



BIENNIAL REPORT • JANUARY 1, 2025

Report of the State Auditor

Local Retirement Plans

Greg S. Griffin | State Auditor
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DOAA
Georgia Department
of Audits & Accounts

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DOAA
Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

January 1, 2025

The Honorable Brian P. Kemp, Governor
The Honorable Burt Jones, Lieutenant Governor
The Honorable Jon Burns, Speaker of the House of Representatives
Members of the General Assembly

Ladies and Gentlemen:

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

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

Respectfully,

Greg S. Griffin
State Auditor

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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 local authorities.

Background

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 2025 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 (repeat finding)
- City of Milledgeville
- Hospital Authority of Washington County (repeat finding)

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 2,160 governments, 906 or 42% did not respond compared to 37% for the prior reporting period. The governments were repeatedly notified by email or letters of the reporting requirements. No information on the retirement benefits that are offered by these governments, if any, is presented in this report.

Funding Requirements

Except for the following, all applicable retirement plans 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.).

- Hospital Authority of Washington County

This government did not meet the minimum funding standards. Consequently, as required by O.C.G.A. §47-20-21, the State Treasurer was notified to withhold any state funds payable to this entity until the government's actuary certifies to the State Auditor and to the State Treasurer that employer contributions are in conformity with the minimum funding standards.

In June 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 67 – Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25, which was effective for pension plan

financial statements with fiscal years beginning after June 15, 2013. This statement superseded Statement 25 and established new financial reporting requirements for defined benefit pension plans. Unlike GASB Statement 25 which included funding parameters for the calculation of the annual required contribution, GASB Statement 67 did not address pension plan funding requirements. Because of the changes in the GASB standards, the General Assembly passed 2014 House Bill 761 to retain the funding parameters of GASB Statement 25 as the required minimum funding standards in Georgia.

Investing Requirements

Except for the three 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 467 defined benefit plans subject to the Public Retirement Systems Standards Law. Of this total, 66 (14%) 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 295 local governments. The ACCG administers retirement programs for 106 local governments. Together, these two plans administer 86% 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 1 below shows the number of defined benefit plans by type of local government unit.

Exhibit 1

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 ¹ Administered By			Percent With Local Retirement Plans
			Single Employer	GMEBS ²	ACCG ³	
Municipalities ⁴	529	271	22	255	0	51%
Counties	152	110	12	0	99	72%
Consolidated Governments	7	5	11	3	0	71%
Regional Commissions	12	9	1	7	1	75%
Local Boards of Authorities	180	4	5	0	0	2%
Local Authorities ⁵	1,280	50	15	30	6	4%
	<u>2,160</u>	<u>449</u>	<u>66</u>	<u>295</u>	<u>106</u>	21%

¹ Because some governments have more than one retirement plan, there are a total of 467 plans, including closed plans.

² Georgia Municipal Employees Benefit System

³ Association County Commissioners of Georgia

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

⁵ Local authorities identified by the Georgia Department of Community Affairs.

Appendix C provides a listing of all the local governments with identified retirement plans. The listing identifies the administrator of the retirement plan, the actuarial value of plan assets (A), the actuarial accrued liability (B), and the funded ratio (A/B). The funded ratio from the 2019, 2021, 2023, and 2025

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.

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

2025 Non-respondent Governments:

Cities

Adrian	Clayton	Homer	Norman Park	Statham
Ailey	Clermont	Homerville	North High Shoals	Stillmore
Alapaha	Climax	Hoschton	Nunez	Stonecrest
Aldora	Colbert	Hull	Oak Park	Summertown
Allenhurst	Coolidge	Ideal	Odum	Surrency
Ambrose	Culloden	Iron City	Oliver	Sycamore
Andersonville	Daisy	Irwinton	Omega	Talbotton
Argyle	Damascus	Ivey	Orchard Hill	Talking Rock
Arlington	Danville	Jacksonville	Parrott	Talmo
Arnoldsville	Dasher	Johns Creek	Pavo	Tarrytown
Avalon	Denton	Junction City	Pearson	Taylorville
Avera	DeSoto	Keysville	Pine Lake	Tiger
Baconton	Dexter	Kingston	Pinehurst	Tignall
Baldwin	Dooling	Lilburn	Plainville	Trenton
Bartow	Dudley	Lone Oak	Rayle	Tucker
Bellville	Dunwoody	Lula	Resaca	Tunnel Hill
Bethlehem	Edge Hill	Lumber City	Rest Haven	Turin
Between	Ellenton	Mansfield	Rhine	Twin City
Bishop	Euharlee	Martin	Richland	Unadilla
Bluffton	Fairmount	Maxeys	Riddleville	Uvalda
Bogart	Fargo	Maysville	Rocky Ford	Varnell
Boston	Flovilla	McIntyre	Roopville	Vernonburg
Bostwick	Forest Park	Metter	Sale City	Vidette
Bowersville	Fort Gaines	Milan	Sasser	Waco
Braswell	Franklin Springs	Milledgeville	Screven	Walnut Grove
Brinson	Garfield	Milner	Shady Dale	Winterville
Bronwood	Geneva	Mitchell	Sharon	Woodland
Brookhaven	Gillsville	Montrose	Shellman	Woodville
Byromville	Girard	Morgan	Shiloh	Zebulon
Carl	Glenwood	Mountain Park	Siloam	
Carlton	Gum Branch	Newborn	South Fulton	
Cecil	Higgston	Newington	Sparks	
Centralhatchee	Hiltonia	Newton	Sparta	

Counties

Berrien County	Cook County	Johnson County	Stewart County	Twiggs County
Camden County	Dade County	Meriwether County	Taylor County	
Chattooga County	Effingham County	Pierce County	Terrell County	
Clay County	Irwin County	Screven County	Towns County	

Consolidated Governments

Cusseta-Chattahoochee County	Unified Government of Webster County
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Appendix A: Non-Respondent Governments

2025 Non-respondent Governments:

Regional Commissions

River Valley Regional Commission

Local Boards of Education

Atkinson County Board of Education

Pierce County Board of Education

Banks County Board of Education

Quitman County Board of Education

Barrow County Board of Education

Rabun County Board of Education

Berrien County Board of Education

Randolph County Board of Education

Bibb County Board of Education

Richmond County Board of Education

Bryan County Board of Education

Rockdale County Board of Education

Burke County Board of Education

Stephens County Board of Education

Butts County Board of Education

Stewart County Board of Education

Calhoun County Board of Education

Talbot County Board of Education

Camden County Board of Education

Tattnall County Board of Education

Candler County Board of Education

Tift County Board of Education

Clarke County Board of Education

Towns County Board of Education

Clayton County Board of Education

Troup County Board of Education

Cobb County Board of Education

Turner County Board of Education

Colquitt County Board of Education

Twiggs County Board of Education

Columbia County Board of Education

Union County Board of Education

Crawford County Board of Education

Thomaston-Upson County Board of Education

Crisp County Board of Education

Walker County Board of Education

DeKalb County Board of Education

Walton County Board of Education

Dooly County Board of Education

Warren County Board of Education

Early County Board of Education

Wayne County Board of Education

Emanuel County Board of Education

Webster County Board of Education

Evans County Board of Education

Wheeler County Board of Education

Franklin County Board of Education

Wilkes County Board of Education

Grady County Board of Education

Wilkinson County Board of Education

Greene County Board of Education

City of Calhoun Board of Education

Hancock County Board of Education

City of Cartersville Board of Education

Hart County Board of Education

City of Commerce Board of Education

Henry County Board of Education

City of Dalton Board of Education

Houston County Board of Education

City of Marietta Board of Education

Johnson County Board of Education

City of Pelham Board of Education

Lamar County Board of Education

City of Rome Board of Education

Laurens County Board of Education

City of Thomasville Board of Education

Lincoln County Board of Education

Long County Board of Education

Lowndes County Board of Education

Madison County Board of Education

Marion County Board of Education

Meriwether County Board of Education

Miller County Board of Education

Newton County Board of Education

Appendix A: Non-Respondent Governments

2025 Non-respondent Governments:

Local Authorities

Abbeville Housing Authority	Carrollton Payroll Development Authority
Adairsville Downtown Development Authority	Carrollton Redevelopment Authority
Albany-Dougherty Inner City Authority	Catoosa County Public Facilities Authority
Alma Downtown Development Authority	Catoosa Utility District Authority
Alma Housing Authority	Cedartown Development Authority
Americus-Sumter County Land Bank Authority	Cedartown Downtown Development Authority
Athens-Clarke County Downtown Development Authority	Central State Hospital Local Redevelopment Authority
Athens-Clarke County Industrial Development Authority	Central Valdosta Development Authority
Atkinson County-Coffee County Joint Development Authority	Chatham Area Transit Authority
Atlanta Development Authority d/b/a Invest Atlanta	Chatham County Building and Facilities Authority
Atlanta Housing Opportunity, Inc.	Chatham County Urban Development Authority
Atlanta Public Safety and Judicial Facilities Authority	Chatham-Savannah Authority for the Homeless
Atlanta Urban Redevelopment Agency	Chattahoochee County Industrial Development Authority
Auburn Downtown Development Authority	Cherokee County Development Authority
Augusta Ports Authority	City of Atlanta Fulton County Recreation Authority
Augusta, Georgia Landbank Authority	City of Atlanta Solid Waste Management Authority
Bacon County Development Authority	City of Austell Public Facilities Authority
Bacon Industrial Building Authority	City of Ball Ground Downtown Development Authority
Baldwin County Hospital Authority	City of Chickamauga Public Facilities Authority
Banks-Jackson-Commerce Hospital and Nursing Home Authority	City of Claxton Downtown Development Authority
Barnesville Housing Authority	City of Clayton Downtown Development Authority
Barrow-Braselton Joint Economic Development Authority	City of Cleveland Building Authority
Baxley and Appling County Hospital Authority	City of Colquitt Downtown Development Authority
Ben Hill-Irwin Area Joint Development Authority	City of Commerce Downtown Development Authority
Berrien County Airport Authority	City of Commerce Public Facilities Authority
Berrien County Development Authority	City of Dalton Airport Authority
Bleckley County School Building Authority	City of Dalton Building Authority
Bleckley-Cochran Development Authority	City of Dawson Development Authority
Boston Downtown Development Authority	City of Douglasville Industrial Development Authority
Bowdon Housing Authority	City of Duluth Downtown Development Authority
Brantley County Development Authority	City of Eton Public Facilities Authority
Bremen Housing Authority	City of Fayetteville Downtown Development Authority
Brookhaven Development Authority	City of Fayetteville Public Facilities Authority
Brooks County Development Authority	City of Forsyth Convention and Visitors Bureau Authority
Brooks County Hospital Authority	City of Grayson Downtown Development Authority
Bryan County Public Facilities Authority	City of Hapeville Public Facilities Authority
Bryan County Water and Sewer Authority	City of Hartwell Recreation Authority
Butts County, City of Flovilla, City of Jackson, and City of Jenkinsburg Water and Sewer Authority	City of Hinesville Development Authority
Camden County Joint Development Authority	City of Jefferson Public Building Authority
Camden County Public Service Authority	City of Jesup Downtown Development Authority
Camden County Solid Waste Management Authority	City of Lagrange Gas Authority
Candler County Industrial Authority	City of Lumber city Downtown Development Authority
	City of Milan Development Authority
	City of Milton Parks and Recreation Authority

Appendix A: Non-Respondent Governments

2025 Non-respondent Governments:

City of Milton Public Building and Facilities Authority	Development Authority of Ben Hill County
City of Moultrie-Colquitt County Airport Authority	Development Authority of Bibb County
City of Peachtree Corners Public Facilities Authority	Development Authority of Brooks County, Georgia
City of Pearson Public Facilities Authority	Development Authority of Carroll County
City of Pearson, Georgia Industrial Authority	Development Authority of Cherokee County
City of Pelham Downtown Development Authority	Development Authority of Clayton County
City of Perry Industrial Building Authority	Development Authority of Columbia County
City of Stockbridge, Downtown Development Authority	Development Authority of Columbus, Georgia
City of Tucker Downtown Development Authority	Development Authority of Crawford County
City of Tucker Public Facilities Authority	Development Authority of Crisp County
City of Washington Downtown Development Authority	Development Authority of Cumming
City of Washington Urban Redevelopment Authority	Development Authority of Douglas County
Classic Center Authority for Clarke County	Development Authority of Early County
Clayton County Hospital Authority	Development Authority of Effingham County
Clayton County Tourism Authority	Development Authority of Elbert County, Elberton and Bowman
Clayton County Water Authority	Development Authority of Fairburn
Clayton-Rabun County Water and Sewer Authority	Development Authority of Forsyth County
Clinch County Development Authority	Development Authority of Haralson County
Coastal Area District Development Authority, Inc.	Development Authority of Harris County
Cochran/Bleckley Airport Authority	Development Authority of Heard County
Coffee County Hospital Authority	Development Authority of Houston County
College Park Business and Industrial Development Authority	Development Authority of Jasper County
Columbus Airport Commission	Development Authority of Jefferson, Georgia
Commerce Housing Authority	Development Authority of Johnson County, Georgia
Conyers-Rockdale-Big Haynes Impoundment Authority	Development Authority of Jones County
Cook County Airport Authority	Development Authority of Lagrange
Coosa Water Authority	Development Authority of Lee County
Coosawattee Regional Water and Sewerage Authority	Development Authority of Long County
Cordele Office Building Authority	Development Authority of Lowndes County
Covington Development Authority	Development Authority of Lumpkin County, Georgia
Covington Municipal Airport Authority	Development Authority of Macon County
Coweta County Public Facilities Authority	Development Authority of Murray County
Coweta, Fayette, Meriwether Joint Development Authority	Development Authority of Oglethorpe County
Crisp County-Cordele Industrial Development Authority	Development Authority of Palmetto
Dade County Water and Sewer Authority	Development Authority of Pike County
Dalton-Whitfield County Hospital Authority	Development Authority of Polk County
Dalton-Whitfield Regional Solid Waste Management Authority	Development Authority of Powder Springs
Deep South Regional Municipal Solid Waste Management Authority	Development Authority of Rabun County
	Development Authority of Richmond County
Dekalb County Civic Center Authority	Development Authority of Screven County
Dekalb County Coliseum Authority	Development Authority of St. Marys
Dekalb County Convention Center Authority	Development Authority of Telfair County
Dekalb County Hospital Authority	Development Authority of the City of Camilla
Development Authority of Atkinson County	Development Authority of the City of Douglasville, Georgia
Development Authority of Augusta, Georgia	Development Authority of the City of Folkston
Development Authority of Bainbridge and Decatur County	and Charlton County

Appendix A: Non-Respondent Governments

2025 Non-respondent Governments:

Development Authority of the City of Forest Park, Georgia	Downtown Development Authority of Franklin Springs, Georgia
Development Authority of the City of Gordon	Downtown Development Authority of Hinesville, Georgia
Development Authority of the City of Homeland	Downtown Development Authority of Jefferson
Development Authority of the City of Jeffersonville	Downtown Development Authority of Madison
and Twiggs County	Downtown Development Authority of Maysville
Development Authority of the City of Manchester	Downtown Development Authority of Monticello, Georgia
Development Authority of the City of Marietta	Downtown Development Authority of Moultrie
Development Authority of the City of Oakwood	Downtown Development Authority of Pembroke
Development Authority of the City of Richland	Downtown Development Authority of Porterdale
Development Authority of the City of Roswell	Downtown Development Authority of Rochelle, Ga
Development Authority of the City of Summerville, Georgia	Downtown Development Authority of Tennille, Georgia
Development Authority of the City of Tallapoosa	Downtown Development Authority of the City of Arlington
Development Authority of the City of Wadley, Ga	Downtown Development Authority of the City of Atlanta
Development Authority of the City of Woodbury	Downtown Development Authority of the City of Baconton
Development Authority of the Unified Government of	Downtown Development Authority of the City of Chamblee
Athens-Clarke County, Georgia	Downtown Development Authority of the City of Cochran
Development Authority of Union County	Downtown Development Authority of the City of Danielsville
Development Authority of Vidalia	Downtown Development Authority of the City of Dawson
Development Authority of Washington County	Downtown Development Authority of the City of Doraville
Development Authority of Wheeler County	Downtown Development Authority of the City of Ellijay
Development Authority of Wilkinson County	Downtown Development Authority of the City of Greensboro
Dodge County Farmer's Market Authority	Downtown Development Authority of the City of Jackson
Dodge County Hospital Authority	Downtown Development Authority of the City of Jonesboro
Douglas-Coffee County Industrial Authority	Downtown Development Authority of the City of Lafayette
Downtown Bainbridge Development Authority	Downtown Development Authority of the City of Lagrange
Downtown Dalton Development Authority	Downtown Development Authority of the City of Locust Grove
Downtown Development Authority Cleveland	Downtown Development Authority of the City of Louisville
Downtown Development Authority for the City of Hahira	Downtown Development Authority of the City of Manchester
Downtown Development Authority For the City of Swainsboro	Downtown Development Authority of the City of McDonough
Downtown Development Authority for the City of Valdosta	Downtown Development Authority of the City of Milner
Downtown Development Authority of Abbeville	Downtown Development Authority of the City of Monroe
Downtown Development Authority of Albany, Georgia	Downtown Development Authority of the City of Norcross
Downtown Development Authority of Aragon, Georgia	Downtown Development Authority of the City of
Downtown Development Authority of Augusta-	Peachtree Corners
Richmond County	Downtown Development Authority of the City of Perry
Downtown Development Authority of Austell	Downtown Development Authority of the City of Richland
Downtown Development Authority of Avondale Estates	Downtown Development Authority of the City of Rossville
Downtown Development Authority of Blairsville	Downtown Development Authority of the City of Royston
Downtown Development Authority of Buchanan	Downtown Development Authority of the City of Senoia
Downtown Development Authority of Cave Spring, Georgia	Downtown Development Authority of the City of Smithville
Downtown Development Authority of Columbus, Georgia	Downtown Development Authority of the City of Stone Mountain
Downtown Development Authority of Cordele	Downtown Development Authority of the City of Unadilla
Downtown Development Authority of Donalsonville	Downtown Development Authority of the City of Waleska
Downtown Development Authority of Dublin	Downtown Development Authority of the City of Warm Springs
Downtown Development Authority of Fairburn	Downtown Development Authority of the City of Zebulon
Downtown Development Authority of Forsyth	Downtown Development Authority of the City Thomasville

Appendix A: Non-Respondent Governments

2025 Non-respondent Governments:

Downtown Development Authority of the City Thomasville	Haralson County School Building Authority
Downtown Development Authority of Union Point, Ga	Harris County Airport Authority
Downtown Development Authority of Walnut Grove	Harris County Public Improvements Authority
Downtown Development Authority of Woodbury	Hart County Industrial Building Authority
Downtown Development Authority of Woodstock	Hart County Water and Sewer Utility Authority
Downtown Development Authority, City of Forest Park	Hawkinsville Housing Authority
Downtown Lagrange Development Authority	Hazelhurst Housing Authority
Downtown Smyrna Development Authority	Henry County Development Authority
Downtown Waycross Development Authority	Henry County Water Authority
Downtown West Point Development Authority	Historic Milan Railroad Depot Museum Authority
East Point Building Authority	Hogansville Development Authority
East Point Business and Industrial Development Authority	Hogansville Downtown Development Authority
East Point Downtown Development Authority	Hospital Authority of Bacon County
Eatonton Downtown Development Authority	Hospital Authority of Ben Hill County
Echols County Water Authority	Hospital Authority of Bleckley County
Economic Development Authority of Arlington, Georgia	Hospital Authority of Calhoun County, Georgia
Economic Development Authority of Fort Valley, Georgia	Hospital Authority of Charlton County
Elbert County Richard B. Russell Development Authority	Hospital Authority of Clay County, Georgia
Elberton Downtown Development Authority	Hospital Authority of Early County, Georgia
Emanuel County Hospital Authority	Hospital Authority of Effingham County
Emanuel County Jail Authority	Hospital Authority of Gordon County
Etowah Area Consolidated Housing Authority	Hospital Authority of Habersham County
Etowah-Forsyth Water Authority	Hospital Authority of Houston County
Fall Line Regional Development Authority	Hospital Authority of Putnam County
Fayette County Development Authority	Hospital Authority of Rockdale County
Flowery Branch Development Authority	Hospital Authority of Tattnall County, Georgia
Fort Valley Downtown Development Authority	Hospital Authority of the City of Augusta
Franklin County Industrial Building Authority	Hospital Authority of the City of Bainbridge and Decatur County
Franklin County Water & Sewerage Authority	Hospital Authority of the City of Lavonia
Franklin-Hart Airport Authority	Hospital Authority of the City of Smyrna, Georgia
Fulton County/City of Atlanta Land Bank Authority, Inc.	Hospital Authority of Union County
Fulton Technology and Energy Enhancement Authority	Hospital Authority of Upson County
Gainesville and Hall County Development Authority	Hospital Authority of Ware County
Gainesville Convention & Visitors Bureau Authority	Hospital Authority of Wayne County, Georgia
Gainesville Redevelopment Authority	Hospital Authority of Wilkes County
Gibson Housing Authority	Housing Authority City of Sylvester, Ga
Gilmer County Family Connection Commission	Housing Authority of City of Carrollton
Glynn-Brunswick Memorial Hospital Authority	Housing Authority of City of Danielsville
Gordon County Public Facilities Authority	Housing Authority of Clayton County
Grady County Hospital Authority	Housing Authority of Cobb County
Grady County Lake Authority	Housing Authority of Columbus, Georgia
Greene County Airport Authority	Housing Authority of Douglas County
Griffin-Spalding County Airport Authority	Housing Authority of Fulton County
Griffin-Spalding County Land Bank Authority	Housing Authority of Gwinnett County
Habersham County Water and Sewerage Authority	Housing Authority of Lee County
Hancock County Hospital Authority	Housing Authority of Savannah

Appendix A: Non-Respondent Governments

2025 Non-respondent Governments:

Housing Authority of the City of Alamo	Housing Authority of the City of McRae
Housing Authority of the City of Albany	Housing Authority of the City of Menlo, Georgia
Housing Authority of the City of Athens, Georgia	Housing Authority of the City of Metter
Housing Authority of the City of Atlanta, Georgia	Housing Authority of the City of Milledgeville
Housing Authority of the City of Bainbridge	Housing Authority of the City of Nahunta
Housing Authority of the City of Baxley	Housing Authority of the City of Newnan
Housing Authority of the City of Blakely, Georgia	Housing Authority of the City of Norcross
Housing Authority of the City of Blue Ridge	Housing Authority of the City of Oakwood, Georgia
Housing Authority of the City of Buchanan	Housing Authority of the City of Ocilla, Ga
Housing Authority of the City of Buena Vista	Housing Authority of the City of Quitman
Housing Authority of the City of Buford, Georgia	Housing Authority of the City of Roberta, Ga.
Housing Authority of the City of Cairo, Georgia	Housing Authority of the City of Roswell
Housing Authority of the City of Canton	Housing Authority of the City of Royston
Housing Authority of the City of Cave Spring	Housing Authority of the City of Senoia
Housing Authority of the City of Cedartown, Ga.	Housing Authority of the City of Soperton
Housing Authority of the City of Clarkston	Housing Authority of the City of Sparta
Housing Authority of the City of Cochran, Georgia	Housing Authority of the City of Statesboro
Housing Authority of the City of Comer	Housing Authority of the City of Stewart
Housing Authority of the City of Crawfordville	Housing Authority of the City of Swainsboro
Housing Authority of the City of Cumming	Housing Authority of the City of Thomaston
Housing Authority of the City of Dahlonega	Housing Authority of the City of Thomasville, Ga.
Housing Authority of the City of Dalton	Housing Authority of the City of Thomson, Georgia
Housing Authority of the City of Dawson	Housing Authority of the City of Tifton, Georgia
Housing Authority of the City of Douglas	Housing Authority of the City of Warner Robins, Georgia
Housing Authority of the City of Dublin, Georgia	Housing Authority of the City of Warrenton
Housing Authority of the City of East Point, Georgia	Housing Authority of the City of Washington
Housing Authority of the City of Eastman	Housing Authority of the County of Dekalb, Georgia
Housing Authority of the City of Ellaville	Housing Authority of the County of Harris
Housing Authority of the City of Ellijay, Georgia	Housing Authority of the County of Houston, Georgia
Housing Authority of the City of Fitzgerald	Houston County Development Authority
Housing Authority of the City of Forsyth	Ideal Downtown Development Authority
Housing Authority of the City of Fort Oglethorpe, Georgia	Industrial Development Authority of Austell
Housing Authority of the City of Fort Valley	Industrial Development Authority of Butts County
Housing Authority of the City of Glennville	Jackson County Airport Authority
Housing Authority of the City of Greensboro, Georgia	Jeff Davis County Hospital Authority
Housing Authority of the City of Greenville	Joint Development Authority of Baker, Dougherty, Terrell, and Lee Counties
Housing Authority of the City of Hampton, Georgia	Joint Development Authority of Banks, Habersham and Rabun Counties
Housing Authority of the City of Harlem, Georgia	
Housing Authority of the City of Hinesville, Ga	Joint Development Authority of Bleckley County and Dodge County
Housing Authority of the City of Lincolnton	
Housing Authority of the City of Lumber City	Joint Development Authority of Carroll, Haralson, Polk, Heard, Troup, Paulding and Douglas Counties
Housing Authority of the City of Lyons	
Housing Authority of the City of Macon, Georgia	Joint Development Authority of Cherokee County and Cobb County
Housing Authority of the City of Manchester	
Housing Authority of the City of McCaysville Georgia	

