the Atlanta Board of Education, information is provided with the City of Atlanta.

*8 - Government has not submitted all information required and is not in compliance with O.C.G.A. §47-1-3.

Appendix C2: Listing of Local Retirement Plans - By Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
CITIES				
Cartersville 2017 Retirement Plan, City of *1	Single-Employer	5,480	1,670	328.14%
Snellville Retirement Plan, City of	GMEBS	2,156,180	921,488	233.99%
Cleveland Retirement Plan, City of	GMEBS	857,505	490,800	174.72%
Blakely-Early County Department of Recreation Retirement Plan	GMEBS	120,108	70,679	169.93%
Waleska Retirement Plan, City of	GMEBS	87,787	51,830	169.37%
Lithonia Retirement Plan, City of	GMEBS	694,863	422,506	164.46%
Enigma Retirement Plan, City of	GMEBS	182,905	113,846	160.66%
Suwanee Retirement Plan, City of	GMEBS	9,073,751	5,758,824	157.56%
Aragon Retirement Plan, City of	GMEBS	509,004	328,277	155.05%
Tennille Retirement Plan, City of	GMEBS	920,307	603,097	152.60%
Bloomington Retirement Plan, City of	Single-Employer	1,309,872	869,031	150.73%
Warrenton Retirement Plan, City of	GMEBS	1,088,124	725,507	149.98%
Gibson Retirement Plan, City of	GMEBS	79,698	53,623	148.63%
Buena Vista Retirement Plan, City of	GMEBS	1,375,996	1,000,224	137.57%
Brooklet Retirement Plan, City of	GMEBS	302,140	220,959	136.74%
Oglethorpe Retirement Plan, City of	GMEBS	947,593	713,688	132.77%
Ellijay Retirement Plan, City of	GMEBS	814,508	637,576	127.75%
Smithville Retirement Plan, City of	GMEBS	222,264	175,743	126.47%
Chester Retirement Plan, City of	GMEBS	102,176	82,303	124.15%
Swainsboro Retirement Plan, City of	GMEBS	7,952,679	6,432,589	123.63%
Statesboro Retirement Plan, City of	GMEBS	25,859,101	21,020,207	123.02%
Guyton Retirement Plan, City of	GMEBS	546,345	452,762	120.67%
Hagan Retirement Plan, City of	GMEBS	261,213	217,453	120.12%
Centerville Retirement Plan, City of	GMEBS	5,199,582	4,331,774	120.03%
Chickamauga Retirement Plan, City of	GMEBS	2,085,379	1,756,405	118.73%
Warm Springs Retirement Plan, City of	GMEBS	325,033	274,031	118.61%
Jackson Retirement Plan, City of	GMEBS	7,185,215	6,066,010	118.45%
Elberton Retirement Plan, City of	GMEBS	20,659,082	17,624,810	117.22%
Commerce Retirement Plan, City of	GMEBS	10,380,578	8,988,988	115.48%
East Ellijay Retirement Plan, City of	GMEBS	881,271	769,144	114.58%
Woodbine Retirement Plan, City of	GMEBS	1,350,861	1,194,944	113.05%
Port Wentworth Retirement Plan, City of	GMEBS	7,157,439	6,331,720	113.04%
Hazlehurst Retirement Plan, City of	GMEBS	3,412,305	3,030,876	112.58%
Jasper Retirement Plan, City of	GMEBS	3,329,054	2,958,359	112.53%
Berlin Retirement Plan, City of	GMEBS	109,127	97,562	111.85%
Alamo Retirement Plan, City of	GMEBS	385,167	350,999	109.73%
Whigham Retirement Plan, City of	GMEBS	253,517	232,303	109.13%
Attapulugus Retirement Plan, City of	GMEBS	213,500	195,906	108.98%
Thomasville Retirement Plan, City of	Single-Employer	43,557,593	40,185,459	108.39%
Nicholls Retirement Plan, City of	GMEBS	632,490	584,114	108.28%
Wadley Retirement Plan, City of	GMEBS	1,199,826	1,110,896	108.01%

Appendix C2: Listing of Local Retirement Plans - By Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Stone Mountain Retirement Plan, City of	GMEBS	3,739,659	3,462,549	108.00%
Austell Retirement Plan, City of	GMEBS	10,028,049	9,376,228	106.95%
Walthourville Retirement Plan, City of	GMEBS	512,854	482,220	106.35%
Lavonia Retirement Plan, City of	GMEBS	3,101,065	2,942,514	105.39%
Fairburn Retirement Plan, City of	GMEBS	13,333,126	12,662,444	105.30%
Nahunta Retirement Plan, City of	GMEBS	385,702	366,932	105.12%
Perry Retirement Plan, City of	GMEBS	11,562,294	11,017,072	104.95%
Baxley Retirement Plan, City of	GMEBS	4,781,696	4,568,780	104.66%
Doerun Retirement Plan, City of	GMEBS	787,721	755,790	104.22%
Duluth Retirement Plan, City of	GMEBS	8,423,162	8,141,459	103.46%
Morrow Retirement Plan, City of	GMEBS	14,543,459	14,061,561	103.43%
White Retirement Plan, City of	GMEBS	385,825	373,297	103.36%
Social Circle Retirement Plan, City of	GMEBS	3,054,199	2,964,779	103.02%
Midway Retirement Plan, City of	GMEBS	587,381	570,610	102.94%
Jonesboro Retirement Plan, City of	GMEBS	2,535,417	2,465,110	102.85%
Woodbury Retirement Plan, City of	GMEBS	820,032	797,819	102.78%
Rincon Retirement Plan, City of	GMEBS	1,657,223	1,613,317	102.72%
Adairsville Retirement Plan, City of	GMEBS	3,128,760	3,049,162	102.61%
Milton Retirement Plan, City of	GMEBS	6,603,750	6,439,908	102.54%
Toccoa Retirement Plan, City of	GMEBS	18,694,246	18,315,256	102.07%
Dawsonville Retirement Plan, City of	GMEBS	429,983	424,937	101.19%
Dawson Retirement Plan, City of	GMEBS	3,781,014	3,737,830	101.16%
Franklin Retirement Plan, City of	GMEBS	606,737	600,041	101.12%
Danielsville Retirement Plan, City of	GMEBS	183,904	182,122	100.98%
Springfield Retirement Plan, City of	GMEBS	1,003,979	997,480	100.65%
Madison Retirement Plan, City of	GMEBS	11,091,703	11,027,735	100.58%
Warner Robins Retirement Plan, City of	GMEBS	105,384,297	104,808,176	100.55%
Richmond Hill Retirement Plan, City of	GMEBS	8,115,025	8,083,532	100.39%
Bowdon Retirement Plan, City of	GMEBS	1,974,411	1,969,064	100.27%
Chatsworth Retirement Plan, City of	GMEBS	2,670,798	2,667,241	100.13%
Senoia Retirement Plan, City of	GMEBS	1,088,848	1,087,677	100.11%
Montezuma Retirement Plan, City of	GMEBS	4,456,849	4,459,729	99.94%
Gordon Retirement Plan, City of	GMEBS	1,667,869	1,669,946	99.88%
Palmetto Retirement Plan, City of	GMEBS	3,127,557	3,131,838	99.86%
Lumpkin Retirement Plan, City of	GMEBS	670,249	671,541	99.81%
Monticello Retirement Plan, City of	GMEBS	2,868,790	2,874,710	99.79%
Trion Retirement Plan, City of	GMEBS	5,802,806	5,824,127	99.63%
Tyrone Retirement Plan, City of	GMEBS	1,953,231	1,967,177	99.29%
Douglasville Retirement Plan, City of	GMEBS	30,867,912	31,164,460	99.05%
Hogansville Retirement Plan, City of	GMEBS	2,330,428	2,366,432	98.48%
Emerson Retirement Plan, City of	GMEBS	734,500	746,098	98.45%
Remerton Retirement Plan, City of	GMEBS	936,872	952,374	98.37%
Kingsland Retirement Plan, City of	GMEBS	11,664,776	11,938,540	97.71%
Lincolnton Retirement Plan, City of	GMEBS	528,167	541,405	97.55%

Appendix C2: Listing of Local Retirement Plans - By Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Chamblee Retirement Plan, City of	GMEBS	16,613,003	17,034,300	97.53%
Holly Springs Retirement Plan, City of	GMEBS	1,472,436	1,510,376	97.49%
Stockbridge Retirement Plan, City of	GMEBS	7,865,801	8,084,623	97.29%
Jefferson Retirement Plan, City of	GMEBS	3,829,340	3,943,191	97.11%
Calhoun Retirement Plan, City of	GMEBS	12,124,471	12,495,345	97.03%
Tallapoosa Retirement Plan, City of	GMEBS	4,250,270	4,380,735	97.02%
Cochran Retirement Plan, City of	GMEBS	3,565,474	3,676,958	96.97%
Patterson Retirement Plan, City of	GMEBS	205,721	212,238	96.93%
Locust Grove Retirement Plan, City of	GMEBS	2,326,340	2,406,451	96.67%
Cumming Retirement Plan, City of	GMEBS	16,110,875	16,714,212	96.39%
Donalsonville Retirement Plan, City of	GMEBS	3,000,729	3,114,634	96.34%
Lyons Retirement Plan, City of	GMEBS	2,179,795	2,263,510	96.30%
Comer Retirement Plan, City of	GMEBS	315,222	328,236	96.04%
Washington Retirement Plan, City of	GMEBS	7,075,651	7,369,620	96.01%
Colquitt Retirement Plan, City of	GMEBS	1,694,213	1,765,705	95.95%
Auburn Retirement Plan, City of	GMEBS	1,601,195	1,672,905	95.71%
Norcross Retirement Plan, City of	GMEBS	10,446,014	10,919,716	95.66%
Camilla Retirement Plan, City of	GMEBS	6,599,469	6,899,424	95.65%
Whitesburg Retirement Plan, City of	GMEBS	488,799	511,044	95.65%
Clarkesville Retirement Plan, City of	GMEBS	1,816,013	1,899,405	95.61%
Butler Retirement Plan, City of	GMEBS	819,085	857,251	95.55%
Blairsville Retirement Plan, City of	GMEBS	1,956,283	2,050,842	95.39%
Greensboro Retirement Plan, City of	GMEBS	3,415,074	3,583,287	95.31%
Fitzgerald Retirement Plan, City of	GMEBS	10,490,315	11,027,186	95.13%
Millen Retirement Plan, City of	GMEBS	2,795,147	2,944,918	94.91%
Barnesville Retirement Plan, City of	GMEBS	8,895,206	9,373,415	94.90%
Hiwassee Retirement Plan, City of	GMEBS	1,221,668	1,288,489	94.81%
Glennville Retirement Plan, City of	GMEBS	2,044,649	2,159,581	94.68%
Hartwell Retirement Plan, City of	GMEBS	5,319,003	5,622,967	94.59%
LaFayette Retirement Plan, City of	GMEBS	11,749,282	12,430,950	94.52%
Mount Vernon Retirement Plan, City of	GMEBS	731,410	773,907	94.51%
Summerville Retirement Plan, City of	GMEBS	10,335,478	10,936,866	94.50%
Villa Rica Retirement Plan, City of	GMEBS	5,585,055	5,911,337	94.48%
Milledgeville Retirement Plan, City of	Single-Employer	21,988,930	23,278,978	94.46%
Cordele Retirement Plan, City of	GMEBS	11,407,265	12,093,526	94.33%
Soperton Retirement Plan, City of	GMEBS	1,109,755	1,177,770	94.23%
Hampton Retirement Plan, City of	GMEBS	3,377,190	3,584,605	94.21%
Eatonton Retirement Plan, City of	GMEBS	3,942,908	4,202,837	93.82%
Adel Retirement Plan, City of	GMEBS	13,160,294	14,065,381	93.57%
Gray Retirement Plan, City of	GMEBS	885,435	948,579	93.34%
Leesburg Retirement Plan, City of	GMEBS	1,163,847	1,247,666	93.28%
Grovetown Retirement Plan, City of	GMEBS	2,807,866	3,011,971	93.22%
Hapeville Retirement Plan, City of	Single-Employer	24,942,090	26,769,699	93.17%
Temple Retirement Plan, City of	GMEBS	624,190	670,042	93.16%

Appendix C2: Listing of Local Retirement Plans - By Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Cuthbert Retirement Plan, City of	GMEBS	1,409,046	1,512,827	93.14%
Wrens Retirement Plan, City of	GMEBS	2,279,540	2,453,282	92.92%
Sky Valley Retirement Plan, City of	GMEBS	547,261	590,214	92.72%
Douglas Retirement Plan, City of	GMEBS	34,367,937	37,287,514	92.17%
Gainesville Retirement Plan, City of	GMEBS	6,697,435	7,267,615	92.15%
Forsyth Retirement Plan, City of	GMEBS	5,054,778	5,491,698	92.04%
Pembroke Retirement Plan, City of	GMEBS	1,305,810	1,418,747	92.04%
Louisville Retirement Plan, City of	GMEBS	2,801,629	3,045,484	91.99%
Tybee Island Retirement Plan, City of	GMEBS	7,985,756	8,690,208	91.89%
Mount Zion Retirement Plan, City of	GMEBS	268,373	292,404	91.78%
Ashburn Retirement Plan, City of	GMEBS	2,526,123	2,756,356	91.65%
Vienna Retirement Plan, City of	GMEBS	3,935,677	4,307,618	91.37%
Darien Retirement Plan, City of	GMEBS	1,441,099	1,578,352	91.30%
Hinesville Retirement Plan, City of	GMEBS	18,826,735	20,628,642	91.27%
Sandersville Retirement Plan, City of	GMEBS	6,031,327	6,610,904	91.23%
Buchanan Retirement Plan, City of	GMEBS	686,734	755,015	90.96%
Rochelle Retirement Plan, City of	GMEBS	839,456	923,279	90.92%
Bremen Retirement Plan, City of	GMEBS	3,287,822	3,618,330	90.87%
Hawkinsville Retirement Plan, City of	GMEBS	3,190,655	3,528,937	90.41%
Dahlongega Retirement Plan, City of	GMEBS	5,618,330	6,214,206	90.41%
Nashville Retirement Plan, City of	GMEBS	2,263,074	2,510,757	90.14%
Cave Spring Retirement Plan, City of	GMEBS	683,388	758,779	90.06%
Sylvester Retirement Plan, City of	GMEBS	7,282,013	8,109,139	89.80%
Reidsville Retirement Plan, City of	GMEBS	913,864	1,018,737	89.71%
Vidalia Retirement Plan, City of	GMEBS	6,791,763	7,573,252	89.68%
Thomson Retirement Plan, City of	GMEBS	7,603,082	8,489,860	89.55%
Powder Springs Retirement Plan, City of	GMEBS	3,485,120	3,900,037	89.36%
Ocilla Retirement Plan, City of	GMEBS	1,382,027	1,548,955	89.22%
Loganville Retirement Plan, City of	GMEBS	11,817,042	13,286,345	88.94%
Lake City Retirement Plan, City of	GMEBS	2,107,143	2,375,822	88.69%
Cairo Retirement Plan, City of	GMEBS	11,323,758	12,790,559	88.53%
Manchester Retirement Plan, City of	GMEBS	4,184,424	4,737,676	88.32%
Rockmart Retirement Plan, City of	GMEBS	5,723,750	6,481,487	88.31%
Blue Ridge Retirement Plan, City of	GMEBS	1,380,309	1,565,615	88.16%
Lake Park Retirement Plan, City of	GMEBS	482,445	547,410	88.13%
Pelham Retirement Plan, City of	GMEBS	3,166,610	3,594,514	88.10%
Canon Retirement Plan, City of	GMEBS	144,670	164,606	87.89%
Menlo Retirement Plan, City of	GMEBS	155,008	176,463	87.84%
Peachtree City Retirement Plan, City of	Single-Employer	29,786,073	34,034,208	87.52%
Rome Retirement Plan, City of	GMEBS	70,355,684	80,474,269	87.43%
Pine Mountain Retirement Plan, City of	GMEBS	934,998	1,069,782	87.40%
Waynesboro Retirement Plan, City of	GMEBS	3,016,542	3,455,545	87.30%
Quitman Retirement Plan, City of	GMEBS	3,631,044	4,167,144	87.14%
Riceboro Retirement Plan, City of	GMEBS	285,990	329,248	86.86%

Appendix C2: Listing of Local Retirement Plans - By Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Moultrie Retirement Plan, City of *2	Single-Employer	12,835,711	14,780,168	86.84%
Reynolds Retirement Plan, City of	GMEBS	624,859	720,339	86.75%
Cornelia Retirement Plan, City of	GMEBS	4,275,393	4,931,633	86.69%
Americus Retirement Plan, City of	GMEBS	12,448,760	14,362,612	86.67%
Fort Oglethorpe Retirement Plan, City of	GMEBS	6,902,725	7,977,184	86.53%
Sylvania Retirement Plan, City of	GMEBS	4,745,929	5,485,023	86.53%
Newnan Retirement Plan, City of	GMEBS	18,378,216	21,244,955	86.51%
Garden City Retirement Plan, City of	GMEBS	6,786,279	7,851,995	86.43%
Greenville Retirement Plan, City of	GMEBS	529,496	613,280	86.34%
Hiram Retirement Plan, City of	GMEBS	1,012,946	1,175,667	86.16%
Roswell Retirement Plan, City of	GMEBS	79,861,436	92,746,674	86.11%
Blackshear Retirement Plan, City of	GMEBS	1,539,745	1,790,631	85.99%
Bainbridge Retirement Plan, City of	GMEBS	10,084,901	11,745,296	85.86%
Avondale Estates Retirement Plan, City of	GMEBS	1,806,042	2,104,815	85.81%
Roberta Retirement Plan, City of	GMEBS	830,074	967,482	85.80%
Kennesaw Retirement Plan, City of	GMEBS	15,851,639	18,480,778	85.77%
Alpharetta Retirement Plan, City of	Single-Employer	68,345,719	79,742,774	85.71%
Union Point Retirement Plan, City of	GMEBS	958,578	1,120,640	85.54%
McRae-Helena Retirement Plan, City of	GMEBS	2,922,283	3,434,983	85.07%
Canton Retirement Plan, City of	GMEBS	11,240,698	13,266,418	84.73%
Thomaston Retirement Plan, City of	GMEBS	8,743,926	10,323,731	84.70%
Hephzibah Retirement Plan, City of	GMEBS	679,755	806,089	84.33%
Doraville Retirement Plan, City of	Single-Employer	16,009,928	19,015,516	84.19%
Dacula Retirement Plan, City of	GMEBS	1,173,657	1,394,832	84.14%
Blakely Retirement Plan, City of	GMEBS	5,698,962	6,776,177	84.10%
Hahira Retirement Plan, City of	GMEBS	752,783	904,038	83.27%
Mount Airy Retirement Plan, City of	GMEBS	614,302	738,530	83.18%
Dallas Retirement Plan, City of	GMEBS	4,086,826	4,920,947	83.05%
Carrollton Retirement Plan, City of	GMEBS	23,152,047	27,955,076	82.82%
Jesup Retirement Plan, City of	GMEBS	10,630,688	12,853,540	82.71%
Broxtown Retirement Plan, City of	GMEBS	183,812	222,253	82.70%
Buford Retirement Plan, City of	GMEBS	12,132,191	14,705,936	82.50%
Dalton Retirement Plan, City of	Single-Employer	104,453,266	126,837,402	82.35%
Royston Retirement Plan, City of	GMEBS	1,462,860	1,777,335	82.31%
Smyrna Retirement Plan, City of	GMEBS	49,768,619	60,482,933	82.29%
Acworth Retirement Plan, City of	GMEBS	9,114,464	11,085,309	82.22%
Savannah Employees' Retirement Plan, City of	Single-Employer	374,817,529	456,342,109	82.14%
Midville Retirement Plan, City of	GMEBS	104,395	127,561	81.84%
Griffin Retirement Plan, City of	GMEBS	60,884,250	74,504,606	81.72%
LaGrange Retirement Plan, City of	GMEBS	38,077,820	46,739,419	81.47%
Cartersville Retirement Plan, City of *2	Single-Employer	47,852,532	58,786,715	81.40%
Jeffersonville Retirement Plan, City of	GMEBS	322,955	396,922	81.36%
Thunderbolt Retirement Plan, City of	GMEBS	1,353,691	1,664,759	81.31%
Monroe Retirement Plan, City of	GMEBS	20,043,439	24,694,898	81.16%

