



JANUARY 1, 2017
REPORT OF THE STATE AUDITOR
LOCAL RETIREMENT PLANS

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

TABLE OF CONTENTS

LETTER OF TRANSMITTAL

INTRODUCTION..... 1

COMPLIANCE WITH STATUTORY REQUIREMENTS..... 2

SUMMARY OF LOCAL RETIREMENT PLANS..... 4

APPENDIX A: NON-RESPONDENT GOVERNMENTS..... A-1

APPENDIX B: INVESTMENT PORTFOLIO BREAKDOWN OF
SINGLE EMPLOYER DEFINED BENEFIT PLANS..... B-1

APPENDIX C: LISTING OF LOCAL RETIREMENT
PLANS - DEFINED BENEFIT
- BY NAME..... C1-1
- BY FUNDED RATIO..... C2-1

APPENDIX D: HISTORICAL TREND DATA OF
FUNDED RATIO..... D-1

APPENDIX E: ACTUARIAL ASSUMPTIONS..... E-1

APPENDIX F: RETIREMENT AND POSTEMPLOYMENT BENEFITS
OTHER THAN DEFINED BENEFIT PLANS F-1

APPENDIX G: PUBLIC RETIREMENT SYSTEMS STANDARDS LAW
-HISTORY OF SIGNIFICANT CHANGES..... G-1



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January 1, 2017

The Honorable Nathan Deal, Governor
The Honorable Casey Cagle, Lieutenant Governor
The Honorable David Ralston, Speaker of the House of Representatives
Members of the General Assembly

Ladies and Gentlemen:

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

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Greg S. Griffin".

Greg S. Griffin
State Auditor

GSG/em

INTRODUCTION

PURPOSE OF THE REPORT

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

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

RESPONSIBILITIES OF THE LOCAL RETIREMENT PLAN

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

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

RESPONSIBILITY OF THE STATE AUDITOR

After the local retirement plans have filed the actuarial investigations and financial reports, the State Auditor is required to report on the condition of these plans to the Governor and members of the General Assembly. Beginning January 1997, the State Auditor is required to issue this report every two years. Previously, this report was issued every three years beginning January 1983. This report fulfills the requirement for the January 2017 reporting period.

COMPLIANCE WITH STATUTORY REQUIREMENTS

REPORTING REQUIREMENTS

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

- Hospital Authority of Washington County
- Polk County Water, Sewage and Solid Waste Authority
- Valdosta/Lowndes County Hospital Authority

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

In addition to the noncompliant governments with identified retirement plans listed above, Appendix A provides a listing of governments that did not respond to requests for information. Of the 2116 governments, 381 or 18% did not respond. The governments were repeatedly notified by email or letters of the reporting requirements. No information on the retirement benefits that are offered by these governments, if any, is presented in this report.

FUNDING REQUIREMENTS

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

- Hospital Authority of Washington County (noncompliant since 2007)

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

- City of Albany
- City of Thomasville (repeat finding)

In addition to the investment certification, local government retirement plans were requested to provide a breakdown of their investment portfolio. Appendix B provides a detailed listing of investment assets by type for each single employer defined benefit plan. Prior reports had noted that mutual funds and exchange traded funds were not expressly authorized by O.C.G.A. §47-20-83, and the 2015 report noted that the Department of Audits and Accounts would work with the General Assembly to resolve the issue of allowability of these investments. House Bill 217 was passed during the 2015-2016 legislative session. This bill amended O.C.G.A. §47-20-83 so as to authorize public retirement systems to invest in mutual funds.

It is important to note that large retirement plans, including plans administered by the Georgia Municipal Employees Benefit System and Association County Commissioners of Georgia, have different limitations on investments as specified in O.C.G.A. §47-20-84. House Bill 371, which became effective April 21, 2009, modified the definition of large retirement systems. The bill also modified the limitation on investments in equities.

SUMMARY OF LOCAL RETIREMENT PLANS

DEFINED BENEFIT PLANS

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

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

Currently, there are a total of 453 defined benefit plans subject to the Public Retirement Systems Standards Law. Of this total, 76 (17%) 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 282 local governments. The ACCG administers retirement programs for 95 local governments. Together, these two plans administer 83% of the local government defined benefit retirement plans. Local governments with plans administered by these two organizations are not required to submit separate actuarial valuations or financial reports. Instead, these two organizations issue individual reports on all member plans.

Exhibit I on the following page shows the number of defined benefit plans by type of local government unit.

Exhibit I

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

Governmental Units	Total Number	Number With Local Retirement Plans	Number of Local Retirement Plans ¹ - Administered By			Percent With Local Retirement Plans
			Single Employer	GMEBS ²	ACCG ³	
Municipalities ⁴	527	263	25	243	0	50%
Counties	152	107	17	0	92	70%
Consolidated Governments	7	5	11	3	0	71%
Regional Commissions	12	9	2	7	0	75%
Local Boards of Education	180	4	4	0	0	2%
Local Authorities ⁵	1,238	48	17	29	3	4%
	2,116	438	76	282	95	21%

¹ Because some governments have more than one retirement plan, there are a total of 453 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 2011, 2013, 2015 and 2017 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 investment income. The objective of the actuarial funding valuation is to develop an estimate that closely reflects what the actual cost will be, ensuring that amounts contributed will be sufficient to provide future benefits and maintain equity among generations of taxpayers and plan participants. Appendix E of this report summarizes selected economic assumptions reported in the actuarial valuations submitted.

DEFINED CONTRIBUTION PLANS

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

INSURANCE CONTRACTS

In some cases, retirement plans may be established pursuant to an insurance contract between an insurer and a government entity. These retirement plans do not incur a

liability for the sponsoring government entity. Based on the definition of retirement systems in the Public Retirement Systems Standards Law, insurance contracts are not considered local retirement systems. Therefore, these plans are not included in this report. As reported in Appendix F, one local government authority reported the purchase of insurance contracts.

DEFERRED COMPENSATION PLANS

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

OTHER POSTEMPLOYMENT BENEFITS

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

APPENDIX A

NON-RESPONDENT GOVERNMENTS

Appendix A: Non-Respondent Governments

2016 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2014	2012	2010	2008
Cities				
Adrian				
Allentown				
Alston				
Ambrose	X		X	X
Andersonville	X	X		X
Bartow		X	X	X
Bellville	X			
Bethlehem				
Between	X		X	
Bluffton	X		X	X
Boston	X	X	X	
Braswell	X	X		X
Bronwood				
Byromville		X	X	X
Cadwell		X	X	
Carl				
Chauncey		X		
Climax				
Colbert				
Crawfordville				X
Damascus		X		X
Dasher		X	X	
DeSoto	X		X	
DuPont				
Edge Hill	X			X
Fargo				
Franklin Springs			X	
Geneva	X		X	X
Gillsville	X		X	X

Appendix A: Non-Respondent Governments

2016 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2014	2012	2010	2008
Girard				
Gum Branch			X	
Harrison				
Hiltonia				
Hoschton	X			
Ivey				
Jakin				
Keysville				
Leary				
Lone Oak				
Lumber City				
Maxeys	X			
Meigs			X	
Milan				
Moreland			X	X
Newton				
Norman Park				
Norwood				
Nunez		X	X	X
Oak Park				
Parrott				
Pine Lake				
Pineview		X	X	X
Poulan				
Ranger	X	X		
Rayle		X		X
Richland		X		
Riddleville				
Riverdale				
Rocky Ford		X	X	X

Appendix A: Non-Respondent Governments

2016 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2014	2012	2010	2008
Santa Claus	X			
Sasser				
Scotland				
Screven				
Sharon				X
Siloam	X			X
Summertown				
Sumner		X		
Talbotton	X	X	X	X
Twin City	X	X	X	X
Uvalda			X	
Varnell				
Vernonburg				
Vidette	X	X	X	
Williamson				
Woodville		X		
Woolsey				
Yatesville				
Zebulon				
Counties				
Emanuel County				
Irwin County				
Johnson County				
Long County		X		X
Stewart County			X	X
Twiggs County				

Appendix A: Non-Respondent Governments

2016 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2014	2012	2010	2008
Local Boards of Education				
Barrow County Board of Education				
Camden County Board of Education				
Clayton County Board of Education				
Dade County Board of Education				
DeKalb County Board of Education				
Dooly County Board of Education				
Early County Board of Education				
Elbert County Board of Education				
Evans County Board of Education				
Floyd County Board of Education				
Forsyth County Board of Education				
Hancock County Board of Education				
Harris County Board of Education				
Irwin County Board of Education				
Liberty County Board of Education			X	
Lincoln County Board of Education				
Muscogee County Board of Education			X	X
Newton County Board of Education				
Pulaski County Board of Education				
Taliaferro County Board of Education				
Turner County Board of Education				X
Walton County Board of Education				
Webster County Board of Education				
City of Dublin Board of Education		X		
City of Rome Board of Education				
City of Thomasville Board of Education				

Appendix A: Non-Respondent Governments

2016 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2014	2012	2010	2008
Local Authorities				
Abbeville Housing Authority	X	X	X	
Adel-Cook County Tourism Authority				
Atlanta Development Authority d/b/a Invest Atlanta	X			
Atlanta Public Safety and Judicial Facilities Authority		X	X	X
Atlanta Urban Redevelopment Agency		X		
Augusta, Georgia Landbank Authority	X	X	X	X
Augusta-Richmond County Planning Commission				
Bacon County Development Authority	X		X	
Bacon Industrial Building Authority	X		X	
Bainbridge Decatur County Recreation Authority				
Baldwin County Hospital Authority				
Banks-Jackson-Commerce Hospital and Nursing Home Authority		X		
Berrien County Airport Authority	X		X	
Berrien County Development Authority	X			
Boston Downtown Development Authority	X	X		X
Brooks County Hospital Authority	X	X	X	X
Burke County Hospital Authority				
Cartersville Downtown Development Authority				X
Chicopee Woods Area Park Commission				
City of Atlanta Fulton County Recreation Authority				
City of Austell Public Facilities Authority		X	X	
City of Clayton Downtown Development Authority				X
City of Dawson Development Authority				
City of Dublin and County of Laurens Development Authority				
City of Forsyth Convention and Visitors Bureau Authority				
City of Grayson Downtown Development Authority	X	X	X	
City of Hartwell Recreation Authority				
City of Hinesville Development Authority	X			
City of Homerville Water and Sewer Authority	X			
City of Jesup Downtown Development Authority		X		

Appendix A: Non-Respondent Governments

2016 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2014	2012	2010	2008
City of Pearson Public Facilities Authority				
City of Pearson, Georgia Industrial Authority	X			X
City of Rome School Building Authority		X	X	
Clayton-Rabun County Water and Sewer Authority				X
Coffee County Hospital Authority				
Columbus Airport Commission	X			
Commerce Housing Authority				
Coosawattee Regional Water and Sewerage Authority				
Dade County Industrial Development Authority	X	X		X
Dekalb Private Hospital Authority		X		X
DeKalb Regional Land Bank Authority				
Development Authority of Appling County	X			
Development Authority of Atkinson County				
Development Authority of Banks County	X			X
Development Authority of Ben Hill County		X		
Development Authority of Brooks County, Georgia				X
Development Authority of Burke County				
Development Authority of Cherokee County	X			
Development Authority of Columbia County	X			
Development Authority of Crisp County	X	X		
Development Authority of Dekalb County		X		X
Development Authority of Fairburn				
Development Authority of Forsyth County				
Development Authority of Harris County				
Development Authority of Jefferson County, Georgia	X			
Development Authority of Jones County				
Development Authority of Lagrange				
Development Authority of Lanier County		X		X
Development Authority of Mcduffie County			X	X
Development Authority of Mcduffie County and the City of Thomson			X	X
Development Authority of Oglethorpe County				

Appendix A: Non-Respondent Governments

2016 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2014	2012	2010	2008
Development Authority of Palmetto				X
Development Authority of Peach County				
Development Authority of Pike County				
Development Authority of Richmond County			X	X
Development Authority of Rockdale County				
Development Authority of Screven County		X	X	X
Development Authority of Seminole County and Donalsonville		X	X	X
Development Authority of Talbot County				
Development Authority of Telfair County				
Development Authority of the City of Folkston and Charlton County	X		X	
Development Authority of Warren County				X
Development Authority of Wilkinson County				
Dodge County Hospital Authority	X	X	X	
Dodge County/Eastman Development Authority				X
Dougherty County Stadium Authority		X	X	
Downtown Development Authority Cleveland	X		X	
Downtown Development Authority of Abbeville				
Downtown Development Authority of Adel, Georgia				
Downtown Development Authority of Austell		X		
Downtown Development Authority of Blairsville				
Downtown Development Authority of Bremen		X		
Downtown Development Authority of Chatsworth				
Downtown Development Authority of Franklin Springs, Georgia		X	X	X
Downtown Development Authority of Hinesville, Georgia	X	X		X
Downtown Development Authority of Maysville				X
Downtown Development Authority of Metter				
Downtown Development Authority of Porterdale				
Downtown Development Authority of Tennille, Georgia				
Downtown Development Authority of the City of Arlington Georgia				
Downtown Development Authority of the City of Atlanta		X		
Downtown Development Authority of the City of Cochran		X		

Appendix A: Non-Respondent Governments

2016 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2014	2012	2010	2008
Downtown Development Authority of the City of Fort Oglethorpe, Georgia		X		
Downtown Development Authority of the City of Greensboro			X	
Downtown Development Authority of the City of Jackson				
Downtown Development Authority of the City of Lafayette		X		
Downtown Development Authority of the City of Locust Grove				
Downtown Development Authority of the City of Milner				
Downtown Development Authority of the City of Smithville	X			
Downtown Development Authority of the City of Thomson			X	
Downtown Development Authority of the City of Waleska, Georgia				
Downtown Development Authority of the City of Warrenton				
Downtown Development Authority of Union Point, Ga				
Downtown Development Authority of Walnut Grove	X			
Downtown Development Authority of Homer				
Downtown Lagrange Development Authority		X		
Dublin-Laurens County Development Authority				
East Point Building Authority		X	X	
Economic Development Authority of Fort Valley, Georgia	X	X		
Emanuel County Hospital Authority	X	X	X	
Etowah Area Consolidated Housing Authority	X			
Fairburn Housing Authority				
Fannin County Building Authority				X
Fannin County Hospital Authority				X
Fannin County Industrial Development Authority			X	
Fannin County Water Authority				
Flowery Branch Development Authority	X			
Franklin-Heard County Water Authority				
Gibson Housing Authority				
Glynn-Brunswick Memorial Hospital Authority	X	X	X	
Gordon County - Floyd County Development Authority		X		X
Greene County Development Authority				
Gwinnett County Stormwater Authority				

Appendix A: Non-Respondent Governments

2016 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2014	2012	2010	2008
Hall County Water and Sewer Authority		X		
Hancock County Hospital Authority	X	X	X	X
Harris County Airport Authority				
Harris County Public Improvements Authority				
Hazlehurst Downtown Development Authority				
Heard County Public Facilities Authority		X		
Heart of Georgia Regional Airport Authority				
Henry County Water Authority				
Homerville Downtown Development Authority	X			
Homerville Recreational Facilities Authority	X		X	
Hospital Authority of Calhoun County, Georgia	X			
Hospital Authority of Charlton County		X		X
Hospital Authority of Clay County, Georgia				
Hospital Authority of Crisp County			X	
Hospital Authority of Early County, Georgia	X	X		
Hospital Authority of Houston County		X		X
Hospital Authority of Irwin County	X			
Hospital Authority of Putnam County				
Hospital Authority of Tattnall County, Georgia	X	X	X	X
Hospital Authority of the City of Lavonia				
Housing Authority City of Lumber City	X			
Housing Authority of City of Danielsville	X			
Housing Authority of Fulton County		X	X	X
Housing Authority of Lee County				
Housing Authority of Savannah				
Housing Authority of the City of Albany				
Housing Authority of the City of Blakely, Georgia				
Housing Authority of the City of Buchanan				
Housing Authority of the City of Byron		X	X	X
Housing Authority of the City of Canton	X	X	X	X
Housing Authority of the City of Cave Spring		X		

Appendix A: Non-Respondent Governments

2016 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2014	2012	2010	2008
Housing Authority of the City of Cochran, Georgia				
Housing Authority of the City of Comer	X			
Housing Authority of the City of Crawfordville	X	X		
Housing Authority of the City of Cumming			X	
Housing Authority of the City of Dahlonega	X	X	X	X
Housing Authority of the City of Dublin, Georgia				
Housing Authority of the City of Forsyth	X			
Housing Authority of the City of Fort Oglethorpe, Georgia	X			
Housing Authority of the City of Glennville	X			
Housing Authority of the City of Greensboro, Georgia	X	X	X	X
Housing Authority of the City of Greenville	X			
Housing Authority of the City of Hampton, Georgia	X	X	X	X
Housing Authority of the City of Harlem, Georgia	X	X		
Housing Authority of the City of Hinesville, Ga				
Housing Authority of the City of Lincolnton	X			
Housing Authority of the City of Lyons	X			
Housing Authority of the City of McRae	X			
Housing Authority of the City of Perry, Georgia				
Housing Authority of the City of Ringgold				
Housing Authority of the City of Roswell				
Housing Authority of the City of Sparta	X			
Housing Authority of the City of Statesboro				
Housing Authority of the City of Stewart	X			
Housing Authority of the City of Thomson, Georgia	X	X		X
Housing Authority of the City of Warrenton	X	X		
Housing Authority of the City of Winder				
Ideal Downtown Development Authority				
Industrial Development Authority of Austell		X		
Jasper County 911 Authority				
Joint Development Authority of Banks, Habersham and Rabun Counties	X	X		
Joint Development Authority of Bleckley County and Dodge County				

Appendix A: Non-Respondent Governments

2016 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2014	2012	2010	2008
Joint Development Authority of Butts County and Spalding County				
Joint Development Authority of Carroll, Haralson, Polk, Heard, Troup, Paulding and Douglas Counties				
Joint Development Authority of Colquitt, Mitchell, Grady, Thomas and Brooks Counties				
Joint Development Authority of DeKalb County, Newton County, and Gwinnett County			X	X
Joint Development Authority of Hazlehurst, Lumber City and Telfair County				
Joint Development Authority of Jasper County, Morgan County, Newton County, and Walton County				
Joint Development Authority of Jeff Davis County, Hazlehurst and Denton, Georgia		X		
Joint Development Authority of Metropolitan Atlanta		X	X	X
Joint Grady County Development Authority				
Lafayette Hospital Authority	X	X	X	X
Lithonia Downtown Development Authority				
Loganville Development Authority				
Lower Chattahoochee Regional E-911 Authority	X	X	X	X
Lumpkin Downtown Development Authority		X		
Macon-Bibb County Community Enhancement Authority				
Madison-Morgan County Airport Authority			X	
Marshallville Downtown Development Authority		X	X	
McIntosh County Industrial Development Authority				
Middle Georgia Coliseum Authority				
Miller County Development Authority		X	X	
Miller County Recreation Authority		X	X	
Mitchell County Hospital Authority				
Monroe County Industrial Development Authority				
Montezuma Downtown Development Authority	X	X	X	
Multi-City Water & Sewerage Authority		X	X	

Appendix A: Non-Respondent Governments

2016 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2014	2012	2010	2008
Northwest Georgia Housing Authority		X		
Ocilla-Irwin County Industrial Development Authority				X
Ocmulgee Regional Joint Development Authority				X
Oglethorpe County Water Authority	X			
Oglethorpe Development Authority	X			
Paulding County Airport Authority	X	X	X	
Pelham City Economic Authority Inc.			X	X
Perry Public Facilities Authority				
Perry-Houston County Airport Authority	X		X	X
Pierce County Hospital Authority				
Pulaski County School Building Authority				
Quitman Urban Redevelopment Authority				
Reidsville Airport Authority				
Residential Care Facilities for the Elderly Authority of DeKalb County		X		X
Resource Recovery Development Authority of Cherokee County				
Richmond Hill Convention and Visitors Bureau	X	X	X	
Riverdale Downtown Development Authority			X	
Rochelle Housing Authority				
Sandersville School Building Authority				
Scott Water and Sewer Authority	X	X		
Sinclair Water Authority				
Soperton Downtown Development Authority				
South Fulton Municipal Regional Jail Authority		X	X	
South Georgia Regional Information Technology Authority		X		
Southwest Georgia Joint Development Authority	X	X	X	X
Southwest Georgia Technology Authority		X		
Sparta-Hancock Public Facilities Authority		X	X	
Stephens County Hospital Authority				
Stephens County School Building Authority	X			X
Stewart County Development Authority				
Stewart County Water and Sewerage Authority	X	X	X	

Appendix A: Non-Respondent Governments

2016 Non-respondent Governments:	Prior surveys in which the government did not respond: *			
	2014	2012	2010	2008
Tattnall County Development Authority		X		
Telfair County Hospital Authority				
Terrell County Airport Authority		X	X	X
Tift County Hospital Authority				
Tri-City Housing Authority				
Tri-County Joint E-911 Authority	X			
Tri-County Joint E-911 Development Authority				
Twiggs County Recreation Authority				
Tybee Island (Downtown) Development Authority				
Unadilla Arena and Tourism Authority	X			
Urban Redevelopment Agency of Euahlee, Georgia				
Urban Residential Finance Authority of the City of Atlanta, Georgia		X		
Villa Rica Development Authority				
Walton County Hospital Authority				
White County Water and Sewerage Authority				
Wilcox County Industrial Development Authority		X	X	
Woodbine Downtown Development Authority				
Wrightsville Development Authority, Inc.				
The Atlanta Development Authority d/b/a Invest Atlanta		X		
The City of Colquitt Downtown Development Authority		X		X
Tri-County Joint E-911 Authority				
Unadilla Arena and Tourism Authority				
Valdosta Housing Authority				
Valdosta-Lowndes County Industrial Authority		X	X	X

* This appendix is intended to show the reporting trend of the current year's non-respondent governments and does not include all entities that did not respond to the 2014, 2012, 2010 or 2008 surveys.