Appendix A: Non-Respondent Governments

2025 Non-respondent Governments:

Joint Development Authority of Colquitt, Mitchell, Grady, Thomas and Brooks Counties	Meriwether County Public Facilities Authority Middle Georgia Regional Development Authority
Joint Development Authority of Dawson, Lumpkin and White Counties	Miller County Recreation Authority Mitchell County Hospital Authority
Joint Development Authority of Jasper County, Morgan County, Newton County, and Walton County	Monroe County Industrial Development Authority Montezuma Downtown Development Authority
Joint Development Authority of Jeff Davis County, Hazlehurst and Denton, Georgia	Morgan County Building Authority Morgan County Georgia Hospital Authority
Joint Development Authority of Metropolitan Atlanta	Morgan County Water Authority
Joint Development Authority of Seminole and Decatur Counties	Moultrie-Colquitt County Development Authority
Joint Development Authority of the Unified Government of Athens, Clarke County, and the City of Winterville	Moultrie-Colquitt County Parks and Recreation Authority Multi-City Water & Sewerage Authority
Kennesaw Development Authority	Murray County Hospital Authority
Kennesaw Downtown Development Authority	Murray County Industrial Development Authority
Kingston Downtown Development Authority	Murray-Whitfield Joint Development Authority
Lafayette Hospital Authority	Nashville Downtown Development Authority
Lafayette Housing Authority	Newnan Convention Center Authority
Lagrange Development Authority	Newton County Hospital Authority
Lamar County Public Facilities Authority	Newton County Industrial Development Authority
Land Bank Authority of Forsyth County/City of Cumming	Norcross Development Authority
Laurens County Solid Waste Management Authority	North Fulton Regional Radio System Authority
Lavonia Downtown Development Authority	North Georgia Solid Waste Management Authority
Liberty County Public Facilities Authority	Northwest Georgia Housing Authority
Lilburn Downtown Development Authority	Ocilla-Irwin County Industrial Development Authority
Lincoln County Development Authority	Ocmulgee Regional Joint Development Authority
Loganville Development Authority	Oglethorpe Downtown Development Authority
Lovejoy Development Authority	Okefenokee Area Development Authority
Lower Chattahoochee Regional Airport Authority	Palmetto Housing Authority
Lower Chattahoochee Regional Transportation Authority	Peach County Public Facilities Authority
Lula Development Authority	Peachtree City Water and Sewerage Authority
Lumpkin County Water & Sewerage Authority	Pelham Housing Authority
Lumpkin Downtown Development Authority	Perry Area Convention and Visitors Bureau Authority
Lyons Downtown Development Authority	Pickens County Water and Sewer Authority
Macon-Bibb County Community Enhancement Authority	Pierce County Hospital Authority
Macon-Bibb County Industrial Authority	Pike County Agribusiness Authority
Macon-Bibb County Urban Development Authority	Pike County Arts Facility Authority
Madison County Industrial Development and Building Authority	Pike County Parks & Recreation Authority Pike County Water and Sewerage Authority
Madison-Morgan County Airport Authority	Pine Lake Downtown Development Authority
Marion County Development Authority	Port Wentworth Downtown Development Authority
Marshallville Downtown Development Authority	Powder Springs Downtown Development Authority
McDonough Urban Redevelopment Agency	Quitman Development Authority
Mcperson Local Implementing Redevelopment Authority	Quitman Urban Redevelopment Authority
Medical Center Hospital Authority	Quitman-Brooks County Airport Authority
Meriwether County Hospital Authority	Rabun County Airport Authority
Meriwether County Industrial Development Authority	Rabun County Convention and Visitors Bureau Authority

Appendix A: Non-Respondent Governments

2025 Non-respondent Governments:

Rabun County Economic Development Authority	St. Marys Downtown Development Authority
Randolph County Development Authority	Stephens County Development Authority
Randolph County Water and Sewer Authority	Stephens County Hospital Authority
Redevelopment Authority of Clayton County	Stephens County School Building Authority
Reidsville Airport Authority	Stewart County Development Authority
Reidsville Housing Authority	Stockbridge Public Facilities Authority
Remerton Downtown Development Authority	Stonecrest Housing Authority
Residential Care Facilities for the Elderly Authority of Athens-Clarke County	Sugar Hill Building Authority
Residential Care Facilities for the Elderly Authority of Lowndes County, Georgia	Sumter County Livestock Authority
Residential Care Facilities for the Elderly Authority of Whitfield County	Swainsboro Emanuel County Parks and Recreation Authority
Resource Recovery Development Authority of Columbus, Ga	Tallulah Falls Downtown Development Authority
Richmond County Hospital Authority	Tattnall County Industrial Development Authority
Richmond Hill Convention and Visitors Bureau	Taylor County Airport Authority
Riverdale Downtown Development Authority	Taylor County Building Authority
Rochelle Housing Authority	Taylor County Development Authority
Rockdale County Water and Sewerage Authority	Taylor County Waste Management Authority
Rockmart Development Authority	Taylor County Water and Sewerage Authority
Rome Building Authority	Telfair County Hospital Authority
Rome-Floyd County Land Bank Authority	Telfair-Wheeler Airport Authority
Rome-Floyd County Recreation Authority	Telfair-Wheeler Joint Development Authority
Sandersville Downtown Development Authority	Telfair-Wheeler Joint E-911 Authority
Sardis Development Authority	Thomaston-Upson County Airport Authority
Savannah Economic Development Authority	Thomaston-Upson County Office Building Authority
Schley Sumter Macon Webster Joint Development Authority	Thomasville Convention and Visitors Bureau
Scott Water and Sewer Authority	Thomasville Payroll Development Authority
Screven County Development Authority	Tift County Hospital Authority
Screven County Hospital Authority	Town of Braselton Public Facilities Authority
Screven County Public Facilities Authority	Town of Tyrone Public Facilities Authority
Smyrna Housing Authority	Treutlen County Development Authority
Solid Waste Management Authority of Crisp County	Treutlen County Hospital Authority
Solid Waste Management Authority of Franklin County, Georgia	Tri-City Housing Authority
Solid Waste Management Authority of the City of Lagrange, Georgia	Troup County Development Authority
South Cobb Redevelopment Authority	Troup County Public Facilities Authority
South Fulton Municipal Regional Jail Authority	Troup Family Connection Authority
South Fulton Urban Redevelopment Agency	Turner County Development Authority
Southeast Georgia Consolidated Housing Authority	Twiggs County Recreation Authority
Southeast Georgia Regional Development Authority	Tybee Island (Downtown) Development Authority
Southwest Georgia Regional Development Authority	Unadilla Arena and Tourism Authority
Southwest Georgia Technology Authority	Union City Housing Authority
Sparta-Hancock County Development Authority	Union Point Housing Authority
Sparta-Hancock Public Facilities Authority	Upson County Water & Sewerage Authority
St. Marys Convention and Visitors Bureau Authority	Urban Redevelopment Agency of City of Clarkston
	Urban Redevelopment Agency of Euharlee, Georgia
	Urban Redevelopment Agency of the City of Bainbridge, Georgia
	Urban Redevelopment Agency of the City of Chamblee
	Urban Redevelopment Agency of the City of Doraville

Appendix A: Non-Respondent Governments

2025 Non-respondent Governments:

Urban Redevelopment Agency of the City of Duluth
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
Urban Redevelopment Agency of the City of Lovejoy, Georgia
Urban Redevelopment Agency of the City of Stockbridge
Urban Redevelopment Agency of the Town of Braselton
Urban Redevelopment Agency of Tucker
Urban Residential Finance Authority of the City of
Atlanta, Georgia
Valdosta Housing Authority
Valdosta-Lowndes County Airport Authority
Valdosta-Lowndes County Conference Center and
Tourism Authority
Valdosta-Lowndes County Industrial Authority
Valdosta-Lowndes County Land Bank Authority
Valley Partnership Joint Development Authority
Walton County Hospital Authority
Walton Industrial Building Authority
Washington County Airport Authority
Washington County Public Facilities Authority
Waycross and Ware County Development Authority
Waycross Convention and Visitors Bureau Authority
Wayne County Industrial Development Authority
Wayne County Public Facilities Authority
Webster County Industrial Development Authority
West Central Georgia Joint Development Authority
West Georgia Joint Development Authority
West Georgia Regional Water Authority
West Point Development Authority
West Point Lake Development Authority
Whitfield County Public Facilities Authority
Winder Downtown Development Authority
Woodbine Downtown Development Authority
Woodstock Area Convention and Visitors Bureau Authority
Wrightsville Development Authority, Inc.

In total there were 906 entities that did not respond to our requests for information.

Cities	161
Counties	17
Consolidated Governments	2
Regional Commissions	1
Local Boards of Education	74
Local Authorities	651

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 a country other than the United States or Canada	U.S. Government Repurchase and Reverse Agreements for Direct Obligations	U.S. Government Bonds, Notes, and Warrants	U.S. Government Guaranteed Loans	State Taxable Bonds, Notes, or Warrants	Subtotal to Page B-2
Cities											
Albany	8/27/2024	24.00	21.00		49.00			3.00			97.00
Alpharetta	6/30/2024	94.79		0.60							95.39
Atlanta General Employees/BOE	8/31/2024	86.30	9.30	0.70							96.30
Atlanta Firefighters	8/31/2024	93.80	2.90	1.20							97.90
Atlanta Police Officers	8/31/2024	96.20	1.70	0.90							98.80
Bloomington	10/7/2024		100.00								100.00
Brunswick	6/30/2024				60.20						60.20
Clayton	Not Submitted										0.00
Covington	6/30/2024	45.70		10.90	26.50						83.10
Dalton	6/30/2024	100.00									100.00
Decatur	10/1/2024	70.05	29.95								100.00
Doraville	6/30/2024	55.00						37.00			92.00
East Point	9/30/2024	55.90		6.10	21.60						83.60
Gainesville	6/30/2024	90.90		7.00							97.90
Marietta	6/30/2023	22.42			54.88	22.70					100.00
Milledgeville	Not Submitted										0.00
Moultrie	9/30/2023				62.00			21.00			83.00
Peachtree City	8/30/2024	46.10	27.80	6.20	19.60						99.70
Savannah	12/31/2023	46.90	5.90	4.40	14.40	0.80		9.60			82.00
Thomasville	12/31/2023	35.40		4.30	55.70			0.20			95.60
Counties											
Chatham County	6/30/2024	58.60	0.20		29.30			4.30			92.40
Clayton County	6/30/2023	93.62		4.56							98.18
Cobb County	7/31/2024	63.18				0.26	5.10	3.55	0.06		72.15
Coweta County	8/30/2024	53.40			10.60			9.60	0.30		73.90
DeKalb County	9/30/2024				73.80			4.50			78.30
Dougherty County	9/30/2024	100.00									100.00
Forsyth County	9/30/2024	100.00									100.00
Fulton County	6/30/2024	40.00	5.00	5.00	29.00	1.00		2.00			82.00
Glynn County	6/30/2024				93.49	4.01					97.50
Gwinnett County	12/31/2023	20.00			42.00	13.00		5.00			80.00
Walker County	9/30/2024	47.68									47.68

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
Cities										
Albany	97.00	2.00						1.00		100.00
Alpharetta	95.39						3.80	0.81		100.00
Atlanta General Employees/BOE	96.30						2.70	1.00		100.00
Atlanta Firefighters	97.90						1.50	0.60		100.00
Atlanta Police Officers	98.80						0.90	0.30		100.00
Bloomington	100.00									100.00
Brunswick	60.20	31.00						8.80		100.00
Clayton	0.00									0.00
Covington	83.10	16.10						0.80		100.00
Dalton	100.00									100.00
Decatur	100.00									100.00
Doraville	92.00							8.00		100.00
East Point	83.60			13.40				3.00		100.00
Gainesville	97.90							2.10		100.00
Marietta	100.00									100.00
Milledgeville	0.00									0.00
Moultrie	83.00		4.00					4.00	9.00	100.00
Peachtree City	99.70							0.30		100.00
Savannah	82.00	7.40	0.10				9.80	0.70		100.00
Thomasville	95.60						0.20	4.20		100.00
Counties										
Chatham County	92.40						6.80	0.80		100.00
Clayton County	98.18							1.82		100.00
Cobb County	72.15		0.68				0.33	1.84	25.00	100.00
Coweta County	73.90		9.60		11.40			5.10		100.00
DeKalb County	78.30	5.90	0.10					0.80	14.90	100.00
Dougherty County	100.00									100.00
Forsyth County	100.00									100.00
Fulton County	82.00	1.00	4.00	4.00				6.00	3.00	100.00
Glynn County	97.50							2.50		100.00
Gwinnett County	80.00	9.00	6.00						5.00	100.00
Walker County	47.68								52.32	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 Repurchase 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
Consolidated Governments											
Athens/Clarke County	6/30/2024	31.42	66.65	1.88							99.95
Augusta/Richmond County - 1945	12/31/2023	21.60			48.50			22.10			92.20
Augusta/Richmond County - 1949	12/31/2023	12.50			54.70	13.00		12.50			92.70
Columbus-Muscogee County	7/31/2024	12.00	25.00		34.00	6.00		9.00			86.00
Macon-Bibb County	6/30/2024	35.56	22.15		7.78			10.73			76.22
Macon-Bibb County Division A	6/30/2024	37.13	17.91	4.76	8.05			15.31			83.16
Macon-Bibb County Fire and Police Ret. System	6/30/2024	52.31	19.94		4.60			6.42			83.27
Local Boards of Education											
Fulton County Board of Education	6/30/2023	96.50		3.50							100.00
Gwinnett County Board of Education	12/31/2023		63.00	4.00	20.00		10.00				97.00
Polk County Board of Education	9/5/2024	95.00									95.00
City of Atlanta Board of Education (Superintendent)	6/30/2024	97.30									97.30
Regional Commissions											
Southwest Georgia Regional Commission	8/31/2022	36.00	36.00								72.00
Local Authorities											
Austell Gas System	5/31/2024	7.00	28.00		20.00			18.00			73.00
Carroll County Water Authority	8/30/2024	82.00									82.00
Cobb County-Marietta Water Authority	12/31/2023	39.80	19.30		15.20	2.70	10.10	5.30			92.40
Fulton-DeKalb Hospital Authority	12/31/2023	13.07	56.96	6.57	0.61		2.50				79.71
Hospital Authority of Floyd County	12/31/2023	96.10									96.10
Hospital Authority of Valdosta and Lowndes County, Georgia	12/31/2023				65.00	22.00	9.00				96.00
Hospital Authority of Washington County	Not Submitted										0.00
Lagrange-Troup County Hospital Authority	8/31/2024	100.00									100.00
Macon Water Authority	8/22/2024	2.40	15.30	1.60	60.40		2.80		5.10		87.60
Macon-Bibb County Transit Authority	8/29/2024	17.00	33.00		16.00		22.00		8.00		96.00
Metropolitan Atlanta Rapid Transit Authority - ATU Local 732 Union	7/31/2024	52.06		1.25	30.55	15.34					99.20
Metropolitan Atlanta Rapid Transit Authority - Non-Represented	6/30/2024	52.20			14.50	0.40	8.50		0.20		75.80
Newnan Water, Sewer and Light Commission	12/31/2023	99.00									99.00
Polk County Water, Sewage and Solid Waste Authority	10/3/2024	45.00	37.00								82.00
Walker County Water and Sewerage Authority	9/30/2024	58.38									58.38

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

	Subtotal from Page B-1	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 Property	Real Estate Investment Trusts	Cash and cash Equivalents	Other	Total
Consolidated Governments										
Athens/Clarke County	99.95							0.05		100.00
Augusta/Richmond County - 1945	92.20						3.50	4.30		100.00
Augusta/Richmond County - 1949	92.70					1.10	3.20	3.00		100.00
Columbus-Muscogee County	86.00						4.00	1.00	9.00	100.00
Macon-Bibb County	76.22	16.68	3.76					3.34		100.00
Macon-Bibb County Division A	83.16	10.36	5.00					1.48		100.00
Macon-Bibb County Fire and Police Ret. System	83.27	5.75	7.06					3.92		100.00
Local Boards of Education										
Fulton County Board of Education	100.00									100.00
Gwinnett County Board of Education	97.00						2.00	1.00		100.00
Polk County Board of Education	95.00							5.00		100.00
City of Atlanta Board of Education (Superintendent)	97.30							2.70		100.00
Regional Commissions										
Southwest Georgia Regional Commission	72.00	22.00						6.00		100.00
Local Authorities										
Austell Gas System	73.00	18.00						9.00		100.00
Carroll County Water Authority	82.00	17.00						1.00		100.00
Cobb County-Marietta Water Authority	92.40						0.30	1.20	6.10	100.00
Fulton-DeKalb Hospital Authority	79.71	1.46	0.74				2.60	1.44	14.05	100.00
Hospital Authority of Floyd County	96.10							3.90		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	87.60		7.10					5.30		100.00
Macon-Bibb County Transit Authority	96.00							4.00		100.00
Metropolitan Atlanta Rapid Transit Authority - ATU Local 732 Union	99.20							0.80		100.00
Metropolitan Atlanta Rapid Transit Authority - Non-Represented	75.80		10.70				4.50	0.80	8.20	100.00
Newnan Water, Sewer and Light Commission	99.00							1.00		100.00
Polk County Water, Sewage and Solid Waste Authority	82.00							18.00		100.00
Walker County Water and Sewerage Authority	58.38								41.62	100.00

