



BIENNIAL REPORT • JANUARY 1, 2023

# Report of the State Auditor

## Local Retirement Plans

Greg S. Griffin | State Auditor

Georgia Department  
of Audits & Accounts

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# DOAA

Georgia Department  
of Audits & Accounts

Greg S. Griffin  
State Auditor

The Honorable Brian P. Kemp, Governor  
The Honorable Geoff Duncan, Lieutenant Governor  
The Honorable Jan Jones, 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's Office 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

January 1, 2023

## **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 2023 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:

- City of Clayton
- City of Doraville
- Hospital Authority of Washington County (repeat finding)
- Macon Water Authority

These governments have 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 these entities until the actuarial investigations 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 2,167 governments, 792 or 37% did not

respond compared to 28% 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**

All applicable retirement plans that reported to us were, according to their actuaries, funded in accordance with the Public Retirement Systems Standards Law (O.C.G.A. §47-20-1 et seq.).

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 four entities noted above in the Reporting Requirements section, 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, all plans complied with the investing requirements at all times during the two-year reporting period. 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 plan assets 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 460 defined benefit plans subject to the Public Retirement Systems Standards Law. Of this total, 68 (15%) 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 290 local governments. The ACCG administers retirement programs for 102 local governments. Together, these two plans administer 85% 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 Reported**  
**by Type of Local Government Unit**

Governmental Units	Total Number	Number With Local Retirement Plans	Number of Local Retirement Plans <sup>1</sup> Administered By			Percent With Local Retirement Plans
			Single Employer	GMEBS <sup>2</sup>	ACCG <sup>3</sup>	
Municipalities <sup>4</sup>	530	268	24	251	0	51%
Counties	152	106	12	0	95	70%
Consolidated Governments	7	5	11	3	0	71%
Regional Commissions	12	9	1	7	1	75%
Local Boards of Education	180	4	5	0	0	2%
Local Authorities <sup>5</sup>	1,286	49	15	29	6	4%
	<u>2,167</u>	<u>441</u>	<u>68</u>	<u>290</u>	<u>102</u>	<u>20%</u>

<sup>1</sup> Because some governments have more than one retirement plan, there are a total of 460 plans, including closed plans.

<sup>2</sup> Georgia Municipal Employees Benefit System

<sup>3</sup> Association County Commissioners of Georgia

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

<sup>5</sup> 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 2017, 2019, 2021 and 2023 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) that are paid subsequent to the termination of employment. 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

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
<b>Cities</b>				
Adrian			X	
Alapaha	X	X		X
Aldora	X			
Allenhurst	X	X		X
Allentown	X	X	X	
Alston		X	X	
Ambrose	X	X	X	X
Andersonville		X	X	X
Arlington				
Avalon	X	X		
Baconton				
Bartow	X	X	X	
Barwick	X			
Bellville	X	X	X	X
Between	X	X	X	X
Bluffton	X		X	X
Bogart				
Boston	X	X	X	X
Braswell	X	X	X	X
Bronwood	X	X	X	
Brookhaven				
Carl	X	X	X	
Carlton	X			
Cecil	X	X		
Chattahoochee Hills	X			
Chauncey	X	X	X	
Climax	X	X	X	
Colbert	X		X	
Damascus	X		X	

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Dasher	X	X	X	
DeSoto	X	X	X	X
Dexter				
Dudley				
DuPont		X	X	
Edge Hill	X	X	X	X
Ellenton	X			
Euharlee		X		
Fargo	X	X	X	
Flemington				
Flovilla	X			X
Folkston				
Forest Park				
Franklin Springs	X	X	X	
Garfield		X		
Geneva	X		X	X
Gillsville	X	X	X	X
Girard		X	X	
Gum Branch	X	X	X	
Hamilton				
Harrison		X	X	
Hiltonia	X	X	X	
Homer				
Homerville	X			X
Hoschton	X		X	X
Ideal	X			
Iron City		X		
Ivey	X	X	X	
Jacksonville	X	X		X
Johns Creek	X			

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Keysville	X	X	X	
Kingston	X			
Kite	X			
Lilburn	X			
Lula				
Lumber City	X	X	X	
Manassas	X	X		
Martin	X	X		
Maxeys	X	X	X	X
Maysville	X			X
McIntyre	X			
Metter	X	X		
Milan	X	X	X	
Montrose	X	X		
Mountain Park	X			X
Newborn				
Newington				
Newton	X	X	X	
Norman Park	X	X	X	
Nunez	X	X	X	
Oak Park	X	X	X	
Odum				
Offerman				
Oliver		X		
Omega				
Orchard Hill				
Pearson		X		
Pineview	X	X	X	
Pitts				
Plainville				

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Ranger	X	X	X	X
Rayle	X	X	X	
Rest Haven	X	X		X
Rhine				
Richland	X	X	X	
Riddleville	X	X	X	
Ringgold				
Riverdale	X	X	X	
Rocky Ford	X	X	X	
Roopville	X	X		
Sandy Springs	X			
Scotland	X	X	X	
Screven	X	X	X	
Shady Dale	X	X		
Sharon	X		X	
Siloam	X	X	X	X
South Fulton				
Sparks	X			
Sparta	X			X
Stillmore				X
Stonecrest	X	X		
Sunny Side		X		X
Sycamore	X	X		X
Talbotton	X	X	X	X
Talking Rock	X	X		
Talmo				
Tiger	X	X		
Trenton				
Tucker				
Twin City	X	X	X	X

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Unadilla				X
Uvalda	X	X	X	
Vernonburg	X	X	X	
Waco		X		
Woodland	X	X		
Yatesville	X	X	X	
Zebulon	X	X	X	
<b>Counties</b>				
Berrien County		X		
Calhoun County		X		X
Camden County				
Chattooga County				
Clay County				
Columbia County				
Dade County				
Effingham County				
Emanuel County	X		X	
Hart County				
Jefferson County				
Screven County	X			X
Taylor County	X			
Terrell County	X			
Twiggs County	X	X	X	
Wheeler County				
White County				
Worth County				
<b>Consolidated Governments</b>				
Unified Government of Webster County				



## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
<b>Regional Commissions</b>				
River Valley Regional Commission				
<b>Local Boards of Education</b>				
Atkinson County Board of Education		X		
Banks County Board of Education				
Barrow County Board of Education	X		X	
Bartow County Board of Education				
Berrien County Board of Education	X	X		
Brooks County Board of Education		X		
Butts County Board of Education				
Charlton County Board of Education				
Chattahoochee County Board of Education	X			
Clay County Board of Education		X		
Clayton County Board of Education	X		X	
Cobb County Board of Education	X	X		
Coffee County Board of Education				
Colquitt County Board of Education	X			
Columbia County Board of Education	X			
Crawford County Board of Education	X			
DeKalb County Board of Education	X		X	
Early County Board of Education			X	
Effingham County Board of Education		X		
Emanuel County Board of Education	X			
Evans County Board of Education	X		X	
Gilmer County Board of Education				
Glascock County Board of Education				
Glynn County Board of Education	X	X		X
Greene County Board of Education	X			
Hancock County Board of Education	X		X	
Haralson County Board of Education				

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Hart County Board of Education	X	X		
Henry County Board of Education				
Jenkins County Board of Education	X	X		
Lamar County Board of Education	X	X		
Liberty County Board of Education			X	
Long County Board of Education				
Marion County Board of Education				
McIntosh County Board of Education	X			
Miller County Board of Education	X			
Murray County Board of Education				
Oconee County Board of Education	X	X		
Pierce County Board of Education	X	X		
Pike County Board of Education		X		
Quitman County Board of Education				
Richmond County Board of Education	X	X		
Stephens County Board of Education				X
Talbot County Board of Education				X
Tattnall County Board of Education				
Tift County Board of Education	X			
Troup County Board of Education	X			
Turner County Board of Education			X	
Union County Board of Education	X	X		
Thomaston-Upson County Board of Education	X			
Warren County Board of Education		X		
Whitfield County Board of Education				
City of Calhoun Board of Education				
City of Commerce Board of Education	X			
City of Decatur Board of Education				
City of Dublin Board of Education		X	X	
City of Pelham Board of Education	X	X		
City of Rome Board of Education			X	

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
City of Vidalia Board of Education	X	X		
<b>Local Authorities</b>				
Adel Industrial Development Authority				
Albany-Dougherty Inner City Authority	X			
Alma Downtown Development Authority	X			
Alma Housing Authority				
Americus-Sumter County Airport Authority				
Athens-Clarke County Downtown Development Authority		X		
Atkinson County-Coffee County Joint Development Authority	X	X		
Atlanta Development Authority d/b/a Invest Atlanta			X	
Atlanta Housing Opportunity, Inc.	X	X		
Atlanta Public Safety and Judicial Facilities Authority		X	X	
Atlanta Urban Redevelopment Agency	X	X	X	
Auburn Downtown Development Authority	X			
Augusta Ports Authority	X	X		
Augusta, Georgia Landbank Authority	X	X	X	X
Augusta-Richmond County Planning Commission	X	X	X	
Bacon County Development Authority	X	X	X	X
Bacon Industrial Building Authority		X	X	X
Baldwin County Hospital Authority	X	X	X	
Banks-Jackson-Commerce Hospital and Nursing Home Authority	X	X	X	
Barrow-Braselton Joint Economic Development Authority				
Bartow-Cartersville Joint Development Authority				
Bartow-Cartersville Land Bank		X		
Bartow-Cartersville Second Joint Development Authority				
Baxley and Appling County Hospital Authority	X	X		
Ben Hill-Irwin Area Joint Development Authority				
Berrien County Development Authority	X	X	X	X
Blakely-Early County Department of Recreation	X	X		

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Bleckley County School Building Authority				
Bleckley-Cochran Development Authority	X			
Boston Downtown Development Authority	X	X	X	X
Bowdon Housing Authority	X	X		X
Brantley County Development Authority	X			
Bremen Housing Authority	X	X		X
Brookhaven Development Authority				
Brooks County Development Authority	X			
Brooks County Hospital Authority	X	X	X	X
Bryan County Public Facilities Authority	X			
Bryan County Water and Sewer Authority	X	X		
Burke County Hospital Authority	X	X	X	
Camden County Joint Development Authority	X			
Camden County Public Service Authority	X			X
Camden County Solid Waste Management Authority	X			
Candler County Industrial Authority	X			
Carrollton Redevelopment Authority	X			
Cartersville Building Authority				
Cartersville Development Authority				
Cartersville-Bartow County Airport Authority				
Catoosa County Public Facilities Authority				
Catoosa Utility District Authority	X			
Cedartown Development Authority	X			
Cedartown Downtown Development Authority	X			
Central Valdosta Development Authority				X
Chatham County Building and Facilities Authority				
Chatham County Urban Development Authority	X			
Chatham-Savannah Authority for the Homeless				
Chehaw Park Authority				X
City of Atlanta Fulton County Recreation Authority	X	X	X	
City of Atlanta Solid Waste Management Authority	X			

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
City of Austell Public Facilities Authority	X	X	X	
City of Ball Ground Downtown Development Authority	X	X		
City of Chickamauga Public Facilities Authority				
City of Clayton Downtown Development Authority	X	X	X	
City of Cleveland Building Authority				
City of Colquitt Downtown Development Authority	X			
City of Commerce Downtown Development Authority	X	X		
City of Commerce Public Facilities Authority	X	X		
City of Dawson Development Authority	X	X	X	
City of Douglasville Industrial Development Authority				
City of Duluth Downtown Development Authority				
City of Eton Public Facilities Authority	X			
City of Fayetteville Public Facilities Authority	X			
City of Hapeville Public Facilities Authority				
City of Hartwell Recreation Authority	X	X	X	
City of Hinesville Development Authority		X	X	
City of Homerville Water and Sewer Authority			X	X
City of Jefferson Public Building Authority				
City of Jesup Downtown Development Authority	X	X	X	
City of Lumber city Downtown Development Authority	X			
City of Milton Parks and Recreation Authority	X			
City of Milton Public Building and Facilities Authority	X			
City of Moultrie-Colquitt County Airport Authority	X	X		
City of Peachtree Corners Public Facilities Authority	X			
City of Pearson, Georgia Industrial Authority	X	X	X	X
City of Pelham Downtown Development Authority	X			
City of Stockbridge, Downtown Development Authority	X			
City of Sylvester Public Facilities Authority				
City of Tucker Downtown Development Authority				
City of Tucker Public Facilities Authority	X			
City of Warner Robins Redevelopment Agency				

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
City of Washington Downtown Development Authority	X			
City of Washington Urban Redevelopment Authority	X			
Clayton County Hospital Authority	X	X		
Clayton County Tourism Authority	X			
Clayton-Rabun County Water and Sewer Authority	X	X	X	
Clinch County Development Authority	X	X		
Clinch County Hospital Authority				
Coastal Area District Development Authority, Inc.				
Cochran/Bleckley Airport Authority	X	X		
College Park Business and Industrial Development Authority	X			
Columbus Airport Commission			X	X
Commerce Housing Authority		X	X	
Conyers-Rockdale-Big Haynes Impoundment Authority	X			
Cook County Airport Authority				
Coosa Water Authority		X		
Cordele Office Building Authority				X
Covington Development Authority				
Covington Municipal Airport Authority		X		
Coweta County Development Authority				
Coweta County Public Facilities Authority				
Coweta County Solid Waste Authority				
Coweta, Fayette, Meriwether Joint Development Authority				
Crisp County-Cordele Industrial Development Authority				
Dalton-Whitfield County Hospital Authority	X	X		
Dekalb County Civic Center Authority	X			
Dekalb County Coliseum Authority	X			
Dekalb County Convention Center Authority	X			X
Dekalb County Hospital Authority				
Dekalb Private Hospital Authority	X		X	
DeKalb Regional Land Bank Authority	X	X	X	
Development Authority of Atkinson County	X	X	X	

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Development Authority of Augusta, Georgia				
Development Authority of Bainbridge and Decatur County	X			
Development Authority of Banks County	X	X	X	X
Development Authority of Bibb County		X		
Development Authority of Brooks County, Georgia	X	X	X	
Development Authority of Cartersville				
Development Authority of Clayton County	X	X		
Development Authority of Columbia County	X	X	X	X
Development Authority of Coweta County				
Development Authority of Crawford County	X			
Development Authority of Crisp County	X	X	X	X
Development Authority of Dekalb County	X		X	
Development Authority of Early County				X
Development Authority of Elbert County, Elberton and Bowman	X			
Development Authority of Fairburn			X	
Development Authority of Jefferson County, Georgia			X	X
Development Authority of Jefferson, Georgia				
Development Authority of Johnson County, Georgia	X	X		
Development Authority of Jones County	X	X	X	
Development Authority of Lafayette	X			
Development Authority of Lanier County	X	X	X	
Development Authority of Lee County				
Development Authority of Lowndes County				
Development Authority of Lumpkin County, Georgia	X			
Development Authority of Macon County	X	X		
Development Authority of McDuffie County and the City of Thomson		X	X	
Development Authority of Murray County	X	X		
Development Authority of Oglethorpe County	X	X	X	
Development Authority of Palmetto	X	X	X	
Development Authority of Pickens County		X		
Development Authority of Pike County	X	X	X	

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Development Authority of Polk County	X	X		
Development Authority of Powder Springs	X			
Development Authority of Rabun County	X			
Development Authority of Screven County	X		X	
Development Authority of Seminole County and Donalsonville	X	X	X	
Development Authority of St. Marys	X			
Development Authority of Telfair County			X	
Development Authority of the City of Forest Park, Georgia				X
Development Authority of the City of Gordon	X	X		X
Development Authority of the City of Richland				
Development Authority of the City of Roswell	X			
Development Authority of the City of Senoia, Georgia				
Development Authority of the City of Sugar Hill				
Development Authority of the City of Summerville, Georgia	X			
Development Authority of the City of Wadley, Ga	X	X		
Development Authority of the City of Woodbury	X			
Development Authority of Walton County		X		
Development Authority of Warren County	X		X	
Development Authority of Washington County	X	X		
Development Authority of Wilkinson County	X	X	X	
Dodge County Hospital Authority			X	X
Downtown Athens Development Authority		X		
Downtown Camilla Development Authority				
Downtown Dalton Development Authority	X	X		
Downtown Development Authority For the City of Swainsboro				
Downtown Development Authority of Abbeville	X	X	X	
Downtown Development Authority of Adel, Georgia			X	
Downtown Development Authority of Albany, Georgia	X			
Downtown Development Authority of Austell	X		X	
Downtown Development Authority of Baxley	X	X		
Downtown Development Authority of Blairsville	X	X	X	



## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Downtown Development Authority of Buchanan	X			
Downtown Development Authority of Cave Spring, Georgia				
Downtown Development Authority of Cordele				X
Downtown Development Authority of Demorest, Ga	X			
Downtown Development Authority of Donalsonville	X	X		
Downtown Development Authority of Dublin	X			
Downtown Development Authority of Fairburn				
Downtown Development Authority of Forsyth				
Downtown Development Authority of Fort Gaines, Georgia				
Downtown Development Authority of Franklin Springs, Georgia	X	X	X	
Downtown Development Authority of Hampton	X	X		
Downtown Development Authority of Hinesville, Georgia	X	X	X	X
Downtown Development Authority of Jefferson				
Downtown Development Authority of Madison	X			
Downtown Development Authority of Maysville	X	X	X	
Downtown Development Authority of Metter	X	X	X	
Downtown Development Authority of Monticello, Georgia	X	X		
Downtown Development Authority of Pembroke	X	X		
Downtown Development Authority of Pitts, Georgia				
Downtown Development Authority of Porterdale		X	X	
Downtown Development Authority of Tennille, Georgia	X	X	X	
Downtown Development Authority of the City of Arlington Georgia	X	X	X	
Downtown Development Authority of the City of Atlanta	X	X	X	
Downtown Development Authority of the City of Baconton				
Downtown Development Authority of the City of Chamblee	X			
Downtown Development Authority of the City of Danielsville				
Downtown Development Authority of the City of Doraville	X			
Downtown Development Authority of the City of Ellijay				
Downtown Development Authority of the City of Hiawassee				
Downtown Development Authority of the City of Jackson	X	X	X	
Downtown Development Authority of the City of Lafayette	X		X	

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Downtown Development Authority of the City of Lagrange	X	X		
Downtown Development Authority of the City of Locust Grove	X	X	X	
Downtown Development Authority of the City of Manchester, Georgia	X			
Downtown Development Authority of the City of McDonough				
Downtown Development Authority of the City of Milner	X	X	X	
Downtown Development Authority of the City of Monroe				
Downtown Development Authority of the City of Norcross	X	X		
Downtown Development Authority of the City of Richland, Georgia				
Downtown Development Authority of the City of Rome				
Downtown Development Authority of the City of Rossville	X			
Downtown Development Authority of the City of Smithville	X	X	X	X
Downtown Development Authority of the City of Tallapoosa				
Downtown Development Authority of the City of Thomson	X	X	X	
Downtown Development Authority of the City of Tifton	X	X		
Downtown Development Authority of the City of Unadilla		X		
Downtown Development Authority of the City of Waleska, Georgia	X	X	X	
Downtown Development Authority of the City of Warm Springs				X
Downtown Development Authority of the City of Warrenton	X		X	
Downtown Development Authority of the City of Zebulon	X	X		
Downtown Development Authority of Union Point, Ga	X	X	X	
Downtown Development Authority of Walnut Grove	X	X	X	X
Downtown Development Authority of Woodbury	X			
Downtown Development Authority, City of Forest Park				
Downtown Lagrange Development Authority	X	X		
Downtown Smyrna Development Authority				
Downtown Waycross Development Authority	X			
Downtown West Point Development Authority	X	X		
Dunwoody Development Authority				
East Point Building Authority	X	X	X	
Eatonton Downtown Development Authority	X			
Echols County Water Authority				

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Economic Development Authority of Arlington, Georgia				
Economic Development Authority of Fort Valley, Georgia	X	X	X	X
Emanuel County Hospital Authority	X	X	X	X
Emanuel County Jail Authority	X	X		
Etowah Area Consolidated Housing Authority	X	X	X	X
Fall Line Regional Development Authority	X			
Flowery Branch Development Authority	X	X	X	X
Fort Valley Downtown Development Authority	X			
Franklin County Water & Sewerage Authority	X			
Franklin-Hart Airport Authority	X			
Fulton Technology and Energy Enhancement Authority				
Gainesville and Hall County Development Authority	X	X		
Gainesville Convention & Visitors Bureau Authority	X	X		
Gainesville Redevelopment Authority				
Georgia's Innovation Corridor Joint Development Authority				
Gibson Housing Authority		X	X	
Glascocock County Industrial Development Authority				
Glynn-Brunswick Memorial Hospital Authority	X	X	X	X
Gordon County - Floyd County Development Authority	X	X	X	
Gordon County Public Facilities Authority				
Grady County Hospital Authority	X			
Grady County Lake Authority	X			
Greene County Airport Authority				
Griffin-Spalding County Airport Authority				
Griffin-Spalding County Land Bank Authority				X
Gwinnett County Airport Authority				
Habersham County Development Authority				
Habersham County Water and Sewerage Authority	X			
Hall County Water and Sewer Authority	X		X	
Hancock County Hospital Authority	X	X	X	X
Haralson County School Building Authority	X			

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Hart County Industrial Building Authority		X		
Hart County Water and Sewer Utility Authority				
Hawkinsville Housing Authority	X	X		
Heart of Georgia Regional Airport Authority	X	X	X	
Henry County Development Authority	X	X		X
Henry County Governmental Services Authority	X	X		X
Historic Milan Railroad Depot Museum Authority	X	X		
Hospital Authority of Ben Hill County				X
Hospital Authority of Bleckley County	X			
Hospital Authority of Bulloch County				
Hospital Authority of Calhoun County, Georgia	X	X	X	X
Hospital Authority of Charlton County	X	X	X	
Hospital Authority of Clay County, Georgia	X	X	X	
Hospital Authority of Early County, Georgia	X	X	X	X
Hospital Authority of Effingham County				
Hospital Authority of Habersham County		X		
Hospital Authority of Houston County	X	X	X	
Hospital Authority of Liberty County				
Hospital Authority of Pulaski County	X	X		
Hospital Authority of Putnam County		X	X	
Hospital Authority of Rockdale County	X	X		
Hospital Authority of Tattnall County, Georgia	X	X	X	X
Hospital Authority of the City of Augusta	X	X		
Hospital Authority of the City of Bainbridge and Decatur County	X			
Hospital Authority of the City of Lavonia	X		X	
Hospital Authority of the City of Smyrna, Georgia	X			
Hospital Authority of Ware County				
Hospital Authority of Washington County				
Hospital Authority of Wayne County, Georgia				
Hospital Authority of Wilkes County	X	X		
Housing Authority City of Sylvester, Ga	X	X		

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Housing Authority of City of Carrollton	X	X		
Housing Authority of City of Danielsville	X	X	X	X
Housing Authority of Clayton County	X			
Housing Authority of Cobb County				
Housing Authority of Douglas County				
Housing Authority of Gwinnett County	X			
Housing Authority of Lee County		X	X	
Housing Authority of Savannah	X	X	X	
Housing Authority of the City of Alamo				X
Housing Authority of the City of Albany		X	X	
Housing Authority of the City of Blakely, Georgia		X	X	
Housing Authority of the City of Blue Ridge	X			
Housing Authority of the City of Brunswick, Georgia				
Housing Authority of the City of Buchanan	X	X	X	
Housing Authority of the City of Buford, Georgia	X			
Housing Authority of the City of Cairo, Georgia				
Housing Authority of the City of Calhoun				
Housing Authority of the City of Canton	X	X	X	X
Housing Authority of the City of Cave Spring	X		X	
Housing Authority of the City of Cedartown, Ga.		X		
Housing Authority of the City of Chatsworth				
Housing Authority of the City of Cochran, Georgia	X		X	
Housing Authority of the City of College Park				
Housing Authority of the City of Comer	X	X	X	X
Housing Authority of the City of Crawfordville	X	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 Dalton				
Housing Authority of the City of Dawson	X			
Housing Authority of the City of Douglas		X		
Housing Authority of the City of Dublin, Georgia	X		X	

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Housing Authority of the City of East Point, Georgia				
Housing Authority of the City of Elberton, Georgia				
Housing Authority of the City of Fitzgerald				
Housing Authority of the City of Fort Oglethorpe, Georgia	X	X	X	X
Housing Authority of the City of Fort Valley		X		
Housing Authority of the City of Gainesville	X			
Housing Authority of the City of Glennville	X	X	X	X
Housing Authority of the City of Glenwood				X
Housing Authority of the City of Greensboro, Georgia	X	X	X	X
Housing Authority of the City of Greenville	X	X	X	X
Housing Authority of the City of Griffin		X		
Housing Authority of the City of Hampton, Georgia	X	X	X	X
Housing Authority of the City of Harlem, Georgia	X	X	X	X
Housing Authority of the City of Hartwell				X
Housing Authority of the City of Hinesville, Ga	X	X	X	
Housing Authority of the City of Jasper				
Housing Authority of the City of Jefferson				
Housing Authority of the City of Jesup	X			X
Housing Authority of the City of Lincolnton	X	X	X	X
Housing Authority of the City of Lithonia, Georgia				
Housing Authority of the City of Lumber City	X	X		X
Housing Authority of the City of Macon, Georgia	X	X		
Housing Authority of the City of Manchester		X		X
Housing Authority of the City of McCaysville Georgia	X	X		
Housing Authority of the City of McRae		X	X	X
Housing Authority of the City of Menlo, Georgia	X			
Housing Authority of the City of Metter				
Housing Authority of the City of Milledgeville	X			
Housing Authority of the City of Monticello				X
Housing Authority of the City of Nahunta				
Housing Authority of the City of Norcross	X	X		

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Housing Authority of the City of Oakwood, Georgia	X			
Housing Authority of the City of Ocilla, Ga	X			
Housing Authority of the City of Quitman	X			
Housing Authority of the City of Roberta, Ga.	X	X		X
Housing Authority of the City of Roswell	X	X	X	
Housing Authority of the City of Royston				
Housing Authority of the City of Soperton				X
Housing Authority of the City of Sparta	X	X	X	X
Housing Authority of the City of Stewart	X	X	X	X
Housing Authority of the City of Tallapoosa, Georgia				
Housing Authority of the City of Thomaston				
Housing Authority of the City of Thomasville, Ga.	X	X		
Housing Authority of the City of Thomson, Georgia	X	X	X	X
Housing Authority of the City of Tifton, Georgia	X			
Housing Authority of the City of Warner Robins, Georgia	X			
Housing Authority of the City of Warrenton	X	X	X	X
Housing Authority of the City of Washington		X		
Housing Authority of the City of Wrightsville	X			
Housing Authority of the County of DeKalb, Georgia				X
Housing Authority of the County of Houston, Georgia	X	X		X
Ideal Downtown Development Authority	X	X	X	
Industrial Development Authority of Austell	X	X	X	
Jackson Housing Authority	X			
Jeff Davis County Hospital Authority	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	X	X	
Joint Development Authority of Carroll, Haralson, Polk, Heard, Troup, Paulding and Douglas Counties				
Joint Development Authority of Colquitt, Mitchell, Grady, Thomas and Brooks Counties	X	X	X	

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Joint Development Authority of Hazlehurst, Lumber City and Telfair County	X	X		
Joint Development Authority of Meriwether County and the City of Hogansville				
Joint Development Authority of Metropolitan Atlanta	X	X	X	
Joint Development Authority of Northeast Georgia		X		
Joint Development Authority of Seminole and Decatur Counties				
Joint Development Authority of the Unified Government of Athens, Clarke County, and the City of Winterville				
Jones County Public Facilities Authority				
Kennesaw Development Authority				
Kennesaw Downtown Development Authority				
Kingston Downtown Development Authority	X			
Lafayette Hospital Authority	X	X	X	X
Lafayette Housing Authority	X			
Lagrange Development Authority	X	X		
Lamar County Public Facilities Authority	X			
Laurens County Solid Waste Management Authority				
Lavonia Downtown Development Authority	X			
Liberty County Industrial Authority				
Liberty County Public Facilities Authority	X			
Lilburn Downtown Development Authority	X			
Lincoln County Development Authority				
Lower Chattahoochee Regional Transportation Authority	X			
Lula Development Authority	X			
Lumpkin County Water & Sewerage Authority	X			
Lumpkin Downtown Development Authority	X	X	X	
Lyons Downtown Development Authority	X			
Macon Water Authority				
Macon-Bibb County Community Enhancement Authority	X	X	X	
Macon-Bibb County Industrial Authority				
Macon-Bibb County Urban Development Authority				X



## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Madison-Morgan County Airport Authority	X	X	X	
Marion County Development Authority	X			
Marshallville Downtown Development Authority	X	X	X	
McDonough Urban Redevelopment Agency				
Mcduffie Co/Thomson Water/Sewer Commission	X	X		
Mcperson Local Implementing Redevelopment Authority	X	X		
Meriwether County Industrial Development Authority				
Miller County Development Authority	X	X	X	
Miller County Recreation Authority	X	X	X	
Mitchell County Hospital Authority	X	X	X	
Monroe County Industrial Development Authority	X	X	X	
Montezuma Downtown Development Authority	X		X	X
Montgomery County Development Authority	X	X		
Morgan County Georgia Hospital Authority	X	X		X
Moultrie-Colquitt County Development Authority	X	X		X
Moultrie-Colquitt County Parks and Recreation Authority	X			
Multi-City Water & Sewerage Authority	X	X	X	
Murray County Hospital Authority	X	X		
Murray County Industrial Development Authority	X	X		
Nashville Downtown Development Authority		X		
Newnan-Coweta County Airport Authority				
Newton County Solid Waste Authority	X			
Nicholson Water Authority				
Norcross Development Authority	X	X		
North Fulton Regional Radio System Authority	X			
North Georgia Solid Waste Management Authority				X
Northeast Georgia Regional Solid Waste Management Authority		X		
Northwest Georgia Housing Authority	X	X	X	
Ocilla-Irwin County Industrial Development Authority	X		X	
Ocmulgee Regional Joint Development Authority	X	X	X	
Oglethorpe Downtown Development Authority		X		X

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Okefenokee Area Development Authority				
Peach County Public Facilities Authority				
Peachtree City Water and Sewerage Authority		X		
Pelham Housing Authority	X	X		
Pickens County Water and Sewer Authority				
Pierce County Hospital Authority	X	X	X	
Pike County Agribusiness Authority	X			
Pike County Arts Facility Authority	X			
Pine Lake Downtown Development Authority	X	X		
Port Wentworth Downtown Development Authority	X	X		
Powder Springs Downtown Development Authority				
Pulaski County-Hawkinsville Development Authority	X			
Quitman Development Authority	X	X		
Quitman Urban Redevelopment Authority	X	X	X	
Quitman-Brooks County Airport Authority	X			
Rabun County Airport Authority	X			
Rabun County Convention and Visitors Bureau Authority	X			
Rabun County Economic Development Authority	X			
Randolph County Development Authority				
Randolph County Water and Sewer Authority	X			
Redevelopment Authority of Clayton County	X	X		
Reidsville Airport Authority	X	X	X	
Remerton Downtown Development Authority	X			
Residential Care Facilities for the Elderly Authority of DeKalb County	X		X	
Residential Care Facilities for the Elderly Authority of Lowndes County, Georgia		X		
Residential Care Facilities for the Elderly Authority of Whitfield County	X			
Residential Care Facilities for the Elderly of Coweta County				
Richmond Hill Convention and Visitors Bureau	X	X	X	X
Riverdale Downtown Development Authority	X	X	X	
Rochelle Housing Authority	X	X	X	
Rockdale County Water and Sewerage Authority	X			

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Rome Building Authority	X			
Rome-Floyd County Land Bank Authority	X			
Rome-Floyd County Recreation Authority	X			
Sandersville Downtown Development Authority	X			
Sardis Development Authority	X	X		
Savannah Economic Development Authority	X	X		X
Schley Sumter Macon Webster Joint Development Authority				
Scott Water and Sewer Authority	X	X	X	X
Screven County Development Authority				
Screven County Hospital Authority				X
Screven County Public Facilities Authority	X			X
Senoia development Authority				
Smyrna Housing Authority				
Solid Waste Management Authority of Franklin County, Georgia	X			
South Cobb Redevelopment Authority	X	X		
South Fulton Municipal Regional Jail Authority	X	X	X	
South Fulton Urban Redevelopment Agency				
Southeast Georgia Consolidated Housing Authority	X			
Southwest Georgia Joint Development Authority	X	X	X	X
Southwest Georgia Regional Development Authority	X	X		
Southwest Georgia Technology Authority	X	X	X	
Spalding County Collaborative for Families & Children, Inc.				
Sparta-Hancock County Development Authority				
Sparta-Hancock Public Facilities Authority	X	X	X	
St. Marys Downtown Development Authority	X			
Stephens County Development Authority		X		
Stephens County Hospital Authority	X	X	X	
Stephens County School Building Authority	X	X	X	X
Stewart County Development Authority	X		X	
Stockbridge Public Facilities Authority	X			
Stonecrest Housing Authority				

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Sugar Hill Building Authority	X			
Sumter County Industrial Development Authority				
Sumter County Livestock Authority	X	X		
Tallapoosa Development Authority				
Tallapoosa Recreation Authority				
Tallulah Falls Downtown Development Authority				
Tattnall County Industrial Development Authority	X			
Telfair County Hospital Authority	X	X	X	
Telfair-Wheeler Airport Authority	X	X		
Telfair-Wheeler Joint E-911 Authority	X	X		
Thomaston-Upson County Airport Authority	X	X		
Thomasville Payroll Development Authority				
Tift County Hospital Authority		X	X	
Toccoa/Stephens County Airport Authority		X		
Town of Braselton Public Facilities Authority	X			
Town of Tyrone Public Facilities Authority				
Treutlen County Development Authority	X	X		
Treutlen County Hospital Authority				
Tri-City Housing Authority	X	X	X	
Troup County Development Authority	X	X		
Troup Family Connection Authority	X	X		
Turner County Development Authority	X			
Twiggs County Recreation Authority	X	X	X	
Tybee Island (Downtown) Development Authority	X	X	X	
Unadilla Arena and Tourism Authority	X	X	X	X
Union Point Housing Authority				
Upper Oconee Basin Water Authority				
Upson County Water & Sewerage Authority	X	X		
Urban Redevelopment Agency of Euahlee, Georgia	X	X	X	
Urban Redevelopment Agency of the City of Bainbridge, Georgia				
Urban Redevelopment Agency of the City of Chamblee				

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
Urban Redevelopment Agency of the City of Doraville	X			
Urban Redevelopment Agency of the City of Duluth				
Urban Redevelopment Agency of the City of Dunwoody				
Urban Redevelopment Agency of the City of Forest Park				
Urban Redevelopment Agency of the City of Jonesboro				
Urban Redevelopment Agency of the City of Kennesaw, Georgia		X		
Urban Redevelopment Agency of the City of Morrow, Georgia	X			
Urban Redevelopment Agency of the City of Stockbridge				
Urban Redevelopment Agency of the Town of Braselton	X			
Urban Redevelopment Agency of Tucker				
Urban Residential Finance Authority of the City of Atlanta, Georgia	X	X	X	
Valdosta Housing Authority			X	X
Valdosta-Lowndes County Airport Authority	X	X		
Valdosta-Lowndes County Conference Center and Tourism Authority				
Valdosta-Lowndes County Industrial Authority		X	X	X
Valdosta-Lowndes County Land Bank Authority				
Vidalia Convention and Visitors Bureau Authority				
Walker County Rural Water and Sewer Authority				
Walton County Hospital Authority	X	X	X	
Washington County Airport Authority	X	X		
Washington County Public Facilities Authority	X	X		
Waycross and Ware County Development Authority				
Waycross Convention and Visitors Bureau Authority	X			
Wayne County Altamaha River and Leisure Services Authority				
Wayne County Public Facilities Authority				
Webster County Industrial Development Authority		X		
West Central Georgia Broadband Joint Development Authority				
West Central Georgia Joint Development Authority	X	X		
West Georgia Joint Development Authority	X	X		
West Georgia Regional Water Authority	X			
West Point Development Authority				

## Appendix A: Non-Respondent Governments

2023 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2021	2019	2017	2015
West Point Lake Development Authority				
Whitfield County Public Facilities Authority				
Winder Downtown Development Authority		X		
Woodbine Downtown Development Authority	X	X	X	
Wrightsville Development Authority, Inc.	X	X	X	

In total there were 792 entities that did not respond to our requests for information.

Cities	126
Counties	18
Consolidated Governments	1
Regional Commissions	1
Local Boards of Education	59
Local Authorities	587

\* 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 2021, 2019, 2017 or 2015 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 of	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
<b>Cities</b>												
Albany	6/30/2022		26.60	11.50		49.40			6.30			93.80
Alpharetta	6/30/2022		0.04	0.06	5.33	52.13	22.52		6.64			86.72
Atlanta General Employees/BOE	8/31/2022		82.30	8.60	1.00							91.90
Atlanta Firefighters	8/31/2022		90.00		1.60							91.60
Atlanta Police Officers	8/31/2022		93.30		1.20							94.50
Bloomington	9/28/2022			95.00								95.00
Brunswick	6/30/2022						62.60					62.60
Cartersville - Original Plan	8/31/2022		56.50	15.40	5.30	22.10						99.30
Cartersville - 2017 Plan	8/31/2022		56.50	15.40	5.30	22.10						99.30
Clayton												0.00
Covington	6/30/2022		54.30			28.40						82.70
Dalton	6/1/2022		100.00									100.00
Decatur	10/13/2022		73.60	26.40								100.00
Doraville												0.00
East Point	6/30/2022		76.20		3.60	3.10						82.90
Gainesville	6/30/2022		95.60		0.80							96.40
Marietta	6/30/2021		11.47			68.58	19.95					100.00
Milledgeville	6/30/2022		98.93									98.93
Moultrie	9/30/2021		5.64			49.89		3.94	11.98			71.45
Peachtree City	9/20/2022		52.10	13.10	7.80	26.90						99.90
Savannah	12/31/2021		48.40	5.00	1.70	19.30	1.30		9.00			84.70
Thomasville	12/31/2021		41.90		3.70	51.90						97.50
<b>Counties</b>												
Chatham County	6/30/2022		52.30	0.30		31.20			4.20		0.10	88.10
Clayton County	6/30/2022		91.10		6.30							97.40
Cobb County	8/31/2022		57.09			5.99	0.37	0.01	2.53		0.05	66.04
Coweta County	9/30/2022		48.96			10.84			14.83		2.55	77.18
DeKalb County	8/31/2022		28.33			45.06	1.72		3.04		0.51	78.66
Dougherty County	6/30/2022		100.00									100.00
Forsyth County	6/30/2022		100.00									100.00
Fulton County	6/30/2022		42.00	5.00	6.00	27.00	1.00		4.00			85.00
Glynn County	6/30/2022					95.70	1.70					97.40
Gwinnett County	12/31/2021		15.00			50.00	9.00		4.00			78.00
Walker County	9/30/2022		2.21									2.21



## 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	Mortgage or mortgage participations	Real Estate Investment Trusts	Cash and cash Equivalents	Other	Total
<b>Cities</b>										
Albany	93.80		3.80					2.40		100.00
Alpharetta	86.72			2.48		7.50		3.30		100.00
Atlanta General Employees/BOE	91.90						4.10	4.00		100.00
Atlanta Firefighters	91.60						2.30	6.10		100.00
Atlanta Police Officers	94.50						1.40	4.10		100.00
Bloomington	95.00							5.00		100.00
Brunswick	62.60		28.20					9.20		100.00
Cartersville - Original Plan	99.30							0.70		100.00
Cartersville - 2017 Plan	99.30							0.70		100.00
Clayton	0.00									0.00
Covington	82.70		17.20					0.10		100.00
Dalton	100.00									100.00
Decatur	100.00									100.00
Doraville	0.00									0.00
East Point	82.90		16.20					0.90		100.00
Gainesville	96.40							3.60		100.00
Marietta	100.00									100.00
Milledgeville	98.93							1.07		100.00
Moultrie	71.45		12.26	1.16				4.02	11.11	100.00
Peachtree City	99.90							0.10		100.00
Savannah	84.70		3.60	0.90			10.00	0.80		100.00
Thomasville	97.50							2.50		100.00
<b>Counties</b>										
Chatham County	88.10						10.80	1.10		100.00
Clayton County	97.40							2.60		100.00
Cobb County	66.04			0.21			0.40	2.25	31.10	100.00
Coweta County	77.18		0.24	8.24		8.65		5.69		100.00
DeKalb County	78.66		4.67	0.81	11.92		0.51	3.43		100.00
Dougherty County	100.00									100.00
Forsyth County	100.00									100.00
Fulton County	85.00		1.00	4.00	6.00			2.00	2.00	100.00
Glynn County	97.40							2.60		100.00
Gwinnett County	78.00	4.00	13.00	1.00	1.00			3.00		100.00
Walker County	2.21								97.79	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	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-4
<b>Consolidated Governments</b>											
Athens/Clarke County	8/30/2022	42.84	53.58	1.68							98.10
Augusta/Richmond County - 1945	12/31/2021	19.80			51.40			21.20			92.40
Augusta/Richmond County - 1949	12/31/2021	11.50			57.50	13.70		12.10			94.80
Columbus-Muscogee County	7/31/2022	10.00	28.00		27.00	5.00		7.00			77.00
Macon-Bibb County	6/30/2022	34.88	16.13		14.73			17.38			83.12
Macon-Bibb County Division A	6/30/2022	41.74	15.69	1.93	5.97			15.02			80.35
Macon-Bibb County Fire and Police Ret. System	6/30/2022	53.63	14.92		6.23			8.50			83.28
<b>Local Boards of Education</b>											
Fulton County Board of Education	6/30/2021	96.00		4.00							100.00
Gwinnett County Board of Education	12/31/2021		64.00	3.00	21.00			10.00			98.00
Polk County Board of Education	6/30/2022	95.00									95.00
City of Atlanta Board of Education (Superintendent)	6/30/2022	92.30									92.30
<b>Regional Commissions</b>											
Southwest Georgia Regional Commission	8/31/2022	10.00	35.00								45.00
<b>Local Authorities</b>											
Austell Gas System	5/31/2022		11.00		43.00				23.00		77.00
Carroll County Water Authority	6/30/2022	76.00									76.00
Cobb County-Marietta Water Authority	12/31/2021	58.60	5.10								63.70
Fulton-DeKalb Hospital Authority	12/31/2021		19.90	3.60				5.20			28.70
Hospital Authority of Floyd County	12/31/2021	98.26									98.26
Hospital Authority of Valdosta and Lowndes County, Georgia	12/31/2021				61.00	27.00		8.00			96.00
Hospital Authority of Washington County											0.00
Lagrange-Troup County Hospital Authority	9/30/2022	100.00									100.00
Macon Water Authority											0.00
Macon-Bibb County Transit Authority	9/1/2022	31.80	19.00		17.70			21.00		7.20	96.70
Metropolitan Atlanta Rapid Transit Authority - ATU Local 732 Union	8/31/2022	56.80		2.60	26.90	13.00					99.30
Metropolitan Atlanta Rapid Transit Authority - Non-Represented	12/31/2021	49.50			16.00	3.40		7.00			75.90
Newnan Water, Sewer and Light Commission	12/31/2021	99.00									99.00
Polk County Water, Sewage and Solid Waste Authority	11/17/2022	58.00	22.00					17.00			97.00
Walker County Water and Sewerage Authority	10/7/2022	57.80									57.80

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

	Subtotal from Page B-3	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	Mortgage or mortgage participations	Real Estate Investment Trusts	Cash and cash Equivalents	Other	Total
<b>Consolidated Governments</b>										
Athens/Clarke County	98.10							1.90		100.00
Augusta/Richmond County - 1945	92.40						3.10	4.50		100.00
Augusta/Richmond County - 1949	94.80						3.10	2.10		100.00
Columbus-Muscogee County	77.00		1.00				4.00	8.00	10.00	100.00
Macon-Bibb County	83.12		9.95	3.82				3.11		100.00
Macon-Bibb County Division A	80.35		12.17		5.15			2.33		100.00
Macon-Bibb County Fire and Police Ret. System	83.28		4.12	10.72				1.88		100.00
<b>Local Boards of Education</b>										
Fulton County Board of Education	100.00									100.00
Gwinnett County Board of Education	98.00						1.00	1.00		100.00
Polk County Board of Education	95.00							5.00		100.00
City of Atlanta Board of Education (Superintendent)	92.30							7.70		100.00
<b>Regional Commissions</b>										
Southwest Georgia Regional Commission	45.00				45.00			10.00		100.00
<b>Local Authorities</b>										
Austell Gas System	77.00		21.00					2.00		100.00
Carroll County Water Authority	76.00		24.00							100.00
Cobb County-Marietta Water Authority	63.70							3.20	33.10	100.00
Fulton-DeKalb Hospital Authority	28.70						7.80	1.50	62.00	100.00
Hospital Authority of Floyd County	98.26							1.74		100.00
Hospital Authority of Valdosta and Lowndes County, Georgia	96.00			1.00				3.00		100.00
Hospital Authority of Washington County	0.00									0.00
Lagrange-Troup County Hospital Authority	100.00									100.00
Macon Water Authority	0.00									0.00
Macon-Bibb County Transit Authority	96.70							3.30		100.00
Metropolitan Atlanta Rapid Transit Authority - ATU Local 732 Union	99.30							0.70		100.00
Metropolitan Atlanta Rapid Transit Authority - Non-Represented	75.90	3.40		6.50			5.20	0.60	8.40	100.00
Newnan Water, Sewer and Light Commission	99.00							1.00		100.00
Polk County Water, Sewage and Solid Waste Authority	97.00							3.00		100.00
Walker County Water and Sewerage Authority	57.80								42.20	100.00

## **APPENDIX C**

### **LISTING OF LOCAL RETIREMENT PLANS - DEFINED BENEFIT**

C1 - IN ALPHABETICAL ORDER BY GOVERNMENT NAME

C2 - IN ORDER OF FUNDED RATIO PERCENTAGE

## Appendix C-1: Listing of Local Retirement Plans - By Entity Name

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
<b>CITIES</b>				
Abbeville Retirement Plan, City of	GMEBS	358,510	433,585	82.69%
Acworth Retirement Plan, City of	GMEBS	14,534,636	18,599,082	78.15%
Adairsville Retirement Plan, City of	GMEBS	3,986,635	4,751,853	83.90%
Adel Retirement Plan, City of	GMEBS	18,184,891	17,995,517	101.05%
Alamo Retirement Plan, City of	GMEBS	496,280	475,609	104.35%
Albany Retirement Plan, City of	Single-Employer	135,926,394	211,727,709	64.20%
Alma Retirement Plan, City of	GMEBS	4,581,735	5,871,895	78.03%
Alpharetta Retirement Plan, City of	Single-Employer	96,520,761	109,467,822	88.17%
Americus Retirement Plan, City of	GMEBS	14,458,630	19,978,276	72.37%
Aragon Retirement Plan, City of	GMEBS	603,853	363,068	166.32%
Ashburn Retirement Plan, City of	GMEBS	2,567,104	2,855,999	89.88%
Atlanta Firefighter's Pension Fund	Single-Employer	798,950,600	996,199,918	80.20%
Atlanta General Employees Pension Fund	Single-Employer			
General Employees of the City of Atlanta		1,435,548,631	1,981,486,815	72.45%
Employees of the Atlanta Board of Education		186,720,491	523,721,088	35.65%
Atlanta Police Officer's Pension Fund	Single-Employer	1,293,422,842	1,680,751,189	76.96%
Attapulgus Retirement Plan, City of	GMEBS	294,972	247,991	118.94%
Auburn Retirement Plan, City of	GMEBS	2,321,599	2,541,672	91.34%
Austell Retirement Plan, City of	GMEBS	13,290,550	15,733,746	84.47%
Avondale Estates Retirement Plan, City of	GMEBS	2,492,094	3,088,575	80.69%
Bainbridge Retirement Plan, City of	GMEBS	11,752,061	14,525,198	80.91%
Ball Ground Retirement Plan, City of	GMEBS	198,296	469,260	42.26%
Barnesville Retirement Plan, City of	GMEBS	10,263,070	10,841,371	94.67%
Baxley Retirement Plan, City of	GMEBS	5,344,365	5,587,935	95.64%
Berlin Retirement Plan, City of	GMEBS	143,539	137,073	104.72%
Blackshear Retirement Plan, City of	GMEBS	1,908,168	2,282,790	83.59%
Blairsville Retirement Plan, City of	GMEBS	2,549,794	3,012,532	84.64%
Blakely Retirement Plan, City of	GMEBS	6,360,548	8,496,949	74.86%
Blakely-Early County Department of Recreation Retirement Plan	GMEBS	141,730	108,335	130.83%
Bloomington Retirement Plan, City of	Single-Employer	2,174,309	2,009,881	108.18%
Blue Ridge Retirement Plan, City of	GMEBS	1,932,546	2,325,025	83.12%
Bowdon Retirement Plan, City of	GMEBS	2,423,016	2,488,142	97.38%
Bowman Retirement Plan, City of	GMEBS	321,656	407,048	79.02%
Braselton Retirement Plan, City of *1	GMEBS	0	2,553,650	0.00%
Bremen Retirement Plan, City of	GMEBS	4,181,269	4,599,514	90.91%
Brooklet Retirement Plan, City of	GMEBS	407,663	265,318	153.65%
Broxton Retirement Plan, City of	GMEBS	259,021	348,211	74.39%
Brunswick Retirement Plan, City of	Single-Employer	12,957,364	19,836,786	65.32%
Buchanan Retirement Plan, City of	GMEBS	794,731	930,411	85.42%

## Appendix C-1: Listing of Local Retirement Plans - By Entity Name

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Buena Vista Retirement Plan, City of	GMEBS	1,627,537	1,204,262	135.15%
Buford Retirement Plan, City of	GMEBS	20,669,708	24,207,323	85.39%
Butler Retirement Plan, City of	GMEBS	990,302	1,038,603	95.35%
Byron Retirement Plan, City of	GMEBS	9,064,749	10,894,917	83.20%
Cairo Retirement Plan, City of	GMEBS	15,049,630	16,507,988	91.17%
Calhoun Retirement Plan, City of	GMEBS	17,717,325	17,651,507	100.37%
Calhoun Retirement Plan, City of	Single-Employer	*2	*2	*2
Camilla Retirement Plan, City of	GMEBS	7,712,381	8,795,609	87.68%
Canon Retirement Plan, City of	GMEBS	221,306	277,546	79.74%
Canton Retirement Plan, City of	GMEBS	14,782,085	17,327,154	85.31%
Carnesville Retirement Plan, City of	GMEBS	236,885	326,792	72.49%
Carrollton Retirement Plan, City of	GMEBS	29,709,239	43,979,120	67.55%
Cartersville Retirement Plan, City of	Single-Employer	60,185,635	74,158,055	81.16%
Cartersville 2017 Retirement Plan, City of	Single-Employer	554,180	275,208	201.37%
Cave Spring Retirement Plan, City of	GMEBS	737,520	893,007	82.59%
Cedartown Retirement Plan, City of	GMEBS	13,898,257	19,820,244	70.12%
Centerville Retirement Plan, City of	GMEBS	6,815,524	5,866,023	116.19%
Chamblee Retirement Plan, City of	GMEBS	18,346,723	20,439,500	89.76%
Chatsworth Retirement Plan, City of	GMEBS	3,128,753	3,400,864	92.00%
Chester Retirement Plan, City of	GMEBS	144,385	164,508	87.77%
Chickamauga Retirement Plan, City of	GMEBS	2,296,000	3,042,155	75.47%
Clarkesville Retirement Plan, City of	GMEBS	2,096,664	2,405,178	87.17%
Clarkston Retirement Plan, City of	GMEBS	4,624,105	6,331,121	73.04%
Claxton Retirement Plan, City of	GMEBS	3,222,445	3,951,565	81.55%
Clayton Retirement Plan, City of	Single-Employer	*3	*3	*3
Cleveland Retirement Plan, City of	GMEBS	1,770,556	2,038,774	86.84%
Cochran Retirement Plan, City of	GMEBS	4,374,381	4,583,641	95.43%
College Park Retirement Plan, City of	GMEBS	83,779,249	107,711,110	77.78%
Colquitt Retirement Plan, City of	GMEBS	2,591,283	3,199,364	80.99%
Comer Retirement Plan, City of	GMEBS	347,166	376,133	92.30%
Commerce Retirement Plan, City of	GMEBS	12,056,571	10,339,628	116.61%
Conyers Retirement Plan, City of	GMEBS	22,711,962	28,511,544	79.66%
Cordele Retirement Plan, City of	GMEBS	12,680,680	14,459,526	87.70%
Cornelia Retirement Plan, City of	GMEBS	5,294,670	6,526,868	81.12%
Covington Retirement Plan, City of	Single-Employer	56,305,468	71,585,050	78.66%
Cumming Retirement Plan, City of	GMEBS	21,211,711	22,996,330	92.24%
Cuthbert Retirement Plan, City of	GMEBS	1,904,034	1,674,597	113.70%
Dacula Retirement Plan, City of	GMEBS	1,185,454	1,701,519	69.67%
Dahlonega Retirement Plan, City of	GMEBS	7,314,694	7,964,738	91.84%
Dallas Retirement Plan, City of	GMEBS	5,396,447	7,354,443	73.38%
Dalton Retirement Plan, City of	Single-Employer	155,482,766	148,390,379	104.78%
Danielsville Retirement Plan, City of	GMEBS	242,556	251,284	96.53%

## Appendix C-1: Listing of Local Retirement Plans - By Entity Name

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Darien Retirement Plan, City of	GMEBS	1,914,887	1,974,390	96.99%
Davisboro Retirement Plan, City of	GMEBS	571,891	671,567	85.16%
Dawson Retirement Plan, City of	GMEBS	4,236,129	4,517,771	93.77%
Dawsonville Retirement Plan, City of	GMEBS	689,862	813,410	84.81%
Decatur Retirement Plan, City of	Single-Employer	49,376,842	59,490,670	83.00%
Demorest Retirement Plan, City of	GMEBS	1,477,934	1,939,481	76.20%
Doerun Retirement Plan, City of	GMEBS	821,218	880,736	93.24%
Donalsonville Retirement Plan, City of	GMEBS	3,624,794	4,098,092	88.45%
Doraville Retirement Plan, City of	Single-Employer	*3	*3	*3
Douglas Retirement Plan, City of	GMEBS	38,669,426	41,082,141	94.13%
Douglasville Retirement Plan, City of	GMEBS	38,652,432	42,552,215	90.84%
Dublin Retirement Plan, City of	GMEBS	29,608,131	36,624,651	80.84%
Duluth Retirement Plan, City of	GMEBS	14,112,128	12,667,654	111.40%
East Ellijay Retirement Plan, City of	GMEBS	1,442,709	1,060,513	136.04%
East Point Retirement Plan, City of	Single-Employer	143,770,759	151,103,917	95.15%
Eastman Retirement Plan, City of	GMEBS	4,199,157	4,927,944	85.21%
Eatonton Retirement Plan, City of	GMEBS	4,844,044	5,190,192	93.33%
Elberton Retirement Plan, City of	GMEBS	22,899,121	22,470,329	101.91%
Ellaville Retirement Plan, City of	GMEBS	1,045,987	1,544,659	67.72%
Ellijay Retirement Plan, City of	GMEBS	1,059,752	879,175	120.54%
Emerson Retirement Plan, City of	GMEBS	1,054,452	1,109,600	95.03%
Enigma Retirement Plan, City of	GMEBS	194,398	171,389	113.43%
Fairburn Retirement Plan, City of	GMEBS	17,307,207	16,958,000	102.06%
Fayetteville Retirement Plan, City of	GMEBS	21,238,909	27,700,169	76.67%
Fitzgerald Retirement Plan, City of	GMEBS	12,914,187	14,472,755	89.23%
Flowery Branch Retirement Plan, City of	GMEBS	1,253,288	1,759,243	71.24%
Forsyth Retirement Plan, City of	GMEBS	6,076,518	8,345,884	72.81%
Fort Oglethorpe Retirement Plan, City of	GMEBS	8,743,087	11,238,029	77.80%
Fort Valley Retirement Plan, City of	GMEBS	4,464,743	5,858,933	76.20%
Franklin Retirement Plan, City of	GMEBS	700,665	796,802	87.93%
Gainesville Retirement Plan A, City of	Single-Employer	118,763,536	170,300,973	69.74%
Gainesville Retirement Plan, City of	GMEBS	7,985,453	9,032,669	88.41%
Garden City Retirement Plan, City of	GMEBS	9,567,963	11,914,857	80.30%
Gibson Retirement Plan, City of	GMEBS	107,138	75,487	141.93%
Glennville Retirement Plan, City of	GMEBS	2,482,468	2,500,201	99.29%
Gordon Retirement Plan, City of	GMEBS	2,031,310	2,132,324	95.26%
Grantville Retirement Plan, City of *1	GMEBS	2,500	390,490	0.64%
Gray Retirement Plan, City of	GMEBS	1,327,009	2,003,277	66.24%
Greensboro Retirement Plan, City of	GMEBS	4,402,827	5,214,356	84.44%
Greenville Retirement Plan, City of	GMEBS	703,085	738,256	95.24%
Griffin Retirement Plan, City of	GMEBS	75,481,164	104,266,254	72.39%
Grovetown Retirement Plan, City of	GMEBS	4,248,531	4,369,592	97.23%