APPENDIX B

INVESTMENT PORTFOLIO BREAKDOWN OF SINGLE EMPLOYER DEFINED BENEFIT PLANS

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

	Most Recent As of	Mutual Funds/ Similar Asset Pools	Exchange Traded Funds	Alternative Investments	Investments in U.S. and Canadian Corporations or Obligations of Corporations	Corporations or Obligations of Corporations organized in a country other than the United States or Canada	U.S. Government Repurchase and Reverse Agreements for Direct Obligations	U.S. Government Bonds, Notes, and Warrants	U.S. Government Guaranteed Loans	State Taxable Bonds, Notes, or Warrants	Subtotal to Page B-2
Cities											
Albany	9/5/2016			1.60	64.30	23.30		4.10			93.30
Alpharetta	6/30/2016	96.20		3.80							100.00
Atlanta General Employees/BOE	6/30/2016	58.25		2.00	22.88			8.19	0.67	0.27	92.26
Atlanta Firefighters	6/30/2016	68.25		2.56	12.42			8.11	3.47	0.29	95.10
Atlanta Police Officers	6/30/2016	68.89		2.15	12.71			8.49	3.50	0.26	96.00
Bloomington	6/30/2016				63.90						63.90
Brunswick	6/30/2016				70.40			27.80			98.20
Cartersville	6/30/2016	100.00									100.00
Clayton	6/30/2015	12.30									12.30
Covington	12/31/2015	51.18			17.44			5.01			73.63
Dalton	6/30/2016	100.00									100.00
Decatur	12/16/2016	100.00									100.00
Doraville	9/30/2015	95.00									95.00
East Point	6/30/2016	11.00			52.30			6.60			69.90
Gainesville	6/30/2016	97.40									97.40
Hapeville	6/30/2015	100.00									100.00
Marietta	6/30/2015	15.00			78.00	7.00					100.00
Milledgeville	6/30/2016	95.20									95.20
Moultrie	8/31/2016				45.70	1.10		4.90		10.90	62.60
Peachtree City	8/18/2016	100.00									100.00
Savannah	12/31/2015				47.70	11.20		21.00			79.90
Thomasville	6/30/2016	48.00		9.00	38.00						95.00
Tifton	6/30/2015				45.00			10.00		9.00	64.00
Counties											
Chatham County	6/30/2016				54.10	15.40		9.20			78.70
Clayton County	6/30/2016	85.22			13.62						98.84
Cobb County	8/31/2016										0.00
Coweta County	6/30/2016	9.00			26.00			10.00			45.00
DeKalb County	6/30/2016				62.20	11.30					73.50
Dougherty County	6/30/2016	100.00									100.00
Effingham County	12/31/2014	99.74									99.74
Evans County	6/30/2015	89.00			11.00						100.00
Forsyth County	12/31/2015	97.00									97.00
Fulton County	12/31/2015	27.95			5.61		4.93			0.36	38.85
Glynn County	6/30/2016				81.87	4.38		9.50			95.75
Gwinnett County	6/30/2016	4.80			44.80	14.50		7.90	5.90		77.90
Liberty County	6/30/2016	95.00									95.00
Troup County	12/31/2015	90.56			3.36						93.92
Upson County	12/31/2015										0.00
Walker County	12/31/2015										0.00

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

	Subtotal from Page B-1	Bonds, notes, warrants, and other securities not in default which are the direct obligations of the government of any foreign country the International Monetary Fund lists as an industrialized country	Bonds, Debentures, or other securities issued or insured or guaranteed by any U.S. agency, authority, unit, or corporate body	Collateralized mortgage obligations that are listed as investment grade by a nationally recognized rating agency	Bonds, Debentures, Notes, and other evidence of indebtedness issued, assumed, or guaranteed by any U.S. or Canadian solvent institution	Loans that are secured by pledge or eligible securities	Mortgage or mortgage participations	Real Estate Investment Trusts	Cash and cash Equivalents	Other	Total
Cities											
Albany	93.30		3.00					0.40	2.90	0.40	100.00
Alpharetta	100.00										100.00
Atlanta General Employees/BOE	92.26		3.01	0.50				1.55	2.68		100.00
Atlanta Firefighters	95.10		0.80	0.61				0.77	2.72		100.00
Atlanta Police Officers	96.00		0.83	0.60				0.49	2.08		100.00
Bloomington	63.90								36.10		100.00
Brunswick	98.20								1.80		100.00
Cartersville	100.00										100.00
Clayton	12.30		74.50						6.70	6.50	100.00
Covington	73.63		18.36						8.01		100.00
Dalton	100.00										100.00
Decatur	100.00										100.00
Doraville	95.00								5.00		100.00
East Point	69.90				27.00				3.10		100.00
Gainesville	97.40								2.60		100.00
Hapeville	100.00										100.00
Marietta	100.00										100.00
Milledgeville	95.20								4.80		100.00
Moultrie	62.60		1.70	6.70	14.90				14.10		100.00
Peachtree City	100.00										100.00
Savannah	79.90		7.50					11.30		1.30	100.00
Thomasville	95.00								5.00		100.00
Tifton	64.00		13.00						22.00	1.00	100.00
Counties											
Chatham County	78.70		16.30	2.40				1.30	1.30		100.00
Clayton County	98.84								1.16		100.00
Cobb County	0.00										0.00
Coweta County	45.00		23.00	23.00	4.00				5.00		100.00
DeKalb County	73.50		26.30						0.20		100.00
Dougherty County	100.00										100.00
Effingham County	99.74									0.26	100.00
Evans County	100.00										100.00
Forsyth County	97.00								3.00		100.00
Fulton County	38.85		8.13				1.13	0.70	4.14	47.05	100.00
Glynn County	95.75							0.05	4.20		100.00
Gwinnett County	77.90	4.70	7.70	1.70	1.80			4.40	1.80		100.00
Liberty County	95.00								5.00		100.00
Troup County	93.92							5.42	0.66		100.00
Upson County	0.00									100.00	100.00
Walker County	0.00									100.00	100.00

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

	Most Recent As of	Mutual Funds/ Similar Asset Pools	Exchange Traded Funds	Alternative Investments	Investments in U.S. and Canadian Corporations or Obligations of Corporations	Corporations or Obligations of Corporations organized in a country other than the United States or Canada	U.S. Government Repurchase and Reverse Agreements for Direct Obligations	U.S. Government Bonds, Notes, and Warrants	U.S. Government Guaranteed Loans	State Taxable Bonds, Notes, or Warrants	Subtotal to Page B-2
Consolidated Governments											
Athens/Clarke County	6/30/2016	35.92	10.69		27.42			2.07		2.43	78.53
Augusta/Richmond County - 1945	7/31/2016	10.20			73.70		9.70				93.60
Augusta/Richmond County - 1949	7/31/2016	21.00			52.60		19.80				93.40
Columbus-Muscogee County	8/19/2016	15.00	26.00		30.00	9.00		6.00			86.00
Macon-Bibb County	6/30/2016	52.18			10.63	1.09		9.69			73.59
Macon-Bibb County Division A	6/30/2016	64.90			6.12	1.58		5.29			77.89
Macon-Bibb County Fire and Police Ret. System	6/30/2016	64.63			9.65			11.00			85.28
Local Boards of Education											
Fulton County Board of Education	6/30/2016	99.30		0.70							100.00
Gwinnett County Board of Education	12/31/2015	4.00	64.00	1.00	18.00			6.00			93.00
Polk County Board of Education	12/31/2015	89.50									89.50
Regional Commissions											
Atlanta Regional Commission	12/31/2015	97.00						2.00			99.00
Southwest Georgia Regional Commission	8/17/2016	52.00									52.00
Local Authorities											
Atlanta Housing Authority, City of	Did not respond to investment survey.										0.00
Austell Gas System	5/31/2016				36.00			20.00			56.00
Carroll County Water Authority	6/30/2016	30.62									30.62
Cobb County-Marietta Water Authority	3/31/2016	61.10									61.10
Floyd County Hospital Authority	12/31/2015	92.10									92.10
Fulton-DeKalb Hospital Authority	12/31/2016	20.00	74.00	1.00							95.00
LaGrange-Troup County Hospital Authority	12/31/2015	98.80									98.80
Macon Water Authority	9/30/2016				58.30	7.80		5.30		8.00	79.40
Macon-Bibb County Transit Authority	6/30/2016	30.90			51.90			11.40			94.20
MARTA-Union	6/30/2016	48.98	10.18	3.68	16.67	9.68		3.63		0.12	92.94
MARTA-Non-Represented	6/30/2016	37.40			39.40						76.80
Newnan Water and Light Commission	12/31/2015	95.00		5.00							100.00
Polk County Water, Sewage and Solid Waste Authority	11/2/2016	97.30									97.30
The Medical Center Hospital Authority	6/30/2015	59.69			31.35						91.04
Valdosta/Lowndes County Hospital Authority	Did not respond to investment survey.										0.00
Walker County Water and Sewerage Authority	12/31/2015										0.00
Washington County Memorial Hospital	8/31/2015	100.00									100.00

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

	Subtotal from Page B-1	Bonds, notes, warrants, and other securities not in default which are the direct obligations of the government of any foreign country the International Monetary Fund lists as an industrialized country	Bonds, Debentures, or other securities issued or insured or guaranteed by any U.S. agency, authority, unit, or corporate body	Collateralized mortgage obligations that are listed as investment grade by a nationally recognized rating agency	Bonds, Debentures, Notes, and other evidence of indebtedness issued, assumed, or guaranteed by any U.S. or Canadian solvent institution	Loans that are secured by pledge or eligible securities	Mortgage or mortgage participations	Real Estate Investment Trusts	Cash and cash Equivalents	Other	Total
Consolidated Governments											
Athens/Clarke County	78.53		5.25	0.72		6.17	7.57		1.76		100.00
Augusta/Richmond County - 1945	93.60								5.50	0.90	100.00
Augusta/Richmond County - 1949	93.40								6.20	0.40	100.00
Columbus-Muscogee County	86.00		1.00	1.00				5.00	3.00	4.00	100.00
Macon-Bibb County	73.59		20.98	0.96	2.10				2.37		100.00
Macon-Bibb County Division A	77.89		16.30	0.20	2.55				3.06		100.00
Macon-Bibb County Fire and Police Ret. System	85.28		4.29	8.77					1.66		100.00
Local Boards of Education											
Fulton County Board of Education	100.00										100.00
Gwinnett County Board of Education	93.00					4.00		2.00	1.00		100.00
Polk County Board of Education	89.50								10.50		100.00
Regional Commissions											
Atlanta Regional Commission	99.00									1.00	100.00
Southwest Georgia Regional Commission	52.00				48.00						100.00
Local Authorities											
Atlanta Housing Authority, City of	0.00										0.00
Austell Gas System	56.00		35.00						9.00		100.00
Carroll County Water Authority	30.62									69.38	100.00
Cobb County-Marietta Water Authority	61.10							2.10	0.70	36.10	100.00
Floyd County Hospital Authority	92.10								1.90	6.00	100.00
Fulton-DeKalb Hospital Authority	95.00								5.00		100.00
LaGrange-Troup County Hospital Authority	98.80								1.20		100.00
Macon Water Authority	79.40		1.90	3.60					15.10		
Macon-Bibb County Transit Authority	94.20								5.80		
MARTA-Union	92.94		3.83	0.01		0.94	0.52	0.28	1.48		100.00
MARTA-Non-Represented	76.80		17.30					5.40	0.50		100.00
Newnan Water and Light Commission	100.00										100.00
Polk County Water, Sewage and Solid Waste Authority	97.30								2.70		100.00
The Medical Center Hospital Authority	91.04								8.96		100.00
Valdosta/Lowndes County Hospital Authority	0.00										0.00
Walker County Water and Sewerage Authority	0.00									100.00	100.00
Washington County Memorial Hospital	100.00										100.00

APPENDIX C

LISTING OF LOCAL RETIREMENT PLANS - DEFINED BENEFIT

C1 - IN ALPHABETICAL ORDER BY GOVERNMENT NAME

C2 - IN ORDER OF FUNDED RATIO PERCENTAGE

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
CITIES				
Abbeville Retirement Plan, City of	GMEBS	\$306,139	\$413,780	73.99%
Acworth Retirement Plan, City of	GMEBS	7,292,167	8,471,985	86.07%
Adairsville Retirement Plan, City of	GMEBS	3,026,047	3,017,839	100.27%
Adel Retirement Plan, City of	GMEBS	11,018,664	12,550,980	87.79%
Alamo Retirement Plan, City of	GMEBS	354,434	317,098	111.77%
Albany Pension Plan, City of	Single-Employer	118,762,313	175,702,339	67.59%
Alma Retirement Plan, City of	GMEBS	3,721,251	5,437,498	68.44%
Alpharetta Retirement Plan, City of	Single-Employer	59,369,400	69,211,351	85.78%
Americus Retirement Plan, City of	GMEBS	11,820,772	14,041,523	84.18%
Aragon Retirement Plan, City of	GMEBS	481,842	327,189	147.27%
Ashburn Retirement Plan, City of	GMEBS	2,484,009	2,657,728	93.46%
Atlanta Firefighters' Pension Fund	Single-Employer	644,649,000	822,922,544	78.34%
Atlanta General Employees Pension Fund	Single-Employer			
General Employees of the City of Atlanta		1,084,009,929	1,874,709,577	57.82%
Employees of the Atlanta Board of Education		126,601,083	623,424,181	20.31%
Atlanta Police Officers' Pension Fund	Single-Employer	983,385,000	1,247,457,987	78.83%
Attapulgus Retirement Plan, City of	GMEBS	199,406	188,123	106.00%
Auburn Retirement Plan, City of	GMEBS	1,281,820	1,316,070	97.40%
Austell Retirement Plan, City of	GMEBS	8,747,527	8,397,541	104.17%
Avondale Estates Retirement Plan, City of	GMEBS	1,616,949	2,043,289	79.13%
Bainbridge Retirement Plan, City of	GMEBS	9,652,567	11,371,986	84.88%
Barnesville Retirement Plan, City of	GMEBS	8,126,888	8,631,596	94.15%
Baxley Retirement Plan, City of	GMEBS	3,954,371	4,146,059	95.38%
Berlin Retirement Plan, City of	GMEBS	102,220	99,811	102.41%
Blackshear Retirement Plan, City of	GMEBS	1,393,127	1,610,404	86.51%
Blairsville Retirement Plan, City of	GMEBS	1,778,933	1,810,569	98.25%
Blakely Retirement Plan, City of	GMEBS	5,542,708	6,634,929	83.54%
Blakely-Early County Department of Recreation Retirement Plan	GMEBS	116,898	68,608	170.39%
Bloomingtondale Defined Benefit Plan, City of	Single-Employer	1,406,168	1,529,670	91.93%
Blue Ridge Retirement Plan, City of	GMEBS	1,294,363	1,503,445	86.09%
Bowdon Retirement Plan, City of	GMEBS	1,731,586	1,848,944	93.65%
Bowman Retirement Plan, City of	GMEBS	261,779	348,760	75.06%
Bremen Retirement Plan, City of	GMEBS	2,966,699	3,259,699	91.01%
Brooklet Retirement Plan, City of	GMEBS	290,281	279,494	103.86%
Broxton Retirement Plan, City of	GMEBS	167,189	208,402	80.22%
Brunswick Retirement Plan, City of	Single-Employer	8,240,435	15,813,562	52.11%
Buchanan Retirement Plan, City of	GMEBS	612,490	653,643	93.70%
Buena Vista Retirement Plan, City of	GMEBS	1,286,522	932,804	137.92%
Buford Retirement Plan, City of	GMEBS	8,122,383	12,385,088	65.58%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Butler Retirement Plan, City of	GMEBS	811,723	824,677	98.43%
Byron Retirement Plan, City of	GMEBS	7,237,861	8,767,843	82.55%
Cairo Retirement Plan, City of	GMEBS	9,647,022	11,514,647	83.78%
Calhoun Retirement Plan, City of	GMEBS	9,773,891	10,236,821	95.48%
Calhoun Retirement Plan, City of	Single-Employer, Closed	*1	486,329	*1
Camilla Retirement Plan, City of	GMEBS	5,974,585	6,195,740	96.43%
Canon Retirement Plan, City of	GMEBS	129,099	177,963	72.54%
Canton Retirement Plan, City of	GMEBS	9,816,227	11,544,232	85.03%
Carnesville Retirement Plan, City of	GMEBS	117,316	175,676	66.78%
Carrollton Retirement Plan, City of	GMEBS	20,770,437	24,600,713	84.43%
Cartersville Retirement Plan, City of	Single-Employer	38,259,509	47,853,600	79.95%
Cave Spring Retirement Plan, City of	GMEBS	651,483	642,188	101.45%
Cedartown Retirement Plan, City of	GMEBS	11,961,471	15,432,496	77.51%
Centerville Retirement Plan, City of	GMEBS	4,517,099	3,842,409	117.56%
Chamblee Retirement Plan, City of	GMEBS	16,073,360	16,243,707	98.95%
Chatsworth Retirement Plan, City of	GMEBS	2,561,171	2,578,592	99.32%
Chester Retirement Plan, City of	GMEBS	91,885	103,291	88.96%
Chickamauga Retirement Plan, City of	GMEBS	2,022,512	2,105,541	96.06%
Clarkesville Retirement Plan, City of	GMEBS	1,714,963	1,822,756	94.09%
Clarkston Retirement Plan, City of	GMEBS	2,524,542	2,690,703	93.82%
Claxton Retirement Plan, City of	GMEBS	2,591,095	3,635,193	71.28%
Clayton Employees' Retirement Plan	Single-Employer	975,017	1,386,016	70.35%
Cleveland Retirement Plan, City of	GMEBS	570,839	671,522	85.01%
Cochran Retirement Plan, City of	GMEBS	3,421,937	3,622,654	94.46%
College Park Retirement Plan, City of	GMEBS	68,233,674	85,111,296	80.17%
Colquitt Retirement Plan, City of	GMEBS	1,185,298	1,615,303	73.38%
Comer Retirement Plan, City of	GMEBS	307,644	329,660	93.32%
Commerce Retirement Plan, City of	GMEBS	9,341,196	8,597,767	108.65%
Conyers Retirement Plan, City of	GMEBS	12,404,827	15,602,066	79.51%
Cordele Retirement Plan, City of	GMEBS	10,752,769	11,300,307	95.15%
Cornelia Retirement Plan, City of	GMEBS	3,993,222	4,718,306	84.63%
Covington Retirement Plan, City of	Single-Employer	33,940,353	47,989,850	70.72%
Cumming Retirement Plan, City of	GMEBS	15,019,196	15,514,446	96.81%
Cuthbert Retirement Plan, City of	GMEBS	1,206,399	1,206,989	99.95%
Dacula Retirement Plan, City of	GMEBS	1,156,336	1,386,142	83.42%
Dahlonega Retirement Plan, City of	GMEBS	4,907,011	5,625,995	87.22%
Dallas Retirement Plan, City of	GMEBS	3,455,832	3,886,484	88.92%
Dalton Employees' Pension Plan, City of	Single-Employer	84,855,913	114,300,901	74.24%
Danielsville Retirement Plan, City of	GMEBS	175,881	165,813	106.07%
Darien Retirement Plan, City of	GMEBS	1,242,097	1,382,838	89.82%
Davisboro Retirement Plan, City of	GMEBS	379,845	495,325	76.69%
Dawson Retirement Plan, City of	GMEBS	3,413,127	3,489,440	97.81%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Dawsonville Retirement Plan, City of	GMEBS	380,321	422,521	90.01%
Decatur Employees' Retirement System	Single-Employer	38,657,703	47,793,241	80.89%
Demorest Retirement Plan, City of	GMEBS	962,134	1,296,451	74.21%
Doerun Retirement Plan, City of	GMEBS	761,035	755,235	100.77%
Donalsonville Retirement Plan, City of	GMEBS	2,836,848	3,039,962	93.32%
Doraville Retirement Plan, City of	Single-Employer	15,352,954	17,143,477	89.56%
Douglas Retirement Plan, City of	GMEBS	31,778,400	36,018,828	88.23%
Douglasville Retirement Plan, City of	GMEBS	27,739,131	26,800,378	103.50%
Dublin Retirement Plan, City of	GMEBS	21,564,545	24,454,148	88.18%
Duluth Retirement Plan, City of	GMEBS	6,171,781	6,393,962	96.53%
East Ellijay Retirement Plan, City of	GMEBS	706,982	664,787	106.35%
East Point Retirement Plan, City of	Single-Employer	83,584,374	118,177,465	70.73%
Eastman Retirement Plan, City of	GMEBS	3,091,426	3,729,458	82.89%
Eatonton Retirement Plan, City of	GMEBS	3,529,533	3,631,759	97.19%
Elberton Retirement Plan, City of	GMEBS	19,107,345	16,512,244	115.72%
Ellaville Retirement Plan, City of	GMEBS	857,005	1,089,005	78.70%
Ellijay Retirement Plan, City of	GMEBS	766,876	628,689	121.98%
Emerson Retirement Plan, City of	GMEBS	642,076	605,646	106.02%
Enigma Retirement Plan, Town of	GMEBS	174,948	111,338	157.13%
Fairburn Retirement Plan, City of	GMEBS	11,601,403	11,269,366	102.95%
Fayetteville Retirement Plan, City of	GMEBS	12,535,466	15,871,884	78.98%
Fitzgerald Retirement Plan, City of	GMEBS	9,891,975	10,632,118	93.04%
Flowery Branch Retirement Plan, City of *2	GMEBS	112,310	527,110	21.31%
Forsyth Retirement Plan, City of	GMEBS	4,838,455	5,289,000	91.48%
Fort Oglethorpe Retirement Plan, City of	GMEBS	6,395,648	7,694,132	83.12%
Fort Valley Retirement Plan, City of	GMEBS	3,576,972	4,365,778	81.93%
Franklin Retirement Plan, City of	GMEBS	581,501	598,301	97.19%
Gainesville Retirement Plan A, City of	Single-Employer	83,341,309	128,689,509	64.76%
Gainesville Retirement Plan, City of	GMEBS	5,922,077	6,678,835	88.67%
Garden City Retirement Plan, City of	GMEBS	6,051,869	7,550,588	80.15%
Gibson Retirement Plan, City of	GMEBS	74,993	48,759	153.80%
Glennville Retirement Plan, City of	GMEBS	1,858,081	2,035,911	91.27%
Gordon Retirement Plan, City of	GMEBS	1,479,127	1,609,069	91.92%
Gray Retirement Plan, City of	GMEBS	793,102	908,212	87.33%
Greensboro Retirement Plan, City of	GMEBS	2,984,192	3,019,982	98.81%
Greenville Retirement Plan, City of	GMEBS	435,991	541,955	80.45%
Griffin Retirement Plan, City of	GMEBS	55,952,261	68,050,546	82.22%
Grovetown Retirement Plan, City of	GMEBS	2,542,626	2,662,730	95.49%
Guyton Retirement Plan, City of	GMEBS	466,675	417,916	111.67%
Hagan Retirement Plan, City of	GMEBS	198,844	165,007	120.51%
Hahira Retirement Plan, City of	GMEBS	703,473	778,860	90.32%
Hampton Retirement Plan, City of	GMEBS	3,108,094	3,399,432	91.43%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Hapeville Retirement Plan, City of	Single-Employer	25,354,312	23,847,487	106.32%
Harlem Retirement Plan, City of	GMEBS	1,468,561	2,022,931	72.60%
Hartwell Retirement Plan, City of	GMEBS	5,072,138	5,548,010	91.42%
Hawkinsville Retirement Plan, City of	GMEBS	3,108,486	3,263,364	95.25%
Hazlehurst Retirement Plan, City of	GMEBS	3,148,490	2,519,503	124.96%
Hephzibah Retirement Plan, City of	GMEBS	564,528	633,587	89.10%
Hiawassee Retirement Plan, City of	GMEBS	1,010,503	1,213,328	83.28%
Hinesville Retirement Plan, City of	GMEBS	16,591,159	18,209,607	91.11%
Hiram Retirement Plan, City of	GMEBS	803,278	965,569	83.19%
Hogansville Retirement Plan, City of	GMEBS	2,215,751	2,260,790	98.01%
Holly Springs Retirement Plan, City of	GMEBS	1,234,239	1,118,095	110.39%
Jackson Retirement Plan, City of	GMEBS	6,933,056	7,204,622	96.23%
Jasper Retirement Plan, City of	GMEBS	3,063,691	3,026,565	101.23%
Jefferson Retirement Plan, City of	GMEBS	3,408,870	3,672,572	92.82%
Jeffersonville Retirement Plan, City of	GMEBS	330,068	404,544	81.59%
Jesup Retirement Plan, City of	GMEBS	9,989,771	11,769,985	84.87%
Jonesboro Retirement Plan, City of	GMEBS	2,444,844	2,480,911	98.55%
Kennesaw Retirement Plan, City of	GMEBS	13,232,554	15,421,046	85.81%
Kingsland Retirement Plan, City of	GMEBS	9,953,760	10,353,980	96.13%
LaFayette Retirement Plan, City of	GMEBS	10,546,619	11,577,110	91.10%
LaGrange Retirement Plan, City of	GMEBS	33,467,679	41,060,117	81.51%
Lake City Retirement Plan, City of	GMEBS	1,835,705	1,958,515	93.73%
Lake Park Retirement Plan, City of	GMEBS	473,440	534,436	88.59%
Lavonia Retirement Plan, City of	GMEBS	2,911,426	2,725,435	106.82%
Leesburg Retirement Plan, City of	GMEBS	1,027,914	1,089,779	94.32%
Lenox Retirement Plan, City of	GMEBS	177,566	211,184	84.08%
Lincolnton Retirement Plan, City of	GMEBS	526,651	588,719	89.46%
Lithonia Retirement Plan, City of	GMEBS	680,389	432,431	157.34%
Locust Grove Retirement Plan, City of	GMEBS	2,117,407	2,311,141	91.62%
Loganville Retirement Plan, City of	GMEBS	9,729,794	10,683,359	91.07%
Lookout Mountain Retirement Plan, City of	GMEBS	945,161	1,152,422	82.02%
Louisville Retirement Plan, City of	GMEBS	2,699,392	2,934,804	91.98%
Lumpkin Retirement Plan, City of	GMEBS	654,187	696,921	93.87%
Lyons Retirement Plan, City of	GMEBS	2,090,714	2,321,293	90.07%
Madison Retirement Plan, City of	GMEBS	10,378,538	10,154,872	102.20%
Manchester Retirement Plan, City of	GMEBS	3,741,444	4,241,170	88.22%
Marietta General Pension Plan, City of	Single-Employer	95,046,107	161,782,000	58.75%
Marshallville Retirement Plan, City of	GMEBS	250,411	322,508	77.64%
McDonough Retirement Plan, City of	GMEBS	6,414,276	10,069,981	63.70%
McRae-Helena Retirement Plan, City of *2	GMEBS	2,669,165	3,177,774	83.99%
Menlo Retirement Plan, City of	GMEBS	126,820	152,616	83.10%
Midville Retirement Plan, City of	GMEBS	97,082	124,686	77.86%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Midway Retirement Plan, City of	GMEBS	524,948	532,986	98.49%
Milledgeville Retirement Plan, City of	Single-Employer	15,500,864	17,962,128	86.30%
Millen Retirement Plan, City of	GMEBS	2,602,921	2,669,405	97.51%
Milton Retirement Plan, City of	GMEBS	4,309,725	4,281,379	100.66%
Monroe Retirement Plan, City of	GMEBS	18,448,602	23,687,246	77.88%
Montezuma Retirement Plan, City of	GMEBS	4,360,233	4,813,535	90.58%
Monticello Retirement Plan, City of	GMEBS	2,663,422	2,703,435	98.52%
Morrow Retirement Plan, City of	GMEBS	12,917,240	12,933,050	99.88%
Moultrie Pension Plan, City of	Single-Employer	12,549,462	11,516,963	108.97%
Mount Airy Retirement Plan, Town of	GMEBS	555,018	714,387	77.69%
Mount Vernon Retirement Plan, City of	GMEBS	658,151	720,146	91.39%
Mount Zion Retirement Plan, City of	GMEBS	199,840	209,444	95.41%
Nahunta Retirement Plan, City of	GMEBS	357,411	329,231	108.56%
Nashville Retirement Plan, City of	GMEBS	2,100,571	2,313,445	90.80%
Newnan Retirement Plan, City of	GMEBS	17,095,023	18,659,518	91.62%
Nicholls Retirement Plan, City of	GMEBS	524,387	517,912	101.25%
Nicholson Retirement Plan, City of	GMEBS	121,543	151,758	80.09%
Norcross Retirement Plan, City of	GMEBS	9,490,514	10,386,892	91.37%
Oakwood Retirement Plan, City of	GMEBS	2,603,137	4,361,959	59.68%
Ocilla Retirement Plan, City of	GMEBS	1,340,155	1,448,748	92.50%
Oglethorpe Retirement Plan, City of	GMEBS	941,985	991,526	95.00%
Oxford Retirement Plan, Town of	GMEBS	855,654	1,208,256	70.82%
Palmetto Retirement Plan, City of	GMEBS	2,655,925	3,097,635	85.74%
Patterson Retirement Plan, City of	GMEBS	199,101	202,084	98.52%
Peachtree City Retirement Plan, City of	Single-Employer	25,849,081	30,998,855	83.39%
Pelham Retirement Plan, City of	GMEBS	2,902,541	3,328,935	87.19%
Pembroke Retirement Plan, City of	GMEBS	1,235,573	1,352,006	91.39%
Perry Retirement Plan, City of	GMEBS	11,019,608	11,054,343	99.69%
Pine Mountain Retirement Plan, Town of	GMEBS	877,244	969,774	90.46%
Pooler Retirement Plan, City of	GMEBS	12,861,386	16,905,514	76.08%
Port Wentworth Retirement Plan, City of	GMEBS	6,474,852	5,534,645	116.99%
Portal Retirement Plan, Town of	GMEBS	125,387	183,410	68.36%
Powder Springs Retirement Plan, City of	GMEBS	2,926,262	2,923,721	100.09%
Quitman Retirement Plan, City of	GMEBS	3,448,808	3,880,056	88.89%
Reidsville Retirement Plan, City of	GMEBS	804,730	965,138	83.38%
Remerton Retirement Plan, City of	GMEBS	847,293	887,577	95.46%
Reynolds Retirement Plan, City of	GMEBS	625,513	677,655	92.31%
Riceboro Retirement Plan, City of	GMEBS	218,189	274,018	79.63%
Richmond Hill Retirement Plan, City of	GMEBS	7,414,049	7,014,645	105.69%
Rincon Retirement Plan, City of	GMEBS	1,485,305	1,606,918	92.43%
Roberta Retirement Plan, City of	GMEBS	791,849	879,800	90.00%
Rochelle Retirement Plan, City of	GMEBS	773,759	881,116	87.82%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Rockmart Retirement Plan, City of	GMEBS	4,886,182	5,747,979	85.01%
Rome Retirement Plan, City of	GMEBS	68,109,684	78,712,484	86.53%
Rossville Retirement Plan, City of	GMEBS	1,320,168	1,658,360	79.61%
Roswell Retirement Plan, City of	GMEBS	70,782,811	80,007,839	88.47%
Royston Retirement Plan, City of	GMEBS	1,085,141	1,514,506	71.65%
Sandersville Retirement Plan, City of	GMEBS	5,714,088	6,595,903	86.63%
Savannah Employees' Retirement Plan, City of	Single-Employer	312,185,321	396,645,912	78.71%
Savannah Pension Plan 2	Single-Employer, Closed	*1	*1	*1
Senoia Retirement Plan, City of	GMEBS	977,164	1,034,634	94.45%
Sky Valley Retirement Plan, City of	GMEBS	525,304	579,415	90.66%
Smithville Retirement Plan, City of	GMEBS	205,665	169,477	121.35%
Smyrna Retirement Plan, City of	GMEBS	46,554,870	54,422,673	85.54%
Snellville Retirement Plan, City of	GMEBS	1,800,175	864,749	208.17%
Social Circle Retirement Plan, City of	GMEBS	2,619,810	2,570,129	101.93%
Soperton Retirement Plan, City of	GMEBS	1,120,559	1,109,676	100.98%
Springfield Retirement Plan, City of	GMEBS	953,152	1,030,642	92.48%
St. Marys Retirement Plan, City of	GMEBS	833,643	906,504	91.96%
Statesboro Retirement Plan, City of	GMEBS	22,786,547	19,123,972	119.15%
Stockbridge Retirement Plan, City of	GMEBS	7,480,805	7,620,909	98.16%
Stone Mountain Retirement Plan, City of	GMEBS	3,457,629	3,241,227	106.68%
Summerville Retirement Plan, City of	GMEBS	9,278,783	10,159,545	91.33%
Suwanee Retirement Plan, City of	GMEBS	7,016,426	4,638,709	151.26%
Swainsboro Retirement Plan, City of	GMEBS	7,434,705	6,413,083	115.93%
Sylvania Retirement Plan, City of	GMEBS	4,347,718	5,190,194	83.77%
Sylvester Retirement Plan, City of	GMEBS	6,705,941	7,269,531	92.25%
Tallapoosa Retirement Plan, City of	GMEBS	3,782,570	4,162,149	90.88%
Temple Retirement Plan, City of	GMEBS	588,414	616,751	95.41%
Tennille Retirement Plan, City of	GMEBS	793,821	601,411	131.99%
Thomaston Retirement Plan, City of	GMEBS	8,598,098	9,953,376	86.38%
Thomasville Pension Plan, City of	Single-Employer	35,033,166	33,945,857	103.20%
Thomson Retirement Plan, City of	GMEBS	7,356,595	7,957,287	92.45%
Thunderbolt Retirement Plan, City of	GMEBS	1,324,219	1,617,956	81.85%
Tifton Retirement Plan, City of	Single-Employer	18,669,756	34,558,164	54.02%
Toccoa Retirement Plan, City of	GMEBS	16,807,887	16,617,470	101.15%
Trion Retirement Plan, Town of	GMEBS	5,205,208	5,456,922	95.39%
Tybee Island Retirement Plan, City of	GMEBS	6,744,037	7,457,267	90.44%
Tyrone Retirement Plan, Town of	GMEBS	1,683,035	1,719,543	97.88%
Union City Retirement Plan, City of	GMEBS	14,185,176	18,826,063	75.35%
Union Point Retirement Plan, City of	GMEBS	887,266	941,153	94.27%
Valdosta Retirement Plan, City of	GMEBS	39,469,502	74,765,748	52.79%
Vidalia Retirement Plan, City of	GMEBS	6,383,768	7,576,705	84.26%
Vienna Retirement Plan, City of	GMEBS	3,688,372	4,144,922	88.99%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Villa Rica Retirement Plan, City of	GMEBS	5,273,642	5,656,024	93.24%
Wadley Retirement Plan, City of	GMEBS	1,153,262	1,052,199	109.60%
Waleska Retirement Plan, City of	GMEBS	68,173	41,253	165.26%
Walthourville Retirement Plan, City of	GMEBS	464,032	491,812	94.35%
Warm Springs Retirement Plan, City of	GMEBS	309,867	300,605	103.08%
Warner Robins Retirement Plan, City of	GMEBS	96,740,891	97,096,738	99.63%
Warrenton Retirement Plan, City of	GMEBS	1,061,253	713,750	148.69%
Washington Retirement Plan, City of	GMEBS	6,807,815	7,045,620	96.62%
Waycross Retirement Plan, City of	GMEBS	18,329,085	23,133,857	79.23%
Waynesboro Retirement Plan, City of	GMEBS	2,900,063	3,363,409	86.22%
West Point Retirement Plan, City of	GMEBS	6,647,445	8,797,094	75.56%
Whigham Retirement Plan, City of	GMEBS	189,602	196,919	96.28%
White Retirement Plan, City of	GMEBS	343,450	347,034	98.97%
Whitesburg Retirement Plan, City of	GMEBS	462,583	468,441	98.75%
Willacoochee Retirement Plan, City of	GMEBS	576,233	809,160	71.21%
Winder Retirement Plan, City of	GMEBS	13,449,817	18,084,891	74.37%
Woodbine Retirement Plan, City of	GMEBS	1,321,272	1,135,411	116.37%
Woodbury Retirement Plan, City of	GMEBS	770,008	864,144	89.11%
Woodstock Retirement Plan, City of	GMEBS	8,450,099	9,066,667	93.20%
Wrens Retirement Plan, City of	GMEBS	2,238,210	2,385,000	93.85%
Wrightsville Retirement Plan, City of	GMEBS	308,582	399,546	77.23%
Combined Cities		5,428,514,656	7,749,847,479	70.05%