Appendix C2: Listing of Local Retirement Plans - By Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Byron Retirement Plan, City of	GMEBS	7,582,381	9,342,247	81.16%
Dublin Retirement Plan, City of	GMEBS	23,634,597	29,187,858	80.97%
West Point Retirement Plan, City of	GMEBS	7,019,021	8,715,532	80.53%
Conyers Retirement Plan, City of	GMEBS	15,230,596	18,945,161	80.39%
Lookout Mountain Retirement Plan, City of	GMEBS	1,093,858	1,366,137	80.07%
Pooler Retirement Plan, City of	GMEBS	14,481,220	18,104,238	79.99%
Woodstock Retirement Plan, City of	GMEBS	10,345,402	12,976,650	79.72%
College Park Retirement Plan, City of	GMEBS	73,261,303	91,993,808	79.64%
Fayetteville Retirement Plan, City of	GMEBS	14,560,497	18,295,694	79.58%
Cedartown Retirement Plan, City of	GMEBS	12,256,195	15,411,734	79.53%
Waycross Retirement Plan, City of	GMEBS	20,522,881	25,822,286	79.48%
Decatur Retirement Plan, City of	Single-Employer	40,362,113	51,140,281	78.92%
East Point Retirement Plan, City of	Single-Employer	99,712,936	126,467,147	78.84%
St. Marys Retirement Plan, City of	GMEBS	737,652	936,945	78.73%
Wrightsville Retirement Plan, City of	GMEBS	332,345	423,275	78.52%
Lenox Retirement Plan, City of	GMEBS	209,155	266,442	78.50%
Demorest Retirement Plan, City of	GMEBS	1,050,282	1,345,480	78.06%
Eastman Retirement Plan, City of	GMEBS	3,313,383	4,250,991	77.94%
Rossville Retirement Plan, City of	GMEBS	1,437,655	1,845,033	77.92%
Winder Retirement Plan, City of	GMEBS	15,084,285	19,450,102	77.55%
Covington Retirement Plan, City of	Single-Employer	37,835,147	49,062,527	77.12%
Atlanta Police Officer's Pension Fund	Single-Employer	1,051,671,000	1,365,388,871	77.02%
Marshallville Retirement Plan, City of	GMEBS	265,498	344,776	77.01%
Nicholson Retirement Plan, City of	GMEBS	139,276	183,066	76.08%
Union City Retirement Plan, City of	GMEBS	16,521,876	21,930,415	75.34%
Bowman Retirement Plan, City of	GMEBS	271,708	360,655	75.34%
Fort Valley Retirement Plan, City of	GMEBS	3,783,940	5,044,626	75.01%
Claxton Retirement Plan, City of	GMEBS	2,835,572	3,793,249	74.75%
Atlanta Firefighter's Pension Fund	Single-Employer	669,508,000	895,748,745	74.74%
Harlem Retirement Plan, City of	GMEBS	1,503,064	2,040,326	73.67%
Willacoochee Retirement Plan, City of	GMEBS	613,589	834,203	73.55%
Abbeville Retirement Plan, City of	GMEBS	302,758	411,974	73.49%
Oxford Retirement Plan, City of	GMEBS	920,952	1,256,976	73.27%
Davisboro Retirement Plan, City of	GMEBS	393,136	540,462	72.74%
Alma Retirement Plan, City of	GMEBS	3,966,799	5,469,863	72.52%
Carnesville Retirement Plan, City of	GMEBS	149,067	207,131	71.97%
Portal Retirement Plan, City of	GMEBS	159,003	224,068	70.96%
Clarkston Retirement Plan, City of	GMEBS	2,735,896	3,918,476	69.82%
Ellaville Retirement Plan, City of	GMEBS	906,601	1,307,325	69.35%
McDonough Retirement Plan, City of	GMEBS	8,307,668	12,086,101	68.74%
Clayton Retirement Plan, City of	Single-Employer	860,998	1,255,006	68.61%
Atlanta General Employees Pension Fund				
General Employees of the City of Atlanta	Single-Employer	1,212,852,870	1,809,361,440	67.03%
Oakwood Retirement Plan, City of	GMEBS	2,958,308	4,567,999	64.76%

Appendix C2: Listing of Local Retirement Plans - By Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Gainesville Retirement Plan A, City of	Single-Employer	89,193,790	140,895,035	63.31%
Tifton Retirement Plan, City of	Single-Employer	20,944,780	33,907,161	61.77%
Albany Retirement Plan, City of	Single-Employer	116,957,774	198,779,376	58.84%
Marietta Retirement Plan, City of	Single-Employer	99,949,226	176,133,446	56.75%
Brunswick Retirement Plan, City of	Single-Employer	9,918,265	17,541,933	56.54%
Flowers Branch Retirement Plan, City of	GMEBS	430,114	806,166	53.35%
Valdosta Retirement Plan, City of	GMEBS	43,646,237	82,013,778	53.22%
Ball Ground Retirement Plan, City of *1	GMEBS	4,217	13,236	31.86%
Atlanta General Employees Pension Fund				
Employees of the Atlanta Board of Education	Single-Employer	137,889,959	536,516,090	25.70%
Lovejoy Retirement Plan, City of *1	GMEBS	35,544	663,503	5.36%
Sugar Hill Retirement Plan, City of *1	GMEBS	-	-	-
Calhoun Retirement Plan, City of	Single-Employer	*3	402,436	*3
Savannah Pension Plan 2	Single-Employer	*3	*3	*3
Combined Cities		<u>5,973,499,058</u>	<u>8,133,013,981</u>	73.45%
COUNTIES				
Upson County Pension Plan *4	ACCG	7,547,612	5,871,217	128.55%
Jasper County Pension Plan	ACCG	3,330,081	3,109,693	107.09%
Fayette County Pension Plan	ACCG	45,149,062	44,201,352	102.14%
Oglethorpe County Pension Plan	ACCG	2,903,251	3,085,650	94.09%
Glynn County Board of Commissioners Pension Plan	Single-Employer	96,159,225	105,355,038	91.27%
Forsyth County Defined Benefit Plan	Single-Employer	16,867,274	18,630,014	90.54%
Dawson County Pension Plan	ACCG	5,400,638	5,967,528	90.50%
Pulaski County Pension Plan	ACCG	1,711,445	1,899,619	90.09%
McDuffie County Pension Plan	ACCG	8,775,855	9,759,120	89.92%
Dougherty County Pension Plan	Single-Employer	56,965,871	64,107,024	88.86%
Polk County Pension Plan	ACCG	15,656,833	17,643,806	88.74%
Thomas County Pension Plan	ACCG	14,836,993	17,001,159	87.27%
Appling County Pension Plan	ACCG	10,190,088	11,720,538	86.94%
Morgan County Pension Plan	ACCG	12,100,560	13,995,468	86.46%
Habersham County Pension Plan	ACCG	7,691,484	8,916,077	86.27%
Elbert County Pension Plan	ACCG	15,694,845	18,258,942	85.96%
Banks County Pension Plan	ACCG	795,655	931,622	85.41%
Crawford County Pension Plan	ACCG	2,745,166	3,218,001	85.31%
Murray County Pension Plan	ACCG	9,901,087	11,670,258	84.84%
Jeff Davis County Pension Plan	ACCG	4,075,714	4,839,859	84.21%
Early County Pension Plan	ACCG	2,398,401	2,862,236	83.79%
Bleckley County Pension Plan	ACCG	2,762,703	3,310,156	83.46%
Early County Department of Public Safety Pension Plan	ACCG	2,824,287	3,389,608	83.32%
Peach County Pension Plan	ACCG	11,574,421	14,024,857	82.53%
Clinch County Pension Plan	ACCG	913,274	1,109,681	82.30%
Seminole County Pension Plan	ACCG	2,852,061	3,467,568	82.25%

Appendix C2: Listing of Local Retirement Plans - By Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Haralson County Pension Plan	ACCG	6,128,450	7,466,757	82.08%
Brooks County Pension Plan	ACCG	3,627,616	4,427,467	81.93%
Chatham County Employees' Retirement Plan	Single-Employer	236,866,024	289,106,788	81.93%
Coffee County Pension Plan	ACCG	12,845,827	15,739,396	81.62%
Carroll County Pension Plan	ACCG	2,479,773	3,054,608	81.18%
Franklin County Pension Plan	ACCG	9,056,619	11,163,245	81.13%
Monroe County Pension Plan	ACCG	22,385,399	27,605,952	81.09%
Whitfield County Pension Plan	ACCG	34,958,824	43,295,966	80.74%
Walton County Pension Plan	ACCG	15,524,921	19,245,364	80.67%
Heard County Pension Plan	ACCG	3,083,044	3,822,712	80.65%
Toombs County Pension Plan	ACCG	5,083,509	6,316,321	80.48%
Gwinnett County Pension Plan	Single-Employer	1,017,663,000	1,265,966,714	80.39%
Grady County Pension Plan	ACCG	3,502,954	4,358,785	80.37%
Floyd County Pension Plan	ACCG	54,754,231	68,231,366	80.25%
Lamar County Pension Plan	ACCG	4,374,400	5,468,337	80.00%
Wilkinson County Pension Plan	ACCG	5,129,475	6,490,079	79.04%
Charlton County Pension Plan	ACCG	4,025,797	5,097,137	78.98%
Ware County Pension Plan	ACCG	2,341,319	2,977,564	78.63%
Mitchell County Pension Plan	ACCG	6,529,623	8,331,095	78.38%
Laurens County Pension Plan	ACCG	10,876,164	13,895,892	78.27%
Barrow County Pension Plan	ACCG	24,045,635	30,726,616	78.26%
Dodge County Pension Plan	ACCG	956,021	1,224,150	78.10%
Tattnall County Pension Plan	ACCG	6,251,899	8,016,897	77.98%
Telfair County Pension Plan	ACCG	2,129,673	2,732,084	77.95%
Tift County Pension Plan	ACCG	27,457,822	35,314,357	77.75%
Hancock County Pension Plan	ACCG	4,877,449	6,287,944	77.57%
Jenkins County Pension Plan	ACCG	2,994,930	3,863,537	77.52%
Miller County Pension Plan	ACCG	1,398,612	1,813,317	77.13%
Fannin County Pension Plan	ACCG	10,460,346	13,565,592	77.11%
Paulding County Pension Plan	ACCG	36,214,165	47,323,238	76.53%
Warren County Pension Plan	ACCG	1,080,136	1,412,340	76.48%
Spalding County Pension Plan	ACCG	23,016,154	30,135,141	76.38%
Greene County Pension Plan	ACCG	5,420,539	7,102,390	76.32%
Lincoln County Pension Plan	ACCG	3,224,235	4,249,414	75.87%
Bacon County Pension Plan	ACCG	1,425,405	1,879,369	75.84%
Treutlen County Pension Plan	ACCG	945,264	1,250,222	75.61%
Troup County Pension Plan	Single-Employer	39,784,993	52,726,116	75.46%
Houston County Pension Plan	ACCG	83,602,918	111,479,860	74.99%
Putnam County Pension Plan	ACCG	12,293,517	16,448,443	74.74%
Harris County Pension Plan	ACCG	11,846,092	15,935,654	74.34%
Colquitt County Pension Plan	ACCG	15,363,135	20,792,143	73.89%
Decatur County Pension Plan	ACCG	9,445,951	12,790,551	73.85%
Rabun County Pension Plan	ACCG	7,161,355	9,766,237	73.33%
Madison County Pension Plan	ACCG	7,518,078	10,267,013	73.23%

Appendix C2: Listing of Local Retirement Plans - By Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Rockdale County Pension Plan	ACCG	55,180,883	75,849,903	72.75%
Jackson County Pension Plan	ACCG	12,579,380	17,371,591	72.41%
Wilcox County Pension Plan	ACCG	1,430,260	1,983,985	72.09%
Fulton County Employees' Pension Plan	Single-Employer	1,315,952,327	1,833,170,386	71.79%
McIntosh County Pension Plan	ACCG	4,052,699	5,646,363	71.78%
Ben Hill County Pension Plan	ACCG	4,895,822	6,838,215	71.60%
Jones County Pension Plan	ACCG	9,561,147	13,367,842	71.52%
Marion County Pension Plan	ACCG	668,091	939,358	71.12%
Lee County Pension Plan	ACCG	5,861,620	8,246,323	71.08%
Washington County Pension Plan	ACCG	10,799,589	15,238,235	70.87%
Turner County Pension Plan	ACCG	4,578,239	6,489,988	70.54%
Clayton County Pension Plan	Single-Employer	418,794,365	595,939,772	70.27%
Bryan County Pension Plan	ACCG	10,421,270	14,946,893	69.72%
Crisp County Pension Plan	ACCG	15,378,503	22,237,355	69.16%
Oconee County Pension Plan	ACCG	17,395,648	26,089,083	66.68%
Lumpkin County Pension Plan	ACCG	3,096,490	4,664,938	66.38%
Henry County Pension Plan	ACCG	139,913,439	210,791,222	66.38%
Butts County Pension Plan	ACCG	9,709,895	14,634,888	66.35%
Lowndes County Pension Plan	ACCG	40,362,239	60,935,407	66.24%
Wilkes County Pension Plan	ACCG	2,471,445	3,787,752	65.25%
Coweta County Pension Plan	Single-Employer	59,045,808	90,843,901	65.00%
Sumter County Pension Plan	ACCG	2,999,015	4,891,571	61.31%
Burke County Pension Plan	ACCG	19,180,198	31,383,351	61.12%
Bartow County Pension Plan	ACCG	62,570,033	102,834,144	60.85%
Dooly County Pension Plan	ACCG	2,257,613	3,825,455	59.02%
Evans County Board of Commissioners Retirement Plan	Single-Employer	2,203,216	3,777,069	58.33%
Baldwin County Board of Commissioners Defined Benefit Plan	ACCG	17,846,560	30,857,940	57.83%
DeKalb County Pension Plan	Single-Employer	1,266,763,450	2,397,341,803	52.84%
Cherokee County Pension Plan	ACCG	68,302,394	130,985,402	52.15%
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	624,082,110	1,196,925,887	52.14%
Newton County Pension Plan	ACCG	3,541,944	6,884,141	51.45%
Douglas County Pension Plan	ACCG	51,915,462	101,527,976	51.13%
Pickens County Pension Plan	ACCG	6,803,492	14,452,793	47.07%
Schley County Pension Plan	ACCG	188,669	403,624	46.74%
Walker County Commissioners' & Sheriff's Department Defined Benefit Pension Plan	Single-Employer	3,135,813	7,493,864	41.85%
Hall County Pension Plan	ACCG	18,183,682	52,737,593	34.48%
Liberty County Pension Plan *4	ACCG	-	-	-
Douglas County Employee Defined Benefit Plan	Single-Employer	*3	*3	*3
Combined Counties		<u>6,454,097,989</u>	<u>9,773,846,274</u>	66.03%

Appendix C2: Listing of Local Retirement Plans - By Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
CONSOLIDATED GOVERNMENTS				
Augusta Richmond County Planning Commission Retirement Plan	GMEBS	3,356,387	2,976,728	112.75%
Macon-Bibb County Fire & Police Retirement System *5	Single-Employer	224,423,836	216,387,927	103.71%
Columbus Consolidated Government Employees' Pension Plan	Single-Employer	198,554,833	214,670,987	92.49%
Augusta Richmond County Retirement Plan	GMEBS	134,412,354	146,194,160	91.94%
Richmond County Employee Pension Fund 1945	Single-Employer, Closed	6,554,237	7,190,210	91.16%
Macon-Bibb County Pension Plan Division A *5	Single-Employer	85,232,136	94,360,412	90.33%
Athens-Clarke County Employees' Pension Plan	Single-Employer	220,220,397	245,465,508	89.72%
Augusta General Retirement Plan 1949	Single-Employer, Closed	73,900,132	85,474,595	86.46%
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	221,442,213	262,512,015	84.36%
Georgetown-Quitman Unified County Retirement Plan	GMEBS	143,878	197,262	72.94%
Macon-Bibb County Pension Plan *6	Single-Employer	115,851,052	184,204,159	62.89%
Augusta City Employees Pension Plan	Single-Employer, Closed	*3	*3	*3
Augusta Firemen's Pension Fund	Single-Employer, Closed	*3	*3	*3
Augusta Policemen's Pension Fund	Single-Employer, Closed	*3	*3	*3
Combined Consolidated Governments		<u>1,284,091,455</u>	<u>1,459,633,363</u>	87.97%
REGIONAL COMMISSIONS				
Northeast Georgia RC Retirement Plan	GMEBS	5,735,878	5,576,829	102.85%
Northwest Georgia RC Retirement Plan	GMEBS	7,910,800	8,108,015	97.57%
Atlanta RC Retirement Plan	Single-Employer	52,014,455	53,551,822	97.13%
Heart of Georgia - Altamaha RC Retirement Plan	GMEBS	4,162,453	4,302,085	96.75%
Georgia Mountains RC Retirement Plan	GMEBS	6,377,923	6,729,767	94.77%
Middle Georgia RC Retirement Plan	GMEBS	8,030,106	8,733,246	91.95%
Coastal Georgia RC Retirement Plan	GMEBS	2,269,341	2,542,173	89.27%
Southern Georgia RC Retirement Plan	GMEBS	11,067,009	12,797,974	86.47%
Southwest Georgia RC Retirement Plan	Single-Employer	979,104	2,081,887	47.03%
Combined Regional Commissions		<u>98,547,069</u>	<u>104,423,798</u>	94.37%
LOCAL BOARDS OF EDUCATION *7				
City of Atlanta Board of Education - Superintendent Plan	Single-Employer	136,411	133,702	102.03%
Gwinnett County Board of Education Retirement System	Single-Employer	2,036,881,675	2,112,124,326	96.44%
Fulton County School Employees' Pension Fund	Single-Employer	400,142,000	499,892,000	80.05%
Polk County Board of Education Retirement System	Single-Employer	4,172,777	6,520,061	64.00%
Combined Local Boards of Education		<u>2,441,332,863</u>	<u>2,618,670,089</u>	93.23%