## Appendix C-1: Listing of Local Retirement Plans - By Entity Name

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Guyton Retirement Plan, City of	GMEBS	615,679	568,324	108.33%
Hagan Retirement Plan, City of	GMEBS	335,866	282,645	118.83%
Hahira Retirement Plan, City of	GMEBS	1,083,442	1,321,925	81.96%
Hampton Retirement Plan, City of	GMEBS	4,786,791	5,341,605	89.61%
Hapeville Retirement Plan, City of *4	GMEBS	23,695,351	30,735,415	77.09%
Harlem Retirement Plan, City of	GMEBS	2,180,019	2,612,577	83.44%
Hartwell Retirement Plan, City of	GMEBS	6,344,819	7,392,888	85.82%
Hawkinsville Retirement Plan, City of	GMEBS	3,450,726	4,105,537	84.05%
Hazlehurst Retirement Plan, City of	GMEBS	4,019,294	3,809,325	105.51%
Hephzibah Retirement Plan, City of	GMEBS	997,055	1,009,549	98.76%
Hiawassee Retirement Plan, City of	GMEBS	1,479,196	1,211,727	122.07%
Hinesville Retirement Plan, City of	GMEBS	23,141,488	26,818,583	86.29%
Hiram Retirement Plan, City of	GMEBS	1,442,607	1,417,940	101.74%
Hogansville Retirement Plan, City of	GMEBS	2,666,226	2,917,376	91.39%
Holly Springs Retirement Plan, City of	GMEBS	2,740,803	3,099,954	88.41%
Jackson Retirement Plan, City of	GMEBS	7,698,392	8,017,203	96.02%
Jasper Retirement Plan, City of	GMEBS	4,338,061	5,947,322	72.94%
Jefferson Retirement Plan, City of	GMEBS	6,825,993	7,299,860	93.51%
Jeffersonville Retirement Plan, City of	GMEBS	314,172	361,339	86.95%
Jesup Retirement Plan, City of	GMEBS	12,253,227	14,879,791	82.35%
Jonesboro Retirement Plan, City of	GMEBS	2,780,215	3,045,765	91.28%
Kennesaw Retirement Plan, City of	GMEBS	22,393,181	27,118,644	82.57%
Kingsland Retirement Plan, City of	GMEBS	15,277,461	15,353,199	99.51%
LaFayette Retirement Plan, City of	GMEBS	14,074,701	15,413,337	91.32%
LaGrange Retirement Plan, City of	GMEBS	48,742,768	58,850,850	82.82%
Lake City Retirement Plan, City of	GMEBS	3,176,939	3,241,842	98.00%
Lake Park Retirement Plan, City of	GMEBS	585,466	735,493	79.60%
Lakeland Retirement Plan, City of *1	GMEBS	87,643	547,936	16.00%
Lavonia Retirement Plan, City of	GMEBS	3,943,427	3,863,928	102.06%
Leesburg Retirement Plan, City of	GMEBS	1,548,123	1,845,300	83.90%
Lenox Retirement Plan, City of	GMEBS	691,668	884,345	78.21%
Lincolnton Retirement Plan, City of	GMEBS	522,915	627,339	83.35%
Lithonia Retirement Plan, City of	GMEBS	712,259	558,756	127.47%
Locust Grove Retirement Plan, City of	GMEBS	3,446,648	4,305,023	80.06%
Loganville Retirement Plan, City of	GMEBS	17,840,568	19,874,084	89.77%
Lookout Mountain Retirement Plan, City of	GMEBS	1,557,299	1,714,224	90.85%
Louisville Retirement Plan, City of	GMEBS	3,105,281	3,265,402	95.10%
Lovejoy Retirement Plan, City of	GMEBS	687,326	1,398,563	49.15%
Lumpkin Retirement Plan, City of	GMEBS	654,665	720,784	90.83%
Lyons Retirement Plan, City of	GMEBS	2,727,910	3,023,754	90.22%
Madison Retirement Plan, City of	GMEBS	13,000,120	13,373,489	97.21%
Manchester Retirement Plan, City of	GMEBS	5,325,551	5,896,749	90.31%



## Appendix C-1: Listing of Local Retirement Plans - By Entity Name

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Marietta Retirement Plan, City of	Single-Employer	137,541,398	202,460,789	67.93%
Marshallville Retirement Plan, City of	GMEBS	322,914	367,804	87.80%
McDonough Retirement Plan, City of	GMEBS	13,716,206	18,659,202	73.51%
McRae-Helena Retirement Plan, City of	GMEBS	3,521,327	4,104,211	85.80%
Menlo Retirement Plan, City of	GMEBS	234,899	246,644	95.24%
Midville Retirement Plan, City of	GMEBS	149,662	147,771	101.28%
Midway Retirement Plan, City of	GMEBS	895,473	966,924	92.61%
Milledgeville Retirement Plan, City of	Single-Employer	27,215,728	26,973,478	100.90%
Millen Retirement Plan, City of	GMEBS	3,377,605	3,689,169	91.55%
Milton Retirement Plan, City of	GMEBS	11,762,781	12,826,704	91.71%
Monroe Retirement Plan, City of	GMEBS	27,608,951	33,247,715	83.04%
Montezuma Retirement Plan, City of	GMEBS	4,469,965	4,838,489	92.38%
Monticello Retirement Plan, City of	GMEBS	3,317,422	3,639,578	91.15%
Morrow Retirement Plan, City of	GMEBS	17,619,205	18,720,038	94.12%
Moultrie Retirement Plan, City of	Single-Employer	13,265,299	14,708,569	90.19%
Mount Airy Retirement Plan, City of	GMEBS	832,134	996,416	83.51%
Mount Vernon Retirement Plan, City of	GMEBS	1,046,787	1,134,471	92.27%
Mount Zion Retirement Plan, City of	GMEBS	456,879	500,435	91.30%
Nahunta Retirement Plan, City of	GMEBS	490,981	476,047	103.14%
Nashville Retirement Plan, City of	GMEBS	2,811,285	3,134,961	89.68%
Newnan Retirement Plan, City of	GMEBS	24,618,716	32,576,317	75.57%
Nicholls Retirement Plan, City of	GMEBS	839,264	847,999	98.97%
Nicholson Retirement Plan, City of	GMEBS	218,736	240,606	90.91%
Norcross Retirement Plan, City of	GMEBS	14,521,059	15,242,739	95.27%
Oakwood Retirement Plan, City of	GMEBS	4,336,452	6,914,873	62.71%
Ocilla Retirement Plan, City of	GMEBS	1,576,816	2,413,390	65.34%
Oglethorpe Retirement Plan, City of	GMEBS	1,035,647	1,053,033	98.35%
Oxford Retirement Plan, City of	GMEBS	1,026,351	1,353,374	75.84%
Palmetto Retirement Plan, City of	GMEBS	4,043,621	4,439,385	91.09%
Patterson Retirement Plan, City of	GMEBS	248,669	272,141	91.38%
Peachtree City Retirement Plan, City of	Single-Employer	43,821,939	49,392,772	88.72%
Pelham Retirement Plan, City of	GMEBS	3,892,647	4,260,735	91.36%
Pembroke Retirement Plan, City of	GMEBS	1,667,618	1,909,982	87.31%
Perry Retirement Plan, City of	GMEBS	12,593,363	11,376,742	110.69%
Pine Mountain Retirement Plan, City of	GMEBS	1,094,437	1,342,723	81.51%
Pooler Retirement Plan, City of	GMEBS	22,092,052	29,723,543	74.33%
Port Wentworth Retirement Plan, City of	GMEBS	8,810,487	8,115,844	108.56%
Portal Retirement Plan, City of	GMEBS	261,233	330,225	79.11%
Powder Springs Retirement Plan, City of	GMEBS	5,010,120	5,348,300	93.68%
Quitman Retirement Plan, City of	GMEBS	3,922,936	4,318,445	90.84%
Reidsville Retirement Plan, City of	GMEBS	1,079,021	1,197,410	90.11%
Remerton Retirement Plan, City of	GMEBS	1,253,516	1,425,578	87.93%

## Appendix C-1: Listing of Local Retirement Plans - By Entity Name

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Reynolds Retirement Plan, City of	GMEBS	695,690	816,482	85.21%
Riceboro Retirement Plan, City of	GMEBS	471,009	602,810	78.14%
Richmond Hill Retirement Plan, City of	GMEBS	10,740,723	11,038,818	97.30%
Rincon Retirement Plan, City of	GMEBS	2,460,347	2,354,207	104.51%
Roberta Retirement Plan, City of	GMEBS	865,542	1,086,108	79.69%
Rochelle Retirement Plan, City of	GMEBS	1,003,896	1,149,032	87.37%
Rockmart Retirement Plan, City of	GMEBS	7,654,669	8,764,445	87.34%
Rome Retirement Plan, City of	GMEBS	78,407,828	100,657,508	77.90%
Rossville Retirement Plan, City of	GMEBS	1,856,772	2,158,473	86.02%
Roswell Retirement Plan, City of	GMEBS	98,042,118	121,067,279	80.98%
Royston Retirement Plan, City of	GMEBS	2,195,036	2,355,308	93.20%
Sandersville Retirement Plan, City of	GMEBS	7,554,271	8,526,340	88.60%
Savannah Employees' Retirement Plan, City of	Single-Employer	461,562,071	545,425,727	84.62%
Savannah Pension Plan 2	Single-Employer	*2	*2	*2
Senoia Retirement Plan, City of	GMEBS	1,651,876	1,857,811	88.92%
Sky Valley Retirement Plan, City of	GMEBS	676,224	788,764	85.73%
Smithville Retirement Plan, City of	GMEBS	288,212	265,879	108.40%
Smyrna Retirement Plan, City of	GMEBS	58,499,576	73,403,546	79.70%
Snellville Retirement Plan, City of	GMEBS	2,914,547	1,009,021	288.85%
Social Circle Retirement Plan, City of	GMEBS	4,165,465	4,382,232	95.05%
Soperton Retirement Plan, City of	GMEBS	1,158,195	1,238,418	93.52%
Springfield Retirement Plan, City of	GMEBS	1,186,644	1,372,688	86.45%
St. Marys Retirement Plan, City of	GMEBS	629,558	874,849	71.96%
Statesboro Retirement Plan, City of	GMEBS	32,185,766	37,861,590	85.01%
Stockbridge Retirement Plan, City of	GMEBS	10,084,029	10,409,806	96.87%
Stone Mountain Retirement Plan, City of	GMEBS	4,988,570	4,220,504	118.20%
Sugar Hill Retirement Plan, City of	GMEBS	4,227,476	4,424,676	95.54%
Summerville Retirement Plan, City of	GMEBS	12,663,411	13,011,309	97.33%
Suwanee Retirement Plan, City of	GMEBS	14,098,336	8,424,496	167.35%
Swainsboro Retirement Plan, City of	GMEBS	8,987,168	7,556,268	118.94%
Sylvania Retirement Plan, City of	GMEBS	6,140,184	8,253,183	74.40%
Sylvester Retirement Plan, City of	GMEBS	8,645,032	9,986,421	86.57%
Tallapoosa Retirement Plan, City of	GMEBS	5,163,500	5,004,214	103.18%
Temple Retirement Plan, City of	GMEBS	889,184	1,097,282	81.04%
Tennille Retirement Plan, City of	GMEBS	1,098,091	816,306	134.52%
Thomaston Retirement Plan, City of	GMEBS	9,413,203	12,422,697	75.77%
Thomasville Retirement Plan, City of	Single-Employer	45,563,418	41,231,492	110.51%
Thomson Retirement Plan, City of	GMEBS	8,648,712	10,358,773	83.49%
Thunderbolt Retirement Plan, City of	GMEBS	1,502,513	2,269,349	66.21%
Tifton Retirement Plan, City of	GMEBS	27,046,541	32,048,853	84.39%
Toccoa Retirement Plan, City of	GMEBS	22,969,865	22,256,534	103.21%
Trion Retirement Plan, City of	GMEBS	7,235,822	7,016,592	103.12%

## Appendix C-1: Listing of Local Retirement Plans - By Entity Name

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Tybee Island Retirement Plan, City of	GMEBS	10,679,936	11,607,695	92.01%
Tyrone Retirement Plan, City of	GMEBS	2,597,675	2,938,454	88.40%
Union City Retirement Plan, City of	GMEBS	22,583,642	29,503,021	76.55%
Union Point Retirement Plan, City of	GMEBS	1,138,616	1,349,419	84.38%
Valdosta Retirement Plan, City of	GMEBS	51,748,394	101,339,576	51.06%
Vidalia Retirement Plan, City of	GMEBS	7,942,600	9,116,056	87.13%
Vienna Retirement Plan, City of	GMEBS	4,456,878	4,673,077	95.37%
Villa Rica Retirement Plan, City of	GMEBS	7,601,385	8,847,294	85.92%
Wadley Retirement Plan, City of	GMEBS	1,389,423	1,447,335	96.00%
Waleska Retirement Plan, City of	GMEBS	136,854	106,636	128.34%
Walthourville Retirement Plan, City of	GMEBS	710,568	741,118	95.88%
Warm Springs Retirement Plan, City of	GMEBS	357,694	356,914	100.22%
Warner Robins Retirement Plan, City of	GMEBS	124,910,574	136,461,800	91.54%
Warrenton Retirement Plan, City of	GMEBS	1,224,876	961,965	127.33%
Washington Retirement Plan, City of	GMEBS	8,091,680	9,381,512	86.25%
Waycross Retirement Plan, City of	GMEBS	24,933,149	31,139,373	80.07%
Waynesboro Retirement Plan, City of	GMEBS	3,725,515	4,352,351	85.60%
West Point Retirement Plan, City of	GMEBS	8,323,418	11,160,589	74.58%
Whigham Retirement Plan, City of	GMEBS	410,311	430,399	95.33%
White Retirement Plan, City of	GMEBS	465,606	429,806	108.33%
Whitesburg Retirement Plan, City of	GMEBS	550,693	665,823	82.71%
Willacoochee Retirement Plan, City of	GMEBS	784,251	980,962	79.95%
Winder Retirement Plan, City of	GMEBS	18,880,054	24,436,512	77.26%
Woodbine Retirement Plan, City of	GMEBS	1,502,357	1,172,033	128.18%
Woodbury Retirement Plan, City of	GMEBS	891,679	1,008,570	88.41%
Woodstock Retirement Plan, City of	GMEBS	16,008,506	19,217,598	83.30%
Wrens Retirement Plan, City of	GMEBS	2,565,334	3,038,920	84.42%
Wrightsville Retirement Plan, City of	GMEBS	537,516	599,394	89.68%
Combined Cities		7,385,216,197	9,594,054,616	76.98%
<b>COUNTIES</b>				
Appling County Pension Plan	ACCG	13,062,602	15,911,964	82.09%
Bacon County Pension Plan	ACCG	1,991,904	2,533,630	78.62%
Baldwin County Pension Plan	ACCG	24,304,115	41,126,502	59.10%
Banks County Pension Plan	ACCG	758,865	872,975	86.93%
Barrow County Pension Plan	ACCG	34,440,501	45,923,988	74.99%
Bartow County Pension Plan	ACCG	90,966,902	145,566,267	62.49%
Ben Hill County Pension Plan	ACCG	6,085,054	7,700,268	79.02%
Bleckley County Pension Plan	ACCG	3,353,182	4,326,892	77.50%
Brooks County Pension Plan	ACCG	4,253,543	5,255,390	80.94%
Bryan County Pension Plan	ACCG	15,286,996	21,921,554	69.74%
Burke County Pension Plan	ACCG	27,622,547	43,968,002	62.82%

## Appendix C-1: Listing of Local Retirement Plans - By Entity Name

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Butts County Pension Plan	ACCG	14,521,958	25,772,980	56.35%
Carroll County Pension Plan	ACCG	1,794,498	2,864,641	62.64%
Charlton County Pension Plan	ACCG	5,602,674	7,236,325	77.42%
Chatham County Employees' Retirement Plan	Single-Employer	332,473,061	363,880,973	91.37%
Cherokee County Pension Plan	ACCG	119,708,808	218,177,336	54.87%
Clayton County Pension Plan	Single-Employer	501,131,466	782,922,539	64.01%
Clinch County Pension Plan	ACCG	1,165,912	1,189,319	98.03%
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	866,464,523	1,433,557,115	60.44%
Coffee County Pension Plan	ACCG	16,391,626	19,231,683	85.23%
Colquitt County Pension Plan	ACCG	20,074,951	25,451,985	78.87%
Coweta County Pension Plan	Single-Employer	80,762,501	119,117,368	67.80%
Crawford County Pension Plan	ACCG	3,409,180	4,089,133	83.37%
Crisp County Pension Plan	ACCG	21,588,091	29,762,611	72.53%
Dawson County Pension Plan	ACCG	6,621,732	9,206,617	71.92%
Decatur County Pension Plan	ACCG	12,970,852	16,890,068	76.80%
DeKalb County Pension Plan	Single-Employer	1,438,045,946	2,583,393,670	55.66%
Dodge County Pension Plan	ACCG	1,053,476	1,636,667	64.37%
Dooly County Pension Plan	ACCG	3,853,348	5,603,531	68.77%
Dougherty County Pension Plan	Single-Employer	68,916,049	76,177,722	90.47%
Douglas County Pension Plan	ACCG	86,481,963	150,784,457	57.35%
Douglas County Employee Defined Benefit Plan	Single-Employer	*2	*2	*2
Early County Pension Plan	ACCG	6,746,338	8,760,843	77.01%
Elbert County Pension Plan	ACCG	20,534,437	22,060,332	93.08%
Evans County Pension Plan *4	ACCG	2,886,142	2,718,561	106.16%
Fannin County Pension Plan	ACCG	14,603,333	19,244,354	75.88%
Fayette County Pension Plan	ACCG	56,470,682	77,144,400	73.20%
Floyd County Pension Plan	ACCG	70,399,705	99,707,345	70.61%
Forsyth County Defined Benefit Plan	Single-Employer	24,839,491	21,001,697	118.27%
Franklin County Pension Plan	ACCG	13,088,326	14,758,228	88.68%
Fulton County Employees' Pension Plan	Single-Employer	1,491,220,910	1,893,045,684	78.77%
Glynn County Board of Commissioners Pension Plan	Single-Employer	120,421,979	133,005,281	90.54%
Grady County Pension Plan	ACCG	4,619,468	5,595,078	82.56%
Greene County Pension Plan	ACCG	8,653,053	11,682,823	74.07%
Gwinnett County Pension Plan	Single-Employer	1,277,713,000	1,567,610,426	81.51%
Habersham County Pension Plan	ACCG	11,155,251	13,159,930	84.77%
Hall County Pension Plan	ACCG	30,722,283	53,225,900	57.72%
Hancock County Pension Plan	ACCG	6,452,061	7,820,944	82.50%
Haralson County Pension Plan	ACCG	8,680,462	9,345,246	92.89%
Harris County Pension Plan	ACCG	17,147,424	23,219,353	73.85%
Heard County Pension Plan	ACCG	3,847,307	4,262,514	90.26%
Henry County Pension Plan	ACCG	211,246,099	318,528,872	66.32%

## Appendix C-1: Listing of Local Retirement Plans - By Entity Name

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Houston County Pension Plan	ACCG	117,594,014	153,987,208	76.37%
Jackson County Pension Plan	ACCG	20,225,216	30,172,532	67.03%
Jasper County Pension Plan	ACCG	4,754,528	4,271,756	111.30%
Jeff Davis County Pension Plan	ACCG	5,187,749	6,514,528	79.63%
Jenkins County Pension Plan	ACCG	3,141,533	3,181,698	98.74%
Jones County Pension Plan	ACCG	12,882,774	17,370,686	74.16%
Lamar County Pension Plan	ACCG	5,698,173	7,213,792	78.99%
Laurens County Pension Plan	ACCG	13,688,855	18,030,818	75.92%
Lee County Pension Plan	ACCG	9,433,729	12,597,572	74.89%
Liberty County Pension Plan	ACCG	29,176,581	53,341,362	54.70%
Lincoln County Pension Plan	ACCG	4,456,474	5,846,027	76.23%
Lowndes County Pension Plan	ACCG	58,308,217	82,972,632	70.27%
Lumpkin County Pension Plan	ACCG	5,168,081	8,361,255	61.81%
Madison County Pension Plan	ACCG	9,987,380	12,830,749	77.84%
Marion County Pension Plan	ACCG	899,787	1,064,575	84.52%
McDuffie County Pension Plan	ACCG	10,835,207	13,610,520	79.61%
McIntosh County Pension Plan	ACCG	5,774,607	7,367,761	78.38%
Miller County Pension Plan	ACCG	1,899,431	2,297,979	82.66%
Mitchell County Pension Plan	ACCG	8,015,159	11,511,515	69.63%
Monroe County Pension Plan	ACCG	28,408,294	36,716,110	77.37%
Morgan County Pension Plan	ACCG	15,111,513	18,422,857	82.03%
Murray County Pension Plan	ACCG	12,305,576	16,009,079	76.87%
Newton County Pension Plan	ACCG	4,105,414	6,308,655	65.08%
Oconee County Pension Plan	ACCG	26,398,839	36,514,466	72.30%
Oglethorpe County Pension Plan	ACCG	3,104,777	3,414,573	90.93%
Paulding County Pension Plan	ACCG	52,771,946	83,359,915	63.31%
Peach County Pension Plan	ACCG	15,988,304	21,757,006	73.49%
Pickens County Pension Plan	ACCG	12,687,648	23,307,538	54.44%
Polk County Pension Plan	ACCG	19,752,073	25,812,706	76.52%
Pulaski County Pension Plan	ACCG	1,705,425	1,730,948	98.53%
Putnam County Pension Plan	ACCG	17,180,416	22,891,895	75.05%
Rabun County Pension Plan	ACCG	10,501,117	13,168,588	79.74%
Rockdale County Pension Plan	ACCG	71,139,716	109,369,114	65.05%
Schley County Pension Plan	ACCG	289,668	633,157	45.75%
Seminole County Pension Plan	ACCG	3,812,367	4,684,694	81.38%
Spalding County Pension Plan	ACCG	34,945,738	55,250,258	63.25%
Sumter County Pension Plan	ACCG	5,632,603	7,162,595	78.64%
Tattnall County Pension Plan	ACCG	8,422,636	11,278,904	74.68%
Telfair County Pension Plan	ACCG	2,557,868	3,313,242	77.20%
Thomas County Pension Plan	ACCG	20,540,026	23,217,771	88.47%
Tift County Pension Plan	ACCG	38,306,417	53,252,797	71.93%
Toombs County Pension Plan	ACCG	6,936,307	8,411,190	82.47%

## Appendix C-1: Listing of Local Retirement Plans - By Entity Name

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Treutlen County Pension Plan	ACCG	1,264,602	1,751,579	72.20%
Troup County Pension Plan	ACCG	48,201,872	68,135,541	70.74%
Turner County Pension Plan	ACCG	5,492,283	8,095,630	67.84%
Upson County Pension Plan	ACCG	9,367,980	9,801,615	95.58%
Walker County Commissioners' & Sheriff's Department Defined Benefit Pension Plan	Single-Employer	5,746,015	8,355,362	68.77%
Walton County Pension Plan	ACCG	32,687,522	49,250,378	66.37%
Ware County Pension Plan	ACCG	2,116,874	2,844,269	74.43%
Warren County Pension Plan	ACCG	1,508,777	1,869,573	80.70%
Washington County Pension Plan	ACCG	13,918,798	19,340,193	71.97%
Whitfield County Pension Plan	ACCG	45,785,641	58,769,741	77.91%
Wilcox County Pension Plan	ACCG	1,836,641	2,251,843	81.56%
Wilkes County Pension Plan	ACCG	2,949,273	4,893,402	60.27%
Wilkinson County Pension Plan	ACCG	6,777,062	8,345,521	81.21%
Combined Counties		8,143,992,100	11,800,189,653	69.02%
<b>CONSOLIDATED GOVERNMENTS</b>				
Athens-Clarke County Employees' Pension Plan	Single-Employer	287,970,006	325,873,521	88.37%
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	75,899,066	82,231,391	92.30%
Augusta Policemen's Pension Fund	Single-Employer, Closed	*2	*2	*2
Augusta Richmond County Retirement Plan	GMEBS	195,733,923	246,058,828	79.55%
Augusta Richmond County Planning Commission Retirement Plan	GMEBS	3,148,438	2,837,977	110.94%
Columbus Consolidated Government Employees' Pension Plan	Single-Employer	264,098,495	259,327,260	101.84%
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	285,101,183	302,050,900	94.39%
Georgetown-Quitman Unified County Retirement Plan	GMEBS	131,424	186,162	70.60%
Macon-Bibb County Fire & Police Retirement System *5	Single-Employer	297,979,744	237,623,819	125.40%
Macon-Bibb County Pension Plan *6	Single-Employer	129,614,650	208,653,787	62.12%
Macon-Bibb County Pension Plan Division A *5	Single-Employer	96,783,068	101,263,472	95.58%
Richmond County Employee Pension Fund 1945	Single-Employer, Closed	6,040,258	7,069,608	85.44%
Combined Consolidated Governments		1,642,500,255	1,773,176,725	92.63%
<b>REGIONAL COMMISSIONS</b>				
Atlanta RC Retirement Plan *4	ACCG	66,115,182	57,205,397	115.58%
Coastal Georgia RC Retirement Plan	GMEBS	3,587,037	4,224,019	84.92%
Georgia Mountains RC Retirement Plan	GMEBS	7,366,069	7,595,110	96.98%
Heart of Georgia - Altamaha RC Retirement Plan	GMEBS	4,935,860	5,426,965	90.95%

## Appendix C-1: Listing of Local Retirement Plans - By Entity Name

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Middle Georgia RC Retirement Plan	GMEBS	9,221,999	10,568,787	87.26%
Northeast Georgia RC Retirement Plan	GMEBS	7,503,055	7,312,912	102.60%
Northwest Georgia RC Retirement Plan	GMEBS	8,343,752	8,963,637	93.08%
Southern Georgia RC Retirement Plan	GMEBS	13,556,995	15,753,110	86.06%
Southwest Georgia RC Retirement Plan	Single-Employer	985,256	2,203,104	44.72%
Combined Regional Commissions		121,615,205	119,253,041	101.98%
<b>LOCAL BOARDS OF EDUCATION</b>				
Fulton County School Employees' Pension Fund	Single-Employer	483,454,540	516,967,640	93.52%
Gwinnett County Board of Education Retirement System	Single-Employer	2,368,393,528	2,542,658,107	93.15%
Polk County Board of Education Retirement System	Single-Employer	4,728,473	7,150,880	66.12%
City of Atlanta Board of Education - Superintendent Plan *7	Single-Employer	354,160	535,584	66.13%
Combined Local Boards of Education		2,856,930,701	3,067,312,211	93.14%
<b>LOCAL AUTHORITIES</b>				
Austell Gas System	Single-Employer	26,334,121	30,061,004	87.60%
Bainbridge Decatur County Recreation Authority	GMEBS	426,525	530,264	80.44%
Brunswick-Glynn County Joint Water and Sewer Commission	GMEBS	7,897,258	9,652,900	81.81%
Carroll County Water Authority	Single-Employer	5,045,198	6,303,236	80.04%
Chatsworth Water Commission	GMEBS	2,425,995	2,851,108	85.09%
Cherokee County Water and Sewerage Authority	GMEBS	28,889,475	40,058,069	72.12%
Cobb County-Marietta Water Authority	Single-Employer	46,844,344	44,382,559	105.55%
Development Authority of Appling County	ACCG	303,111	303,070	100.01%
Douglasville-Douglas County Water and Sewer Authority	GMEBS	45,869,238	45,884,222	99.97%
Dublin-Laurens County Recreation Authority	GMEBS	1,539,581	1,290,628	119.29%
Eatonton-Putnam Water and Sewer Authority	GMEBS	954,524	751,826	126.96%
Ellijay-Gilmer County Water and Sewerage Authority	GMEBS	1,197,161	1,524,419	78.53%
Fitzgerald Water, Light, and Bond Commission	GMEBS	9,464,760	12,197,393	77.60%
Flint Area Consolidated Housing Authority	GMEBS	2,348,244	2,573,006	91.26%
Fort Valley Utilities Commission	GMEBS	9,034,401	9,362,267	96.50%
Fulton-DeKalb Hospital Authority	Single-Employer	215,814,209	278,116,546	77.60%
Haralson County Water Authority	ACCG	1,455,507	1,692,891	85.98%
Heard County Water Authority	GMEBS	899,849	951,104	94.61%
Henry County Water Authority	GMEBS	65,310,431	61,889,449	105.53%
Hospital Authority of Floyd County	Single-Employer	25,272,022	31,045,437	81.40%
Hospital Authority of Valdosta and Lowndes County, Georgia	Single-Employer	78,639,408	77,521,281	101.44%
Hospital Authority of Washington County	Single-Employer	*3	*3	*3
Housing Authority of the City of Clayton, Georgia	GMEBS	237,116	375,153	63.21%
Housing Authority of the City of Conyers	GMEBS	1,114,431	1,560,035	71.44%



## Appendix C-1: Listing of Local Retirement Plans - By Entity Name

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Housing Authority of the City of Covington	ACCG	793,209	916,744	86.52%
Housing Authority of the City of Lavonia	GMEBS	707,253	831,073	85.10%
Housing Authority of the City of Mt. Vernon	GMEBS	171,246	209,292	81.82%
Housing Authority of the City of Vidalia	GMEBS	341,148	228,059	149.59%
Housing Authority of the City of Vienna	GMEBS	266,933	238,590	111.88%
Housing Authority of the City of Villa Rica	GMEBS	1,011,579	974,938	103.76%
Jackson County Water and Sewerage Authority	GMEBS	843,142	1,786,801	47.19%
Jasper County 911 Authority	GMEBS	509,415	588,555	86.55%
Jonesboro Housing Authority	GMEBS	3,498,958	4,003,325	87.40%
Lagrange Housing Authority	GMEBS	1,176,565	1,238,181	95.02%
Lagrange-Troup County Hospital Authority	Single-Employer	60,373,126	68,802,991	87.75%
Liberty Consolidated Planning Commission	GMEBS	1,177,165	1,192,431	98.72%
Macon Water Authority	Single-Employer	*3	*3	*3
Macon-Bibb County Transit Authority	Single-Employer	4,742,018	8,497,088	55.81%
Metropolitan Atlanta Rapid Transit Authority ATU Local 732 Union Plan	Single-Employer	642,534,065	592,806,645	108.39%
Metropolitan Atlanta Rapid Transit Authority Non-Represented Plan	Single-Employer	468,500,009	544,604,165	86.03%
Middle Flint Regional E-911 Authority	ACCG	293,405	253,256	115.85%
Newnan Water and Light Commission	Single-Employer	57,293,470	57,472,414	99.69%
Northeast Georgia Housing Authority	GMEBS	4,169,119	4,320,187	96.50%
Polk County Water, Sewage and Solid Waste Authority	Single-Employer	2,100,762	2,900,488	72.43%
Satilla Regional Water and Sewer Authority *1	ACCG	441,965	2,534,110	17.44%
Sinclair Water Authority	ACCG	115,645	142,163	81.35%
Towns County Water and Sewerage Authority	GMEBS	346,786	431,289	80.41%
Unadilla Housing Authority	GMEBS	1,146,861	830,269	138.13%
Valdosta-Lowndes County Parks and Recreation Authority	GMEBS	2,000,896	2,488,734	80.40%
Walker County Water and Sewerage Authority	Single-Employer	1,522,538	2,479,596	61.40%
Combined Local Authorities		1,833,394,187	1,961,649,251	93.46%
Combined Totals		21,983,648,645	28,315,635,497	77.64%

\*1 - New plan for this reporting period.