COUNTIES

Appling County Pension Plan	ACCG	8,838,909	10,182,997	86.80%
Bacon County Pension Plan	ACCG	1,159,294	1,618,133	71.64%
Baldwin County Board of Commissioners Defined Benefit Plan	ACCG	15,497,778	25,178,260	61.55%
Banks County Pension Plan	ACCG	769,134	830,271	92.64%
Barrow County Pension Plan	ACCG	20,172,525	25,059,824	80.50%
Bartow County Pension Plan	ACCG	53,627,012	80,909,159	66.28%
Ben Hill County Pension Plan	ACCG	4,161,172	6,037,085	68.93%
Bleckley County Pension Plan	ACCG	2,395,786	2,860,782	83.75%
Brooks County Pension Plan	ACCG	3,184,926	3,893,061	81.81%
Bryan County Pension Plan	ACCG	8,606,076	12,353,100	69.67%
Burke County Pension Plan	ACCG	17,389,711	27,684,357	62.81%
Butts County Pension Plan	ACCG	7,419,334	11,464,132	64.72%
Carroll County Pension Plan	ACCG	2,530,120	3,189,838	79.32%
Charlton County Pension Plan	ACCG	3,430,367	4,414,827	77.70%
Chatham County Employees' Retirement Plan	Single-Employer	204,832,365	266,650,838	76.82%
Cherokee County Pension Plan	ACCG	56,981,692	101,356,553	56.22%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Clayton County Pension Plan	Single-Employer	386,601,668	543,816,709	71.09%
Clinch County Pension Plan	ACCG	791,254	989,005	80.01%
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	541,736,790	1,009,050,644	53.69%
Coffee County Pension Plan	ACCG	11,125,059	13,452,778	82.70%
Colquitt County Pension Plan	ACCG	13,344,857	17,773,128	75.08%
Coweta County Pension Plan	Single-Employer	51,462,443	78,397,023	65.64%
Crawford County Pension Plan	ACCG	2,342,224	2,539,433	92.23%
Crisp County Pension Plan	ACCG	13,058,507	18,022,541	72.46%
Dawson County Pension Plan	ACCG	4,609,652	5,012,261	91.97%
Decatur County Pension Plan	ACCG	8,068,058	11,049,584	73.02%
DeKalb County Pension Plan	Single-Employer	1,242,702,809	2,068,672,798	60.07%
Dodge County Pension Plan	ACCG	922,699	1,266,403	72.86%
Dooly County Pension Plan	ACCG	1,586,168	3,046,290	52.07%
Dougherty County Pension Plan	Single-Employer	51,318,808	57,467,800	89.30%
Douglas County Retirement Plan	ACCG	41,728,638	72,519,987	57.54%
Douglas County Employee Defined Benefit Plan	Single-Employer, Closed	* 1	* 1	* 1
Early Co Department of Public Safety	ACCG	2,067,439	2,339,756	88.36%
Early County Pension Plan	ACCG	2,289,754	2,718,082	84.24%
Effingham County Pension Plan	Single-Employer	8,592,094	6,003,650	143.11%
Elbert County Pension Plan	ACCG	13,800,419	15,716,022	87.81%
Evans County Board of Commissioners Retirement Plan	Single-Employer	1,833,263	3,283,741	55.83%
Fannin County Pension Plan	ACCG	8,738,363	11,179,763	78.16%
Fayette County Pension Plan	ACCG	39,991,000	35,292,404	113.31%
Floyd County Pension Plan	ACCG	49,206,297	58,853,911	83.61%
Forsyth County Defined Benefit Plan	Single-Employer	13,527,598	19,107,795	70.80%
Franklin County Pension Plan	ACCG	7,404,158	8,961,212	82.62%
Fulton County Employees' Pension Plan	Single-Employer	1,256,554,200	1,677,001,812	74.93%
Glynn County Board of Commissioners Pension Plan	Single-Employer	82,899,877	96,512,327	85.90%
Grady County Pension Plan	ACCG	2,954,958	3,799,474	77.77%
Greene County Pension Plan	ACCG	4,261,397	5,654,070	75.37%
Gwinnett County Pension Plan	Single-Employer	933,994,000	1,168,107,340	79.96%
Habersham County Employees' Retirement Plan	ACCG	6,426,047	7,478,861	85.92%
Hall County Pension Plan	ACCG	16,975,992	49,989,849	33.96%
Hancock County Pension Plan	ACCG	4,284,393	5,327,708	80.42%
Haralson County Pension Plan	ACCG	5,196,364	6,164,868	84.29%
Harris County Pension Plan	ACCG	9,606,400	13,303,000	72.21%
Heard County Pension Plan	ACCG	2,731,520	3,149,455	86.73%
Henry County Pension Plan	ACCG	116,201,693	165,411,658	70.25%
Houston County Pension Plan	ACCG	69,687,695	92,724,643	75.16%
Jackson County Pension Plan	ACCG	11,139,923	14,574,917	76.43%
Jasper County Pension Plan	ACCG	2,856,620	2,870,850	99.50%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Jeff Davis County Pension Plan	ACCG	3,565,858	4,192,710	85.05%
Jenkins County Pension Plan	ACCG	2,662,113	3,411,545	78.03%
Jones County Pension Plan	ACCG	7,818,450	10,813,833	72.30%
Lamar County Pension Plan	ACCG	3,766,808	4,643,808	81.11%
Laurens County Pension Plan	ACCG	9,344,654	11,748,985	79.54%
Lee County Pension Plan	ACCG	4,162,539	6,308,150	65.99%
Liberty County, Retirement Plan of	Single-Employer	17,356,528	27,520,357	63.07%
Lincoln County Pension Plan	ACCG	2,661,385	3,453,614	77.06%
Lowndes County Pension Plan	ACCG	33,330,218	50,135,612	66.48%
Lumpkin County Pension Plan	ACCG	2,487,296	3,713,972	66.97%
Madison County Pension Plan	ACCG	6,375,838	8,652,423	73.69%
Marion County Pension Plan	ACCG	620,091	854,727	72.55%
McDuffie County Pension Plan	ACCG	7,646,047	8,842,332	86.47%
McIntosh County Pension Plan	ACCG	3,272,052	4,449,804	73.53%
Miller County Pension Plan	ACCG	1,176,142	1,507,718	78.01%
Mitchell County Pension Plan	ACCG	5,899,868	6,943,584	84.97%
Monroe County Pension Plan	ACCG	19,474,231	23,382,933	83.28%
Morgan County Pension Plan	ACCG	10,675,116	11,520,491	92.66%
Murray County Pension Plan	ACCG	8,835,111	9,618,499	91.86%
Newton County Pension Plan	ACCG	3,528,220	6,632,576	53.20%
Oconee County Pension Plan	ACCG	13,966,745	22,104,688	63.18%
Oglethorpe County Pension Plan	ACCG	2,661,992	2,924,079	91.04%
Paulding County Pension Plan	ACCG	30,158,049	38,311,078	78.72%
Peach County Pension Plan	ACCG	9,138,411	10,982,065	83.21%
Pickens County Pension Plan	ACCG	5,037,087	7,786,313	64.69%
Polk County Board of Commissioners Employees' Retirement Income Plan	ACCG	13,734,330	14,635,233	93.84%
Pulaski County Pension Plan	ACCG	1,566,297	1,665,289	94.06%
Putnam County Pension Plan	ACCG	10,573,997	13,480,562	78.44%
Rabun County Pension Plan	ACCG	5,880,567	8,259,455	71.20%
Rockdale County Pension Plan	ACCG	48,514,365	63,965,222	75.84%
Schley County Pension Plan	ACCG	212,283	361,587	58.71%
Seminole County Pension Plan	ACCG	2,381,301	2,980,512	79.90%
Spalding County Pension Plan	ACCG	20,555,855	27,344,723	75.17%
Sumter County Pension Plan	ACCG	2,250,320	3,711,639	60.63%
Tattnall County Pension Plan	ACCG	5,330,759	6,873,467	77.56%
Telfair County Pension Plan	ACCG	1,924,770	2,431,139	79.17%
Thomas County Pension Plan	ACCG	12,920,554	14,571,236	88.67%
Tift County Pension Plan	ACCG	23,021,522	29,742,028	77.40%
Toombs County Pension Plan	ACCG	4,272,965	5,186,572	82.39%
Treutlen County Pension Plan	ACCG	830,863	1,110,921	74.79%
Troup County Pension Plan	Single-Employer	31,469,738	41,982,823	74.96%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Turner County Pension Plan	ACCG	4,576,431	5,530,070	82.76%
Upson County Pension Plan	Single-Employer	6,847,475	8,145,444	84.07%
Walker County Commissioners' & Sheriff's Department Defined Benefit Pension Plan	Single-Employer	5,193,452	8,443,129	61.51%
Walton County Pension Plan	ACCG	12,248,456	15,833,576	77.36%
Ware County Pension Plan	ACCG	2,323,151	3,082,339	75.37%
Warren County Pension Plan	ACCG	925,958	1,164,042	79.55%
Washington County Pension Plan	ACCG	9,537,966	12,570,526	75.88%
Whitfield County Pension Plan	ACCG	31,819,937	35,682,730	89.17%
Wilcox County Pension Plan	ACCG	1,217,917	1,606,106	75.83%
Wilkes County Pension Plan	ACCG	2,295,300	3,364,332	68.22%
Wilkinson County Pension Plan	ACCG	4,369,324	5,227,808	83.58%
Combined Counties		5,938,034,001	8,591,695,175	69.11%

CONSOLIDATED GOVERNMENTS

Athens-Clarke County Employees' Pension Plan	Single-Employer	199,516,376	225,899,360	88.32%
Augusta City Employees Pension Plan	Single-Employer, Closed	*1	*1	*1
Augusta Firemen's Pension Fund	Single-Employer, Closed	*1	*1	*1
Augusta General Retirement Plan 1949	Single-Employer, Closed	67,919,808	90,180,914	75.32%
Augusta Policemen's Pension Fund	Single-Employer, Closed	*1	*1	*1
Augusta Richmond County Retirement Plan	GMEBS	122,921,140	135,660,146	90.61%
Augusta Richmond County Planning Commission Retirement Plan	GMEBS	3,319,272	3,017,245	110.01%
Columbus Consolidated Government Employees' Pension Plan	Single-Employer	175,066,257	207,816,669	84.24%
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	198,380,505	268,076,639	74.00%
Georgetown-Quitman Unified County Retirement Plan	GMEBS	150,229	198,584	75.65%
Macon-Bibb County Fire & Police Retirement System *4	Single-Employer	218,394,110	225,535,679	96.83%
Macon-Bibb County Pension Plan *5	Single-Employer	111,617,613	158,534,256	70.41%
Macon-Bibb County Pension Plan Division A *4	Single-Employer	79,441,644	99,237,617	80.05%
Richmond County Employee Pension Fund 1945	Single-Employer, Closed	6,318,083	8,204,148	77.01%
Combined Consolidated Governments		1,183,045,037	1,422,361,257	83.17%

REGIONAL COMMISSIONS

Atlanta RC Retirement Plan	Single-Employer	47,502,835	42,653,513	111.37%
Coastal Georgia RC Retirement Plan	GMEBS	1,852,360	2,117,179	87.49%
Georgia Mountains RC Retirement Plan	GMEBS	5,883,327	6,190,070	95.04%
Heart of Georgia - Altamaha RC Retirement Plan	GMEBS	3,676,068	3,679,342	99.91%
Middle Georgia RC Retirement Plan	GMEBS	7,509,817	8,018,134	93.66%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Northeast Georgia RC Retirement Plan	GMEBS	4,725,313	4,486,245	105.33%
Northwest Georgia RC Retirement Plan	GMEBS	7,466,297	7,519,692	99.29%
Southern Georgia RC Retirement Plan	GMEBS	9,982,179	11,470,064	87.03%
Southwest Georgia RC Retirement Plan	Single-Employer	1,016,994	1,700,725	59.80%
Combined Regional Commissions		89,615,190	87,834,964	102.03%