Appendix C2: Listing of Local Retirement Plans - By Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
LOCAL AUTHORITIES				
Housing Authority of the City of Vidalia	GMEBS	280,302	134,129	208.98%
Eatonton-Putnam Water and Sewer Authority	GMEBS	788,631	614,708	128.29%
Lagrange Housing Authority	GMEBS	1,082,316	923,270	117.23%
Housing Authority of the City of Villa Rica	GMEBS	783,985	685,152	114.42%
Unadilla Housing Authority	GMEBS	662,099	581,554	113.85%
Medical Center Hospital Authority	Single-Employer	22,651,600	20,098,800	112.70%
Housing Authority of the City of Vienna	GMEBS	181,420	169,243	107.19%
Douglasville-Douglas County Water and Sewer Authority	GMEBS	34,998,697	33,061,005	105.86%
Newnan Water and Light Commission	Single-Employer	38,047,268	36,536,870	104.13%
Metropolitan Atlanta Rapid Transit Authority				
ATU Local 732 Union Plan	Single-Employer	554,163,037	539,968,141	102.63%
Henry County Water Authority	GMEBS	39,381,540	38,514,992	102.25%
Cobb County-Marietta Water Authority	Single-Employer	35,745,000	35,609,000	100.38%
Housing Authority of the City of Atlanta, Georgia	Single-Employer	46,248,774	46,787,744	98.85%
Polk County Water, Sewage and Solid Waste Authority	Single-Employer	1,526,108	1,564,990	97.52%
Northeast Georgia Housing Authority	GMEBS	3,901,722	4,025,910	96.92%
Bainbridge Decatur County Recreation Authority	GMEBS	309,785	322,423	96.08%
Liberty Consolidated Planning Commission	GMEBS	826,411	862,398	95.83%
Fort Valley Utilities Commission	GMEBS	7,736,648	8,188,406	94.48%
Heard County Water Authority	GMEBS	629,058	666,083	94.44%
Hospital Authority of Valdosta and				
Lowndes County, Georgia	Single-Employer	75,067,798	79,985,243	93.85%
Dublin-Laurens County Recreation Authority	GMEBS	1,250,110	1,352,200	92.45%
Austell Gas System	Single-Employer	17,917,715	19,540,045	91.70%
Jasper County 911 Authority	GMEBS	377,453	427,769	88.24%
Towns County Water and Sewerage Authority	GMEBS	281,953	319,898	88.14%
Chatsworth Water Commission	GMEBS	2,187,116	2,487,374	87.93%
Jonesboro Housing Authority	GMEBS	3,014,513	3,441,276	87.60%
Haralson County Water Authority	ACCG	1,048,125	1,219,203	85.97%
Valdosta-Lowndes County Parks and				
Recreation Authority	GMEBS	1,387,456	1,614,312	85.95%
Flint Area Consolidated Housing Authority	GMEBS	1,730,748	2,085,164	83.00%
Housing Authority of the City of Conyers	GMEBS	864,123	1,068,412	80.88%
Macon Water Authority	Single-Employer	31,841,908	40,035,586	79.53%
Metropolitan Atlanta Rapid Transit Authority				
Non-Represented Plan	Single-Employer	417,678,560	533,096,003	78.35%
Housing Authority of the City of Lavonia	GMEBS	541,152	694,706	77.90%
Fitzgerald Water, Light, and Bond Commission	GMEBS	6,450,727	8,315,680	77.57%
Lagrange-Troup County Hospital Authority	Single-Employer	49,786,994	64,481,908	77.21%
Cherokee County Water and Sewerage Authority	GMEBS	19,432,093	25,345,498	76.67%
Fulton-DeKalb Hospital Authority	Single-Employer	215,130,580	280,981,731	76.56%
Housing Authority of the City of Mt. Vernon	GMEBS	111,740	146,779	76.13%
Ellijay-Gilmer County Water and Sewerage Authority	GMEBS	1,097,133	1,449,873	75.67%

Appendix C2: Listing of Local Retirement Plans - By Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Hospital Authority of Floyd County	Single-Employer	24,601,507	32,553,413	75.57%
Carroll County Water Authority	Single-Employer	3,565,966	4,846,265	73.58%
Brunswick-Glynn County Joint Water and Sewer Commission	GMEBS	4,249,305	5,951,688	71.40%
Housing Authority of the City of Clayton, Georgia	GMEBS	173,446	324,921	53.38%
Housing Authority of the City of Covington	ACCG	449,954	869,779	51.73%
Macon-Bibb County Transit Authority	Single-Employer	4,518,073	9,163,562	49.30%
Walker County Water and Sewerage Authority	Single-Employer	830,385	1,932,375	42.97%
Middle Flint Regional E-911 Authority	ACCG	126,926	299,366	42.40%
Jackson County Water and Sewerage Authority	GMEBS	276,827	884,107	31.31%
Hospital Authority of Washington County	Single-Employer	*8	*8	*8
Combined Local Authorities		<u>1,675,934,787</u>	<u>1,894,228,954</u>	88.48%
Combined Totals		<u><u>17,927,503,221</u></u>	<u><u>23,983,816,459</u></u>	74.75%

*1 - Newly created plan.

*2 - Government is not in compliance with funding requirements of O.C.G.A. §47-1-3.

*3 - No amounts reported since plan is maintained on a pay-as-you-go basis. Contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses become due. This is allowable since the plan was closed prior to 1983.

*4 - Plan was transferred from a single-employer plan to ACCG since last report. Current year ACCG data presented when available.

*5 - The City of Macon and Bibb County consolidated into one government in 2014. This plan was formerly a City of Macon Plan

*6 - The City of Macon and Bibb County consolidated into one government in 2014. This plan was formerly a Bibb County Plan

*7 - Since the City of Atlanta General Employees Pension Fund includes certain employees of the Atlanta Board of Education,

APPENDIX D

HISTORICAL TREND DATA OF FUNDED RATIO

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO	2017 BIENNIAL	2015 BIENNIAL	2013 BIENNIAL
		FROM APPENDIX C	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO
CITIES					
Abbeville Retirement Plan, City of	GMEBS	73.49% ▼	73.99% ▲	69.31% ▲	62.36% ▲
Acworth Retirement Plan, City of	GMEBS	82.22% ▼	86.07% ▲	85.16% ▼	87.62% ▲
Adairsville Retirement Plan, City of	GMEBS	102.61% ▲	100.27% ▲	96.83% ▲	93.32% ▲
Adel Retirement Plan, City of	GMEBS	93.57% ▲	87.79% ▲	79.48% ▲	68.36% ▼
Alamo Retirement Plan, City of	GMEBS	109.73% ▼	111.77% ▲	83.44% ▼	85.25% ▲
Albany Pension Plan, City of	Single-Employer	58.84% ▼	67.59% ▼	70.19% ▼	71.37% ▲
Alma Retirement Plan, City of	GMEBS	72.52% ▲	68.44% ▲	63.44% ▼	73.82% ▼
Alpharetta Retirement Plan, City of	Single-Employer	85.71% ▼	85.78% ▼	92.58% ▲	90.81% ▲
Americus Retirement Plan, City of	GMEBS	86.67% ▲	84.18% ▲	79.67% ▲	70.24% ▲
Aragon Retirement Plan, City of	GMEBS	155.05% ▲	147.27% ▲	125.99% ▼	127.70% ▼
Ashburn Retirement Plan, City of	GMEBS	91.65% ▼	93.46% ▼	95.18% ▼	98.90% ▼
Atlanta Firefighters' Pension Fund	Single-Employer	74.74% ▼	78.34% ▲	71.50% ▲	60.47% ▲
Atlanta General Employees Pension Fund	Single-Employer				
General Employees of the City of Atlanta		67.03% ▲	57.82% ▲	51.24% ▼	53.70% ▼
Employees of the Atlanta Board of Education		25.70% ▲	20.31% ▲	17.81% ▲	17.13% ▼
Atlanta Police Officers' Pension Fund	Single-Employer	77.02% ▼	78.83% ▲	70.81% ▲	59.76% ▲
Attapulgus Retirement Plan, City of	GMEBS	108.98% ▲	106.00% ▲	102.40% ▲	95.25% ▲
Auburn Retirement Plan, City of	GMEBS	95.71% ▼	97.40% ▲	93.49% ▲	87.14% ▲
Austell Retirement Plan, City of	GMEBS	106.95% ▲	104.17% ▲	98.41% ▲	94.18% ▲
Avondale Estates Retirement Plan, City of	GMEBS	85.81% ▲	79.13% ▲	74.34% ▲	71.53% ▼
Bainbridge Retirement Plan, City of	GMEBS	85.86% ▲	84.88% ▲	83.71% ▲	83.39% ▼
Ball Ground Retirement Plan, City of *1	GMEBS	31.86% —	Not Applicable	Not Applicable	Not Applicable
Barnesville Retirement Plan, City of	GMEBS	94.90% ▲	94.15% ▲	92.85% ▲	89.56% ▼
Baxley Retirement Plan, City of	GMEBS	104.66% ▲	95.38% ▲	74.80% ▲	67.78% ▲
Berlin Retirement Plan, City of	GMEBS	111.85% ▲	102.41% ▲	99.48% ▲	74.96% ▲
Blackshear Retirement Plan, City of	GMEBS	85.99% ▼	86.51% ▼	88.05% ▲	84.16% ▲
Blairsville Retirement Plan, City of	GMEBS	95.39% ▼	98.25% ▲	91.27% ▲	86.71% ▲
Blakely-Early County Department of Recreation Retirement Plan	GMEBS	169.93% ▼	170.39% ▼	182.75% ▼	211.21% ▼
Blakely Retirement Plan, City of	GMEBS	84.10% ▲	83.54% ▲	80.36% ▲	79.65% ▼
Bloomingtondale Defined Benefit Plan, City of	Single-Employer	150.73% ▲	91.93% ▲	86.95% ▼	90.22% ▲
Blue Ridge Retirement Plan, City of	GMEBS	88.16% ▲	86.09% ▼	88.06% ▲	78.38% ▲
Bowdon Retirement Plan, City of	GMEBS	100.27% ▲	93.65% ▲	90.02% ▼	91.56% ▼
Bowman Retirement Plan, City of	GMEBS	75.34% ▲	75.06% ▼	78.66% ▲	77.65% ▲
Bremen Retirement Plan, City of	GMEBS	90.87% ▼	91.01% ▲	86.10% ▲	81.88% ▲
Brooklet Retirement Plan, City of	GMEBS	136.74% ▲	103.86% ▲	85.20% ▲	68.46% ▲
Broxton Retirement Plan, City of	GMEBS	82.70% ▲	80.22% ▼	91.03% ▼	101.43% ▲
Brunswick Retirement Plan, City of	Single-Employer	56.54% ▲	52.11% ▲	47.09% ▲	45.70% ▲
Buchanan Retirement Plan, City of	GMEBS	90.96% ▼	93.70% ▲	89.61% ▼	91.53% ▲
Buena Vista Retirement Plan, City of	GMEBS	137.57% ▼	137.92% ▲	129.45% ▲	122.38% ▲
Buford Retirement Plan, City of	GMEBS	82.50% ▲	65.58% ▼	69.74% ▲	68.33% ▲

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDING TRENDS			
		FUNDED RATIO FROM APPENDIX C	2017 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2015 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2013 BIENNIAL RETIREMENT REPORT FUNDED RATIO
Butler Retirement Plan, City of	GMEBS	95.55% ▼	98.43% ▼	100.27% ▲	94.78% ▲
Byron Retirement Plan, City of	GMEBS	81.16% ▼	82.55% ▲	81.67% ▼	90.10% ▲
Cairo Retirement Plan, City of	GMEBS	88.53% ▲	83.78% ▲	73.76% ▲	72.85% ▲
Calhoun Retirement Plan, City of	GMEBS	97.03% ▲	95.48% ▲	89.42% ▲	80.97% ▲
Calhoun Retirement Plan, City of	Single-Employer, Closed	*2	*2	*2	*2
Camilla Retirement Plan, City of	GMEBS	95.65% ▼	96.43% ▲	91.42% ▲	89.49% ▼
Canon Retirement Plan, City of	GMEBS	87.89% ▲	72.54% ▲	63.51% ▲	62.22% ▲
Canton Retirement Plan, City of	GMEBS	84.73% ▼	85.03% ▲	77.41% ▲	72.44% ▲
Carnesville Retirement Plan, City of	GMEBS	71.97% ▲	66.78% ▲	58.71% ▲	52.76% ▲
Carrollton Retirement Plan, City of	GMEBS	82.82% ▼	84.43% ▲	80.30% ▲	75.24% ▲
Cartersville Retirement Plan, City of *3	Single-Employer	81.40% ▲	79.95% ▼	103.90% ▲	70.11% ▼
Cartersville 2017 Retirement Plan, City of *1	Single-Employer	328.14% --	Not Applicable	Not Applicable	Not Applicable
Cave Spring Retirement Plan, City of	GMEBS	90.06% ▼	101.45% ▲	95.71% ▼	100.87% ▲
Cedartown Retirement Plan, City of	GMEBS	79.53% ▲	77.51% ▲	75.16% ▲	75.01% ▲
Centerville Retirement Plan, City of	GMEBS	120.03% ▲	117.56% ▲	87.37% ▲	80.79% ▲
Chamblee Retirement Plan, City of	GMEBS	97.53% ▼	98.95% ▲	98.59% ▲	98.33% ▲
Chatsworth Retirement Plan, City of	GMEBS	100.13% ▲	99.32% ▲	93.03% ▲	87.98% ▲
Chester Retirement Plan, City of	GMEBS	124.15% ▲	88.96% ▲	81.91% ▼	82.39% ▼
Chickamauga Retirement Plan, City of	GMEBS	118.73% ▲	96.06% ▲	94.10% ▼	97.79% ▼
Clarkesville Retirement Plan, City of	GMEBS	95.61% ▲	94.09% ▲	89.76% ▲	82.55% ▲
Clarkston Retirement Plan, City of	GMEBS	69.82% ▼	93.82% ▼	94.20% ▼	108.98% ▲
Claxton Retirement Plan, City of	GMEBS	74.75% ▲	71.28% ▲	64.32% ▲	61.09% ▲
Clayton Employees' Retirement Plan	Single-Employer	68.61% ▼	70.35% ▲	54.21% ▲	53.29% ▲
Cleveland Retirement Plan, City of	GMEBS	174.72% ▲	85.01% --	Not Applicable	Not Applicable
Cochran Retirement Plan, City of	GMEBS	96.97% ▲	94.46% ▲	87.91% ▲	72.57% ▲
College Park Retirement Plan, City of	GMEBS	79.64% ▼	80.17% ▲	78.02% ▲	77.88% ▼
Colquitt Retirement Plan, City of	GMEBS	95.95% ▲	73.38% ▼	74.27% ▲	62.04% ▲
Comer Retirement Plan, City of	GMEBS	96.04% ▲	93.32% ▲	92.72% ▲	90.87% ▲
Commerce Retirement Plan, City of	GMEBS	115.48% ▲	108.65% ▲	98.15% ▲	97.16% ▼
Conyers Retirement Plan, City of	GMEBS	80.39% ▲	79.51% ▼	84.22% ▲	74.13% ▲
Cordele Retirement Plan, City of	GMEBS	94.33% ▼	95.15% ▼	95.89% ▲	94.76% ▼
Cornelia Retirement Plan, City of	GMEBS	86.69% ▲	84.63% ▲	78.75% ▼	82.58% ▲
Covington Retirement Plan, City of	Single-Employer	77.12% ▲	70.72% ▲	65.75% ▼	74.87% ▲
Cumming Retirement Plan, City of	GMEBS	96.39% ▼	96.81% ▲	94.69% ▲	89.78% ▲
Cuthbert Retirement Plan, City of	GMEBS	93.14% ▼	99.95% ▲	89.69% ▲	85.66% ▲
Dacula Retirement Plan, City of	GMEBS	84.14% ▲	83.42% ▲	77.91% ▲	71.79% ▲
Dahlonega Retirement Plan, City of	GMEBS	90.41% ▲	87.22% ▲	79.78% ▲	71.27% ▲
Dallas Retirement Plan, City of	GMEBS	83.05% ▼	88.92% ▲	75.20% ▼	76.25% ▲
Dalton Employees Pension Plan, City of	Single-Employer	82.35% ▲	74.24% ▲	66.30% ▲	64.63% ▲
Danielsville Retirement Plan, City of	GMEBS	100.98% ▼	106.07% ▼	107.71% ▲	95.42% ▲
Darien Retirement Plan, City of	GMEBS	91.30% ▲	89.82% ▲	78.65% ▲	78.03% ▼
Davisboro Retirement Plan, City of	GMEBS	72.74% ▼	76.69% ▲	76.20% ▼	81.05% ▲

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDING TRENDS			
		FUNDED RATIO FROM APPENDIX C	2017 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2015 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2013 BIENNIAL RETIREMENT REPORT FUNDED RATIO
Dawson Retirement Plan, City of	GMEBS	101.16% ▲	97.81% ▲	93.84% ▲	90.55% ▼
Dawsonville Retirement Plan, City of	GMEBS	101.19% ▲	90.01% ▲	78.30% ▲	70.95% ▲
Decatur Employees' Retirement System	Single-Employer	78.92% ▼	80.89% ▼	82.03% ▲	76.62% ▼
Demorest Retirement Plan, City of	GMEBS	78.06% ▲	74.21% ▲	69.68% ▲	58.50% ▲
Doerun Retirement Plan, City of	GMEBS	104.22% ▲	100.77% ▲	97.37% ▲	91.04% ▼
Donalsonville Retirement Plan, City of	GMEBS	96.34% ▲	93.32% ▲	84.65% ▲	72.04% ▼
Doraville Retirement Plan, City of	Single-Employer	84.19% ▼	89.56% ▼	92.92% ▲	86.26% ▼
Douglas Retirement Plan, City of	GMEBS	92.17% ▲	88.23% ▲	81.25% ▼	85.04% ▲
Douglasville Retirement Plan, City of	GMEBS	99.05% ▼	103.50% ▲	99.59% ▼	103.08% ▼
Dublin Retirement Plan, City of	GMEBS	80.97% ▼	88.18% ▲	84.38% ▲	83.88% ▼
Duluth Retirement Plan, City of	GMEBS	103.46% ▲	96.53% ▲	86.36% ▲	81.79% ▲
East Ellijay Retirement Plan, City of	GMEBS	114.58% ▲	106.35% ▲	104.12% ▲	95.82% ▲
East Point Retirement Plan, City of	Single-Employer	78.84% ▲	70.73% ▲	58.30% ▲	48.36% ▲
Eastman Retirement Plan, City of	GMEBS	77.94% ▼	82.89% ▲	78.33% ▲	74.45% ▲
Eatonton Retirement Plan, City of	GMEBS	93.82% ▼	97.19% ▲	88.65% ▲	81.12% ▼
Elberton Retirement Plan, City of	GMEBS	117.22% ▲	115.72% ▲	108.63% ▼	111.67% ▼
Ellaville Retirement Plan, City of	GMEBS	69.35% ▼	78.70% ▲	78.24% ▼	80.31% ▼
Ellijay Retirement Plan, City of	GMEBS	127.75% ▲	121.98% ▲	102.75% ▲	100.12% ▼
Emerson Retirement Plan, City of	GMEBS	98.45% ▼	106.02% ▲	97.98% ▲	96.36% ▲
Enigma Retirement Plan, Town of	GMEBS	160.66% ▲	157.13% ▲	156.03% ▼	160.29% ▼
Fairburn Retirement Plan, City of	GMEBS	105.30% ▲	102.95% ▲	96.67% ▼	96.70% ▲
Fayetteville Retirement Plan, City of	GMEBS	79.58% ▲	78.98% ▲	77.15% ▼	91.77% ▲
Fitzgerald Retirement Plan, City of	GMEBS	95.13% ▲	93.04% ▲	92.24% ▲	85.57% ▲
Flowery Branch Retirement Plan, City of *3	GMEBS	53.35% ▲	21.31% --	Not Applicable	Not Applicable
Forsyth Retirement Plan for Employees, City of	GMEBS	92.04% ▲	91.48% ▼	92.51% ▲	92.04% ▼
Fort Oglethorpe Retirement Plan, City of	GMEBS	86.53% ▲	83.12% ▲	79.23% ▲	76.11% ▼
Fort Valley Retirement Plan, City of	GMEBS	75.01% ▼	81.93% ▲	80.51% ▲	79.24% ▼
Franklin Retirement Plan, City of	GMEBS	101.12% ▲	97.19% ▲	90.55% ▲	84.03% ▲
Gainesville Retirement Plan, City of	GMEBS	63.31% ▼	64.76% ▼	80.58% ▲	75.00% ▲
Gainesville Retirement Plan A, City of	Single-Employer	92.15% ▲	88.67% ▲	64.91% ▲	61.53% ▲
Garden City Retirement Plan, City of	GMEBS	86.43% ▲	80.15% ▼	89.51% ▲	83.63% ▲
Gibson Retirement Plan, City of	GMEBS	148.63% ▼	153.80% ▲	145.26% ▼	155.47% ▲
Glennville Retirement Plan, City of	GMEBS	94.68% ▲	91.27% ▼	92.32% ▼	95.14% ▲
Gordon Retirement Plan, City of	GMEBS	99.88% ▲	91.92% ▲	89.12% ▲	88.50% ▼
Gray Retirement Plan, City of	GMEBS	93.34% ▲	87.33% ▲	80.40% ▼	83.79% ▲
Greensboro Retirement Plan, City of	GMEBS	95.31% ▼	98.81% ▼	106.16% ▼	109.57% ▲
Greenville Retirement Plan, City of	GMEBS	86.34% ▲	80.45% ▲	75.14% ▼	93.66% ▼
Griffin Retirement Plan, City of	GMEBS	81.72% ▼	82.22% ▼	83.54% ▲	82.11% ▼
Grovetown Retirement Plan, City of	GMEBS	93.22% ▼	95.49% ▲	88.98% ▲	87.62% ▲
Guyton Retirement Plan, City of	GMEBS	120.67% ▲	111.67% ▲	91.67% ▲	90.38% ▲
Hagan Retirement Plan, City of	GMEBS	120.12% ▼	120.51% ▲	103.29% ▼	106.40% ▲
Hahira Retirement Plan, City of	GMEBS	83.27% ▼	90.32% ▲	86.95% ▲	85.55% ▲