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

\*4 - Plan was transferred from a single-employer plan to ACCG or GMEBS since last report. Current year ACCG or GMEBS 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 City of Atlanta General Employees Pension Fund includes certain employees of the Atlanta Board of Education, information is provided with City of Atlanta.



## Appendix C-2: Listing of Local Retirement Plans - By Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
<b>CITIES</b>				
Snellville Retirement Plan, City of	GMEBS	2,914,547	1,009,021	288.85%
Cartersville 2017 Retirement Plan, City of	Single-Employer	554,180	275,208	201.37%
Suwanee Retirement Plan, City of	GMEBS	14,098,336	8,424,496	167.35%
Aragon Retirement Plan, City of	GMEBS	603,853	363,068	166.32%
Brooklet Retirement Plan, City of	GMEBS	407,663	265,318	153.65%
Gibson Retirement Plan, City of	GMEBS	107,138	75,487	141.93%
East Ellijay Retirement Plan, City of	GMEBS	1,442,709	1,060,513	136.04%
Buena Vista Retirement Plan, City of	GMEBS	1,627,537	1,204,262	135.15%
Tennille Retirement Plan, City of	GMEBS	1,098,091	816,306	134.52%
Blakely-Early County Department of Recreation Retirement Plan	GMEBS	141,730	108,335	130.83%
Waleska Retirement Plan, City of	GMEBS	136,854	106,636	128.34%
Woodbine Retirement Plan, City of	GMEBS	1,502,357	1,172,033	128.18%
Lithonia Retirement Plan, City of	GMEBS	712,259	558,756	127.47%
Warrenton Retirement Plan, City of	GMEBS	1,224,876	961,965	127.33%
Hiawassee Retirement Plan, City of	GMEBS	1,479,196	1,211,727	122.07%
Ellijay Retirement Plan, City of	GMEBS	1,059,752	879,175	120.54%
Attapulgus Retirement Plan, City of	GMEBS	294,972	247,991	118.94%
Swainsboro Retirement Plan, City of	GMEBS	8,987,168	7,556,268	118.94%
Hagan Retirement Plan, City of	GMEBS	335,866	282,645	118.83%
Stone Mountain Retirement Plan, City of	GMEBS	4,988,570	4,220,504	118.20%
Commerce Retirement Plan, City of	GMEBS	12,056,571	10,339,628	116.61%
Centerville Retirement Plan, City of	GMEBS	6,815,524	5,866,023	116.19%
Cuthbert Retirement Plan, City of	GMEBS	1,904,034	1,674,597	113.70%
Enigma Retirement Plan, City of	GMEBS	194,398	171,389	113.43%
Duluth Retirement Plan, City of	GMEBS	14,112,128	12,667,654	111.40%
Perry Retirement Plan, City of	GMEBS	12,593,363	11,376,742	110.69%
Thomasville Retirement Plan, City of	Single-Employer	45,563,418	41,231,492	110.51%
Port Wentworth Retirement Plan, City of	GMEBS	8,810,487	8,115,844	108.56%
Smithville Retirement Plan, City of	GMEBS	288,212	265,879	108.40%
Guyton Retirement Plan, City of	GMEBS	615,679	568,324	108.33%
White Retirement Plan, City of	GMEBS	465,606	429,806	108.33%
Bloomington Retirement Plan, City of	Single-Employer	2,174,309	2,009,881	108.18%
Hazlehurst Retirement Plan, City of	GMEBS	4,019,294	3,809,325	105.51%
Dalton Retirement Plan, City of	Single-Employer	155,482,766	148,390,379	104.78%
Berlin Retirement Plan, City of	GMEBS	143,539	137,073	104.72%
Rincon Retirement Plan, City of	GMEBS	2,460,347	2,354,207	104.51%
Alamo Retirement Plan, City of	GMEBS	496,280	475,609	104.35%
Toccoa Retirement Plan, City of	GMEBS	22,969,865	22,256,534	103.21%
Tallapoosa Retirement Plan, City of	GMEBS	5,163,500	5,004,214	103.18%

## Appendix C-2: Listing of Local Retirement Plans - By Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Nahunta Retirement Plan, City of	GMEBS	490,981	476,047	103.14%
Trion Retirement Plan, City of	GMEBS	7,235,822	7,016,592	103.12%
Fairburn Retirement Plan, City of	GMEBS	17,307,207	16,958,000	102.06%
Lavonia Retirement Plan, City of	GMEBS	3,943,427	3,863,928	102.06%
Elberton Retirement Plan, City of	GMEBS	22,899,121	22,470,329	101.91%
Hiram Retirement Plan, City of	GMEBS	1,442,607	1,417,940	101.74%
Midville Retirement Plan, City of	GMEBS	149,662	147,771	101.28%
Adel Retirement Plan, City of	GMEBS	18,184,891	17,995,517	101.05%
Milledgeville Retirement Plan, City of	Single-Employer	27,215,728	26,973,478	100.90%
Calhoun Retirement Plan, City of	GMEBS	17,717,325	17,651,507	100.37%
Warm Springs Retirement Plan, City of	GMEBS	357,694	356,914	100.22%
Kingsland Retirement Plan, City of	GMEBS	15,277,461	15,353,199	99.51%
Glennville Retirement Plan, City of	GMEBS	2,482,468	2,500,201	99.29%
Nicholls Retirement Plan, City of	GMEBS	839,264	847,999	98.97%
Hephzibah Retirement Plan, City of	GMEBS	997,055	1,009,549	98.76%
Oglethorpe Retirement Plan, City of	GMEBS	1,035,647	1,053,033	98.35%
Lake City Retirement Plan, City of	GMEBS	3,176,939	3,241,842	98.00%
Bowdon Retirement Plan, City of	GMEBS	2,423,016	2,488,142	97.38%
Summerville Retirement Plan, City of	GMEBS	12,663,411	13,011,309	97.33%
Richmond Hill Retirement Plan, City of	GMEBS	10,740,723	11,038,818	97.30%
Grovetown Retirement Plan, City of	GMEBS	4,248,531	4,369,592	97.23%
Madison Retirement Plan, City of	GMEBS	13,000,120	13,373,489	97.21%
Darien Retirement Plan, City of	GMEBS	1,914,887	1,974,390	96.99%
Stockbridge Retirement Plan, City of	GMEBS	10,084,029	10,409,806	96.87%
Danielsville Retirement Plan, City of	GMEBS	242,556	251,284	96.53%
Jackson Retirement Plan, City of	GMEBS	7,698,392	8,017,203	96.02%
Wadley Retirement Plan, City of	GMEBS	1,389,423	1,447,335	96.00%
Walthourville Retirement Plan, City of	GMEBS	710,568	741,118	95.88%
Baxley Retirement Plan, City of	GMEBS	5,344,365	5,587,935	95.64%
Sugar Hill Retirement Plan, City of	GMEBS	4,227,476	4,424,676	95.54%
Cochran Retirement Plan, City of	GMEBS	4,374,381	4,583,641	95.43%
Vienna Retirement Plan, City of	GMEBS	4,456,878	4,673,077	95.37%
Butler Retirement Plan, City of	GMEBS	990,302	1,038,603	95.35%
Whigham Retirement Plan, City of	GMEBS	410,311	430,399	95.33%
Norcross Retirement Plan, City of	GMEBS	14,521,059	15,242,739	95.27%
Gordon Retirement Plan, City of	GMEBS	2,031,310	2,132,324	95.26%
Menlo Retirement Plan, City of	GMEBS	234,899	246,644	95.24%
Greenville Retirement Plan, City of	GMEBS	703,085	738,256	95.24%
East Point Retirement Plan, City of	Single-Employer	143,770,759	151,103,917	95.15%
Louisville Retirement Plan, City of	GMEBS	3,105,281	3,265,402	95.10%
Social Circle Retirement Plan, City of	GMEBS	4,165,465	4,382,232	95.05%
Emerson Retirement Plan, City of	GMEBS	1,054,452	1,109,600	95.03%

## Appendix C-2: Listing of Local Retirement Plans - By Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Barnesville Retirement Plan, City of	GMEBS	10,263,070	10,841,371	94.67%
Douglas Retirement Plan, City of	GMEBS	38,669,426	41,082,141	94.13%
Morrow Retirement Plan, City of	GMEBS	17,619,205	18,720,038	94.12%
Dawson Retirement Plan, City of	GMEBS	4,236,129	4,517,771	93.77%
Powder Springs Retirement Plan, City of	GMEBS	5,010,120	5,348,300	93.68%
Soperton Retirement Plan, City of	GMEBS	1,158,195	1,238,418	93.52%
Jefferson Retirement Plan, City of	GMEBS	6,825,993	7,299,860	93.51%
Eatonton Retirement Plan, City of	GMEBS	4,844,044	5,190,192	93.33%
Doerun Retirement Plan, City of	GMEBS	821,218	880,736	93.24%
Royston Retirement Plan, City of	GMEBS	2,195,036	2,355,308	93.20%
Midway Retirement Plan, City of	GMEBS	895,473	966,924	92.61%
Montezuma Retirement Plan, City of	GMEBS	4,469,965	4,838,489	92.38%
Comer Retirement Plan, City of	GMEBS	347,166	376,133	92.30%
Mount Vernon Retirement Plan, City of	GMEBS	1,046,787	1,134,471	92.27%
Cumming Retirement Plan, City of	GMEBS	21,211,711	22,996,330	92.24%
Tybee Island Retirement Plan, City of	GMEBS	10,679,936	11,607,695	92.01%
Chatsworth Retirement Plan, City of	GMEBS	3,128,753	3,400,864	92.00%
Dahlonega Retirement Plan, City of	GMEBS	7,314,694	7,964,738	91.84%
Milton Retirement Plan, City of	GMEBS	11,762,781	12,826,704	91.71%
Millen Retirement Plan, City of	GMEBS	3,377,605	3,689,169	91.55%
Warner Robins Retirement Plan, City of	GMEBS	124,910,574	136,461,800	91.54%
Hogansville Retirement Plan, City of	GMEBS	2,666,226	2,917,376	91.39%
Patterson Retirement Plan, City of	GMEBS	248,669	272,141	91.38%
Pelham Retirement Plan, City of	GMEBS	3,892,647	4,260,735	91.36%
Auburn Retirement Plan, City of	GMEBS	2,321,599	2,541,672	91.34%
LaFayette Retirement Plan, City of	GMEBS	14,074,701	15,413,337	91.32%
Mount Zion Retirement Plan, City of	GMEBS	456,879	500,435	91.30%
Jonesboro Retirement Plan, City of	GMEBS	2,780,215	3,045,765	91.28%
Cairo Retirement Plan, City of	GMEBS	15,049,630	16,507,988	91.17%
Monticello Retirement Plan, City of	GMEBS	3,317,422	3,639,578	91.15%
Palmetto Retirement Plan, City of	GMEBS	4,043,621	4,439,385	91.09%
Nicholson Retirement Plan, City of	GMEBS	218,736	240,606	90.91%
Bremen Retirement Plan, City of	GMEBS	4,181,269	4,599,514	90.91%
Lookout Mountain Retirement Plan, City of	GMEBS	1,557,299	1,714,224	90.85%
Quitman Retirement Plan, City of	GMEBS	3,922,936	4,318,445	90.84%
Douglasville Retirement Plan, City of	GMEBS	38,652,432	42,552,215	90.84%
Lumpkin Retirement Plan, City of	GMEBS	654,665	720,784	90.83%
Manchester Retirement Plan, City of	GMEBS	5,325,551	5,896,749	90.31%
Lyons Retirement Plan, City of	GMEBS	2,727,910	3,023,754	90.22%
Moultrie Retirement Plan, City of	Single-Employer	13,265,299	14,708,569	90.19%
Reidsville Retirement Plan, City of	GMEBS	1,079,021	1,197,410	90.11%
Ashburn Retirement Plan, City of	GMEBS	2,567,104	2,855,999	89.88%

## Appendix C-2: Listing of Local Retirement Plans - By Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Loganville Retirement Plan, City of	GMEBS	17,840,568	19,874,084	89.77%
Chamblee Retirement Plan, City of	GMEBS	18,346,723	20,439,500	89.76%
Wrightsville Retirement Plan, City of	GMEBS	537,516	599,394	89.68%
Nashville Retirement Plan, City of	GMEBS	2,811,285	3,134,961	89.68%
Hampton Retirement Plan, City of	GMEBS	4,786,791	5,341,605	89.61%
Fitzgerald Retirement Plan, City of	GMEBS	12,914,187	14,472,755	89.23%
Senoia Retirement Plan, City of	GMEBS	1,651,876	1,857,811	88.92%
Peachtree City Retirement Plan, City of	Single-Employer	43,821,939	49,392,772	88.72%
Sandersville Retirement Plan, City of	GMEBS	7,554,271	8,526,340	88.60%
Donalsonville Retirement Plan, City of	GMEBS	3,624,794	4,098,092	88.45%
Holly Springs Retirement Plan, City of	GMEBS	2,740,803	3,099,954	88.41%
Woodbury Retirement Plan, City of	GMEBS	891,679	1,008,570	88.41%
Gainesville Retirement Plan, City of	GMEBS	7,985,453	9,032,669	88.41%
Tyrone Retirement Plan, City of	GMEBS	2,597,675	2,938,454	88.40%
Alpharetta Retirement Plan, City of	Single-Employer	96,520,761	109,467,822	88.17%
Franklin Retirement Plan, City of	GMEBS	700,665	796,802	87.93%
Remerton Retirement Plan, City of	GMEBS	1,253,516	1,425,578	87.93%
Marshallville Retirement Plan, City of	GMEBS	322,914	367,804	87.80%
Chester Retirement Plan, City of	GMEBS	144,385	164,508	87.77%
Cordele Retirement Plan, City of	GMEBS	12,680,680	14,459,526	87.70%
Camilla Retirement Plan, City of	GMEBS	7,712,381	8,795,609	87.68%
Rochelle Retirement Plan, City of	GMEBS	1,003,896	1,149,032	87.37%
Rockmart Retirement Plan, City of	GMEBS	7,654,669	8,764,445	87.34%
Pembroke Retirement Plan, City of	GMEBS	1,667,618	1,909,982	87.31%
Clarkesville Retirement Plan, City of	GMEBS	2,096,664	2,405,178	87.17%
Vidalia Retirement Plan, City of	GMEBS	7,942,600	9,116,056	87.13%
Jeffersonville Retirement Plan, City of	GMEBS	314,172	361,339	86.95%
Cleveland Retirement Plan, City of	GMEBS	1,770,556	2,038,774	86.84%
Sylvester Retirement Plan, City of	GMEBS	8,645,032	9,986,421	86.57%
Springfield Retirement Plan, City of	GMEBS	1,186,644	1,372,688	86.45%
Hinesville Retirement Plan, City of	GMEBS	23,141,488	26,818,583	86.29%
Washington Retirement Plan, City of	GMEBS	8,091,680	9,381,512	86.25%
Rossville Retirement Plan, City of	GMEBS	1,856,772	2,158,473	86.02%
Villa Rica Retirement Plan, City of	GMEBS	7,601,385	8,847,294	85.92%
Hartwell Retirement Plan, City of	GMEBS	6,344,819	7,392,888	85.82%
McRae-Helena Retirement Plan, City of	GMEBS	3,521,327	4,104,211	85.80%
Sky Valley Retirement Plan, City of	GMEBS	676,224	788,764	85.73%
Waynesboro Retirement Plan, City of	GMEBS	3,725,515	4,352,351	85.60%
Buchanan Retirement Plan, City of	GMEBS	794,731	930,411	85.42%
Buford Retirement Plan, City of	GMEBS	20,669,708	24,207,323	85.39%
Canton Retirement Plan, City of	GMEBS	14,782,085	17,327,154	85.31%
Eastman Retirement Plan, City of	GMEBS	4,199,157	4,927,944	85.21%

## Appendix C-2: Listing of Local Retirement Plans - By Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Reynolds Retirement Plan, City of	GMEBS	695,690	816,482	85.21%
Davisboro Retirement Plan, City of	GMEBS	571,891	671,567	85.16%
Statesboro Retirement Plan, City of	GMEBS	32,185,766	37,861,590	85.01%
Dawsonville Retirement Plan, City of	GMEBS	689,862	813,410	84.81%
Blairsville Retirement Plan, City of	GMEBS	2,549,794	3,012,532	84.64%
Savannah Employees' Retirement Plan, City of	Single-Employer	461,562,071	545,425,727	84.62%
Austell Retirement Plan, City of	GMEBS	13,290,550	15,733,746	84.47%
Greensboro Retirement Plan, City of	GMEBS	4,402,827	5,214,356	84.44%
Wrens Retirement Plan, City of	GMEBS	2,565,334	3,038,920	84.42%
Tifton Retirement Plan, City of	GMEBS	27,046,541	32,048,853	84.39%
Union Point Retirement Plan, City of	GMEBS	1,138,616	1,349,419	84.38%
Hawkinsville Retirement Plan, City of	GMEBS	3,450,726	4,105,537	84.05%
Adairsville Retirement Plan, City of	GMEBS	3,986,635	4,751,853	83.90%
Leesburg Retirement Plan, City of	GMEBS	1,548,123	1,845,300	83.90%
Blackshear Retirement Plan, City of	GMEBS	1,908,168	2,282,790	83.59%
Mount Airy Retirement Plan, City of	GMEBS	832,134	996,416	83.51%
Thomson Retirement Plan, City of	GMEBS	8,648,712	10,358,773	83.49%
Harlem Retirement Plan, City of	GMEBS	2,180,019	2,612,577	83.44%
Lincolnton Retirement Plan, City of	GMEBS	522,915	627,339	83.35%
Woodstock Retirement Plan, City of	GMEBS	16,008,506	19,217,598	83.30%
Byron Retirement Plan, City of	GMEBS	9,064,749	10,894,917	83.20%
Blue Ridge Retirement Plan, City of	GMEBS	1,932,546	2,325,025	83.12%
Monroe Retirement Plan, City of	GMEBS	27,608,951	33,247,715	83.04%
Decatur Retirement Plan, City of	Single-Employer	49,376,842	59,490,670	83.00%
LaGrange Retirement Plan, City of	GMEBS	48,742,768	58,850,850	82.82%
Whitesburg Retirement Plan, City of	GMEBS	550,693	665,823	82.71%
Abbeville Retirement Plan, City of	GMEBS	358,510	433,585	82.69%
Cave Spring Retirement Plan, City of	GMEBS	737,520	893,007	82.59%
Kennesaw Retirement Plan, City of	GMEBS	22,393,181	27,118,644	82.57%
Jesup Retirement Plan, City of	GMEBS	12,253,227	14,879,791	82.35%
Hahira Retirement Plan, City of	GMEBS	1,083,442	1,321,925	81.96%
Claxton Retirement Plan, City of	GMEBS	3,222,445	3,951,565	81.55%
Pine Mountain Retirement Plan, City of	GMEBS	1,094,437	1,342,723	81.51%
Cartersville Retirement Plan, City of	Single-Employer	60,185,635	74,158,055	81.16%
Cornelia Retirement Plan, City of	GMEBS	5,294,670	6,526,868	81.12%
Temple Retirement Plan, City of	GMEBS	889,184	1,097,282	81.04%
Colquitt Retirement Plan, City of	GMEBS	2,591,283	3,199,364	80.99%
Roswell Retirement Plan, City of	GMEBS	98,042,118	121,067,279	80.98%
Bainbridge Retirement Plan, City of	GMEBS	11,752,061	14,525,198	80.91%
Dublin Retirement Plan, City of	GMEBS	29,608,131	36,624,651	80.84%
Avondale Estates Retirement Plan, City of	GMEBS	2,492,094	3,088,575	80.69%
Garden City Retirement Plan, City of	GMEBS	9,567,963	11,914,857	80.30%

## Appendix C-2: Listing of Local Retirement Plans - By Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Atlanta Firefighter's Pension Fund	Single-Employer	798,950,600	996,199,918	80.20%
Waycross Retirement Plan, City of	GMEBS	24,933,149	31,139,373	80.07%
Locust Grove Retirement Plan, City of	GMEBS	3,446,648	4,305,023	80.06%
Willacoochee Retirement Plan, City of	GMEBS	784,251	980,962	79.95%
Canon Retirement Plan, City of	GMEBS	221,306	277,546	79.74%
Smyrna Retirement Plan, City of	GMEBS	58,499,576	73,403,546	79.70%
Roberta Retirement Plan, City of	GMEBS	865,542	1,086,108	79.69%
Conyers Retirement Plan, City of	GMEBS	22,711,962	28,511,544	79.66%
Lake Park Retirement Plan, City of	GMEBS	585,466	735,493	79.60%
Portal Retirement Plan, City of	GMEBS	261,233	330,225	79.11%
Bowman Retirement Plan, City of	GMEBS	321,656	407,048	79.02%
Covington Retirement Plan, City of	Single-Employer	56,305,468	71,585,050	78.66%
Lenox Retirement Plan, City of	GMEBS	691,668	884,345	78.21%
Acworth Retirement Plan, City of	GMEBS	14,534,636	18,599,082	78.15%
Riceboro Retirement Plan, City of	GMEBS	471,009	602,810	78.14%
Alma Retirement Plan, City of	GMEBS	4,581,735	5,871,895	78.03%
Rome Retirement Plan, City of	GMEBS	78,407,828	100,657,508	77.90%
Fort Oglethorpe Retirement Plan, City of	GMEBS	8,743,087	11,238,029	77.80%
College Park Retirement Plan, City of	GMEBS	83,779,249	107,711,110	77.78%
Winder Retirement Plan, City of	GMEBS	18,880,054	24,436,512	77.26%
Hapeville Retirement Plan, City of *4	GMEBS	23,695,351	30,735,415	77.09%
Atlanta Police Officer's Pension Fund	Single-Employer	1,293,422,842	1,680,751,189	76.96%
Fayetteville Retirement Plan, City of	GMEBS	21,238,909	27,700,169	76.67%
Union City Retirement Plan, City of	GMEBS	22,583,642	29,503,021	76.55%
Fort Valley Retirement Plan, City of	GMEBS	4,464,743	5,858,933	76.20%
Demorest Retirement Plan, City of	GMEBS	1,477,934	1,939,481	76.20%
Oxford Retirement Plan, City of	GMEBS	1,026,351	1,353,374	75.84%
Thomaston Retirement Plan, City of	GMEBS	9,413,203	12,422,697	75.77%
Newnan Retirement Plan, City of	GMEBS	24,618,716	32,576,317	75.57%
Chickamauga Retirement Plan, City of	GMEBS	2,296,000	3,042,155	75.47%
Blakely Retirement Plan, City of	GMEBS	6,360,548	8,496,949	74.86%
West Point Retirement Plan, City of	GMEBS	8,323,418	11,160,589	74.58%
Sylvania Retirement Plan, City of	GMEBS	6,140,184	8,253,183	74.40%
Broxton Retirement Plan, City of	GMEBS	259,021	348,211	74.39%
Pooler Retirement Plan, City of	GMEBS	22,092,052	29,723,543	74.33%
McDonough Retirement Plan, City of	GMEBS	13,716,206	18,659,202	73.51%
Dallas Retirement Plan, City of	GMEBS	5,396,447	7,354,443	73.38%
Clarkston Retirement Plan, City of	GMEBS	4,624,105	6,331,121	73.04%
Jasper Retirement Plan, City of	GMEBS	4,338,061	5,947,322	72.94%
Forsyth Retirement Plan, City of	GMEBS	6,076,518	8,345,884	72.81%
Carnesville Retirement Plan, City of	GMEBS	236,885	326,792	72.49%