LOCAL BOARDS OF EDUCATION *6

Fulton County School Employees' Pension Fund	Single-Employer	355,032,000	477,926,000	74.29%
Gwinnett County Board of Education Retirement System	Single-Employer	1,836,551,701	1,776,318,834	103.39%
Polk County Board of Education Retirement System	Single-Employer	3,501,643	5,932,073	59.03%
Combined Local Boards of Education		2,195,085,344	2,260,176,907	97.12%

LOCAL AUTHORITIES

Atlanta Housing Authority, City of	Single-Employer	39,007,006	44,867,670	86.94%
Austell Gas System Retirement Plan	Single-Employer	12,677,966	17,896,998	70.84%
Brunswick - Glynn County Joint Water & Sewer Commission	GMEBS	3,066,697	4,425,392	69.30%
Carroll County Water Authority	Single-Employer	3,211,978	2,907,898	110.46%
Chatsworth Water Commission	GMEBS	2,129,988	2,453,912	86.80%
Cherokee County Water & Sewerage Authority	GMEBS	15,502,486	20,146,775	76.95%
Cobb County-Marietta Water Authority	Single-Employer	30,600,000	31,230,000	97.98%
Columbus Medical Center Hospital Authority	Single-Employer	22,065,900	20,777,700	106.20%
Conyers Housing Authority, City of	GMEBS	755,964	883,478	85.57%
Covington Housing Authority	ACCG	248,709	674,439	36.88%
Douglasville-Douglas County Water and Sewage Authority	GMEBS	30,095,462	28,046,165	107.31%
Dublin-Laurens County Recreation Authority	GMEBS	1,103,205	1,159,930	95.11%
Eaton-Don-Putnam County Water and Sewer Authority	GMEBS	722,591	583,620	123.81%
Ellijay-Gilmer County Water & Sewer Authority	GMEBS	1,030,311	1,374,800	74.94%
Fitzgerald Water, Light and Bond Commission	GMEBS	5,723,124	7,620,330	75.10%
Flint Area Consolidated Housing Authority	GMEBS	1,436,910	1,977,451	72.66%
Floyd County Hospital Authority	Single-Employer	27,421,080	33,765,022	81.21%
Fort Valley Utility Commission	GMEBS	7,123,281	7,258,409	98.14%
Fulton-DeKalb Hospital Authority	Single-Employer	212,214,541	262,937,104	80.71%
Haralson County Water Authority	ACCG	864,745	1,055,889	81.90%
Heard County Water Authority	GMEBS	521,648	555,480	93.91%
Henry County Water & Sewer Authority	GMEBS	29,695,139	32,840,063	90.42%
Hospital Authority of Washington County *7	Single-Employer	*3	*3	*3
Housing Authority of the City of Clayton	GMEBS	156,737	300,394	52.18%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Jackson County Water and Sewerage Authority *2	GMEBS	130,341	758,695	17.18%
Jasper County Joint 911 Authority	GMEBS	349,370	381,749	91.52%
Jonesboro Housing Authority	GMEBS	2,763,333	3,105,687	88.98%
LaGrange Housing Authority	GMEBS	1,057,068	805,505	131.23%
Lagrange-Troup County Hospital Authority	Single-Employer	51,617,849	61,547,816	83.87%
Lavonia Housing Authority	GMEBS	469,136	619,452	75.73%
Liberty Consolidated Planning Commission	GMEBS	653,160	696,232	93.81%
Macon Water Authority	Single-Employer	27,194,788	38,179,667	71.23%
Macon-Bibb County Transit Authority	Single-Employer	4,739,224	8,907,978	53.20%
Metro Atlanta Rapid Transit Authority Non-Represented Pension Plan	Single-Employer	357,076,238	480,792,965	74.27%
Metro Atlanta Rapid Transit Authority Union Employees Retirement Plan	Single-Employer	521,348,000	517,319,000	100.78%
Middle Flint Regional E-911 Authority	ACCG	37,294	224,739	16.59%
Mount Vernon Housing Authority	GMEBS	100,175	138,375	72.39%
Newnan Water and Light Commission	Single-Employer	34,598,867	31,925,034	108.38%
Northeast Georgia Housing Authority	GMEBS	3,801,879	3,923,919	96.89%
Polk County Water, Sewage and Solid Waste Authority	Single-Employer	1,226,259 *3	1,469,351 *3	83.46% *3
Rome-Floyd County Recreation Authority	GMEBS	4,130,539	2,746,858	150.37%
Towns County Water & Sewer Authority	GMEBS	268,687	292,267	91.93%
Unadilla Housing Authority	GMEBS	487,990	536,680	90.93%
Valdosta/Lowndes County Hospital Authority	Single-Employer	*3	*3	*3
Valdosta/Lowndes County Parks & Recreation Authority	GMEBS	1,153,012	1,554,082	74.19%
Vidalia Housing Authority, City of	GMEBS	258,252	132,592	194.77%
Vienna Housing Authority, City of	GMEBS	156,018	153,022	101.96%
Villa Rica Housing Authority	GMEBS	659,623	583,307	113.08%
Walker County Water and Sewerage Authority	Single-Employer	1,240,300	1,909,818	64.94%
Combined Local Authorities		1,462,892,870	1,684,443,709	86.85%
Combined Totals		16,297,187,098	21,796,359,491	74.77%

*1 - 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.

*2 - Newly created plan.

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

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

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

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

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

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
CITIES				
Snellville Retirement Plan, City of	GMEBS	\$1,800,175	\$864,749	208.17%
Blakely-Early County Department of Recreation Retirement Plan	GMEBS	116,898	68,608	170.39%
Waleska Retirement Plan, City of	GMEBS	68,173	41,253	165.26%
Lithonia Retirement Plan, City of	GMEBS	680,389	432,431	157.34%
Enigma Retirement Plan, Town of	GMEBS	174,948	111,338	157.13%
Gibson Retirement Plan, City of	GMEBS	74,993	48,759	153.80%
Suwanee Retirement Plan, City of	GMEBS	7,016,426	4,638,709	151.26%
Warrenton Retirement Plan, City of	GMEBS	1,061,253	713,750	148.69%
Aragon Retirement Plan, City of	GMEBS	481,842	327,189	147.27%
Buena Vista Retirement Plan, City of	GMEBS	1,286,522	932,804	137.92%
Tennille Retirement Plan, City of	GMEBS	793,821	601,411	131.99%
Hazlehurst Retirement Plan, City of	GMEBS	3,148,490	2,519,503	124.96%
Ellijay Retirement Plan, City of	GMEBS	766,876	628,689	121.98%
Smithville Retirement Plan, City of	GMEBS	205,665	169,477	121.35%
Hagan Retirement Plan, City of	GMEBS	198,844	165,007	120.51%
Statesboro Retirement Plan, City of	GMEBS	22,786,547	19,123,972	119.15%
Centerville Retirement Plan, City of	GMEBS	4,517,099	3,842,409	117.56%
Port Wentworth Retirement Plan, City of	GMEBS	6,474,852	5,534,645	116.99%
Woodbine Retirement Plan, City of	GMEBS	1,321,272	1,135,411	116.37%
Swainsboro Retirement Plan, City of	GMEBS	7,434,705	6,413,083	115.93%
Elberton Retirement Plan, City of	GMEBS	19,107,345	16,512,244	115.72%
Alamo Retirement Plan, City of	GMEBS	354,434	317,098	111.77%
Guyton Retirement Plan, City of	GMEBS	466,675	417,916	111.67%
Holly Springs Retirement Plan, City of	GMEBS	1,234,239	1,118,095	110.39%
Wadley Retirement Plan, City of	GMEBS	1,153,262	1,052,199	109.60%
Moultrie Pension Plan, City of	Single-Employer	12,549,462	11,516,963	108.97%
Commerce Retirement Plan, City of	GMEBS	9,341,196	8,597,767	108.65%
Nahunta Retirement Plan, City of	GMEBS	357,411	329,231	108.56%
Lavonia Retirement Plan, City of	GMEBS	2,911,426	2,725,435	106.82%
Stone Mountain Retirement Plan, City of	GMEBS	3,457,629	3,241,227	106.68%
East Ellijay Retirement Plan, City of	GMEBS	706,982	664,787	106.35%
Hapeville Retirement Plan, City of	Single-Employer	25,354,312	23,847,487	106.32%
Danielsville Retirement Plan, City of	GMEBS	175,881	165,813	106.07%
Emerson Retirement Plan, City of	GMEBS	642,076	605,646	106.02%
Attapulgus Retirement Plan, City of	GMEBS	199,406	188,123	106.00%
Richmond Hill Retirement Plan, City of	GMEBS	7,414,049	7,014,645	105.69%
Austell Retirement Plan, City of	GMEBS	8,747,527	8,397,541	104.17%
Brooklet Retirement Plan, City of	GMEBS	290,281	279,494	103.86%
Douglasville Retirement Plan, City of	GMEBS	27,739,131	26,800,378	103.50%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Thomasville Pension Plan, City of	Single-Employer	35,033,166	33,945,857	103.20%
Warm Springs Retirement Plan, City of	GMEBS	309,867	300,605	103.08%
Fairburn Retirement Plan, City of	GMEBS	11,601,403	11,269,366	102.95%
Berlin Retirement Plan, City of	GMEBS	102,220	99,811	102.41%
Madison Retirement Plan, City of	GMEBS	10,378,538	10,154,872	102.20%
Social Circle Retirement Plan, City of	GMEBS	2,619,810	2,570,129	101.93%
Cave Spring Retirement Plan, City of	GMEBS	651,483	642,188	101.45%
Nicholls Retirement Plan, City of	GMEBS	524,387	517,912	101.25%
Jasper Retirement Plan, City of	GMEBS	3,063,691	3,026,565	101.23%
Toccoa Retirement Plan, City of	GMEBS	16,807,887	16,617,470	101.15%
Soperton Retirement Plan, City of	GMEBS	1,120,559	1,109,676	100.98%
Doerun Retirement Plan, City of	GMEBS	761,035	755,235	100.77%
Milton Retirement Plan, City of	GMEBS	4,309,725	4,281,379	100.66%
Adairsville Retirement Plan, City of	GMEBS	3,026,047	3,017,839	100.27%
Powder Springs Retirement Plan, City of	GMEBS	2,926,262	2,923,721	100.09%
Cuthbert Retirement Plan, City of	GMEBS	1,206,399	1,206,989	99.95%
Morrow Retirement Plan, City of	GMEBS	12,917,240	12,933,050	99.88%
Perry Retirement Plan, City of	GMEBS	11,019,608	11,054,343	99.69%
Warner Robins Retirement Plan, City of	GMEBS	96,740,891	97,096,738	99.63%
Chatsworth Retirement Plan, City of	GMEBS	2,561,171	2,578,592	99.32%
White Retirement Plan, City of	GMEBS	343,450	347,034	98.97%
Chamblee Retirement Plan, City of	GMEBS	16,073,360	16,243,707	98.95%
Greensboro Retirement Plan, City of	GMEBS	2,984,192	3,019,982	98.81%
Whitesburg Retirement Plan, City of	GMEBS	462,583	468,441	98.75%
Jonesboro Retirement Plan, City of	GMEBS	2,444,844	2,480,911	98.55%
Patterson Retirement Plan, City of	GMEBS	199,101	202,084	98.52%
Monticello Retirement Plan, City of	GMEBS	2,663,422	2,703,435	98.52%
Midway Retirement Plan, City of	GMEBS	524,948	532,986	98.49%
Butler Retirement Plan, City of	GMEBS	811,723	824,677	98.43%
Blairsville Retirement Plan, City of	GMEBS	1,778,933	1,810,569	98.25%
Stockbridge Retirement Plan, City of	GMEBS	7,480,805	7,620,909	98.16%
Hogansville Retirement Plan, City of	GMEBS	2,215,751	2,260,790	98.01%
Tyrone Retirement Plan, Town of	GMEBS	1,683,035	1,719,543	97.88%
Dawson Retirement Plan, City of	GMEBS	3,413,127	3,489,440	97.81%
Millen Retirement Plan, City of	GMEBS	2,602,921	2,669,405	97.51%
Auburn Retirement Plan, City of	GMEBS	1,281,820	1,316,070	97.40%
Franklin Retirement Plan, City of	GMEBS	581,501	598,301	97.19%
Eatonton Retirement Plan, City of	GMEBS	3,529,533	3,631,759	97.19%
Cumming Retirement Plan, City of	GMEBS	15,019,196	15,514,446	96.81%
Washington Retirement Plan, City of	GMEBS	6,807,815	7,045,620	96.62%
Duluth Retirement Plan, City of	GMEBS	6,171,781	6,393,962	96.53%
Camilla Retirement Plan, City of	GMEBS	5,974,585	6,195,740	96.43%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Whigham Retirement Plan, City of	GMEBS	189,602	196,919	96.28%
Jackson Retirement Plan, City of	GMEBS	6,933,056	7,204,622	96.23%
Kingsland Retirement Plan, City of	GMEBS	9,953,760	10,353,980	96.13%
Chickamauga Retirement Plan, City of	GMEBS	2,022,512	2,105,541	96.06%
Grovetown Retirement Plan, City of	GMEBS	2,542,626	2,662,730	95.49%
Calhoun Retirement Plan, City of	GMEBS	9,773,891	10,236,821	95.48%
Remerton Retirement Plan, City of	GMEBS	847,293	887,577	95.46%
Mount Zion Retirement Plan, City of	GMEBS	199,840	209,444	95.41%
Temple Retirement Plan, City of	GMEBS	588,414	616,751	95.41%
Trion Retirement Plan, Town of	GMEBS	5,205,208	5,456,922	95.39%
Baxley Retirement Plan, City of	GMEBS	3,954,371	4,146,059	95.38%
Hawkinsville Retirement Plan, City of	GMEBS	3,108,486	3,263,364	95.25%
Cordele Retirement Plan, City of	GMEBS	10,752,769	11,300,307	95.15%
Oglethorpe Retirement Plan, City of	GMEBS	941,985	991,526	95.00%
Cochran Retirement Plan, City of	GMEBS	3,421,937	3,622,654	94.46%
Senoia Retirement Plan, City of	GMEBS	977,164	1,034,634	94.45%
Walthourville Retirement Plan, City of	GMEBS	464,032	491,812	94.35%
Leesburg Retirement Plan, City of	GMEBS	1,027,914	1,089,779	94.32%
Union Point Retirement Plan, City of	GMEBS	887,266	941,153	94.27%
Barnesville Retirement Plan, City of	GMEBS	8,126,888	8,631,596	94.15%
Clarkesville Retirement Plan, City of	GMEBS	1,714,963	1,822,756	94.09%
Lumpkin Retirement Plan, City of	GMEBS	654,187	696,921	93.87%
Wrens Retirement Plan, City of	GMEBS	2,238,210	2,385,000	93.85%
Clarkston Retirement Plan, City of	GMEBS	2,524,542	2,690,703	93.82%
Lake City Retirement Plan, City of	GMEBS	1,835,705	1,958,515	93.73%
Buchanan Retirement Plan, City of	GMEBS	612,490	653,643	93.70%
Bowdon Retirement Plan, City of	GMEBS	1,731,586	1,848,944	93.65%
Ashburn Retirement Plan, City of	GMEBS	2,484,009	2,657,728	93.46%
Comer Retirement Plan, City of	GMEBS	307,644	329,660	93.32%
Donalsonville Retirement Plan, City of	GMEBS	2,836,848	3,039,962	93.32%
Villa Rica Retirement Plan, City of	GMEBS	5,273,642	5,656,024	93.24%
Woodstock Retirement Plan, City of	GMEBS	8,450,099	9,066,667	93.20%
Fitzgerald Retirement Plan, City of	GMEBS	9,891,975	10,632,118	93.04%
Jefferson Retirement Plan, City of	GMEBS	3,408,870	3,672,572	92.82%
Ocilla Retirement Plan, City of	GMEBS	1,340,155	1,448,748	92.50%
Springfield Retirement Plan, City of	GMEBS	953,152	1,030,642	92.48%
Thomson Retirement Plan, City of	GMEBS	7,356,595	7,957,287	92.45%
Rincon Retirement Plan, City of	GMEBS	1,485,305	1,606,918	92.43%
Reynolds Retirement Plan, City of	GMEBS	625,513	677,655	92.31%
Sylvester Retirement Plan, City of	GMEBS	6,705,941	7,269,531	92.25%
Louisville Retirement Plan, City of	GMEBS	2,699,392	2,934,804	91.98%
St. Marys Retirement Plan, City of	GMEBS	833,643	906,504	91.96%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Bloomington Defined Benefit Plan, City of	Single-Employer	1,406,168	1,529,670	91.93%
Gordon Retirement Plan, City of	GMEBS	1,479,127	1,609,069	91.92%
Locust Grove Retirement Plan, City of	GMEBS	2,117,407	2,311,141	91.62%
Newnan Retirement Plan, City of	GMEBS	17,095,023	18,659,518	91.62%
Forsyth Retirement Plan, City of	GMEBS	4,838,455	5,289,000	91.48%
Hampton Retirement Plan, City of	GMEBS	3,108,094	3,399,432	91.43%
Hartwell Retirement Plan, City of	GMEBS	5,072,138	5,548,010	91.42%
Mount Vernon Retirement Plan, City of	GMEBS	658,151	720,146	91.39%
Pembroke Retirement Plan, City of	GMEBS	1,235,573	1,352,006	91.39%
Norcross Retirement Plan, City of	GMEBS	9,490,514	10,386,892	91.37%
Summerville Retirement Plan, City of	GMEBS	9,278,783	10,159,545	91.33%
Glennville Retirement Plan, City of	GMEBS	1,858,081	2,035,911	91.27%
Hinesville Retirement Plan, City of	GMEBS	16,591,159	18,209,607	91.11%
LaFayette Retirement Plan, City of	GMEBS	10,546,619	11,577,110	91.10%
Loganville Retirement Plan, City of	GMEBS	9,729,794	10,683,359	91.07%
Bremen Retirement Plan, City of	GMEBS	2,966,699	3,259,699	91.01%
Tallapoosa Retirement Plan, City of	GMEBS	3,782,570	4,162,149	90.88%
Nashville Retirement Plan, City of	GMEBS	2,100,571	2,313,445	90.80%
Sky Valley Retirement Plan, City of	GMEBS	525,304	579,415	90.66%
Montezuma Retirement Plan, City of	GMEBS	4,360,233	4,813,535	90.58%
Pine Mountain Retirement Plan, Town of	GMEBS	877,244	969,774	90.46%
Tybee Island Retirement Plan, City of	GMEBS	6,744,037	7,457,267	90.44%
Hahira Retirement Plan, City of	GMEBS	703,473	778,860	90.32%
Lyons Retirement Plan, City of	GMEBS	2,090,714	2,321,293	90.07%
Dawsonville Retirement Plan, City of	GMEBS	380,321	422,521	90.01%
Roberta Retirement Plan, City of	GMEBS	791,849	879,800	90.00%
Darien Retirement Plan, City of	GMEBS	1,242,097	1,382,838	89.82%
Doraville Retirement Plan, City of	Single-Employer	15,352,954	17,143,477	89.56%
Lincolnton Retirement Plan, City of	GMEBS	526,651	588,719	89.46%
Woodbury Retirement Plan, City of	GMEBS	770,008	864,144	89.11%
Hephzibah Retirement Plan, City of	GMEBS	564,528	633,587	89.10%
Vienna Retirement Plan, City of	GMEBS	3,688,372	4,144,922	88.99%
Chester Retirement Plan, City of	GMEBS	91,885	103,291	88.96%
Dallas Retirement Plan, City of	GMEBS	3,455,832	3,886,484	88.92%
Quitman Retirement Plan, City of	GMEBS	3,448,808	3,880,056	88.89%
Gainesville Retirement Plan, City of	GMEBS	5,922,077	6,678,835	88.67%
Lake Park Retirement Plan, City of	GMEBS	473,440	534,436	88.59%
Roswell Retirement Plan, City of	GMEBS	70,782,811	80,007,839	88.47%
Douglas Retirement Plan, City of	GMEBS	31,778,400	36,018,828	88.23%
Manchester Retirement Plan, City of	GMEBS	3,741,444	4,241,170	88.22%
Dublin Retirement Plan, City of	GMEBS	21,564,545	24,454,148	88.18%
Rochelle Retirement Plan, City of	GMEBS	773,759	881,116	87.82%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Adel Retirement Plan, City of	GMEBS	11,018,664	12,550,980	87.79%
Gray Retirement Plan, City of	GMEBS	793,102	908,212	87.33%
Dahlongega Retirement Plan, City of	GMEBS	4,907,011	5,625,995	87.22%
Pelham Retirement Plan, City of	GMEBS	2,902,541	3,328,935	87.19%
Sandersville Retirement Plan, City of	GMEBS	5,714,088	6,595,903	86.63%
Rome Retirement Plan, City of	GMEBS	68,109,684	78,712,484	86.53%
Blackshear Retirement Plan, City of	GMEBS	1,393,127	1,610,404	86.51%
Thomaston Retirement Plan, City of	GMEBS	8,598,098	9,953,376	86.38%
Milledgeville Retirement Plan, City of	Single-Employer	15,500,864	17,962,128	86.30%
Waynesboro Retirement Plan, City of	GMEBS	2,900,063	3,363,409	86.22%
Blue Ridge Retirement Plan, City of	GMEBS	1,294,363	1,503,445	86.09%
Acworth Retirement Plan, City of	GMEBS	7,292,167	8,471,985	86.07%
Kennesaw Retirement Plan, City of	GMEBS	13,232,554	15,421,046	85.81%
Alpharetta Retirement Plan, City of	Single-Employer	59,369,400	69,211,351	85.78%
Palmetto Retirement Plan, City of	GMEBS	2,655,925	3,097,635	85.74%
Smyrna Retirement Plan, City of	GMEBS	46,554,870	54,422,673	85.54%
Canton Retirement Plan, City of	GMEBS	9,816,227	11,544,232	85.03%
Rockmart Retirement Plan, City of	GMEBS	4,886,182	5,747,979	85.01%
Cleveland Retirement Plan, City of	GMEBS	570,839	671,522	85.01%
Bainbridge Retirement Plan, City of	GMEBS	9,652,567	11,371,986	84.88%
Jesup Retirement Plan, City of	GMEBS	9,989,771	11,769,985	84.87%
Cornelia Retirement Plan, City of	GMEBS	3,993,222	4,718,306	84.63%
Carrollton Retirement Plan, City of	GMEBS	20,770,437	24,600,713	84.43%
Vidalia Retirement Plan, City of	GMEBS	6,383,768	7,576,705	84.26%
Americus Retirement Plan, City of	GMEBS	11,820,772	14,041,523	84.18%
Lenox Retirement Plan, City of	GMEBS	177,566	211,184	84.08%
McRae-Helena Retirement Plan, City of *1	GMEBS	2,669,165	3,177,774	83.99%
Cairo Retirement Plan, City of	GMEBS	9,647,022	11,514,647	83.78%
Sylvania Retirement Plan, City of	GMEBS	4,347,718	5,190,194	83.77%
Blakely Retirement Plan, City of	GMEBS	5,542,708	6,634,929	83.54%
Dacula Retirement Plan, City of	GMEBS	1,156,336	1,386,142	83.42%
Peachtree City Retirement Plan, City of	Single-Employer	25,849,081	30,998,855	83.39%
Reidsville Retirement Plan, City of	GMEBS	804,730	965,138	83.38%
Hiawassee Retirement Plan, City of	GMEBS	1,010,503	1,213,328	83.28%
Hiram Retirement Plan, City of	GMEBS	803,278	965,569	83.19%
Fort Oglethorpe Retirement Plan, City of	GMEBS	6,395,648	7,694,132	83.12%
Menlo Retirement Plan, City of	GMEBS	126,820	152,616	83.10%
Eastman Retirement Plan, City of	GMEBS	3,091,426	3,729,458	82.89%
Byron Retirement Plan, City of	GMEBS	7,237,861	8,767,843	82.55%
Griffin Retirement Plan, City of	GMEBS	55,952,261	68,050,546	82.22%
Lookout Mountain Retirement Plan, City of	GMEBS	945,161	1,152,422	82.02%
Fort Valley Retirement Plan, City of	GMEBS	3,576,972	4,365,778	81.93%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Thunderbolt Retirement Plan, City of	GMEBS	1,324,219	1,617,956	81.85%
Jeffersonville Retirement Plan, City of	GMEBS	330,068	404,544	81.59%
LaGrange Retirement Plan, City of	GMEBS	33,467,679	41,060,117	81.51%
Decatur Employees' Retirement System	Single-Employer	38,657,703	47,793,241	80.89%
Greenville Retirement Plan, City of	GMEBS	435,991	541,955	80.45%
Broxton Retirement Plan, City of	GMEBS	167,189	208,402	80.22%
College Park Retirement Plan, City of	GMEBS	68,233,674	85,111,296	80.17%
Garden City Retirement Plan, City of	GMEBS	6,051,869	7,550,588	80.15%
Nicholson Retirement Plan, City of	GMEBS	121,543	151,758	80.09%
Cartersville Retirement Plan, City of	Single-Employer	38,259,509	47,853,600	79.95%
Riceboro Retirement Plan, City of	GMEBS	218,189	274,018	79.63%
Rossville Retirement Plan, City of	GMEBS	1,320,168	1,658,360	79.61%
Conyers Retirement Plan, City of	GMEBS	12,404,827	15,602,066	79.51%
Waycross Retirement Plan, City of	GMEBS	18,329,085	23,133,857	79.23%
Avondale Estates Retirement Plan, City of	GMEBS	1,616,949	2,043,289	79.13%
Fayetteville Retirement Plan, City of	GMEBS	12,535,466	15,871,884	78.98%
Atlanta Police Officers' Pension Fund	Single-Employer	983,385,000	1,247,457,987	78.83%
Savannah Employees' Retirement Plan, City of	Single-Employer	312,185,321	396,645,912	78.71%
Ellaville Retirement Plan, City of	GMEBS	857,005	1,089,005	78.70%
Atlanta Firefighters' Pension Fund	Single-Employer	644,649,000	822,922,544	78.34%
Monroe Retirement Plan, City of	GMEBS	18,448,602	23,687,246	77.88%
Midville Retirement Plan, City of	GMEBS	97,082	124,686	77.86%
Mount Airy Retirement Plan, Town of	GMEBS	555,018	714,387	77.69%
Marshallville Retirement Plan, City of	GMEBS	250,411	322,508	77.64%
Cedartown Retirement Plan, City of	GMEBS	11,961,471	15,432,496	77.51%
Wrightsville Retirement Plan, City of	GMEBS	308,582	399,546	77.23%
Davisboro Retirement Plan, City of	GMEBS	379,845	495,325	76.69%
Pooler Retirement Plan, City of	GMEBS	12,861,386	16,905,514	76.08%
West Point Retirement Plan, City of	GMEBS	6,647,445	8,797,094	75.56%
Union City Retirement Plan, City of	GMEBS	14,185,176	18,826,063	75.35%
Bowman Retirement Plan, City of	GMEBS	261,779	348,760	75.06%
Winder Retirement Plan, City of	GMEBS	13,449,817	18,084,891	74.37%
Dalton Employees' Pension Plan, City of	Single-Employer	84,855,913	114,300,901	74.24%
Demorest Retirement Plan, City of	GMEBS	962,134	1,296,451	74.21%
Abbeville Retirement Plan, City of	GMEBS	306,139	413,780	73.99%
Colquitt Retirement Plan, City of	GMEBS	1,185,298	1,615,303	73.38%
Harlem Retirement Plan, City of	GMEBS	1,468,561	2,022,931	72.60%
Canon Retirement Plan, City of	GMEBS	129,099	177,963	72.54%
Royston Retirement Plan, City of	GMEBS	1,085,141	1,514,506	71.65%
Claxton Retirement Plan, City of	GMEBS	2,591,095	3,635,193	71.28%
Willacoochee Retirement Plan, City of	GMEBS	576,233	809,160	71.21%
Oxford Retirement Plan, Town of	GMEBS	855,654	1,208,256	70.82%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
East Point Retirement Plan, City of	Single-Employer	83,584,374	118,177,465	70.73%
Covington Retirement Plan, City of	Single-Employer	33,940,353	47,989,850	70.72%
Clayton Employees' Retirement Plan	Single-Employer	975,017	1,386,016	70.35%
Alma Retirement Plan, City of	GMEBS	3,721,251	5,437,498	68.44%
Portal Retirement Plan, Town of	GMEBS	125,387	183,410	68.36%
Albany Pension Plan, City of	Single-Employer	118,762,313	175,702,339	67.59%
Carnesville Retirement Plan, City of	GMEBS	117,316	175,676	66.78%
Buford Retirement Plan, City of	GMEBS	8,122,383	12,385,088	65.58%
Gainesville Retirement Plan A, City of	Single-Employer	83,341,309	128,689,509	64.76%
McDonough Retirement Plan, City of	GMEBS	6,414,276	10,069,981	63.70%
Oakwood Retirement Plan, City of	GMEBS	2,603,137	4,361,959	59.68%
Marietta General Pension Plan, City of	Single-Employer	95,046,107	161,782,000	58.75%
Atlanta General Employees Pension Fund				
General Employees of the City of Atlanta	Single-Employer	1,084,009,929	1,874,709,577	57.82%
Tifton Retirement Plan, City of	Single-Employer	18,669,756	34,558,164	54.02%
Valdosta Retirement Plan, City of	GMEBS	39,469,502	74,765,748	52.79%
Brunswick Retirement Plan, City of	Single-Employer	8,240,435	15,813,562	52.11%
Flowery Branch Retirement Plan, City of *1	GMEBS	112,310	527,110	21.31%
Atlanta General Employees Pension Fund				
Employees of the Atlanta Board of Education	Single-Employer	126,601,083	623,424,181	20.31%
Calhoun Retirement Plan, City of	Single-Employer, Closed	*2	486,329	*2
Savannah Pension Plan 2	Single-Employer, Closed	*2	*2	*2
Combined Cities		5,428,514,656	7,750,261,259	70.04%
COUNTIES				
Effingham County Pension Plan	Single-Employer	8,592,094	6,003,650	143.11%
Fayette County Pension Plan	ACCG	39,991,000	35,292,404	113.31%
Jasper County Pension Plan	ACCG	2,856,620	2,870,850	99.50%
Pulaski County Pension Plan	ACCG	1,566,297	1,665,289	94.06%
Polk County Board of Commissioners				
Employees' Retirement Income Plan	ACCG	13,734,330	14,635,233	93.84%
Morgan County Pension Plan	ACCG	10,675,116	11,520,491	92.66%
Banks County Pension Plan	ACCG	769,134	830,271	92.64%
Crawford County Pension Plan	ACCG	2,342,224	2,539,433	92.23%
Dawson County Pension Plan	ACCG	4,609,652	5,012,261	91.97%
Murray County Pension Plan	ACCG	8,835,111	9,618,499	91.86%
Oglethorpe County Pension Plan	ACCG	2,661,992	2,924,079	91.04%
Dougherty County Pension Plan	Single-Employer	51,318,808	57,467,800	89.30%
Whitfield County Pension Plan	ACCG	31,819,937	35,682,730	89.17%
Thomas County Pension Plan	ACCG	12,920,554	14,571,236	88.67%
Early Co Department of Public Safety	ACCG	2,067,439	2,339,756	88.36%
Elbert County Pension Plan	ACCG	13,800,419	15,716,022	87.81%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Appling County Pension Plan	ACCG	8,838,909	10,182,997	86.80%
Heard County Pension Plan	ACCG	2,731,520	3,149,455	86.73%
McDuffie County Pension Plan	ACCG	7,646,047	8,842,332	86.47%
Habersham County Employees' Retirement Plan	ACCG	6,426,047	7,478,861	85.92%
Glynn County Board of Commissioners Pension Plan	Single-Employer	82,899,877	96,512,327	85.90%
Jeff Davis County Pension Plan	ACCG	3,565,858	4,192,710	85.05%
Mitchell County Pension Plan	ACCG	5,899,868	6,943,584	84.97%
Haralson County Pension Plan	ACCG	5,196,364	6,164,868	84.29%
Early County Pension Plan	ACCG	2,289,754	2,718,082	84.24%
Upson County Pension Plan	Single-Employer	6,847,475	8,145,444	84.07%
Bleckley County Pension Plan	ACCG	2,395,786	2,860,782	83.75%
Floyd County Pension Plan	ACCG	49,206,297	58,853,911	83.61%
Wilkinson County Pension Plan	ACCG	4,369,324	5,227,808	83.58%
Monroe County Pension Plan	ACCG	19,474,231	23,382,933	83.28%
Peach County Pension Plan	ACCG	9,138,411	10,982,065	83.21%
Turner County Pension Plan	ACCG	4,576,431	5,530,070	82.76%
Coffee County Pension Plan	ACCG	11,125,059	13,452,778	82.70%
Franklin County Pension Plan	ACCG	7,404,158	8,961,212	82.62%
Toombs County Pension Plan	ACCG	4,272,965	5,186,572	82.39%
Brooks County Pension Plan	ACCG	3,184,926	3,893,061	81.81%
Lamar County Pension Plan	ACCG	3,766,808	4,643,808	81.11%
Barrow County Pension Plan	ACCG	20,172,525	25,059,824	80.50%
Hancock County Pension Plan	ACCG	4,284,393	5,327,708	80.42%
Clinch County Pension Plan	ACCG	791,254	989,005	80.01%
Gwinnett County Pension Plan	Single-Employer	933,994,000	1,168,107,340	79.96%
Seminole County Pension Plan	ACCG	2,381,301	2,980,512	79.90%
Warren County Pension Plan	ACCG	925,958	1,164,042	79.55%
Laurens County Pension Plan	ACCG	9,344,654	11,748,985	79.54%
Carroll County Pension Plan	ACCG	2,530,120	3,189,838	79.32%
Telfair County Pension Plan	ACCG	1,924,770	2,431,139	79.17%
Paulding County Pension Plan	ACCG	30,158,049	38,311,078	78.72%
Putnam County Pension Plan	ACCG	10,573,997	13,480,562	78.44%
Fannin County Pension Plan	ACCG	8,738,363	11,179,763	78.16%
Jenkins County Pension Plan	ACCG	2,662,113	3,411,545	78.03%
Miller County Pension Plan	ACCG	1,176,142	1,507,718	78.01%
Grady County Pension Plan	ACCG	2,954,958	3,799,474	77.77%
Charlton County Pension Plan	ACCG	3,430,367	4,414,827	77.70%
Tattnall County Pension Plan	ACCG	5,330,759	6,873,467	77.56%
Tift County Pension Plan	ACCG	23,021,522	29,742,028	77.40%
Walton County Pension Plan	ACCG	12,248,456	15,833,576	77.36%
Lincoln County Pension Plan	ACCG	2,661,385	3,453,614	77.06%
Chatham County Employees' Retirement Plan	Single-Employer	204,832,365	266,650,838	76.82%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Jackson County Pension Plan	ACCG	11,139,923	14,574,917	76.43%
Washington County Pension Plan	ACCG	9,537,966	12,570,526	75.88%
Rockdale County Pension Plan	ACCG	48,514,365	63,965,222	75.84%
Wilcox County Pension Plan	ACCG	1,217,917	1,606,106	75.83%
Ware County Pension Plan	ACCG	2,323,151	3,082,339	75.37%
Greene County Pension Plan	ACCG	4,261,397	5,654,070	75.37%
Spalding County Pension Plan	ACCG	20,555,855	27,344,723	75.17%
Houston County Pension Plan	ACCG	69,687,695	92,724,643	75.16%
Colquitt County Pension Plan	ACCG	13,344,857	17,773,128	75.08%
Troup County Pension Plan	Single-Employer	31,469,738	41,982,823	74.96%
Fulton County Employees' Pension Plan	Single-Employer	1,256,554,200	1,677,001,812	74.93%
Treutlen County Pension Plan	ACCG	830,863	1,110,921	74.79%
Madison County Pension Plan	ACCG	6,375,838	8,652,423	73.69%
McIntosh County Pension Plan	ACCG	3,272,052	4,449,804	73.53%
Decatur County Pension Plan	ACCG	8,068,058	11,049,584	73.02%
Dodge County Pension Plan	ACCG	922,699	1,266,403	72.86%
Marion County Pension Plan	ACCG	620,091	854,727	72.55%
Crisp County Pension Plan	ACCG	13,058,507	18,022,541	72.46%
Jones County Pension Plan	ACCG	7,818,450	10,813,833	72.30%
Harris County Pension Plan	ACCG	9,606,400	13,303,000	72.21%
Bacon County Pension Plan	ACCG	1,159,294	1,618,133	71.64%
Rabun County Pension Plan	ACCG	5,880,567	8,259,455	71.20%
Clayton County Pension Plan	Single-Employer	386,601,668	543,816,709	71.09%
Forsyth County Defined Benefit Plan	Single-Employer	13,527,598	19,107,795	70.80%
Henry County Pension Plan	ACCG	116,201,693	165,411,658	70.25%
Bryan County Pension Plan	ACCG	8,606,076	12,353,100	69.67%
Ben Hill County Pension Plan	ACCG	4,161,172	6,037,085	68.93%
Wilkes County Pension Plan	ACCG	2,295,300	3,364,332	68.22%
Lumpkin County Pension Plan	ACCG	2,487,296	3,713,972	66.97%
Lowndes County Pension Plan	ACCG	33,330,218	50,135,612	66.48%
Bartow County Pension Plan	ACCG	53,627,012	80,909,159	66.28%
Lee County Pension Plan	ACCG	4,162,539	6,308,150	65.99%
Coweta County Pension Plan	Single-Employer	51,462,443	78,397,023	65.64%
Butts County Pension Plan	ACCG	7,419,334	11,464,132	64.72%
Pickens County Pension Plan	ACCG	5,037,087	7,786,313	64.69%
Oconee County Pension Plan	ACCG	13,966,745	22,104,688	63.18%
Liberty County, Retirement Plan of	Single-Employer	17,356,528	27,520,357	63.07%
Burke County Pension Plan	ACCG	17,389,711	27,684,357	62.81%
Baldwin County Board of Commissioners Defined Benefit Plan	ACCG	15,497,778	25,178,260	61.55%
Walker County Commissioners' & Sheriff's Department Defined Benefit Pension Plan	Single-Employer	5,193,452	8,443,129	61.51%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Sumter County Pension Plan	ACCG	2,250,320	3,711,639	60.63%
DeKalb County Pension Plan	Single-Employer	1,242,702,809	2,068,672,798	60.07%
Schley County Pension Plan	ACCG	212,283	361,587	58.71%
Douglas County Retirement Plan	ACCG	41,728,638	72,519,987	57.54%
Cherokee County Pension Plan	ACCG	56,981,692	101,356,553	56.22%
Evans County Board of Commissioners Retirement Plan	Single-Employer	1,833,263	3,283,741	55.83%
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	541,736,790	1,009,050,644	53.69%
Newton County Pension Plan	ACCG	3,528,220	6,632,576	53.20%
Dooley County Pension Plan	ACCG	1,586,168	3,046,290	52.07%
Hall County Pension Plan	ACCG	16,975,992	49,989,849	33.96%
Douglas County Employee Defined Benefit Plan	Single-Employer, Closed	*2	*2	*2
Combined Counties		5,938,034,001	8,591,695,175	69.11%