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO		2017 BIENNIAL	2015 BIENNIAL	2013 BIENNIAL
		FROM APPENDIX C		RETIREMENT	RETIREMENT	RETIREMENT
				REPORT	REPORT	REPORT
				FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Hampton Retirement Plan, City of	GMEBS	94.21% ▲		91.43% ▲	89.34% ▲	86.12% ▲
Hapeville Retirement Plan, City of	Single-Employer	93.17% ▼		106.32% ▲	81.05% ▲	78.55% ▼
Harlem Retirement Plan, City of	GMEBS	73.67% ▲		72.60% ▲	67.10% ▲	56.03% ▼
Hartwell Retirement Plan, City of	GMEBS	94.59% ▲		91.42% ▲	87.06% ▲	83.92% ▼
Hawkinsville Retirement Plan, City of	GMEBS	90.41% ▼		95.25% ▲	92.40% ▲	88.56% ▼
Hazlehurst Retirement Plan, City of	GMEBS	112.58% ▼		124.96% ▲	121.47% ▲	111.47% ▲
Hephzibah Retirement Plan, City of	GMEBS	84.33% ▼		89.10% ▲	74.46% ▲	71.48% ▼
Hiwassee Retirement Plan, City of	GMEBS	94.81% ▲		83.28% ▲	74.86% ▲	64.64% ▲
Hinesville Retirement Plan, City of	GMEBS	91.27% ▲		91.11% ▲	83.04% ▲	80.35% ▲
Hiram Retirement Plan, City of	GMEBS	86.16% ▲		83.19% ▲	79.20% ▼	84.64% ▼
Hogansville Retirement Plan, City of	GMEBS	98.48% ▲		98.01% ▼	104.74% ▲	97.61% ▼
Holly Springs Retirement Plan, City of	GMEBS	97.49% ▼		110.39% ▲	78.33% ▲	73.55% ▲
Jackson Retirement Plan, City of	GMEBS	118.45% ▲		96.23% ▲	89.73% ▼	94.31% ▼
Jasper Retirement Plan, City of	GMEBS	112.53% ▲		101.23% ▲	99.47% ▲	88.02% ▼
Jefferson Retirement Plan, City of	GMEBS	97.11% ▲		92.82% ▼	93.21% ▼	93.94% ▲
Jeffersonville Retirement Plan, City of	GMEBS	81.36% ▼		81.59% ▼	82.76% ▼	87.34% ▲
Jesup Retirement Plan, City of	GMEBS	82.71% ▼		84.87% ▲	79.81% ▲	79.68% ▲
Jonesboro Retirement Plan, City of	GMEBS	102.85% ▲		98.55% ▼	100.19% ▲	98.34% ▲
Kennesaw Retirement Plan, City of	GMEBS	85.77% ▼		85.81% ▲	82.88% ▲	79.52% ▼
Kingsland Retirement Plan, City of	GMEBS	97.71% ▲		96.13% ▲	83.08% ▲	78.73% ▲
LaFayette Retirement Plan, City of	GMEBS	94.52% ▲		91.10% ▼	93.37% ▲	84.11% ▲
LaGrange Retirement Plan, City of	GMEBS	81.47% ▼		81.51% ▼	81.84% ▼	82.13% ▼
Lake City Retirement Plan, City of	GMEBS	88.69% ▼		93.73% --	Not Applicable	Not Applicable
Lake Park Retirement Plan, City of	GMEBS	88.13% ▼		88.59% ▼	88.62% ▲	84.62% ▲
Lavonia Retirement Plan, City of	GMEBS	105.39% ▼		106.82% ▲	102.91% ▲	95.54% ▲
Leesburg Retirement Plan, City of	GMEBS	93.28% ▼		94.32% ▼	101.00% ▲	83.95% ▲
Lenox Retirement Plan, City of	GMEBS	78.50% ▼		84.08% ▼	86.02% ▲	69.16% ▲
Lincolnton Retirement Plan, City of	GMEBS	97.55% ▲		89.46% ▲	88.55% ▲	85.62% ▲
Lithonia Retirement Plan, City of	GMEBS	164.46% ▲		157.34% ▼	174.95% ▲	173.19% ▼
Locust Grove Retirement Plan, City of	GMEBS	96.67% ▲		91.62% ▼	95.61% ▲	83.03% ▲
Loganville Retirement Plan, City of	GMEBS	88.94% ▼		91.07% ▼	94.34% ▲	90.31% ▲
Lookout Mountain Retirement Plan, City of	GMEBS	80.07% ▼		82.02% ▲	76.28% ▼	78.95% ▼
Louisville Retirement Plan, City of	GMEBS	91.99% ▲		91.98% ▲	90.26% ▲	84.73% ▲
Lovejoy Retirement Plan, City of *1	GMEBS	5.36% --		Not Applicable	Not Applicable	Not Applicable
Lumpkin Retirement Plan, City of	GMEBS	99.81% ▲		93.87% ▲	83.62% ▼	86.30% ▼
Lyons Retirement Plan, City of	GMEBS	96.30% ▲		90.07% ▼	91.04% ▲	83.52% ▲
Madison Retirement Plan, City of	GMEBS	100.58% ▼		102.20% ▲	100.51% ▲	97.50% ▲
Manchester Retirement Plan, City of	GMEBS	88.32% ▲		88.22% ▼	88.86% ▲	88.40% ▲
Marietta General Pension Plan, City of	Single-Employer	56.75% ▼		58.75% ▲	55.78% ▲	55.15% ▲
Marshallville Retirement Plan, City of	GMEBS	77.01% ▼		77.64% ▲	75.22% ▲	68.59% ▲
McDonough Retirement Plan, City of	GMEBS	68.74% ▲		63.70% ▲	53.71% ▲	44.39% ▲
McRae Retirement Plan, City of *3	GMEBS	85.07% ▲		83.99% --	Not Applicable	Not Applicable

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDING TRENDS			
		FUNDED RATIO FROM APPENDIX C	2017 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2015 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2013 BIENNIAL RETIREMENT REPORT FUNDED RATIO
Menlo Retirement Plan, City of	GMEBS	87.84% ▲	83.10% ▲	78.82% ▲	78.25% ▲
Midville Retirement Plan, City of	GMEBS	81.84% ▲	77.86% ▲	72.88% ▼	74.22% ▲
Midway Retirement Plan, City of	GMEBS	102.94% ▲	98.49% ▲	82.55% ▲	81.23% ▲
Milledgeville Retirement Plan	Single-Employer	94.46% ▲	86.30% ▲	71.36% ▲	59.20% ▲
Millen Retirement Plan, City of	GMEBS	94.91% ▼	97.51% ▼	99.46% ▼	103.81% ▼
Milton Retirement Plan, City of	GMEBS	102.54% ▲	100.66% ▲	84.78% ▲	79.66% ▼
Monroe Retirement Plan, City of	GMEBS	81.16% ▲	77.88% ▲	73.85% ▲	70.20% ▲
Montezuma Retirement Plan, City of	GMEBS	99.94% ▲	90.58% ▲	82.78% ▼	85.13% ▼
Monticello Retirement Plan, City of	GMEBS	99.79% ▲	98.52% ▲	88.58% ▲	87.39% ▲
Morrow Retirement Plan, City of	GMEBS	103.43% ▲	99.88% ▲	93.25% ▲	92.92% ▼
Moultrie Pension Plan, City of *3	Single-Employer	86.84% ▼	108.97% ▲	98.71% ▼	100.27% ▼
Mount Airy Retirement Plan, Town of	GMEBS	83.18% ▲	77.69% ▼	84.05% ▲	82.77% ▲
Mount Vernon Retirement Plan, City of	GMEBS	94.51% ▲	91.39% ▼	91.77% ▼	108.05% ▲
Mount Zion Retirement Plan, City of	GMEBS	91.78% ▼	95.41% ▲	89.74% ▼	90.21% ▼
Nahunta Retirement Plan, City of	GMEBS	105.12% ▼	108.56% ▲	87.06% ▲	76.98% ▲
Nashville Retirement Plan, City of	GMEBS	90.14% ▼	90.80% ▲	89.77% ▼	96.50% ▼
Newnan Retirement Plan, City of	GMEBS	86.51% ▼	91.62% ▲	86.59% ▲	81.43% ▲
Nicholls Retirement Plan, City of	GMEBS	108.28% ▲	101.25% ▲	93.23% ▲	69.14% ▲
Nicholson Retirement Plan, City of	GMEBS	76.08% ▼	80.09% ▲	65.83% ▲	52.54% ▼
Norcross Retirement Plan, City of	GMEBS	95.66% ▲	91.37% ▲	85.74% ▲	79.29% ▲
Oakwood Retirement Plan, City of	GMEBS	64.76% ▲	59.68% ▲	55.45% ▲	50.60% ▼
Ocilla Retirement Plan, City of	GMEBS	89.22% ▼	92.50% ▼	94.46% ▼	96.66% ▼
Oglethorpe Retirement Plan, City of	GMEBS	132.77% ▲	95.00% ▲	92.85% ▲	88.67% ▲
Oxford Retirement Plan, Town of	GMEBS	73.27% ▲	70.82% ▲	67.89% ▼	69.07% ▼
Palmetto Retirement Plan, City of	GMEBS	99.86% ▲	85.74% ▲	80.83% ▲	71.03% ▲
Patterson Retirement Plan, City of	GMEBS	96.93% ▼	98.52% ▼	104.93% ▲	103.57% ▼
Peachtree City Retirement Plan, City of	Single-Employer	87.52% ▲	83.39% ▼	85.60% ▲	77.79% ▲
Pelham Retirement Plan, City of	GMEBS	88.10% ▲	87.19% ▲	80.49% ▼	82.50% ▼
Pembroke Retirement Plan, City of	GMEBS	92.04% ▲	91.39% ▲	89.31% ▲	86.10% ▼
Perry Retirement Plan, City of	GMEBS	104.95% ▲	99.69% ▲	94.50% ▼	95.36% ▼
Pine Mountain Retirement Plan, Town of	GMEBS	87.40% ▼	90.46% ▲	85.26% ▼	87.87% ▲
Pooler Retirement Plan, City of	GMEBS	79.99% ▲	76.08% ▲	75.34% ▲	70.44% ▲
Port Wentworth Retirement Plan, City of	GMEBS	113.04% ▼	116.99% ▲	115.56% ▲	111.73% ▼
Portal Retirement Plan, Town of	GMEBS	70.96% ▲	68.36% ▲	57.35% ▲	51.02% ▲
Powder Springs Retirement Plan, City of	GMEBS	89.36% ▼	100.09% ▲	96.71% ▲	81.34% ▲
Quitman Retirement Plan, City of	GMEBS	87.14% ▼	88.89% ▲	85.56% ▼	87.38% ▲
Reidsville Retirement Plan, City of	GMEBS	89.71% ▲	83.38% ▲	79.99% ▲	77.52% ▼
Remerton Retirement Plan, City of	GMEBS	98.37% ▲	95.46% ▼	95.98% ▼	101.45% ▲
Reynolds Retirement Plan, City of	GMEBS	86.75% ▼	92.31% ▼	92.95% ▼	95.04% ▼
Riceboro Retirement Plan, City of	GMEBS	86.86% ▲	79.63% ▲	67.83% ▼	71.15% ▲
Richmond Hill Retirement Plan, City of	GMEBS	100.39% ▼	105.69% ▲	89.99% ▲	89.81% ▲
Rincon Retirement Plan, City of	GMEBS	102.72% ▲	92.43% ▲	92.18% ▼	98.24% ▼

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO		2017 BIENNIAL	2015 BIENNIAL	2013 BIENNIAL	
		FROM APPENDIX C		RETIREMENT	RETIREMENT	RETIREMENT	
				REPORT	REPORT	REPORT	
				FUNDED RATIO	FUNDED RATIO	FUNDED RATIO	
Roberta Retirement Plan, City of	GMEBS	85.80%	▼	90.00%	▲	88.23%	▲
Rochelle Retirement Plan, City of	GMEBS	90.92%	▲	87.82%	▲	75.62%	▲
Rockmart Retirement Plan, City of	GMEBS	88.31%	▲	85.01%	▼	93.33%	▲
Rome Retirement Plan, City of	GMEBS	87.43%	▲	86.53%	▲	86.07%	▲
Rossville Retirement Plan, City of	GMEBS	77.92%	▼	79.61%	▼	81.62%	▲
Roswell Retirement Plan, City of	GMEBS	86.11%	▼	88.47%	▲	86.59%	▲
Royston Retirement Plan, City of	GMEBS	82.31%	▲	71.65%	▲	61.59%	▲
Sandersville Retirement Plan, City of	GMEBS	91.23%	▲	86.63%	▲	85.31%	▲
Savannah Employees Retirement Plan, City of	Single-Employer	82.14%	▲	78.71%	▲	70.99%	▼
Savannah Pension Plan 2	Single-Employer, Closed	*2		*2		*2	
Senoia Retirement Plan, City of	GMEBS	100.11%	▲	94.45%	▲	90.12%	▼
Sky Valley Retirement Plan, City of	GMEBS	92.72%	▲	90.66%	▲	86.00%	▲
Smithville Retirement Plan, City of	GMEBS	126.47%	▲	121.35%	▲	121.10%	▲
Smyrna Retirement Plan, City of	GMEBS	82.29%	▼	85.54%	▲	82.36%	▲
Snellville Retirement Plan, City of	GMEBS	233.99%	▲	208.17%	▲	189.63%	▲
Social Circle Retirement Plan, City of	GMEBS	103.02%	▲	101.93%	▼	104.36%	▲
Soperton Retirement Plan, City of	GMEBS	94.23%	▼	100.98%	▲	98.92%	▼
Springfield Retirement Plan, City of	GMEBS	100.65%	▲	92.48%	▲	90.60%	▲
St. Marys Retirement Plan, City of	GMEBS	78.73%	▼	91.96%	▼	94.08%	▼
Statesboro Retirement Plan, City of	GMEBS	123.02%	▲	119.15%	▲	116.29%	▲
Stockbridge Retirement Plan, City of	GMEBS	97.29%	▼	98.16%	▲	90.64%	▲
Stone Mountain Retirement Plan, City of	GMEBS	108.00%	▲	106.68%	▼	110.80%	▲
Sugar Hill Retirement Plan, City of *1	GMEBS	--	--	Not Applicable		Not Applicable	
Summerville Retirement Plan, City of	GMEBS	94.50%	▲	91.33%	▲	87.64%	▲
Suwanee Retirement Plan, City of	GMEBS	157.56%	▲	151.26%	▼	164.11%	▲
Swainsboro Retirement Plan, City of	GMEBS	123.63%	▲	115.93%	▲	113.68%	▼
Sylvania Retirement Plan, City of	GMEBS	86.53%	▲	83.77%	▲	79.22%	▲
Sylvester Retirement Plan, City of	GMEBS	89.80%	▼	92.25%	▲	84.51%	▲
Tallapoosa Retirement Plan, City of	GMEBS	97.02%	▲	90.88%	▲	81.12%	▲
Temple Retirement Plan, City of	GMEBS	93.16%	▼	95.41%	▲	93.70%	▲
Tennille Retirement Plan, City of	GMEBS	152.60%	▲	131.99%	▲	118.31%	▼
Thomaston Retirement Plan, City of	GMEBS	84.70%	▼	86.38%	▼	89.60%	▼
Thomasville Pension Plan, City of	Single-Employer	108.39%	▲	103.20%	▲	94.54%	▲
Thomson Retirement Plan, City of	GMEBS	89.55%	▼	92.45%	▲	88.40%	▲
Thunderbolt Retirement Plan, City of	GMEBS	81.31%	▼	81.85%	▼	85.39%	▲
Tifton Retirement Plan, City of	Single-Employer	61.77%	▲	54.02%	▼	58.07%	▼
Toccoa Retirement Plan, City of	GMEBS	102.07%	▲	101.15%	▲	100.38%	▲
Trion Retirement Plan, Town of	GMEBS	99.63%	▲	95.39%	▲	87.14%	▲
Tybee Island Retirement Plan, City of	GMEBS	91.89%	▲	90.44%	▲	82.43%	▲
Tyrone Retirement Plan, Town of	GMEBS	99.29%	▲	97.88%	▲	92.06%	▲
Union City Retirement Plan, City of	GMEBS	75.34%	▼	75.35%	▲	69.67%	▲
Union Point Retirement Plan, City of	GMEBS	85.54%	▼	94.27%	▼	97.84%	▲