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
CITIES				
Abbeville Retirement Plan, City of	GMEBS	413,887	374,862	110.41%
Acworth Retirement Plan, City of	GMEBS	17,103,665	20,616,700	82.96%
Adairsville Retirement Plan, City of	GMEBS	4,682,413	5,359,260	87.37%
Adel Retirement Plan, City of	GMEBS	19,974,547	19,967,759	100.03%
Alamo Retirement Plan, City of	GMEBS	585,563	393,848	148.68%
Albany Retirement Plan, City of	Single-Employer	131,944,955	220,907,475	59.73%
Alma Retirement Plan, City of	GMEBS	4,764,136	5,262,130	90.54%
Alpharetta Retirement Plan, City of	Single-Employer	100,839,134	124,073,102	81.27%
Americus Retirement Plan, City of	GMEBS	16,697,162	19,899,971	83.91%
Aragon Retirement Plan, City of	GMEBS	639,028	314,555	203.15%
Ashburn Retirement Plan, City of	GMEBS	2,540,925	2,822,225	90.03%
Atlanta Firefighter's Pension Fund	Single-Employer	850,854,625	1,180,811,002	72.06%
Atlanta General Employees Pension Fund	Single-Employer			
General Employees of the City of Atlanta		1,498,446,332	2,075,252,248	72.21%
Employees of the Atlanta Board of Education		276,172,469	503,077,806	54.90%
Atlanta Police Officer's Pension Fund	Single-Employer	1,412,951,452	1,872,160,083	75.47%
Attapulgus Retirement Plan, City of	GMEBS	338,991	280,891	120.68%
Auburn Retirement Plan, City of	GMEBS	2,734,957	2,947,177	92.80%
Austell Retirement Plan, City of	GMEBS	14,960,949	18,787,331	79.63%
Avondale Estates Retirement Plan, City of	GMEBS	2,823,905	3,288,485	85.87%
Bainbridge Retirement Plan, City of	GMEBS	12,596,996	15,630,194	80.59%
Ball Ground Retirement Plan, City of	GMEBS	586,809	769,473	76.26%
Barnesville Retirement Plan, City of	GMEBS	10,674,915	11,904,176	89.67%
Baxley Retirement Plan, City of	GMEBS	5,315,407	5,493,716	96.75%
Berlin Retirement Plan, City of	GMEBS	166,188	162,242	102.43%
Blackshear Retirement Plan, City of	GMEBS	2,156,576	2,285,401	94.36%
Blairsville Retirement Plan, City of	GMEBS	2,921,686	3,431,121	85.15%
Blakely Retirement Plan, City of	GMEBS	7,193,691	8,272,204	86.96%
Blakely-Early County Department of Recreation Retirement Plan	GMEBS	161,257	130,717	123.36%
Bloomingdale Retirement Plan, City of	Single-Employer	2,113,870	2,544,614	83.07%
Blue Ridge Retirement Plan, City of	GMEBS	2,224,709	2,746,080	81.01%
Bowdon Retirement Plan, City of	GMEBS	2,540,855	2,614,058	97.20%
Bowman Retirement Plan, City of	GMEBS	332,018	390,385	85.05%
Braselton Retirement Plan, City of	GMEBS	730,264	3,436,679	21.25%
Bremen Retirement Plan, City of	GMEBS	4,654,972	4,504,254	103.35%
Brooklet Retirement Plan, City of	GMEBS	432,574	285,038	151.76%
Broxton Retirement Plan, City of	GMEBS	307,440	354,119	86.82%
Brunswick Retirement Plan, City of	Single-Employer	14,717,716	23,565,450	62.45%
Buchanan Retirement Plan, City of	GMEBS	821,250	986,247	83.27%
Buena Vista Retirement Plan, City of	GMEBS	1,743,319	1,377,073	126.60%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Buford Retirement Plan, City of	GMEBS	26,036,742	28,747,378	90.57%
Butler Retirement Plan, City of	GMEBS	1,091,058	1,040,742	104.83%
Byron Retirement Plan, City of	GMEBS	10,000,459	11,550,854	86.58%
Cairo Retirement Plan, City of	GMEBS	16,518,163	17,653,867	93.57%
Calhoun Retirement Plan, City of	GMEBS	20,144,377	21,610,097	93.22%
Calhoun Retirement Plan, City of	Single-Employer	*2	*2	*2
Camilla Retirement Plan, City of	GMEBS	8,309,228	9,188,177	90.43%
Canon Retirement Plan, City of	GMEBS	246,865	309,481	79.77%
Canton Retirement Plan, City of	GMEBS	16,350,668	20,500,261	79.76%
Carnesville Retirement Plan, City of	GMEBS	282,220	391,883	72.02%
Carrollton Retirement Plan, City of	GMEBS	36,642,443	51,734,334	70.83%
Cartersville Retirement Plan I, City of *4	GMEBS	68,516,180	62,852,924	109.01%
Cartersville Retirement Plan II, City of *4	GMEBS	2,638,657	684,272	385.62%
Cave Spring Retirement Plan, City of	GMEBS	753,194	955,129	78.86%
Cedartown Retirement Plan, City of	GMEBS	15,366,998	21,449,786	71.64%
Centerville Retirement Plan, City of	GMEBS	7,721,821	7,956,287	97.05%
Chamblee Retirement Plan, City of	GMEBS	19,317,019	21,251,226	90.90%
Chatsworth Retirement Plan, City of	GMEBS	3,423,754	3,492,529	98.03%
Chester Retirement Plan, City of	GMEBS	170,675	206,588	82.62%
Chickamauga Retirement Plan, City of	GMEBS	2,566,501	3,485,488	73.63%
Clarkesville Retirement Plan, City of	GMEBS	2,255,992	2,631,547	85.73%
Clarkston Retirement Plan, City of	GMEBS	5,924,120	7,353,569	80.56%
Claxton Retirement Plan, City of	GMEBS	3,355,712	4,154,680	80.77%
Clayton Retirement Plan, City of *3	Single-Employer	*3	*3	*3
Cleveland Retirement Plan, City of	GMEBS	2,258,007	2,485,648	90.84%
Cochran Retirement Plan, City of	GMEBS	4,679,839	4,764,705	98.22%
College Park Retirement Plan, City of	GMEBS	87,761,655	121,984,859	71.94%
Colquitt Retirement Plan, City of	GMEBS	3,040,845	3,738,984	81.33%
Comer Retirement Plan, City of	GMEBS	372,613	280,235	132.96%
Commerce Retirement Plan, City of	GMEBS	12,558,022	11,348,714	110.66%
Conyers Retirement Plan, City of	GMEBS	26,530,007	33,005,482	80.38%
Cordele Retirement Plan, City of	GMEBS	12,870,806	15,864,836	81.13%
Cornelia Retirement Plan, City of	GMEBS	5,973,682	7,224,448	82.69%
Covington Retirement Plan, City of	Single-Employer	60,978,547	79,910,019	76.31%
Cumming Retirement Plan, City of	GMEBS	24,689,596	26,452,640	93.34%
Cuthbert Retirement Plan, City of	GMEBS	2,047,878	1,822,049	112.39%
Dacula Retirement Plan, City of	GMEBS	1,313,103	1,683,422	78.00%
Dahlonega Retirement Plan, City of	GMEBS	8,114,239	8,599,049	94.36%
Dallas Retirement Plan, City of	GMEBS	6,273,001	8,660,888	72.43%
Dalton Retirement Plan, City of	Single-Employer	138,994,823	157,559,549	88.22%
Danielsville Retirement Plan, City of	GMEBS	283,531	237,410	119.43%
Darien Retirement Plan, City of	GMEBS	2,114,704	2,205,567	95.88%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Davisboro Retirement Plan, City of	GMEBS	611,434	664,883	91.96%
Dawson Retirement Plan, City of	GMEBS	4,305,277	5,030,586	85.58%
Dawsonville Retirement Plan, City of	GMEBS	840,158	1,016,717	82.63%
Decatur Retirement Plan, City of	Single-Employer	52,713,630	61,746,766	85.37%
Demorest Retirement Plan, City of	GMEBS	1,833,195	2,134,198	85.90%
Doerun Retirement Plan, City of	GMEBS	867,695	811,511	106.92%
Donalsonville Retirement Plan, City of	GMEBS	3,947,043	4,803,439	82.17%
Doraville Retirement Plan, City of	Single-Employer	19,212,253	25,879,345	74.24%
Douglas Retirement Plan, City of	GMEBS	39,885,429	42,777,143	93.24%
Douglasville Retirement Plan, City of	GMEBS	41,840,378	52,069,729	80.35%
Dublin Retirement Plan, City of	GMEBS	32,369,655	39,933,963	81.06%
Duluth Retirement Plan, City of	GMEBS	17,003,957	15,142,464	112.29%
East Ellijay Retirement Plan, City of	GMEBS	1,534,256	1,229,038	124.83%
East Point Retirement Plan, City of	Single-Employer	164,462,695	160,461,914	102.49%
Eastman Retirement Plan, City of	GMEBS	4,431,885	5,780,440	76.67%
Eatonton Retirement Plan, City of	GMEBS	5,090,821	5,182,501	98.23%
Elberton Retirement Plan, City of	GMEBS	23,410,721	24,407,351	95.92%
Ellaville Retirement Plan, City of	GMEBS	1,238,413	1,813,521	68.29%
Ellijay Retirement Plan, City of	GMEBS	1,157,226	1,042,495	111.01%
Emerson Retirement Plan, City of	GMEBS	1,227,566	1,427,677	85.98%
Enigma Retirement Plan, City of	GMEBS	189,273	178,772	105.87%
Fairburn Retirement Plan, City of	GMEBS	18,811,494	19,985,624	94.13%
Fayetteville Retirement Plan, City of	GMEBS	25,109,099	32,923,582	76.26%
Fitzgerald Retirement Plan, City of	GMEBS	14,339,331	16,457,997	87.13%
Flowery Branch Retirement Plan, City of	GMEBS	1,631,041	2,687,435	60.69%
Forsyth Retirement Plan, City of	GMEBS	7,102,218	8,860,621	80.15%
Fort Oglethorpe Retirement Plan, City of	GMEBS	9,859,107	11,908,598	82.79%
Fort Valley Retirement Plan, City of	GMEBS	4,944,116	5,577,894	88.64%
Franklin Retirement Plan, City of	GMEBS	780,509	1,051,926	74.20%
Gainesville Retirement Plan A, City of	Single-Employer	128,422,363	192,326,002	66.77%
Gainesville Retirement Plan, City of	GMEBS	8,441,743	9,364,688	90.14%
Garden City Retirement Plan, City of	GMEBS	11,200,413	16,452,850	68.08%
Gibson Retirement Plan, City of	GMEBS	125,654	80,062	156.95%
Glennville Retirement Plan, City of	GMEBS	2,526,478	2,788,366	90.61%
Gordon Retirement Plan, City of	GMEBS	2,201,641	2,298,085	95.80%
Grantville Retirement Plan, City of	GMEBS	168,341	478,341	35.19%
Gray Retirement Plan, City of	GMEBS	1,735,425	2,886,329	60.13%
Greensboro Retirement Plan, City of	GMEBS	4,864,149	6,859,842	70.91%
Greenville Retirement Plan, City of	GMEBS	753,469	784,893	96.00%
Griffin Retirement Plan, City of	GMEBS	82,481,884	105,010,754	78.55%
Grovetown Retirement Plan, City of	GMEBS	4,851,295	5,043,155	96.20%
Guyton Retirement Plan, City of	GMEBS	634,996	629,150	100.93%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Hagan Retirement Plan, City of	GMEBS	364,957	273,245	133.56%
Hahira Retirement Plan, City of	GMEBS	1,283,791	1,431,160	89.70%
Hampton Retirement Plan, City of	GMEBS	5,471,837	6,291,937	86.97%
Hapeville Retirement Plan, City of	GMEBS	24,314,379	35,210,653	69.05%
Harlem Retirement Plan, City of	GMEBS	2,554,316	2,994,700	85.29%
Hartwell Retirement Plan, City of	GMEBS	7,064,244	8,229,237	85.84%
Hawkinsville Retirement Plan, City of	GMEBS	3,557,577	3,630,692	97.99%
Hazlehurst Retirement Plan, City of	GMEBS	4,264,729	3,995,790	106.73%
Hephzibah Retirement Plan, City of	GMEBS	1,078,772	1,124,884	95.90%
Hiawassee Retirement Plan, City of	GMEBS	1,509,758	1,170,020	129.04%
Hinesville Retirement Plan, City of	GMEBS	25,189,368	28,541,829	88.25%
Hiram Retirement Plan, City of	GMEBS	1,685,197	1,646,984	102.32%
Hogansville Retirement Plan, City of	GMEBS	2,859,070	2,978,565	95.99%
Holly Springs Retirement Plan, City of	GMEBS	3,709,556	4,064,642	91.26%
Jackson Retirement Plan, City of	GMEBS	8,131,652	8,284,685	98.15%
Jasper Retirement Plan, City of	GMEBS	4,988,228	7,224,416	69.05%
Jefferson Retirement Plan, City of	GMEBS	8,802,918	8,385,241	104.98%
Jeffersonville Retirement Plan, City of	GMEBS	282,070	370,492	76.13%
Jesup Retirement Plan, City of	GMEBS	13,053,416	15,637,944	83.47%
Jonesboro Retirement Plan, City of	GMEBS	3,190,238	3,153,583	101.16%
Kennesaw Retirement Plan, City of	GMEBS	25,638,423	30,869,719	83.05%
Kingsland Retirement Plan, City of	GMEBS	16,702,456	17,155,894	97.36%
LaFayette Retirement Plan, City of	GMEBS	15,044,103	16,008,342	93.98%
LaGrange Retirement Plan, City of	GMEBS	54,078,387	63,611,144	85.01%
Lake City Retirement Plan, City of	GMEBS	3,714,003	3,348,501	110.92%
Lake Park Retirement Plan, City of	GMEBS	683,954	814,273	84.00%
Lakeland Retirement Plan, City of	GMEBS	232,293	565,637	41.07%
Lavonia Retirement Plan, City of	GMEBS	4,437,995	4,965,910	89.37%
Leesburg Retirement Plan, City of	GMEBS	1,757,985	2,014,286	87.28%
Lenox Retirement Plan, City of	GMEBS	862,172	1,024,427	84.16%
Lincolnton Retirement Plan, City of	GMEBS	548,839	701,709	78.21%
Lithonia Retirement Plan, City of	GMEBS	773,203	616,991	125.32%
Locust Grove Retirement Plan, City of	GMEBS	4,275,190	5,805,240	73.64%
Loganville Retirement Plan, City of	GMEBS	21,240,057	23,346,543	90.98%
Lookout Mountain Retirement Plan, City of	GMEBS	1,796,035	1,915,153	93.78%
Louisville Retirement Plan, City of	GMEBS	3,317,021	3,388,320	97.90%
Lovejoy Retirement Plan, City of	GMEBS	1,167,137	1,791,713	65.14%
Lumpkin Retirement Plan, City of	GMEBS	629,291	721,638	87.20%
Lyons Retirement Plan, City of	GMEBS	3,056,716	2,980,247	102.57%
Madison Retirement Plan, City of	GMEBS	13,751,831	15,520,496	88.60%
Manchester Retirement Plan, City of	GMEBS	5,762,556	6,451,853	89.32%
Marietta Retirement Plan, City of	Single-Employer	135,714,765	206,890,407	65.60%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Marshallville Retirement Plan, City of	GMEBS	339,289	365,565	92.81%
McDonough Retirement Plan, City of	GMEBS	16,722,493	21,434,214	78.02%
McRae-Helena Retirement Plan, City of	GMEBS	3,943,498	3,817,159	103.31%
Menlo Retirement Plan, City of	GMEBS	243,101	276,828	87.82%
Midville Retirement Plan, City of	GMEBS	181,943	146,709	124.02%
Midway Retirement Plan, City of	GMEBS	1,112,463	1,269,598	87.62%
Milledgeville Retirement Plan, City of *3	Single-Employer	*3	*3	*3
Millen Retirement Plan, City of	GMEBS	3,655,419	3,581,668	102.06%
Milton Retirement Plan, City of	GMEBS	14,417,614	16,354,009	88.16%
Monroe Retirement Plan, City of	GMEBS	32,211,068	39,043,329	82.50%
Montezuma Retirement Plan, City of	GMEBS	4,319,565	4,601,109	93.88%
Monticello Retirement Plan, City of	GMEBS	3,470,622	3,633,729	95.51%
Morrow Retirement Plan, City of	GMEBS	19,173,879	20,193,668	94.95%
Moultrie Retirement Plan, City of	Single-Employer	12,557,058	13,930,031	90.14%
Mount Airy Retirement Plan, City of	GMEBS	959,310	992,484	96.66%
Mount Vernon Retirement Plan, City of	GMEBS	1,269,302	1,305,298	97.24%
Mount Zion Retirement Plan, City of	GMEBS	514,364	595,565	86.37%
Nahunta Retirement Plan, City of	GMEBS	559,806	704,967	79.41%
Nashville Retirement Plan, City of	GMEBS	3,155,067	3,258,624	96.82%
Newnan Retirement Plan, City of	GMEBS	29,199,445	37,970,841	76.90%
Nicholls Retirement Plan, City of	GMEBS	885,389	855,551	103.49%
Nicholson Retirement Plan, City of	GMEBS	266,707	280,233	95.17%
Norcross Retirement Plan, City of	GMEBS	16,057,092	18,268,756	87.89%
Oakwood Retirement Plan, City of	GMEBS	5,249,260	7,034,116	74.63%
Ocilla Retirement Plan, City of	GMEBS	1,831,694	2,910,141	62.94%
Oglethorpe Retirement Plan, City of	GMEBS	1,077,346	940,160	114.59%
Oxford Retirement Plan, City of	GMEBS	1,119,879	1,138,954	98.33%
Palmetto Retirement Plan, City of	GMEBS	4,573,684	4,868,652	93.94%
Patterson Retirement Plan, City of	GMEBS	289,652	249,731	115.99%
Peachtree City Retirement Plan, City of	Single-Employer	49,647,701	62,116,621	79.93%
Pelham Retirement Plan, City of	GMEBS	4,206,961	4,394,595	95.73%
Pembroke Retirement Plan, City of	GMEBS	1,925,335	2,045,460	94.13%
Pendergrass Retirement Plan, City of *1	GMEBS	3,099	12,497	24.80%
Perry Retirement Plan, City of	GMEBS	12,627,884	11,617,481	108.70%
Pine Mountain Retirement Plan, City of	GMEBS	1,227,750	1,441,658	85.16%
Pooler Retirement Plan, City of	GMEBS	27,963,660	34,971,798	79.96%
Port Wentworth Retirement Plan, City of	GMEBS	9,576,165	10,099,691	94.82%
Portal Retirement Plan, City of	GMEBS	294,533	391,137	75.30%
Powder Springs Retirement Plan, City of	GMEBS	5,683,520	6,185,538	91.88%
Quitman Retirement Plan, City of	GMEBS	3,979,855	4,224,481	94.21%
Reidsville Retirement Plan, City of	GMEBS	1,152,936	1,270,702	90.73%
Remerton Retirement Plan, City of	GMEBS	1,468,638	2,063,514	71.17%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Reynolds Retirement Plan, City of	GMEBS	744,933	769,016	96.87%
Riceboro Retirement Plan, City of	GMEBS	602,430	710,393	84.80%
Richmond Hill Retirement Plan, City of	GMEBS	12,099,832	13,784,646	87.78%
Rincon Retirement Plan, City of	GMEBS	2,916,476	3,104,281	93.95%
Riverdale Retirement Plan, City of *1	GMEBS	4,000,000	6,005,478	66.61%
Roberta Retirement Plan, City of	GMEBS	885,543	1,107,604	79.95%
Rochelle Retirement Plan, City of	GMEBS	1,100,735	1,206,793	91.21%
Rockmart Retirement Plan, City of	GMEBS	8,635,230	10,523,816	82.05%
Rome Retirement Plan, City of	GMEBS	86,024,218	106,906,587	80.47%
Rossville Retirement Plan, City of	GMEBS	2,071,506	2,460,832	84.18%
Roswell Retirement Plan, City of	GMEBS	104,968,220	130,694,888	80.32%
Royston Retirement Plan, City of	GMEBS	2,555,802	3,256,658	78.48%
Sandersville Retirement Plan, City of	GMEBS	8,527,944	10,182,067	83.75%
Savannah Employees' Retirement Plan, City of	Single-Employer	485,463,429	603,384,929	80.46%
Savannah Pension Plan 2	Single-Employer	*2	*2	*2
Senoia Retirement Plan, City of	GMEBS	2,014,894	3,383,471	59.55%
Sky Valley Retirement Plan, City of	GMEBS	802,707	917,790	87.46%
Smithville Retirement Plan, City of	GMEBS	331,602	390,920	84.83%
Smyrna Retirement Plan, City of	GMEBS	61,874,662	78,516,761	78.80%
Snellville Retirement Plan, City of	GMEBS	2,590,743	1,001,631	258.65%
Social Circle Retirement Plan, City of	GMEBS	4,777,871	5,222,027	91.49%
Soperton Retirement Plan, City of	GMEBS	503,759	671,358	75.04%
Springfield Retirement Plan, City of	GMEBS	1,166,195	1,325,080	88.01%
St. Marys Retirement Plan, City of	GMEBS	1,333,440	1,451,176	91.89%
Statesboro Retirement Plan, City of	GMEBS	36,945,888	44,978,146	82.14%
Stockbridge Retirement Plan, City of	GMEBS	11,686,142	13,128,078	89.02%
Stone Mountain Retirement Plan, City of	GMEBS	5,474,147	5,158,308	106.12%
Sugar Hill Retirement Plan, City of	GMEBS	5,623,588	5,980,299	94.04%
Summerville Retirement Plan, City of	GMEBS	13,545,740	13,625,951	99.41%
Suwanee Retirement Plan, City of	GMEBS	17,338,914	10,805,154	160.47%
Swainsboro Retirement Plan, City of	GMEBS	9,215,473	7,652,528	120.42%
Sylvania Retirement Plan, City of	GMEBS	7,146,660	8,185,525	87.31%
Sylvester Retirement Plan, City of	GMEBS	9,006,543	12,439,455	72.40%
Tallapoosa Retirement Plan, City of	GMEBS	5,591,328	4,786,607	116.81%
Temple Retirement Plan, City of	GMEBS	1,171,599	1,459,244	80.29%
Tennille Retirement Plan, City of	GMEBS	1,172,271	820,033	142.95%
Thomaston Retirement Plan, City of	GMEBS	10,480,882	12,859,055	81.51%
Thomasville Retirement Plan, City of	Single-Employer	43,449,291	41,445,657	104.83%
Thomson Retirement Plan, City of	GMEBS	9,314,075	10,627,805	87.64%
Thunderbolt Retirement Plan, City of	GMEBS	1,658,638	2,306,309	71.92%
Tifton Retirement Plan, City of	GMEBS	29,298,862	30,355,086	96.52%
Toccoa Retirement Plan, City of	GMEBS	24,647,024	24,423,788	100.91%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Trion Retirement Plan, City of	GMEBS	7,801,533	7,217,946	108.09%
Tybee Island Retirement Plan, City of	GMEBS	11,963,481	14,357,341	83.33%
Tyrone Retirement Plan, City of	GMEBS	3,033,625	3,513,076	86.35%
Union City Retirement Plan, City of	GMEBS	26,219,989	33,098,973	79.22%
Union Point Retirement Plan, City of	GMEBS	1,244,345	1,294,322	96.14%
Valdosta Retirement Plan, City of	GMEBS	55,874,464	108,120,081	51.68%
Vidalia Retirement Plan, City of	GMEBS	8,705,223	9,374,383	92.86%
Vienna Retirement Plan, City of	GMEBS	4,577,490	4,877,502	93.85%
Villa Rica Retirement Plan, City of	GMEBS	8,708,673	10,010,295	87.00%
Wadley Retirement Plan, City of	GMEBS	1,503,384	1,281,071	117.35%
Waleska Retirement Plan, City of	GMEBS	173,115	153,567	112.73%
Walthourville Retirement Plan, City of	GMEBS	788,662	806,680	97.77%
Warm Springs Retirement Plan, City of	GMEBS	401,705	374,735	107.20%
Warner Robins Retirement Plan, City of	GMEBS	130,366,611	148,757,651	87.64%
Warrenton Retirement Plan, City of	GMEBS	1,346,295	1,032,762	130.36%
Washington Retirement Plan, City of	GMEBS	8,556,348	9,306,456	91.94%
Waycross Retirement Plan, City of	GMEBS	26,544,304	30,829,575	86.10%
Waynesboro Retirement Plan, City of	GMEBS	4,208,496	4,801,586	87.65%
West Point Retirement Plan, City of	GMEBS	8,940,212	11,626,921	76.89%
Whigham Retirement Plan, City of	GMEBS	468,794	508,868	92.12%
White Retirement Plan, City of	GMEBS	482,851	448,854	107.57%
Whitesburg Retirement Plan, City of	GMEBS	609,047	678,566	89.76%
Willacoochee Retirement Plan, City of	GMEBS	872,697	1,020,510	85.52%
Winder Retirement Plan, City of	GMEBS	20,535,642	25,642,472	80.08%
Woodbine Retirement Plan, City of	GMEBS	1,606,416	1,240,573	129.49%
Woodbury Retirement Plan, City of	GMEBS	870,946	977,689	89.08%
Woodstock Retirement Plan, City of	GMEBS	19,292,680	23,411,093	82.41%
Wrens Retirement Plan, City of	GMEBS	2,725,428	3,081,265	88.45%
Wrightsville Retirement Plan, City of	GMEBS	692,213	668,931	103.48%
Combined Cities		<u>7,985,035,513</u>	<u>10,455,035,379</u>	76.38%
COUNTIES				
Appling County Pension Plan	ACCG	15,171,283	17,296,784	87.71%
Bacon County Pension Plan	ACCG	2,415,050	2,716,462	88.90%
Baldwin County Pension Plan	ACCG	28,417,826	46,066,874	61.69%
Banks County Pension Plan	ACCG	763,344	763,362	100.00%
Barrow County Pension Plan	ACCG	41,099,461	51,585,299	79.67%
Bartow County Pension Plan	ACCG	111,193,934	158,752,554	70.04%
Ben Hill County Pension Plan	ACCG	6,985,400	8,129,782	85.92%
Bleckley County Pension Plan	ACCG	3,713,385	4,548,543	81.64%
Brooks County Pension Plan	ACCG	4,682,758	5,882,148	79.61%
Bryan County Pension Plan	ACCG	18,684,743	25,260,979	73.97%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Bulloch County Pension Plan *1	ACCG	17,440,450	25,808,234	67.58%
Burke County Pension Plan	ACCG	33,676,461	50,051,606	67.28%
Butts County Pension Plan	ACCG	18,780,927	30,000,359	62.60%
Carroll County Pension Plan	ACCG	1,796,600	2,705,916	66.40%
Charlton County Pension Plan	ACCG	6,688,820	7,487,354	89.33%
Chatham County Employees' Retirement Plan	Single-Employer	366,823,621	404,321,185	90.73%
Cherokee County Pension Plan	ACCG	162,611,754	266,725,638	60.97%
Clayton County Pension Plan	Single-Employer	526,413,749	862,383,870	61.04%
Clinch County Pension Plan	ACCG	1,273,443	1,018,195	125.07%
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	979,099,535	1,595,811,297	61.35%
Coffee County Pension Plan	ACCG	18,702,559	21,577,410	86.68%
Colquitt County Pension Plan	ACCG	23,134,630	27,286,008	84.79%
Coweta County Pension Plan	Single-Employer	90,500,226	140,695,332	64.32%
Crawford County Pension Plan	ACCG	3,899,162	4,323,999	90.17%
Crisp County Pension Plan	ACCG	25,825,638	33,367,497	77.40%
Dawson County Pension Plan	ACCG	7,302,245	10,097,672	72.32%
Decatur County Pension Plan	ACCG	15,538,954	18,462,717	84.16%
DeKalb County Pension Plan	Single-Employer	1,574,947,843	2,714,778,631	58.01%
Dodge County Pension Plan	ACCG	1,084,253	1,212,863	89.40%
Dooly County Pension Plan	ACCG	4,783,253	8,522,928	56.12%
Dougherty County Pension Plan	Single-Employer	71,939,401	82,048,526	87.68%
Douglas County Pension Plan	ACCG	110,173,889	172,220,630	63.97%
Douglas County Employee Defined Benefit Plan	Single-Employer	*2	*2	*2
Early County Pension Plan	ACCG	7,886,083	9,796,773	80.50%
Elbert County Pension Plan	ACCG	23,282,911	23,374,626	99.61%
Evans County Pension Plan	ACCG	3,380,000	2,720,420	124.25%
Fannin County Pension Plan	ACCG	17,504,629	21,517,838	81.35%
Fayette County Pension Plan	ACCG	66,637,265	93,912,027	70.96%
Floyd County Pension Plan	ACCG	80,017,320	112,356,492	71.22%
Forsyth County Defined Benefit Plan	Single-Employer	23,428,094	22,347,615	104.83%
Franklin County Pension Plan	ACCG	15,725,960	16,562,600	94.95%
Fulton County Employees' Pension Plan	Single-Employer	1,511,804,295	1,900,927,933	79.53%
Glynn County Board of Commissioners Pension Plan	Single-Employer	128,488,877	160,265,335	80.17%
Gordon County Pension Plan *1	ACCG	10,104,294	14,379,878	70.27%
Grady County Pension Plan	ACCG	5,361,758	5,933,927	90.36%
Greene County Pension Plan	ACCG	10,965,990	13,615,123	80.54%
Gwinnett County Pension Plan	Single-Employer	1,363,114,000	1,680,063,825	81.13%
Habersham County Pension Plan	ACCG	13,492,110	15,485,280	87.13%
Hall County Pension Plan	ACCG	47,478,305	49,088,447	96.72%
Hancock County Pension Plan	ACCG	7,097,066	8,822,342	80.44%
Haralson County Pension Plan	ACCG	10,199,123	10,288,090	99.14%
Harris County Pension Plan	ACCG	21,114,461	29,310,298	72.04%

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
Heard County Pension Plan	ACCG	4,307,706	4,738,818	90.90%
Henry County Pension Plan	ACCG	264,750,337	379,764,870	69.71%
Houston County Pension Plan	ACCG	139,867,834	172,099,180	81.27%
Jackson County Pension Plan	ACCG	25,767,012	34,863,567	73.91%
Jasper County Pension Plan	ACCG	5,761,471	4,615,830	124.82%
Jeff Davis County Pension Plan	ACCG	5,603,274	7,282,964	76.94%
Jenkins County Pension Plan	ACCG	3,196,226	3,177,706	100.58%
Jones County Pension Plan	ACCG	14,816,575	19,091,284	77.61%
Lamar County Pension Plan	ACCG	6,554,531	8,107,448	80.85%
Laurens County Pension Plan	ACCG	15,840,003	20,255,548	78.20%
Lee County Pension Plan	ACCG	11,677,864	15,170,660	76.98%
Liberty County Pension Plan	ACCG	35,571,857	58,690,014	60.61%
Lincoln County Pension Plan	ACCG	5,300,259	6,794,039	78.01%
Long County Pension Plan *1	ACCG	143,945	3,783,845	3.80%
Lowndes County Pension Plan	ACCG	70,142,042	93,152,109	75.30%
Lumpkin County Pension Plan	ACCG	6,641,661	10,191,759	65.17%
Madison County Pension Plan	ACCG	11,790,751	14,589,963	80.81%
Marion County Pension Plan	ACCG	1,032,491	1,066,199	96.84%
McDuffie County Pension Plan	ACCG	12,174,025	15,071,615	80.77%
McIntosh County Pension Plan	ACCG	6,708,491	7,823,009	85.75%
Miller County Pension Plan	ACCG	2,171,005	2,409,044	90.12%
Mitchell County Pension Plan	ACCG	9,523,221	12,746,157	74.71%
Monroe County Pension Plan	ACCG	31,812,725	39,681,034	80.17%
Morgan County Pension Plan	ACCG	16,865,051	19,958,259	84.50%
Murray County Pension Plan	ACCG	14,036,872	17,396,205	80.69%
Newton County Pension Plan	ACCG	4,925,139	5,615,198	87.71%
Oconee County Pension Plan	ACCG	33,283,696	41,031,903	81.12%
Oglethorpe County Pension Plan	ACCG	3,249,712	3,598,575	90.31%
Paulding County Pension Plan	ACCG	65,987,617	95,487,934	69.11%
Peach County Pension Plan	ACCG	19,155,735	23,157,255	82.72%
Pickens County Pension Plan	ACCG	16,492,243	27,512,677	59.94%
Pike County Pension Plan *1	ACCG	724,670	5,052,068	14.34%
Polk County Pension Plan	ACCG	22,354,431	30,393,003	73.55%
Pulaski County Pension Plan	ACCG	1,659,994	1,413,461	117.44%
Putnam County Pension Plan	ACCG	20,680,343	24,839,862	83.25%
Rabun County Pension Plan	ACCG	12,775,646	14,552,780	87.79%
Rockdale County Pension Plan	ACCG	83,745,259	119,612,633	70.01%
Schley County Pension Plan	ACCG	400,648	603,014	66.44%
Seminole County Pension Plan	ACCG	4,354,974	5,382,146	80.92%
Spalding County Pension Plan	ACCG	43,575,621	62,695,169	69.50%
Sumter County Pension Plan	ACCG	7,093,365	8,618,794	82.30%
Tattnall County Pension Plan	ACCG	9,996,497	12,585,739	79.43%

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
Telfair County Pension Plan	ACCG	2,891,473	3,547,519	81.51%
Thomas County Pension Plan	ACCG	25,149,652	28,675,366	87.70%
Tift County Pension Plan	ACCG	50,439,594	56,487,773	89.29%
Toombs County Pension Plan	ACCG	8,120,054	9,324,006	87.09%
Treutlen County Pension Plan	ACCG	1,577,436	1,957,085	80.60%
Troup County Pension Plan	ACCG	54,823,521	74,263,093	73.82%
Turner County Pension Plan	ACCG	6,267,911	8,419,149	74.45%
Upson County Pension Plan	ACCG	11,396,997	11,715,686	97.28%
Walker County Commissioners' & Sheriff's Defined Benefit Pension Plan	Single-Employer	7,015,447	8,123,604	86.36%
Walton County Pension Plan	ACCG	39,859,951	59,214,112	67.31%
Ware County Pension Plan	ACCG	1,802,234	2,492,887	72.30%
Warren County Pension Plan	ACCG	1,724,609	1,934,580	89.15%
Washington County Pension Plan	ACCG	15,668,518	19,831,817	79.01%
Whitfield County Pension Plan	ACCG	55,661,748	67,420,189	82.56%
Wilcox County Pension Plan	ACCG	1,991,644	2,307,860	86.30%
Wilkes County Pension Plan	ACCG	3,542,437	5,173,724	68.47%
Wilkinson County Pension Plan	ACCG	7,796,185	8,882,123	87.77%
Combined Counties		<u>9,030,889,368</u>	<u>12,817,123,433</u>	70.46%
CONSOLIDATED GOVERNMENTS				
Athens-Clarke County Employees' Pension Plan	Single-Employer	298,675,836	347,381,800	85.98%
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	74,081,172	82,629,060	89.66%
Augusta Policemen's Pension Fund	Single-Employer, Closed	*2	*2	*2
Augusta Richmond County Retirement Plan	GMEBS	236,621,979	282,588,531	83.73%
Augusta Richmond County Planning Commission Retirement Plan	GMEBS	3,055,438	2,424,300	126.03%
Columbus Consolidated Government Employees' Pension Plan	Single-Employer	283,724,136	281,786,032	100.69%
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	301,417,154	331,946,185	90.80%
Georgetown-Quitman Unified County Retirement Plan	GMEBS	123,825	176,799	70.04%
Macon-Bibb County Fire & Police Retirement System *5	Single-Employer	256,787,601	279,887,563	91.75%
Macon-Bibb County Pension Plan *6	Single-Employer	139,896,497	232,936,533	60.06%
Macon-Bibb County Pension Plan Division A *5	Single-Employer	98,243,365	105,806,951	92.85%
Richmond County Employee Pension Fund 1945	Single-Employer, Closed	5,713,667	6,890,369	82.92%
Combined Consolidated Governments		<u>1,698,340,670</u>	<u>1,954,454,123</u>	86.90%
REGIONAL COMMISSIONS				
Atlanta RC Retirement Plan	ACCG	76,869,429	67,724,280	113.50%
Coastal Georgia RC Retirement Plan	GMEBS	4,501,140	5,132,172	87.70%
Georgia Mountains RC Retirement Plan	GMEBS	7,536,653	8,045,731	93.67%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Heart of Georgia - Altamaha RC Retirement Plan	GMEBS	5,210,432	5,889,158	88.47%
Middle Georgia RC Retirement Plan	GMEBS	10,240,114	10,576,897	96.82%
Northeast Georgia RC Retirement Plan	GMEBS	8,040,704	8,045,238	99.94%
Northwest Georgia RC Retirement Plan	GMEBS	8,152,218	9,083,647	89.75%
Southern Georgia RC Retirement Plan	GMEBS	14,900,260	16,676,643	89.35%
Southwest Georgia RC Retirement Plan	Single-Employer	914,216	1,812,743	50.43%
Combined Regional Commissions		<u>136,365,166</u>	<u>132,986,509</u>	102.54%
LOCAL BOARDS OF EDUCATION				
Fulton County School Employees' Pension Fund	Single-Employer	520,396,697	556,658,564	93.49%
Gwinnett County Board of Education Retirement System	Single-Employer	2,856,580,612	3,039,376,235	93.99%
Polk County Board of Education Retirement System	Single-Employer	5,236,788	8,185,156	63.98%
City of Atlanta Board of Education - Superintendent Plan *7	Single-Employer	459,502	407,687	112.71%
Combined Local Boards of Education		<u>3,382,673,599</u>	<u>3,604,627,642</u>	93.84%
LOCAL AUTHORITIES				
Austell Gas System	Single-Employer	29,015,669	33,490,913	86.64%
Bainbridge Decatur County Recreation Authority	GMEBS	446,626	569,165	78.47%
Brunswick-Glynn County Joint Water and Sewer Commission	GMEBS	10,321,866	11,603,708	88.95%
Calhoun Housing Authority *1	GMEBS	47,862	66,806	71.64%
Carroll County Water Authority	Single-Employer	6,121,187	6,734,560	90.89%
Chatsworth Water Commission	GMEBS	2,603,598	2,930,704	88.84%
Cherokee County Water and Sewerage Authority	GMEBS	35,048,887	47,760,550	73.38%
Cobb County-Marietta Water Authority	Single-Employer	50,368,281	49,602,949	101.54%
Development Authority of Appling County	ACCG	325,752	294,208	110.72%
Douglasville-Douglas County Water and Sewer Authority	GMEBS	50,195,538	53,518,025	93.79%
Dublin-Laurens County Recreation Authority	GMEBS	1,654,665	1,388,912	119.13%
Eatonton-Putnam Water and Sewer Authority	GMEBS	1,014,736	781,916	129.78%
Ellijay-Gilmer County Water and Sewerage Authority	GMEBS	1,077,492	1,342,755	80.24%
Fitzgerald Water, Light, and Bond Commission	GMEBS	11,215,029	13,747,305	81.58%
Flint Area Consolidated Housing Authority	GMEBS	2,514,178	2,693,519	93.34%
Fort Valley Utilities Commission	GMEBS	9,383,157	9,536,874	98.39%
Fulton-DeKalb Hospital Authority	Single-Employer	216,417,758	268,706,789	80.54%
Haralson County Water Authority	ACCG	1,689,422	1,927,147	87.66%
Heard County Water Authority	GMEBS	1,060,615	1,123,971	94.36%
Henry County Water Authority	GMEBS	79,467,392	75,969,823	104.60%
Hospital Authority of Floyd County	Single-Employer	20,856,974	26,920,637	77.48%
Hospital Authority of Valdosta and Lowndes County, Georgia	Single-Employer	75,789,695	75,334,944	100.60%
Hospital Authority of Washington County *3	Single-Employer	265,441	2,125,616	12.49%
Housing Authority of the City of Clayton, Georgia	GMEBS	296,977	323,596	91.77%