CONSOLIDATED GOVERNMENTS

Augusta Richmond County Planning Commission Retirement Plan	GMEBS	3,319,272	3,017,245	110.01%
Macon-Bibb County Fire & Police Retirement System *3	Single-Employer	218,394,110	225,535,679	96.83%
Augusta Richmond County Retirement Plan	GMEBS	122,921,140	135,660,146	90.61%
Athens-Clarke County Employees' Pension Plan	Single-Employer	199,516,376	225,899,360	88.32%
Columbus Consolidated Government Employees' Pension Plan	Single-Employer	175,066,257	207,816,669	84.24%
Macon-Bibb County Pension Plan Division A *3	Single-Employer	79,441,644	99,237,617	80.05%
Richmond County Employee Pension Fund 1945	Single-Employer, Closed	6,318,083	8,204,148	77.01%
Georgetown-Quitman Unified County Retirement Plan	GMEBS	150,229	198,584	75.65%
Augusta General Retirement Plan 1949	Single-Employer, Closed	67,919,808	90,180,914	75.32%
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	198,380,505	268,076,639	74.00%
Macon-Bibb County Pension Plan *5	Single-Employer	111,617,613	158,534,256	70.41%
Augusta City Employees Pension Plan	Single-Employer, Closed	*2	*2	*2
Augusta Firemen's Pension Fund	Single-Employer, Closed	*2	*2	*2
Augusta Policemen's Pension Fund	Single-Employer, Closed	*2	*2	*2
Combined Consolidated Governments		1,183,045,037	1,422,361,257	83.17%

REGIONAL COMMISSIONS

Atlanta RC Retirement Plan	Single-Employer	47,502,835	42,653,513	111.37%
Northeast Georgia RC Retirement Plan	GMEBS	4,725,313	4,486,245	105.33%
Heart of Georgia - Altamaha RC Retirement Plan	GMEBS	3,676,068	3,679,342	99.91%
Northwest Georgia RC Retirement Plan	GMEBS	7,466,297	7,519,692	99.29%
Georgia Mountains RC Retirement Plan	GMEBS	5,883,327	6,190,070	95.04%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Middle Georgia RC Retirement Plan	GMEBS	7,509,817	8,018,134	93.66%
Coastal Georgia RC Retirement Plan	GMEBS	1,852,360	2,117,179	87.49%
Southern Georgia RC Retirement Plan	GMEBS	9,982,179	11,470,064	87.03%
Southwest Georgia RC Retirement Plan	Single-Employer	1,016,994	1,700,725	59.80%
Combined Regional Commissions		89,615,190	87,834,964	102.03%

LOCAL BOARDS OF EDUCATION *6

Gwinnett County Board of Education Retirement System	Single-Employer	1,836,551,701	1,776,318,834	103.39%
Fulton County School Employees' Pension Fund	Single-Employer	355,032,000	477,926,000	74.29%
Polk County Board of Education Retirement System	Single-Employer	3,501,643	5,932,073	59.03%
Combined Local Boards of Education		2,195,085,344	2,260,176,907	97.12%

LOCAL AUTHORITIES

Vidalia Housing Authority, City of	GMEBS	258,252	132,592	194.77%
Rome-Floyd County Recreation Authority	GMEBS	4,130,539	2,746,858	150.37%
LaGrange Housing Authority	GMEBS	1,057,068	805,505	131.23%
Eatonton-Putnam County Water and Sewer Authority	GMEBS	722,591	583,620	123.81%
Villa Rica Housing Authority	GMEBS	659,623	583,307	113.08%
Carroll County Water Authority	Single-Employer	3,211,978	2,907,898	110.46%
Newnan Water and Light Commission	Single-Employer	34,598,867	31,925,034	108.38%
Douglasville-Douglas County Water and Sewage Authority	GMEBS	30,095,462	28,046,165	107.31%
Columbus Medical Center Hospital Authority	Single-Employer	22,065,900	20,777,700	106.20%
Vienna Housing Authority, City of	GMEBS	156,018	153,022	101.96%
Metro Atlanta Rapid Transit Authority Union Employees Retirement Plan	Single-Employer	521,348,000	517,319,000	100.78%
Fort Valley Utility Commission	GMEBS	7,123,281	7,258,409	98.14%
Cobb County-Marietta Water Authority	Single-Employer	30,600,000	31,230,000	97.98%
Northeast Georgia Housing Authority	GMEBS	3,801,879	3,923,919	96.89%
Dublin-Laurens County Recreation Authority	GMEBS	1,103,205	1,159,930	95.11%
Heard County Water Authority	GMEBS	521,648	555,480	93.91%
Liberty Consolidated Planning Commission	GMEBS	653,160	696,232	93.81%
Towns County Water & Sewer Authority	GMEBS	268,687	292,267	91.93%
Jasper County Joint 911 Authority	GMEBS	349,370	381,749	91.52%
Unadilla Housing Authority	GMEBS	487,990	536,680	90.93%
Henry County Water & Sewer Authority	GMEBS	29,695,139	32,840,063	90.42%
Jonesboro Housing Authority	GMEBS	2,763,333	3,105,687	88.98%
Atlanta Housing Authority, City of	Single-Employer	39,007,006	44,867,670	86.94%
Chatsworth Water Commission	GMEBS	2,129,988	2,453,912	86.80%
Conyers Housing Authority, City of	GMEBS	755,964	883,478	85.57%

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

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>ACTUARIAL VALUE OF PLAN ASSETS</u>	<u>ACTUARIAL ACCRUED LIABILITY</u>	<u>FUNDED RATIO</u>
Lagrange-Troup County Hospital Authority	Single-Employer	51,617,849	61,547,816	83.87%
Polk County Water, Sewage and Solid Waste Authority	Single-Employer	1,226,259 *4	1,469,351 *4	83.46% *4
Haralson County Water Authority	ACCG	864,745	1,055,889	81.90%
Floyd County Hospital Authority	Single-Employer	27,421,080	33,765,022	81.21%
Fulton-DeKalb Hospital Authority	Single-Employer	212,214,541	262,937,104	80.71%
Cherokee County Water & Sewerage Authority	GMEBS	15,502,486	20,146,775	76.95%
Lavonia Housing Authority	GMEBS	469,136	619,452	75.73%
Fitzgerald Water, Light and Bond Commission	GMEBS	5,723,124	7,620,330	75.10%
Ellijay-Gilmer County Water & Sewer Authority	GMEBS	1,030,311	1,374,800	74.94%
Metro Atlanta Rapid Transit Authority Non-Represented Pension Plan	Single-Employer	357,076,238	480,792,965	74.27%
Valdosta/Lowndes County Parks & Recreation Authority	GMEBS	1,153,012	1,554,082	74.19%
Flint Area Consolidated Housing Authority	GMEBS	1,436,910	1,977,451	72.66%
Mount Vernon Housing Authority	GMEBS	100,175	138,375	72.39%
Macon Water Authority	Single-Employer	27,194,788	38,179,667	71.23%
Austell Gas System Retirement Plan	Single-Employer	12,677,966	17,896,998	70.84%
Brunswick - Glynn County Joint Water & Sewer Commission	GMEBS	3,066,697	4,425,392	69.30%
Walker County Water and Sewerage Authority	Single-Employer	1,240,300	1,909,818	64.94%
Macon-Bibb County Transit Authority	Single-Employer	4,739,224	8,907,978	53.20%
Housing Authority of the City of Clayton	GMEBS	156,737	300,394	52.18%
Covington Housing Authority	ACCG	248,709	674,439	36.88%
Jackson County Water and Sewerage Authority *1	GMEBS	130,341	758,695	17.18%
Middle Flint Regional E-911 Authority	ACCG	37,294	224,739	16.59%
Hospital Authority of Washington County *7	Single-Employer	*4	*4	*4
Valdosta/Lowndes County Hospital Authority	Single-Employer	*4	*4	*4
Combined Local Authorities		<u>1,462,892,870</u>	<u>1,684,443,709</u>	86.85%
Combined Totals		<u><u>16,297,187,098</u></u>	<u><u>21,796,773,271</u></u>	74.77%

*1 - Newly created plan.