## Appendix C-2: Listing of Local Retirement Plans - By Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Atlanta General Employees Pension Fund	Single-Employer			
General Employees of the City of Atlanta		1,435,548,631	1,981,486,815	72.45%
Griffin Retirement Plan, City of	GMEBS	75,481,164	104,266,254	72.39%
Americus Retirement Plan, City of	GMEBS	14,458,630	19,978,276	72.37%
St. Marys Retirement Plan, City of	GMEBS	629,558	874,849	71.96%
Flowery Branch Retirement Plan, City of	GMEBS	1,253,288	1,759,243	71.24%
Cedartown Retirement Plan, City of	GMEBS	13,898,257	19,820,244	70.12%
Gainesville Retirement Plan A, City of	Single-Employer	118,763,536	170,300,973	69.74%
Dacula Retirement Plan, City of	GMEBS	1,185,454	1,701,519	69.67%
Marietta Retirement Plan, City of	Single-Employer	137,541,398	202,460,789	67.93%
Ellaville Retirement Plan, City of	GMEBS	1,045,987	1,544,659	67.72%
Carrollton Retirement Plan, City of	GMEBS	29,709,239	43,979,120	67.55%
Gray Retirement Plan, City of	GMEBS	1,327,009	2,003,277	66.24%
Thunderbolt Retirement Plan, City of	GMEBS	1,502,513	2,269,349	66.21%
Ocilla Retirement Plan, City of	GMEBS	1,576,816	2,413,390	65.34%
Brunswick Retirement Plan, City of	Single-Employer	12,957,364	19,836,786	65.32%
Albany Retirement Plan, City of	Single-Employer	135,926,394	211,727,709	64.20%
Oakwood Retirement Plan, City of	GMEBS	4,336,452	6,914,873	62.71%
Valdosta Retirement Plan, City of	GMEBS	51,748,394	101,339,576	51.06%
Lovejoy Retirement Plan, City of	GMEBS	687,326	1,398,563	49.15%
Ball Ground Retirement Plan, City of	GMEBS	198,296	469,260	42.26%
Atlanta General Employees Pension Fund				
Employees of the Atlanta Board of Education		186,720,491	523,721,088	35.65%
Lakeland Retirement Plan, City of *1	GMEBS	87,643	547,936	16.00%
Grantville Retirement Plan, City of *1	GMEBS	2,500	390,490	0.64%
Braselton Retirement Plan, City of *1	GMEBS	0	2,553,650	0.00%
Calhoun Retirement Plan, City of	Single-Employer	*2	*2	*2
Savannah Pension Plan 2	Single-Employer	*2	*2	*2
Clayton Retirement Plan, City of	Single-Employer	*3	*3	*3
Doraville Retirement Plan, City of	Single-Employer	*3	*3	*3
Combined Cities		7,385,216,197	9,594,054,616	76.98%
<b>COUNTIES</b>				
Forsyth County Defined Benefit Plan	Single-Employer	24,839,491	21,001,697	118.27%
Jasper County Pension Plan	ACCG	4,754,528	4,271,756	111.30%
Evans County Pension Plan *4	ACCG	2,886,142	2,718,561	106.16%
Jenkins County Pension Plan	ACCG	3,141,533	3,181,698	98.74%
Pulaski County Pension Plan	ACCG	1,705,425	1,730,948	98.53%
Clinch County Pension Plan	ACCG	1,165,912	1,189,319	98.03%
Upson County Pension Plan	ACCG	9,367,980	9,801,615	95.58%
Elbert County Pension Plan	ACCG	20,534,437	22,060,332	93.08%
Haralson County Pension Plan	ACCG	8,680,462	9,345,246	92.89%



## Appendix C-2: Listing of Local Retirement Plans - By Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Chatham County Employees' Retirement Plan	Single-Employer	332,473,061	363,880,973	91.37%
Oglethorpe County Pension Plan	ACCG	3,104,777	3,414,573	90.93%
Glynn County Board of Commissioners Pension Plan	Single-Employer	120,421,979	133,005,281	90.54%
Dougherty County Pension Plan	Single-Employer	68,916,049	76,177,722	90.47%
Heard County Pension Plan	ACCG	3,847,307	4,262,514	90.26%
Franklin County Pension Plan	ACCG	13,088,326	14,758,228	88.68%
Thomas County Pension Plan	ACCG	20,540,026	23,217,771	88.47%
Banks County Pension Plan	ACCG	758,865	872,975	86.93%
Coffee County Pension Plan	ACCG	16,391,626	19,231,683	85.23%
Habersham County Pension Plan	ACCG	11,155,251	13,159,930	84.77%
Marion County Pension Plan	ACCG	899,787	1,064,575	84.52%
Crawford County Pension Plan	ACCG	3,409,180	4,089,133	83.37%
Miller County Pension Plan	ACCG	1,899,431	2,297,979	82.66%
Grady County Pension Plan	ACCG	4,619,468	5,595,078	82.56%
Hancock County Pension Plan	ACCG	6,452,061	7,820,944	82.50%
Toombs County Pension Plan	ACCG	6,936,307	8,411,190	82.47%
Appling County Pension Plan	ACCG	13,062,602	15,911,964	82.09%
Morgan County Pension Plan	ACCG	15,111,513	18,422,857	82.03%
Wilcox County Pension Plan	ACCG	1,836,641	2,251,843	81.56%
Gwinnett County Pension Plan	Single-Employer	1,277,713,000	1,567,610,426	81.51%
Seminole County Pension Plan	ACCG	3,812,367	4,684,694	81.38%
Wilkinson County Pension Plan	ACCG	6,777,062	8,345,521	81.21%
Brooks County Pension Plan	ACCG	4,253,543	5,255,390	80.94%
Warren County Pension Plan	ACCG	1,508,777	1,869,573	80.70%
Rabun County Pension Plan	ACCG	10,501,117	13,168,588	79.74%
Jeff Davis County Pension Plan	ACCG	5,187,749	6,514,528	79.63%
McDuffie County Pension Plan	ACCG	10,835,207	13,610,520	79.61%
Ben Hill County Pension Plan	ACCG	6,085,054	7,700,268	79.02%
Lamar County Pension Plan	ACCG	5,698,173	7,213,792	78.99%
Colquitt County Pension Plan	ACCG	20,074,951	25,451,985	78.87%
Fulton County Employees' Pension Plan	Single-Employer	1,491,220,910	1,893,045,684	78.77%
Sumter County Pension Plan	ACCG	5,632,603	7,162,595	78.64%
Bacon County Pension Plan	ACCG	1,991,904	2,533,630	78.62%
McIntosh County Pension Plan	ACCG	5,774,607	7,367,761	78.38%
Whitfield County Pension Plan	ACCG	45,785,641	58,769,741	77.91%
Madison County Pension Plan	ACCG	9,987,380	12,830,749	77.84%
Bleckley County Pension Plan	ACCG	3,353,182	4,326,892	77.50%
Charlton County Pension Plan	ACCG	5,602,674	7,236,325	77.42%
Monroe County Pension Plan	ACCG	28,408,294	36,716,110	77.37%
Telfair County Pension Plan	ACCG	2,557,868	3,313,242	77.20%
Early County Pension Plan	ACCG	6,746,338	8,760,843	77.01%
Murray County Pension Plan	ACCG	12,305,576	16,009,079	76.87%



## Appendix C-2: Listing of Local Retirement Plans - By Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Decatur County Pension Plan	ACCG	12,970,852	16,890,068	76.80%
Polk County Pension Plan	ACCG	19,752,073	25,812,706	76.52%
Houston County Pension Plan	ACCG	117,594,014	153,987,208	76.37%
Lincoln County Pension Plan	ACCG	4,456,474	5,846,027	76.23%
Laurens County Pension Plan	ACCG	13,688,855	18,030,818	75.92%
Fannin County Pension Plan	ACCG	14,603,333	19,244,354	75.88%
Putnam County Pension Plan	ACCG	17,180,416	22,891,895	75.05%
Barrow County Pension Plan	ACCG	34,440,501	45,923,988	74.99%
Lee County Pension Plan	ACCG	9,433,729	12,597,572	74.89%
Tattnall County Pension Plan	ACCG	8,422,636	11,278,904	74.68%
Ware County Pension Plan	ACCG	2,116,874	2,844,269	74.43%
Jones County Pension Plan	ACCG	12,882,774	17,370,686	74.16%
Greene County Pension Plan	ACCG	8,653,053	11,682,823	74.07%
Harris County Pension Plan	ACCG	17,147,424	23,219,353	73.85%
Peach County Pension Plan	ACCG	15,988,304	21,757,006	73.49%
Fayette County Pension Plan	ACCG	56,470,682	77,144,400	73.20%
Crisp County Pension Plan	ACCG	21,588,091	29,762,611	72.53%
Oconee County Pension Plan	ACCG	26,398,839	36,514,466	72.30%
Treutlen County Pension Plan	ACCG	1,264,602	1,751,579	72.20%
Washington County Pension Plan	ACCG	13,918,798	19,340,193	71.97%
Tift County Pension Plan	ACCG	38,306,417	53,252,797	71.93%
Dawson County Pension Plan	ACCG	6,621,732	9,206,617	71.92%
Troup County Pension Plan	ACCG	48,201,872	68,135,541	70.74%
Floyd County Pension Plan	ACCG	70,399,705	99,707,345	70.61%
Lowndes County Pension Plan	ACCG	58,308,217	82,972,632	70.27%
Bryan County Pension Plan	ACCG	15,286,996	21,921,554	69.74%
Mitchell County Pension Plan	ACCG	8,015,159	11,511,515	69.63%
Walker County Commissioners' & Sheriff's Department Defined Benefit Pension Plan	Single-Employer	5,746,015	8,355,362	68.77%
Dooly County Pension Plan	ACCG	3,853,348	5,603,531	68.77%
Turner County Pension Plan	ACCG	5,492,283	8,095,630	67.84%
Coweta County Pension Plan	Single-Employer	80,762,501	119,117,368	67.80%
Jackson County Pension Plan	ACCG	20,225,216	30,172,532	67.03%
Walton County Pension Plan	ACCG	32,687,522	49,250,378	66.37%
Henry County Pension Plan	ACCG	211,246,099	318,528,872	66.32%
Newton County Pension Plan	ACCG	4,105,414	6,308,655	65.08%
Rockdale County Pension Plan	ACCG	71,139,716	109,369,114	65.05%
Dodge County Pension Plan	ACCG	1,053,476	1,636,667	64.37%
Clayton County Pension Plan	Single-Employer	501,131,466	782,922,539	64.01%
Paulding County Pension Plan	ACCG	52,771,946	83,359,915	63.31%
Spalding County Pension Plan	ACCG	34,945,738	55,250,258	63.25%
Burke County Pension Plan	ACCG	27,622,547	43,968,002	62.82%

## Appendix C-2: Listing of Local Retirement Plans - By Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Carroll County Pension Plan	ACCG	1,794,498	2,864,641	62.64%
Bartow County Pension Plan	ACCG	90,966,902	145,566,267	62.49%
Lumpkin County Pension Plan	ACCG	5,168,081	8,361,255	61.81%
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	866,464,523	1,433,557,115	60.44%
Wilkes County Pension Plan	ACCG	2,949,273	4,893,402	60.27%
Baldwin County Pension Plan	ACCG	24,304,115	41,126,502	59.10%
Hall County Pension Plan	ACCG	30,722,283	53,225,900	57.72%
Douglas County Pension Plan	ACCG	86,481,963	150,784,457	57.35%
Butts County Pension Plan	ACCG	14,521,958	25,772,980	56.35%
DeKalb County Pension Plan	Single-Employer	1,438,045,946	2,583,393,670	55.66%
Cherokee County Pension Plan	ACCG	119,708,808	218,177,336	54.87%
Liberty County Pension Plan	ACCG	29,176,581	53,341,362	54.70%
Pickens County Pension Plan	ACCG	12,687,648	23,307,538	54.44%
Schley County Pension Plan	ACCG	289,668	633,157	45.75%
Douglas County Employee Defined Benefit Plan	Single-Employer	*2	*2	*2
Combined Counties		8,143,992,100	11,800,189,653	69.02%
<b>CONSOLIDATED GOVERNMENTS</b>				
Macon-Bibb County Fire & Police Retirement System *5	Single-Employer	297,979,744	237,623,819	125.40%
Augusta Richmond County Planning Commission Retirement Plan	GMEBS	3,148,438	2,837,977	110.94%
Columbus Consolidated Government Employees' Pension Plan	Single-Employer	264,098,495	259,327,260	101.84%
Macon-Bibb County Pension Plan Division A *5	Single-Employer	96,783,068	101,263,472	95.58%
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	285,101,183	302,050,900	94.39%
Augusta General Retirement Plan 1949	Single-Employer, Closed	75,899,066	82,231,391	92.30%
Athens-Clarke County Employees' Pension Plan	Single-Employer	287,970,006	325,873,521	88.37%
Richmond County Employee Pension Fund 1945	Single-Employer, Closed	6,040,258	7,069,608	85.44%
Augusta Richmond County Retirement Plan	GMEBS	195,733,923	246,058,828	79.55%
Georgetown-Quitman Unified County Retirement Plan	GMEBS	131,424	186,162	70.60%
Macon-Bibb County Pension Plan *6	Single-Employer	129,614,650	208,653,787	62.12%
Augusta City Employees Pension Plan	Single-Employer, Closed	*2	*2	*2
Augusta Firemen's Pension Fund	Single-Employer, Closed	*2	*2	*2
Augusta Policemen's Pension Fund	Single-Employer, Closed	*2	*2	*2
Combined Consolidated Governments		1,642,500,255	1,773,176,725	92.63%
<b>REGIONAL COMMISSIONS</b>				
Atlanta RC Retirement Plan *4	ACCG	66,115,182	57,205,397	115.58%
Northeast Georgia RC Retirement Plan	GMEBS	7,503,055	7,312,912	102.60%
Georgia Mountains RC Retirement Plan	GMEBS	7,366,069	7,595,110	96.98%

## Appendix C-2: Listing of Local Retirement Plans - By Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Northwest Georgia RC Retirement Plan	GMEBS	8,343,752	8,963,637	93.08%
Heart of Georgia - Altamaha RC Retirement Plan	GMEBS	4,935,860	5,426,965	90.95%
Middle Georgia RC Retirement Plan	GMEBS	9,221,999	10,568,787	87.26%
Southern Georgia RC Retirement Plan	GMEBS	13,556,995	15,753,110	86.06%
Coastal Georgia RC Retirement Plan	GMEBS	3,587,037	4,224,019	84.92%
Southwest Georgia RC Retirement Plan	Single-Employer	985,256	2,203,104	44.72%
Combined Regional Commissions		121,615,205	119,253,041	101.98%
<b>LOCAL BOARDS OF EDUCATION</b>				
Fulton County School Employees' Pension Fund	Single-Employer	483,454,540	516,967,640	93.52%
Gwinnett County Board of Education Retirement System	Single-Employer	2,368,393,528	2,542,658,107	93.15%
City of Atlanta Board of Education - Superintendent Plan *7	Single-Employer	354,160	535,584	66.13%
Polk County Board of Education Retirement System	Single-Employer	4,728,473	7,150,880	66.12%
Combined Local Boards of Education		2,856,930,701	3,067,312,211	93.14%
<b>LOCAL AUTHORITIES</b>				
Housing Authority of the City of Vidalia	GMEBS	341,148	228,059	149.59%
Unadilla Housing Authority	GMEBS	1,146,861	830,269	138.13%
Eatonton-Putnam Water and Sewer Authority	GMEBS	954,524	751,826	126.96%
Dublin-Laurens County Recreation Authority	GMEBS	1,539,581	1,290,628	119.29%
Middle Flint Regional E-911 Authority	ACCG	293,405	253,256	115.85%
Housing Authority of the City of Vienna	GMEBS	266,933	238,590	111.88%
Metropolitan Atlanta Rapid Transit Authority				
ATU Local 732 Union Plan	Single-Employer	642,534,065	592,806,645	108.39%
Cobb County-Marietta Water Authority	Single-Employer	46,844,344	44,382,559	105.55%
Henry County Water Authority	GMEBS	65,310,431	61,889,449	105.53%
Housing Authority of the City of Villa Rica	GMEBS	1,011,579	974,938	103.76%
Hospital Authority of Valdosta and Lowndes County, Georgia	Single-Employer	78,639,408	77,521,281	101.44%
Development Authority of Appling County	ACCG	303,111	303,070	100.01%
Douglasville-Douglas County Water and Sewer Authority	GMEBS	45,869,238	45,884,222	99.97%
Newnan Water and Light Commission	Single-Employer	57,293,470	57,472,414	99.69%
Liberty Consolidated Planning Commission	GMEBS	1,177,165	1,192,431	98.72%
Northeast Georgia Housing Authority	GMEBS	4,169,119	4,320,187	96.50%
Fort Valley Utilities Commission	GMEBS	9,034,401	9,362,267	96.50%
Lagrange Housing Authority	GMEBS	1,176,565	1,238,181	95.02%
Heard County Water Authority	GMEBS	899,849	951,104	94.61%
Flint Area Consolidated Housing Authority	GMEBS	2,348,244	2,573,006	91.26%
Lagrange-Troup County Hospital Authority	Single-Employer	60,373,126	68,802,991	87.75%
Austell Gas System	Single-Employer	26,334,121	30,061,004	87.60%
Jonesboro Housing Authority	GMEBS	3,498,958	4,003,325	87.40%

## Appendix C-2: Listing of Local Retirement Plans - By Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL VALUE OF PLAN ASSETS	ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Jasper County 911 Authority	GMEBS	509,415	588,555	86.55%
Housing Authority of the City of Covington	ACCG	793,209	916,744	86.52%
Metropolitan Atlanta Rapid Transit Authority Non-Represented Plan	Single-Employer	468,500,009	544,604,165	86.03%
Haralson County Water Authority	ACCG	1,455,507	1,692,891	85.98%
Housing Authority of the City of Lavonia	GMEBS	707,253	831,073	85.10%
Chatsworth Water Commission	GMEBS	2,425,995	2,851,108	85.09%
Housing Authority of the City of Mt. Vernon	GMEBS	171,246	209,292	81.82%
Brunswick-Glynn County Joint Water and Sewer Commission	GMEBS	7,897,258	9,652,900	81.81%
Hospital Authority of Floyd County	Single-Employer	25,272,022	31,045,437	81.40%
Sinclair Water Authority	ACCG	115,645	142,163	81.35%
Bainbridge Decatur County Recreation Authority	GMEBS	426,525	530,264	80.44%
Towns County Water and Sewerage Authority	GMEBS	346,786	431,289	80.41%
Valdosta-Lowndes County Parks and Recreation Authority	GMEBS	2,000,896	2,488,734	80.40%
Carroll County Water Authority	Single-Employer	5,045,198	6,303,236	80.04%
Ellijay-Gilmer County Water and Sewerage Authority	GMEBS	1,197,161	1,524,419	78.53%
Fulton-DeKalb Hospital Authority	Single-Employer	215,814,209	278,116,546	77.60%
Fitzgerald Water, Light, and Bond Commission	GMEBS	9,464,760	12,197,393	77.60%
Polk County Water, Sewage and Solid Waste Authority	Single-Employer	2,100,762	2,900,488	72.43%
Cherokee County Water and Sewerage Authority	GMEBS	28,889,475	40,058,069	72.12%
Housing Authority of the City of Conyers	GMEBS	1,114,431	1,560,035	71.44%
Housing Authority of the City of Clayton, Georgia	GMEBS	237,116	375,153	63.21%
Walker County Water and Sewerage Authority	Single-Employer	1,522,538	2,479,596	61.40%
Macon-Bibb County Transit Authority	Single-Employer	4,742,018	8,497,088	55.81%
Jackson County Water and Sewerage Authority	GMEBS	843,142	1,786,801	47.19%
Satilla Regional Water and Sewer Authority *1	ACCG	441,965	2,534,110	17.44%
Hospital Authority of Washington County	Single-Employer	*3	*3	*3
Macon Water Authority	Single-Employer	*3	*3	*3
Combined Local Authorities		1,833,394,187	1,961,649,251	93.46%
Combined Totals		21,983,648,645	28,315,635,497	77.64%

\*1 - New plan for this reporting period.

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

\*4 - Plan was transferred from a single-employer plan to ACCG or GMEBS since last report. Current year ACCG or GMEBS 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 City of Atlanta General Employees Pension Fund includes certain employees of the Atlanta Board of Education, information is provided with City of Atlanta.

## APPENDIX D

### HISTORICAL TREND DATA OF FUNDED RATIO

## Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2021 BIENNIAL	2019 BIENNIAL	2017 BIENNIAL
			RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO
CITIES					
Abbeville Retirement Plan, City of	GMEBS	82.69%	76.37%	73.49%	73.99%
Acworth Retirement Plan, City of	GMEBS	78.15%	77.44%	82.22%	86.07%
Adairsville Retirement Plan, City of	GMEBS	83.90%	79.88%	102.61%	100.27%
Adel Retirement Plan, City of	GMEBS	101.05%	100.19%	93.57%	87.79%
Alamo Retirement Plan, City of	GMEBS	104.35%	100.83%	109.73%	111.77%
Albany Pension Plan, City of	Single-Employer	64.20%	58.70%	58.84%	67.59%
Alma Retirement Plan, City of	GMEBS	78.03%	75.06%	72.52%	68.44%
Alpharetta Retirement Plan, City of	Single-Employer	88.17%	84.84%	85.71%	85.78%
Americus Retirement Plan, City of	GMEBS	72.37%	86.43%	86.67%	84.18%
Aragon Retirement Plan, City of	GMEBS	166.32%	163.03%	155.05%	147.27%
Ashburn Retirement Plan, City of	GMEBS	89.88%	93.36%	91.65%	93.46%
Atlanta Firefighters' Pension Fund	Single-Employer	80.20%	74.23%	74.74%	78.34%
Atlanta General Employees Pension Fund	Single-Employer				
General Employees of the City of Atlanta		72.45%	69.41%	67.03%	57.82%
Employees of the Atlanta Board of Education		35.65%	32.48%	25.70%	20.31%
Atlanta Police Officers' Pension Fund	Single-Employer	76.96%	77.62%	77.02%	78.83%
Attapulgus Retirement Plan, City of	GMEBS	118.94%	110.55%	108.98%	106.00%
Auburn Retirement Plan, City of	GMEBS	91.34%	94.41%	95.71%	97.40%
Austell Retirement Plan, City of	GMEBS	84.47%	86.38%	106.95%	104.17%
Avondale Estates Retirement Plan, City of	GMEBS	80.69%	86.83%	85.81%	79.13%
Bainbridge Retirement Plan, City of	GMEBS	80.91%	82.00%	85.86%	84.88%
Ball Ground Retirement Plan, City of	GMEBS	42.26%	20.00%	31.86% --	Not Applicable
Barnesville Retirement Plan, City of	GMEBS	94.67%	92.95%	94.90%	94.15%
Baxley Retirement Plan, City of	GMEBS	95.64%	98.34%	104.66%	95.38%
Berlin Retirement Plan, City of	GMEBS	104.72%	108.27%	111.85%	102.41%
Blackshear Retirement Plan, City of	GMEBS	83.59%	81.99%	85.99%	86.51%
Blairsville Retirement Plan, City of	GMEBS	84.64%	91.16%	95.39%	98.25%
Blakely-Early County Department of Recreation Retirement Plan	GMEBS	130.83%	152.98%	169.93%	170.39%
Blakely Retirement Plan, City of	GMEBS	74.86%	78.58%	84.10%	83.54%
Bloomington Defined Benefit Plan, City of	Single-Employer	108.18%	96.97%	150.73%	91.93%
Blue Ridge Retirement Plan, City of	GMEBS	83.12%	83.17%	88.16%	86.09%
Bowdon Retirement Plan, City of	GMEBS	97.38%	99.38%	100.27%	93.65%
Bowman Retirement Plan, City of	GMEBS	79.02%	77.40%	75.34%	75.06%
Braselton Retirement Plan, City of *1	GMEBS	0.00% --	Not Applicable	Not Applicable	Not Applicable
Bremen Retirement Plan, City of	GMEBS	90.91%	91.29%	90.87%	91.01%
Brooklet Retirement Plan, City of	GMEBS	153.65%	139.70%	136.74%	103.86%
Broxton Retirement Plan, City of	GMEBS	74.39%	77.98%	82.70%	80.22%
Brunswick Retirement Plan, City of	Single-Employer	65.32%	60.16%	56.54%	52.11%
Buchanan Retirement Plan, City of	GMEBS	85.42%	90.41%	90.96%	93.70%
Buena Vista Retirement Plan, City of	GMEBS	135.15%	126.62%	137.57%	137.92%
Buford Retirement Plan, City of	GMEBS	85.39%	75.51%	82.50%	65.58%

## Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2021 BIENNIAL RETIREMENT REPORT	2019 BIENNIAL RETIREMENT REPORT	2017 BIENNIAL RETIREMENT REPORT
			FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Butler Retirement Plan, City of	GMEBS	95.35% ▲	94.34% ▼	95.55% ▼	98.43% ▼
Byron Retirement Plan, City of	GMEBS	83.20% ▲	81.07% ▼	81.16% ▼	82.55% ▲
Cairo Retirement Plan, City of	GMEBS	91.17% ▲	89.39% ▲	88.53% ▲	83.78% ▲
Calhoun Retirement Plan, City of	GMEBS	100.37% ▲	97.37% ▲	97.03% ▲	95.48% ▲
Calhoun Retirement Plan, City of	Single-Employer, Closed	*2	*2	*2	*2
Camilla Retirement Plan, City of	GMEBS	87.68% ▼	89.55% ▼	95.65% ▼	96.43% ▲
Canon Retirement Plan, City of	GMEBS	79.74% ▼	86.89% ▼	87.89% ▲	72.54% ▲
Canton Retirement Plan, City of	GMEBS	85.31% ▲	81.83% ▼	84.73% ▼	85.03% ▲
Carnesville Retirement Plan, City of	GMEBS	72.49% ▼	76.17% ▲	71.97% ▲	66.78% ▲
Carrollton Retirement Plan, City of	GMEBS	67.55% ▼	80.62% ▼	82.82% ▼	84.43% ▲
Cartersville Retirement Plan, City of	Single-Employer	81.16% ▲	77.21% ▼	81.40% ▲	79.95% ▼
Cartersville 2017 Retirement Plan, City of	Single-Employer	201.37% ▲	121.29% ▼	328.14% --	Not Applicable
Cave Spring Retirement Plan, City of	GMEBS	82.59% ▼	87.61% ▼	90.06% ▼	101.45% ▲
Cedartown Retirement Plan, City of	GMEBS	70.12% ▼	76.40% ▼	79.53% ▲	77.51% ▲
Centerville Retirement Plan, City of	GMEBS	116.19% ▼	119.20% ▼	120.03% ▲	117.56% ▲
Chamblee Retirement Plan, City of	GMEBS	89.76% ▼	94.02% ▼	97.53% ▼	98.95% ▲
Chatsworth Retirement Plan, City of	GMEBS	92.00% ▼	96.69% ▼	100.13% ▲	99.32% ▲
Chester Retirement Plan, City of	GMEBS	87.77% ▼	91.39% ▼	124.15% ▲	88.96% ▲
Chickamauga Retirement Plan, City of	GMEBS	75.47% ▼	82.61% ▼	118.73% ▲	96.06% ▲
Clarkesville Retirement Plan, City of	GMEBS	87.17% ▼	91.64% ▼	95.61% ▲	94.09% ▲
Clarkston Retirement Plan, City of	GMEBS	73.04% ▲	70.37% ▲	69.82% ▼	93.82% ▼
Claxton Retirement Plan, City of	GMEBS	81.55% ▲	76.60% ▲	74.75% ▲	71.28% ▲
Clayton Employees' Retirement Plan	Single-Employer	*3	62.22% ▼	68.61% ▼	70.35% ▲
Cleveland Retirement Plan, City of	GMEBS	86.84% ▼	88.12% ▼	90.27% ▲	85.01% --
Cochran Retirement Plan, City of	GMEBS	95.43% ▼	96.68% ▼	96.97% ▲	94.46% ▲
College Park Retirement Plan, City of	GMEBS	77.78% ▼	79.73% ▲	79.64% ▼	80.17% ▲
Colquitt Retirement Plan, City of	GMEBS	80.99% ▲	80.94% ▼	95.95% ▲	73.38% ▼
Comer Retirement Plan, City of	GMEBS	92.30% ▼	94.69% ▼	96.04% ▲	93.32% ▲
Commerce Retirement Plan, City of	GMEBS	116.61% ▼	116.65% ▲	115.48% ▲	108.65% ▲
Conyers Retirement Plan, City of	GMEBS	79.66% ▲	78.54% ▼	80.39% ▲	79.51% ▼
Cordele Retirement Plan, City of	GMEBS	87.70% ▲	87.13% ▼	94.33% ▼	95.15% ▼
Cornelia Retirement Plan, City of	GMEBS	81.12% ▼	81.92% ▼	86.69% ▲	84.63% ▲
Covington Retirement Plan, City of	Single-Employer	78.66% ▲	72.52% ▼	77.12% ▲	70.72% ▲
Cumming Retirement Plan, City of	GMEBS	92.24% ▲	91.42% ▼	96.39% ▼	96.81% ▲
Cuthbert Retirement Plan, City of	GMEBS	113.70% ▼	116.36% ▲	93.14% ▼	99.95% ▲
Dacula Retirement Plan, City of	GMEBS	69.67% ▼	77.64% ▼	84.14% ▲	83.42% ▲
Dahlonega Retirement Plan, City of	GMEBS	91.84% ▲	86.56% ▼	90.41% ▲	87.22% ▲
Dallas Retirement Plan, City of	GMEBS	73.38% ▼	77.14% ▼	83.05% ▼	88.92% ▲
Dalton Employees Pension Plan, City of	Single-Employer	104.78% ▲	89.30% ▲	82.35% ▲	74.24% ▲
Danielsville Retirement Plan, City of	GMEBS	96.53% ▼	101.95% ▲	100.98% ▼	106.07% ▼
Darien Retirement Plan, City of	GMEBS	96.99% ▲	90.12% ▼	91.30% ▲	89.82% ▲
Davisboro Retirement Plan, City of	GMEBS	85.16% ▲	83.59% ▲	72.74% ▼	76.69% ▲
Dawson Retirement Plan, City of	GMEBS	93.77% ▼	96.96% ▼	101.16% ▲	97.81% ▲
Dawsonville Retirement Plan, City of	GMEBS	84.81% ▼	93.09% ▼	101.19% ▲	90.01% ▲



## Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2021 BIENNIAL RETIREMENT REPORT	2019 BIENNIAL RETIREMENT REPORT	2017 BIENNIAL RETIREMENT REPORT
			FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Decatur Employees' Retirement System	Single-Employer	83.00%	78.81%	78.92%	80.89%
Demorest Retirement Plan, City of	GMEBS	76.20%	76.72%	78.06%	74.21%
Doerun Retirement Plan, City of	GMEBS	93.24%	99.61%	104.22%	100.77%
Donalsonville Retirement Plan, City of	GMEBS	88.45%	94.83%	96.34%	93.32%
Doraville Retirement Plan, City of	Single-Employer	*3	85.07%	84.19%	89.56%
Douglas Retirement Plan, City of	GMEBS	94.13%	94.76%	92.17%	88.23%
Douglasville Retirement Plan, City of	GMEBS	90.84%	93.70%	99.05%	103.50%
Dublin Retirement Plan, City of	GMEBS	80.84%	78.89%	80.97%	88.18%
Duluth Retirement Plan, City of	GMEBS	111.40%	109.41%	103.46%	96.53%
East Ellijay Retirement Plan, City of	GMEBS	136.04%	122.27%	114.58%	106.35%
East Point Retirement Plan, City of	Single-Employer	95.15%	81.50%	78.84%	70.73%
Eastman Retirement Plan, City of	GMEBS	85.21%	81.46%	77.94%	82.89%
Eatonton Retirement Plan, City of	GMEBS	93.33%	93.15%	93.82%	97.19%
Elberton Retirement Plan, City of	GMEBS	101.91%	114.62%	117.22%	115.72%
Ellaville Retirement Plan, City of	GMEBS	67.72%	64.95%	69.35%	78.70%
Ellijay Retirement Plan, City of	GMEBS	120.54%	125.30%	127.75%	121.98%
Emerson Retirement Plan, City of	GMEBS	95.03%	93.47%	98.45%	106.02%
Enigma Retirement Plan, Town of	GMEBS	113.43%	159.05%	160.66%	157.13%
Fairburn Retirement Plan, City of	GMEBS	102.06%	104.36%	105.30%	102.95%
Fayetteville Retirement Plan, City of	GMEBS	76.67%	84.31%	79.58%	78.98%
Fitzgerald Retirement Plan, City of	GMEBS	89.23%	91.91%	95.13%	93.04%
Flowery Branch Retirement Plan, City of	GMEBS	71.24%	62.12%	53.35%	21.31%
Forsyth Retirement Plan for Employees, City of	GMEBS	72.81%	84.20%	92.04%	91.48%
Fort Oglethorpe Retirement Plan, City of	GMEBS	77.80%	80.62%	86.53%	83.12%
Fort Valley Retirement Plan, City of	GMEBS	76.20%	76.90%	75.01%	81.93%
Franklin Retirement Plan, City of	GMEBS	87.93%	95.39%	101.12%	97.19%
Gainesville Retirement Plan, City of	GMEBS	69.74%	65.88%	63.31%	64.76%
Gainesville Retirement Plan A, City of	Single-Employer	88.41%	89.91%	92.15%	88.67%
Garden City Retirement Plan, City of	GMEBS	80.30%	83.23%	86.43%	80.15%
Gibson Retirement Plan, City of	GMEBS	141.93%	151.82%	148.63%	153.80%
Glennville Retirement Plan, City of	GMEBS	99.29%	98.35%	94.68%	91.27%
Gordon Retirement Plan, City of	GMEBS	95.26%	95.10%	99.88%	91.92%
Grantville Retirement Plan, City of *1	GMEBS	0.64%	Not Applicable	Not Applicable	Not Applicable
Gray Retirement Plan, City of	GMEBS	66.24%	85.97%	93.34%	87.33%
Greensboro Retirement Plan, City of	GMEBS	84.44%	83.69%	95.31%	98.81%
Greenville Retirement Plan, City of	GMEBS	95.24%	94.73%	86.34%	80.45%
Griffin Retirement Plan, City of	GMEBS	72.39%	72.24%	81.72%	82.22%
Grovetown Retirement Plan, City of	GMEBS	97.23%	88.14%	93.22%	95.49%
Guyton Retirement Plan, City of	GMEBS	108.33%	118.75%	120.67%	111.67%
Hagan Retirement Plan, City of	GMEBS	118.83%	127.64%	120.12%	120.51%
Hahira Retirement Plan, City of	GMEBS	81.96%	83.60%	83.27%	90.32%
Hampton Retirement Plan, City of	GMEBS	89.61%	86.97%	94.21%	91.43%
Hapeville Retirement Plan, City of *4	GMEBS	77.09%	81.08%	93.17%	106.32%
Harlem Retirement Plan, City of	GMEBS	83.44%	75.82%	73.67%	72.60%



## Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2021 BIENNIAL RETIREMENT REPORT	2019 BIENNIAL RETIREMENT REPORT	2017 BIENNIAL RETIREMENT REPORT
			FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Hartwell Retirement Plan, City of	GMEBS	85.82% ▼	90.68% ▼	94.59% ▲	91.42% ▲
Hawkinsville Retirement Plan, City of	GMEBS	84.05% ▼	85.71% ▼	90.41% ▼	95.25% ▲
Hazlehurst Retirement Plan, City of	GMEBS	105.51% ▼	107.51% ▼	112.58% ▼	124.96% ▲
Hephzibah Retirement Plan, City of	GMEBS	98.76% ▼	101.10% ▲	84.33% ▼	89.10% ▲
Hiawassee Retirement Plan, City of	GMEBS	122.07% ▲	113.16% ▲	94.81% ▲	83.28% ▲
Hinesville Retirement Plan, City of	GMEBS	86.29% ▲	85.98% ▼	91.27% ▲	91.11% ▲
Hiram Retirement Plan, City of	GMEBS	101.74% ▲	94.07% ▲	86.16% ▲	83.19% ▲
Hogansville Retirement Plan, City of	GMEBS	91.39% ▼	93.48% ▼	98.48% ▲	98.01% ▼
Holly Springs Retirement Plan, City of	GMEBS	88.41% ▼	89.28% ▼	97.49% ▼	110.39% ▲
Jackson Retirement Plan, City of	GMEBS	96.02% ▲	95.64% ▼	118.45% ▲	96.23% ▲
Jasper Retirement Plan, City of	GMEBS	72.94% ▼	99.10% ▼	112.53% ▲	101.23% ▲
Jefferson Retirement Plan, City of	GMEBS	93.51% ▲	91.38% ▼	97.11% ▲	92.82% ▼
Jeffersonville Retirement Plan, City of	GMEBS	86.95% ▼	90.09% ▲	81.36% ▼	81.59% ▼
Jesup Retirement Plan, City of	GMEBS	82.35% ▼	83.00% ▲	82.71% ▼	84.87% ▲
Jonesboro Retirement Plan, City of	GMEBS	91.28% ▼	100.81% ▼	102.85% ▲	98.55% ▼
Kennesaw Retirement Plan, City of	GMEBS	82.57% ▼	83.14% ▼	85.77% ▼	85.81% ▲
Kingsland Retirement Plan, City of	GMEBS	99.51% ▲	99.07% ▲	97.71% ▲	96.13% ▲
LaFayette Retirement Plan, City of	GMEBS	91.32% ▲	90.23% ▼	94.52% ▲	91.10% ▼
LaGrange Retirement Plan, City of	GMEBS	82.82% ▲	81.53% ▲	81.47% ▼	81.51% ▼
Lake City Retirement Plan, City of	GMEBS	98.00% ▲	91.84% ▲	88.69% ▼	93.73% --
Lake Park Retirement Plan, City of	GMEBS	79.60% ▼	82.89% ▼	88.13% ▼	88.59% ▼
Lakeland Retirement Plan, City of *1	GMEBS	16.00% --	Not Applicable	Not Applicable	Not Applicable
Lavonia Retirement Plan, City of	GMEBS	102.06% ▼	103.90% ▼	105.39% ▼	106.82% ▲
Leesburg Retirement Plan, City of	GMEBS	83.90% ▼	84.69% ▼	93.28% ▼	94.32% ▼
Lenox Retirement Plan, City of	GMEBS	78.21% ▲	76.47% ▼	78.50% ▼	84.08% ▼
Lincolnton Retirement Plan, City of	GMEBS	83.35% ▼	89.68% ▼	97.55% ▲	89.46% ▲
Lithonia Retirement Plan, City of	GMEBS	127.47% ▼	152.52% ▼	164.46% ▲	157.34% ▼
Locust Grove Retirement Plan, City of	GMEBS	80.06% ▼	86.14% ▼	96.67% ▲	91.62% ▼
Loganville Retirement Plan, City of	GMEBS	89.77% ▲	89.08% ▲	88.94% ▼	91.07% ▼
Lookout Mountain Retirement Plan, City of	GMEBS	90.85% ▲	86.86% ▲	80.07% ▼	82.02% ▲
Louisville Retirement Plan, City of	GMEBS	95.10% ▲	92.62% ▲	91.99% ▲	91.98% ▲
Lovejoy Retirement Plan, City of	GMEBS	49.15% ▲	32.47% ▲	5.36% --	Not Applicable
Lumpkin Retirement Plan, City of	GMEBS	90.83% ▼	95.15% ▼	99.81% ▲	93.87% ▲
Lyons Retirement Plan, City of	GMEBS	90.22% ▼	90.26% ▼	96.30% ▲	90.07% ▼
Madison Retirement Plan, City of	GMEBS	97.21% ▼	100.16% ▼	100.58% ▼	102.20% ▲
Manchester Retirement Plan, City of	GMEBS	90.31% ▼	91.21% ▲	88.32% ▲	88.22% ▼
Marietta General Pension Plan, City of	Single-Employer	67.93% ▲	54.82% ▼	56.75% ▼	58.75% ▲
Marshallville Retirement Plan, City of	GMEBS	87.80% ▲	81.71% ▲	77.01% ▼	77.64% ▲
McDonough Retirement Plan, City of	GMEBS	73.51% ▲	65.57% ▼	68.74% ▲	63.70% ▲
McRae Retirement Plan, City of	GMEBS	85.80% ▲	84.12% ▼	85.07% ▲	83.99% --
Menlo Retirement Plan, City of	GMEBS	95.24% ▲	90.70% ▲	87.84% ▲	83.10% ▲
Midville Retirement Plan, City of	GMEBS	101.28% ▼	106.02% ▲	81.84% ▲	77.86% ▲
Midway Retirement Plan, City of	GMEBS	92.61% ▲	90.24% ▼	102.94% ▲	98.49% ▲
Milledgeville Retirement Plan	Single-Employer	100.90% ▲	99.32% ▲	94.46% ▲	86.30% ▲

## Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2021 BIENNIAL RETIREMENT REPORT	2019 BIENNIAL RETIREMENT REPORT	2017 BIENNIAL RETIREMENT REPORT
			FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Millen Retirement Plan, City of	GMEBS	91.55% ▼	93.19% ▼	94.91% ▼	97.51% ▼
Milton Retirement Plan, City of	GMEBS	91.71% ▼	94.58% ▼	102.54% ▲	100.66% ▲
Monroe Retirement Plan, City of	GMEBS	83.04% ▼	83.54% ▲	81.16% ▲	77.88% ▲
Montezuma Retirement Plan, City of	GMEBS	92.38% ▼	93.25% ▼	99.94% ▲	90.58% ▲
Monticello Retirement Plan, City of	GMEBS	91.15% ▼	96.66% ▼	99.79% ▲	98.52% ▲
Morrow Retirement Plan, City of	GMEBS	94.12% ▲	89.64% ▼	103.43% ▲	99.88% ▲
Moultrie Pension Plan, City of	Single-Employer	90.19% ▲	80.55% ▼	86.84% ▼	108.97% ▲
Mount Airy Retirement Plan, Town of	GMEBS	83.51% ▼	86.90% ▲	83.18% ▲	77.69% ▼
Mount Vernon Retirement Plan, City of	GMEBS	92.27% ▲	90.31% ▼	94.51% ▲	91.39% ▼
Mount Zion Retirement Plan, City of	GMEBS	91.30% ▲	88.80% ▼	91.78% ▼	95.41% ▲
Nahunta Retirement Plan, City of	GMEBS	103.14% ▲	102.84% ▼	105.12% ▼	108.56% ▲
Nashville Retirement Plan, City of	GMEBS	89.68% ▲	87.72% ▼	90.14% ▼	90.80% ▲
Newnan Retirement Plan, City of	GMEBS	75.57% ▼	81.17% ▼	86.51% ▼	91.62% ▲
Nicholls Retirement Plan, City of	GMEBS	98.97% ▼	106.74% ▼	108.28% ▲	101.25% ▲
Nicholson Retirement Plan, City of	GMEBS	90.91% ▼	96.42% ▲	76.08% ▼	80.09% ▲
Norcross Retirement Plan, City of	GMEBS	95.27% ▼	96.05% ▲	95.66% ▲	91.37% ▲
Oakwood Retirement Plan, City of	GMEBS	62.71% ▼	67.68% ▲	64.76% ▲	59.68% ▲
Ocilla Retirement Plan, City of	GMEBS	65.34% ▲	65.30% ▼	89.22% ▼	92.50% ▼
Oglethorpe Retirement Plan, City of	GMEBS	98.35% ▼	106.26% ▼	132.77% ▲	95.00% ▲
Oxford Retirement Plan, Town of	GMEBS	75.84% ▲	74.32% ▲	73.27% ▲	70.82% ▲
Palmetto Retirement Plan, City of	GMEBS	91.09% ▼	91.72% ▼	99.86% ▲	85.74% ▲
Patterson Retirement Plan, City of	GMEBS	91.38% ▼	95.04% ▼	96.93% ▼	98.52% ▼
Peachtree City Retirement Plan, City of	Single-Employer	88.72% ▲	85.11% ▼	87.52% ▲	83.39% ▼
Pelham Retirement Plan, City of	GMEBS	91.36% ▲	89.14% ▲	88.10% ▲	87.19% ▲
Pembroke Retirement Plan, City of	GMEBS	87.31% ▼	93.31% ▲	92.04% ▲	91.39% ▲
Perry Retirement Plan, City of	GMEBS	110.69% ▲	106.86% ▲	104.95% ▲	99.69% ▲
Pine Mountain Retirement Plan, Town of	GMEBS	81.51% ▼	83.17% ▼	87.40% ▼	90.46% ▲
Pooler Retirement Plan, City of	GMEBS	74.33% ▼	77.12% ▼	79.99% ▲	76.08% ▲
Port Wentworth Retirement Plan, City of	GMEBS	108.56% ▼	109.65% ▼	113.04% ▼	116.99% ▲
Portal Retirement Plan, Town of	GMEBS	79.11% ▲	71.54% ▲	70.96% ▲	68.36% ▲
Powder Springs Retirement Plan, City of	GMEBS	93.68% ▲	88.66% ▼	89.36% ▼	100.09% ▲
Quitman Retirement Plan, City of	GMEBS	90.84% ▲	88.92% ▲	87.14% ▼	88.89% ▲
Reidsville Retirement Plan, City of	GMEBS	90.11% ▲	86.03% ▼	89.71% ▲	83.38% ▲
Remerton Retirement Plan, City of	GMEBS	87.93% ▼	99.95% ▲	98.37% ▲	95.46% ▼
Reynolds Retirement Plan, City of	GMEBS	85.21% ▲	84.09% ▼	86.75% ▼	92.31% ▼
Riceboro Retirement Plan, City of	GMEBS	78.14% ▼	84.85% ▼	86.86% ▲	79.63% ▲
Richmond Hill Retirement Plan, City of	GMEBS	97.30% ▼	98.14% ▼	100.39% ▼	105.69% ▲
Rincon Retirement Plan, City of	GMEBS	104.51% ▲	102.49% ▼	102.72% ▲	92.43% ▲
Roberta Retirement Plan, City of	GMEBS	79.69% ▲	73.15% ▼	85.80% ▼	90.00% ▲
Rochelle Retirement Plan, City of	GMEBS	87.37% ▼	87.71% ▼	90.92% ▲	87.82% ▲
Rockmart Retirement Plan, City of	GMEBS	87.34% ▼	87.68% ▼	88.31% ▲	85.01% ▼
Rome Retirement Plan, City of	GMEBS	77.90% ▼	83.50% ▼	87.43% ▲	86.53% ▲
Rossville Retirement Plan, City of	GMEBS	86.02% ▲	80.44% ▲	77.92% ▼	79.61% ▼
Roswell Retirement Plan, City of	GMEBS	80.98% ▲	80.88% ▼	86.11% ▼	88.47% ▲

## Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2021 BIENNIAL RETIREMENT REPORT	2019 BIENNIAL RETIREMENT REPORT	2017 BIENNIAL RETIREMENT REPORT
			FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Royston Retirement Plan, City of	GMEBS	93.20% ▲	86.23% ▲	82.31% ▲	71.65% ▲
Sandersville Retirement Plan, City of	GMEBS	88.60% ▲	87.98% ▼	91.23% ▲	86.63% ▲
Savannah Employees Retirement Plan, City of	Single-Employer	84.62% ▲	79.62% ▼	82.14% ▲	78.71% ▲
Savannah Pension Plan 2	Single-Employer, Closed	*2	*2	*2	*2
Senoia Retirement Plan, City of	GMEBS	88.92% ▼	93.74% ▼	100.11% ▲	94.45% ▲
Sky Valley Retirement Plan, City of	GMEBS	85.73% ▼	88.67% ▼	92.72% ▲	90.66% ▲
Smithville Retirement Plan, City of	GMEBS	108.40% ▼	118.99% ▼	126.47% ▲	121.35% ▲
Smyrna Retirement Plan, City of	GMEBS	79.70% ▲	78.54% ▼	82.29% ▼	85.54% ▲
Snellville Retirement Plan, City of	GMEBS	288.85% ▲	232.02% ▼	233.99% ▲	208.17% ▲
Social Circle Retirement Plan, City of	GMEBS	95.05% ▼	106.18% ▲	103.02% ▲	101.93% ▼
Soperton Retirement Plan, City of	GMEBS	93.52% ▲	93.31% ▼	94.23% ▼	100.98% ▲
Springfield Retirement Plan, City of	GMEBS	86.45% ▼	94.57% ▼	100.65% ▲	92.48% ▲
St. Marys Retirement Plan, City of	GMEBS	71.96% ▲	71.60% ▼	78.73% ▼	91.96% ▼
Statesboro Retirement Plan, City of	GMEBS	85.01% ▼	91.76% ▼	123.02% ▲	119.15% ▲
Stockbridge Retirement Plan, City of	GMEBS	96.87% ▼	97.19% ▼	97.29% ▼	98.16% ▲
Stone Mountain Retirement Plan, City of	GMEBS	118.20% ▲	110.71% ▲	108.00% ▲	106.68% ▼
Sugar Hill Retirement Plan, City of	GMEBS	95.54% ▲	92.00% --	Not Applicable	Not Applicable
Summerville Retirement Plan, City of	GMEBS	97.33% ▲	95.66% ▲	94.50% ▲	91.33% ▲
Suwanee Retirement Plan, City of	GMEBS	167.35% ▲	166.53% ▲	157.56% ▲	151.26% ▼
Swainsboro Retirement Plan, City of	GMEBS	118.94% ▼	122.31% ▼	123.63% ▲	115.93% ▲
Sylvania Retirement Plan, City of	GMEBS	74.40% ▼	74.86% ▼	86.53% ▲	83.77% ▲
Sylvester Retirement Plan, City of	GMEBS	86.57% ▼	88.50% ▼	89.80% ▼	92.25% ▲
Tallapoosa Retirement Plan, City of	GMEBS	103.18% ▲	101.44% ▲	97.02% ▲	90.88% ▲
Temple Retirement Plan, City of	GMEBS	81.04% ▼	87.14% ▼	93.16% ▼	95.41% ▲
Tennille Retirement Plan, City of	GMEBS	134.52% ▼	135.37% ▼	152.60% ▲	131.99% ▲
Thomaston Retirement Plan, City of	GMEBS	75.77% ▼	80.27% ▼	84.70% ▼	86.38% ▼
Thomasville Pension Plan, City of	Single-Employer	110.51% ▲	104.80% ▼	108.39% ▲	103.20% ▲
Thomson Retirement Plan, City of	GMEBS	83.49% ▼	86.76% ▼	89.55% ▼	92.45% ▲
Thunderbolt Retirement Plan, City of	GMEBS	66.21% ▼	74.32% ▼	81.31% ▼	81.85% ▼
Tifton Retirement Plan, City of *1	GMEBS	84.39% ▲	77.32% ▲	61.77% ▲	54.02% ▼
Toccoa Retirement Plan, City of	GMEBS	103.21% ▼	103.42% ▲	102.07% ▲	101.15% ▲
Trion Retirement Plan, Town of	GMEBS	103.12% ▲	101.15% ▲	99.63% ▲	95.39% ▲
Tybee Island Retirement Plan, City of	GMEBS	92.01% ▼	94.76% ▲	91.89% ▲	90.44% ▲
Tyrone Retirement Plan, Town of	GMEBS	88.40% ▼	100.44% ▲	99.29% ▲	97.88% ▲
Union City Retirement Plan, City of	GMEBS	76.55% ▲	72.44% ▼	75.34% ▼	75.35% ▲
Union Point Retirement Plan, City of	GMEBS	84.38% ▲	81.10% ▼	85.54% ▼	94.27% ▼
Valdosta Retirement Plan, City of	GMEBS	51.06% ▼	51.44% ▼	53.22% ▲	52.79% ▼
Vidalia Retirement Plan, City of	GMEBS	87.13% ▼	88.35% ▼	89.68% ▲	84.26% ▲
Vienna Retirement Plan, City of	GMEBS	95.37% ▲	93.08% ▲	91.37% ▲	88.99% ▲
Villa Rica Retirement Plan, City of	GMEBS	85.92% ▲	83.98% ▼	94.48% ▲	93.24% ▲
Wadley Retirement Plan, City of	GMEBS	96.00% ▼	106.30% ▼	108.01% ▼	109.60% ▲
Waleska Retirement Plan, City of	GMEBS	128.34% ▼	129.72% ▼	169.37% ▲	165.26% ▲
Walthourville Retirement Plan, City of	GMEBS	95.88% ▼	108.62% ▲	106.35% ▲	94.35% ▲
Warm Springs Retirement Plan, City of	GMEBS	100.22% ▼	109.17% ▼	118.61% ▲	103.08% ▲

## Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2021 BIENNIAL RETIREMENT REPORT	2019 BIENNIAL RETIREMENT REPORT	2017 BIENNIAL RETIREMENT REPORT
			FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Warner Robins Retirement Plan, City of	GMEBS	91.54% ▼	93.34% ▼	100.55% ▲	99.63% ▲
Warrenton Retirement Plan, City of	GMEBS	127.33% ▼	137.22% ▼	149.98% ▲	148.69% ▼
Washington Retirement Plan, City of	GMEBS	86.25% ▼	90.11% ▼	96.01% ▼	96.62% ▲
Waycross Retirement Plan, City of	GMEBS	80.07% ▲	78.35% ▼	79.48% ▲	79.23% ▲
Waynesboro Retirement Plan, City of	GMEBS	85.60% ▲	82.97% ▼	87.30% ▲	86.22% ▼
West Point Pension Plan, City of	GMEBS	74.58% ▼	75.42% ▼	80.53% ▲	75.56% ▲
Whigham Retirement Plan, City of	GMEBS	95.33% ▼	103.93% ▼	109.13% ▲	96.28% ▼
White Retirement Plan, City of	GMEBS	108.33% ▼	110.70% ▲	103.36% ▲	98.97% ▲
Whitesburg Retirement Plan, City of	GMEBS	82.71% ▼	90.66% ▼	95.65% ▼	98.75% ▲
Willacoochee Retirement Plan, City of	GMEBS	79.95% ▼	80.27% ▲	73.55% ▲	71.21% ▲
Winder Retirement Plan, City of	GMEBS	77.26% ▼	78.21% ▲	77.55% ▲	74.37% ▲
Woodbine Retirement Plan, City of	GMEBS	128.18% ▼	128.29% ▲	113.05% ▼	116.37% ▼
Woodbury Retirement Plan, City of	GMEBS	88.41% ▼	98.52% ▼	102.78% ▲	89.11% ▲
Woodstock Retirement Plan, City of	GMEBS	83.30% ▲	79.02% ▼	79.72% ▼	93.20% ▲
Wrens Retirement Plan, City of	GMEBS	84.42% ▼	89.34% ▼	92.92% ▼	93.85% ▼
Wrightsville Retirement Plan, City of	GMEBS	89.68% ▲	81.00% ▲	78.52% ▲	77.23% ▲
<b>COUNTIES</b>					
Appling County Pension Plan	ACCG	82.09% ▲	77.76% ▼	86.94% ▲	86.80% ▲
Bacon County Pension Plan	ACCG	78.62% ▼	80.45% ▲	75.84% ▲	71.64% ▼
Baldwin County Pension Plan	ACCG	59.10% ▲	56.87% ▼	57.83% ▼	61.55% ▼
Banks County Pension Plan	ACCG	86.93% ▲	83.54% ▼	85.41% ▼	92.64% ▲
Barrow County Pension Plan	ACCG	74.99% ▼	76.25% ▼	78.26% ▼	80.50% ▲
Bartow County Pension Plan	ACCG	62.49% ▲	55.93% ▼	60.85% ▼	66.28% ▼
Ben Hill County Pension Plan	ACCG	79.02% ▼	79.36% ▲	71.60% ▲	68.93% ▼
Bleckley County Pension Plan	ACCG	77.50% ▼	79.65% ▼	83.46% ▼	83.75% ▲
Brooks County Pension Plan	ACCG	80.94% ▼	82.01% ▲	81.93% ▲	81.81% ▲
Bryan County Pension Plan	ACCG	69.74% ▲	67.70% ▼	69.72% ▲	69.67% ▼
Burke County Pension Plan	ACCG	62.82% ▲	59.29% ▼	61.12% ▼	62.81% ▼
Butts County Pension Plan	ACCG	56.35% ▼	58.39% ▼	66.35% ▲	64.72% ▲
Carroll County Pension Plan	ACCG	62.64% ▼	76.73% ▼	81.18% ▲	79.32% ▲
Charlton County Pension Plan	ACCG	77.42% ▼	81.23% ▲	78.98% ▲	77.70% ▲
Chatham County Employees Retirement Plan	Single-Employer	91.37% ▲	89.28% ▲	81.93% ▲	76.82% ▲
Cherokee County Pension Plan	ACCG	54.87% ▲	48.58% ▼	52.15% ▼	56.22% ▼
Clayton County Pension Plan	Single-Employer	64.01% ▼	66.65% ▼	70.27% ▼	71.09% ▼
Clinch County Pension Plan	ACCG	98.03% ▲	84.75% ▲	82.30% ▲	80.01% ▲
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	60.44% ▲	51.52% ▼	52.14% ▼	53.69% ▲
Coffee County Pension Plan	ACCG	85.23% ▲	78.94% ▼	81.62% ▼	82.70% ▲
Colquitt County Pension Plan	ACCG	78.87% ▲	75.78% ▲	73.89% ▼	75.08% ▲
Coweta County Pension Plan	Single-Employer	67.80% ▲	65.07% ▲	65.00% ▼	65.64% ▲
Crawford County Pension Plan	ACCG	83.37% ▼	87.89% ▲	85.31% ▼	92.23% ▲
Crisp County Pension Plan	ACCG	72.53% ▲	66.91% ▼	69.16% ▼	72.46% ▼

## Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2021 BIENNIAL RETIREMENT REPORT	2019 BIENNIAL RETIREMENT REPORT	2017 BIENNIAL RETIREMENT REPORT
			FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Dawson County Pension Plan	ACCG	71.92% ▼	86.36% ▼	90.50% ▼	91.97% ▲
Decatur County Pension Plan	ACCG	76.80% ▲	71.49% ▼	73.85% ▲	73.02% ▼
DeKalb County Pension Plan	Single-Employer	55.66% ▲	54.07% ▲	52.84% ▼	60.07% ▼
Dodge County Pension Plan	ACCG	64.37% ▼	72.75% ▼	78.10% ▲	72.86% ▲
Dooly County Pension Plan	ACCG	68.77% ▲	64.80% ▲	59.02% ▲	52.07% ▼
Dougherty County Retirement Plan	Single-Employer	90.47% ▲	90.04% ▲	88.86% ▼	89.30% ▲
Douglas County Pension Plan	ACCG	57.35% ▲	53.22% ▲	51.13% ▼	57.54% ▼
Douglas County Employee Defined Benefit Plan	Single-Employer, Closed	*2	*2	*2	*2
Early County Pension Plan *4	ACCG	77.01% ▲	71.06% ▼	83.32% ▼	84.24% ▲
Elbert County Pension Plan	ACCG	93.08% ▲	89.67% ▲	85.96% ▼	87.81% ▲
Evans County Pension Plan	ACCG	106.16% ▲	62.77% ▲	58.33% ▲	55.83% ▼
Fannin County Pension Plan	ACCG	75.88% ▼	77.86% ▲	77.11% ▼	78.16% ▲
Fayette County Pension Plan	ACCG	73.20% ▼	94.25% ▼	102.14% ▼	113.31% ▼
Floyd County Pension Plan	ACCG	70.61% ▼	76.60% ▼	80.25% ▼	83.61% ▲
Forsyth County Defined Benefit Plan	Single-Employer	118.27% ▲	95.40% ▲	90.54% ▲	70.80% ▲
Franklin County Pension Plan	ACCG	88.68% ▲	81.69% ▲	81.13% ▼	82.62% ▼
Fulton County Employees' Pension Plan	Single-Employer	78.77% ▲	70.65% ▼	71.79% ▼	74.93% ▲
Glynn County Board of Commissioners Pension Plan	Single-Employer	90.54% ▲	83.19% ▼	91.27% ▲	85.90% ▲
Grady County Pension Plan	ACCG	82.56% ▲	75.54% ▼	80.37% ▲	77.77% ▼
Greene County Pension Plan	ACCG	74.07% ▲	70.87% ▼	76.32% ▲	75.37% ▲
Gwinnett County Pension Plan	Single-Employer	81.51% ▲	74.12% ▼	80.39% ▲	79.96% ▼
Habersham County Employees' Retirement Plan	ACCG	84.77% ▲	84.06% ▼	86.27% ▲	85.92% ▲
Hall County Pension Plan	ACCG	57.72% ▲	37.80% ▲	34.48% ▲	33.96% ▲
Hancock County Pension Plan	ACCG	82.50% ▲	74.99% ▼	77.57% ▼	80.42% ▲
Haralson County Pension Plan	ACCG	92.89% ▲	87.79% ▲	82.08% ▼	84.29% ▲
Harris County Pension Plan	ACCG	73.85% ▼	77.60% ▲	74.34% ▲	72.21% ▼
Heard County Pension Plan	ACCG	90.26% ▲	89.26% ▲	80.65% ▼	86.73% ▲
Henry County Pension Plan	ACCG	66.32% ▲	64.22% ▼	66.38% ▼	70.25% ▲
Houston County Pension Plan	ACCG	76.37% ▲	74.33% ▼	74.99% ▼	75.16% ▲
Jackson County Pension Plan	ACCG	67.03% ▲	66.12% ▼	72.41% ▼	76.43% ▲
Jasper County Pension Plan	ACCG	111.30% ▲	105.51% ▼	107.09% ▲	99.50% ▲
Jeff Davis County Pension Plan	ACCG	79.63% ▲	76.13% ▼	84.21% ▼	85.05% ▲
Jenkins County Pension Plan	ACCG	98.74% ▲	96.04% ▲	77.52% ▼	78.03% ▼
Jones County Pension Plan	ACCG	74.16% ▲	70.41% ▼	71.52% ▼	72.30% ▼
Lamar County Pension Plan	ACCG	78.99% ▼	79.88% ▼	80.00% ▼	81.11% ▼
Laurens County Pension Plan	ACCG	75.92% ▼	77.74% ▼	78.27% ▼	79.54% ▼
Lee County Retirement Plan	ACCG	74.89% ▼	77.27% ▲	71.08% ▲	65.99% ▼
Liberty County, Retirement Plan of	ACCG	54.70% ▼	58.08% --	Not Applicable	63.07% ▲
Lincoln County Pension Plan	ACCG	76.23% ▲	75.16% ▼	75.87% ▼	77.06% ▲
Lowndes County Pension Plan	ACCG	70.27% ▲	67.41% ▲	66.24% ▼	66.48% ▼
Lumpkin County Pension Plan	ACCG	61.81% ▲	58.21% ▼	66.38% ▼	66.97% ▼
Madison County Pension Plan	ACCG	77.84% ▲	75.36% ▲	73.23% ▼	73.69% ▼
Marion County Pension Plan	ACCG	84.52% ▲	73.98% ▲	71.12% ▼	72.55% ▲



## Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2021 BIENNIAL RETIREMENT REPORT	2019 BIENNIAL RETIREMENT REPORT	2017 BIENNIAL RETIREMENT REPORT
			FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
McDuffie County Pension Plan	ACCG	79.61% ▼	85.16% ▼	89.92% ▲	86.47% ▲
McIntosh County Pension Plan	ACCG	78.38% ▲	75.56% ▲	71.78% ▼	73.53% ▼
Miller County Pension Plan	ACCG	82.66% ▲	80.53% ▲	77.13% ▼	78.01% ▲
Mitchell County Pension Plan	ACCG	69.63% ▼	74.59% ▼	78.38% ▼	84.97% ▼
Monroe County Pension Plan	ACCG	77.37% ▼	78.05% ▼	81.09% ▼	83.28% ▲
Morgan County Pension Plan	ACCG	82.03% ▲	81.75% ▼	86.46% ▼	92.66% ▲
Murray County Pension Plan	ACCG	76.87% ▲	74.95% ▼	84.84% ▼	91.86% ▲
Newton County Pension Plan	ACCG	65.08% ▲	56.08% ▲	51.45% ▼	53.20% ▼
Oconee County Pension Plan	ACCG	72.30% ▲	68.96% ▲	66.68% ▲	63.18% ▼
Oglethorpe County Pension Plan	ACCG	90.93% ▼	92.73% ▼	94.09% ▲	91.04% ▼
Paulding County Pension Plan	ACCG	63.31% ▼	71.99% ▼	76.53% ▼	78.72% ▼
Peach County Retirement Plan	ACCG	73.49% ▼	83.41% ▲	82.53% ▼	83.21% ▼
Pickens County Pension Plan	ACCG	54.44% ▲	49.72% ▲	47.07% ▼	64.69% ▲
Polk County Board of Commissioners Employees' Retirement Income Plan	ACCG	76.52% ▼	82.25% ▼	88.74% ▼	93.84% ▲
Pulaski County Pension Plan	ACCG	98.53% ▲	97.85% ▲	90.09% ▼	94.06% ▲
Putnam County Pension Plan	ACCG	75.05% ▲	71.05% ▼	74.74% ▼	78.44% ▲
Rabun County Pension Plan	ACCG	79.74% ▲	74.70% ▲	73.33% ▲	71.20% ▲
Rockdale County Pension Plan	ACCG	65.05% ▼	66.93% ▼	72.75% ▼	75.84% ▲
Schley County Pension Plan	ACCG	45.75% ▲	44.30% ▼	46.74% ▼	58.71% ▼
Seminole County Pension Plan	ACCG	81.38% ▼	83.56% ▲	82.25% ▲	79.90% ▼
Spalding County Pension Plan	ACCG	63.25% ▲	58.84% ▼	76.38% ▲	75.17% ▲
Sumter County Pension Plan	ACCG	78.64% ▲	75.22% ▲	61.31% ▲	60.63% ▼
Tattnall County Pension Plan	ACCG	74.68% ▼	76.44% ▼	77.98% ▲	77.56% ▲
Telfair County Pension Plan	ACCG	77.20% ▲	72.80% ▼	77.95% ▼	79.17% ▲
Thomas County Pension Plan	ACCG	88.47% ▼	88.61% ▲	87.27% ▼	88.67% ▲
Tift County Pension Plan	ACCG	71.93% ▲	67.13% ▼	77.75% ▲	77.40% ▼
Toombs County Pension Plan	ACCG	82.47% ▼	83.46% ▲	80.48% ▼	82.39% ▲
Treutlen County Pension Plan	ACCG	72.20% ▲	71.79% ▼	75.61% ▲	74.79% ▼
Troup County Pension Plan	ACCG	70.74% ▼	74.37% ▼	75.46% ▲	74.96% ▼
Turner County Pension Plan	ACCG	67.84% ▲	61.67% ▼	70.54% ▼	82.76% ▲
Upson County Retirement Plan	ACCG	95.58% ▼	107.17% ▼	128.55% ▲	84.07% ▼
Walker County Commissioners' & Sheriff's Department Defined Benefit Pension Plan	Single-Employer	68.77% ▲	56.84% ▲	41.85% ▼	61.51% ▼
Walton County Pension Plan	ACCG	66.37% ▲	58.41% ▼	80.67% ▲	77.36% ▼
Ware County Pension Plan	ACCG	74.43% ▼	83.53% ▲	78.63% ▲	75.37% ▼
Warren County Retirement Plan	ACCG	80.70% ▲	76.95% ▲	76.48% ▼	79.55% ▼
Washington County Pension Plan	ACCG	71.97% ▲	70.26% ▼	70.87% ▼	75.88% ▲
Whitfield County Pension Plan	ACCG	77.91% ▼	78.26% ▼	80.74% ▼	89.17% ▼
Wilcox County Pension Plan	ACCG	81.56% ▲	75.91% ▲	72.09% ▼	75.83% ▲
Wilkes County Pension Plan	ACCG	60.27% ▼	63.85% ▼	65.25% ▼	68.22% ▼
Wilkinson County Pension Plan	ACCG	81.21% ▼	81.49% ▲	79.04% ▼	83.58% ▲

## Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2021 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2019 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2017 BIENNIAL RETIREMENT REPORT FUNDED RATIO
<b>CONSOLIDATED GOVERNMENTS</b>					
Athens-Clarke County Employees' Pension Plan	Single-Employer	88.37% ▲	85.08% ▼	89.72% ▲	88.32% ▼
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	92.30% ▲	80.25% ▼	86.46% ▲	75.32% ▼
Augusta Policemen's Pension Fund	Single-Employer, Closed	*2	*2	*2	*2
Augusta Richmond County Retirement Plan	GMEBS	79.55% ▼	82.80% ▼	91.94% ▲	90.61% ▲
Augusta Richmond County Planning Commission Retirement Plan	GMEBS	110.94% ▼	111.60% ▼	112.75% ▲	110.01% ▼
Columbus Consolidated Government Employees' Pension Plan	Single-Employer	101.84% ▲	97.76% ▲	92.49% ▲	84.24% ▼
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	94.39% ▲	88.01% ▲	84.36% ▲	74.00% ▼
Georgetown-Quitman Unified County Retirement Plan	GMEBS	70.60% ▼	71.53% ▼	72.94% ▼	75.65% ▼
Macon-Bibb County Fire & Police Retirement System *5	Single-Employer	125.40% ▲	104.53% ▲	103.71% ▲	96.83% ▼
Macon-Bibb County Pension Plan *6	Single-Employer	62.12% ▲	53.66% ▼	62.89% ▼	70.41% ▼
Macon-Bibb County Pension Plan Division A *5	Single-Employer	95.58% ▲	89.22% ▼	90.33% ▲	80.05% ▼
Richmond County Employee Pension Fund (1945)	Single-Employer, Closed	85.44% ▲	76.50% ▼	91.16% ▲	77.01% ▲
<b>REGIONAL COMMISSIONS</b>					
Atlanta Regional Commission Retirement Plan *4	ACCG	115.58% ▲	78.97% ▼	97.13% ▼	111.37% ▲
Coastal Georgia RC Retirement Plan	GMEBS	84.92% ▼	87.02% ▼	89.27% ▲	87.49% ▲
Georgia Mountains RC Retirement Plan	GMEBS	96.98% ▼	97.30% ▲	94.77% ▼	95.04% ▲
Heart of Georgia Altamaha RC Retirement Plan	GMEBS	90.95% ▼	91.58% ▼	96.75% ▼	99.91% ▲
Middle Georgia RC Retirement Plan	GMEBS	87.26% ▲	91.95% ▼	87.00% ▼	93.66% ▲
Northeast Georgia RC Retirement Plan	GMEBS	102.60% ▼	103.88% ▲	102.85% ▼	105.33% ▲
Northwest Georgia RC Retirement Plan	GMEBS	93.08% ▼	94.69% ▼	97.57% ▼	99.29% ▲
Southern Georgia RC Retirement Plan	GMEBS	86.06% ▼	86.24% ▼	86.47% ▼	87.03% ▲
Southwest Georgia RC Retirement Plan	Single-Employer	44.72% ▼	45.03% ▼	47.03% ▼	59.80% ▼
<b>LOCAL BOARDS OF EDUCATION</b>					
Fulton County School Employees' Pension Fund	Single-Employer	93.52% ▲	85.79% ▲	80.05% ▲	74.29% ▲
Gwinnett County Board of Education Retirement System	Single-Employer	93.15% ▼	92.34% ▼	96.44% ▼	103.39% ▲
Polk County Board of Education Retirement System	Single-Employer	66.12% ▲	64.75% ▲	64.00% ▲	59.03% ▲
City of Atlanta Board of Education - Superintendent Plan *7	Single-Employer	66.13% ▼	99.95% ▼	102.03% --	Not Applicable
<b>LOCAL AUTHORITIES</b>					
Austell Gas System Retirement Plan	Single-Employer	87.60% ▼	90.97% ▼	91.70% ▲	70.84% ▼
Bainbridge Decatur County Recreation Authority	GMEBS	80.44% ▼	87.73% ▼	96.08% ▲	
Brunswick - Glynn County Joint Water & Sewer Commission	GMEBS	81.81% ▲	73.06% ▲	71.40% ▲	69.30% ▲

## Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2021 BIENNIAL RETIREMENT REPORT	2019 BIENNIAL RETIREMENT REPORT	2017 BIENNIAL RETIREMENT REPORT
			FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Carroll County Water Authority	Single-Employer	80.04% ▲	75.61% ▲	73.58% ▼	110.46% ▲
Chatsworth Water Commission	GMEBS	85.09% ▼	86.05% ▼	87.93% ▲	86.80% ▲
Cherokee County Water and Sewerage Authority	GMEBS	72.12% ▲	70.91% ▼	76.67% ▼	76.95% ▲
Cobb County-Marietta Water Authority	Single-Employer	105.55% ▲	100.79% ▲	100.38% ▲	97.98% ▲
Douglasville-Douglas County Water and Sewage Authority	GMEBS	99.97% ▲	99.48% ▼	105.86% ▼	107.31% ▲
Dublin-Laurens County Recreation Authority	GMEBS	119.29% ▲	99.10% ▲	92.45% ▼	95.11% ▲
Eatonton-Putnam County Water and Sewer Authority	GMEBS	126.96% ▲	121.41% ▼	128.29% ▲	123.81% ▼
Ellijay-Gilmer County Water & Sewer Authority	GMEBS	78.53% ▲	77.04% ▲	75.67% ▲	74.94% ▲
Fitzgerald Water, Light, and Bond Commission	GMEBS	77.60% ▼	80.59% ▲	77.57% ▲	75.10% ▲
Flint Area Consolidated Housing Authority	GMEBS	91.26% ▲	89.44% ▲	83.00% ▲	72.66% ▼
Fort Valley Utilities Commission	GMEBS	96.50% ▲	95.75% ▲	94.48% ▼	98.14% ▲
Fulton-DeKalb Hospital Authority	Single-Employer	77.60% ▲	75.77% ▼	76.56% ▼	80.71% ▼
Haralson County Water Authority	ACCG	85.98% ▲	84.36% ▼	85.97% ▲	81.90% ▼
Heard County Water Authority	GMEBS	94.61% ▼	98.02% ▲	94.44% ▲	93.91% ▲
Henry County Water and Sewerage Authority	GMEBS	105.53% ▲	95.36% ▼	102.25% ▲	90.42% ▲
Hospital Authority of Floyd County	Single-Employer	81.40% ▲	64.64% ▼	75.57% ▼	81.21% ▲
Hospital Authority of Valdosta and Lowndes County, Georgia	Single-Employer	101.44% ▲	93.31% ▼	93.85% ▲	89.81% ▼
Hospital Authority of Washington County	Single-Employer	*3	7.07% --	-- --	-- --
Housing Authority of the City of Clayton, Georgia	GMEBS	63.21% ▲	57.11% ▲	53.38% ▲	52.18% ▲
Housing Authority of the City of Conyers	GMEBS	71.44% ▼	75.00% ▼	80.88% ▼	85.57% ▲
Housing Authority of the City of Covington	ACCG	86.52% ▲	54.69% ▲	51.73% ▲	36.88% ▲
Housing Authority of the City of Lavonia	GMEBS	85.10% ▲	81.67% ▲	77.90% ▲	75.73% ▲
Housing Authority of the City of Mt. Vernon	GMEBS	81.82% ▲	79.93% ▲	76.13% ▲	72.39% ▲
Housing Authority of the City of Vidalia	GMEBS	149.59% ▼	178.07% ▼	208.98% ▲	194.77% ▼
Housing Authority of the City of Vienna	GMEBS	111.88% ▲	111.31% ▲	107.19% ▲	101.96% ▲
Housing Authority of the City of Villa Rica	GMEBS	103.76% ▼	109.11% ▼	114.42% ▲	113.08% ▲
Jackson County Water and Sewerage Authority	GMEBS	47.19% ▼	48.00% ▲	31.31% ▲	17.18% --
Jasper County Joint 911 Authority	GMEBS	86.55% ▼	88.62% ▲	88.24% ▼	91.52% ▼
Jonesboro Housing Authority	GMEBS	87.40% ▲	86.75% ▼	87.60% ▼	88.98% ▲
LaGrange Housing Authority	GMEBS	95.02% ▼	109.78% ▼	117.23% ▼	131.23% ▲
LaGrange-Troup County Hospital Authority	Single-Employer	87.75% ▲	76.55% ▼	77.21% ▼	83.87% ▼
Liberty Consolidated Planning Commission	GMEBS	98.72% ▲	90.81% ▼	95.83% ▲	93.81% ▲
Macon Water Authority	Single-Employer	*3	101.77% ▲	79.53% ▲	71.23% ▼
Macon-Bibb County Transit Authority	Single-Employer	55.81% ▲	50.86% ▲	49.30% ▼	53.20% ▲
Metropolitan Atlanta Rapid Transit Authority ATU Local 732 Union Plan	Single-Employer	108.39% ▲	99.87% ▼	102.63% ▲	100.78% ▼
Metro Atlanta Rapid Transit Authority Non-Represented Pension Plan	Single-Employer	86.03% ▲	77.03% ▼	78.35% ▲	74.27% ▼
Middle Flint Regional E-911 Authority	ACCG	115.85% ▲	81.27% ▲	42.40% ▲	16.59% ▼
Newnan Water and Light Commission	Single-Employer	99.69% ▲	98.38% ▼	104.13% ▼	108.38% ▲
Northeast Georgia Housing Authority	GMEBS	96.50% ▲	96.40% ▼	96.92% ▲	96.89% ▲
Polk County Water, Sewage and Solid Waste Authority	Single-Employer	72.43% ▲	52.54% ▼	97.52% ▲	83.46% ▲



## Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2021 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2019 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2017 BIENNIAL RETIREMENT REPORT FUNDED RATIO
Satilla Regional Water and Sewer Authority *1	ACCG	17.44% --	Not Applicable	Not Applicable	Not Applicable
Sinclair Water Authority	GMEBS	81.35% ▼	88.41% --	Not Applicable	Not Applicable
Towns County Water & Sewer Authority	GMEBS	80.41% ▼	87.04% ▼	88.14% ▼	91.93% ▲
Unadilla Housing Authority	GMEBS	138.13% ▲	136.66% ▲	113.85% ▲	90.93% ▲
Valdosta-Lowndes County Parks and Recreation Authority	GMEBS	80.40% ▼	81.29% ▼	85.95% ▲	74.19% ▼
Walker County Water and Sewage Authority	Single-Employer	61.40% ▲	50.10% ▲	42.97% ▼	64.94% ▲

▲ 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 - New plan for this reporting period.

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

\*4 - Plan was transferred from a single-employer plan to ACCG or GMEBS since last report. Current year ACCG or GMEBS 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 City of Atlanta General Employees Pension Fund includes certain employees of the Atlanta Board of Education, information is provided with City of Atlanta.

## **APPENDIX E**

### **ACTUARIAL ASSUMPTIONS**

## **Appendix E: Actuarial Assumptions**

		ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
		INFLATION RATE	INVESTMENT RETURN	PROJECTED SALARY INCREASES	POSTRETIREMENT BENEFIT INCREASES
CITIES	TYPE OF PLAN				
Abbeville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Acworth Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Adairsville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Adel Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	1.70%
Alamo Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Albany Retirement Plan, City of	Single-Employer	2.50%	7.00%	0.75%	Not Reported
Alma Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Alpharetta Retirement Plan, City of	Single-Employer	2.50%	7.00%	2.10%	Not Reported
Americus Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Aragon Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.25%
Ashburn Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Atlanta Firefighter's Pension Fund	Single-Employer	2.25%	7.00%	0.75-7.75%	Not Reported
Atlanta General Employees Pension Fund	Single-Employer				
General Employees of the City of Atlanta		2.25%	7.00%	0.75-7.75%	1.00-2.25%
Employees of the Atlanta Board of Education		2.25%	7.00%	0.75-7.75%	2.25%
Atlanta Police Officer's Pension Fund	Single-Employer	2.25%	7.00%	0.75-7.75%	Not Reported
Attapulugus Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Auburn Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Austell Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Avondale Estates Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Bainbridge Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Ball Ground Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Barnesville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Baxley Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Berlin Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Blackshear Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Blairsville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Blakely Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Blakely-Early County Department of					
Recreation Retirement Plan	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Bloomingdale Retirement Plan, City of	Single-Employer	2.00%	8.00%	3.00%	Not Reported
Blue Ridge Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Bowdon Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Bowman Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Braselton Retirement Plan, City of *1	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Bremen Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Brooklet Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Broxton Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00
Brunswick Retirement Plan, City of	Single-Employer	3.00%	7.25%	0.50%	Not Reported
Buchanan Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Buena Vista Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.25%
Buford Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.10%
Butler Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Byron Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.10-2.25%
Cairo Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%

## Appendix E: Actuarial Assumptions

		ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
	TYPE OF PLAN	INFLATION	INVESTMENT	PROJECTED	POSTRETIREMENT
		RATE	RETURN	SALARY INCREASES	BENEFIT INCREASES
Calhoun Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Calhoun Retirement Plan, City of	Single-Employer, Closed	*2	*2	*2	*2
Camilla Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Canon Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Canton Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Carnesville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Carrollton Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Cartersville Retirement Plan, City of	Single-Employer	2.50%	7.00%	4.00%	Not Reported
Cartersville 2017 Retirement Plan, City of	Single-Employer	2.50%	7.00%	4.00%	Not Reported
Cave Spring Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Cedartown Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Centerville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.25%
Chamblee Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.25%
Chatsworth Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Chester Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Chickamauga Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Clarksville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Clarkston Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.25-3.00%
Claxton Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.25%
Clayton Retirement Plan, City of	Single-Employer	*3	*3	*3	*3
Cleveland Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Cochran Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
College Park Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Colquitt Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Comer Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Commerce Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Conyers Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Cordele Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Cornelia Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Covington Retirement Plan, City of	Single-Employer	2.50%	6.75%	2.50-4.50%	Not Reported
Cumming Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.10%
Cuthbert Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Dacula Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Dahlonega Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	1.70%
Dallas Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Dalton Retirement Plan, City of	Single-Employer	2.50%	6.81%	3.25%	Not Reported
Danielsville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Darien Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Davisboro Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Dawson Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Dawsonville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Decatur Retirement Plan, City of	Single-Employer	2.50%	7.00%	1.25-5.25%	Not Reported
Demorest Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Doerun Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.10%
Donalsonville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Doraville Retirement Plan, City of	Single-Employer	*3	*3	*3	*3
Douglas Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%

## Appendix E: Actuarial Assumptions

		ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
	TYPE OF PLAN	INFLATION RATE	INVESTMENT RETURN	PROJECTED SALARY INCREASES	POSTRETIREMENT BENEFIT INCREASES
Douglasville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Dublin Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Duluth Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
East Ellijay Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
East Point Retirement Plan, City of	Single-Employer	2.25%	7.00%	1.25%	2.25%
Eastman Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Eatonton Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Elberton Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Ellaville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Ellijay Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Emerson Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Enigma Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Fairburn Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Fayetteville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Fitzgerald Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Flowery Branch Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Forsyth Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Fort Oglethorpe Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Fort Valley Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Franklin Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Gainesville Retirement Plan A, City of	Single-Employer	2.75%	7.00%	0.00-11.00%	Not Reported
Gainesville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Garden City Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Gibson Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Glennville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Gordon Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Grantville Retirement Plan, City of *1	GMEBS	2.25%	7.38%	0.75-6.25%	1.70%
Gray Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Greensboro Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Greenville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Griffin Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-3.00%
Grovetown Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Guyton Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Hagan Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Hahira Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Hampton Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Hapeville Retirement Plan, City of *4	GMEBS	2.25%	7.38%	0.75-6.25%	1.00%
Harlem Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	1.70%
Hartwell Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Hawkinsville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Hazlehurst Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Hephzibah Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Hiawassee Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Hinesville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Hiram Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Hogansville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Holly Springs Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%

## Appendix E: Actuarial Assumptions

		ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
	TYPE OF PLAN	INFLATION	INVESTMENT	PROJECTED	POSTRETIREMENT
		RATE	RETURN	SALARY INCREASES	BENEFIT INCREASES
Jackson Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.25%
Jasper Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Jefferson Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Jeffersonville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Jesup Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Jonesboro Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Kennesaw Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Kingsland Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.10%
LaFayette Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
LaGrange Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Lake City Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Lake Park Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Lakeland Retirement Plan, City of *1	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Lavonia Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Leesburg Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Lenox Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Lincolnton Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Lithonia Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Locust Grove Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Loganville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Lookout Mountain Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Louisville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Lovejoy Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.25%
Lumpkin Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.25%
Lyons Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Madison Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Manchester Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Marietta Retirement Plan, City of	Single-Employer	3.00%	7.50%	3.50-4.60%	0.00-3.00%
Marshallville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
McDonough Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
McRae-Helena Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Menlo Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Midville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Midway Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Milledgeville Retirement Plan, City of	Single-Employer	2.00%	7.00%	1.00%	Not Reported
Millen Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Milton Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Monroe Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Montezuma Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Monticello Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Morrow Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Moultrie Retirement Plan, City of	Single-Employer	Not Reported	6.50%	3.25%	Not Reported
Mount Airy Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.25%
Mount Vernon Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Mount Zion Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Nahunta Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Nashville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%

## Appendix E: Actuarial Assumptions

		ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
	TYPE OF PLAN	INFLATION RATE	INVESTMENT RETURN	PROJECTED SALARY INCREASES	POSTRETIREMENT BENEFIT INCREASES
Newnan Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Nicholls Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Nicholson Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Norcross Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.10%
Oakwood Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Ocilla Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Oglethorpe Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Oxford Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Palmetto Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	3.00%
Patterson Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Peachtree City Retirement Plan, City of	Single-Employer	2.00%	5.93%	0.50-2.50%	Not Reported
Pelham Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Pembroke Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Perry Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Pine Mountain Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Pooler Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	1.40-2.00%
Port Wentworth Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Portal Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Powder Springs Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Quitman Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Reidsville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Remerton Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Reynolds Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Riceboro Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Richmond Hill Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.25%
Rincon Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Roberta Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Rochelle Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Rockmart Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Rome Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Rossville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Roswell Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Royston Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Sandersville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Savannah Employees' Retirement Plan, City of	Single-Employer	2.75%	7.25%	0.75-2.75%	1.00-5.00%
Savannah Pension Plan 2	Single-Employer, Closed	*2	*2	*2	*2
Senoia Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Sky Valley Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Smithville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Smyrna Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Snellville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Social Circle Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	1.70-2.25%
Soperton Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Springfield Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
St. Marys Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Statesboro Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Stockbridge Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%

## Appendix E: Actuarial Assumptions

		ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
	TYPE OF PLAN	INFLATION	INVESTMENT	PROJECTED	POSTRETIREMENT
		RATE	RETURN	SALARY INCREASES	BENEFIT INCREASES
Stone Mountain Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.25%
Sugar Hill Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	1.70%
Summerville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.10%
Suwanee Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Swainsboro Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Sylvania Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Sylvester Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Tallapoosa Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.00%
Temple Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Tennille Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Thomaston Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Thomasville Retirement Plan, City of	Single-Employer	2.50%	6.00%	5.00%	2.50%
Thomson Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Thunderbolt Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Tifton Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-3.00%
Toccoa Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Trion Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Tybee Island Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.10%
Tyrone Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.10%
Union City Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.10%
Union Point Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Valdosta Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-3.00%
Vidalia Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Vienna Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Villa Rica Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Wadley Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Waleska Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Walthourville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Warm Springs Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Warner Robins Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Warrenton Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Washington Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.00%
Waycross Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Waynesboro Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
West Point Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Whigham Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
White Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Whitesburg Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Willacoochee Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Winder Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Woodbine Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	2.25%
Woodbury Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Woodstock Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Wrens Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Wrightsville Retirement Plan, City of	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%