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO		2017 BIENNIAL	2015 BIENNIAL	2013 BIENNIAL
		FROM APPENDIX C		RETIREMENT	RETIREMENT	RETIREMENT
				REPORT	REPORT	REPORT
				FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Valdosta Retirement Plan, City of	GMEBS	53.22% ▲		52.79% ▼	53.29% ▼	55.50% ▼
Vidalia Retirement Plan, City of	GMEBS	89.68% ▲		84.26% ▲	81.05% ▼	81.69% ▼
Vienna Retirement Plan, City of	GMEBS	91.37% ▲		88.99% ▲	83.29% ▲	82.00% ▲
Villa Rica Retirement Plan, City of	GMEBS	94.48% ▲		93.24% ▲	93.17% ▲	90.49% ▲
Wadley Retirement Plan, City of	GMEBS	108.01% ▼		109.60% ▲	99.81% ▲	97.07% ▲
Waleska Retirement Plan, City of	GMEBS	169.37% ▲		165.26% ▲	144.25% ▼	175.03% ▲
Walthourville Retirement Plan, City of	GMEBS	106.35% ▲		94.35% ▲	94.05% ▼	96.20% ▲
Warm Springs Retirement Plan, City of	GMEBS	118.61% ▲		103.08% ▲	98.38% ▲	97.15% ▼
Warner Robins Retirement Plan, City of	GMEBS	100.55% ▲		99.63% ▲	95.79% ▼	96.14% ▼
Warrenton Retirement Plan, City of	GMEBS	149.98% ▲		148.69% ▼	155.20% ▲	149.37% ▲
Washington Retirement Plan, City of	GMEBS	96.01% ▼		96.62% ▲	92.14% ▲	87.81% ▼
Waycross Retirement Plan, City of	GMEBS	79.48% ▲		79.23% ▲	73.76% ▲	70.20% ▼
Waynesboro Retirement Plan, City of	GMEBS	87.30% ▲		86.22% ▼	86.87% ▼	93.01% ▼
West Point Pension Plan, City of	GMEBS	80.53% ▲		75.56% ▲	73.55% ▼	74.71% ▲
Whigham Retirement Plan, City of	GMEBS	109.13% ▲		96.28% ▼	99.76% ▼	109.51% ▲
White Retirement Plan, City of	GMEBS	103.36% ▲		98.97% ▲	87.78% ▼	90.15% ▼
Whitesburg Retirement Plan, City of	GMEBS	95.65% ▼		98.75% ▲	95.19% ▲	93.54% ▲
Willacoochee Retirement Plan, City of	GMEBS	73.55% ▲		71.21% ▲	67.19% ▲	65.84% ▲
Winder Retirement Plan, City of	GMEBS	77.55% ▲		74.37% ▲	65.61% ▲	59.26% ▲
Woodbine Retirement Plan, City of	GMEBS	113.05% ▼		116.37% ▼	119.40% ▼	121.21% ▲
Woodbury Retirement Plan, City of	GMEBS	102.78% ▲		89.11% ▲	78.08% ▲	66.62% ▲
Woodstock Retirement Plan, City of	GMEBS	79.72% ▼		93.20% ▲	89.96% ▲	84.62% ▼
Wrens Retirement Plan, City of	GMEBS	92.92% ▼		93.85% ▼	98.23% ▼	99.40% ▼
Wrightsville Retirement Plan, City of	GMEBS	78.52% ▲		77.23% ▲	76.13% ▲	68.28% ▲
COUNTIES						
Appling County Pension Plan	ACCG	86.94% ▲		86.80% ▲	85.84% ▲	85.68% ▼
Bacon County Pension Plan	ACCG	75.84% ▲		71.64% ▼	72.64% ▼	75.56% ▼
Baldwin County Board of Commissioners Defined Benefit Plan	ACCG	57.83% ▼		61.55% ▼	63.00% ▼	63.10% ▼
Banks County Pension Plan	ACCG	85.41% ▼		92.64% ▲	84.15% ▼	86.32% ▼
Barrow County Pension Plan	ACCG	78.26% ▼		80.50% ▲	73.05% ▲	69.95% ▼
Bartow County Pension Plan	ACCG	60.85% ▼		66.28% ▼	69.25% ▼	70.27% ▲
Ben Hill County Pension Plan	ACCG	71.60% ▲		68.93% ▼	69.15% ▼	71.49% ▼
Bleckley County Pension Plan	ACCG	83.46% ▼		83.75% ▲	76.45% ▲	74.63% ▼
Brooks County Pension Plan	ACCG	81.93% ▲		81.81% ▲	79.31% ▼	82.91% ▲
Bryan County Pension Plan	ACCG	69.72% ▲		69.67% ▼	76.96% ▲	75.55% ▲
Burke County Pension Plan	ACCG	61.12% ▼		62.81% ▼	70.07% ▼	70.21% ▲
Butts County Pension Plan	ACCG	66.35% ▲		64.72% ▲	60.47% ▲	54.61% ▼
Carroll County Pension Plan	ACCG	81.18% ▲		79.32% ▲	73.35% ▼	82.25% ▼
Charlton County Pension Plan	ACCG	78.98% ▲		77.70% ▲	76.58% ▲	73.38% ▼
Chatham County Employees Retirement Plan	Single-Employer	81.93% ▲		76.82% ▲	71.84% ▲	69.83% ▼

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO	2017 BIENNIAL	2015 BIENNIAL	2013 BIENNIAL
		FROM APPENDIX C	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO
Cherokee County Pension Plan	ACCG	52.15% ▼	56.22% ▼	57.83% ▼	67.53% ▲
Clayton County Pension Plan	Single-Employer	70.27% ▼	71.09% ▼	72.42% ▲	72.35% ▲
Clinch County Pension Plan	ACCG	82.30% ▲	80.01% ▲	68.08% ▼	69.13% ▼
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	52.14% ▼	53.69% ▲	53.43% ▼	53.99% ▼
Coffee County Pension Plan	ACCG	81.62% ▼	82.70% ▲	80.56% ▲	78.83% ▲
Colquitt County Pension Plan	ACCG	73.89% ▼	75.08% ▲	66.54% ▼	67.87% ▼
Coweta County Pension Plan	Single-Employer	65.00% ▼	65.64% ▲	61.83% ▲	59.95% ▲
Crawford County Pension Plan	ACCG	85.31% ▼	92.23% ▲	79.64% ▲	78.55% ▼
Crisp County Pension Plan	ACCG	69.16% ▼	72.46% ▼	77.01% ▲	75.44% ▲
Dawson County Pension Plan	ACCG	90.50% ▼	91.97% ▲	87.34% ▲	80.83% ▲
Decatur County Pension Plan	ACCG	73.85% ▲	73.02% ▼	74.66% ▲	72.25% ▲
DeKalb County Pension Plan	Single-Employer	52.84% ▼	60.07% ▼	63.34% ▼	66.14% ▼
Dodge County Pension Plan	ACCG	78.10% ▲	72.86% ▲	70.47% ▼	84.56% ▲
Dooley County Pension Plan	ACCG	59.02% ▲	52.07% ▼	66.08% ▲	56.24% --
Dougherty County Retirement Plan	Single-Employer	88.86% ▼	89.30% ▲	84.33% ▲	83.25% ▲
Douglas County Pension Plan	ACCG	51.13% ▼	57.54% ▼	60.39% ▲	60.09% ▼
Douglas County Employee Defined Benefit Plan	Single-Employer, Closed	*2	*2	*2	*2
Early County Pension Plan	ACCG	83.32% ▼	84.24% ▲	81.03% ▼	81.46% ▲
Early County Department of Public Safety	ACCG	83.79% ▼	88.36% ▼	97.80% ▲	96.19% ▲
Elbert County Pension Plan	ACCG	85.96% ▼	87.81% ▲	76.90% ▼	78.26% ▲
Evans County Board of Commissioners Retirement Plan	Single-Employer	58.33% ▲	55.83% ▼	72.10% ▼	72.13% ▼
Fannin County Pension Plan	ACCG	77.11% ▼	78.16% ▲	76.38% ▲	76.28% ▲
Fayette County Pension Plan	ACCG	102.14% ▼	113.31% ▼	132.76% ▲	103.40% --
Floyd County Pension Plan	ACCG	80.25% ▼	83.61% ▲	79.06% ▲	78.55% ▼
Forsyth County Defined Benefit Plan	Single-Employer	90.54% ▲	70.80% ▲	70.20% ▲	57.42% ▲
Franklin County Pension Plan	ACCG	81.13% ▼	82.62% ▼	86.35% ▲	75.35% ▲
Fulton County Employees' Pension Plan	Single-Employer	71.79% ▼	74.93% ▲	72.96% ▲	68.86% ▼
Glynn County Board of Commissioners Pension Plan	Single-Employer	91.27% ▲	85.90% ▲	82.93% ▲	76.74% ▼
Grady County Pension Plan	ACCG	80.37% ▲	77.77% ▼	81.60% ▲	80.93% ▲
Greene County Pension Plan	ACCG	76.32% ▲	75.37% ▲	74.83% ▼	75.59% ▲
Gwinnett County Pension Plan	Single-Employer	80.39% ▲	79.96% ▼	83.94% ▲	76.83% ▲
Habersham County Employees' Retirement Plan	ACCG	86.27% ▲	85.92% ▲	82.07% ▲	80.05% ▲
Hall County Pension Plan	ACCG	34.48% ▲	33.96% ▲	33.40% ▼	40.41% ▼
Hancock County Pension Plan	ACCG	77.57% ▼	80.42% ▲	74.32% ▲	68.43% ▲
Haralson County Pension Plan	ACCG	82.08% ▼	84.29% ▲	77.83% ▲	75.98% ▲
Harris County Pension Plan	ACCG	74.34% ▲	72.21% ▼	78.60% ▲	76.00% ▼
Heard County Pension Plan	ACCG	80.65% ▼	86.73% ▲	79.22% ▼	79.37% ▲
Henry County Pension Plan	ACCG	66.38% ▼	70.25% ▲	65.51% ▲	63.14% ▼
Houston County Pension Plan	ACCG	74.99% ▼	75.16% ▲	73.88% ▲	69.59% ▼

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO		2017 BIENNIAL	2015 BIENNIAL	2013 BIENNIAL	
		FROM APPENDIX C		RETIREMENT	RETIREMENT	RETIREMENT	
				REPORT	REPORT	REPORT	
				FUNDED RATIO	FUNDED RATIO	FUNDED RATIO	
Jackson County Pension Plan	ACCG	72.41%	▼	76.43%	▲	72.92%	▲
Jasper County Pension Plan	ACCG	107.09%	▲	99.50%	▲	97.48%	▲
Jeff Davis County Pension Plan	ACCG	84.21%	▼	85.05%	▲	77.46%	▼
Jenkins County Pension Plan	ACCG	77.52%	▼	78.03%	▼	82.02%	▼
Jones County Pension Plan	ACCG	71.52%	▼	72.30%	▼	74.27%	▲
Lamar County Pension Plan	ACCG	80.00%	▼	81.11%	▼	83.70%	▼
Laurens County Pension Plan	ACCG	78.27%	▼	79.54%	▼	84.20%	▲
Lee County Retirement Plan	ACCG	71.08%	▲	65.99%	▼	78.72%	▲
Liberty County, Retirement Plan of *4	ACCG	--	-- *4	63.07%	▲	59.48%	▲
Lincoln County Pension Plan	ACCG	75.87%	▼	77.06%	▲	73.07%	▲
Lowndes County Pension Plan	ACCG	66.24%	▼	66.48%	▼	69.94%	▲
Lumpkin County Pension Plan	ACCG	66.38%	▼	66.97%	▼	67.49%	▲
Madison County Pension Plan	ACCG	73.23%	▼	73.69%	▼	74.75%	▲
Marion County Pension Plan	ACCG	71.12%	▼	72.55%	▲	66.35%	▲
McDuffie County Pension Plan	ACCG	89.92%	▲	86.47%	▲	84.46%	▲
McIntosh County Pension Plan	ACCG	71.78%	▼	73.53%	▼	74.34%	▼
Miller County Pension Plan	ACCG	77.13%	▼	78.01%	▲	75.31%	▼
Mitchell County Pension Plan	ACCG	78.38%	▼	84.97%	▼	89.80%	▼
Monroe County Pension Plan	ACCG	81.09%	▼	83.28%	▲	74.56%	▲
Morgan County Pension Plan	ACCG	86.46%	▼	92.66%	▲	70.65%	▲
Murray County Pension Plan	ACCG	84.84%	▼	91.86%	▲	85.11%	▲
Newton County Pension Plan	ACCG	51.45%	▼	53.20%	▼	55.90%	▼
Oconee County Pension Plan	ACCG	66.68%	▲	63.18%	▼	63.90%	▲
Oglethorpe County Pension Plan	ACCG	94.09%	▲	91.04%	▼	94.58%	▼
Paulding County Pension Plan	ACCG	76.53%	▼	78.72%	▼	83.29%	▲
Peach County Retirement Plan	ACCG	82.53%	▼	83.21%	▼	89.71%	▲
Pickens County Pension Plan	ACCG	47.07%	▼	64.69%	▲	64.65%	▲
Polk County Board of Commissioners							
Employees' Retirement Income Plan	ACCG	88.74%	▼	93.84%	▲	93.37%	▲
Pulaski County Pension Plan	ACCG	90.09%	▼	94.06%	▲	84.93%	▼
Putnam County Pension Plan	ACCG	74.74%	▼	78.44%	▲	75.14%	▲
Rabun County Pension Plan	ACCG	73.33%	▲	71.20%	▲	69.12%	▲
Rockdale County Pension Plan	ACCG	72.75%	▼	75.84%	▲	75.17%	▲
Schley County Pension Plan	ACCG	46.74%	▼	58.71%	▼	64.16%	▲
Seminole County Pension Plan	ACCG	82.25%	▲	79.90%	▼	82.19%	▲
Spalding County Pension Plan	ACCG	76.38%	▲	75.17%	▲	70.56%	▼
Sumter County Pension Plan	ACCG	61.31%	▲	60.63%	▼	63.62%	▲
Tattnall County Pension Plan	ACCG	77.98%	▲	77.56%	▲	76.84%	▲
Telfair County Pension Plan	ACCG	77.95%	▼	79.17%	▲	75.37%	▼
Thomas County Pension Plan	ACCG	87.27%	▼	88.67%	▲	83.00%	▲
Tift County Pension Plan	ACCG	77.75%	▲	77.40%	▼	82.84%	▲
Toombs County Pension Plan	ACCG	80.48%	▼	82.39%	▲	81.19%	▼

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO	2017 BIENNIAL	2015 BIENNIAL	2013 BIENNIAL
		FROM APPENDIX C	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO
Treutlen County Pension Plan	ACCG	75.61% ▲	74.79% ▼	82.53% ▲	80.96% ▲
Troup County Pension Plan	Single-Employer	75.46% ▲	74.96% ▼	75.85% ▼	81.72% ▼
Turner County Pension Plan	ACCG	70.54% ▼	82.76% ▲	68.94% ▲	60.24% ▲
Upson County Retirement Plan *4	ACCG	128.55% ▲ *4	84.07% ▼	85.39% ▼	86.42% ▲
Walker County Commissioners' & Sheriff's Department Defined Benefit Pension Plan	Single-Employer	41.85% ▼	61.51% ▼	68.44% ▼	86.02% ▼
Walton County Pension Plan	ACCG	80.67% ▲	77.36% ▼	79.62% ▲	68.38% ▲
Ware County Pension Plan	ACCG	78.63% ▲	75.37% ▼	75.95% ▼	89.96% ▼
Warren County Retirement Plan	ACCG	76.48% ▼	79.55% ▼	99.60% ▼	115.41% ▲
Washington County Pension Plan	ACCG	70.87% ▼	75.88% ▲	73.45% ▲	73.29% ▲
Whitfield County Pension Plan	ACCG	80.74% ▼	89.17% ▼	89.73% ▼	97.66% ▲
Wilcox County Pension Plan	ACCG	72.09% ▼	75.83% ▲	75.07% ▲	71.14% ▲
Wilkes County Pension Plan	ACCG	65.25% ▼	68.22% ▼	70.49% ▲	61.79% ▲
Wilkinson County Pension Plan	ACCG	79.04% ▼	83.58% ▲	76.74% ▼	79.34% ▼
CONSOLIDATED GOVERNMENTS					
Athens-Clarke County Employees' Pension Plan	Single-Employer	89.72% ▲	88.32% ▼	89.11% ▼	89.97% ▲
Augusta City Employees Pension Plan	Single-Employer, Closed	*2	*2	*2	*2
Augusta Firemen's Pension Fund	Single-Employer, Closed	*2	*2	*2	*2
Augusta General Retirement Plan 1949	Single-Employer, Closed	86.46% ▲	75.32% ▼	77.73% ▲	77.51% ▼
Augusta Policemen's Pension Fund	Single-Employer, Closed	*2	*2	*2	*2
Augusta Richmond County Retirement Plan	GMEBS	91.94% ▲	90.61% ▲	83.10% ▲	77.09% ▲
Augusta Richmond County Planning Commission Retirement Plan	GMEBS	112.75% ▲	110.01% ▼	110.18% ▲	109.84% ▼
Columbus Consolidated Government Employees' Pension Plan	Single-Employer	92.49% ▲	84.24% ▼	88.40% ▲	84.30% ▲
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	84.36% ▲	74.00% ▼	87.35% ▲	83.43% ▲
Georgetown-Quitman Unified County Retirement Plan	GMEBS	72.94% ▼	75.65% ▼	85.63% ▲	81.44% ▲
Macon-Bibb County Fire & Police Retirement System *5	Single-Employer	103.71% ▲	96.83% ▼	97.33% ▼	99.54% ▲
Macon-Bibb County Pension Plan *6	Single-Employer	62.89% ▼	70.41% ▼	70.82% ▼	73.01% ▼
Macon-Bibb County Pension Plan Division A *5	Single-Employer	90.33% ▲	80.05% ▼	84.32% ▼	89.82% ▼
Richmond County Employee Pension Fund (1945)	Single-Employer, Closed	91.16% ▲	77.01% ▲	73.36% ▼	76.10% ▲
REGIONAL COMMISSIONS					
Atlanta Regional Commission Retirement Plan	Single-Employer	97.13% ▼	111.37% ▲	90.60% ▲	81.41% ▲
Coastal Georgia RC Retirement Plan	GMEBS	89.27% ▲	87.49% ▲	86.51% ▼	89.32% ▼
Georgia Mountains RC Retirement Plan	GMEBS	94.77% ▼	95.04% ▲	93.00% ▼	100.93% ▼
Heart of Georgia Altamaha RC Retirement Plan	GMEBS	96.75% ▼	99.91% ▲	95.04% ▲	79.93% ▲
Middle Georgia RC Retirement Plan	GMEBS	91.95% ▼	93.66% ▲	90.88% ▲	88.83% ▲
Northeast Georgia RC Retirement Plan	GMEBS	102.85% ▼	105.33% ▲	95.36% ▲	88.79% ▲