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

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

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

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

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

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

APPENDIX D

HISTORICAL TREND DATA OF FUNDED RATIO

Appendix D: Historical Trend Data of Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>FUNDED RATIO FROM APPENDIX C</u>	<u>2015 BIENNIAL RETIREMENT REPORT FUNDED RATIO</u>	<u>2013 BIENNIAL RETIREMENT REPORT FUNDED RATIO</u>	<u>2011 BIENNIAL RETIREMENT REPORT FUNDED RATIO</u>
CITIES					
Abbeville Retirement Plan, City of	GMEBS	73.99% ▲	69.31% ▲	62.36% ▲	59.88% ▲
Acworth Retirement Plan, City of	GMEBS	86.07% ▲	85.16% ▼	87.62% ▲	85.53% ▼
Adairsville Retirement Plan, City of	GMEBS	100.27% ▲	96.83% ▲	93.32% ▲	88.73% ▲
Adel Retirement Plan, City of	GMEBS	87.79% ▲	79.48% ▲	68.36% ▼	79.34% —
Alamo Retirement Plan, City of	GMEBS	111.77% ▲	83.44% ▼	85.25% ▲	73.46% ▲
Albany Pension Plan, City of	Single-Employer	67.59% ▼	70.19% ▼	71.37% ▲	66.88% ▼
Alma Retirement Plan, City of	GMEBS	68.44% ▲	63.44% ▼	73.82% ▼	79.13% ▼
Alpharetta Retirement Plan, City of	Single-Employer	85.78% ▼	92.58% ▲	90.81% ▲	74.63% ▼
Americus Retirement Plan, City of	GMEBS	84.18% ▲	79.67% ▲	70.24% ▲	69.60% ▼
Aragon Retirement Plan, City of	GMEBS	147.27% ▲	125.99% ▼	127.70% ▼	139.62% ▲
Ashburn Retirement Plan, City of	GMEBS	93.46% ▼	95.18% ▼	98.90% ▼	107.33% ▼
Atlanta Firefighters' Pension Fund	Single-Employer	78.34% ▲	71.50% ▲	60.47% ▲	57.61% ▼
Atlanta General Employees Pension Fund	Single-Employer				
General Employees of the City of Atlanta		57.82% ▲	51.24% ▼	53.70% ▼	59.46% ▲
Employees of the Atlanta Board of Education		20.31% ▲	17.81% ▲	17.13% ▼	17.42% ▼
Atlanta Police Officers' Pension Fund	Single-Employer	78.83% ▲	70.81% ▲	59.76% ▲	57.97% ▼
Attapulugus Retirement Plan, City of	GMEBS	106.00% ▲	102.40% ▲	95.25% ▲	89.89% ▲
Auburn Retirement Plan, City of	GMEBS	97.40% ▲	93.49% ▲	87.14% ▲	80.11% ▼
Austell Retirement Plan, City of	GMEBS	104.17% ▲	98.41% ▲	94.18% ▲	90.80% ▲
Avondale Estates Retirement Plan, City of	GMEBS	79.13% ▲	74.34% ▲	71.53% ▼	75.05% ▼
Bainbridge Retirement Plan, City of	GMEBS	84.88% ▲	83.71% ▲	83.39% ▼	88.53% ▼
Barnesville Retirement Plan, City of	GMEBS	94.15% ▲	92.85% ▲	89.56% ▼	93.32% ▲
Baxley Retirement Plan, City of	GMEBS	95.38% ▲	74.80% ▲	67.78% ▲	63.57% ▼
Berlin Retirement Plan, City of	GMEBS	102.41% ▲	99.48% ▲	74.96% ▲	66.20% ▼
Blackshear Retirement Plan, City of	GMEBS	86.51% ▼	88.05% ▲	84.16% ▲	81.34% ▼
Blairsville Retirement Plan, City of	GMEBS	98.25% ▲	91.27% ▲	86.71% ▲	79.51% ▼
Blakely-Early County Department of Recreation Retirement Plan	GMEBS	170.39% ▼	182.75% ▼	211.21% ▼	235.59% ▲
Blakely Retirement Plan, City of	GMEBS	83.54% ▲	80.36% ▲	79.65% ▼	84.87% ▼
Bloomingtondale Defined Benefit Plan, City of	Single-Employer	91.93% ▲	86.95% ▼	90.22% ▲	82.82% ▼
Blue Ridge Retirement Plan, City of	GMEBS	86.09% ▼	88.06% ▲	78.38% ▲	70.05% ▲
Bowdon Retirement Plan, City of	GMEBS	93.65% ▲	90.02% ▼	91.56% ▼	96.21% ▲
Bowman Retirement Plan, City of	GMEBS	75.06% ▼	78.66% ▲	77.65% ▲	69.25% ▼
Bremen Retirement Plan, City of	GMEBS	91.01% ▲	86.10% ▲	81.88% ▲	71.51% ▼
Brooklet Retirement Plan, City of	GMEBS	103.86% ▲	85.20% ▲	68.46% ▲	63.77% ▼
Broxton Retirement Plan, City of	GMEBS	80.22% ▼	91.03% ▼	101.43% ▲	88.11% ▲
Brunswick Retirement Plan, City of	Single-Employer	52.11% ▲	47.09% ▲	45.70% ▲	42.31% ▲
Buchanan Retirement Plan, City of	GMEBS	93.70% ▲	89.61% ▼	91.53% ▲	88.55% ▲
Buena Vista Retirement Plan, City of	GMEBS	137.92% ▲	129.45% ▲	122.38% ▲	118.61% ▲
Buford Retirement Plan, City of	GMEBS	65.58% ▼	69.74% ▲	68.33% ▲	64.91% ▼

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO	2015 BIENNIAL RETIREMENT REPORT	2013 BIENNIAL RETIREMENT REPORT	2011 BIENNIAL RETIREMENT REPORT
		FROM APPENDIX C	FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Butler Retirement Plan, City of	GMEBS	98.43%	100.27%	94.78%	85.36%
Byron Retirement Plan, City of	GMEBS	82.55%	81.67%	90.10%	86.51%
Cairo Retirement Plan, City of	GMEBS	83.78%	73.76%	72.85%	69.16%
Calhoun Retirement Plan, City of	GMEBS	95.48%	89.42%	80.97%	71.99%
Calhoun Retirement Plan, City of	Single-Employer, Closed	*1	*1	*1	*1
Camilla Retirement Plan, City of	GMEBS	96.43%	91.42%	89.49%	95.45%
Canon Retirement Plan, City of	GMEBS	72.54%	63.51%	62.22%	41.99%
Canton Retirement Plan, City of	GMEBS	85.03%	77.41%	72.44%	68.01%
Carnesville Retirement Plan, City of	GMEBS	66.78%	58.71%	52.76%	47.89%
Carrollton Retirement Plan, City of	GMEBS	84.43%	80.30%	75.24%	70.63%
Cartersville Retirement Plan, City of	Single-Employer	79.95%	103.90%	70.11%	80.78%
Cave Spring Retirement Plan, City of	GMEBS	101.45%	95.71%	100.87%	97.75%
Cedartown Retirement Plan, City of	GMEBS	77.51%	75.16%	75.01%	71.82%
Centerville Retirement Plan, City of	GMEBS	117.56%	87.37%	80.79%	75.92%
Chamblee Retirement Plan, City of	GMEBS	98.95%	98.59%	98.33%	94.35%
Chatsworth Retirement Plan, City of	GMEBS	99.32%	93.03%	87.98%	81.49%
Chester Retirement Plan, City of	GMEBS	88.96%	81.91%	82.39%	114.63%
Chickamauga Retirement Plan, City of	GMEBS	96.06%	94.10%	97.79%	101.30%
Clarkesville Retirement Plan, City of	GMEBS	94.09%	89.76%	82.55%	79.99%
Clarkston Retirement Plan, City of	GMEBS	93.82%	94.20%	108.98%	107.33%
Claxton Retirement Plan, City of	GMEBS	71.28%	64.32%	61.09%	55.34%
Clayton Employees' Retirement Plan	Single-Employer	70.35%	54.21%	53.29%	41.39%
Cleveland Retirement Plan, City of	GMEBS	85.01%	Not Applicable	Not Applicable	Not Applicable
Cochran Retirement Plan, City of	GMEBS	94.46%	87.91%	72.57%	58.14%
College Park Retirement Plan, City of	GMEBS	80.17%	78.02%	77.88%	79.02%
Colquitt Retirement Plan, City of	GMEBS	73.38%	74.27%	62.04%	61.67%
Comer Retirement Plan, City of	GMEBS	93.32%	92.72%	90.87%	87.48%
Commerce Retirement Plan, City of	GMEBS	108.65%	98.15%	97.16%	98.08%
Conyers Retirement Plan, City of	GMEBS	79.51%	84.22%	74.13%	71.84%
Cordele Retirement Plan, City of	GMEBS	95.15%	95.89%	94.76%	95.00%
Cornelia Retirement Plan, City of	GMEBS	84.63%	78.75%	82.58%	80.94%
Covington Retirement Plan, City of	Single-Employer	70.72%	65.75%	74.87%	66.01%
Cumming Retirement Plan, City of	GMEBS	96.81%	94.69%	89.78%	83.29%
Cuthbert Retirement Plan, City of	GMEBS	99.95%	89.69%	85.66%	76.52%
Dacula Retirement Plan, City of	GMEBS	83.42%	77.91%	71.79%	67.69%
Dahlonega Retirement Plan, City of	GMEBS	87.22%	79.78%	71.27%	65.93%
Dallas Retirement Plan, City of	GMEBS	88.92%	75.20%	76.25%	73.29%
Dalton Employees Pension Plan, City of	Single-Employer	74.24%	66.30%	64.63%	61.66%
Danielsville Retirement Plan, City of	GMEBS	106.07%	107.71%	95.42%	74.13%
Darien Retirement Plan, City of	GMEBS	89.82%	78.65%	78.03%	89.90%
Davisboro Retirement Plan, City of	GMEBS	76.69%	76.20%	81.05%	58.89%
Dawson Retirement Plan, City of	GMEBS	97.81%	93.84%	90.55%	94.89%

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDING RATIO		2015 BIENNIAL RETIREMENT REPORT		2013 BIENNIAL RETIREMENT REPORT		2011 BIENNIAL RETIREMENT REPORT	
		FROM APPENDIX C		FUNDING RATIO		FUNDING RATIO		FUNDING RATIO	
Dawsonville Retirement Plan, City of	GMEBS	90.01%	▲	78.30%	▲	70.95%	▲	54.38%	▲
Decatur Employees' Retirement System	Single-Employer	80.89%	▼	82.03%	▲	76.62%	▼	78.51%	▼
Demorest Retirement Plan, City of	GMEBS	74.21%	▲	69.68%	▲	58.50%	▲	41.11%	▲
Doerun Retirement Plan, City of	GMEBS	100.77%	▲	97.37%	▲	91.04%	▼	91.08%	▲
Donalsonville Retirement Plan, City of	GMEBS	93.32%	▲	84.65%	▲	72.04%	▼	72.68%	▼
Doraville Retirement Plan, City of	Single-Employer	89.56%	▼	92.92%	▲	86.26%	▼	86.95%	▼
Douglas Retirement Plan, City of	GMEBS	88.23%	▲	81.25%	▼	85.04%	▲	84.07%	▲
Douglasville Retirement Plan, City of	GMEBS	103.50%	▲	99.59%	▼	103.08%	▼	104.13%	▲
Dublin Retirement Plan, City of	GMEBS	88.18%	▲	84.38%	▲	83.88%	▼	85.46%	▼
Duluth Retirement Plan, City of	GMEBS	96.53%	▲	86.36%	▲	81.79%	▲	71.86%	▲
East Ellijay Retirement Plan, City of	GMEBS	106.35%	▲	104.12%	▲	95.82%	▲	77.69%	▲
East Point Retirement Plan, City of	Single-Employer	70.73%	▲	58.30%	▲	48.36%	▲	47.87%	▼
Eastman Retirement Plan, City of	GMEBS	82.89%	▲	78.33%	▲	74.45%	▲	72.50%	▼
Eatonton Retirement Plan, City of	GMEBS	97.19%	▲	88.65%	▲	81.12%	▼	88.79%	▼
Elberton Retirement Plan, City of	GMEBS	115.72%	▲	108.63%	▼	111.67%	▼	117.40%	▲
Ellaville Retirement Plan, City of	GMEBS	78.70%	▲	78.24%	▼	80.31%	▼	91.25%	▼
Ellijay Retirement Plan, City of	GMEBS	121.98%	▲	102.75%	▲	100.12%	▼	103.23%	▼
Emerson Retirement Plan, City of	GMEBS	106.02%	▲	97.98%	▲	96.36%	▲	84.71%	▲
Enigma Retirement Plan, Town of	GMEBS	157.13%	▲	156.03%	▼	160.29%	▼	186.68%	▲
Fairburn Retirement Plan, City of	GMEBS	102.95%	▲	96.67%	▼	96.70%	▲	89.42%	▼
Fayetteville Retirement Plan, City of	GMEBS	78.98%	▲	77.15%	▼	91.77%	▲	82.06%	▼
Fitzgerald Retirement Plan, City of	GMEBS	93.04%	▲	92.24%	▲	85.57%	▲	78.15%	▲
Flowerly Branch Retirement Plan, City of *3	GMEBS	21.31%	--	Not Applicable		Not Applicable		Not Applicable	
Forsyth Retirement Plan for Employees, City of	GMEBS	91.48%	▼	92.51%	▲	92.04%	▼	92.09%	▼
Fort Oglethorpe Retirement Plan, City of	GMEBS	83.12%	▲	79.23%	▲	76.11%	▼	84.14%	▼
Fort Valley Retirement Plan, City of	GMEBS	81.93%	▲	80.51%	▲	79.24%	▼	85.03%	▼
Franklin Retirement Plan, City of	GMEBS	97.19%	▲	90.55%	▲	84.03%	▲	82.97%	▼
Gainesville Retirement Plan, City of	GMEBS	64.76%	▼	80.58%	▲	75.00%	▲	71.61%	▲
Gainesville Retirement Plan A, City of	Single-Employer	88.67%	▲	64.91%	▲	61.53%	▲	60.61%	▼
Garden City Retirement Plan, City of	GMEBS	80.15%	▼	89.51%	▲	83.63%	▲	78.08%	▼
Gibson Retirement Plan, City of	GMEBS	153.80%	▲	145.26%	▼	155.47%	▲	70.66%	▲
Glennville Retirement Plan, City of	GMEBS	91.27%	▼	92.32%	▼	95.14%	▲	94.89%	▼
Gordon Retirement Plan, City of	GMEBS	91.92%	▲	89.12%	▲	88.50%	▼	92.92%	▼
Gray Retirement Plan, City of	GMEBS	87.33%	▲	80.40%	▼	83.79%	▲	75.52%	▲
Greensboro Retirement Plan, City of	GMEBS	98.81%	▼	106.16%	▼	109.57%	▲	104.37%	▼
Greenville Retirement Plan, City of	GMEBS	80.45%	▲	75.14%	▼	93.66%	▼	94.91%	▲
Griffin Retirement Plan, City of	GMEBS	82.22%	▼	83.54%	▲	82.11%	▼	83.28%	▼
Grovetown Retirement Plan, City of	GMEBS	95.49%	▲	88.98%	▲	87.62%	▲	84.13%	▼
Guyton Retirement Plan, City of	GMEBS	111.67%	▲	91.67%	▲	90.38%	▲	73.47%	▼
Hagan Retirement Plan, City of	GMEBS	120.51%	▲	103.29%	▼	106.40%	▲	80.13%	▼
Hahira Retirement Plan, City of	GMEBS	90.32%	▲	86.95%	▲	85.55%	▲	83.55%	▼
Hampton Retirement Plan, City of	GMEBS	91.43%	▲	89.34%	▲	86.12%	▲	81.90%	▼

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDING RATIO		2015 BIENNIAL RETIREMENT REPORT		2013 BIENNIAL RETIREMENT REPORT		2011 BIENNIAL RETIREMENT REPORT	
		FROM APPENDIX C		FUNDING RATIO		FUNDING RATIO		FUNDING RATIO	
Hapeville Retirement Plan, City of	Single-Employer	106.32%	▲	81.05%	▲	78.55%	▼	80.00%	▼
Harlem Retirement Plan, City of	GMEBS	72.60%	▲	67.10%	▲	56.03%	▼	65.42%	▼
Hartwell Retirement Plan, City of	GMEBS	91.42%	▲	87.06%	▲	83.92%	▼	84.29%	▼
Hawkinsville Retirement Plan, City of	GMEBS	95.25%	▲	92.40%	▲	88.56%	▼	88.80%	▼
Hazlehurst Retirement Plan, City of	GMEBS	124.96%	▲	121.47%	▲	111.47%	▲	105.22%	▼
Hephzibah Retirement Plan, City of	GMEBS	89.10%	▲	74.46%	▲	71.48%	▼	73.07%	▼
Hiawassee Retirement Plan, City of	GMEBS	83.28%	▲	74.86%	▲	64.64%	▲	54.78%	▼
Hinesville Retirement Plan, City of	GMEBS	91.11%	▲	83.04%	▲	80.35%	▲	79.20%	▼
Hiram Retirement Plan, City of	GMEBS	83.19%	▲	79.20%	▼	84.64%	▼	88.72%	▼
Hogansville Retirement Plan, City of	GMEBS	98.01%	▼	104.74%	▲	97.61%	▼	106.56%	▼
Holly Springs Retirement Plan, City of	GMEBS	110.39%	▲	78.33%	▲	73.55%	▲	71.10%	▲
Jackson Retirement Plan, City of	GMEBS	96.23%	▲	89.73%	▼	94.31%	▼	96.75%	▼
Jasper Retirement Plan, City of	GMEBS	101.23%	▲	99.47%	▲	88.02%	▼	88.37%	▼
Jefferson Retirement Plan, City of	GMEBS	92.82%	▼	93.21%	▼	93.94%	▲	91.41%	▼
Jeffersonville Retirement Plan, City of	GMEBS	81.59%	▼	82.76%	▼	87.34%	▲	85.51%	▲
Jesup Retirement Plan, City of	GMEBS	84.87%	▲	79.81%	▲	79.68%	▲	76.33%	▼
Jonesboro Retirement Plan, City of	GMEBS	98.55%	▼	100.19%	▲	98.34%	▲	89.34%	▼
Kennesaw Retirement Plan, City of	GMEBS	85.81%	▲	82.88%	▲	79.52%	▼	79.97%	▲
Kingsland Retirement Plan, City of	GMEBS	96.13%	▲	83.08%	▲	78.73%	▲	72.28%	▼
LaFayette Retirement Plan, City of	GMEBS	91.10%	▼	93.37%	▲	84.11%	▲	83.74%	▼
LaGrange Retirement Plan, City of	GMEBS	81.51%	▼	81.84%	▼	82.13%	▼	83.55%	▼
Lake City Retirement Plan, City of	GMEBS	93.73%	--	Not Applicable		Not Applicable		Not Applicable	
Lake Park Retirement Plan, City of	GMEBS	88.59%	▼	88.62%	▲	84.62%	▲	68.82%	▼
Lavonia Retirement Plan, City of	GMEBS	106.82%	▲	102.91%	▲	95.54%	▲	94.65%	▼
Leesburg Retirement Plan, City of	GMEBS	94.32%	▼	101.00%	▲	83.95%	▲	79.60%	▼
Lenox Retirement Plan, City of	GMEBS	84.08%	▼	86.02%	▲	69.16%	▲	62.25%	▼
Lincolnton Retirement Plan, City of	GMEBS	89.46%	▲	88.55%	▲	85.62%	▲	84.37%	▼
Lithonia Retirement Plan, City of	GMEBS	157.34%	▼	174.95%	▲	173.19%	▼	209.47%	▲
Locust Grove Retirement Plan, City of	GMEBS	91.62%	▼	95.61%	▲	83.03%	▲	82.70%	▲
Loganville Retirement Plan, City of	GMEBS	91.07%	▼	94.34%	▲	90.31%	▲	53.38%	▼
Lookout Mountain Retirement Plan, City of	GMEBS	82.02%	▲	76.28%	▼	78.95%	▼	87.52%	▼
Louisville Retirement Plan, City of	GMEBS	91.98%	▲	90.26%	▲	84.73%	▲	80.24%	▼
Lumpkin Retirement Plan, City of	GMEBS	93.87%	▲	83.62%	▼	86.30%	▼	88.33%	▼
Lyons Retirement Plan, City of	GMEBS	90.07%	▼	91.04%	▲	83.52%	▲	73.47%	▼
Madison Retirement Plan, City of	GMEBS	102.20%	▲	100.51%	▲	97.50%	▲	97.28%	▲
Manchester Retirement Plan, City of	GMEBS	88.22%	▼	88.86%	▲	88.40%	▲	86.87%	▼
Marietta General Pension Plan, City of	Single-Employer	58.75%	▲	55.78%	▲	55.15%	▲	53.06%	▼
Marshallville Retirement Plan, City of	GMEBS	77.64%	▲	75.22%	▲	68.59%	▲	66.05%	▼
McDonough Retirement Plan, City of	GMEBS	63.70%	▲	53.71%	▲	44.39%	▲	40.71%	▼
McRae Retirement Plan, City of *3	GMEBS	83.99%	--	Not Applicable		Not Applicable		Not Applicable	
Menlo Retirement Plan, City of	GMEBS	83.10%	▲	78.82%	▲	78.25%	▲	76.96%	▲
Midville Retirement Plan, City of	GMEBS	77.86%	▲	72.88%	▼	74.22%	▲	73.78%	▲