## Appendix E: Actuarial Assumptions

COUNTIES	TYPE OF PLAN	ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
		INFLATION RATE	INVESTMENT RETURN	PROJECTED SALARY INCREASES	POSTRETIREMENT BENEFIT INCREASES
Appling County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Bacon County Pension Plan	ACCG	2.00%	7.00%	0.50%	Not Reported
Baldwin County Pension Plan	ACCG	2.00%	7.00%	2.50%	0.40%
Banks County Pension Plan	ACCG	2.00%	7.00%	1.00%	Not Reported
Barrow County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Bartow County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Ben Hill County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Bleckley County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Brooks County Pension Plan	ACCG	2.00%	7.00%	0.50%	Not Reported
Bryan County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Burke County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Butts County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Carroll County Pension Plan	ACCG	2.00%	7.00%	Not Reported	Not Reported
Charlton County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Chatham County Employees' Retirement Plan	Single-Employer	2.50%	7.25%	1.13-11.75%	Not Reported
Cherokee County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Clayton County Pension Plan	Single-Employer	2.75%	7.75%	5.75%	2.00%
Clinch County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	2.50%	7.25%	0.50-1.50%	Not Reported
Coffee County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Colquitt County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Coweta County Pension Plan	Single-Employer	2.50%	6.50%		2.50%
Crawford County Pension Plan	ACCG	2.00%	7.00%	1.00%	Not Reported
Crisp County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Dawson County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Decatur County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
DeKalb County Pension Plan	Single-Employer	2.50%	6.75%	2.75%	Not Reported
Dodge County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Dooly County Pension Plan	ACCG	2.00%	7.00%	1.00%	Not Reported
Dougherty County Pension Plan	Single-Employer	Not Reported	7.25%	3.00%	Not Reported
Douglas County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Douglas County Employee Defined Benefit Plan	Single-Employer, Closed	*2	*2	*2	*2
Early County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Elbert County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Evans County Pension Plan *4	ACCG	2.00%	7.00%	1.50%	Not Reported
Fannin County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Fayette County Pension Plan	ACCG	2.00%	7.00%	0.50%	Not Reported
Floyd County Pension Plan	ACCG	2.00%	7.00%	1.50%	5.00%
Forsyth County Defined Benefit Plan	Single-Employer	Not Reported	6.75%	4.00%	Not Reported
Franklin County Pension Plan	ACCG	2.00%	7.00%	1.00%	Not Reported
Fulton County Employees' Pension Plan	Single-Employer	2.00%	6.90%	2.00-6.00%	3.00%
Glynn County Board of Commissioners Pension Plan	Single-Employer	2.50%	7.50%	1.50-4.75%	Not Reported
Grady County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Greene County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported

## Appendix E: Actuarial Assumptions

		ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
	TYPE OF PLAN	INFLATION	INVESTMENT	PROJECTED	POSTRETIREMENT
		RATE	RETURN	SALARY INCREASES	BENEFIT INCREASES
Gwinnett County Pension Plan	Single-Employer	2.50%	7.00%	2.00-3.00%	1.00%
Habersham County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Hall County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Hancock County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Haralson County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Harris County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Heard County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Henry County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Houston County Pension Plan	ACCG	2.00%	7.00%	1.50%	2.00%
Jackson County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Jasper County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Jeff Davis County Pension Plan	ACCG	2.00%	7.00%	1.00%	Not Reported
Jenkins County Pension Plan	ACCG	2.00%	7.00%	0.50%	Not Reported
Jones County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Lamar County Pension Plan	ACCG	2.00%	7.00%	1.00%	Not Reported
Laurens County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Lee County Pension Plan	ACCG	2.00%	7.00%	1.00%	Not Reported
Liberty County Pension Plan	ACCG	2.00%	7.00%	1.00%	Not Reported
Lincoln County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Lowndes County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Lumpkin County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Madison County Pension Plan	ACCG	2.00%	7.00%	0.50%	Not Reported
Marion County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
McDuffie County Pension Plan	ACCG	2.00%	7.00%	1.00%	Not Reported
McIntosh County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Miller County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Mitchell County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Monroe County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Morgan County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Murray County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Newton County Pension Plan	ACCG	2.00%	7.00%	1.00%	Not Reported
Oconee County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Oglethorpe County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Paulding County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Peach County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Pickens County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Polk County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Pulaski County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Putnam County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Rabun County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Rockdale County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Schley County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Seminole County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Spalding County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Sumter County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Tattnall County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Telfair County Pension Plan	ACCG	2.00%	7.00%	1.00%	Not Reported

## Appendix E: Actuarial Assumptions

	TYPE OF PLAN	ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
		INFLATION RATE	INVESTMENT RETURN	PROJECTED SALARY INCREASES	POSTRETIREMENT BENEFIT INCREASES
Thomas County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Tift County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Toombs County Pension Plan	ACCG	2.00%	7.00%	1.00%	Not Reported
Treutlen County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Troup County Pension Plan	ACCG	2.00%	7.00%	0.50%	Not Reported
Turner County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Upson County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Walker County Commissioners' & Sheriff's Department Defined Benefit Pension Plan	Single-Employer	2.50%	5.00%	1.50%	Not Reported
Walton County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Ware County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Warren County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Washington County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Whitfield County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Wilcox County Pension Plan	ACCG	2.00%	7.00%	1.50%	Not Reported
Wilkes County Pension Plan	ACCG	2.00%	7.00%	2.00%	Not Reported
Wilkinson County Pension Plan	ACCG	2.00%	7.00%	0.50%	Not Reported

### CONSOLIDATED GOVERNMENTS

Athens-Clarke County Employees' Pension Plan	Single-Employer	2.50%	7.50%	1.75-4.00%	Not Reported
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	Not Reported	7.00%	3.00%	2.00%
Augusta Policemen's Pension Fund	Single-Employer, Closed	*2	*2	*2	*2
Augusta Richmond County Retirement Plan	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Augusta Richmond County Planning Commission Retirement Plan	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Columbus Consolidated Government Employees' Pension Plan	Single-Employer	Not Reported	7.00%	3.25%	1.25%
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	2.50%	7.00%	3.25%	1.25%
Georgetown-Quitman Unified County Retirement Plan	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Macon-Bibb County Fire & Police Retirement System *5	Single-Employer	Not Reported	7.50%	3.00%	1.50%
Macon-Bibb County Pension Plan *6	Single-Employer	2.75%	7.25%	0.25-1.75%	1.50%
Macon-Bibb County Pension Plan Division A *5	Single-Employer	Not Reported	7.50%	3.00%	1.50%
Richmond County Employee Pension Fund 1945	Single-Employer, Closed	Not Reported	7.00%	Not Reported	2.00%

### REGIONAL COMMISSIONS

Atlanta RC Retirement Plan *4	ACCG	2.00%	7.00%	1.00%	Not Reported
Coastal Georgia RC Retirement Plan	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Georgia Mountains RC Retirement Plan	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Heart of Georgia - Altamaha RC Retirement Plan	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Middle Georgia RC Retirement Plan	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-1.40%
Northeast Georgia RC Retirement Plan	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Northwest Georgia RC Retirement Plan	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%

## Appendix E: Actuarial Assumptions

	TYPE OF PLAN	ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
		INFLATION RATE	INVESTMENT RETURN	PROJECTED SALARY INCREASES	POSTRETIREMENT BENEFIT INCREASES
Southern Georgia RC Retirement Plan	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Southwest Georgia RC Retirement Plan	Single-Employer	Not Reported	6.20%	Not Reported	2.50%
<b>LOCAL BOARDS OF EDUCATION</b>					
Fulton County School Employees' Pension Fund	Single-Employer	2.75%	7.00%	0.00-3.00%	3.00%
Gwinnett County Board of Education Retirement System	Single-Employer	2.40%	7.15%	0.85-4.46%	2.40%
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 *7	Single-Employer	Not Reported	3.00%	Not Reported	0.00%
<b>LOCAL AUTHORITIES</b>					
Austell Gas System	Single-Employer	1.70%	5.50%	1.05-4.65%	Not Reported
Bainbridge Decatur County Recreation Authority	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Brunswick-Glynn County Joint Water and Sewer Commission	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Carroll County Water Authority	Single-Employer	Not Reported	6.00%	3.50%	1.00%
Chatsworth Water Commission	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Cherokee County Water and Sewerage Authority	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Cobb County-Marietta Water Authority	Single-Employer	2.00%	7.00%	5.00%	5.00%
Development Authority of Appling County	ACCG	2.00%	7.00%	Not Reported	Not Reported
Douglasville-Douglas County Water and Sewer Authority	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Dublin-Laurens County Recreation Authority	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Eatonton-Putnam Water and Sewer Authority	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Ellijay-Gilmer County Water and Sewerage Authority	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-1.70%
Fitzgerald Water, Light, and Bond Commission	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Flint Area Consolidated Housing Authority	GMEBS	2.25%	7.38%	0.75-6.25%	2.10%
Fort Valley Utilities Commission	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Fulton-DeKalb Hospital Authority	Single-Employer	2.50%	7.25%	Not Reported	Not Reported
Haralson County Water Authority	ACCG	2.00%	7.00%	2.00%	Not Reported
Heard County Water Authority	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Henry County Water Authority	GMEBS	2.25%	7.38%	0.75-6.25%	2.75%
Hospital Authority of Floyd County	Single-Employer	Not Reported	6.00%	Not Reported	Not Reported
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	*3	*3	*3	*3
Housing Authority of the City of Clayton, Georgia	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Housing Authority of the City of Conyers	GMEBS	2.25%	7.38%	0.75-6.25%	2.10%
Housing Authority of the City of Covington	ACCG	2.00%	7.00%	2.00%	Not Reported
Housing Authority of the City of Lavonia	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Housing Authority of the City of Mt. Vernon	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Housing Authority of the City of Vidalia	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Housing Authority of the City of Vienna	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Housing Authority of the City of Villa Rica	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Jackson County Water and Sewerage Authority	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Jasper County 911 Authority	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Jonesboro Housing Authority	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%

## Appendix E: Actuarial Assumptions

	TYPE OF PLAN	ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
		INFLATION RATE	INVESTMENT RETURN	PROJECTED SALARY INCREASES	POSTRETIREMENT BENEFIT INCREASES
Lagrange Housing Authority	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Lagrange-Troup County Hospital Authority	Single-Employer	Not Reported	7.00%	Not Reported	Not Reported
Liberty Consolidated Planning Commission	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Macon Water Authority	Single-Employer	*3	*3	*3	*3
Macon-Bibb County Transit Authority	Single-Employer	2.00%	6.00%	1.00%	1.50%
Metropolitan Atlanta Rapid Transit Authority ATU Local 732 Union Plan	Single-Employer	Not Reported	7.00%	4.50%	0.00%
Metropolitan Atlanta Rapid Transit Authority Non-Represented Plan	Single-Employer	2.25%	5.50%	4.50%	Not Reported
Middle Flint Regional E-911 Authority	ACCG	2.00%	7.00%	2.00%	Not Reported
Newnan Water and Light Commission	Single-Employer	3.00%	5.75%	2.00%	Not Reported
Northeast Georgia Housing Authority	GMEBS	2.25%	7.38%	0.75-6.25%	2.25%
Polk County Water, Sewage and Solid Waste Authority	Single-Employer	3.00%	6.50%	4.00%	0.00%
Satilla Regional Water and Sewer Authority *1	ACCG	2.00%	7.00%	2.00%	Not Reported
Sinclair Water Authority	ACCG	2.00%	7.00%	1.00%	Not Reported
Towns County Water and Sewerage Authority	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Unadilla Housing Authority	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Valdosta-Lowndes County Parks and Recreation Authority	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Walker County Water and Sewerage Authority	Single-Employer	Not Reported	5.00%	4.00%	0.00%

\*1 - New plan for this reporting period.

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

\*4 - Plan was transferred from a single-employer plan to ACCG or GMEBS since last report. Current year ACCG or GMEBS 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 City of Atlanta General Employees Pension Fund includes certain employees of the Atlanta Board of Education, information is provided with City of Atlanta.

## **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
<b>Cities</b>				
Acworth	X	X	X	
Adairsville		X		
Adel		X		
Alma	X	X		
Alpharetta	X	X	X	
Alto	X	X		
Aragon	X		X	X
Arcade	X	X		
Ashburn	X			
Auburn	X			
Austell	X	X		
Bainbridge		X		
Baldwin	X			
Barnesville	X	X	X	X
Berkeley Lake	X	X		
Blackshear	X			
Blairsville	X			
Blakely	X		X	
Bloomingdale	X			
Brooks		X		
Brunswick		X		
Buford	X		X	X
Byron		X		
Cairo	X	X		
Canton	X			
Carnesville		X		
Carrollton	X	X	X	X
Cartersville	X	X	X	X
Cave Spring	X	X		
Chatsworth	X	X	X	
Chester	X			
Chickamauga		X	X	
Clarkesville	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
Clarkston	X	X	X	X
Clermont	X			
Cleveland	X			
Colquitt		X		
Commerce	X	X		
Concord	X	X		
Conyers	X		X	
Cordele		X		
Cornelia		X	X	X
Crawford	X			
Cumming		X	X	
Cuthbert	X			
Dahlonega		X		
Dallas	X	X	X	
Dalton	X	X	X	X
Davisboro	X			
Dawson	X		X	
Dawsonville	X			
Decatur	X	X	X	
Demorest	X			
Dillard	X	X		
Donalsonville	X	X		
Dublin		X	X	X
Duluth	X			
Dunwoody	X	X		
East Dublin	X			
East Ellijay	X			
East Point		X	X	
Eastman	X		X	X
Eatonton	X			
Edison			X	X
Elberton	X	X		
Eton	X	X		
Fairburn		X		
Fitzgerald		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
Forsyth	X	X		X
Fort Oglethorpe	X	X		
Franklin	X		X	
Gainesville	X		X	X
Glennville		X	X	
Grantville	X			
Grovetown		X		
Guyton	X			
Hampton		X		
Hapeville		X	X	X
Harlem	X	X	X	
Hartwell	X	X		
Hazlehurst		X		
Helen	X	X		
Hephzibah		X		
Hiawassee	X	X		
Hoboken	X	X	X	
Holly Springs		X		
Jackson		X		
Jasper			X	X
Jenkinsburg		X	X	
Jesup		X	X	X
Jonesboro	X		X	
Kennesaw	X		X	
Kingsland	X	X		
LaGrange		X	X	
Lake City	X	X		
Lakeland	X	X		
Lawrenceville	X		X	
Lenox	X			
Lincolnton			X	
Lithonia	X			
Locust Grove	X			
Loganville		X	X	
Louisville		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
Lovejoy	X			
Ludowici	X			
Manchester	X		X	
Marietta	X	X	X	
McCaysville	X	X		
Menlo	X			
Milledgeville				X
Millen	X			
Milner	X			
Molena		X		
Moultrie	X			
Mount Airy				X
Mount Zion			X	
Nahunta	X			
Newnan	X	X		
Oakwood			X	X
Ocilla	X	X	X	
Oglethorpe	X			
Oxford	X			
Parrott	X			
Peachtree City	X	X	X	
Peachtree Corners	X	X		
Pearson		X		
Pelham	X			
Pine Lake	X	X		
Pine Mountain	X		X	
Powder Springs		X	X	
Riceboro	X			
Richmond Hill	X	X		
Ringgold	X	X	X	
Rochelle	X			
Rossville	X			
Roswell	X	X		
Royston	X	X		
Rutledge		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
Sale City				X
Sardis	X			
Savannah		X	X	X
Senoia		X		
Shiloh	X	X		
Sky Valley		X		
Smyrna	X	X	X	X
Snellville	X	X		
Social Circle		X		
Statham	X			
Sugar Hill	X	X		
Summerville			X	
Summerville			X	X
Suwanee	X			
Suwanee	X			
Thomasville	X		X	
Toccoa	X	X		X
Trion	X			
Turin	X			
Tybee Island	X	X		
Tyrone		X		
Union Point	X			
Valdosta		X	X	
Varnell		X		
Vidalia	X	X	X	
Vienna	X	X		
Villa Rica	X	X		
Warner Robins	X			
Watkinsville	X			
Waverly Hall	X			
Waycross	X	X	X	
Waynesboro	X	X		
West Point	X	X		
Whigham			X	
Willacoochee	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
Winder	X	X	X	
Winterville	X			
Woodstock	X	X		
Wrens				X
Young Harris	X			
<b>Counties</b>				
Appling County		X		
Atkinson County	X			
Baker County		X		
Baldwin County	X	X	X	
Barrow County	X		X	
Bartow County	X	X	X	
Ben Hill County	X	X	X	
Bleckley County		X		
Brantley County	X	X		
Brooks County		X		
Bulloch County	X	X		
Burke County		X		
Butts County		X	X	
Candler County	X	X		
Carroll County	X	X	X	
Catoosa County	X	X		
Charlton County	X			
Chatham County		X	X	X
Cherokee County		X	X	
Clayton County		X	X	X
Clinch County	X	X		
Cobb County	X	X	X	
Colquitt County	X	X		
Cook County	X			
Coweta County	X	X	X	
Crawford County	X	X		
Crisp County		X		
Decatur County	X			
Dooly 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
Dougherty County		X	X	X
Douglas County	X	X	X	X
Early County	X			
Elbert County		X		
Evans County		X		
Fannin County	X			
Fayette County	X			
Floyd County		X	X	
Forsyth County	X	X	X	
Fulton County	X	X	X	X
Gilmer County		X		
Glascok County	X			
Glynn County	X	X	X	
Gordon County	X		X	
Grady County	X	X		
Greene County	X	X	X	
Gwinnett County	X	X	X	
Habersham County	X	X		
Hall County	X		X	X
Hancock County		X		
Harris County	X	X		
Heard County	X	X		
Irwin County	X	X		
Jasper County	X	X		
Jeff Davis County	X	X	X	
Lamar County	X	X		
Lanier County	X	X		
Laurens County		X		
Liberty County	X	X	X	X
Lincoln County	X	X		
Long County	X	X		
Lowndes County		X	X	
Macon County	X	X		
Madison County	X	X		
McDuffie County		X		
Meriwether 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
Mitchell County		X		
Monroe County		X	X	
Montgomery County	X	X		
Oconee County	X	X	X	
Paulding County	X	X		
Peach County	X	X		
Pickens County	X	X	X	
Pierce County	X	X		
Pike County	X	X		
Polk County	X	X	X	
Putnam County	X	X		
Randolph County	X			
Rockdale County		X	X	
Spalding County		X	X	
Stephens County	X			
Stewart County	X			
Talbot County	X	X		
Taliaferro County	X	X		
Tattnall County	X	X		X
Telfair County	X	X		
Tift County	X	X		
Towns County	X	X		
Treutlen County	X	X		
Union County	X			
Walker County	X	X		
Ware County	X	X	X	
Washington County	X		X	
Wayne County	X	X		
Whitfield County	X		X	
Wilcox County	X	X		
Wilkes County	X			
Wilkinson County	X		X	
<b>Consolidated Governments</b>				
Athens-Clarke County	X	X	X	X
Columbus-Muscogee County		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
Cusseta-Chattahoochee County			X	
Macon-Bibb County	X	X	X	X
<b>Regional Commissions</b>				
Atlanta Regional Commission	X		X	
Central Savannah River Area Regional Commission	X	X		
Coastal Regional Commission	X	X		
Heart of Georgia - Altamaha Regional Commission	X			X
Middle Georgia Regional Commission		X		
Northeast Georgia Regional Commission	X			
Northwest Georgia Regional Commission	X	X		
Southern Georgia Regional Commission		X		
Southwest Georgia Regional Commission	X	X		
Three Rivers Regional Commission		X		
<b>Local Boards of Education</b>				
Appling County Board of Education		X		X
Bacon County Board of Education	X			
Baker County Board of Education	X			
Baldwin County Board of Education	X		X	
Bibb County Board of Education	X	X	X	
Bleckley County Board of Education	X			
Brantley County Board of Education		X	X	
Bryan County Board of Education	X			
Bulloch County Board of Education		X		
Burke County Board of Education	X	X	X	
Calhoun County Board of Education	X	X		
Camden County Board of Education		X	X	
Candler County Board of Education	X		X	
Carroll County Board of Education			X	
Catoosa County Board of Education	X	X	X	
Savannah-Chatham County Board of Education		X	X	X
Chattooga County Board of Education		X		
Cherokee County Board of Education	X	X	X	
Clarke 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
Clinch County Board of Education		X		
Cook County Board of Education	X			
Coweta County Board of Education	X	X		
Dade County Board of Education			X	
Dawson County Board of Education	X	X		
Decatur County Board of Education	X		X	
Dodge County Board of Education		X	X	
Dooly County Board of Education		X		
Dougherty County Board of Education	X	X	X	X
Douglas County Board of Education	X	X	X	
Echols County Board of Education	X	X		
Elbert County Board of Education		X		
Fannin County Board of Education	X	X		
Fayette County Board of Education		X		
Floyd County Board of Education	X			
Forsyth County Board of Education	X	X		
Franklin County Board of Education	X			
Gwinnett County Board of Education		X	X	X
Habersham County Board of Education	X	X		
Hall County Board of Education	X	X		
Harris County Board of Education	X	X		
Heard County Board of Education	X	X		
Houston County Board of Education			X	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	X	
Jones County Board of Education		X		
Laurens County Board of Education		X		
Lincoln County Board of Education			X	
Lowndes County Board of Education	X	X		
Lumpkin County Board of Education		X		
Macon County Board of Education		X		
Madison 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
McDuffie County Board of Education		X	X	X
Meriwether County Board of Education		X		
Mitchell County Board of Education		X	X	
Monroe County Board of Education				X
Morgan County Board of Education	X	X		
Muscogee County Board of Education	X	X		
Newton County Board of Education	X	X	X	X
Oglethorpe County Board of Education	X	X	X	
Paulding County Board of Education	X	X	X	X
Peach County Board of Education	X			
Pickens County Board of Education	X	X	X	
Pulaski County Board of Education	X	X	X	
Putnam County Board of Education	X		X	
Rabun County Board of Education		X		
Randolph County Board of Education		X		
Rockdale County Board of Education	X	X		
Schley County Board of Education	X	X		
Screven County Board of Education	X	X		
Seminole County Board of Education	X	X	X	
Griffin-Spalding County Board of Education			X	
Stewart County Board of Education	X	X	X	
Taliaferro County Board of Education		X		
Taylor County Board of Education		X		
Terrell County Board of Education		X		
Thomas County Board of Education		X	X	
Toombs County Board of Education		X		
Treutlen County Board of Education		X		
Twiggs County Board of Education		X	X	X
Walker County Board of Education	X			
Walton County Board of Education	X	X	X	
Ware County Board of Education		X		X
Washington County Board of Education	X	X	X	
Wayne County Board of Education	X		X	
Webster County Board of Education	X	X		
Wheeler 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
White County Board of Education		X		
Wilcox County Board of Education	X			
Wilkes County Board of Education		X		
Wilkinson County Board of Education		X		
Worth County Board of Education	X		X	
City of Atlanta Board of Education	X	X		
City of Bremen Board of Education		X		
City of Buford Board of Education		X		X
City of Carrollton Board of Education	X	X		
City of Cartersville Board of Education	X			
City of Chickamauga Board of Education		X		
City of Dalton Board of Education		X		
City of Gainesville Board of Education	X	X		
City of Jefferson Board of Education		X		
City of Marietta Board of Education	X	X		
City of Social Circle Board of Education	X	X		
City of Thomasville Board of Education	X	X	X	X
City of Trion Board of Education		X		
City of Valdosta Board of Education	X			
<b>Local Authorities</b>				
Albany Dougherty Payroll Development Authority	X			
Austell Gas System		X	X	
Barnesville Housing Authority	X	X		
Brunswick and Glynn County Development Authority	X			
Butts County, City of Flovilla, City of Jackson, and City of Jenkinsburg Water and Sewer Authority		X		
Carroll County Water Authority		X		
Chatham Area Transit Authority	X	X	X	
Chatsworth Water Commission	X			
Cherokee County Water and Sewerage Authority		X	X	
Classic Center Authority for Clarke County	X	X		
Claxton Housing Authority	X			
Cobb County-Marietta Water Authority		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
Cobb-Marietta Coliseum and Exhibit Hall Authority	X	X		
Coweta County Water and Sewerage Authority	X	X		
Dade County Water and Sewer Authority	X			
Development Authority of Bulloch County	X			
Development Authority of Cherokee County	X			
Development Authority of Douglas County	X			
Development Authority of Fulton County		X		
Development Authority of Heard County	X	X		
Development Authority of Union County	X			
Development Authority of Wayne County	X			
Ellijay-Gilmer County Water and Sewerage Authority	X	X		
Etowah Water and Sewer Authority	X	X		
Fayette County Development Authority	X			
Franklin Housing Authority	X			
Fulton County/City of Atlanta Land Bank Authority, Inc.	X			
Haralson County Water Authority	X	X		
Hazelhurst Housing Authority	X		X	
Heard County Water Authority	X	X		
Hospital Authority of Candler County		X		
Hospital Authority of Colquitt County	X	X		
Hospital Authority of Columbus, Georgia	X			
Hospital Authority of Irwin County	X			
Hospital Authority of Miller County	X			
Hospital Authority of Monroe County	X			
Housing Authority of Columbus, Georgia	X		X	X
Housing Authority of Screven County	X			
Housing Authority of the City of Americus, GA	X	X	X	
Housing Authority of the City of Ashburn	X		X	
Housing Authority of the City of Athens, Georgia	X	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 Baxley	X			
Housing Authority of the City of Camilla	X			
Housing Authority of the City of Colquitt	X			
Housing Authority of the City of Covington	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
Housing Authority of the City of Cuthbert, Ga	X	X		
Housing Authority of the City of Decatur, 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 Hogansville	X			
Housing Authority of the City of Lawrenceville, Ga	X	X		
Housing Authority of the City of Louisville	X			
Housing Authority of the City of Lyons	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 Millen	X			
Housing Authority of the City of Monroe, Ga	X	X		
Housing Authority of the City of Moultrie, Georgia	X		X	
Housing Authority of the City of Nashville, Georgia	X	X	X	X
Housing Authority of the City of Newnan	X	X	X	
Housing Authority of the City of Perry, Georgia	X			
Housing Authority of the City of Sandersville	X			
Housing Authority of the City of Statesboro	X	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 Vidalia	X	X		
Housing Authority of the City of Villa Rica				X
Housing Authority of the City of Waycross	X			
Housing Authority of the City of Waynesboro	X			
Housing Authority of the City of Winder	X			
Jackson County Water and Sewerage Authority	X	X		
Joint Grady County Development Authority	X			
Lower Chattahoochee Regional E-911 Authority			X	
Macon-Bibb County Transit Authority	X	X		
Madison County Industrial Development and Building Authority	X	X		
Metropolitan Atlanta Rapid Transit Authority	X	X	X	X
Middle Flint Regional E-911 Authority	X	X		
Newnan Water and Light Commission	X			
Newton County Industrial Development Authority	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
Newton County Water and Sewerage Authority	X		X	
Northwest Georgia Joint Development Authority	X			
Notla Water System	X			
Peachtree City Airport Authority	X			
Pierce County Industrial Development and Building Authority	X			
Pike County Parks & Recreation Authority	X			
Rabun County Water and Sewer Authority	X	X		
Satilla Regional Water and Sewer Authority		X	X	
Solid Waste Management Authority of Atkinson County	X		X	
Tennille Housing Authority	X			
Towns County Water and Sewerage Authority	X			
Tri-County Joint E-911 Authority	X			
Tri-County Natural Gas System	X	X		
Valdosta-Lowndes County Parks and Recreation Authority		X		
Wayne County Industrial Development Authority	X			
White County Water and Sewerage Authority	X	X		
Wilkinson County Water and Sewer Authority	X	X	X	

## **APPENDIX G**

PUBLIC RETIREMENT SYSTEMS STANDARDS LAW –  
HISTORY OF SIGNIFICANT CHANGES

## **Appendix G: Public Retirement Systems Standards Law**

No significant changes have been enacted since the publishing of our prior report in 2021.

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

## **Appendix G: Public Retirement Systems Standards Law**

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 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 2014, the General Assembly passed House Bill 761, which became effective July 1, 2014. This bill amended O.C.G.A. §47-20-10 so as to retain the funding parameters of GASB Statement 25 as the required minimum funding standards in Georgia. 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.



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