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 Conyers	GMEBS	1,378,330	1,588,616	86.76%
Housing Authority of the City of Covington	ACCG	806,395	1,125,104	71.67%
Housing Authority of the City of Lavonia	GMEBS	823,912	994,247	82.87%
Housing Authority of the City of Mt. Vernon	GMEBS	219,221	222,174	98.67%
Housing Authority of the City of Vidalia	GMEBS	387,262	298,857	129.58%
Housing Authority of the City of Vienna	GMEBS	307,242	269,114	114.17%
Housing Authority of the City of Villa Rica	GMEBS	969,633	928,773	104.40%
Jackson County Water and Sewerage Authority	GMEBS	1,295,020	2,335,108	55.46%
Jasper County 911 Authority	GMEBS	608,400	607,138	100.21%
Jonesboro Housing Authority	GMEBS	3,643,108	4,150,156	87.78%
Lagrange Housing Authority	GMEBS	1,311,008	1,384,915	94.66%
Lagrange-Troup County Hospital Authority	Single-Employer	56,711,572	66,798,249	84.90%
Liberty Consolidated Planning Commission	GMEBS	1,313,057	1,349,970	97.27%
Macon Water Authority	Single-Employer	47,813,004	49,866,105	95.88%
Macon-Bibb County Transit Authority	Single-Employer	4,762,954	8,341,939	57.10%
Metropolitan Atlanta Rapid Transit Authority ATU Local 732 Union Plan	Single-Employer	677,748,569	625,654,156	108.33%
Metropolitan Atlanta Rapid Transit Authority Non-Represented Plan	Single-Employer	404,742,443	540,416,553	74.89%
Middle Flint Regional E-911 Authority	ACCG	352,747	333,879	105.65%
Newnan Water and Light Commission	Single-Employer	53,006,652	56,277,525	94.19%
Northeast Georgia Housing Authority	GMEBS	4,424,155	4,203,663	105.25%
Polk County Water, Sewage and Solid Waste Authority	Single-Employer	1,850,202	2,315,042	79.92%
Satilla Regional Water and Sewer Authority	ACCG	846,209	3,296,615	25.67%
Sinclair Water Authority	ACCG	89,183	158,108	56.41%
Towns County Water and Sewerage Authority	GMEBS	395,464	502,878	78.64%
Unadilla Housing Authority	GMEBS	1,190,920	985,173	120.88%
Valdosta-Lowndes County Parks and Recreation Authority	GMEBS	2,387,921	3,721,616	64.16%
Walker County Water and Sewerage Authority	Single-Employer	1,607,961	2,932,970	54.82%
Combined Local Authorities		<u>1,878,191,341</u>	<u>2,069,554,035</u>	90.75%
Combined Totals		<u><u>24,111,495,657</u></u>	<u><u>31,033,781,121</u></u>	77.69%

*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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
CITIES				
Cartersville Retirement Plan II, City of *4	GMEBS	2,638,657	684,272	385.62%
Snellville Retirement Plan, City of	GMEBS	2,590,743	1,001,631	258.65%
Aragon Retirement Plan, City of	GMEBS	639,028	314,555	203.15%
Suwanee Retirement Plan, City of	GMEBS	17,338,914	10,805,154	160.47%
Gibson Retirement Plan, City of	GMEBS	125,654	80,062	156.95%
Brooklet Retirement Plan, City of	GMEBS	432,574	285,038	151.76%
Alamo Retirement Plan, City of	GMEBS	585,563	393,848	148.68%
Tennille Retirement Plan, City of	GMEBS	1,172,271	820,033	142.95%
Hagan Retirement Plan, City of	GMEBS	364,957	273,245	133.56%
Comer Retirement Plan, City of	GMEBS	372,613	280,235	132.96%
Warrenton Retirement Plan, City of	GMEBS	1,346,295	1,032,762	130.36%
Woodbine Retirement Plan, City of	GMEBS	1,606,416	1,240,573	129.49%
Hiawassee Retirement Plan, City of	GMEBS	1,509,758	1,170,020	129.04%
Buena Vista Retirement Plan, City of	GMEBS	1,743,319	1,377,073	126.60%
Lithonia Retirement Plan, City of	GMEBS	773,203	616,991	125.32%
East Ellijay Retirement Plan, City of	GMEBS	1,534,256	1,229,038	124.83%
Midville Retirement Plan, City of	GMEBS	181,943	146,709	124.02%
Blakely-Early County Department of Recreation Retirement Plan	GMEBS	161,257	130,717	123.36%
Attapulgus Retirement Plan, City of	GMEBS	338,991	280,891	120.68%
Swainsboro Retirement Plan, City of	GMEBS	9,215,473	7,652,528	120.42%
Danielsville Retirement Plan, City of	GMEBS	283,531	237,410	119.43%
Wadley Retirement Plan, City of	GMEBS	1,503,384	1,281,071	117.35%
Tallapoosa Retirement Plan, City of	GMEBS	5,591,328	4,786,607	116.81%
Patterson Retirement Plan, City of	GMEBS	289,652	249,731	115.99%
Oglethorpe Retirement Plan, City of	GMEBS	1,077,346	940,160	114.59%
Waleska Retirement Plan, City of	GMEBS	173,115	153,567	112.73%
Cuthbert Retirement Plan, City of	GMEBS	2,047,878	1,822,049	112.39%
Duluth Retirement Plan, City of	GMEBS	17,003,957	15,142,464	112.29%
Ellijay Retirement Plan, City of	GMEBS	1,157,226	1,042,495	111.01%
Lake City Retirement Plan, City of	GMEBS	3,714,003	3,348,501	110.92%
Commerce Retirement Plan, City of	GMEBS	12,558,022	11,348,714	110.66%
Abbeville Retirement Plan, City of	GMEBS	413,887	374,862	110.41%
Cartersville Retirement Plan I, City of *4	GMEBS	68,516,180	62,852,924	109.01%
Perry Retirement Plan, City of	GMEBS	12,627,884	11,617,481	108.70%
Trion Retirement Plan, City of	GMEBS	7,801,533	7,217,946	108.09%
White Retirement Plan, City of	GMEBS	482,851	448,854	107.57%
Warm Springs Retirement Plan, City of	GMEBS	401,705	374,735	107.20%
Doerun Retirement Plan, City of	GMEBS	867,695	811,511	106.92%
Hazlehurst Retirement Plan, City of	GMEBS	4,264,729	3,995,790	106.73%
Stone Mountain Retirement Plan, City of	GMEBS	5,474,147	5,158,308	106.12%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Enigma Retirement Plan, City of	GMEBS	189,273	178,772	105.87%
Jefferson Retirement Plan, City of	GMEBS	8,802,918	8,385,241	104.98%
Butler Retirement Plan, City of	GMEBS	1,091,058	1,040,742	104.83%
Thomasville Retirement Plan, City of	Single-Employer	43,449,291	41,445,657	104.83%
Nicholls Retirement Plan, City of	GMEBS	885,389	855,551	103.49%
Wrightsville Retirement Plan, City of	GMEBS	692,213	668,931	103.48%
Bremen Retirement Plan, City of	GMEBS	4,654,972	4,504,254	103.35%
McRae-Helena Retirement Plan, City of	GMEBS	3,943,498	3,817,159	103.31%
Lyons Retirement Plan, City of	GMEBS	3,056,716	2,980,247	102.57%
East Point Retirement Plan, City of	Single-Employer	164,462,695	160,461,914	102.49%
Berlin Retirement Plan, City of	GMEBS	166,188	162,242	102.43%
Hiram Retirement Plan, City of	GMEBS	1,685,197	1,646,984	102.32%
Millen Retirement Plan, City of	GMEBS	3,655,419	3,581,668	102.06%
Jonesboro Retirement Plan, City of	GMEBS	3,190,238	3,153,583	101.16%
Guyton Retirement Plan, City of	GMEBS	634,996	629,150	100.93%
Toccoa Retirement Plan, City of	GMEBS	24,647,024	24,423,788	100.91%
Adel Retirement Plan, City of	GMEBS	19,974,547	19,967,759	100.03%
Summerville Retirement Plan, City of	GMEBS	13,545,740	13,625,951	99.41%
Oxford Retirement Plan, City of	GMEBS	1,119,879	1,138,954	98.33%
Eatonton Retirement Plan, City of	GMEBS	5,090,821	5,182,501	98.23%
Cochran Retirement Plan, City of	GMEBS	4,679,839	4,764,705	98.22%
Jackson Retirement Plan, City of	GMEBS	8,131,652	8,284,685	98.15%
Chatsworth Retirement Plan, City of	GMEBS	3,423,754	3,492,529	98.03%
Hawkinsville Retirement Plan, City of	GMEBS	3,557,577	3,630,692	97.99%
Louisville Retirement Plan, City of	GMEBS	3,317,021	3,388,320	97.90%
Walthourville Retirement Plan, City of	GMEBS	788,662	806,680	97.77%
Kingsland Retirement Plan, City of	GMEBS	16,702,456	17,155,894	97.36%
Mount Vernon Retirement Plan, City of	GMEBS	1,269,302	1,305,298	97.24%
Bowdon Retirement Plan, City of	GMEBS	2,540,855	2,614,058	97.20%
Centerville Retirement Plan, City of	GMEBS	7,721,821	7,956,287	97.05%
Reynolds Retirement Plan, City of	GMEBS	744,933	769,016	96.87%
Nashville Retirement Plan, City of	GMEBS	3,155,067	3,258,624	96.82%
Baxley Retirement Plan, City of	GMEBS	5,315,407	5,493,716	96.75%
Mount Airy Retirement Plan, City of	GMEBS	959,310	992,484	96.66%
Tifton Retirement Plan, City of	GMEBS	29,298,862	30,355,086	96.52%
Grovetown Retirement Plan, City of	GMEBS	4,851,295	5,043,155	96.20%
Union Point Retirement Plan, City of	GMEBS	1,244,345	1,294,322	96.14%
Greenville Retirement Plan, City of	GMEBS	753,469	784,893	96.00%
Hogansville Retirement Plan, City of	GMEBS	2,859,070	2,978,565	95.99%
Elberton Retirement Plan, City of	GMEBS	23,410,721	24,407,351	95.92%
Hephzibah Retirement Plan, City of	GMEBS	1,078,772	1,124,884	95.90%
Darien Retirement Plan, City of	GMEBS	2,114,704	2,205,567	95.88%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Gordon Retirement Plan, City of	GMEBS	2,201,641	2,298,085	95.80%
Pelham Retirement Plan, City of	GMEBS	4,206,961	4,394,595	95.73%
Monticello Retirement Plan, City of	GMEBS	3,470,622	3,633,729	95.51%
Nicholson Retirement Plan, City of	GMEBS	266,707	280,233	95.17%
Morrow Retirement Plan, City of	GMEBS	19,173,879	20,193,668	94.95%
Port Wentworth Retirement Plan, City of	GMEBS	9,576,165	10,099,691	94.82%
Blackshear Retirement Plan, City of	GMEBS	2,156,576	2,285,401	94.36%
Dahlongega Retirement Plan, City of	GMEBS	8,114,239	8,599,049	94.36%
Quitman Retirement Plan, City of	GMEBS	3,979,855	4,224,481	94.21%
Pembroke Retirement Plan, City of	GMEBS	1,925,335	2,045,460	94.13%
Fairburn Retirement Plan, City of	GMEBS	18,811,494	19,985,624	94.13%
Sugar Hill Retirement Plan, City of	GMEBS	5,623,588	5,980,299	94.04%
LaFayette Retirement Plan, City of	GMEBS	15,044,103	16,008,342	93.98%
Rincon Retirement Plan, City of	GMEBS	2,916,476	3,104,281	93.95%
Palmetto Retirement Plan, City of	GMEBS	4,573,684	4,868,652	93.94%
Montezuma Retirement Plan, City of	GMEBS	4,319,565	4,601,109	93.88%
Vienna Retirement Plan, City of	GMEBS	4,577,490	4,877,502	93.85%
Lookout Mountain Retirement Plan, City of	GMEBS	1,796,035	1,915,153	93.78%
Cairo Retirement Plan, City of	GMEBS	16,518,163	17,653,867	93.57%
Cumming Retirement Plan, City of	GMEBS	24,689,596	26,452,640	93.34%
Douglas Retirement Plan, City of	GMEBS	39,885,429	42,777,143	93.24%
Calhoun Retirement Plan, City of	GMEBS	20,144,377	21,610,097	93.22%
Vidalia Retirement Plan, City of	GMEBS	8,705,223	9,374,383	92.86%
Marshallville Retirement Plan, City of	GMEBS	339,289	365,565	92.81%
Auburn Retirement Plan, City of	GMEBS	2,734,957	2,947,177	92.80%
Whigham Retirement Plan, City of	GMEBS	468,794	508,868	92.12%
Davisboro Retirement Plan, City of	GMEBS	611,434	664,883	91.96%
Washington Retirement Plan, City of	GMEBS	8,556,348	9,306,456	91.94%
St. Marys Retirement Plan, City of	GMEBS	1,333,440	1,451,176	91.89%
Powder Springs Retirement Plan, City of	GMEBS	5,683,520	6,185,538	91.88%
Social Circle Retirement Plan, City of	GMEBS	4,777,871	5,222,027	91.49%
Holly Springs Retirement Plan, City of	GMEBS	3,709,556	4,064,642	91.26%
Rochelle Retirement Plan, City of	GMEBS	1,100,735	1,206,793	91.21%
Loganville Retirement Plan, City of	GMEBS	21,240,057	23,346,543	90.98%
Chamblee Retirement Plan, City of	GMEBS	19,317,019	21,251,226	90.90%
Cleveland Retirement Plan, City of	GMEBS	2,258,007	2,485,648	90.84%
Reidsville Retirement Plan, City of	GMEBS	1,152,936	1,270,702	90.73%
Glennville Retirement Plan, City of	GMEBS	2,526,478	2,788,366	90.61%
Buford Retirement Plan, City of	GMEBS	26,036,742	28,747,378	90.57%
Alma Retirement Plan, City of	GMEBS	4,764,136	5,262,130	90.54%
Camilla Retirement Plan, City of	GMEBS	8,309,228	9,188,177	90.43%
Gainesville Retirement Plan, City of	GMEBS	8,441,743	9,364,688	90.14%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Moultrie Retirement Plan, City of	Single-Employer	12,557,058	13,930,031	90.14%
Ashburn Retirement Plan, City of	GMEBS	2,540,925	2,822,225	90.03%
Whitesburg Retirement Plan, City of	GMEBS	609,047	678,566	89.76%
Hahira Retirement Plan, City of	GMEBS	1,283,791	1,431,160	89.70%
Barnesville Retirement Plan, City of	GMEBS	10,674,915	11,904,176	89.67%
Lavonia Retirement Plan, City of	GMEBS	4,437,995	4,965,910	89.37%
Manchester Retirement Plan, City of	GMEBS	5,762,556	6,451,853	89.32%
Woodbury Retirement Plan, City of	GMEBS	870,946	977,689	89.08%
Stockbridge Retirement Plan, City of	GMEBS	11,686,142	13,128,078	89.02%
Fort Valley Retirement Plan, City of	GMEBS	4,944,116	5,577,894	88.64%
Madison Retirement Plan, City of	GMEBS	13,751,831	15,520,496	88.60%
Wrens Retirement Plan, City of	GMEBS	2,725,428	3,081,265	88.45%
Hinesville Retirement Plan, City of	GMEBS	25,189,368	28,541,829	88.25%
Dalton Retirement Plan, City of	Single-Employer	138,994,823	157,559,549	88.22%
Milton Retirement Plan, City of	GMEBS	14,417,614	16,354,009	88.16%
Springfield Retirement Plan, City of	GMEBS	1,166,195	1,325,080	88.01%
Norcross Retirement Plan, City of	GMEBS	16,057,092	18,268,756	87.89%
Menlo Retirement Plan, City of	GMEBS	243,101	276,828	87.82%
Richmond Hill Retirement Plan, City of	GMEBS	12,099,832	13,784,646	87.78%
Waynesboro Retirement Plan, City of	GMEBS	4,208,496	4,801,586	87.65%
Thomson Retirement Plan, City of	GMEBS	9,314,075	10,627,805	87.64%
Warner Robins Retirement Plan, City of	GMEBS	130,366,611	148,757,651	87.64%
Midway Retirement Plan, City of	GMEBS	1,112,463	1,269,598	87.62%
Sky Valley Retirement Plan, City of	GMEBS	802,707	917,790	87.46%
Adairsville Retirement Plan, City of	GMEBS	4,682,413	5,359,260	87.37%
Sylvania Retirement Plan, City of	GMEBS	7,146,660	8,185,525	87.31%
Leesburg Retirement Plan, City of	GMEBS	1,757,985	2,014,286	87.28%
Lumpkin Retirement Plan, City of	GMEBS	629,291	721,638	87.20%
Fitzgerald Retirement Plan, City of	GMEBS	14,339,331	16,457,997	87.13%
Villa Rica Retirement Plan, City of	GMEBS	8,708,673	10,010,295	87.00%
Hampton Retirement Plan, City of	GMEBS	5,471,837	6,291,937	86.97%
Blakely Retirement Plan, City of	GMEBS	7,193,691	8,272,204	86.96%
Broxton Retirement Plan, City of	GMEBS	307,440	354,119	86.82%
Byron Retirement Plan, City of	GMEBS	10,000,459	11,550,854	86.58%
Mount Zion Retirement Plan, City of	GMEBS	514,364	595,565	86.37%
Tyrone Retirement Plan, City of	GMEBS	3,033,625	3,513,076	86.35%
Waycross Retirement Plan, City of	GMEBS	26,544,304	30,829,575	86.10%
Emerson Retirement Plan, City of	GMEBS	1,227,566	1,427,677	85.98%
Demorest Retirement Plan, City of	GMEBS	1,833,195	2,134,198	85.90%
Avondale Estates Retirement Plan, City of	GMEBS	2,823,905	3,288,485	85.87%
Hartwell Retirement Plan, City of	GMEBS	7,064,244	8,229,237	85.84%
Clarkesville Retirement Plan, City of	GMEBS	2,255,992	2,631,547	85.73%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Dawson Retirement Plan, City of	GMEBS	4,305,277	5,030,586	85.58%
Willacoochee Retirement Plan, City of	GMEBS	872,697	1,020,510	85.52%
Decatur Retirement Plan, City of	Single-Employer	52,713,630	61,746,766	85.37%
Harlem Retirement Plan, City of	GMEBS	2,554,316	2,994,700	85.29%
Pine Mountain Retirement Plan, City of	GMEBS	1,227,750	1,441,658	85.16%
Blairsville Retirement Plan, City of	GMEBS	2,921,686	3,431,121	85.15%
Bowman Retirement Plan, City of	GMEBS	332,018	390,385	85.05%
LaGrange Retirement Plan, City of	GMEBS	54,078,387	63,611,144	85.01%
Smithville Retirement Plan, City of	GMEBS	331,602	390,920	84.83%
Riceboro Retirement Plan, City of	GMEBS	602,430	710,393	84.80%
Rossville Retirement Plan, City of	GMEBS	2,071,506	2,460,832	84.18%
Lenox Retirement Plan, City of	GMEBS	862,172	1,024,427	84.16%
Lake Park Retirement Plan, City of	GMEBS	683,954	814,273	84.00%
Americus Retirement Plan, City of	GMEBS	16,697,162	19,899,971	83.91%
Sandersville Retirement Plan, City of	GMEBS	8,527,944	10,182,067	83.75%
Jesup Retirement Plan, City of	GMEBS	13,053,416	15,637,944	83.47%
Tybee Island Retirement Plan, City of	GMEBS	11,963,481	14,357,341	83.33%
Buchanan Retirement Plan, City of	GMEBS	821,250	986,247	83.27%
Bloomington Retirement Plan, City of	Single-Employer	2,113,870	2,544,614	83.07%
Kennesaw Retirement Plan, City of	GMEBS	25,638,423	30,869,719	83.05%
Acworth Retirement Plan, City of	GMEBS	17,103,665	20,616,700	82.96%
Fort Oglethorpe Retirement Plan, City of	GMEBS	9,859,107	11,908,598	82.79%
Cornelia Retirement Plan, City of	GMEBS	5,973,682	7,224,448	82.69%
Dawsonville Retirement Plan, City of	GMEBS	840,158	1,016,717	82.63%
Chester Retirement Plan, City of	GMEBS	170,675	206,588	82.62%
Monroe Retirement Plan, City of	GMEBS	32,211,068	39,043,329	82.50%
Woodstock Retirement Plan, City of	GMEBS	19,292,680	23,411,093	82.41%
Donalsonville Retirement Plan, City of	GMEBS	3,947,043	4,803,439	82.17%
Statesboro Retirement Plan, City of	GMEBS	36,945,888	44,978,146	82.14%
Rockmart Retirement Plan, City of	GMEBS	8,635,230	10,523,816	82.05%
Thomaston Retirement Plan, City of	GMEBS	10,480,882	12,859,055	81.51%
Colquitt Retirement Plan, City of	GMEBS	3,040,845	3,738,984	81.33%
Alpharetta Retirement Plan, City of	Single-Employer	100,839,134	124,073,102	81.27%
Cordele Retirement Plan, City of	GMEBS	12,870,806	15,864,836	81.13%
Dublin Retirement Plan, City of	GMEBS	32,369,655	39,933,963	81.06%
Blue Ridge Retirement Plan, City of	GMEBS	2,224,709	2,746,080	81.01%
Claxton Retirement Plan, City of	GMEBS	3,355,712	4,154,680	80.77%
Bainbridge Retirement Plan, City of	GMEBS	12,596,996	15,630,194	80.59%
Clarkston Retirement Plan, City of	GMEBS	5,924,120	7,353,569	80.56%
Rome Retirement Plan, City of	GMEBS	86,024,218	106,906,587	80.47%
Savannah Employees' Retirement Plan, City of	Single-Employer	485,463,429	603,384,929	80.46%
Conyers Retirement Plan, City of	GMEBS	26,530,007	33,005,482	80.38%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Douglasville Retirement Plan, City of	GMEBS	41,840,378	52,069,729	80.35%
Roswell Retirement Plan, City of	GMEBS	104,968,220	130,694,888	80.32%
Temple Retirement Plan, City of	GMEBS	1,171,599	1,459,244	80.29%
Forsyth Retirement Plan, City of	GMEBS	7,102,218	8,860,621	80.15%
Winder Retirement Plan, City of	GMEBS	20,535,642	25,642,472	80.08%
Pooler Retirement Plan, City of	GMEBS	27,963,660	34,971,798	79.96%
Roberta Retirement Plan, City of	GMEBS	885,543	1,107,604	79.95%
Peachtree City Retirement Plan, City of	Single-Employer	49,647,701	62,116,621	79.93%
Canon Retirement Plan, City of	GMEBS	246,865	309,481	79.77%
Canton Retirement Plan, City of	GMEBS	16,350,668	20,500,261	79.76%
Austell Retirement Plan, City of	GMEBS	14,960,949	18,787,331	79.63%
Nahunta Retirement Plan, City of	GMEBS	559,806	704,967	79.41%
Union City Retirement Plan, City of	GMEBS	26,219,989	33,098,973	79.22%
Cave Spring Retirement Plan, City of	GMEBS	753,194	955,129	78.86%
Smyrna Retirement Plan, City of	GMEBS	61,874,662	78,516,761	78.80%
Griffin Retirement Plan, City of	GMEBS	82,481,884	105,010,754	78.55%
Royston Retirement Plan, City of	GMEBS	2,555,802	3,256,658	78.48%
Lincolnton Retirement Plan, City of	GMEBS	548,839	701,709	78.21%
McDonough Retirement Plan, City of	GMEBS	16,722,493	21,434,214	78.02%
Dacula Retirement Plan, City of	GMEBS	1,313,103	1,683,422	78.00%
Newnan Retirement Plan, City of	GMEBS	29,199,445	37,970,841	76.90%
West Point Retirement Plan, City of	GMEBS	8,940,212	11,626,921	76.89%
Eastman Retirement Plan, City of	GMEBS	4,431,885	5,780,440	76.67%
Covington Retirement Plan, City of	Single-Employer	60,978,547	79,910,019	76.31%
Fayetteville Retirement Plan, City of	GMEBS	25,109,099	32,923,582	76.26%
Ball Ground Retirement Plan, City of	GMEBS	586,809	769,473	76.26%
Jeffersonville Retirement Plan, City of	GMEBS	282,070	370,492	76.13%
Atlanta Police Officer's Pension Fund	Single-Employer	1,412,951,452	1,872,160,083	75.47%
Portal Retirement Plan, City of	GMEBS	294,533	391,137	75.30%
Soperton Retirement Plan, City of	GMEBS	503,759	671,358	75.04%
Oakwood Retirement Plan, City of	GMEBS	5,249,260	7,034,116	74.63%
Doraville Retirement Plan, City of	Single-Employer	19,212,253	25,879,345	74.24%
Franklin Retirement Plan, City of	GMEBS	780,509	1,051,926	74.20%
Locust Grove Retirement Plan, City of	GMEBS	4,275,190	5,805,240	73.64%
Chickamauga Retirement Plan, City of	GMEBS	2,566,501	3,485,488	73.63%
Dallas Retirement Plan, City of	GMEBS	6,273,001	8,660,888	72.43%
Sylvester Retirement Plan, City of	GMEBS	9,006,543	12,439,455	72.40%
Atlanta General Employees Pension Fund				
General Employees of the City of Atlanta	Single-Employer	1,498,446,332	2,075,252,248	72.21%
Atlanta Firefighter's Pension Fund	Single-Employer	850,854,625	1,180,811,002	72.06%
Carnesville Retirement Plan, City of	GMEBS	282,220	391,883	72.02%
College Park Retirement Plan, City of	GMEBS	87,761,655	121,984,859	71.94%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Thunderbolt Retirement Plan, City of	GMEBS	1,658,638	2,306,309	71.92%
Cedartown Retirement Plan, City of	GMEBS	15,366,998	21,449,786	71.64%
Remerton Retirement Plan, City of	GMEBS	1,468,638	2,063,514	71.17%
Greensboro Retirement Plan, City of	GMEBS	4,864,149	6,859,842	70.91%
Carrrollton Retirement Plan, City of	GMEBS	36,642,443	51,734,334	70.83%
Hapeville Retirement Plan, City of	GMEBS	24,314,379	35,210,653	69.05%
Jasper Retirement Plan, City of	GMEBS	4,988,228	7,224,416	69.05%
Ellaville Retirement Plan, City of	GMEBS	1,238,413	1,813,521	68.29%
Garden City Retirement Plan, City of	GMEBS	11,200,413	16,452,850	68.08%
Gainesville Retirement Plan A, City of	Single-Employer	128,422,363	192,326,002	66.77%
Riverdale Retirement Plan, City of *1	GMEBS	4,000,000	6,005,478	66.61%
Marietta Retirement Plan, City of	Single-Employer	135,714,765	206,890,407	65.60%
Lovejoy Retirement Plan, City of	GMEBS	1,167,137	1,791,713	65.14%
Ocilla Retirement Plan, City of	GMEBS	1,831,694	2,910,141	62.94%
Brunswick Retirement Plan, City of	Single-Employer	14,717,716	23,565,450	62.45%
Flowery Branch Retirement Plan, City of	GMEBS	1,631,041	2,687,435	60.69%
Gray Retirement Plan, City of	GMEBS	1,735,425	2,886,329	60.13%
Albany Retirement Plan, City of	Single-Employer	131,944,955	220,907,475	59.73%
Senoia Retirement Plan, City of	GMEBS	2,014,894	3,383,471	59.55%
Atlanta General Employees Pension Fund				
Employees of the Atlanta Board of Education	Single-Employer	276,172,469	503,077,806	54.90%
Valdosta Retirement Plan, City of	GMEBS	55,874,464	108,120,081	51.68%
Lakeland Retirement Plan, City of	GMEBS	232,293	565,637	41.07%
Grantville Retirement Plan, City of	GMEBS	168,341	478,341	35.19%
Pendergrass Retirement Plan, City of *1	GMEBS	3,099	12,497	24.80%
Braselton Retirement Plan, City of	GMEBS	730,264	3,436,679	21.25%
Calhoun Retirement Plan, City of	Single-Employer	*2	*2	*2
Savannah Pension Plan 2	Single-Employer	*2	*2	*2
Clayton Retirement Plan, City of *3	Single-Employer	*3	*3	*3
Milledgeville Retirement Plan, City of *3	Single-Employer	*3	*3	*3
Combined Cities		7,985,035,513	10,455,035,379	76.38%
COUNTIES				
Clinch County Pension Plan	ACCG	1,273,443	1,018,195	125.07%
Jasper County Pension Plan	ACCG	5,761,471	4,615,830	124.82%
Evans County Pension Plan	ACCG	3,380,000	2,720,420	124.25%
Pulaski County Pension Plan	ACCG	1,659,994	1,413,461	117.44%
Forsyth County Defined Benefit Plan	Single-Employer	23,428,094	22,347,615	104.83%
Jenkins County Pension Plan	ACCG	3,196,226	3,177,706	100.58%
Banks County Pension Plan	ACCG	763,344	763,362	100.00%
Elbert County Pension Plan	ACCG	23,282,911	23,374,626	99.61%
Haralson County Pension Plan	ACCG	10,199,123	10,288,090	99.14%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Upson County Pension Plan	ACCG	11,396,997	11,715,686	97.28%
Marion County Pension Plan	ACCG	1,032,491	1,066,199	96.84%
Hall County Pension Plan	ACCG	47,478,305	49,088,447	96.72%
Franklin County Pension Plan	ACCG	15,725,960	16,562,600	94.95%
Heard County Pension Plan	ACCG	4,307,706	4,738,818	90.90%
Chatham County Employees' Retirement Plan	Single-Employer	366,823,621	404,321,185	90.73%
Grady County Pension Plan	ACCG	5,361,758	5,933,927	90.36%
Oglethorpe County Pension Plan	ACCG	3,249,712	3,598,575	90.31%
Crawford County Pension Plan	ACCG	3,899,162	4,323,999	90.17%
Miller County Pension Plan	ACCG	2,171,005	2,409,044	90.12%
Dodge County Pension Plan	ACCG	1,084,253	1,212,863	89.40%
Charlton County Pension Plan	ACCG	6,688,820	7,487,354	89.33%
Tift County Pension Plan	ACCG	50,439,594	56,487,773	89.29%
Warren County Pension Plan	ACCG	1,724,609	1,934,580	89.15%
Bacon County Pension Plan	ACCG	2,415,050	2,716,462	88.90%
Rabun County Pension Plan	ACCG	12,775,646	14,552,780	87.79%
Wilkinson County Pension Plan	ACCG	7,796,185	8,882,123	87.77%
Appling County Pension Plan	ACCG	15,171,283	17,296,784	87.71%
Newton County Pension Plan	ACCG	4,925,139	5,615,198	87.71%
Thomas County Pension Plan	ACCG	25,149,652	28,675,366	87.70%
Dougherty County Pension Plan	Single-Employer	71,939,401	82,048,526	87.68%
Habersham County Pension Plan	ACCG	13,492,110	15,485,280	87.13%
Toombs County Pension Plan	ACCG	8,120,054	9,324,006	87.09%
Coffee County Pension Plan	ACCG	18,702,559	21,577,410	86.68%
Walker County Commissioners' & Sheriff's Defined Benefit Pension Plan	Single-Employer	7,015,447	8,123,604	86.36%
Wilcox County Pension Plan	ACCG	1,991,644	2,307,860	86.30%
Ben Hill County Pension Plan	ACCG	6,985,400	8,129,782	85.92%
McIntosh County Pension Plan	ACCG	6,708,491	7,823,009	85.75%
Colquitt County Pension Plan	ACCG	23,134,630	27,286,008	84.79%
Morgan County Pension Plan	ACCG	16,865,051	19,958,259	84.50%
Decatur County Pension Plan	ACCG	15,538,954	18,462,717	84.16%
Putnam County Pension Plan	ACCG	20,680,343	24,839,862	83.25%
Peach County Pension Plan	ACCG	19,155,735	23,157,255	82.72%
Whitfield County Pension Plan	ACCG	55,661,748	67,420,189	82.56%
Sumter County Pension Plan	ACCG	7,093,365	8,618,794	82.30%
Bleckley County Pension Plan	ACCG	3,713,385	4,548,543	81.64%
Telfair County Pension Plan	ACCG	2,891,473	3,547,519	81.51%
Fannin County Pension Plan	ACCG	17,504,629	21,517,838	81.35%
Houston County Pension Plan	ACCG	139,867,834	172,099,180	81.27%
Gwinnett County Pension Plan	Single-Employer	1,363,114,000	1,680,063,825	81.13%
Oconee County Pension Plan	ACCG	33,283,696	41,031,903	81.12%
Seminole County Pension Plan	ACCG	4,354,974	5,382,146	80.92%