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO		2017 BIENNIAL	2015 BIENNIAL	2013 BIENNIAL			
		FROM APPENDIX C		RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO			
Northwest Georgia RC Retirement Plan	GMEBS	97.57%	▼	99.29%	▲	94.71%	▲	93.38%	▲
Southern Georgia RC Retirement Plan	GMEBS	86.47%	▼	87.03%	▲	79.37%	▲	77.50%	▲
Southwest Georgia RC Retirement Plan	Single-Employer	47.03%	▼	59.80%	▼	69.72%	▲	57.84%	▼
LOCAL BOARDS OF EDUCATION *7									
Fulton County School Employees' Pension Fund	Single-Employer	80.05%	▲	74.29%	▲	59.68%	▲	50.50%	▲
Gwinnett County Board of Education Retirement System	Single-Employer	96.44%	▼	103.39%	▲	98.62%	▲	98.05%	▼
Polk County Board of Education Retirement System	Single-Employer	64.00%	▲	59.03%	▲	54.12%	▲	50.68%	▲
City of Atlanta Board of Education - Superintendent Plan	Single-Employer	102.03%	--	Not Applicable		Not Applicable		Not Applicable	
LOCAL AUTHORITIES									
Austell Gas System Retirement Plan	Single-Employer	91.70%	▲	70.84%	▼	77.14%	▼	77.38%	▲
Bainbridge Decatur County Recreation Authority		96.08%	▲						
Brunswick - Glynn County Joint Water & Sewer Commission	GMEBS	71.40%	▲	69.30%	▲	62.09%	▲	51.77%	▲
Carroll County Water Authority	Single-Employer	73.58%	▼	110.46%	▲	92.18%	▲	89.50%	▲
Chatsworth Water Commission	GMEBS	87.93%	▲	86.80%	▲	84.73%	▼	86.68%	▲
Cherokee County Water and Sewerage Authority	GMEBS	76.67%	▼	76.95%	▲	73.69%	▲	69.56%	▲
Cobb County-Marietta Water Authority	Single-Employer	100.38%	▲	97.98%	▲	93.54%	▲	88.07%	▼
Douglasville-Douglas County Water and Sewerage Authority	GMEBS	105.86%	▼	107.31%	▲	104.82%	▲	101.33%	▲
Dublin-Laurens County Recreation Authority	GMEBS	92.45%	▼	95.11%	▲	89.78%	▲	70.31%	▲
Eatonton-Putnam County Water and Sewer Authority	GMEBS	128.29%	▲	123.81%	▼	125.55%	▼	140.23%	--
Ellijay-Gilmer County Water & Sewer Authority	GMEBS	75.67%	▲	74.94%	▲	72.54%	▼	73.17%	▼
Fitzgerald Water, Light, and Bond Commission	GMEBS	77.57%	▲	75.10%	▲	64.66%	▲	61.45%	▼
Flint Area Consolidated Housing Authority	GMEBS	83.00%	▲	72.66%	▼	82.65%	▼	83.72%	▲
Fort Valley Utilities Commission	GMEBS	94.48%	▼	98.14%	▲	91.12%	▲	86.72%	▼
Fulton-DeKalb Hospital Authority	Single-Employer	76.56%	▼	80.71%	▼	81.34%	▲	78.39%	▼
Haralson County Water Authority	ACCG	85.97%	▲	81.90%	▼	84.26%	▲	80.70%	▲
Heard County Water Authority	GMEBS	94.44%	▲	93.91%	▲	79.15%	▼	91.43%	▼
Henry County Water and Sewerage Authority	GMEBS	102.25%	▲	90.42%	▲	77.10%	▲	67.51%	▲
Hospital Authority of Floyd County	Single-Employer	75.57%	▼	81.21%	▲	64.31%	▲	55.21%	▲
Hospital Authority of Valdosta and Lowndes County, Georgia	Single-Employer	93.85%	▲	89.81%	▼	90.56%	▼	95.29%	▼
Hospital Authority of Washington County	Single-Employer	*8 --		*8 --	*3	52.23%	▼	*3 57.09%	▲
Housing Authority of the City of Atlanta, Georgia	Single-Employer	98.85%	▲	86.94%	▼	94.17%	▼	102.65%	▼
Housing Authority of the City of Clayton, Georgia	GMEBS	53.38%	▲	52.18%	▲	50.08%	▲	44.40%	▲
Housing Authority of the City of Conyers	GMEBS	80.88%	▼	85.57%	▲	75.68%	▲	70.82%	▲
Housing Authority of the City of Covington	ACCG	51.73%	▲	36.88%	▲	16.17%	--	Not Applicable	
Housing Authority of the City of Lavonia	GMEBS	77.90%	▲	75.73%	▲	69.76%	▼	75.94%	▼
Housing Authority of the City of Mt. Vernon	GMEBS	76.13%	▲	72.39%	▲	64.32%	▲	63.36%	▼

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO	2017 BIENNIAL	2015 BIENNIAL	2013 BIENNIAL
		FROM APPENDIX C	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO
Housing Authority of the City of Vidalia	GMEBS	208.98% ▲	194.77% ▼	207.92% ▼	234.61% ▲
Housing Authority of the City of Vienna	GMEBS	107.19% ▲	101.96% ▲	97.71% ▲	88.01% ▲
Housing Authority of the City of Villa Rica	GMEBS	114.42% ▲	113.08% ▲	110.18% ▲	68.99% ▲
Jackson County Water and Sewerage Authority	GMEBS	31.31% ▲	17.18% --	Not Applicable	Not Applicable
Jasper County Joint 911 Authority	GMEBS	88.24% ▼	91.52% ▼	98.11% ▲	97.51% ▲
Jonesboro Housing Authority	GMEBS	87.60% ▼	88.98% ▲	79.21% ▲	78.58% ▲
LaGrange Housing Authority	GMEBS	117.23% ▼	131.23% ▲	122.20% ▼	131.63% ▼
LaGrange-Troup County Hospital Authority	Single-Employer	77.21% ▼	83.87% ▼	88.47% ▲	85.94% ▲
Liberty Consolidated Planning Commission	GMEBS	95.83% ▲	93.81% ▲	93.41% ▲	88.55% ▼
Macon Water Authority	Single-Employer	79.53% ▲	71.23% ▼	72.80% ▲	66.86% ▼
Macon-Bibb County Transit Authority	Single-Employer	49.30% ▼	53.20% ▲	51.49% ▼	61.10% ▲
Medical Center Hospital Authority	Single-Employer	112.70% ▲	106.20% ▲	93.81% ▲	93.77% ▲
Metropolitan Atlanta Rapid Transit Authority					
ATU Local 732 Union Plan	Single-Employer	102.63% ▲	100.78% ▼	102.16% ▲	98.45% ▼
Metro Atlanta Rapid Transit Authority					
Non-Represented Pension Plan	Single-Employer	78.35% ▲	74.27% ▼	78.20% ▲	61.84% ▼
Middle Flint Regional E-911 Authority	ACCG	42.40% ▲	16.59% ▼	61.63% ▲	50.84% ▲
Newnan Water and Light Commission	Single-Employer	104.13% ▼	108.38% ▲	96.53% ▼	96.55% ▲
Northeast Georgia Housing Authority	GMEBS	96.92% ▲	96.89% ▲	88.96% ▲	88.34% ▼
Polk County Water, Sewage and Solid Waste Authority	Single-Employer	97.52% ▲	83.46% ▲	79.44% ▲	74.20% ▲
Towns County Water & Sewer Authority	GMEBS	88.14% ▼	91.93% ▲	90.08% ▲	82.70% ▲
Unadilla Housing Authority	GMEBS	113.85% ▲	90.93% ▲	10.28% ▲	10.28% ▲
Valdosta-Lowndes County Parks and Recreation Authority	GMEBS	85.95% ▲	74.19% ▼	74.93% ▲	66.78% --
Walker County Water and Sewerage Authority	Single-Employer	42.97% ▼	64.94% ▲	63.41% ▼	96.06% ▲

▲ Funded ratio increased compared to prior report.

▼ Funded ratio decreased compared to prior report.

-- Increase or decrease not able to be determined due to either the plan being newly created or the aggregate method was used in the prior year.

*1 - Newly created plan.

*2 - No amounts reported since plan is maintained on a pay-as-you-go basis. Contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses become due. This is allowable since the plan was closed prior to 1983.

*3 - Government is not in compliance with funding requirements of O.C.G.A. §47-1-3.

*4 - Plan was transferred from a single-employer plan to ACCG since last report. Current year ACCG data presented when available.

*5 - The City of Macon and Bibb County consolidated into one government in 2014. This plan was formerly a City of Macon Plan

*6 - The City of Macon and Bibb County consolidated into one government in 2014. This plan was formerly a Bibb County Plan

*7 - Since the City of Atlanta General Employees Pension Fund includes certain employees of the Atlanta Board of Education, information is provided with the City of Atlanta.

*8 - Government has not submitted all information required and is not in compliance with O.C.G.A. §47-1-3.

APPENDIX E

ACTUARIAL ASSUMPTIONS

Appendix E: Actuarial Assumptions

CITIES	TYPE OF PLAN	ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
		INFLATION RATE	INVESTMENT RETURN	PROJECTED SALARY INCREASES	POSTRETIREMENT BENEFIT INCREASES
Abbeville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Acworth Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Adairsville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Adel Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.00%
Alamo Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Albany Retirement Plan, City of	Single-Employer	N/R	8.00%	3.50%	0.00%
Alma Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Alpharetta Retirement Plan, City of	Single-Employer	2.50%	7.50%	2.10-4.20%	0.00%
Americus Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Aragon Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Ashburn Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Atlanta Firefighter's Pension Fund	Single-Employer	N/R	7.50%	4.00%	3.00%
Atlanta General Employees Pension Fund	Single-Employer				
General Employees of the City of Atlanta		2.25%	7.25%	0.75-12.50	1.00-2.25%
Employees of the Atlanta Board of Education		2.25%	7.25%	0.75-12.50	2.25%
Atlanta Police Officer's Pension Fund	Single-Employer	N/R	7.50%	4.00%	3.00%
Attapulgis Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Auburn Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Austell Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Avondale Estates Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Bainbridge Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Ball Ground Retirement Plan, City of *1	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Barnesville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Baxley Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Berlin Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Blackshear Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Blairsville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Blakely Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Blakely-Early County Department of Recreation Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Bloomington Retirement Plan, City of	Single-Employer	N/R	8.00%	5.00%	N/R
Blue Ridge Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Bowdon Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Bowman Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Bremen Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Brooklet Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Broxton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Brunswick Retirement Plan, City of	Single-Employer	3.50%	7.25%	3.50%	N/R
Buchanan Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Buena Vista Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Buford Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Butler Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Byron Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.00-3.25%
Cairo Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%

Appendix E: Actuarial Assumptions

		ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
	<u>TYPE OF PLAN</u>	<u>INFLATION</u>	<u>INVESTMENT</u>	<u>PROJECTED</u>	<u>POSTRETIREMENT</u>
		<u>RATE</u>	<u>RETURN</u>	<u>SALARY INCREASES</u>	<u>BENEFIT INCREASES</u>
Calhoun Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Calhoun Retirement Plan, City of	Single-Employer, Closed	*2	*2	*2	*2
Camilla Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Canon Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Canton Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Carnesville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Carrollton Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Cartersville Retirement Plan, City of *3	Single-Employer	N/R	7.00%	4.00%	N/R
Cartersville 2017 Retirement Plan, City of *1	Single-Employer	N/R	7.00%	4.00%	N/R
Cave Spring Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Cedartown Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Centerville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Chamblee Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Chatsworth Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Chester Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Chickamauga Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Clarksville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Clarkston Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Claxton Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Clayton Retirement Plan, City of	Single-Employer	N/R	6.50%	3.00%	N/R
Cleveland Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Cochran Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
College Park Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Colquitt Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Comer Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Commerce Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Conyers Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Cordele Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Cornelia Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Covington Retirement Plan, City of	Single-Employer	N/R	7.50%	3.50%	0.00%
Cumming Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.00%
Cuthbert Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Dacula Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Dahlonega Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.00%
Dallas Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Dalton Retirement Plan, City of	Single-Employer	N/R	6.75%	3.25%	N/R
Danielsville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Darien Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Davisboro Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Dawson Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Dawsonville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Decatur Retirement Plan, City of	Single-Employer	2.50%	7.00%	1.25-4.25%	0.00%
Demorest Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Doerun Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.00%
Donalsonville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
	<u>TYPE OF PLAN</u>	<u>INFLATION RATE</u>	<u>INVESTMENT RETURN</u>	<u>PROJECTED SALARY INCREASES</u>	<u>POSTRETIREMENT BENEFIT INCREASES</u>
Doraville Retirement Plan, City of	Single-Employer	2.50%	6.75%	0.05-6.00%	2.50%
Douglas Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Douglasville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00-2.75%
Dublin Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Duluth Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
East Ellijay Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
East Point Retirement Plan, City of	Single-Employer	2.25%	7.75%	1.25%	2.25%
Eastman Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Eatonton Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Elberton Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Ellaville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Ellijay Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Emerson Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Enigma Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Fairburn Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Fayetteville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Fitzgerald Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Flowery Branch Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Forsyth Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Fort Oglethorpe Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Fort Valley Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Franklin Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Gainesville Retirement Plan A, City of	Single-Employer	3.00%	7.25%	0.00-11.00%	0.00%
Gainesville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Garden City Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Gibson Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Glennville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Gordon Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Gray Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Greensboro Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Greenville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Griffin Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	3.00%
Grovetown Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Guyton Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Hagan Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Hahira Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Hampton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Hapeville Retirement Plan, City of	Single-Employer	2.50%	7.50%	3.00%	N/R
Harlem Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	2.00%
Hartwell Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Hawkinsville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Hazlehurst Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Hephzibah Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Hiawassee Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Hinesville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
	<u>TYPE OF PLAN</u>	<u>INFLATION</u>	<u>INVESTMENT</u>	<u>PROJECTED</u>	<u>POSTRETIREMENT</u>
		<u>RATE</u>	<u>RETURN</u>	<u>SALARY INCREASES</u>	<u>BENEFIT INCREASES</u>
Hiram Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Hogansville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Holly Springs Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Jackson Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Jasper Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Jefferson Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Jeffersonville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Jesup Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Jonesboro Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Kennesaw Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Kingsland Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00-2.75%
LaFayette Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
LaGrange Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Lake City Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lake Park Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lavonia Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Leesburg Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Lenox Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Lincolnton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lithonia Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Locust Grove Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Loganville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Lookout Mountain Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Louisville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lovejoy Retirement Plan, City of *1	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Lumpkin Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Lyons Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Madison Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Manchester Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Marietta Retirement Plan, City of	Single-Employer	3.50%	7.50%	0.00%	0.00%
Marshallville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
McDonough Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
McRae-Helena Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Menlo Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Midville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Midway Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Milledgeville Retirement Plan, City of	Single-Employer	2.00%	7.00%	1.00%	0.00%
Millen Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Milton Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Monroe Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Montezuma Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Monticello Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Morrow Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Moultrie Retirement Plan, City of *3	Single-Employer	N/R	6.50%	3.25%	N/R
Mount Airy Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
	<u>TYPE OF PLAN</u>	<u>INFLATION RATE</u>	<u>INVESTMENT RETURN</u>	<u>PROJECTED SALARY INCREASES</u>	<u>POSTRETIREMENT BENEFIT INCREASES</u>
Mount Vernon Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Mount Zion Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Nahunta Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Nashville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Newnan Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Nicholls Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Nicholson Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Norcross Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.00%
Oakwood Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Ocilla Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Oglethorpe Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Oxford Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Palmetto Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	3.00%
Patterson Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Peachtree City Retirement Plan, City of	Single-Employer	2.50%	7.75%	.90-2.90%	0.00%
Pelham Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Pembroke Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Perry Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Pine Mountain Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Pooler Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	2.00%
Port Wentworth Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Portal Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Powder Springs Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Quitman Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Reidsville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Remerton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Reynolds Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Riceboro Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Richmond Hill Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Rincon Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Roberta Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Rochelle Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Rockmart Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Rome Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00-3.25%
Rossville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Roswell Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Royston Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Sandersville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Savannah Employees' Retirement Plan, City of	Single-Employer	3.00%	7.50%	0.16-1.84%	1.00-5.00%
Savannah Pension Plan 2	Single-Employer, Closed	*2	*2	*2	*2
Senoia Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Sky Valley Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Smithville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Smyrna Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Snellville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
	<u>TYPE OF PLAN</u>	<u>INFLATION RATE</u>	<u>INVESTMENT RETURN</u>	<u>PROJECTED SALARY INCREASES</u>	<u>POSTRETIREMENT BENEFIT INCREASES</u>
Social Circle Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.00-2.75%
Soperton Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Springfield Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
St. Marys Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Statesboro Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Stockbridge Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Stone Mountain Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Sugar Hill Retirement Plan, City of *1	GMEBS	*1	*1	*1	*1
Summerville Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Suwanee Retirement Plan, City of	GMEBS	2.75%	7.50%	1%	0.00%
Swainsboro Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Sylvania Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Sylvester Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Tallapoosa Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.50%
Temple Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Tennille Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Thomaston Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Thomasville Retirement Plan, City of	Single-Employer	2.50%	6.00%	2.50%	2.50%
Thomson Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Thunderbolt Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Tifton Retirement Plan, City of	Single-Employer	N/R	7.00%	3.50%	N/R
Toccoa Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Trion Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Tybee Island Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Tyrone Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Union City Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00-2.75%
Union Point Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Valdosta Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Vidalia Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Vienna Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Villa Rica Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Wadley Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Waleska Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Walthourville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Warm Springs Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Warner Robins Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Warrenton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Washington Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	2.50%
Waycross Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Waynesboro Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
West Point Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Whigham Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
White Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Whitesburg Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Willacoochee Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%

Appendix E: Actuarial Assumptions

		ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
	<u>TYPE OF PLAN</u>	<u>INFLATION</u>	<u>INVESTMENT</u>	<u>PROJECTED</u>	<u>POSTRETIREMENT</u>
		<u>RATE</u>	<u>RETURN</u>	<u>SALARY INCREASES</u>	<u>BENEFIT INCREASES</u>
Winder Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Woodbine Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Woodbury Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Woodstock Retirement Plan, City of	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Wrens Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Wrightsville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
COUNTIES					
Appling County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Bacon County Pension Plan	ACCG	2.00%	7.25%	2.50%	N/R
Baldwin County Board of Commissioners Defined Benefit Plan	ACCG	2.00%	7.25%	2.00%	4.00%
Banks County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Barrow County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Bartow County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Ben Hill County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Bleckley County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Brooks County Pension Plan	ACCG	2.00%	7.25%	2.50%	N/R
Bryan County Pension Plan	ACCG	2.00%	7.25%	2.50%	N/R
Burke County Pension Plan	ACCG	2.00%	7.25%	2.50%	N/R
Butts County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Carroll County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Charlton County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Chatham County Employees' Retirement Plan	Single-Employer	3.00%	7.60%	0.00-3.00%	0.00%
Cherokee County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Clayton County Pension Plan	Single-Employer	3.00%	8.00%	2.00-4.00%	2.00%
Clinch County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	2.50%	7.50%	0.50-2.00%	N/R
Coffee County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Colquitt County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
Coweta County Pension Plan	Single-Employer	2.50%	6.50%	0.00%	2.50%
Crawford County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Crisp County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Dawson County Pension Plan	ACCG	2.00%	7.25%	2.50%	N/R
Decatur County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
DeKalb County Pension Plan	Single-Employer	2.75%	6.50%	0.00-5.25%	0.00%
Dodge County Pension Plan	ACCG	2.00%	7.25%	3.00%	N/R
Dooly County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Dougherty County Pension Plan	Single-Employer	N/R	7.50%	3.00%	N/R
Douglas County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Douglas County Employee Defined Benefit Plan	Single-Employer, Closed	*2	*2	*2	*2
Early County Department of Public Safety Pension Plan	ACCG	2.00%	7.25%	2.00%	3.00%
Early County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Elbert County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
	<u>TYPE OF PLAN</u>	<u>INFLATION</u>	<u>INVESTMENT</u>	<u>PROJECTED</u>	<u>POSTRETIREMENT</u>
		<u>RATE</u>	<u>RETURN</u>	<u>SALARY INCREASES</u>	<u>BENEFIT INCREASES</u>
Evans County Board of Commissioners Retirement Plan	Single-Employer	2.00%	4.25%	1.50-2.00%	N/R
Fannin County Pension Plan	ACCG	2.00%	7.25%	3.00%	N/R
Fayette County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Floyd County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Forsyth County Defined Benefit Plan	Single-Employer	N/R	6.75%	4.00%	N/R
Franklin County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Fulton County Employees' Pension Plan	Single-Employer	2.00%	7.35%	2.00-6.00%	3.00%
Glynn County Board of Commissioners Pension Plan	Single-Employer	2.80%	7.75%	4.00%	N/R
Grady County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Greene County Pension Plan	ACCG	2.00%	7.25%	3.00%	N/R
Gwinnett County Pension Plan	Single-Employer	3.00%	7.00%	1.50-2.50%	1.00%
Habersham County Pension Plan	ACCG	2.00%	7.25%	2.50%	N/R
Hall County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Hancock County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
Haralson County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Harris County Pension Plan	ACCG	2.00%	7.25%	2.50%	N/R
Heard County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Henry County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Houston County Pension Plan	ACCG	2.00%	7.25%	2.50%	2.00%
Jackson County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Jasper County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Jeff Davis County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Jenkins County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Jones County Pension Plan	ACCG	2.00%	7.25%	3.00%	N/R
Lamar County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Laurens County Pension Plan	ACCG	2.00%	7.25%	2.50%	N/R
Lee County Pension Plan	ACCG	2.00%	7.25%	3.50%	N/R
Liberty County Pension Plan *4	ACCG	*4	*4	*4	*4
Lincoln County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Lowndes County Pension Plan	ACCG	2.00%	7.25%	2.50%	N/R
Lumpkin County Pension Plan	ACCG	2.00%	7.25%	3.00%	N/R
Madison County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
Marion County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
McDuffie County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
McIntosh County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
Miller County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Mitchell County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Monroe County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
Morgan County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Murray County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Newton County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Oconee County Pension Plan	ACCG	2.00%	7.25%	3.00%	N/R
Oglethorpe County Pension Plan	ACCG	2.00%	7.25%	2.50%	N/R
Paulding County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
Peach County Pension Plan	ACCG	2.00%	7.25%	3.50%	N/R