Appendix D: Historical Trend Data of Funded Ratio

		2015 BIENNIAL		2013 BIENNIAL		2011 BIENNIAL	
		RETIREMENT		RETIREMENT		RETIREMENT	
		REPORT		REPORT		REPORT	
NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO	FUNDED RATIO	FUNDED RATIO	FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
		FROM APPENDIX C					
Midway Retirement Plan, City of	GMEBS	98.49% ▲	82.55% ▲	81.23% ▲	75.00% ▲		
Milledgeville Retirement Plan	Single-Employer	86.30% ▲	71.36% ▲	59.20% ▲	52.61% ▼		
Millen Retirement Plan, City of	GMEBS	97.51% ▼	99.46% ▼	103.81% ▼	110.46% ▼		
Milton Retirement Plan, City of	GMEBS	100.66% ▲	84.78% ▲	79.66% ▼	80.62% ▲		
Monroe Retirement Plan, City of	GMEBS	77.88% ▲	73.85% ▲	70.20% ▲	69.23% ▲		
Montezuma Retirement Plan, City of	GMEBS	90.58% ▲	82.78% ▼	85.13% ▼	87.92% ▲		
Monticello Retirement Plan, City of	GMEBS	98.52% ▲	88.58% ▲	87.39% ▲	86.72% ▼		
Morrow Retirement Plan, City of	GMEBS	99.88% ▲	93.25% ▲	92.92% ▼	97.35% ▼		
Moultrie Pension Plan, City of	Single-Employer	108.97% ▲	98.71% ▼	100.27% ▼	103.28% ▼		
Mount Airy Retirement Plan, Town of	GMEBS	77.69% ▼	84.05% ▲	82.77% ▲	81.35% ▼		
Mount Vernon Retirement Plan, City of	GMEBS	91.39% ▼	91.77% ▼	108.05% ▲	98.30% ▼		
Mount Zion Retirement Plan, City of	GMEBS	95.41% ▲	89.74% ▼	90.21% ▼	123.93% ▼		
Nahunta Retirement Plan, City of	GMEBS	108.56% ▲	87.06% ▲	76.98% ▲	64.87% ▼		
Nashville Retirement Plan, City of	GMEBS	90.80% ▲	89.77% ▼	96.50% ▼	104.11% ▼		
Newnan Retirement Plan, City of	GMEBS	91.62% ▲	86.59% ▲	81.43% ▲	77.96% ▲		
Nicholls Retirement Plan, City of	GMEBS	101.25% ▲	93.23% ▲	69.14% ▲	52.85% ▲		
Nicholson Retirement Plan, City of	GMEBS	80.09% ▲	65.83% ▲	52.54% ▼	60.71% ▲		
Norcross Retirement Plan, City of	GMEBS	91.37% ▲	85.74% ▲	79.29% ▲	78.46% ▼		
Oakwood Retirement Plan, City of	GMEBS	59.68% ▲	55.45% ▲	50.60% ▼	54.72% ▼		
Ocilla Retirement Plan, City of	GMEBS	92.50% ▼	94.46% ▼	96.66% ▼	108.74% ▼		
Oglethorpe Retirement Plan, City of	GMEBS	95.00% ▲	92.85% ▲	88.67% ▲	84.40% ▼		
Oxford Retirement Plan, Town of	GMEBS	70.82% ▲	67.89% ▼	69.07% ▼	76.59% ▲		
Palmetto Retirement Plan, City of	GMEBS	85.74% ▲	80.83% ▲	71.03% ▲	63.52% ▼		
Patterson Retirement Plan, City of	GMEBS	98.52% ▼	104.93% ▲	103.57% ▼	105.01% ▼		
Peachtree City Retirement Plan, City of	Single-Employer	83.39% ▼	85.60% ▲	77.79% ▲	76.22% ▼		
Pelham Retirement Plan, City of	GMEBS	87.19% ▲	80.49% ▼	82.50% ▼	96.46% ▲		
Pembroke Retirement Plan, City of	GMEBS	91.39% ▲	89.31% ▲	86.10% ▼	93.82% ▼		
Perry Retirement Plan, City of	GMEBS	99.69% ▲	94.50% ▼	95.36% ▼	95.78% ▲		
Pine Mountain Retirement Plan, Town of	GMEBS	90.46% ▲	85.26% ▼	87.87% ▲	87.47% ▼		
Pooler Retirement Plan, City of	GMEBS	76.08% ▲	75.34% ▲	70.44% ▲	64.08% ▲		
Port Wentworth Retirement Plan, City of	GMEBS	116.99% ▲	115.56% ▲	111.73% ▼	118.62% ▲		
Portal Retirement Plan, Town of	GMEBS	68.36% ▲	57.35% ▲	51.02% ▲	46.63% ▼		
Powder Springs Retirement Plan, City of	GMEBS	100.09% ▲	96.71% ▲	81.34% ▲	66.95% ▲		
Quitman Retirement Plan, City of	GMEBS	88.89% ▲	85.56% ▼	87.38% ▲	87.23% ▼		
Reidsville Retirement Plan, City of	GMEBS	83.38% ▲	79.99% ▲	77.52% ▼	82.29% ▼		
Remerton Retirement Plan, City of	GMEBS	95.46% ▼	95.98% ▼	101.45% ▲	96.99% ▼		
Reynolds Retirement Plan, City of	GMEBS	92.31% ▼	92.95% ▼	95.04% ▼	114.88% ▼		
Riceboro Retirement Plan, City of	GMEBS	79.63% ▲	67.83% ▼	71.15% ▲	68.24% ▲		
Richmond Hill Retirement Plan, City of	GMEBS	105.69% ▲	89.99% ▲	89.81% ▲	88.24% ▲		
Rincon Retirement Plan, City of	GMEBS	92.43% ▲	92.18% ▼	98.24% ▼	107.01% ▲		
Roberta Retirement Plan, City of	GMEBS	90.00% ▲	88.23% ▲	84.25% ▼	87.54% ▲		
Rochelle Retirement Plan, City of	GMEBS	87.82% ▲	75.62% ▲	73.70% ▲	66.26% ▲		

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDING RATIO		2015 BIENNIAL RETIREMENT REPORT		2013 BIENNIAL RETIREMENT REPORT		2011 BIENNIAL RETIREMENT REPORT	
		FROM APPENDIX C		FUNDING RATIO		FUNDING RATIO		FUNDING RATIO	
Rockmart Retirement Plan, City of	GMEBS	85.01%	▼	93.33%	▲	91.36%	▼	92.40%	▼
Rome Retirement Plan, City of	GMEBS	86.53%	▲	86.07%	▲	85.72%	▼	85.80%	▲
Rossville Retirement Plan, City of	GMEBS	79.61%	▼	81.62%	▲	79.24%	▼	90.83%	▼
Roswell Retirement Plan, City of	GMEBS	88.47%	▲	86.59%	▲	83.06%	▼	83.31%	▼
Royston Retirement Plan, City of	GMEBS	71.65%	▲	61.59%	▲	47.82%	▲	29.28%	▲
Sandersville Retirement Plan, City of	GMEBS	86.63%	▲	85.31%	▲	80.15%	▲	74.21%	▼
Savannah Employees Retirement Plan, City of	Single-Employer	78.71%	▲	70.99%	▼	72.81%	▼	80.17%	▼
Savannah Pension Plan 2	Single-Employer, Closed	*1		*1		*1		*1	
Senoia Retirement Plan, City of	GMEBS	94.45%	▲	90.12%	▼	90.25%	▲	84.12%	▼
Sky Valley Retirement Plan, City of	GMEBS	90.66%	▲	86.00%	▲	83.49%	▲	82.15%	▲
Smithville Retirement Plan, City of	GMEBS	121.35%	▲	121.10%	▲	69.67%	▲	62.29%	▲
Smyrna Retirement Plan, City of	GMEBS	85.54%	▲	82.36%	▲	77.70%	▲	76.61%	▼
Snellville Retirement Plan, City of	GMEBS	208.17%	▲	189.63%	▲	156.06%	▲	150.69%	▼
Social Circle Retirement Plan, City of	GMEBS	101.93%	▼	104.36%	▲	98.17%	▲	97.19%	▲
Soperton Retirement Plan, City of	GMEBS	100.98%	▲	98.92%	▼	106.52%	▼	112.36%	▼
Springfield Retirement Plan, City of	GMEBS	92.48%	▲	90.60%	▲	83.19%	▲	78.32%	▼
St. Marys Retirement Plan, City of	GMEBS	91.96%	▼	94.08%	▼	97.35%	▲	95.06%	▼
Statesboro Retirement Plan, City of	GMEBS	119.15%	▲	116.29%	▲	112.90%	▲	104.44%	▲
Stockbridge Retirement Plan, City of	GMEBS	98.16%	▲	90.64%	▲	84.28%	▲	81.32%	▲
Stone Mountain Retirement Plan, City of	GMEBS	106.68%	▼	110.80%	▲	101.59%	▼	104.24%	▲
Summerville Retirement Plan, City of	GMEBS	91.33%	▲	87.64%	▲	86.93%	▲	80.17%	▲
Suwanee Retirement Plan, City of	GMEBS	151.26%	▼	164.11%	▲	162.14%	▼	167.69%	▲
Swainsboro Retirement Plan, City of	GMEBS	115.93%	▲	113.68%	▼	120.07%	▼	126.98%	▲
Sylvania Retirement Plan, City of	GMEBS	83.77%	▲	79.22%	▲	74.03%	▲	71.31%	▲
Sylvester Retirement Plan, City of	GMEBS	92.25%	▲	84.51%	▲	80.57%	▼	86.46%	▼
Tallapoosa Retirement Plan, City of	GMEBS	90.88%	▲	81.12%	▲	75.47%	▲	72.83%	▲
Temple Retirement Plan, City of	GMEBS	95.41%	▲	93.70%	▲	80.55%	▼	85.21%	▲
Tennille Retirement Plan, City of	GMEBS	131.99%	▲	118.31%	▼	123.73%	▲	107.51%	▼
Thomaston Retirement Plan, City of	GMEBS	86.38%	▼	89.60%	▼	90.58%	▼	96.46%	▼
Thomasville Pension Plan, City of	Single-Employer	103.20%	▲	94.54%	▲	70.24%	▼	71.01%	▲
Thomson Retirement Plan, City of	GMEBS	92.45%	▲	88.40%	▲	88.00%	▲	87.73%	▼
Thunderbolt Retirement Plan, City of	GMEBS	81.85%	▼	85.39%	▲	83.12%	▼	85.80%	▼
Tifton Retirement Plan, City of	Single-Employer	54.02%	▼	58.07%	▼	59.83%	▲	52.01%	▲
Toccoa Retirement Plan, City of	GMEBS	101.15%	▲	100.38%	▲	99.26%	▲	97.34%	▲
Trion Retirement Plan, Town of	GMEBS	95.39%	▲	87.14%	▲	81.65%	▲	81.46%	▼
Tybee Island Retirement Plan, City of	GMEBS	90.44%	▲	82.43%	▲	76.16%	▲	73.88%	▼
Tyrone Retirement Plan, Town of	GMEBS	97.88%	▲	92.06%	▲	87.77%	▲	82.50%	▲
Union City Retirement Plan, City of	GMEBS	75.35%	▲	69.67%	▲	61.94%	▼	65.33%	▼
Union Point Retirement Plan, City of	GMEBS	94.27%	▼	97.84%	▲	94.65%	▲	93.97%	▼
Valdosta Retirement Plan, City of	GMEBS	52.79%	▼	53.29%	▼	55.50%	▼	58.60%	▼
Vidalia Retirement Plan, City of	GMEBS	84.26%	▲	81.05%	▼	81.69%	▼	83.09%	▼
Vienna Retirement Plan, City of	GMEBS	88.99%	▲	83.29%	▲	82.00%	▲	75.51%	▼

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDING TRENDS			
		FUNDED RATIO FROM APPENDIX C	2015 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2013 BIENNIAL RETIREMENT REPORT FUNDED RATIO	2011 BIENNIAL RETIREMENT REPORT FUNDED RATIO
Villa Rica Retirement Plan, City of	GMEBS	93.24% ▲	93.17% ▲	90.49% ▲	83.83% ▲
Wadley Retirement Plan, City of	GMEBS	109.60% ▲	99.81% ▲	97.07% ▲	92.63% ▼
Waleska Retirement Plan, City of	GMEBS	165.26% ▲	144.25% ▼	175.03% ▲	142.39% ▼
Walthourville Retirement Plan, City of	GMEBS	94.35% ▲	94.05% ▼	96.20% ▲	86.49% ▲
Warm Springs Retirement Plan, City of	GMEBS	103.08% ▲	98.38% ▲	97.15% ▼	98.88% ▼
Warner Robins Retirement Plan, City of	GMEBS	99.63% ▲	95.79% ▼	96.14% ▼	100.08% ▲
Warrenton Retirement Plan, City of	GMEBS	148.69% ▼	155.20% ▲	149.37% ▲	148.75% ▼
Washington Retirement Plan, City of	GMEBS	96.62% ▲	92.14% ▲	87.81% ▼	99.33% ▼
Waycross Retirement Plan, City of	GMEBS	79.23% ▲	73.76% ▲	70.20% ▼	70.65% ▼
Waynesboro Retirement Plan, City of	GMEBS	86.22% ▼	86.87% ▼	93.01% ▼	103.59% ▲
West Point Pension Plan, City of	GMEBS	75.56% ▲	73.55% ▼	74.71% ▲	70.54% ▼
Whigham Retirement Plan, City of	GMEBS	96.28% ▼	99.76% ▼	109.51% ▲	82.92% ▲
White Retirement Plan, City of	GMEBS	98.97% ▲	87.78% ▼	90.15% ▼	97.83% ▲
Whitesburg Retirement Plan, City of	GMEBS	98.75% ▲	95.19% ▲	93.54% ▲	93.53% ▼
Willacoochee Retirement Plan, City of	GMEBS	71.21% ▲	67.19% ▲	65.84% ▲	57.47% ▲
Winder Retirement Plan, City of	GMEBS	74.37% ▲	65.61% ▲	59.26% ▲	55.95% ▼
Woodbine Retirement Plan, City of	GMEBS	116.37% ▼	119.40% ▼	121.21% ▲	114.00% ▲
Woodbury Retirement Plan, City of	GMEBS	89.11% ▲	78.08% ▲	66.62% ▲	58.34% ▼
Woodstock Retirement Plan, City of	GMEBS	93.20% ▲	89.96% ▲	84.62% ▼	86.36% ▼
Wrens Retirement Plan, City of	GMEBS	93.85% ▼	98.23% ▼	99.40% ▼	103.72% ▲
Wrightsville Retirement Plan, City of	GMEBS	77.23% ▲	76.13% ▲	68.28% ▲	60.09% ▲

COUNTIES

Appling County Pension Plan	ACCG	86.80% ▲	85.84% ▲	85.68% ▼	85.68% ▼
Bacon County Pension Plan	ACCG	71.64% ▼	72.64% ▼	75.56% ▼	79.04% ▼
Baldwin County Board of Commissioners Defined Benefit Plan	ACCG	61.55% ▼	63.00% ▼	63.10% ▼	66.86% ▼
Banks County Pension Plan	ACCG	92.64% ▲	84.15% ▼	86.32% ▼	91.03% ▼
Barrow County Pension Plan	ACCG	80.50% ▲	73.05% ▲	69.95% ▼	71.45% ▲
Bartow County Pension Plan	ACCG	66.28% ▼	69.25% ▼	70.27% ▲	69.01% ▼
Ben Hill County Pension Plan	ACCG	68.93% ▼	69.15% ▼	71.49% ▼	73.14% ▼
Bleckley County Pension Plan	ACCG	83.75% ▲	76.45% ▲	74.63% ▼	77.08% ▼
Brooks County Pension Plan	ACCG	81.81% ▲	79.31% ▼	82.91% ▲	80.77% ▼
Bryan County Pension Plan	ACCG	69.67% ▼	76.96% ▲	75.55% ▲	73.29% ▲
Burke County Pension Plan	ACCG	62.81% ▼	70.07% ▼	70.21% ▲	69.80% ▼
Butts County Pension Plan	ACCG	64.72% ▲	60.47% ▲	54.61% ▼	72.49% ▼
Carroll County Pension Plan	ACCG	79.32% ▲	73.35% ▼	82.25% ▼	88.15% ▼
Charlton County Pension Plan	ACCG	77.70% ▲	76.58% ▲	73.38% ▼	75.63% ▼
Chatham County Employees Retirement Plan	Single-Employer	76.82% ▲	71.84% ▲	69.83% ▼	70.07% ▼
Cherokee County Pension Plan	ACCG	56.22% ▼	57.83% ▼	67.53% ▲	62.82% ▲
Clayton County Pension Plan	Single-Employer	71.09% ▼	72.42% ▲	72.35% ▲	71.73% ▼
Clinch County Pension Plan	ACCG	80.01% ▲	68.08% ▼	69.13% ▼	70.11% ▼

Appendix D: Historical Trend Data of Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>FUNDED RATIO FROM APPENDIX C</u>	<u>2015 BIENNIAL RETIREMENT REPORT FUNDED RATIO</u>	<u>2013 BIENNIAL RETIREMENT REPORT FUNDED RATIO</u>	<u>2011 BIENNIAL RETIREMENT REPORT FUNDED RATIO</u>
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	53.69%	53.43%	53.99%	55.01%
Coffee County Pension Plan	ACCG	82.70%	80.56%	78.83%	77.24%
Colquitt County Pension Plan	ACCG	75.08%	66.54%	67.87%	69.63%
Coweta County Pension Plan	Single-Employer	65.64%	61.83%	59.95%	55.97%
Crawford County Pension Plan	ACCG	92.23%	79.64%	78.55%	82.00%
Crisp County Pension Plan	ACCG	72.46%	77.01%	75.44%	68.68%
Dawson County Pension Plan	ACCG	91.97%	87.34%	80.83%	75.04%
Decatur County Pension Plan	ACCG	73.02%	74.66%	72.25%	67.36%
DeKalb County Pension Plan	Single-Employer	60.07%	63.34%	66.14%	72.10%
Dodge County Pension Plan	ACCG	72.86%	70.47%	84.56%	83.06%
Dooley County Pension Plan	ACCG	52.07%	66.08%	56.24%	Not Applicable
Dougherty County Retirement Plan	Single-Employer	89.30%	84.33%	83.25%	80.97%
Douglas County Retirement Plan	ACCG	57.54%	60.39%	60.09%	65.87%
Douglas County Employee Defined Benefit Plan	Single-Employer, Closed	*1	*1	*1	*1
Early County Pension Plan	ACCG	84.24%	81.03%	81.46%	73.57%
Early County Department of Public Safety	ACCG	88.36%	97.80%	96.19%	90.71%
Effingham County Pension Plan	Single-Employer	143.11%	135.34%	110.69%	91.71%
Elbert County Pension Plan	ACCG	87.81%	76.90%	78.26%	75.08%
Evans County Board of Commissioners Retirement Plan	Single-Employer	55.83%	72.10%	72.13%	79.90%
Fannin County Pension Plan	ACCG	78.16%	76.38%	76.28%	67.82%
Fayette County Pension Plan	ACCG	113.31%	132.76%	103.40%	Not Applicable
Floyd County Pension Plan	ACCG	83.61%	79.06%	78.55%	80.78%
Forsyth County Defined Benefit Plan	Single-Employer	70.80%	70.20%	57.42%	44.10%
Franklin County Pension Plan	ACCG	82.62%	86.35%	75.35%	69.26%
Fulton County Employees' Pension Plan	Single-Employer	74.93%	72.96%	68.86%	77.79%
Glynn County Board of Commissioners Pension Plan	Single-Employer	85.90%	82.93%	76.74%	79.95%
Grady County Pension Plan	ACCG	77.77%	81.60%	80.93%	78.79%
Greene County Pension Plan	ACCG	75.37%	74.83%	75.59%	69.76%
Gwinnett County Pension Plan	Single-Employer	79.96%	83.94%	76.83%	70.16%
Habersham County Employees' Retirement Plan	ACCG	85.92%	82.07%	80.05%	77.19%
Hall County Pension Plan	ACCG	33.96%	33.40%	40.41%	50.78%
Hancock County Pension Plan	ACCG	80.42%	74.32%	68.43%	64.68%
Haralson County Pension Plan	ACCG	84.29%	77.83%	75.98%	73.39%
Harris County Pension Plan	ACCG	72.21%	78.60%	76.00%	76.65%
Heard County Pension Plan	ACCG	86.73%	79.22%	79.37%	75.61%
Henry County Pension Plan	ACCG	70.25%	65.51%	63.14%	64.24%
Houston County Pension Plan	ACCG	75.16%	73.88%	69.59%	76.68%
Jackson County Pension Plan	ACCG	76.43%	72.92%	65.09%	69.82%
Jasper County Pension Plan	ACCG	99.50%	97.48%	93.09%	80.01%

Appendix D: Historical Trend Data of Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>FUNDED RATIO</u>		<u>2015 BIENNIAL</u>	<u>2013 BIENNIAL</u>	<u>2011 BIENNIAL</u>
		<u>FROM APPENDIX C</u>	<u>FUNDED RATIO</u>	<u>RETIREMENT</u>	<u>RETIREMENT</u>	<u>RETIREMENT</u>
				<u>REPORT</u>	<u>REPORT</u>	<u>REPORT</u>
				<u>FUNDED RATIO</u>	<u>FUNDED RATIO</u>	<u>FUNDED RATIO</u>
Jeff Davis County Pension Plan	ACCG	85.05% ▲	77.46% ▼		77.64% ▲	73.17% ▲
Jenkins County Pension Plan	ACCG	78.03% ▼	82.02% ▼		85.13% ▲	82.81% ▼
Jones County Pension Plan	ACCG	72.30% ▼	74.27% ▲		71.70% ▼	73.49% ▼
Lamar County Pension Plan	ACCG	81.11% ▼	83.70% ▼		83.72% ▼	87.87% ▼
Laurens County Pension Plan	ACCG	79.54% ▼	84.20% ▲		84.08% ▼	84.71% ▼
Lee County Retirement Plan	ACCG	65.99% ▼	78.72% ▲		57.68% ▲	19.52% —
Liberty County, Retirement Plan of	Single-Employer	63.07% ▲	59.48% ▲		59.02% ▼	62.00% ▼
Lincoln County Pension Plan	ACCG	77.06% ▲	73.07% ▲		68.92% ▼	71.78% ▲
Lowndes County Pension Plan	ACCG	66.48% ▼	69.94% ▲		67.75% ▼	73.56% ▼
Lumpkin County Pension Plan	ACCG	66.97% ▼	67.49% ▲		62.24% ▲	59.38% ▲
Madison County Pension Plan	ACCG	73.69% ▼	74.75% ▲		74.35% ▲	69.92% ▲
Marion County Pension Plan	ACCG	72.55% ▲	66.35% ▲		65.70% ▲	62.38% ▲
McDuffie County Pension Plan	ACCG	86.47% ▲	84.46% ▲		78.52% ▲	76.78% ▼
McIntosh County Pension Plan	ACCG	73.53% ▼	74.34% ▼		75.72% ▼	81.19% ▼
Miller County Pension Plan	ACCG	78.01% ▲	75.31% ▼		76.59% ▼	77.39% ▼
Mitchell County Pension Plan	ACCG	84.97% ▼	89.80% ▼		93.51% ▲	85.14% ▼
Monroe County Pension Plan	ACCG	83.28% ▲	74.56% ▲		74.10% ▲	73.34% ▼
Morgan County Pension Plan	ACCG	92.66% ▲	70.65% ▲		69.95% ▼	71.15% ▼
Murray County Pension Plan	ACCG	91.86% ▲	85.11% ▲		83.39% ▲	81.39% ▼
Newton County Pension Plan	ACCG	53.20% ▼	55.90% ▼		68.41% ▼	79.98% ▼
Oconee County Pension Plan	ACCG	63.18% ▼	63.90% ▲		57.37% ▼	69.89% ▲
Oglethorpe County Pension Plan	ACCG	91.04% ▼	94.58% ▼		98.66% ▲	86.71% ▲
Paulding County Pension Plan	ACCG	78.72% ▼	83.29% ▲		77.98% ▲	73.74% ▼
Peach County Retirement Plan	ACCG	83.21% ▼	89.71% ▲		89.66% ▲	89.49% ▼
Pickens County Pension Plan	ACCG	64.69% ▲	64.65% ▲		59.63% ▼	63.55% ▲
Polk County Board of Commissioners						
Employees' Retirement Income Plan	ACCG	93.84% ▲	93.37% ▲		91.58% ▲	87.29% ▼
Pulaski County Pension Plan	ACCG	94.06% ▲	84.93% ▼		85.58% ▲	70.56% ▲
Putnam County Pension Plan	ACCG	78.44% ▲	75.14% ▲		74.75% ▼	78.48% ▼
Rabun County Pension Plan	ACCG	71.20% ▲	69.12% ▲		56.19% ▲	48.74% ▲
Rockdale County Pension Plan	ACCG	75.84% ▲	75.17% ▲		72.36% ▲	67.39% ▲
Schley County Pension Plan	ACCG	58.71% ▼	64.16% ▲		56.38% ▲	51.00% ▲
Seminole County Pension Plan	ACCG	79.90% ▼	82.19% ▲		79.53% ▼	86.37% ▼
Spalding County Pension Plan	ACCG	75.17% ▲	70.56% ▼		73.79% ▼	76.76% ▼
Sumter County Pension Plan	ACCG	60.63% ▼	63.62% ▲		56.30% ▲	45.56% ▲
Tattnall County Pension Plan	ACCG	77.56% ▲	76.84% ▲		75.19% ▲	71.06% ▼
Telfair County Pension Plan	ACCG	79.17% ▲	75.37% ▼		78.76% ▲	73.84% ▼
Thomas County Pension Plan	ACCG	88.67% ▲	83.00% ▲		78.13% ▲	74.33% ▼
Tift County Pension Plan	ACCG	77.40% ▼	82.84% ▲		78.01% ▼	78.10% ▼
Toombs County Pension Plan	ACCG	82.39% ▲	81.19% ▼		84.11% ▲	81.06% ▼
Treutlen County Pension Plan	ACCG	74.79% ▼	82.53% ▲		80.96% ▲	77.72% ▲
Troup County Pension Plan	Single-Employer	74.96% ▼	75.85% ▼		81.72% ▼	85.34% ▼