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
Lamar County Pension Plan	ACCG	6,554,531	8,107,448	80.85%
Madison County Pension Plan	ACCG	11,790,751	14,589,963	80.81%
McDuffie County Pension Plan	ACCG	12,174,025	15,071,615	80.77%
Murray County Pension Plan	ACCG	14,036,872	17,396,205	80.69%
Treutlen County Pension Plan	ACCG	1,577,436	1,957,085	80.60%
Greene County Pension Plan	ACCG	10,965,990	13,615,123	80.54%
Early County Pension Plan	ACCG	7,886,083	9,796,773	80.50%
Hancock County Pension Plan	ACCG	7,097,066	8,822,342	80.44%
Glynn County Board of Commissioners Pension Plan	Single-Employer	128,488,877	160,265,335	80.17%
Monroe County Pension Plan	ACCG	31,812,725	39,681,034	80.17%
Barrow County Pension Plan	ACCG	41,099,461	51,585,299	79.67%
Brooks County Pension Plan	ACCG	4,682,758	5,882,148	79.61%
Fulton County Employees' Pension Plan	Single-Employer	1,511,804,295	1,900,927,933	79.53%
Tattnall County Pension Plan	ACCG	9,996,497	12,585,739	79.43%
Washington County Pension Plan	ACCG	15,668,518	19,831,817	79.01%
Laurens County Pension Plan	ACCG	15,840,003	20,255,548	78.20%
Lincoln County Pension Plan	ACCG	5,300,259	6,794,039	78.01%
Jones County Pension Plan	ACCG	14,816,575	19,091,284	77.61%
Crisp County Pension Plan	ACCG	25,825,638	33,367,497	77.40%
Lee County Pension Plan	ACCG	11,677,864	15,170,660	76.98%
Jeff Davis County Pension Plan	ACCG	5,603,274	7,282,964	76.94%
Lowndes County Pension Plan	ACCG	70,142,042	93,152,109	75.30%
Mitchell County Pension Plan	ACCG	9,523,221	12,746,157	74.71%
Turner County Pension Plan	ACCG	6,267,911	8,419,149	74.45%
Bryan County Pension Plan	ACCG	18,684,743	25,260,979	73.97%
Jackson County Pension Plan	ACCG	25,767,012	34,863,567	73.91%
Troup County Pension Plan	ACCG	54,823,521	74,263,093	73.82%
Polk County Pension Plan	ACCG	22,354,431	30,393,003	73.55%
Dawson County Pension Plan	ACCG	7,302,245	10,097,672	72.32%
Ware County Pension Plan	ACCG	1,802,234	2,492,887	72.30%
Harris County Pension Plan	ACCG	21,114,461	29,310,298	72.04%
Floyd County Pension Plan	ACCG	80,017,320	112,356,492	71.22%
Fayette County Pension Plan	ACCG	66,637,265	93,912,027	70.96%
Gordon County Pension Plan *1	ACCG	10,104,294	14,379,878	70.27%
Bartow County Pension Plan	ACCG	111,193,934	158,752,554	70.04%
Rockdale County Pension Plan	ACCG	83,745,259	119,612,633	70.01%
Henry County Pension Plan	ACCG	264,750,337	379,764,870	69.71%
Spalding County Pension Plan	ACCG	43,575,621	62,695,169	69.50%
Paulding County Pension Plan	ACCG	65,987,617	95,487,934	69.11%
Wilkes County Pension Plan	ACCG	3,542,437	5,173,724	68.47%
Bulloch County Pension Plan *1	ACCG	17,440,450	25,808,234	67.58%
Walton County Pension Plan	ACCG	39,859,951	59,214,112	67.31%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Burke County Pension Plan	ACCG	33,676,461	50,051,606	67.28%
Schley County Pension Plan	ACCG	400,648	603,014	66.44%
Carroll County Pension Plan	ACCG	1,796,600	2,705,916	66.40%
Lumpkin County Pension Plan	ACCG	6,641,661	10,191,759	65.17%
Coweta County Pension Plan	Single-Employer	90,500,226	140,695,332	64.32%
Douglas County Pension Plan	ACCG	110,173,889	172,220,630	63.97%
Butts County Pension Plan	ACCG	18,780,927	30,000,359	62.60%
Baldwin County Pension Plan	ACCG	28,417,826	46,066,874	61.69%
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	979,099,535	1,595,811,297	61.35%
Clayton County Pension Plan	Single-Employer	526,413,749	862,383,870	61.04%
Cherokee County Pension Plan	ACCG	162,611,754	266,725,638	60.97%
Liberty County Pension Plan	ACCG	35,571,857	58,690,014	60.61%
Pickens County Pension Plan	ACCG	16,492,243	27,512,677	59.94%
DeKalb County Pension Plan	Single-Employer	1,574,947,843	2,714,778,631	58.01%
Dooly County Pension Plan	ACCG	4,783,253	8,522,928	56.12%
Pike County Pension Plan *1	ACCG	724,670	5,052,068	14.34%
Long County Pension Plan *1	ACCG	143,945	3,783,845	3.80%
Douglas County Employee Defined Benefit Plan	Single-Employer	*2	*2	*2
Combined Counties		<u>9,030,889,368</u>	<u>12,817,123,433</u>	70.46%
CONSOLIDATED GOVERNMENTS				
Augusta Richmond County Planning Commission Retirement Plan	GMEBS	3,055,438	2,424,300	126.03%
Columbus Consolidated Government Employees' Pension Plan	Single-Employer	283,724,136	281,786,032	100.69%
Macon-Bibb County Pension Plan Division A *5	Single-Employer	98,243,365	105,806,951	92.85%
Macon-Bibb County Fire & Police Retirement System *5	Single-Employer	256,787,601	279,887,563	91.75%
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	301,417,154	331,946,185	90.80%
Augusta General Retirement Plan 1949	Single-Employer, Closed	74,081,172	82,629,060	89.66%
Athens-Clarke County Employees' Pension Plan	Single-Employer	298,675,836	347,381,800	85.98%
Augusta Richmond County Retirement Plan	GMEBS	236,621,979	282,588,531	83.73%
Richmond County Employee Pension Fund 1945	Single-Employer, Closed	5,713,667	6,890,369	82.92%
Georgetown-Quitman Unified County Retirement Plan	GMEBS	123,825	176,799	70.04%
Macon-Bibb County Pension Plan *6	Single-Employer	139,896,497	232,936,533	60.06%
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		<u>1,698,340,670</u>	<u>1,954,454,123</u>	86.90%
REGIONAL COMMISSIONS				
Atlanta RC Retirement Plan	ACCG	76,869,429	67,724,280	113.50%
Northeast Georgia RC Retirement Plan	GMEBS	8,040,704	8,045,238	99.94%

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
Middle Georgia RC Retirement Plan	GMEBS	10,240,114	10,576,897	96.82%
Georgia Mountains RC Retirement Plan	GMEBS	7,536,653	8,045,731	93.67%
Northwest Georgia RC Retirement Plan	GMEBS	8,152,218	9,083,647	89.75%
Southern Georgia RC Retirement Plan	GMEBS	14,900,260	16,676,643	89.35%
Heart of Georgia - Altamaha RC Retirement Plan	GMEBS	5,210,432	5,889,158	88.47%
Coastal Georgia RC Retirement Plan	GMEBS	4,501,140	5,132,172	87.70%
Southwest Georgia RC Retirement Plan	Single-Employer	914,216	1,812,743	50.43%
Combined Regional Commissions		<u>136,365,166</u>	<u>132,986,509</u>	102.54%
LOCAL BOARDS OF EDUCATION				
City of Atlanta Board of Education - Superintendent Plan *7	Single-Employer	459,502	407,687	112.71%
Gwinnett County Board of Education Retirement System	Single-Employer	2,856,580,612	3,039,376,235	93.99%
Fulton County School Employees' Pension Fund	Single-Employer	520,396,697	556,658,564	93.49%
Polk County Board of Education Retirement System	Single-Employer	5,236,788	8,185,156	63.98%
Combined Local Boards of Education		<u>3,382,673,599</u>	<u>3,604,627,642</u>	93.84%
LOCAL AUTHORITIES				
Eatonton-Putnam Water and Sewer Authority	GMEBS	1,014,736	781,916	129.78%
Housing Authority of the City of Vidalia	GMEBS	387,262	298,857	129.58%
Unadilla Housing Authority	GMEBS	1,190,920	985,173	120.88%
Dublin-Laurens County Recreation Authority	GMEBS	1,654,665	1,388,912	119.13%
Housing Authority of the City of Vienna	GMEBS	307,242	269,114	114.17%
Development Authority of Appling County	ACCG	325,752	294,208	110.72%
Metropolitan Atlanta Rapid Transit Authority ATU Local 732 Union Plan	Single-Employer	677,748,569	625,654,156	108.33%
Middle Flint Regional E-911 Authority	ACCG	352,747	333,879	105.65%
Northeast Georgia Housing Authority	GMEBS	4,424,155	4,203,663	105.25%
Henry County Water Authority	GMEBS	79,467,392	75,969,823	104.60%
Housing Authority of the City of Villa Rica	GMEBS	969,633	928,773	104.40%
Cobb County-Marietta Water Authority	Single-Employer	50,368,281	49,602,949	101.54%
Hospital Authority of Valdosta and Lowndes County, Georgia	Single-Employer	75,789,695	75,334,944	100.60%
Jasper County 911 Authority	GMEBS	608,400	607,138	100.21%
Housing Authority of the City of Mt. Vernon	GMEBS	219,221	222,174	98.67%
Fort Valley Utilities Commission	GMEBS	9,383,157	9,536,874	98.39%
Liberty Consolidated Planning Commission	GMEBS	1,313,057	1,349,970	97.27%
Macon Water Authority	Single-Employer	47,813,004	49,866,105	95.88%
Lagrange Housing Authority	GMEBS	1,311,008	1,384,915	94.66%
Heard County Water Authority	GMEBS	1,060,615	1,123,971	94.36%
Newnan Water and Light Commission	Single-Employer	53,006,652	56,277,525	94.19%
Douglasville-Douglas County Water and Sewer Authority	GMEBS	50,195,538	53,518,025	93.79%
Flint Area Consolidated Housing Authority	GMEBS	2,514,178	2,693,519	93.34%
Housing Authority of the City of Clayton, Georgia	GMEBS	296,977	323,596	91.77%

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

NAME OF GOVERNMENT	ADMINISTRATOR	ACTUARIAL	ACTUARIAL	FUNDED
		VALUE OF PLAN ASSETS	ACCRUED LIABILITY	RATIO
Carroll County Water Authority	Single-Employer	6,121,187	6,734,560	90.89%
Brunswick-Glynn County Joint Water and Sewer Commission	GMEBS	10,321,866	11,603,708	88.95%
Chatsworth Water Commission	GMEBS	2,603,598	2,930,704	88.84%
Jonesboro Housing Authority	GMEBS	3,643,108	4,150,156	87.78%
Haralson County Water Authority	ACCG	1,689,422	1,927,147	87.66%
Housing Authority of the City of Conyers	GMEBS	1,378,330	1,588,616	86.76%
Austell Gas System	Single-Employer	29,015,669	33,490,913	86.64%
Lagrange-Troup County Hospital Authority	Single-Employer	56,711,572	66,798,249	84.90%
Housing Authority of the City of Lavonia	GMEBS	823,912	994,247	82.87%
Fitzgerald Water, Light, and Bond Commission	GMEBS	11,215,029	13,747,305	81.58%
Fulton-DeKalb Hospital Authority	Single-Employer	216,417,758	268,706,789	80.54%
Ellijay-Gilmer County Water and Sewerage Authority	GMEBS	1,077,492	1,342,755	80.24%
Polk County Water, Sewage and Solid Waste Authority	Single-Employer	1,850,202	2,315,042	79.92%
Towns County Water and Sewerage Authority	GMEBS	395,464	502,878	78.64%
Bainbridge Decatur County Recreation Authority	GMEBS	446,626	569,165	78.47%
Hospital Authority of Floyd County	Single-Employer	20,856,974	26,920,637	77.48%
Metropolitan Atlanta Rapid Transit Authority Non-Represented Plan	Single-Employer	404,742,443	540,416,553	74.89%
Cherokee County Water and Sewerage Authority	GMEBS	35,048,887	47,760,550	73.38%
Housing Authority of the City of Covington	ACCG	806,395	1,125,104	71.67%
Calhoun Housing Authority *1	GMEBS	47,862	66,806	71.64%
Valdosta-Lowndes County Parks and Recreation Authority	GMEBS	2,387,921	3,721,616	64.16%
Macon-Bibb County Transit Authority	Single-Employer	4,762,954	8,341,939	57.10%
Sinclair Water Authority	ACCG	89,183	158,108	56.41%
Jackson County Water and Sewerage Authority	GMEBS	1,295,020	2,335,108	55.46%
Walker County Water and Sewerage Authority	Single-Employer	1,607,961	2,932,970	54.82%
Satilla Regional Water and Sewer Authority	ACCG	846,209	3,296,615	25.67%
Hospital Authority of Washington County *3	Single-Employer	265,441	2,125,616	12.49%
Combined Local Authorities		<u>1,878,191,341</u>	<u>2,069,554,035</u>	90.75%
Combined Totals		<u><u>24,111,495,657</u></u>	<u><u>31,033,781,121</u></u>	77.69%

*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

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2023 BIENNIAL	2021 BIENNIAL	2019 BIENNIAL
			RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO
CITIES					
Abbeville Retirement Plan, City of	GMEBS	110.41% ▲	82.69% ▲	76.37% ▲	73.49% ▼
Acworth Retirement Plan, City of	GMEBS	82.96% ▲	78.15% ▲	77.44% ▼	82.22% ▼
Adairsville Retirement Plan, City of	GMEBS	87.37% ▲	83.90% ▲	79.88% ▼	102.61% ▲
Adel Retirement Plan, City of	GMEBS	100.03% ▼	101.05% ▲	100.19% ▲	93.57% ▲
Alamo Retirement Plan, City of	GMEBS	148.68% ▲	104.35% ▲	100.83% ▼	109.73% ▼
Albany Pension Plan, City of	Single-Employer	59.73% ▼	64.20% ▲	58.70% ▼	58.84% ▼
Alma Retirement Plan, City of	GMEBS	90.54% ▲	78.03% ▲	75.06% ▲	72.52% ▲
Alpharetta Retirement Plan, City of	Single-Employer	81.27% ▼	88.17% ▲	84.84% ▼	85.71% ▼
Americus Retirement Plan, City of	GMEBS	83.91% ▲	72.37% ▼	86.43% ▼	86.67% ▲
Aragon Retirement Plan, City of	GMEBS	203.15% ▲	166.32% ▲	163.03% ▲	155.05% ▲
Ashburn Retirement Plan, City of	GMEBS	90.03% ▲	89.88% ▼	93.36% ▲	91.65% ▼
Atlanta Firefighters' Pension Fund	Single-Employer	72.06% ▼	80.20% ▲	74.23% ▼	74.74% ▼
Atlanta General Employees Pension Fund	Single-Employer				
General Employees of the City of Atlanta		72.21% ▼	72.45% ▲	69.41% ▲	67.03% ▲
Employees of the Atlanta Board of Education		54.90% ▲	35.65% ▲	32.48% ▲	25.70% ▲
Atlanta Police Officers' Pension Fund	Single-Employer	75.47% ▼	76.96% ▼	77.62% ▲	77.02% ▼
Attapulgus Retirement Plan, City of	GMEBS	120.68% ▲	118.94% ▲	110.55% ▲	108.98% ▲
Auburn Retirement Plan, City of	GMEBS	92.80% ▲	91.34% ▼	94.41% ▼	95.71% ▼
Austell Retirement Plan, City of	GMEBS	79.63% ▼	84.47% ▼	86.38% ▼	106.95% ▲
Avondale Estates Retirement Plan, City of	GMEBS	85.87% ▲	80.69% ▼	86.83% ▲	85.81% ▲
Bainbridge Retirement Plan, City of	GMEBS	80.59% ▼	80.91% ▼	82.00% ▼	85.86% ▲
Ball Ground Retirement Plan, City of	GMEBS	76.26% ▲	42.26% ▲	20.00% ▼	31.86% --
Barnesville Retirement Plan, City of	GMEBS	89.67% ▼	94.67% ▲	92.95% ▼	94.90% ▲
Baxley Retirement Plan, City of	GMEBS	96.75% ▲	95.64% ▼	98.34% ▼	104.66% ▲
Berlin Retirement Plan, City of	GMEBS	102.43% ▼	104.72% ▼	108.27% ▼	111.85% ▲
Blackshear Retirement Plan, City of	GMEBS	94.36% ▲	83.59% ▲	81.99% ▼	85.99% ▼
Blairsville Retirement Plan, City of	GMEBS	85.15% ▲	84.64% ▼	91.16% ▼	95.39% ▼
Blakely-Early County Department of Recreation Retirement Plan	GMEBS	123.36% ▼	130.83% ▼	152.98% ▼	169.93% ▼
Blakely Retirement Plan, City of	GMEBS	86.96% ▲	74.86% ▼	78.58% ▼	84.10% ▲
Bloomington Defined Benefit Plan, City of	Single-Employer	83.07% ▼	108.18% ▲	96.97% ▼	150.73% ▲
Blue Ridge Retirement Plan, City of	GMEBS	81.01% ▼	83.12% ▼	83.17% ▼	88.16% ▲
Bowdon Retirement Plan, City of	GMEBS	97.20% ▼	97.38% ▼	99.38% ▼	100.27% ▲
Bowman Retirement Plan, City of	GMEBS	85.05% ▲	79.02% ▲	77.40% ▲	75.34% ▲
Braselton Retirement Plan, City of	GMEBS	21.25% ▲	0.00% --	Not Applicable	Not Applicable
Bremen Retirement Plan, City of	GMEBS	103.35% ▲	90.91% ▼	91.29% ▲	90.87% ▼
Brooklet Retirement Plan, City of	GMEBS	151.76% ▼	153.65% ▲	139.70% ▲	136.74% ▲
Broxton Retirement Plan, City of	GMEBS	86.82% ▲	74.39% ▼	77.98% ▼	82.70% ▲
Brunswick Retirement Plan, City of	Single-Employer	62.45% ▼	65.32% ▲	60.16% ▲	56.54% ▲
Buchanan Retirement Plan, City of	GMEBS	83.27% ▼	85.42% ▼	90.41% ▼	90.96% ▼
Buena Vista Retirement Plan, City of	GMEBS	126.60% ▼	135.15% ▲	126.62% ▼	137.57% ▼
Buford Retirement Plan, City of	GMEBS	90.57% ▲	85.39% ▲	75.51% ▼	82.50% ▲