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
		INFLATION	INVESTMENT	PROJECTED	POSTRETIREMENT
	<u>TYPE OF PLAN</u>	<u>RATE</u>	<u>RETURN</u>	<u>SALARY INCREASES</u>	<u>BENEFIT INCREASES</u>
Pickens County Pension Plan	ACCG	2.00%	7.25%	3.00%	N/R
Polk County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Pulaski County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Putnam County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Rabun County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Rockdale County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
Schley County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Seminole County Pension Plan	ACCG	2.00%	7.25%	3.00%	N/R
Spalding County Pension Plan	ACCG	2.00%	7.25%	1.50%	0.00-2.00%
Sumter County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Tattnall County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Telfair County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Thomas County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
Tift County Pension Plan	ACCG	2.00%	7.25%	3.50%	N/R
Toombs County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
Treutlen County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
Troup County Pension Plan	Single-Employer	2.50%	7.50%	3.00%	N/R
Turner County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
Upton County Pension Plan *4	ACCG	2.00%	7.25%	1.50%	N/R
Walker County Commissioners' & Sheriff's Department Defined Benefit Pension Plan	Single-Employer	2.50%	5.00%	1.50%	N/R
Walton County Pension Plan	ACCG	2.00%	7.25%	1.50%	N/R
Ware County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Warren County Pension Plan	ACCG	2.00%	7.25%	2.50%	N/R
Washington County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Whitfield County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Wilcox County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
Wilkes County Pension Plan	ACCG	2.00%	7.25%	2.00%	N/R
Wilkinson County Pension Plan	ACCG	2.00%	7.25%	1.00%	N/R
CONSOLIDATED GOVERNMENTS					
Athens-Clarke County Employees' Pension Plan	Single-Employer	2.50%	8.00%	1.75-4.00%	N/R
Augusta City Employees Pension Plan	Single-Employer, Closed	*2	*2	*2	*2
Augusta Firemen's Pension Fund	Single-Employer, Closed	*2	*2	*2	*2
Augusta General Retirement Plan 1949	Single-Employer, Closed	N/R	7.25%	3.00%	2.00%
Augusta Policemen's Pension Fund	Single-Employer, Closed	*2	*2	*2	*2
Augusta Richmond County Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	0.00-3.25%
Augusta Richmond County Planning Commission Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Columbus Consolidated Government Employees' Pension Plan	Single-Employer	N/R	7.00%	3.25%	0.25%
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	N/R	7.00%	3.25%	0.25%
Georgetown-Quitman Unified County Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
		INFLATION	INVESTMENT	PROJECTED	POSTRETIREMENT
	<u>TYPE OF PLAN</u>	<u>RATE</u>	<u>RETURN</u>	<u>SALARY INCREASES</u>	<u>BENEFIT INCREASES</u>
Macon-Bibb County Fire & Police Retirement System *5	Single-Employer	N/R	7.50%	3.00%	1.50%
Macon-Bibb County Pension Plan *6	Single-Employer	4.00%	7.50%	4.25%	1.50%
Macon-Bibb County Pension Plan Division A *5	Single-Employer	N/R	7.50%	3.00%	1.50%
Richmond County Employee Pension Fund 1945	Single-Employer, Closed	N/R	7.25%	N/A	2.00%
REGIONAL COMMISSIONS					
Atlanta RC Retirement Plan	Single-Employer	N/R	6.00%	3.00%	N/R
Coastal Georgia RC Retirement Plan	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Georgia Mountains RC Retirement Plan	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Heart of Georgia - Altamaha RC Retirement Plan	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Middle Georgia RC Retirement Plan	GMEBS	2.75%	7.50%	0.50-5.50%	0.00-1.50%
Northeast Georgia RC Retirement Plan	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Northwest Georgia RC Retirement Plan	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Southern Georgia RC Retirement Plan	GMEBS	2.75%	7.50%	0.50-5.50%	0.00
Southwest Georgia RC Retirement Plan	Single-Employer	N/R	7.00%	N/R	2.50%
LOCAL BOARDS OF EDUCATION *7					
Fulton County School Employees' Pension Fund	Single-Employer	2.75%	7.00%	2.00-5.25%	3.00%
Gwinnett County Board of Education Retirement System	Single-Employer	2.75%	7.50%	0.75-4.25%	2.75%
Polk County Board of Education Retirement System	Single-Employer	2.50%	7.00%	0.50%	0.00%
City of Atlanta Board of Education - Superintendent Plan	Single-Employer	N/R	5.00%	3.00%	N/R
LOCAL AUTHORITIES					
Austell Gas System	Single-Employer	0.00%	7.00%	4.50%	N/R
Bainbridge Decatur County Recreation Authority	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Brunswick-Glynn County Joint Water and Sewer Commission	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Carroll County Water Authority	Single-Employer	0.00%	5.65%	4.50%	1.00%
Chatsworth Water Commission	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Cherokee County Water and Sewerage Authority	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Cobb County-Marietta Water Authority	Single-Employer	3.50%	7.25%	4.75%	5.00%
Douglasville-Douglas County Water and Sewer Authority	GMEBS	2.75%	7.50%	0.50-5.50%	0.00-2.75%
Dublin-Laurens County Recreation Authority	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Eatonton-Putnam Water and Sewer Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Ellijay-Gilmer County Water and Sewerage Authority	GMEBS	2.75%	7.50%	0.50-5.50%	2.00%
Fitzgerald Water, Light, and Bond Commission	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Flint Area Consolidated Housing Authority	GMEBS	2.75%	7.50%	0.50-5.50%	2.75%
Fort Valley Utilities Commission	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Fulton-DeKalb Hospital Authority	Single-Employer	2.50%	7.50%	N/R	N/R
Haralson County Water Authority	ACCG	2.00%	7.25%	3.50%	N/A
Heard County Water Authority	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Henry County Water Authority	GMEBS	2.75%	7.50%	0.50-5.50%	1.00%
Hospital Authority of Floyd County	Single-Employer	N/R	7.00%	N/R	N/R

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
	<u>TYPE OF PLAN</u>	<u>INFLATION RATE</u>	<u>INVESTMENT RETURN</u>	<u>PROJECTED SALARY INCREASES</u>	<u>POSTRETIREMENT BENEFIT INCREASES</u>
Hospital Authority of Valdosta and Lowndes County, Georgia	Single-Employer	0.00%	7.50%	0.00%	0.00%
Hospital Authority of Washington County	Single-Employer	*8	*8	*8	*8
Housing Authority of the City of Atlanta, Georgia	Single-Employer	N/R	3.90%	4.00%	N/R
Housing Authority of the City of Clayton, Georgia	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Housing Authority of the City of Conyers	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Housing Authority of the City of Covington	ACCG	2.00%	7.25%	2.50%	N/A
Housing Authority of the City of Lavonia	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Housing Authority of the City of Mt. Vernon	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Housing Authority of the City of Vidalia	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Housing Authority of the City of Vienna	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Housing Authority of the City of Villa Rica	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Jackson County Water and Sewerage Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Jasper County 911 Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Jonesboro Housing Authority	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Lagrange Housing Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lagrange-Troup County Hospital Authority	Single-Employer	2.60%	7.25%	N/R	N/R
Liberty Consolidated Planning Commission	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Macon Water Authority	Single-Employer	2.50%	7.00%	1.00-3.50%	0.00-2.00%
Macon-Bibb County Transit Authority	Single-Employer	0.00%	6.00%	0.00-3.00%	1.50%
Medical Center Hospital Authority	Single-Employer	2.00%	8.98%	0.50%	0.00%
Metropolitan Atlanta Rapid Transit Authority ATU Local 732 Union Plan	Single-Employer	N/R	7.25%	4.50%	0.00%
Metropolitan Atlanta Rapid Transit Authority Non-Represented Plan	Single-Employer	2.50%	6.00%	3.00-3.50%	0.00%
Middle Flint Regional E-911 Authority	ACCG	2.00%	7.25%	3.50%	N/A
Newnan Water and Light Commission	Single-Employer	3.00%	6.75%	2.00%	N/R
Northeast Georgia Housing Authority	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Polk County Water, Sewage and Solid Waste Authority	Single-Employer	N/R	6.50%	4.00%	N/R
Towns County Water and Sewerage Authority	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Unadilla Housing Authority	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Valdosta-Lowndes County Parks and Recreation Authority	GMEBS	2.75%	7.50%	0.50-5.50%	0.00%
Walker County Water and Sewerage Authority	Single-Employer	N/R	5.00%	4.00%	N/R

*1 - Newly created plan.

*2 - No amounts reported since plan is maintained on a pay-as-you-go basis. Contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses become due. This is allowable since the plan was closed prior to 1983.

*3 - Government is not in compliance with funding requirements of O.C.G.A. §47-1-3.

*4 - Plan was transferred from a single-employer plan to ACCG since last report. Current year ACCG data presented when available.

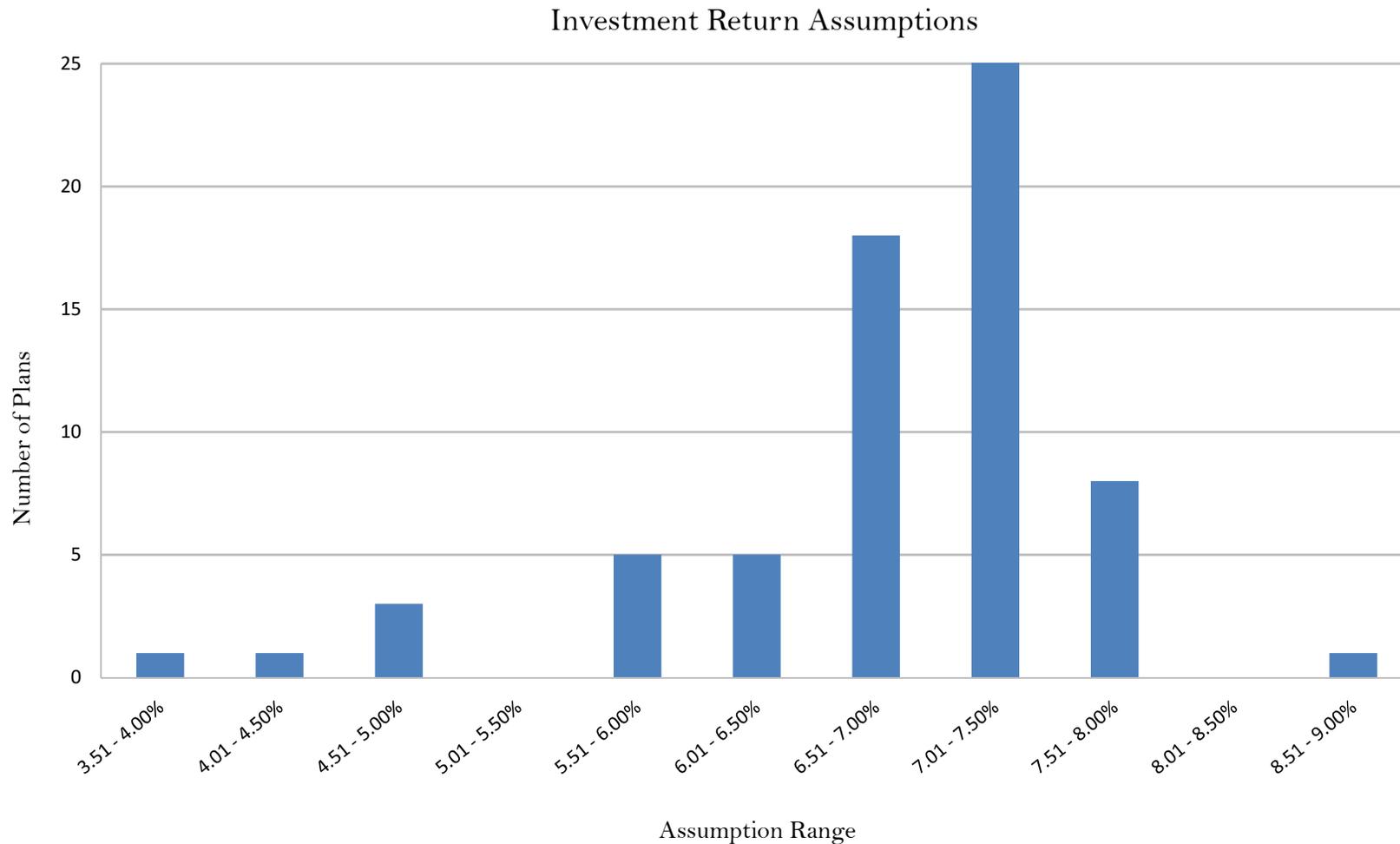
*5 - The City of Macon and Bibb County consolidated into one government in 2014. This plan was formerly a City of Macon Plan

*6 - The City of Macon and Bibb County consolidated into one government in 2014. This plan was formerly a Bibb County Plan

*7 - Since the City of Atlanta General Employees Pension Fund includes certain employees of the Atlanta Board of Education, information is provided with the City of Atlanta.

*8 - Government has not submitted all information required and is not in compliance with O.C.G.A. §47-1-3.

Appendix E: Actuarial Assumptions



The above table shows the range of investment return assumptions used by the single employer defined benefit plans. This table does not include ACCG or GMEBS members. The mean of the investment return assumptions for the current reporting period is 6.98% and the median is 7.25% compared to 7.25% and 7.50%, respectively for the 2016 report. If the ACCG and GMEBS members had been included, the mean of the investment return assumptions would be 7.43% and the median would be 7.50%, as compared to 7.62% and 7.75%, respectively, for 2016.

APPENDIX F

RETIREMENT AND POSTEMPLOYMENT BENEFITS OTHER THAN DEFINED BENEFIT PLANS

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Cities					
Abbeville	X			X	
Acworth	X	X	X		
Adairsville		X	X		
Adel		X			
Alamo	X				
Albany	X	X	X	X	
Alma	X	X			
Alpharetta	X	X	X		
Americus		X			
Aragon			X		
Arcade	X				
Arlington	X	X			
Ashburn	X				
Atlanta	X	X	X		
Attapulgus	X				
Auburn	X	X			
Austell	X	X			
Avondale Estates	X	X			
Bainbridge	X	X	X		
Barnesville		X			
Baxley	X	X			
Berkeley Lake	X	X			
Blackshear	X				
Blairsville		X			
Blue Ridge		X			
Blythe	X				
Bowdon	X				
Bowman	X		X		
Braselton	X				
Bremen	X	X			
Brookhaven	X				
Brooklet			X		
Brooks		X			
Brunswick		X			
Buchanan	X				
Buena Vista		X			
Buford		X	X	X	
Byron		X		X	

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Cairo	X	X			
Calhoun		X			
Camilla	X	X			
Canton	X				
Carnesville		X			
Carrollton		X	X		
Cartersville	X	X	X	X	
Cave Spring		X			
Centerville		X			
Chamblee	X	X			
Chatsworth	X	X			
Chattahoochee Hills	X	X			
Chester	X				
Chickamauga		X			
Clarkesville	X	X			
Clarkston	X	X			
Clayton		X			
Cleveland	X				
Colquitt		X			
Commerce		X			
Concord	X	X			
Conyers	X	X	X		
Cordele		X			
Cornelia		X	X		
Covington	X	X	X	X	
Crawford	X	X			
Cumming	X	X	X		
Dahlonega		X			
Dallas	X	X	X		
Dalton	X	X	X	X	
Davisboro	X				
Dawson		X			
Decatur		X	X		
Dillard	X	X			
Donalsonville	X				
Doraville	X	X	X		
Douglasville		X	X	X	
Dublin	X	X	X	X	
Duluth	X	X			

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Dunwoody	X	X			
East Dublin	X				
East Point	X	X	X	X	
Eastman	X				
Ellijay	X				
Eton	X	X			
Fairburn	X				
Fayetteville	X	X			
Flovilla	X				
Folkston	X	X			
Forest Park	X		X		
Forsyth		X			
Fort Gaines	X				
Fort Oglethorpe	X				
Franklin		X			
Gainesville		X	X		
Glennville		X			
Grantville	X				
Gray	X				
Griffin		X	X		
Grovetown		X			
Guyton	X				
Hahira	X				
Hapeville	X	X	X		
Harlem	X	X	X		
Hartwell		X			
Hazlehurst		X			
Helen	X				
Hephzibah		X			
Hiawassee	X				
Hoboken	X				
Holly Springs		X			
Homer	X				
Homerville		X			
Hoschton	X				
Jackson	X	X			
Jasper		X			
Jeffersonville	X	X	X	X	
Jenkinsburg	X	X			

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Jesup		X	X		
Johns Creek	X				
Jonesboro		X			
Kennesaw	X	X	X		
Kingsland	X	X			
LaFayette		X			
LaGrange		X	X		
Lake Park	X				
Lawrenceville	X	X	X		
Lenox	X				
Lilburn	X	X			
Locust Grove	X				
Loganville		X	X		
Louisville	X	X			
Lula	X				
Madison		X	X		
Manchester				X	
Marietta	X	X	X		
Maysville	X				
McCaysville	X	X			
McDonough		X	X		
McIntyre		X			
McRae-Helena		X		X	
Milledgeville		X		X	
Milton	X				
Monroe		X			
Montezuma	X	X	X		
Monticello	X				
Morrow	X	X			
Moultrie	X	X			
Mountain Park	X				
Nahunta	X				
Nashville	X				
Newnan		X			
Nicholson	X				
Ocilla	X	X			
Odum	X				
Omega	X				
Oxford	X	X			

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Patterson	X				
Peachtree City	X	X	X		
Peachtree Corners	X	X			
Pembroke	X				
Perry	X				
Pine Mountain			X		
Pooler		X	X		
Port Wentworth		X			
Powder Springs		X	X		
Quitman	X	X			
Reidsville	X				
Remerton	X				
Riceboro	X				
Richmond Hill	X				
Ringgold	X		X		
Roberta	X				
Rome	X	X	X	X	
Roswell	X	X			
Royston	X	X			
Sandy Springs	X	X			
Sardis	X	X			
Savannah		X	X	X	
Senoia	X				
Shiloh	X				
Sky Valley	X	X			
Smyrna	X	X	X		
Snellville	X	X			
Social Circle		X			
Soperton	X				
South Fulton	X	X			
Sparks	X	X			
Springfield		X			
St. Marys	X	X			
Statesboro	X	X	X		
Statham	X				
Stone Mountain		X			
Summerville			X	X	
Suwanee	X	X			
Sylvania	X	X	X		

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Sylvester		X			
Tallulah Falls	X	X			
Thomaston		X			
Thomasville	X	X	X		
Thomson		X			
Tifton	X	X			
Toccoa	X	X			
Trenton	X				
Tunnel Hill	X				
Turin	X				
Tybee Island	X	X			
Tyrone		X			
Unadilla	X				
Union City	X				
Union Point	X	X			
Vidalia		X			
Villa Rica	X				
Warner Robins		X	X	X	
Washington	X				
Watkinsville	X				
Waycross		X			
Waynesboro	X	X			
West Point	X	X			
White	X				
Willacoochee	X				
Winterville	X				
Woodbine	X				
Woodstock	X	X			
Wrens				X	
Counties					
Appling County		X		X	
Atkinson County	X				
Bacon County	X				
Baker County		X			
Baldwin County	X	X	X		
Banks County		X			
Barrow County	X	X	X		
Bartow County	X	X	X	X	

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Ben Hill County	X	X			
Bleckley County		X			
Brantley County	X	X			
Brooks County		X			
Burke County		X			
Butts County		X	X		
Camden County	X	X			
Carroll County	X				
Catoosa County	X	X			
Charlton County		X			
Chatham County		X	X	X	
Chattooga County	X	X	X		
Cherokee County	X	X	X		
Clay County	X				
Clayton County		X	X	X	
Clinch County	X	X			
Cobb County	X		X		
Coffee County	X	X			
Colquitt County	X				
Columbia County	X	X	X		
Cook County	X				
Coweta County	X	X	X		
Crisp County		X			
Dade County	X				
Dawson County	X				
Decatur County		X			
DeKalb County	X	X	X	X	
Dooly County		X			
Dougherty County		X	X	X	
Douglas County		X	X		
Effingham County	X	X			
Elbert County		X			
Emanuel County	X	X			
Fayette County	X	X			
Floyd County		X	X		
Forsyth County	X		X		
Franklin County	X	X			
Fulton County	X	X	X	X	
Gilmer County	X				
Glascok County	X				

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Glynn County		X	X		
Gordon County	X		X		
Grady County	X				
Greene County	X	X	X		
Gwinnett County	X	X	X		
Habersham County	X	X			
Hall County	X	X	X		
Haralson County		X			
Harris County	X	X			
Hart County	X				
Heard County	X	X			
Henry County		X	X		
Houston County		X	X		
Irwin County	X				
Jackson County	X	X	X		
Jasper County	X	X			
Jeff Davis County	X	X	X		
Jefferson County	X	X			
Jenkins County	X	X			
Lamar County	X	X			
Lanier County	X	X			
Laurens County		X			
Lee County		X			
Liberty County	X	X	X	X	
Lincoln County	X	X			
Lowndes County		X	X		
Lumpkin County	X	X			
Macon County	X	X			
Madison County	X	X			
McDuffie County		X			
Mitchell County		X			
Monroe County	X	X	X		
Montgomery County	X	X			
Morgan County	X	X			
Murray County	X	X			
Newton County	X	X			
Oglethorpe County	X	X			
Paulding County	X	X			
Peach County	X	X			
Pickens County	X	X	X		

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Pierce County	X	X			
Pike County	X	X			
Polk County	X	X	X	X	
Pulaski County	X				
Putnam County	X	X			
Rabun County	X				
Randolph County	X				
Rockdale County	X	X	X		
Schley County	X	X			
Screven County	X	X			
Seminole County	X	X			
Spalding County	X	X	X		
Stephens County	X				
Stewart County	X	X			
Sumter County	X	X			
Talbot County	X	X			
Tattnall County	X	X			
Taylor County	X	X			
Telfair County	X	X			
Terrell County	X				
Tift County	X	X			
Toombs County		X			
Towns County	X	X			
Treutlen County		X			
Troup County	X		X		
Union County	X				
Upson County		X			
Walker County	X	X			
Walton County	X	X	X		
Ware County	X	X	X		
Warren County	X	X			
Washington County	X	X	X		
Wayne County	X	X	X		
Wheeler County	X				
White County	X	X			
Whitfield County	X				
Wilcox County	X	X			
Wilkes County		X			
Wilkinson County		X	X		
Worth County	X				

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Consolidated Governments					
Athens-Clarke County	X	X	X	X	
Augusta-Richmond County	X	X	X	X	
Columbus-Muscogee County		X	X		
Cusseta-Chattahoochee County	X	X			
Georgetown-Quitman County		X			
Macon-Bibb County		X	X	X	
Unified Government of Webster County	X	X			
Regional Commissions					
Atlanta Regional Commission	X	X	X		
Central Savannah River Area Regional Commission	X	X			
Coastal Area District Development Authority, Inc. (a component unit of Coastal Regional Commission)	X	X			
Coastal Regional Commission	X	X			
Georgia Mountains Regional Commission	X	X			
Heart of Georgia - Altamaha Regional Commission		X			
Northeast Georgia Regional Commission	X				
Northwest Georgia Regional Commission		X			
River Valley Regional Commission	X	X			
Southern Georgia Regional Commission		X			
Southwest Georgia Regional Commission	X				
Three Rivers Regional Commission	X	X			
Local Boards of Education					
Appling County Board of Education	X		X		
Bacon County Board of Education	X	X			
Baldwin County Board of Education		X	X		
Banks County Board of Education	X	X			
Barrow County Board of Education	X	X	X		
Bartow County Board of Education	X				
Bibb County Board of Education		X			
Bleckley County Board of Education		X			
Brantley County Board of Education		X			
Bryan County Board of Education	X	X			
Bulloch County Board of Education		X			
Burke County Board of Education	X	X	X		
Butts County Board of Education	X	X			
Calhoun County Board of Education		X			

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Camden County Board of Education	X	X	X		
Candler County Board of Education		X			
Catoosa County Board of Education		X	X		
Charlton County Board of Education	X	X	X		
Savannah-Chatham County Board of Education		X	X		
Chattahoochee County Board of Education		X	X		
Chattooga County Board of Education		X			
Cherokee County Board of Education	X	X			
Clarke County Board of Education		X			
Clayton County Board of Education	X	X			
Clinch County Board of Education		X			
Coffee County Board of Education	X	X			
Columbia County Board of Education	X		X		
Cook County Board of Education	X				
Coweta County Board of Education	X				
Crisp County Board of Education		X			
Dawson County Board of Education	X				
DeKalb County Board of Education	X				
Dodge County Board of Education		X			
Douglas County Board of Education		X			
Early County Board of Education		X			
Echols County Board of Education	X	X			
Elbert County Board of Education		X			
Emanuel County Board of Education		X	X		
Evans County Board of Education	X	X			
Fannin County Board of Education	X	X	X		
Fayette County Board of Education		X			
Floyd County Board of Education	X	X	X		
Forsyth County Board of Education	X	X			
Fulton County Board of Education	X	X	X	X	
Gilmer County Board of Education	X	X	X		
Glascocock County Board of Education		X			
Greene County Board of Education	X	X			
Gwinnett County Board of Education	X	X	X	X	
Habersham County Board of Education	X	X			
Hall County Board of Education			X		
Hancock County Board of Education	X				
Haralson County Board of Education		X			
Harris County Board of Education	X	X			

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Heard County Board of Education		X			
Henry County Board of Education	X	X			
Houston County Board of Education			X		
Irwin County Board of Education	X				
Jackson County Board of Education		X	X		
Jasper County Board of Education		X		X	
Jefferson County Board of Education		X			
Johnson County Board of Education	X				
Jones County Board of Education		X			
Lanier County Board of Education		X			
Laurens County Board of Education	X	X			
Lee County Board of Education		X			
Liberty County Board of Education	X	X			
Lincoln County Board of Education		X			
Long County Board of Education			X		
Lowndes County Board of Education	X	X			
Lumpkin County Board of Education	X	X			
Macon County Board of Education		X			
Madison County Board of Education	X	X	X		
Marion County Board of Education		X			
McIntosh County Board of Education		X	X		
Mitchell County Board of Education		X			
Monroe County Board of Education	X	X			
Morgan County Board of Education	X	X			
Murray County Board of Education	X		X		
Muscogee County Board of Education	X	X			
Newton County Board of Education	X	X			
Oglethorpe County Board of Education	X	X			
Paulding County Board of Education	X	X			
Peach County Board of Education	X	X			
Pickens County Board of Education		X	X		
Pulaski County Board of Education	X	X			
Putnam County Board of Education	X		X		
Quitman County Board of Education		X			
Rabun County Board of Education		X			
Randolph County Board of Education	X				
Rockdale County Board of Education	X	X	X	X	
Screven County Board of Education	X				
Seminole County Board of Education		X			

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Griffin-Spalding County Board of Education	X	X			
Stephens County Board of Education	X	X			
Stewart County Board of Education		X			
Talbot County Board of Education	X				
Tattnall County Board of Education		X			
Taylor County Board of Education		X			
Telfair County Board of Education		X			
Terrell County Board of Education		X			
Thomas County Board of Education	X	X			
Tift County Board of Education		X			
Toombs County Board of Education		X			
Troup County Board of Education	X	X			
Treutlen County Board of Education		X	X		
Turner County Board of Education	X	X			
Thomaston-Upson County Board of Education		X			
Walker County Board of Education	X	X			
Walton County Board of Education	X	X			
Washington County Board of Education	X				
Wayne County Board of Education	X				
Webster County Board of Education	X	X			
Wheeler County Board of Education	X	X			
White County Board of Education		X			
Whitfield County Board of Education		X			
Wilcox County Board of Education		X			
Wilkes County Board of Education		X			
City of Atlanta Board of Education		X			
City of Buford Board of Education		X			
City of Calhoun Board of Education		X		X	
City of Carrollton Board of Education		X			
City of Cartersville Board of Education	X	X			
City of Chickamauga Board of Education		X			
City of Commerce Board of Education	X	X	X		
City of Dalton Board of Education	X	X	X		
City of Decatur Board of Education		X			
City of Gainesville Board of Education		X			
City of Jefferson Board of Education		X			
City of Marietta Board of Education		X			
City of Rome Board of Education	X	X	X		
City of Social Circle Board of Education	X				

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
City of Thomasville Board of Education	X			X	
City of Trion Board of Education		X			
City of Valdosta Board of Education	X	X			
Local Authorities					
Alma Housing Authority	X				
Atlanta Development Authority d/b/a Invest Atlanta	X	X			
Austell Gas System	X	X	X		
Bainbridge Decatur County Recreation Authority		X	X		
Barnesville Housing Authority	X				
Brooks County Development Authority	X				
Brunswick and Glynn County Development Authority	X				
Candler County Industrial Authority	X				
Carroll County Water Authority	X	X			
Catoosa Utility District Authority	X				
Chatham Area Transit Authority	X	X	X		
Chatsworth Water Commission	X	X			
Chehaw Park Authority	X				
Cherokee County Water and Sewerage Authority		X	X		
Classic Center Authority for Clarke County	X	X			
Claxton Housing Authority	X				
Clayton County Water Authority		X	X		
Clinch County Hospital Authority	X	X			
Cobb County-Marietta Water Authority		X			
Coweta County Water and Sewerage Authority	X				
Dade County Water and Sewer Authority	X	X			
Development Authority of DeKalb County	X				
Development Authority of Elbert County, Elberton and Bowman	X				
Development Authority of Fulton County		X			
Development Authority of Heard County	X				
Development Authority of Screven County	X				
Development Authority of the City of Milledgeville and Baldwin County	X				
Development Authority of Union County	X				
Douglasville-Douglas County Water and Sewer Authority		X			
Downtown Statesboro Development Authority	X				
Eatonton-Putnam Water and Sewer Authority	X				
Etowah Water and Sewer Authority	X				
Fayette County Development Authority	X				
Fitzgerald Water, Light, and Bond Commission		X			

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Flint Area Consolidated Housing Authority	X	X	X		
Franklin Housing Authority	X				
Griffin-Spalding County Development Authority	X				
Hart County Water and Sewer Utility Authority	X				
Hazlehurst Housing Authority	X				
Henry County Water Authority		X	X		
Hospital Authority of Ben Hill County	X				
Hospital Authority of Bleckley County		X			
Hospital Authority of Colquitt County	X	X			
Hospital Authority of Evans County	X				
Hospital Authority of Irwin County	X				
Hospital Authority of Liberty County	X				
Hospital Authority of Miller County	X	X			
Hospital Authority of Randolph County	X				
Hospital Authority of the City of Bainbridge and Decatur County	X	X			
Hospital Authority of Valdosta and Lowndes County, Georgia	X	X	X		
Hospital Authority of Washington County	X				
Hospital Authority of Wayne County, Georgia	X				
Housing Authority of Clayton County	X				
Housing Authority of Columbus, Georgia	X	X			
Housing Authority of Screven County	X				
Housing Authority of the City of Adel, Georgia	X	X			
Housing Authority of the City of Americus, GA	X	X	X		
Housing Authority of the City of Ashburn	X				
Housing Authority of the City of Athens, Georgia	X	X	X		
Housing Authority of the City of Atlanta, Georgia	X				
Housing Authority of the City of Augusta, Georgia	X	X	X		
Housing Authority of the City of Bainbridge	X				
Housing Authority of the City of Baxley	X				
Housing Authority of the City of Brunswick, Georgia	X	X		X	
Housing Authority of the City of Buford, Georgia	X				
Housing Authority of the City of Cairo, Georgia	X				
Housing Authority of the City of Calhoun	X				
Housing Authority of the City of Camilla	X				
Housing Authority of the City of Chatsworth	X		X		
Housing Authority of the City of Clayton, Georgia	X				
Housing Authority of the City of College Park	X				
Housing Authority of the City of Cordele, Georgia	X	X	X		
Housing Authority of the City of Dawson	X				

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Housing Authority of the City of Decatur, Georgia	X	X			
Housing Authority of the City of Dublin, Georgia	X				
Housing Authority of the City of East Point, Georgia	X	X			
Housing Authority of the City of Eatonton	X				
Housing Authority of the City of Ellijay, Georgia	X				
Housing Authority of the City of Gainesville	X				
Housing Authority of the City of Hahira, Georgia	X	X			
Housing Authority of the City of Hartwell	X		X		
Housing Authority of the City of Hogansville	X				
Housing Authority of the City of Jasper	X				
Housing Authority of the City of Jesup	X	X			
Housing Authority of the City of Lakeland, Georgia	X	X			
Housing Authority of the City of Lawrenceville, Ga	X				
Housing Authority of the City of Lithonia, Georgia	X				
Housing Authority of the City of Louisville	X				
Housing Authority of the City of Marietta	X	X			
Housing Authority of the City of McDonough	X	X			
Housing Authority of the City of Milledgeville	X				
Housing Authority of the City of Millen	X				
Housing Authority of the City of Monroe, Ga	X	X			
Housing Authority of the City of Monticello	X				
Housing Authority of the City of Moultrie, Georgia	X				
Housing Authority of the City of Nashville, Georgia	X	X			
Housing Authority of the City of Pearson, Georgia	X	X			
Housing Authority of the City of Quitman	X				
Housing Authority of the City of Royston	X				
Housing Authority of the City of Senoia	X				
Housing Authority of the City of Summerville	X				
Housing Authority of the City of Swainsboro	X				
Housing Authority of the City of Sylvania	X				
Housing Authority of the City of Tallapoosa, Georgia	X				
Housing Authority of the City of Thomaston	X			X	
Housing Authority of the City of Tifton, Georgia	X				
Housing Authority of the City of Vidalia	X				
Housing Authority of the City of Villa Rica				X	
Housing Authority of the City of Warner Robins, Georgia	X				
Housing Authority of the City of Waycross	X				
Housing Authority of the City of Waynesboro	X				
Housing Authority of the City of Wrightsville	X				

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Housing Authority of the County of Atkinson, Georgia	X	X			
Housing Authority of the County of DeKalb, Georgia	X				
Jackson County Water and Sewerage Authority	X	X			
Jackson Housing Authority	X				
Liberty County Industrial Authority	X				
Macon Water Authority	X	X	X		
Macon-Bibb County Industrial Authority	X		X		
Macon-Bibb County Transit Authority	X	X			
Metropolitan Atlanta Rapid Transit Authority	X	X	X	X	
Middle Flint Regional E-911 Authority	X	X			
Newnan Convention Center Authority	X				
Newton County Water and Sewerage Authority	X	X			
Northeast Georgia Housing Authority	X			X	
Paulding County Industrial Building Authority	X				
Peachtree City Airport Authority	X				
Pierce County Industrial Development and Building Authority	X				
Pike County Parks & Recreation Authority	X	X			
Polk County Water, Sewage and Solid Waste Authority	X				
Reidsville Housing Authority	X				
Satilla Regional Water and Sewer Authority		X	X		
Screven County Development Authority	X				
Solid Waste Management Authority of Atkinson County	X				
Southeast Georgia Consolidated Housing Authority	X				
Stewart County Development Authority	X				
Towns County Water and Sewerage Authority	X				
Tri-County Joint E-911 Authority	X	X			
Unadilla Housing Authority	X				
Union Point Housing Authority	X				
Valdosta Housing Authority	X				
Valdosta-Lowndes County Conference Center and Tourism Authority	X				
Valdosta-Lowndes County Parks and Recreation Authority		X			
Walker County Water and Sewerage Authority	X	X			
Wayne County Industrial Development Authority	X				

APPENDIX G

PUBLIC RETIREMENT SYSTEMS STANDARDS LAW – HISTORY OF SIGNIFICANT CHANGES

Appendix G: Public Retirement Systems Standards Law

– History of Significant Changes

Effective July 1996, local retirement plans established or maintained under Article IX, Section II of the Constitution of Georgia are also required to certify that they have complied with the investment provisions outlined in O.C.G.A. §47-20-83. This Code section provides that certain local retirement plans shall not invest more than 50 percent of retirement plan assets in equities. This code section also prohibits investments in business entities organized in a country other than the United States or Canada. However, plans with assets in excess of \$50 million may invest up to 55 percent of their assets in equities and up to 10 percent in corporations or in obligations of corporations organized in a country other than the United States or Canada. Systems that are not in compliance at all times during the reporting period are required to provide to the State Auditor a description of the noncompliance, the reason for the noncompliance, and an explanation of the corrective action taken.

Effective January 31, 2000, the provisions of this Code section were modified due to enactment of House Bill 617, the Public Retirement Systems Investment Authority Law. One of the provisions of this law was an increase in the percentage of total plan funds allowed to be invested in equities. Certain retirement plans with assets in excess of \$50 million may not invest more than 60 percent of its assets in equities; all other funds may not invest more than 55 percent. These requirements are codified in O.C.G.A. §47-20-84. House Bill 617 also provided that any fund not in compliance with the limitations would be granted a two-year period to come into compliance, provided that during the period, the fund did not increase the percentage of its assets invested in equities.

Effective July 1, 2007, the provisions of this Code section were modified due to enactment of House Bill 318. One of the provisions of this bill was to increase the percentage of total plan funds allowed to be invested in corporations or in obligations of corporations organized in a country other than the United States or Canada. Certain retirement plans with assets in excess of \$50 million may not invest more than 15 percent of its assets in such investments.

In 2009, the General Assembly passed House Bill 371, which became effective April 21, 2009. This bill changed the definition of a large retirement system to include any system which has more than \$200 million in assets and certain retirement systems with an accumulated unfunded actuarial liability not greater than 25 percent of total assets (30 percent if total assets exceed \$50 million). The bill also

Appendix G: Public Retirement Systems Standards Law

– History of Significant Changes

increases the percentage of retirement system assets that may be invested in equities. The limit was increased to 65 percent of total assets prior to July 1, 2010. The limit increased to 70 percent on July 1, 2010, and increased to 75 percent on July 1, 2011. No fund may increase its assets in equities through purchase by more than 20 percent in any fiscal year. Finally, this bill removes the limitation on the percentage of system assets that large retirement systems may invest in corporations or in obligations of corporations organized in a country other than the United States or Canada subject to the provisions of O.C.G.A. §47-20-83(a)(1).

In 2015, the General Assembly passed House Bill 217, which became effective July 1, 2015. This bill amended O.C.G.A. §47-20-83 so as to authorize public retirement systems to invest in mutual funds, commingled funds, collective investment funds, common trusts, and group trusts.