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO	2023 BIENNIAL	2021 BIENNIAL	2019 BIENNIAL
		FROM APPENDIX C	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO
Butler Retirement Plan, City of	GMEBS	104.83% ▲	95.35% ▲	94.34% ▼	95.55% ▼
Byron Retirement Plan, City of	GMEBS	86.58% ▲	83.20% ▲	81.07% ▼	81.16% ▼
Cairo Retirement Plan, City of	GMEBS	93.57% ▲	91.17% ▲	89.39% ▲	88.53% ▲
Calhoun Retirement Plan, City of	GMEBS	93.22% ▼	100.37% ▲	97.37% ▲	97.03% ▲
Calhoun Retirement Plan, City of	Single-Employer, Closed	*2	*2	*2	*2
Camilla Retirement Plan, City of	GMEBS	90.43% ▲	87.68% ▼	89.55% ▼	95.65% ▼
Canon Retirement Plan, City of	GMEBS	79.77% ▲	79.74% ▼	86.89% ▼	87.89% ▲
Canton Retirement Plan, City of	GMEBS	79.76% ▼	85.31% ▲	81.83% ▼	84.73% ▼
Carnesville Retirement Plan, City of	GMEBS	72.02% ▼	72.49% ▼	76.17% ▲	71.97% ▲
Carrollton Retirement Plan, City of	GMEBS	70.83% ▲	67.55% ▼	80.62% ▼	82.82% ▼
Cartersville Retirement Plan I, City of *4	GMEBS	109.01% ▲	81.16% ▲	77.21% ▼	81.40% ▲
Cartersville Retirement Plan II, City of *4	GMEBS	385.62% ▲	201.37% ▲	121.29% ▼	328.14% --
Cave Spring Retirement Plan, City of	GMEBS	78.86% ▼	82.59% ▼	87.61% ▼	90.06% ▼
Cedartown Retirement Plan, City of	GMEBS	71.64% ▲	70.12% ▼	76.40% ▼	79.53% ▲
Centerville Retirement Plan, City of	GMEBS	97.05% ▼	116.19% ▼	119.20% ▼	120.03% ▲
Chamblee Retirement Plan, City of	GMEBS	90.90% ▲	89.76% ▼	94.02% ▼	97.53% ▼
Chatsworth Retirement Plan, City of	GMEBS	98.03% ▲	92.00% ▼	96.69% ▼	100.13% ▲
Chester Retirement Plan, City of	GMEBS	82.62% ▼	87.77% ▼	91.39% ▼	124.15% ▲
Chickamauga Retirement Plan, City of	GMEBS	73.63% ▼	75.47% ▼	82.61% ▼	118.73% ▲
Clarkesville Retirement Plan, City of	GMEBS	85.73% ▼	87.17% ▼	91.64% ▼	95.61% ▲
Clarkston Retirement Plan, City of	GMEBS	80.56% ▲	73.04% ▲	70.37% ▲	69.82% ▼
Claxton Retirement Plan, City of	GMEBS	80.77% ▼	81.55% ▲	76.60% ▲	74.75% ▲
Clayton Employees' Retirement Plan *3	Single-Employer	*3	*3	62.22% ▼	68.61% ▼
Cleveland Retirement Plan, City of	GMEBS	90.84% ▲	86.84% ▼	88.12% ▼	90.27% ▲
Cochran Retirement Plan, City of	GMEBS	98.22% ▲	95.43% ▼	96.68% ▼	96.97% ▲
College Park Retirement Plan, City of	GMEBS	71.94% ▼	77.78% ▼	79.73% ▲	79.64% ▼
Colquitt Retirement Plan, City of	GMEBS	81.33% ▲	80.99% ▲	80.94% ▼	95.95% ▲
Comer Retirement Plan, City of	GMEBS	132.96% ▲	92.30% ▼	94.69% ▼	96.04% ▲
Commerce Retirement Plan, City of	GMEBS	110.66% ▼	116.61% ▼	116.65% ▲	115.48% ▲
Conyers Retirement Plan, City of	GMEBS	80.38% ▲	79.66% ▲	78.54% ▼	80.39% ▲
Cordele Retirement Plan, City of	GMEBS	81.13% ▼	87.70% ▲	87.13% ▼	94.33% ▼
Cornelia Retirement Plan, City of	GMEBS	82.69% ▲	81.12% ▼	81.92% ▼	86.69% ▲
Covington Retirement Plan, City of	Single-Employer	76.31% ▼	78.66% ▲	72.52% ▼	77.12% ▲
Cumming Retirement Plan, City of	GMEBS	93.34% ▲	92.24% ▲	91.42% ▼	96.39% ▼
Cuthbert Retirement Plan, City of	GMEBS	112.39% ▼	113.70% ▼	116.36% ▲	93.14% ▼
Dacula Retirement Plan, City of	GMEBS	78.00% ▲	69.67% ▼	77.64% ▼	84.14% ▲
Dahlonega Retirement Plan, City of	GMEBS	94.36% ▲	91.84% ▲	86.56% ▼	90.41% ▲
Dallas Retirement Plan, City of	GMEBS	72.43% ▼	73.38% ▼	77.14% ▼	83.05% ▼
Dalton Employees Pension Plan, City of	Single-Employer	88.22% ▼	104.78% ▲	89.30% ▲	82.35% ▲
Danielsville Retirement Plan, City of	GMEBS	119.43% ▲	96.53% ▼	101.95% ▲	100.98% ▼
Darien Retirement Plan, City of	GMEBS	95.88% ▼	96.99% ▲	90.12% ▼	91.30% ▲
Davisboro Retirement Plan, City of	GMEBS	91.96% ▲	85.16% ▲	83.59% ▲	72.74% ▼
Dawson Retirement Plan, City of	GMEBS	85.58% ▼	93.77% ▼	96.96% ▼	101.16% ▲
Dawsonville Retirement Plan, City of	GMEBS	82.63% ▼	84.81% ▼	93.09% ▼	101.19% ▲

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO	2023 BIENNIAL	2021 BIENNIAL	2019 BIENNIAL
		FROM APPENDIX C	RETIREMENT	RETIREMENT	RETIREMENT
			REPORT	REPORT	REPORT
			FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Decatur Employees' Retirement System	Single-Employer	85.37% ▲	83.00% ▲	78.81% ▼	78.92% ▼
Demorest Retirement Plan, City of	GMEBS	85.90% ▲	76.20% ▼	76.72% ▼	78.06% ▲
Doerun Retirement Plan, City of	GMEBS	106.92% ▲	93.24% ▼	99.61% ▼	104.22% ▲
Donalsonville Retirement Plan, City of	GMEBS	82.17% ▼	88.45% ▼	94.83% ▼	96.34% ▲
Doraville Retirement Plan, City of	Single-Employer	74.24% ▼	82.65% ▼	85.07% ▲	84.19% ▼
Douglas Retirement Plan, City of	GMEBS	93.24% ▼	94.13% ▼	94.76% ▲	92.17% ▲
Douglasville Retirement Plan, City of	GMEBS	80.35% ▼	90.84% ▼	93.70% ▼	99.05% ▼
Dublin Retirement Plan, City of	GMEBS	81.06% ▲	80.84% ▲	78.89% ▼	80.97% ▼
Duluth Retirement Plan, City of	GMEBS	112.29% ▲	111.40% ▲	109.41% ▲	103.46% ▲
East Ellijay Retirement Plan, City of	GMEBS	124.83% ▼	136.04% ▲	122.27% ▲	114.58% ▲
East Point Retirement Plan, City of	Single-Employer	102.49% ▲	95.15% ▲	81.50% ▲	78.84% ▲
Eastman Retirement Plan, City of	GMEBS	76.67% ▼	85.21% ▲	81.46% ▲	77.94% ▼
Eatonton Retirement Plan, City of	GMEBS	98.23% ▲	93.33% ▲	93.15% ▼	93.82% ▼
Elberton Retirement Plan, City of	GMEBS	95.92% ▼	101.91% ▼	114.62% ▼	117.22% ▲
Ellaville Retirement Plan, City of	GMEBS	68.29% ▲	67.72% ▲	64.95% ▼	69.35% ▼
Ellijay Retirement Plan, City of	GMEBS	111.01% ▼	120.54% ▼	125.30% ▼	127.75% ▲
Emerson Retirement Plan, City of	GMEBS	85.98% ▼	95.03% ▲	93.47% ▼	98.45% ▼
Enigma Retirement Plan, Town of	GMEBS	105.87% ▼	113.43% ▼	159.05% ▼	160.66% ▲
Fairburn Retirement Plan, City of	GMEBS	94.13% ▼	102.06% ▼	104.36% ▼	105.30% ▲
Fayetteville Retirement Plan, City of	GMEBS	76.26% ▼	76.67% ▼	84.31% ▲	79.58% ▲
Fitzgerald Retirement Plan, City of	GMEBS	87.13% ▼	89.23% ▼	91.91% ▼	95.13% ▲
Flowery Branch Retirement Plan, City of	GMEBS	60.69% ▼	71.24% ▲	62.12% ▲	53.35% ▲
Forsyth Retirement Plan for Employees, City of	GMEBS	80.15% ▲	72.81% ▼	84.20% ▼	92.04% ▲
Fort Oglethorpe Retirement Plan, City of	GMEBS	82.79% ▲	77.80% ▼	80.62% ▼	86.53% ▲
Fort Valley Retirement Plan, City of	GMEBS	88.64% ▲	76.20% ▼	76.90% ▲	75.01% ▼
Franklin Retirement Plan, City of	GMEBS	74.20% ▼	87.93% ▼	95.39% ▼	101.12% ▲
Gainesville Retirement Plan, City of	GMEBS	66.77% ▼	69.74% ▲	65.88% ▲	63.31% ▼
Gainesville Retirement Plan A, City of	Single-Employer	90.14% ▲	88.41% ▼	89.91% ▼	92.15% ▲
Garden City Retirement Plan, City of	GMEBS	68.08% ▼	80.30% ▼	83.23% ▼	86.43% ▲
Gibson Retirement Plan, City of	GMEBS	156.95% ▲	141.93% ▼	151.82% ▲	148.63% ▼
Glennville Retirement Plan, City of	GMEBS	90.61% ▼	99.29% ▲	98.35% ▲	94.68% ▲
Gordon Retirement Plan, City of	GMEBS	95.80% ▲	95.26% ▲	95.10% ▼	99.88% ▲
Grantville Retirement Plan, City of	GMEBS	35.19% ▲	0.64% --	Not Applicable	Not Applicable
Gray Retirement Plan, City of	GMEBS	60.13% ▼	66.24% ▼	85.97% ▼	93.34% ▲
Greensboro Retirement Plan, City of	GMEBS	70.91% ▼	84.44% ▲	83.69% ▼	95.31% ▼
Greenville Retirement Plan, City of	GMEBS	96.00% ▲	95.24% ▲	94.73% ▲	86.34% ▲
Griffin Retirement Plan, City of	GMEBS	78.55% ▲	72.39% ▲	72.24% ▼	81.72% ▼
Grovetown Retirement Plan, City of	GMEBS	96.20% ▲	97.23% ▲	88.14% ▼	93.22% ▼
Guyton Retirement Plan, City of	GMEBS	100.93% ▼	108.33% ▼	118.75% ▼	120.67% ▲
Hagan Retirement Plan, City of	GMEBS	133.56% ▲	118.83% ▼	127.64% ▲	120.12% ▼
Hahira Retirement Plan, City of	GMEBS	89.70% ▲	81.96% ▼	83.60% ▲	83.27% ▼
Hampton Retirement Plan, City of	GMEBS	86.97% ▼	89.61% ▲	86.97% ▼	94.21% ▲
Hapeville Retirement Plan, City of	GMEBS	69.05% ▼	77.09% ▼	81.08% ▼	93.17% ▼
Harlem Retirement Plan, City of	GMEBS	85.29% ▲	83.44% ▲	75.82% ▲	73.67% ▲

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO			
		FROM APPENDIX C	2023 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2021 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2019 BIENNIAL RETIREMENT REPORT FUNDED RATIO
Hartwell Retirement Plan, City of	GMEBS	85.84% ▲	85.82% ▼	90.68% ▼	94.59% ▲
Hawkinsville Retirement Plan, City of	GMEBS	97.99% ▲	84.05% ▼	85.71% ▼	90.41% ▼
Hazlehurst Retirement Plan, City of	GMEBS	106.73% ▲	105.51% ▼	107.51% ▼	112.58% ▼
Hephzibah Retirement Plan, City of	GMEBS	95.90% ▼	98.76% ▼	101.10% ▲	84.33% ▼
Hiwassee Retirement Plan, City of	GMEBS	129.04% ▲	122.07% ▲	113.16% ▲	94.81% ▲
Hinesville Retirement Plan, City of	GMEBS	88.25% ▲	86.29% ▲	85.98% ▼	91.27% ▲
Hiram Retirement Plan, City of	GMEBS	102.32% ▲	101.74% ▲	94.07% ▲	86.16% ▲
Hogansville Retirement Plan, City of	GMEBS	95.99% ▲	91.39% ▼	93.48% ▼	98.48% ▲
Holly Springs Retirement Plan, City of	GMEBS	91.26% ▲	88.41% ▼	89.28% ▼	97.49% ▼
Jackson Retirement Plan, City of	GMEBS	98.15% ▲	96.02% ▲	95.64% ▼	118.45% ▲
Jasper Retirement Plan, City of	GMEBS	69.05% ▼	72.94% ▼	99.10% ▼	112.53% ▲
Jefferson Retirement Plan, City of	GMEBS	104.98% ▲	93.51% ▲	91.38% ▼	97.11% ▲
Jeffersonville Retirement Plan, City of	GMEBS	76.13% ▼	86.95% ▼	90.09% ▲	81.36% ▼
Jesup Retirement Plan, City of	GMEBS	83.47% ▲	82.35% ▼	83.00% ▲	82.71% ▼
Jonesboro Retirement Plan, City of	GMEBS	101.16% ▲	91.28% ▼	100.81% ▼	102.85% ▲
Kennesaw Retirement Plan, City of	GMEBS	83.05% ▲	82.57% ▼	83.14% ▼	85.77% ▼
Kingsland Retirement Plan, City of	GMEBS	97.36% ▼	99.51% ▲	99.07% ▲	97.71% ▲
LaFayette Retirement Plan, City of	GMEBS	93.98% ▲	91.32% ▲	90.23% ▼	94.52% ▲
LaGrange Retirement Plan, City of	GMEBS	85.01% ▲	82.82% ▲	81.53% ▲	81.47% ▼
Lake City Retirement Plan, City of	GMEBS	110.92% ▲	98.00% ▲	91.84% ▲	88.69% ▼
Lake Park Retirement Plan, City of	GMEBS	84.00% ▲	79.60% ▼	82.89% ▼	88.13% ▼
Lakeland Retirement Plan, City of	GMEBS	41.07% ▲	16.00% --	Not Applicable	Not Applicable
Lavonia Retirement Plan, City of	GMEBS	89.37% ▼	102.06% ▼	103.90% ▼	105.39% ▼
Leesburg Retirement Plan, City of	GMEBS	87.28% ▲	83.90% ▼	84.69% ▼	93.28% ▼
Lenox Retirement Plan, City of	GMEBS	84.16% ▲	78.21% ▲	76.47% ▼	78.50% ▼
Lincolnton Retirement Plan, City of	GMEBS	78.21% ▼	83.35% ▼	89.68% ▼	97.55% ▲
Lithonia Retirement Plan, City of	GMEBS	125.32% ▼	127.47% ▼	152.52% ▼	164.46% ▲
Locust Grove Retirement Plan, City of	GMEBS	73.64% ▼	80.06% ▼	86.14% ▼	96.67% ▲
Loganville Retirement Plan, City of	GMEBS	90.98% ▲	89.77% ▲	89.08% ▲	88.94% ▼
Lookout Mountain Retirement Plan, City of	GMEBS	93.78% ▲	90.85% ▲	86.86% ▲	80.07% ▼
Louisville Retirement Plan, City of	GMEBS	97.90% ▲	95.10% ▲	92.62% ▲	91.99% ▲
Lovejoy Retirement Plan, City of	GMEBS	65.14% ▲	49.15% ▲	32.47% ▲	5.36% --
Lumpkin Retirement Plan, City of	GMEBS	87.20% ▼	90.83% ▼	95.15% ▼	99.81% ▲
Lyons Retirement Plan, City of	GMEBS	102.57% ▲	90.22% ▼	90.26% ▼	96.30% ▲
Madison Retirement Plan, City of	GMEBS	88.60% ▼	97.21% ▼	100.16% ▼	100.58% ▼
Manchester Retirement Plan, City of	GMEBS	89.32% ▼	90.31% ▼	91.21% ▲	88.32% ▲
Marietta General Pension Plan, City of	Single-Employer	65.60% ▼	67.93% ▲	54.82% ▼	56.75% ▼
Marshallville Retirement Plan, City of	GMEBS	92.81% ▲	87.80% ▲	81.71% ▲	77.01% ▼
McDonough Retirement Plan, City of	GMEBS	78.02% ▲	73.51% ▲	65.57% ▼	68.74% ▲
McRae Retirement Plan, City of	GMEBS	103.31% ▲	85.80% ▲	84.12% ▼	85.07% ▲
Menlo Retirement Plan, City of	GMEBS	87.82% ▼	95.24% ▲	90.70% ▲	87.84% ▲
Midville Retirement Plan, City of	GMEBS	124.02% ▲	101.28% ▼	106.02% ▲	81.84% ▲
Midway Retirement Plan, City of	GMEBS	87.62% ▼	92.61% ▲	90.24% ▼	102.94% ▲
Milledgeville Retirement Plan	Single-Employer	*3	100.90% ▲	99.32% ▲	94.46% ▲

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO	2023 BIENNIAL	2021 BIENNIAL	2019 BIENNIAL
		FROM APPENDIX C	RETIREMENT	RETIREMENT	RETIREMENT
			REPORT	REPORT	REPORT
			FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Millen Retirement Plan, City of	GMEBS	102.06% ▲	91.55% ▼	93.19% ▼	94.91% ▼
Milton Retirement Plan, City of	GMEBS	88.16% ▼	91.71% ▼	94.58% ▼	102.54% ▲
Monroe Retirement Plan, City of	GMEBS	82.50% ▼	83.04% ▼	83.54% ▲	81.16% ▲
Montezuma Retirement Plan, City of	GMEBS	93.88% ▲	92.38% ▼	93.25% ▼	99.94% ▲
Monticello Retirement Plan, City of	GMEBS	95.51% ▲	91.15% ▼	96.66% ▼	99.79% ▲
Morrow Retirement Plan, City of	GMEBS	94.95% ▲	94.12% ▲	89.64% ▼	103.43% ▲
Moultrie Pension Plan, City of	Single-Employer	90.14% ▼	90.19% ▲	80.55% ▼	86.84% ▼
Mount Airy Retirement Plan, Town of	GMEBS	96.66% ▲	83.51% ▼	86.90% ▲	83.18% ▲
Mount Vernon Retirement Plan, City of	GMEBS	97.24% ▲	92.27% ▲	90.31% ▼	94.51% ▲
Mount Zion Retirement Plan, City of	GMEBS	86.37% ▼	91.30% ▲	88.80% ▼	91.78% ▼
Nahunta Retirement Plan, City of	GMEBS	79.41% ▼	103.14% ▲	102.84% ▼	105.12% ▼
Nashville Retirement Plan, City of	GMEBS	96.82% ▲	89.68% ▲	87.72% ▼	90.14% ▼
Newnan Retirement Plan, City of	GMEBS	76.90% ▲	75.57% ▼	81.17% ▼	86.51% ▼
Nicholls Retirement Plan, City of	GMEBS	103.49% ▲	98.97% ▼	106.74% ▼	108.28% ▲
Nicholson Retirement Plan, City of	GMEBS	95.17% ▲	90.91% ▼	96.42% ▲	76.08% ▼
Norcross Retirement Plan, City of	GMEBS	87.89% ▼	95.27% ▼	96.05% ▲	95.66% ▲
Oakwood Retirement Plan, City of	GMEBS	74.63% ▲	62.71% ▼	67.68% ▲	64.76% ▲
Ocilla Retirement Plan, City of	GMEBS	62.94% ▼	65.34% ▲	65.30% ▼	89.22% ▼
Oglethorpe Retirement Plan, City of	GMEBS	114.59% ▲	98.35% ▼	106.26% ▼	132.77% ▲
Oxford Retirement Plan, Town of	GMEBS	98.33% ▲	75.84% ▲	74.32% ▲	73.27% ▲
Palmetto Retirement Plan, City of	GMEBS	93.94% ▲	91.09% ▼	91.72% ▼	99.86% ▲
Patterson Retirement Plan, City of	GMEBS	115.99% ▲	91.38% ▼	95.04% ▼	96.93% ▼
Peachtree City Retirement Plan, City of	Single-Employer	79.93% ▼	88.72% ▲	85.11% ▼	87.52% ▲
Pelham Retirement Plan, City of	GMEBS	95.73% ▲	91.36% ▲	89.14% ▲	88.10% ▲
Pembroke Retirement Plan, City of	GMEBS	94.13% ▲	87.31% ▼	93.31% ▲	92.04% ▲
Pendergrass Retirement Plan, City of *1	GMEBS	24.80% --	Not Applicable	Not Applicable	Not Applicable
Perry Retirement Plan, City of	GMEBS	108.70% ▼	110.69% ▲	106.86% ▲	104.95% ▲
Pine Mountain Retirement Plan, Town of	GMEBS	85.16% ▲	81.51% ▼	83.17% ▼	87.40% ▼
Pooler Retirement Plan, City of	GMEBS	79.96% ▲	74.33% ▼	77.12% ▼	79.99% ▲
Port Wentworth Retirement Plan, City of	GMEBS	94.82% ▼	108.56% ▼	109.65% ▼	113.04% ▼
Portal Retirement Plan, Town of	GMEBS	75.30% ▼	79.11% ▲	71.54% ▲	70.96% ▲
Powder Springs Retirement Plan, City of	GMEBS	91.88% ▼	93.68% ▲	88.66% ▼	89.36% ▼
Quitman Retirement Plan, City of	GMEBS	94.21% ▲	90.84% ▲	88.92% ▲	87.14% ▼
Reidsville Retirement Plan, City of	GMEBS	90.73% ▲	90.11% ▲	86.03% ▼	89.71% ▲
Remerton Retirement Plan, City of	GMEBS	71.17% ▼	87.93% ▼	99.95% ▲	98.37% ▲
Reynolds Retirement Plan, City of	GMEBS	96.87% ▲	85.21% ▲	84.09% ▼	86.75% ▼
Riceboro Retirement Plan, City of	GMEBS	84.80% ▲	78.14% ▼	84.85% ▼	86.86% ▲
Richmond Hill Retirement Plan, City of	GMEBS	87.78% ▼	97.30% ▼	98.14% ▼	100.39% ▼
Rincon Retirement Plan, City of	GMEBS	93.95% ▼	104.51% ▲	102.49% ▼	102.72% ▲
Riverdale Retirement Plan, City of *1	GMEBS	66.61% --	Not Applicable	Not Applicable	Not Applicable
Roberta Retirement Plan, City of	GMEBS	79.95% ▲	79.69% ▲	73.15% ▼	85.80% ▼
Rochelle Retirement Plan, City of	GMEBS	91.21% ▲	87.37% ▼	87.71% ▼	90.92% ▲
Rockmart Retirement Plan, City of	GMEBS	82.05% ▼	87.34% ▼	87.68% ▼	88.31% ▲
Rome Retirement Plan, City of	GMEBS	80.47% ▲	77.90% ▼	83.50% ▼	87.43% ▲

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO	2023 BIENNIAL	2021 BIENNIAL	2019 BIENNIAL
		FROM APPENDIX C	REPORT	REPORT	REPORT
			FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Rossville Retirement Plan, City of	GMEBS	84.18% ▼	86.02% ▲	80.44% ▲	77.92% ▼
Roswell Retirement Plan, City of	GMEBS	80.32% ▼	80.98% ▲	80.88% ▼	86.11% ▼
Royston Retirement Plan, City of	GMEBS	78.48% ▼	93.20% ▲	86.23% ▲	82.31% ▲
Sandersville Retirement Plan, City of	GMEBS	83.75% ▼	88.60% ▲	87.98% ▼	91.23% ▲
Savannah Employees Retirement Plan, City of	Single-Employer	80.46% ▼	84.62% ▲	79.62% ▼	82.14% ▲
Savannah Pension Plan 2	Single-Employer, Closed	*2	*2	*2	*2
Senoia Retirement Plan, City of	GMEBS	59.55% ▼	88.92% ▼	93.74% ▼	100.11% ▲
Sky Valley Retirement Plan, City of	GMEBS	87.46% ▲	85.73% ▼	88.67% ▼	92.72% ▲
Smithville Retirement Plan, City of	GMEBS	84.83% ▼	108.40% ▼	118.99% ▼	126.47% ▲
Smyrna Retirement Plan, City of	GMEBS	78.80% ▼	79.70% ▲	78.54% ▼	82.29% ▼
Snellville Retirement Plan, City of	GMEBS	258.65% ▼	288.85% ▲	232.02% ▼	233.99% ▲
Social Circle Retirement Plan, City of	GMEBS	91.49% ▼	95.05% ▼	106.18% ▲	103.02% ▲
Soperton Retirement Plan, City of	GMEBS	75.04% ▼	93.52% ▲	93.31% ▼	94.23% ▼
Springfield Retirement Plan, City of	GMEBS	88.01% ▲	86.45% ▼	94.57% ▼	100.65% ▲
St. Marys Retirement Plan, City of	GMEBS	91.89% ▲	71.96% ▲	71.60% ▼	78.73% ▼
Statesboro Retirement Plan, City of	GMEBS	82.14% ▼	85.01% ▼	91.76% ▼	123.02% ▲
Stockbridge Retirement Plan, City of	GMEBS	89.02% ▼	96.87% ▼	97.19% ▼	97.29% ▼
Stone Mountain Retirement Plan, City of	GMEBS	106.12% ▼	118.20% ▲	110.71% ▲	108.00% ▲
Sugar Hill Retirement Plan, City of	GMEBS	94.04% ▼	95.54% ▲	92.00% --	Not Applicable
Summerville Retirement Plan, City of	GMEBS	99.41% ▲	97.33% ▲	95.66% ▲	94.50% ▲
Suwanee Retirement Plan, City of	GMEBS	160.47% ▼	167.35% ▲	166.53% ▲	157.56% ▲
Swainsboro Retirement Plan, City of	GMEBS	120.42% ▲	118.94% ▼	122.31% ▼	123.63% ▲
Sylvania Retirement Plan, City of	GMEBS	87.31% ▲	74.40% ▼	74.86% ▼	86.53% ▲
Sylvester Retirement Plan, City of	GMEBS	72.40% ▼	86.57% ▼	88.50% ▼	89.80% ▼
Tallapoosa Retirement Plan, City of	GMEBS	116.81% ▲	103.18% ▲	101.44% ▲	97.02% ▲
Temple Retirement Plan, City of	GMEBS	80.29% ▼	81.04% ▼	87.14% ▼	93.16% ▼
Tennille Retirement Plan, City of	GMEBS	142.95% ▲	134.52% ▼	135.37% ▼	152.60% ▲
Thomaston Retirement Plan, City of	GMEBS	81.51% ▲	75.77% ▼	80.27% ▼	84.70% ▼
Thomasville Pension Plan, City of	Single-Employer	104.83% ▼	110.51% ▲	104.80% ▼	108.39% ▲
Thomson Retirement Plan, City of	GMEBS	87.64% ▲	83.49% ▼	86.76% ▼	89.55% ▼
Thunderbolt Retirement Plan, City of	GMEBS	71.92% ▲	66.21% ▼	74.32% ▼	81.31% ▼
Tifton Retirement Plan, City of	GMEBS	96.52% ▲	84.39% ▲	77.32% ▲	61.77% ▲
Toccoa Retirement Plan, City of	GMEBS	100.91% ▼	103.21% ▼	103.42% ▲	102.07% ▲
Trion Retirement Plan, Town of	GMEBS	108.09% ▲	103.12% ▲	101.15% ▲	99.63% ▲
Tybee Island Retirement Plan, City of	GMEBS	83.33% ▼	92.01% ▼	94.76% ▲	91.89% ▲
Tyrone Retirement Plan, Town of	GMEBS	86.35% ▼	88.40% ▼	100.44% ▲	99.29% ▲
Union City Retirement Plan, City of	GMEBS	79.22% ▲	76.55% ▲	72.44% ▼	75.34% ▼
Union Point Retirement Plan, City of	GMEBS	96.14% ▲	84.38% ▲	81.10% ▼	85.54% ▼
Valdosta Retirement Plan, City of	GMEBS	51.68% ▲	51.06% ▼	51.44% ▼	53.22% ▲
Vidalia Retirement Plan, City of	GMEBS	92.86% ▲	87.13% ▼	88.35% ▼	89.68% ▲
Vienna Retirement Plan, City of	GMEBS	93.85% ▼	95.37% ▲	93.08% ▲	91.37% ▲
Villa Rica Retirement Plan, City of	GMEBS	87.00% ▲	85.92% ▲	83.98% ▼	94.48% ▲
Wadley Retirement Plan, City of	GMEBS	117.35% ▲	96.00% ▼	106.30% ▼	108.01% ▼
Waleska Retirement Plan, City of	GMEBS	112.73% ▼	128.34% ▼	129.72% ▼	169.37% ▲

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2023 BIENNIAL RETIREMENT REPORT	2021 BIENNIAL RETIREMENT REPORT	2019 BIENNIAL RETIREMENT REPORT
			FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Walthourville Retirement Plan, City of	GMEBS	97.77% ▲	95.88% ▼	108.62% ▲	106.35% ▲
Warm Springs Retirement Plan, City of	GMEBS	107.20% ▲	100.22% ▼	109.17% ▼	118.61% ▲
Warner Robins Retirement Plan, City of	GMEBS	87.64% ▼	91.54% ▼	93.34% ▼	100.55% ▲
Warrenton Retirement Plan, City of	GMEBS	130.36% ▲	127.33% ▼	137.22% ▼	149.98% ▲
Washington Retirement Plan, City of	GMEBS	91.94% ▲	86.25% ▼	90.11% ▼	96.01% ▼
Waycross Retirement Plan, City of	GMEBS	86.10% ▲	80.07% ▲	78.35% ▼	79.48% ▲
Waynesboro Retirement Plan, City of	GMEBS	87.65% ▲	85.60% ▲	82.97% ▼	87.30% ▲
West Point Pension Plan, City of	GMEBS	76.89% ▲	74.58% ▼	75.42% ▼	80.53% ▲
Whigham Retirement Plan, City of	GMEBS	92.12% ▼	95.33% ▼	103.93% ▼	109.13% ▲
White Retirement Plan, City of	GMEBS	107.57% ▼	108.33% ▼	110.70% ▲	103.36% ▲
Whitesburg Retirement Plan, City of	GMEBS	89.76% ▲	82.71% ▼	90.66% ▼	95.65% ▼
Willacoochee Retirement Plan, City of	GMEBS	85.52% ▲	79.95% ▼	80.27% ▲	73.55% ▲
Winder Retirement Plan, City of	GMEBS	80.08% ▲	77.26% ▼	78.21% ▲	77.55% ▲
Woodbine Retirement Plan, City of	GMEBS	129.49% ▲	128.18% ▼	128.29% ▲	113.05% ▼
Woodbury Retirement Plan, City of	GMEBS	89.08% ▲	88.41% ▼	98.52% ▼	102.78% ▲
Woodstock Retirement Plan, City of	GMEBS	82.41% ▼	83.30% ▲	79.02% ▼	79.72% ▼
Wrens Retirement Plan, City of	GMEBS	88.45% ▲	84.42% ▼	89.34% ▼	92.92% ▼
Wrightsville Retirement Plan, City of	GMEBS	103.48% ▲	89.68% ▲	81.00% ▲	78.52% ▲
COUNTIES					
Appling County Pension Plan	ACCG	87.71% ▲	82.09% ▲	77.76% ▼	86.94% ▲
Bacon County Pension Plan	ACCG	88.90% ▲	78.62% ▼	80.45% ▲	75.84% ▲
Baldwin County Pension Plan	ACCG	100.00% ▲	59.10% ▲	56.87% ▼	57.83% ▼
Banks County Pension Plan	ACCG	79.67% ▼	86.93% ▲	83.54% ▼	85.41% ▼
Barrow County Pension Plan	ACCG	70.04% ▼	74.99% ▼	76.25% ▼	78.26% ▼
Bartow County Pension Plan	ACCG	85.92% ▲	62.49% ▲	55.93% ▼	60.85% ▼
Ben Hill County Pension Plan	ACCG	81.64% ▲	79.02% ▼	79.36% ▲	71.60% ▲
Bleckley County Pension Plan	ACCG	79.61% ▲	77.50% ▼	79.65% ▼	83.46% ▼
Brooks County Pension Plan	ACCG	73.97% ▼	80.94% ▼	82.01% ▲	81.93% ▲
Bryan County Pension Plan	ACCG	67.58% ▼	69.74% ▲	67.70% ▼	69.72% ▲
Burke County Pension Plan	ACCG	67.28% ▲	62.82% ▲	59.29% ▼	61.12% ▼
Butts County Pension Plan	ACCG	62.60% ▲	56.35% ▼	58.39% ▼	66.35% ▲
Carroll County Pension Plan	ACCG	66.40% ▲	62.64% ▼	76.73% ▼	81.18% ▲
Charlton County Pension Plan	ACCG	89.33% ▲	77.42% ▼	81.23% ▲	78.98% ▲
Chatham County Employees Retirement Plan	Single-Employer	90.73% ▼	91.37% ▲	89.28% ▲	81.93% ▲
Cherokee County Pension Plan	ACCG	60.97% ▲	54.87% ▲	48.58% ▼	52.15% ▼
Clayton County Pension Plan	Single-Employer	61.04% ▼	64.01% ▼	66.65% ▼	70.27% ▼
Clinch County Pension Plan	ACCG	125.07% ▲	98.03% ▲	84.75% ▲	82.30% ▲
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	61.35% ▲	60.44% ▲	51.52% ▼	52.14% ▼
Coffee County Pension Plan	ACCG	86.68% ▲	85.23% ▲	78.94% ▼	81.62% ▼
Colquitt County Pension Plan	ACCG	84.79% ▲	78.87% ▲	75.78% ▲	73.89% ▼
Coweta County Pension Plan	Single-Employer	64.32% ▼	67.80% ▲	65.07% ▲	65.00% ▼

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO	2023 BIENNIAL	2021 BIENNIAL	2019 BIENNIAL
		FROM APPENDIX C	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO
Crawford County Pension Plan	ACCG	90.17% ▲	83.37% ▼	87.89% ▲	85.31% ▼
Crisp County Pension Plan	ACCG	77.40% ▲	72.53% ▲	66.91% ▼	69.16% ▼
Dawson County Pension Plan	ACCG	72.32% ▲	71.92% ▼	86.36% ▼	90.50% ▼
Decatur County Pension Plan	ACCG	84.16% ▲	76.80% ▲	71.49% ▼	73.85% ▲
DeKalb County Pension Plan	Single-Employer	58.01% ▲	55.66% ▲	54.07% ▲	52.84% ▼
Dodge County Pension Plan	ACCG	89.40% ▲	64.37% ▼	72.75% ▼	78.10% ▲
Dooly County Pension Plan	ACCG	56.12% ▼	68.77% ▲	64.80% ▲	59.02% ▲
Dougherty County Retirement Plan	Single-Employer	87.68% ▼	90.47% ▲	90.04% ▲	88.86% ▼
Douglas County Pension Plan	ACCG	63.97% ▲	57.35% ▲	53.22% ▲	51.13% ▼
Douglas County Employee Defined Benefit Plan	Single-Employer, Closed	*2	*2	*2	*2
Early County Pension Plan *4	ACCG	80.50% ▲	77.01% ▲	71.06% ▼	83.32% ▼
Elbert County Pension Plan	ACCG	99.61% ▲	93.08% ▲	89.67% ▲	85.96% ▼
Evans County Pension Plan	ACCG	124.25% ▲	106.16% ▲	62.77% ▲	58.33% ▲
Fannin County Pension Plan	ACCG	81.35% ▲	75.88% ▼	77.86% ▲	77.11% ▼
Fayette County Pension Plan	ACCG	70.96% ▼	73.20% ▼	94.25% ▼	102.14% ▼
Floyd County Pension Plan	ACCG	71.22% ▲	70.61% ▼	76.60% ▼	80.25% ▼
Forsyth County Defined Benefit Plan	Single-Employer	104.83% ▼	118.27% ▲	95.40% ▲	90.54% ▲
Franklin County Pension Plan	ACCG	94.95% ▲	88.68% ▲	81.69% ▲	81.13% ▼
Fulton County Employees' Pension Plan	Single-Employer	79.53% ▲	78.77% ▲	70.65% ▼	71.79% ▼
Glynn County Board of Commissioners Pension Plan	Single-Employer	80.17% ▼	90.54% ▲	83.19% ▼	91.27% ▲
Gordon County Pension Plan *1	ACCG	70.27% ▲			
Grady County Pension Plan	ACCG	90.36% ▲	82.56% ▲	75.54% ▼	80.37% ▲
Greene County Pension Plan	ACCG	80.54% ▲	74.07% ▲	70.87% ▼	76.32% ▲
Gwinnett County Pension Plan	Single-Employer	81.13% ▼	81.51% ▲	74.12% ▼	80.39% ▲
Habersham County Employees' Retirement Plan	ACCG	87.13% ▲	84.77% ▲	84.06% ▼	86.27% ▲
Hall County Pension Plan	ACCG	96.72% ▲	57.72% ▲	37.80% ▲	34.48% ▲
Hancock County Pension Plan	ACCG	80.44% ▼	82.50% ▲	74.99% ▼	77.57% ▼
Haralson County Pension Plan	ACCG	99.14% ▲	92.89% ▲	87.79% ▲	82.08% ▼
Harris County Pension Plan	ACCG	72.04% ▼	73.85% ▼	77.60% ▲	74.34% ▲
Heard County Pension Plan	ACCG	90.90% ▲	90.26% ▲	89.26% ▲	80.65% ▼
Henry County Pension Plan	ACCG	69.71% ▲	66.32% ▲	64.22% ▼	66.38% ▼
Houston County Pension Plan	ACCG	81.27% ▲	76.37% ▲	74.33% ▼	74.99% ▼
Jackson County Pension Plan	ACCG	73.91% ▲	67.03% ▲	66.12% ▼	72.41% ▼
Jasper County Pension Plan	ACCG	124.82% ▲	111.30% ▲	105.51% ▼	107.09% ▲
Jeff Davis County Pension Plan	ACCG	76.94% ▼	79.63% ▲	76.13% ▼	84.21% ▼
Jenkins County Pension Plan	ACCG	100.58% ▲	98.74% ▲	96.04% ▲	77.52% ▼
Jones County Pension Plan	ACCG	77.61% ▲	74.16% ▲	70.41% ▼	71.52% ▼
Lamar County Pension Plan	ACCG	80.85% ▲	78.99% ▼	79.88% ▼	80.00% ▼
Laurens County Pension Plan	ACCG	78.20% ▲	75.92% ▼	77.74% ▼	78.27% ▼
Lee County Retirement Plan	ACCG	76.98% ▲	74.89% ▼	77.27% ▲	71.08% ▲
Liberty County, Retirement Plan of	ACCG	60.61% ▲	54.70% ▼	58.08% --	Not Applicable
Lincoln County Pension Plan	ACCG	78.01% ▲	76.23% ▲	75.16% ▼	75.87% ▼
Long County Pension Plan *1	ACCG	3.80% --	Not Applicable	Not Applicable	Not Applicable

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C		2023 BIENNIAL RETIREMENT REPORT	2021 BIENNIAL RETIREMENT REPORT	2019 BIENNIAL RETIREMENT REPORT
		FUNDED RATIO	TREND	FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Lowndes County Pension Plan	ACCG	75.30%	▲	70.27% ▲	67.41% ▲	66.24% ▼
Lumpkin County Pension Plan	ACCG	65.17%	▲	61.81% ▲	58.21% ▼	66.38% ▼
Madison County Pension Plan	ACCG	80.81%	▲	77.84% ▲	75.36% ▲	73.23% ▼
Marion County Pension Plan	ACCG	96.84%	▲	84.52% ▲	73.98% ▲	71.12% ▼
McDuffie County Pension Plan	ACCG	80.77%	▲	79.61% ▼	85.16% ▼	89.92% ▲
McIntosh County Pension Plan	ACCG	85.75%	▲	78.38% ▲	75.56% ▲	71.78% ▼
Miller County Pension Plan	ACCG	90.12%	▲	82.66% ▲	80.53% ▲	77.13% ▼
Mitchell County Pension Plan	ACCG	74.71%	▲	69.63% ▼	74.59% ▼	78.38% ▼
Monroe County Pension Plan	ACCG	80.17%	▲	77.37% ▼	78.05% ▼	81.09% ▼
Morgan County Pension Plan	ACCG	84.50%	▲	82.03% ▲	81.75% ▼	86.46% ▼
Murray County Pension Plan	ACCG	80.69%	▲	76.87% ▲	74.95% ▼	84.84% ▼
Newton County Pension Plan	ACCG	87.71%	▲	65.08% ▲	56.08% ▲	51.45% ▼
Oconee County Pension Plan	ACCG	81.12%	▲	72.30% ▲	68.96% ▲	66.68% ▲
Oglethorpe County Pension Plan	ACCG	90.31%	▼	90.93% ▼	92.73% ▼	94.09% ▲
Paulding County Pension Plan	ACCG	69.11%	▲	63.31% ▼	71.99% ▼	76.53% ▼
Peach County Retirement Plan	ACCG	82.72%	▲	73.49% ▼	83.41% ▲	82.53% ▼
Pickens County Pension Plan	ACCG	59.94%	▲	54.44% ▲	49.72% ▲	47.07% ▼
Pike County Pension Plan *1	ACCG	14.34%	--	Not Applicable	Not Applicable	Not Applicable
Polk County Board of Commissioners						
Employees' Retirement Income Plan	ACCG	73.55%	▼	76.52% ▼	82.25% ▼	88.74% ▼
Pulaski County Pension Plan	ACCG	117.44%	▲	98.53% ▲	97.85% ▲	90.09% ▼
Putnam County Pension Plan	ACCG	83.25%	▲	75.05% ▲	71.05% ▼	74.74% ▼
Rabun County Pension Plan	ACCG	87.79%	▲	79.74% ▲	74.70% ▲	73.33% ▲
Rockdale County Pension Plan	ACCG	70.01%	▲	65.05% ▼	66.93% ▼	72.75% ▼
Schley County Pension Plan	ACCG	66.44%	▲	45.75% ▲	44.30% ▼	46.74% ▼
Seminole County Pension Plan	ACCG	80.92%	▼	81.38% ▼	83.56% ▲	82.25% ▲
Spalding County Pension Plan	ACCG	69.50%	▲	63.25% ▲	58.84% ▼	76.38% ▲
Sumter County Pension Plan	ACCG	82.30%	▲	78.64% ▲	75.22% ▲	61.31% ▲
Tattnall County Pension Plan	ACCG	79.43%	▲	74.68% ▼	76.44% ▼	77.98% ▲
Telfair County Pension Plan	ACCG	81.51%	▲	77.20% ▲	72.80% ▼	77.95% ▼
Thomas County Pension Plan	ACCG	87.70%	▼	88.47% ▼	88.61% ▲	87.27% ▼
Tift County Pension Plan	ACCG	89.29%	▲	71.93% ▲	67.13% ▼	77.75% ▲
Toombs County Pension Plan	ACCG	87.09%	▲	82.47% ▼	83.46% ▲	80.48% ▼
Treutlen County Pension Plan	ACCG	80.60%	▲	72.20% ▲	71.79% ▼	75.61% ▲
Troup County Pension Plan	ACCG	73.82%	▲	70.74% ▼	74.37% ▼	75.46% ▲
Turner County Pension Plan	ACCG	74.45%	▲	67.84% ▲	61.67% ▼	70.54% ▼
Upson County Retirement Plan	ACCG	97.28%	▲	95.58% ▼	107.17% ▼	128.55% ▲
Walker County Commissioners' & Sheriff's						
Department Defined Benefit Pension Plan	Single-Employer	86.36%	▲	68.77% ▲	56.84% ▲	41.85% ▼
Walton County Pension Plan	ACCG	67.31%	▲	66.37% ▲	58.41% ▼	80.67% ▲
Ware County Pension Plan	ACCG	72.30%	▼	74.43% ▼	83.53% ▲	78.63% ▲
Warren County Retirement Plan	ACCG	89.15%	▲	80.70% ▲	76.95% ▲	76.48% ▼
Washington County Pension Plan	ACCG	79.01%	▲	71.97% ▲	70.26% ▼	70.87% ▼
Whitfield County Pension Plan	ACCG	82.56%	▲	77.91% ▼	78.26% ▼	80.74% ▼

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2023 BIENNIAL	2021 BIENNIAL	2019 BIENNIAL
			RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO
Wilcox County Pension Plan	ACCG	86.30% ▲	81.56% ▲	75.91% ▲	72.09% ▼
Wilkes County Pension Plan	ACCG	68.47% ▲	60.27% ▼	63.85% ▼	65.25% ▼
Wilkinson County Pension Plan	ACCG	87.77% ▲	81.21% ▼	81.49% ▲	79.04% ▼
CONSOLIDATED GOVERNMENTS					
Athens-Clarke County Employees' Pension Plan	Single-Employer	85.98% ▼	88.37% ▲	85.08% ▼	89.72% ▲
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	89.66% ▼	92.30% ▲	80.25% ▼	86.46% ▲
Augusta Policemen's Pension Fund	Single-Employer, Closed	*2	*2	*2	*2
Augusta Richmond County Retirement Plan	GMEBS	83.73% ▲	79.55% ▼	82.80% ▼	91.94% ▲
Augusta Richmond County Planning Commission Retirement Plan	GMEBS	126.03% ▲	110.94% ▼	111.60% ▼	112.75% ▲
Columbus Consolidated Government Employees' Pension Plan	Single-Employer	100.69% ▼	101.84% ▲	97.76% ▲	92.49% ▲
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	90.80% ▼	94.39% ▲	88.01% ▲	84.36% ▲
Georgetown-Quitman Unified County Retirement Plan	GMEBS	70.04% ▼	70.60% ▼	71.53% ▼	72.94% ▼
Macon-Bibb County Fire & Police Retirement System *5	Single-Employer	91.75% ▼	125.40% ▲	104.53% ▲	103.71% ▲
Macon-Bibb County Pension Plan *6	Single-Employer	60.06% ▼	62.12% ▲	53.66% ▼	62.89% ▼
Macon-Bibb County Pension Plan Division A *5	Single-Employer	92.85% ▼	95.58% ▲	89.22% ▼	90.33% ▲
Richmond County Employee Pension Fund (1945)	Single-Employer, Closed	82.92% ▼	85.44% ▲	76.50% ▼	91.16% ▲
REGIONAL COMMISSIONS					
Atlanta Regional Commission Retirement Plan	ACCG	113.50% ▼	115.58% ▲	78.97% ▼	97.13% ▼
Coastal Georgia RC Retirement Plan	GMEBS	87.70% ▲	84.92% ▼	87.02% ▼	89.27% ▲
Georgia Mountains RC Retirement Plan	GMEBS	93.67% ▼	96.98% ▼	97.30% ▲	94.77% ▼
Heart of Georgia Altamaha RC Retirement Plan	GMEBS	88.47% ▼	90.95% ▼	91.58% ▼	96.75% ▼
Middle Georgia RC Retirement Plan	GMEBS	96.82% ▲	87.26% ▲	87.00% ▼	91.95% ▼
Northeast Georgia RC Retirement Plan	GMEBS	99.94% ▼	102.60% ▼	103.88% ▲	102.85% ▼
Northwest Georgia RC Retirement Plan	GMEBS	89.75% ▼	93.08% ▼	94.69% ▼	97.57% ▼
Southern Georgia RC Retirement Plan	GMEBS	89.35% ▲	86.06% ▼	86.24% ▼	86.47% ▼
Southwest Georgia RC Retirement Plan	Single-Employer	50.43% ▲	44.72% ▼	45.03% ▼	47.03% ▼
LOCAL BOARDS OF EDUCATION					
Fulton County School Employees' Pension Fund	Single-Employer	93.49% ▲	93.52% ▲	85.79% ▲	80.05% ▲
Gwinnett County Board of Education Retirement System	Single-Employer	93.99% ▲	93.15% ▼	92.34% ▼	96.44% ▼
Polk County Board of Education Retirement System	Single-Employer	63.98% ▼	66.12% ▲	64.75% ▲	64.00% ▲
City of Atlanta Board of Education - Superintendent Plan *7	Single-Employer	112.71% ▲	66.13% ▼	99.95% ▼	102.03% --

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT LOCAL AUTHORITIES	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2023 BIENNIAL	2021 BIENNIAL	2019 BIENNIAL
			RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO	RETIREMENT REPORT FUNDED RATIO
Austell Gas System Retirement Plan	Single-Employer	86.64% ▼	87.60% ▼	90.97% ▼	91.70% ▲
Bainbridge Decatur County Recreation Authority	GMEBS	78.47% ▼	80.44% ▼	87.73% ▼	96.08% ▲
Brunswick - Glynn County Joint Water & Sewer Commission	GMEBS	88.95% ▲	81.81% ▲	73.06% ▲	71.40% ▲
Calhoun Housing Authority *1	GMEBS	71.64% --	Not Applicable	Not Applicable	Not Applicable
Carroll County Water Authority	Single-Employer	90.89% ▲	80.04% ▲	75.61% ▲	73.58% ▼
Chatsworth Water Commission	GMEBS	88.84% ▲	85.09% ▼	86.05% ▼	87.93% ▲
Cherokee County Water and Sewerage Authority	GMEBS	73.38% ▲	72.12% ▲	70.91% ▼	76.67% ▼
Cobb County-Marietta Water Authority	Single-Employer	101.54% ▼	105.55% ▲	100.79% ▲	100.38% ▲
Development Authority of Appling County	ACCG	110.72% ▲	100.01% --	Not Applicable	Not Applicable
Douglasville-Douglas County Water and Sewage Authority	GMEBS	93.79% ▼	99.97% ▲	99.48% ▼	105.86% ▼
Dublin-Laurens County Recreation Authority	GMEBS	119.13% ▼	119.29% ▲	99.10% ▲	92.45% ▼
Eatonton-Putnam County Water and Sewer Authority	GMEBS	129.78% ▲	126.96% ▲	121.41% ▼	128.29% ▲
Ellijay-Gilmer County Water & Sewer Authority	GMEBS	80.24% ▲	78.53% ▲	77.04% ▲	75.67% ▲
Fitzgerald Water, Light, and Bond Commission	GMEBS	81.58% ▲	77.60% ▼	80.59% ▲	77.57% ▲
Flint Area Consolidated Housing Authority	GMEBS	93.34% ▲	91.26% ▲	89.44% ▲	83.00% ▲
Fort Valley Utilities Commission	GMEBS	98.39% ▲	96.50% ▲	95.75% ▲	94.48% ▼
Fulton-DeKalb Hospital Authority	Single-Employer	80.54% ▲	77.60% ▲	75.77% ▼	76.56% ▼
Haralson County Water Authority	ACCG	87.66% ▲	85.98% ▲	84.36% ▼	85.97% ▲
Heard County Water Authority	GMEBS	94.36% ▼	94.61% ▼	98.02% ▲	94.44% ▲
Henry County Water and Sewerage Authority	GMEBS	104.60% ▼	105.53% ▲	95.36% ▼	102.25% ▲
Hospital Authority of Floyd County	Single-Employer	77.48% ▼	81.40% ▲	64.64% ▼	75.57% ▼
Hospital Authority of Valdosta and Lowndes County, Georgia	Single-Employer	100.60% ▼	101.44% ▲	93.31% ▼	93.85% ▲
Hospital Authority of Washington County *3	Single-Employer	12.49% --	-- --	7.07% --	-- --
Housing Authority of the City of Clayton, Georgia	GMEBS	91.77% ▲	63.21% ▲	57.11% ▲	53.38% ▲
Housing Authority of the City of Conyers	GMEBS	86.76% ▲	71.44% ▼	75.00% ▼	80.88% ▼
Housing Authority of the City of Covington	ACCG	71.67% ▼	86.52% ▲	54.69% ▲	51.73% ▲
Housing Authority of the City of Lavonia	GMEBS	82.87% ▼	85.10% ▲	81.67% ▲	77.90% ▲
Housing Authority of the City of Mt. Vernon	GMEBS	98.67% ▲	81.82% ▲	79.93% ▲	76.13% ▲
Housing Authority of the City of Vidalia	GMEBS	129.58% ▼	149.59% ▼	178.07% ▼	208.98% ▲
Housing Authority of the City of Vienna	GMEBS	114.17% ▲	111.88% ▲	111.31% ▲	107.19% ▲
Housing Authority of the City of Villa Rica	GMEBS	104.40% ▲	103.76% ▼	109.11% ▼	114.42% ▲
Jackson County Water and Sewerage Authority	GMEBS	55.46% ▲	47.19% ▼	48.00% ▲	31.31% ▲
Jasper County Joint 911 Authority	GMEBS	100.21% ▲	86.55% ▼	88.62% ▲	88.24% ▼
Jonesboro Housing Authority	GMEBS	87.78% ▲	87.40% ▲	86.75% ▼	87.60% ▼
LaGrange Housing Authority	GMEBS	94.66% ▼	95.02% ▼	109.78% ▼	117.23% ▼
LaGrange-Troup County Hospital Authority	Single-Employer	84.90% ▼	87.75% ▲	76.55% ▼	77.21% ▼
Liberty Consolidated Planning Commission	GMEBS	97.27% ▼	98.72% ▲	90.81% ▼	95.83% ▲
Macon Water Authority	Single-Employer	95.88% ▼	102.03% ▲	101.77% ▲	79.53% ▲
Macon-Bibb County Transit Authority	Single-Employer	57.10% ▲	55.81% ▲	50.86% ▲	49.30% ▼

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2023 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2021 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2019 BIENNIAL RETIREMENT REPORT FUNDED RATIO
Metropolitan Atlanta Rapid Transit Authority ATU Local 732 Union Plan	Single-Employer	108.33% ▼	108.39% ▲	99.87% ▼	102.63% ▲
Metro Atlanta Rapid Transit Authority Non-Represented Pension Plan	Single-Employer	74.89% ▼	86.03% ▲	77.03% ▼	78.35% ▲
Middle Flint Regional E-911 Authority	ACCG	105.65% ▼	115.85% ▲	81.27% ▲	42.40% ▲
Newnan Water and Light Commission	Single-Employer	94.19% ▼	99.69% ▲	98.38% ▼	104.13% ▼
Northeast Georgia Housing Authority	GMEBS	105.25% ▲	96.50% ▲	96.40% ▼	96.92% ▲
Polk County Water, Sewage and Solid Waste Authority	Single-Employer	79.92% ▲	72.43% ▲	52.54% ▼	97.52% ▲
Satilla Regional Water and Sewer Authority	ACCG	25.67% ▲	17.44% --	Not Applicable	Not Applicable
Sinclair Water Authority	GMEBS	56.41% ▼	81.35% ▼	88.41% --	Not Applicable
Towns County Water & Sewer Authority	GMEBS	78.64% ▼	80.41% ▼	87.04% ▼	88.14% ▼
Unadilla Housing Authority	GMEBS	120.88% ▼	138.13% ▲	136.66% ▲	113.85% ▲
Valdosta-Lowndes County Parks and Recreation Authority	GMEBS	64.16% ▼	80.40% ▼	81.29% ▼	85.95% ▲
Walker County Water and Sewage Authority	Single-Employer	54.82% ▼	61.40% ▲	50.10% ▲	42.97% ▼

▲ 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

CITIES	TYPE OF PLAN	ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
		INFLATION RATE	INVESTMENT RETURN	PROJECTED SALARY INCREASES	POSTRETIREMENT BENEFIT INCREASES
Abbeville Retirement Plan, City of	GMEBS	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%	0.00%
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%	7.50%	2.10-4.20%	0.00%
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%	0.75-5.75%	2.25%
Atlanta Police Officer's Pension Fund	Single-Employer	2.25%	7.00%	0.75-7.75%	Not Reported
Attapulgus 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%
Bloomington 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	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	2.50%	7.00%	2.00-3.50%	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 RATE	INVESTMENT RETURN	PROJECTED SALARY INCREASES	POSTRETIREMENT 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 I, City of *4	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
Cartersville Retirement Plan II City of *4	GMEBS	2.25%	7.38%	0.75-6.25%	0.00%
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 *3	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%	0.00-2.50%	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%	6.75%	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	2.50%	6.75%	0.05-6.00%	2.50%
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%	3.50%	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%	2.75-13.75%	0.00%
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%	2.50%
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	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%	2.10%
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	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 RATE	INVESTMENT RETURN	PROJECTED SALARY INCREASES	POSTRETIREMENT 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	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%	3.50-6.50%	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 *3	Single-Employer	*3	*3	*3	*3
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	2.50%	7.50%	3.00%	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%
Pendergrass Retirement Plan, City of *1	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%
Riverdale Retirmenet Plan, City of *1	GMEBS	2.25%	7.38%	0.75-6.25%	1.70%
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%	3.50-5.50%	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%

Appendix E: Actuarial Assumptions

		ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
	TYPE OF PLAN	INFLATION RATE	INVESTMENT RETURN	PROJECTED SALARY INCREASES	POSTRETIREMENT BENEFIT INCREASES
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%
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	Not Reported	6.00%	5.00%	3.50%
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%
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

		ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
TYPE OF PLAN		INFLATION RATE	INVESTMENT RETURN	PROJECTED SALARY INCREASES	POSTRETIREMENT BENEFIT INCREASES
COUNTIES					
Appling County Pension Plan	ACCG	2.00%	7.00%	5.00%	Not Reported
Bacon County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Baldwin County Pension Plan	ACCG	2.00%	7.00%	4.50%	0.40%
Banks County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Barrow County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Bartow County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Ben Hill County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Bleckley County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Brooks County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Bryan County Pension Plan	ACCG	2.00%	7.00%	5.50%	Not Reported
Bulloch County Pension Plan *1	ACCG	2.00%	7.00%	4.00%	Not Reported
Burke County Pension Plan	ACCG	2.00%	7.00%	5.00%	Not Reported
Butts County Pension Plan	ACCG	2.00%	7.00%	5.00%	Not Reported
Carrroll County Pension Plan	ACCG	2.00%	7.00%	Not Reported	Not Reported
Charlton County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Chatham County Employees' Retirement Plan	Single-Employer	2.25%	7.25%	2.06-2.78%	Not Reported
Cherokee County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Clayton County Pension Plan	Single-Employer	2.75%	7.75%	6.75-13.75%	2.00%
Clinch County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	2.50%	7.25%	0.50-2.00%	Not Reported
Coffee County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Colquitt County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Coweta County Pension Plan	Single-Employer	2.50%	6.50%	Not Reported	2.50%
Crawford County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Crisp County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Dawson County Pension Plan	ACCG	2.00%	7.00%	5.00%	Not Reported
Decatur County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
DeKalb County Pension Plan	Single-Employer	2.50%	6.75%	0.75-5.50%	Not Reported
Dodge County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Dooly County Pension Plan	ACCG	2.00%	7.00%	3.00%	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%	4.50%	Not Reported
Douglas County Employee Defined Benefit Plan	Single-Employer, Closed	*2	*2	*2	*2
Early County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Elbert County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Evans County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Fannin County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Fayette County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Floyd County Pension Plan	ACCG	2.00%	7.00%	3.50%	0.00-5.00%
Forsyth County Defined Benefit Plan	Single-Employer	2.50%	6.75%	4.00%	Not Reported
Franklin County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Fulton County Employees' Pension Plan	Single-Employer	2.50%	6.70%	3.00-6.00%	3.00%
Glynn County Board of Commissioners Pension Plan	Single-Employer	2.50%	7.00%	1.50-4.75%	Not Reported

Appendix E: Actuarial Assumptions

	TYPE OF PLAN	ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
		INFLATION	INVESTMENT	PROJECTED	POSTRETIREMENT
		RATE	RETURN	SALARY INCREASES	BENEFIT INCREASES
Gordon County Pension Plan *1	ACCG	2.00%	7.00%	3.50%	Not Reported
Grady County Pension Plan	ACCG	2.00%	7.00%	5.50%	Not Reported
Greene County Pension Plan	ACCG	2.00%	7.00%	5.50%	Not Reported
Gwinnett County Pension Plan	Single-Employer	2.50%	7.00%	4.50-5.50%	1.00%
Habersham County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Hall County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Hancock County Pension Plan	ACCG	2.00%	7.00%	5.50%	Not Reported
Haralson County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Harris County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Heard County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Henry County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Houston County Pension Plan	ACCG	2.00%	7.00%	3.50%	2.00%
Jackson County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Jasper County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Jeff Davis County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Jenkins County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Jones County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Lamar County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Laurens County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Lee County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Liberty County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Lincoln County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Long County Pension Plan *1	ACCG	2.00%	7.00%	4.50%	Not Reported
Lowndes County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Lumpkin County Pension Plan	ACCG	2.00%	7.00%	5.50%	Not Reported
Madison County Pension Plan	ACCG	2.00%	7.00%	2.50%	Not Reported
Marion County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
McDuffie County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
McIntosh County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Miller County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Mitchell County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Monroe County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Morgan County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Murray County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Newton County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Oconee County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Oglethorpe County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Paulding County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Peach County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Pickens County Pension Plan	ACCG	2.00%	7.00%	5.50%	Not Reported
Pike County Pension Plan *1	ACCG	2.00%	7.00%	2.50%	Not Reported
Polk County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Pulaski County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Putnam County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Rabun County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Rockdale County Pension Plan	ACCG	2.00%	7.00%	5.50%	Not Reported
Schley County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported

Appendix E: Actuarial Assumptions

	TYPE OF PLAN	ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
		INFLATION	INVESTMENT	PROJECTED	POSTRETIREMENT
		RATE	RETURN	SALARY INCREASES	BENEFIT INCREASES
Seminole County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Spalding County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Sumter County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Tattnall County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Telfair County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Thomas County Pension Plan	ACCG	2.00%	7.00%	4.50%	Not Reported
Tift County Pension Plan	ACCG	2.00%	7.00%	5.50%	Not Reported
Toombs County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Treutlen County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Troup County Pension Plan	ACCG	2.00%	7.00%	3.00%	Not Reported
Turner County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Upson County Pension Plan	ACCG	2.00%	7.00%	3.50%	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%	4.50%	Not Reported
Ware County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Warren County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Washington County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Whitfield County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Wilcox County Pension Plan	ACCG	2.00%	7.00%	3.50%	Not Reported
Wilkes County Pension Plan	ACCG	2.00%	7.00%	4.00%	Not Reported
Wilkinson County Pension Plan	ACCG	2.00%	7.00%	2.50%	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	2.50%	7.00%	3.25%	1.00%
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	2.50%	7.00%	3.25%	1.00%
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	7.25%	5.50%	1.50%
Macon-Bibb County Pension Plan *6	Single-Employer	Not Reported	7.25%	3.00%	1.50%
Macon-Bibb County Pension Plan Division A *5	Single-Employer	Not Reported	7.25%	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%	3.00%	Not Reported
Coastal Georgia RC Retirement Plan	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
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%
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%	2.50%	2.50%
LOCAL BOARDS OF EDUCATION					
Fulton County School Employees' Pension Fund	Single-Employer	2.75%	6.95%	3.50-5.00%	3.00%
Gwinnett County Board of Education Retirement System	Single-Employer	2.40%	7.15%	0.85-4.35%	2.40%
Polk County Board of Education Retirement System	Single-Employer	2.50%	7.00%	0.50%	Not Reported
City of Atlanta Board of Education - Superintendent Plan *7	Single-Employer	Not Reported	5.00%	Not Reported	Not Reported
LOCAL AUTHORITIES					
Austell Gas System	Single-Employer	1.70%	5.50%	2.75%	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%
Calhoun Housing Authority *1		2.25%	7.38%	0.75-6.25%	0.00-2.10%
Carroll County Water Authority	Single-Employer	2.00%	6.00%	1.50%	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	2.50%	7.00%	5.25%	1.00%
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%	4.00%	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	6.75%	Not Reported	Not Reported
Hospital Authority of Valdosta and Lowndes County, Georgia	Single-Employer	Not Reported	7.50%	Not Reported	Not Reported
Hospital Authority of Washington County *3	Single-Employer	2.40%	4.50%	Not Reported	Not Reported
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%	4.00%	Not Reported
Housing Authority of the City of Lavonia	GMEBS	2.25%	7.38%	0.75-6.25%	0.00-2.25%
Housing Authority of the City of Mt. Vernon	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
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%
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	2.50%	7.00%	3.50-6.00%	2.00%
Macon-Bibb County Transit Authority	Single-Employer	2.00%	6.00%	0.00-1.00%	1.50%
Metropolitan Atlanta Rapid Transit Authority ATU Local 732 Union Plan	Single-Employer	Not Reported	7.00%	4.50%	Not Reported
Metropolitan Atlanta Rapid Transit Authority Non-Represented Plan	Single-Employer	2.50%	5.50%	5.50%	Not Reported
Middle Flint Regional E-911 Authority	ACCG	2.00%	7.00%	4.00%	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	Not Reported	6.50%	4.00%	Not Reported
Satilla Regional Water and Sewer Authority *1	ACCG	2.00%	7.00%	4.00%	Not Reported
Sinclair Water Authority	ACCG	2.00%	7.00%	3.00%	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	2.50%	5.00%	1.50%	Not Reported

*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.

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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
Cities				
Acworth	X	X	X	
Adairsville		X		
Adel		X		
Alma		X		
Alpharetta	X	X	X	
Alto	X	X		
Arcade	X	X		
Atlanta	X	X	X	
Auburn	X			
Austell	X	X		
Ball Ground		X		
Barnesville		X		X
Barwick	X			
Berkeley Lake	X	X		
Blackshear	X			
Blairsville	X			
Blakely	X		X	
Bloomington	X			
Blue Ridge	X			
Blythe	X			
Bowdon	X			
Bremen	X	X	X	
Brooks		X		
Buchanan	X			
Buford		X	X	X
Cairo	X	X	X	
Carrallton	X	X	X	X
Cartersville	X	X	X	X
Cave Spring	X	X		
Chatsworth	X	X		
Chattahoochee Hills	X	X		
Chester	X			
Chickamauga		X	X	
Claxton	X	X		
Colquitt		X		
Commerce		X		
Concord	X	X		
Conyers	X		X	X
Cordele		X		
Cornelia	X	X	X	
Crawford	X	X		
Cumming		X	X	
Dahlonega		X		
Dallas		X	X	
Dalton	X	X	X	X
Dawson		X	X	
Dawsonville	X			
Dillard	X			
Doerun			X	X
Donalsonville	X			
Douglas	X	X		
Douglasville	X	X	X	X
Dublin		X	X	X
East Dublin	X			
Eastman	X		X	
Eatonton			X	
Emerson	X			
Eton	X	X		
Fitzgerald		X		
Folkston	X	X		
Forsyth	X	X	X	X
Fort Oglethorpe	X	X		
Franklin	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
Gainesville	X		X	X
Glennville			X	
Hamilton	X		X	
Hampton		X		
Hapeville		X	X	X
Harlem	X	X	X	
Hazlehurst		X		
Helen	X	X		
Hephzibah		X		
Hiwassee	X		X	
Hoboken	X	X		
Holly Springs		X		
Jackson		X		
Jasper		X		
Jenkinsburg		X		
Jesup		X	X	X
Kennesaw	X		X	
Kingsland	X	X		
Lake City		X		
Lake Park	X			
Lavonia				X
Lawrenceville	X		X	
Lenox	X			
Locust Grove	X		X	
Loganville		X	X	
Louisville		X		
Ludowici	X	X		
Mableton		X	X	X
Marietta		X	X	X
McCaysville	X	X		
Millen	X	X	X	
Milton	X	X		
Mount Airy	X			X
Mount Vernon	X			
Mount Zion	X			
Nahunta	X			
Nashville	X	X	X	
Newnan	X	X		
Nicholls	X			
Norcross	X	X	X	
Oglethorpe	X			
Oxford	X			
Peachtree City	X	X	X	
Peachtree Corners	X	X		
Pelham	X			
Perry	X			
Pine Mountain	X		X	
Pooler		X	X	
Port Wentworth	X	X	X	
Porterdale	X			
Powder Springs	X		X	
Reidsville	X			
Riceboro	X			
Richmond Hill	X	X		
Ringgold	X		X	
Rossville	X			
Royston	X	X		
Rutledge		X		
Sandy Springs	X	X		
Sardis	X	X		
Savannah		X	X	X
Senoia		X		
Sky Valley		X		
Smyrna	X		X	X
Snellville	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
Social Circle		X		
Sugar Hill	X			
Summerville	X		X	X
Suwanee	X	X		
Tallulah Falls	X			
Temple		X	X	
Thomasville	X		X	
Tifton		X		
Toccoa	X	X		X
Trion	X			
Ty Ty	X			
Tybee Island	X	X		
Tyrone		X		
Union Point		X		
Valdosta		X	X	
Vidalia	X			
Vienna		X	X	
Villa Rica	X			
Warwick			X	
Watkinsville	X			
Waverly Hall	X	X		
Waycross	X	X	X	
Waynesboro	X	X		
Whigham	X			
Whitesburg			X	
Willacoochee	X			
Woodbine	X			
Woodstock	X	X		
Wrens	X	X	X	
Counties				
Atkinson County	X			
Bacon County	X	X		
Baker County	X	X		
Barrow County	X	X	X	
Ben Hill County	X	X		
Bleckley County		X		
Brantley County	X		X	
Brooks County		X		
Bulloch County		X		
Burke County		X		
Calhoun County	X	X		
Candler County	X			
Carroll County	X	X	X	X
Catoosa County	X	X		
Chatham County		X	X	X
Cherokee County		X	X	
Cobb County	X	X	X	
Columbia County	X	X	X	X
Coweta County	X	X	X	
Crisp County		X		
Decatur County		X		
DeKalb County	X		X	X
Dooly County	X	X		
Douglas County	X	X	X	X
Early County	X			
Echols County	X			
Emanuel County	X	X		
Evans County	X	X		
Fannin County	X		X	
Fayette County	X			
Floyd County		X	X	
Forsyth County	X	X	X	X
Franklin County	X			
Fulton County	X	X	X	X
Gilmer 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
Glascock County	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	X
Hart County	X			
Henry County	X	X	X	
Jasper County	X	X		
Jefferson County	X	X		
Lanier County	X	X		
Laurens County		X		
Liberty County	X	X	X	X
Lowndes County		X	X	
Macon County		X		
Madison County		X		
Mitchell County		X		
Monroe County		X	X	
Montgomery County	X	X		
Morgan County	X	X	X	
Murray County	X	X		
Paulding County	X	X		
Pickens County	X	X	X	
Polk County	X	X	X	
Putnam County	X	X		
Randolph County	X			
Rockdale County		X		
Spalding County		X	X	
Stephens County	X			
Talbot County	X	X		
Taliaferro County	X			
Telfair County	X			
Tift County	X	X		
Treutlen County	X	X		
Union County	X			
Ware County	X	X	X	
Warren County		X		
Wayne County	X	X		
Wheeler County	X	X		
White County	X	X		
Wilkes County	X		X	
Worth County	X	X		
Consolidated Governments				
Athens-Clarke County	X	X	X	X
Augusta-Richmond County	X	X	X	X
Columbus-Muscogee County		X	X	
Regional Commissions				
Atlanta Regional Commission	X		X	
Central Savannah River Area Regional Commission	X	X		
Coastal Regional Commission	X	X		
Georgia Mountains Regional Commission	X		X	
Heart of Georgia - Altamaha Regional Commission	X	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	X	X	
Local Boards of Education				
Bacon County Board of Education	X			
Baldwin County Board of Education	X		X	X
Bartow 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
Ben Hill County Board of Education	X	X		
Bleckley County Board of Education	X			
Brantley County Board of Education			X	
Bulloch County Board of Education		X		
Carroll County Board of Education	X		X	
Catoosa County Board of Education	X	X	X	X
Charlton County Board of Education	X			
Savannah-Chatham County Board of Education		X	X	X
Chattahoochee County Board of Education				X
Chattooga County Board of Education		X		
Cherokee County Board of Education	X	X	X	
Clay County Board of Education	X	X	X	X
Clinch County Board of Education	X	X	X	
Coffee County Board of Education	X	X		
Cook County Board of Education	X	X		
Coweta County Board of Education	X	X		
Dade County Board of Education	X		X	
Dawson County Board of Education	X			
Decatur County Board of Education	X		X	
Dodge County Board of Education		X	X	
Dougherty County Board of Education	X	X	X	X
Douglas County Board of Education	X	X		
Echols County Board of Education	X	X		
Effingham County Board of Education	X	X	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		
Gilmer County Board of Education	X	X	X	
Glascok County Board of Education		X	X	X
Glynn County Board of Education	X	X		
Gordon County Board of Education	X		X	X
Gwinnett County Board of Education		X	X	X
Habersham County Board of Education	X	X		
Hall County Board of Education	X	X		
Haralson County Board of Education	X	X		
Harris County Board of Education	X	X		
Heard 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		
Jefferson County Board of Education		X		
Jenkins County Board of Education		X		
Jones County Board of Education		X		
Lee County Board of Education		X		
Liberty County Board of Education	X	X	X	
Lumpkin County Board of Education	X			
Macon County Board of Education		X		
McDuffie County Board of Education		X	X	X
McIntosh County Board of Education			X	
Mitchell County Board of Education		X	X	X
Monroe County Board of Education				X
Morgan County Board of Education	X			
Murray County Board of Education	X			X
Muscogee County Board of Education	X	X		
Oconee County Board of Education	X			
Oglethorpe County Board of Education	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	X
Pike County Board of Education	X	X		
Pulaski County Board of Education	X	X	X	X
Putnam County Board of Education	X		X	
Schley 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
Screven County Board of Education	X	X		
Seminole County Board of Education		X	X	
Griffin-Spalding County Board of Education			X	
Sumter County Board of Education	X		X	
Taylor County Board of Education		X		
Terrell County Board of Education		X		
Thomas County Board of Education		X		
Toombs County Board of Education		X		
Treutlen County Board of Education		X		
Ware County Board of Education		X		X
Washington County Board of Education	X	X	X	
White County Board of Education		X	X	
Whitfield County Board of Education		X		
Wilcox County Board of Education	X			
Worth County Board of Education	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 Chickamauga Board of Education		X		
City of Decatur Board of Education		X		
City of Dublin Board of Education	X			
City of Gainesville Board of Education	X	X		
City of Jefferson Board of Education			X	
City of Social Circle Board of Education	X			
City of Trion Board of Education		X		
City of Valdosta Board of Education	X			
City of Vidalia Board of Education	X	X		
Local Authorities				
Albany Dougherty Payroll Development Authority	X			
Americus-Sumter Payroll Development Authority	X			
Austell Gas System			X	
Brunswick and Glynn County Development Authority	X			
Carroll County Water Authority	X			
Chatsworth Water Commission	X			
Chehaw Park Authority	X			
Cherokee County Water and Sewerage Authority		X	X	
Clinch County Hospital Authority	X	X		
Cobb County-Marietta Water Authority		X		
Cobb-Marietta Coliseum and Exhibit Hall Authority	X	X		
Coweta County Water and Sewerage Authority	X	X		
Development Authority of Bulloch County	X			
Development Authority of DeKalb County	X			
Development Authority of Fulton County		X		
Development Authority of Wayne County	X			
Douglasville-Douglas County Water and Sewer Authority	X			
Downtown Athens Development Authority	X			
Downtown Development Authority of Metter	X			
Ellijay-Gilmer County Water and Sewerage Authority	X	X		
Etowah Water and Sewer Authority	X	X		
Fannin County Development Authority	X			
Flint Area Consolidated Housing Authority	X		X	
Franklin Housing Authority	X			
Griffin-Spalding County Development Authority	X			
Haralson County Water Authority		X		
Hospital Authority of Candler County		X		
Hospital Authority of Colquitt County	X	X	X	
Hospital Authority of Irwin County	X	X		
Hospital Authority of Jefferson County and the City of Louisville	X	X		
Hospital Authority of Liberty County	X	X		
Hospital Authority of Miller County	X			
Hospital Authority of Monroe County	X			
Housing Authority of Screven 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
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 Augusta, Georgia	X	X	X	
Housing Authority of the City of Brunswick, Georgia	X	X	X	
Housing Authority of the City of Camilla	X			
Housing Authority of the City of College Park	X			
Housing Authority of the City of Colquitt			X	X
Housing Authority of the City of Cordele, Georgia	X			
Housing Authority of the City of Covington	X	X		
Housing Authority of the City of Dallas, Georgia	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 Elberton, Georgia	X		X	X
Housing Authority of the City of Gainesville	X			
Housing Authority of the City of Hogansville	X			
Housing Authority of the City of Jasper	X			
Housing Authority of the City of Jefferson	X			
Housing Authority of the City of Jesup	X		X	
Housing Authority of the City of Lavonia	X			
Housing Authority of the City of Lawrenceville, Ga	X	X		
Housing Authority of the City of Lithonia, Georgia	X	X		
Housing Authority of the City of Louisville	X			
Housing Authority of the City of Marietta	X	X		
Housing Authority of the City of McDonough	X	X		
Housing Authority of the City of Millen	X			
Housing Authority of the City of Monroe, Ga	X	X	X	
Housing Authority of the City of Monticello	X			
Housing Authority of the City of Moultrie, Georgia	X		X	
Housing Authority of the City of Nashville, Georgia	X	X		
Housing Authority of the City of Ringgold			X	
Housing Authority of the City of Sandersville			X	X
Housing Authority of the City of Summerville	X			
Housing Authority of the City of Sylvania	X			
Housing Authority of the City of Tallapoosa, Georgia	X			
Housing Authority of the City of Vidalia	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			
Housing Authority of the City of Wrightsville	X			
Jackson County Water and Sewerage Authority	X	X		
Jackson Housing Authority	X	X		
Liberty County Industrial Authority	X			
Lower Chattahoochee Regional E-911 Authority			X	
Macon-Bibb County Transit Authority	X	X		
Metropolitan Atlanta Rapid Transit Authority	X	X	X	X
Middle Flint Regional E-911 Authority	X	X		
Newnan Water and Light Commission	X			
Newton County Water and Sewerage Authority		X	X	
Northeast Georgia Housing Authority	X			
Notla Water System	X			X
Paulding County Industrial Building Authority	X	X		
Peachtree City Airport Authority	X	X		
Pierce County Industrial Development and Building 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			
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	X	
Walker County Water and Sewerage Authority	X	X		
White County Water and Sewerage Authority	X	X		
Wilkinson County Water and Sewer Authority	X		X	
Worth County Economic Development Authority			X	

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Appendix G: Public Retirement Systems Standards Law

No significant changes have been enacted since the publishing of our prior report in 2023.

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

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

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

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