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDED RATIO FROM APPENDIX C	2015 BIENNIAL RETIREMENT REPORT	2013 BIENNIAL RETIREMENT REPORT	2011 BIENNIAL RETIREMENT REPORT
			FUNDED RATIO	FUNDED RATIO	FUNDED RATIO
Turner County Pension Plan	ACCG	82.76% ▲	68.94% ▲	60.24% ▲	59.84% ▲
Upson County Retirement Plan	Single-Employer	84.07% ▼	85.39% ▼	86.42% ▲	79.34% ▲
Walker County Commissioners' & Sheriff's Department Defined Benefit Pension Plan	Single-Employer	61.51% ▼	68.44% ▼	86.02% ▼	94.60% ▲
Walton County Pension Plan	ACCG	77.36% ▼	79.62% ▲	68.38% ▲	54.27% ▲
Ware County Pension Plan	ACCG	75.37% ▼	75.95% ▼	89.96% ▼	103.38% ▲
Warren County Retirement Plan	ACCG	79.55% ▼	99.60% ▼	115.41% ▲	72.79% ▼
Washington County Pension Plan	ACCG	75.88% ▲	73.45% ▲	73.29% ▲	71.67% ▲
Whitfield County Pension Plan	ACCG	89.17% ▼	89.73% ▼	97.66% ▲	96.43% ▼
Wilcox County Pension Plan	ACCG	75.83% ▲	75.07% ▲	71.14% ▲	70.96% ▲
Wilkes County Pension Plan	ACCG	68.22% ▼	70.49% ▲	61.79% ▲	55.03% ▲
Wilkinson County Pension Plan	ACCG	83.58% ▲	76.74% ▼	79.34% ▼	79.35% ▲

CONSOLIDATED GOVERNMENTS

Athens-Clarke County Employees' Pension Plan	Single-Employer	88.32% ▼	89.11% ▼	89.97% ▲	87.07% ▲
Augusta City Employees Pension Plan	Single-Employer, Closed	*1	*1	*1	*1
Augusta Firemen's Pension Fund	Single-Employer, Closed	*1	*1	*1	*1
Augusta General Retirement Plan 1949	Single-Employer, Closed	75.32% ▼	77.73% ▲	77.51% ▼	86.09% ▼
Augusta Policemen's Pension Fund	Single-Employer, Closed	*1	*1	*1	*1
Augusta Richmond County Retirement Plan	GMEBS	90.61% ▲	83.10% ▲	77.09% ▲	72.68% ▼
Augusta Richmond County Planning Commission Retirement Plan	GMEBS	110.01% ▼	110.18% ▲	109.84% ▼	112.79% ▼
Columbus Consolidated Government Employees' Pension Plan	Single-Employer	84.24% ▼	88.40% ▲	84.30% ▲	82.37% ▲
Columbus Consolidated Government Plan for Employees of the Department of Public Safety	Single-Employer	74.00% ▼	87.35% ▲	83.43% ▲	81.87% ▲
Georgetown-Quitman Unified County Retirement Plan	GMEBS	75.65% ▼	85.63% ▲	81.44% ▲	69.42% ▲
Macon-Bibb County Fire & Police Retirement System *4	Single-Employer	96.83% ▼	97.33% ▼	99.54% ▲	98.01% ▼
Macon-Bibb County Pension Plan *5	Single-Employer	70.41% ▼	70.82% ▼	73.01% ▼	73.91% ▲
Macon-Bibb County Pension Plan Division A *4	Single-Employer	80.05% ▼	84.32% ▼	89.82% ▼	93.89% ▼
Richmond County Employee Pension Fund (1945)	Single-Employer, Closed	77.01% ▲	73.36% ▼	76.10% ▲	69.15% ▼

REGIONAL COMMISSIONS

Atlanta Regional Commission Retirement Plan	Single-Employer	111.37% ▲	90.60% ▲	81.41% ▲	64.66% ▼
Coastal Georgia RC Retirement Plan	GMEBS	87.49% ▲	86.51% ▼	89.32% ▼	91.51% ▼
Georgia Mountains RC Retirement Plan	GMEBS	95.04% ▲	93.00% ▼	100.93% ▼	101.83% ▲
Heart of Georgia Altamaha RC Retirement Plan	GMEBS	99.91% ▲	95.04% ▲	79.93% ▲	75.47% ▼
Middle Georgia RC Retirement Plan	GMEBS	93.66% ▲	90.88% ▲	88.83% ▲	87.57% ▼
Northeast Georgia RC Retirement Plan	GMEBS	105.33% ▲	95.36% ▲	88.79% ▲	81.92% ▲
Northwest Georgia RC Retirement Plan	GMEBS	99.29% ▲	94.71% ▲	93.38% ▲	92.70% ▼

Appendix D: Historical Trend Data of Funded Ratio

<u>NAME OF GOVERNMENT</u>	<u>ADMINISTRATOR</u>	<u>FUNDED RATIO FROM APPENDIX C</u>	<u>2015 BIENNIAL RETIREMENT REPORT FUNDED RATIO</u>	<u>2013 BIENNIAL RETIREMENT REPORT FUNDED RATIO</u>	<u>2011 BIENNIAL RETIREMENT REPORT FUNDED RATIO</u>
Southern Georgia RC Retirement Plan	GMEBS	87.03%	79.37%	77.50%	74.65%
Southwest Georgia RC Retirement Plan	Single-Employer	59.80%	69.72%	57.84%	64.24%

LOCAL BOARDS OF EDUCATION *6

Fulton County School Employees' Pension Fund	Single-Employer	74.29%	59.68%	50.50%	48.75%
Gwinnett County Board of Education Retirement System	Single-Employer	103.39%	98.62%	98.05%	103.43%
Polk County Board of Education Retirement System	Single-Employer	59.03%	54.12%	50.68%	42.42%

LOCAL AUTHORITIES

Atlanta Housing Authority, City of	Single-Employer	86.94%	94.17%	102.65%	106.98%
Austell Gas System Retirement Plan	Single-Employer	70.84%	77.14%	77.38%	64.75%
Brunswick - Glynn County Joint Water & Sewer Commission	GMEBS	69.30%	62.09%	51.77%	38.26%
Carroll County Water Authority	Single-Employer	110.46%	92.18%	89.50%	83.47%
Chatsworth Water Commission	GMEBS	86.80%	84.73%	86.68%	80.41%
Cherokee County Water and Sewerage Authority	GMEBS	76.95%	73.69%	69.56%	59.29%
Cobb County-Marietta Water Authority	Single-Employer	97.98%	93.54%	88.07%	90.28%
Columbus Medical Center Hospital Authority	Single-Employer	106.20%	93.81%	93.77%	74.82%
Conyers Housing Authority, City of	GMEBS	85.57%	75.68%	70.82%	66.80%
Covington Housing Authority	ACCG	36.88%	16.17%	Not Applicable	Not Applicable
Douglasville-Douglas County Water and Sewage Authority	GMEBS	107.31%	104.82%	101.33%	97.63%
Dublin-Laurens County Recreation Authority	GMEBS	95.11%	89.78%	70.31%	65.71%
Eatonton-Putnam County Water and Sewer Authority	GMEBS	123.81%	125.55%	140.23%	Not Applicable
Ellijay-Gilmer County Water & Sewer Authority	GMEBS	74.94%	72.54%	73.17%	88.30%
Fitzgerald Water, Light, and Bond Commission	GMEBS	75.10%	64.66%	61.45%	82.63%
Flint Area Consolidated Housing Authority	GMEBS	72.66%	82.65%	83.72%	79.81%
Floyd County Hospital Authority	Single-Employer	81.21%	64.31%	55.21%	46.11%
Fort Valley Utilities Commission	GMEBS	98.14%	91.12%	86.72%	90.68%
Fulton-DeKalb Hospital Authority	Single-Employer	80.71%	81.34%	78.39%	80.28%
Haralson County Water Authority	ACCG	81.90%	84.26%	80.70%	75.25%
Heard County Water Authority	GMEBS	93.91%	79.15%	91.43%	95.98%
Henry County Water and Sewerage Authority	GMEBS	90.42%	77.10%	67.51%	59.52%
Housing Authority of the City of Clayton	GMEBS	52.18%	50.08%	44.40%	38.96%
Jackson County Water and Sewerage Authority *6	GMEBS	17.18%	Not Applicable	Not Applicable	Not Applicable
Jasper County Joint 911 Authority	GMEBS	91.52%	98.11%	97.51%	86.95%
Jonesboro Housing Authority	GMEBS	88.98%	79.21%	78.58%	75.54%
LaGrange Housing Authority	GMEBS	131.23%	122.20%	131.63%	132.68%
LaGrange-Troup County Hospital Authority	Single-Employer	83.87%	88.47%	85.94%	67.85%
Lavonia Housing Authority	GMEBS	75.73%	69.76%	75.94%	81.35%
Liberty Consolidated Planning Commission	GMEBS	93.81%	93.41%	88.55%	97.95%

Appendix D: Historical Trend Data of Funded Ratio

NAME OF GOVERNMENT	ADMINISTRATOR	FUNDING RATIO		2015 BIENNIAL RETIREMENT REPORT		2013 BIENNIAL RETIREMENT REPORT		2011 BIENNIAL RETIREMENT REPORT	
		FROM APPENDIX C		FUNDING RATIO		FUNDING RATIO		FUNDING RATIO	
Macon Water Authority	Single-Employer	71.23%	▼	72.80%	▲	66.86%	▼	72.16%	▼
Macon-Bibb County Transit Authority	Single-Employer	53.20%	▲	51.49%	▼	61.10%	▲	58.66%	▼
Metro Atlanta Rapid Transit Authority	Single-Employer	74.27%	▼	78.20%	▲	61.84%	▼	62.36%	▼
Non-Represented Pension Plan									
Metro Atlanta Rapid Transit Authority	Single-Employer	100.78%	▼	102.16%	▲	98.45%	▼	99.36%	▼
Union Employees Retirement Plan									
Middle Flint Regional E-911 Authority	ACCG	16.59%	▼	61.63%	▲	50.84%	▲	31.17%	—
Mount Vernon Housing Authority	GMEBS	72.39%	▲	64.32%	▲	63.36%	▼	66.11%	▼
Newnan Water and Light Commission	Single-Employer	108.38%	▲	96.53%	▼	96.55%	▲	95.86%	▼
Northeast Georgia Housing Authority	GMEBS	96.89%	▲	88.96%	▲	88.34%	▼	97.54%	▼
Polk County Water, Sewage and Solid Waste Authority	Single-Employer	83.46%	▲ *2	79.44%	▲	74.20%	▲	72.33%	▼
Rome-Floyd County Recreation Authority	GMEBS	150.37%	▲	140.65%	▲	140.53%	▼	140.66%	▲
Towns County Water & Sewer Authority	GMEBS	91.93%	▲	90.08%	▲	82.70%	▲	76.63%	▼
Unadilla Housing Authority	GMEBS	90.93%	▲	10.28%	▲	10.28%	▲	10.28%	▲
Valdosta/Lowndes County Hospital Authority	Single-Employer	*2	—	90.56%	▼	95.29%	▼	97.77%	▲
Valdosta/Lowndes County Parks & Recreation Authority	GMEBS	74.19%	▼	74.93%	▲	66.78%	—	Not Applicable	
Vidalia Housing Authority, City of	GMEBS	194.77%	▼	207.92%	▼	234.61%	▲	103.35%	▲
Vienna Housing Authority, City of	GMEBS	101.96%	▲	97.71%	▲	88.01%	▲	78.27%	▼
Villa Rica Housing Authority, City of	GMEBS	113.08%	▲	110.18%	▲	68.99%	▲	63.70%	▲
Walker County Water and Sewage Authority	Single-Employer	64.94%	▲	63.41%	▼	96.06%	▲	96.00%	▲
Washington County Memorial Hospital	Single-Employer	*2	— *7	52.23%	▼ *7	57.09%	▲ *7	51.39%	▲ *7

▲ 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 - 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.

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

*3 - Newly created plan.

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

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

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

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

APPENDIX E

ACTUARIAL ASSUMPTIONS

Appendix E: Actuarial Assumptions

	<u>TYPE OF PLAN</u>	ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
		<u>INFLATION</u> <u>RATE</u>	<u>INVESTMENT</u> <u>RETURN</u>	<u>PROJECTED</u> <u>SALARY INCREASES</u>	<u>POSTRETIREMENT</u> <u>BENEFIT INCREASES</u>
CITIES					
Abbeville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Acworth Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Adairsville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Adel Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	2.00%
Alamo Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Albany Pension Plan, City of	Single-Employer	3.00%	8.50%	1.00%	0.00%
Alma Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Alpharetta Retirement Plan, City of	Single-Employer	2.50%	7.50%	2.10%-4.20%	N/R
Americus Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Aragon Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Ashburn Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Atlanta Firefighters' Pension Fund	Single-Employer	N/R	7.50%	4.00%	3.00%
Atlanta General Employees Pension Fund	Single-Employer				
General Employees of the City of Atlanta		2.75%	7.50%	0.75-2.75%	1.00%-3.00%
Employees of the Atlanta Board of Education		2.75%	7.50%	1.25-7.00%	3.00%
Atlanta Police Officers' Pension Fund	Single-Employer	N/R	7.50%	4.00%	3.00%
Attapulgis Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Auburn Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Austell Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Avondale Estates Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Bainbridge Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Barnesville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Baxley Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Berlin Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Blackshear Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Blairsville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Blakely Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Blakely-Early County Department of Recreation Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Bloomington Defined Benefit Plan, City of	Single-Employer	N/R	8.00%	5.00%	N/R
Blue Ridge Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Bowdon Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Bowman Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Bremen Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Brooklet Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Broxton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Brunswick Retirement Plan, City of	Single-Employer	3.50%	8.00%	3.00-3.50%	N/R
Buchanan Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Buena Vista Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Buford Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Butler Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Byron Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.00-3.25%
Cairo Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Calhoun Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%

Appendix E: Actuarial Assumptions

		ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
	<u>TYPE OF PLAN</u>	<u>INFLATION</u>	<u>INVESTMENT</u>	<u>PROJECTED</u>	<u>POSTRETIREMENT</u>
		<u>RATE</u>	<u>RETURN</u>	<u>SALARY INCREASES</u>	<u>BENEFIT INCREASES</u>
		*1	*1	*1	*1
Calhoun Retirement Plan, City of	Single-Employer, Closed				
Camilla Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	\$0
Canon Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Canton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Carnesville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Carrollton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Cartersville Retirement Plan, City of	Single-Employer	N/R	7.00%	4.00%	0.00%
Cave Spring Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Cedartown Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Centerville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Chamblee Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Chatsworth Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Chester Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Chickamauga Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Clarkesville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Clarkston Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Claxton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Clayton Employees' Retirement Plan	Single-Employer	N/R	6.75%	5.00%	N/R
Cleveland Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Cochran Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
College Park Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Colquitt Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Comer Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Commerce Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Conyers Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Cordele Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Cornelia Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Covington Retirement Plan, City of	Single-Employer	0.00%	7.50%	3.50%	0.00%
Cumming Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.00%
Cuthbert Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Dacula Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Dahlonega Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	2.00%
Dallas Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Dalton Employees' Pension Plan, City of	Single-Employer	N/R	7.00%	4.00%	N/R
Danielsville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Darien Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Davisboro Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Dawson Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Dawsonville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Decatur Employees' Retirement System	Single-Employer	2.50%	7.00%	1.25-4.25%	N/R
Demorest Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Doerun Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.00%
Donalsonville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Doraville Retirement Plan, City of	Single-Employer	2.50%	6.75%	0.50-6.00%	2.50%
Douglas Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
	<u>TYPE OF PLAN</u>	<u>INFLATION</u>	<u>INVESTMENT</u>	<u>PROJECTED</u>	<u>POSTRETIREMENT</u>
		<u>RATE</u>	<u>RETURN</u>	<u>SALARY INCREASES</u>	<u>BENEFIT INCREASES</u>
Douglasville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00-3.25%
Dublin Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Duluth Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
East Ellijay Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
East Point Retirement Plan, City of	Single-Employer	2.25%	7.75%	1.25%	1.75%
Eastman Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Eatonton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Elberton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Ellaville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Ellijay Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Emerson Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Enigma Retirement Plan, Town of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Fairburn Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Fayetteville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Fitzgerald Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Flowery Branch Retirement Plan, City of *2	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Forsyth Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Fort Oglethorpe Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Fort Valley Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Franklin Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Gainesville Retirement Plan A, City of	Single-Employer	3.50%	7.50%	0.50-8.50%	0.00%
Gainesville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Garden City Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Gibson Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Glennville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Gordon Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Gray Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Greensboro Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Greenville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Griffin Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.00%
Grovetown Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Guyton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Hagan Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Hahira Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Hampton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Hapeville Retirement Plan, City of	Single-Employer	2.50%	7.50%	3.00%	N/R
Harlem Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	2.00%
Hartwell Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Hawkinsville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Hazlehurst Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Hephzibah Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Hiawassee Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Hinesville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Hiram Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Hogansville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
	<u>TYPE OF PLAN</u>	<u>INFLATION</u>	<u>INVESTMENT</u>	<u>PROJECTED</u>	<u>POSTRETIREMENT</u>
		<u>RATE</u>	<u>RETURN</u>	<u>SALARY INCREASES</u>	<u>BENEFIT INCREASES</u>
Holly Springs Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Jackson Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Jasper Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Jefferson Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Jeffersonville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Jesup Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Jonesboro Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Kennesaw Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Kingsland Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00-3.00%
LaFayette Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
LaGrange Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lake City Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lake Park Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lavonia Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Leesburg Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lenox Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lincolnton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lithonia Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Locust Grove Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Loganville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lookout Mountain Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Louisville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lumpkin Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lyons Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Madison Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Manchester Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Marietta General Pension Plan, City of	Single-Employer	3.50%	7.50%	0.00% - 9.12%	0.00%
Marshallville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
McDonough Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
McRae-Helena Retirement Plan, City of *2	GMEBS	3.25%	7.75%	0.50-5.50%	N/R
Menlo Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Midville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Midway Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Milledgeville Retirement Plan, City of	Single-Employer	2.00%	7.00%	1.00%	0.00%
Millen Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Milton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Monroe Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Montezuma Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Monticello Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Morrow Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Moultrie Pension Plan, City of	Single-Employer	0.00%	7.25%	3.25%	0.00%
Mount Airy Retirement Plan, Town of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Mount Vernon Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Mount Zion Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Nahunta Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
	<u>TYPE OF PLAN</u>	<u>INFLATION</u>	<u>INVESTMENT</u>	<u>PROJECTED</u>	<u>POSTRETIREMENT</u>
		<u>RATE</u>	<u>RETURN</u>	<u>SALARY INCREASES</u>	<u>BENEFIT INCREASES</u>
Nashville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Newnan Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Nicholls Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Nicholson Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Norcross Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.00%
Oakwood Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Ocilla Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Oglethorpe Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Oxford Retirement Plan, Town of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Palmetto Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.00%
Patterson Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Peachtree City Retirement Plan, City of	Single-Employer	3.00%	6.75%	0.40-2.40%	0.00%
Pelham Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Pembroke Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Perry Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Pine Mountain Retirement Plan, Town of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Pooler Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	2.00%
Port Wentworth Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Portal Retirement Plan, Town of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Powder Springs Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Quitman Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Reidsville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Remerton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Reynolds Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Riceboro Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Richmond Hill Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Rincon Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Roberta Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Rochelle Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Rockmart Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Rome Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00-3.25%
Rossville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Roswell Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Royston Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Saint Marys Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Sandersville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Savannah Employees' Retirement Plan, City of	Single-Employer	3.75%	7.75%	0.17-1.85%	1.00-5.00%
Savannah Pension Plan 2	Single-Employer, Closed	*1	*1	*1	*1
Senoia Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Sky Valley Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Smithville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Smyrna Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Snellville Retirement Plan, City of	GMEBS	3.25%	7.75%	N/R	3.25%
Social Circle Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	2.00-3.25%
Soperton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
	<u>TYPE OF PLAN</u>	<u>INFLATION</u>	<u>INVESTMENT</u>	<u>PROJECTED</u>	<u>POSTRETIREMENT</u>
		<u>RATE</u>	<u>RETURN</u>	<u>SALARY INCREASES</u>	<u>BENEFIT INCREASES</u>
Springfield Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Statesboro Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Stockbridge Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Stone Mountain Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Summerville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.00%
Suwanee Retirement Plan, City of	GMEBS	3.25%	7.75%	1.00%	0.00%
Swainsboro Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Sylvania Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Sylvester Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Tallapoosa Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	2.50%
Temple Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Tennille Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Thomaston Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Thomasville Pension Plan, City of	Single-Employer	2.00%	7.00%	3.00%	2.50-3.50%
Thomson Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Thunderbolt Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Tifton Retirement Plan, City of	Single-Employer	N/R	7.50%	3.50%	3.00%
Toccoa Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Trion Retirement Plan, Town of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Tybee Island Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.00%
Tyrone Retirement Plan, Town of	GMEBS	3.25%	7.75%	0.50-5.50%	3.00%
Union City Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00-3.00%
Union Point Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Valdosta Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Vidalia Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Vienna Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Villa Rica Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Wadley Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Waleska Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Walthourville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Warm Springs Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Warner Robins Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Warrenton Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Washington Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	2.50%
Waycross Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Waynesboro Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
West Point Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Whigham Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
White Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Whitesburg Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Willacoochee Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Winder Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Woodbine Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Woodbury Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Woodstock Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
	<u>TYPE OF PLAN</u>	<u>INFLATION</u>	<u>INVESTMENT</u>	<u>PROJECTED</u>	<u>POSTRETIREMENT</u>
		<u>RATE</u>	<u>RETURN</u>	<u>SALARY INCREASES</u>	<u>BENEFIT INCREASES</u>
Wrens Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Wrightsville Retirement Plan, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
COUNTIES					
Appling County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Bacon County Pension Plan	ACCG	2.00%	7.50%	1.50 - 4.00%	N/R
Baldwin County Board of Commissioners Defined Benefit Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	4.00%
Banks County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Barrow County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Bartow County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Ben Hill County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Bleckley County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Brooks County Pension Plan	ACCG	2.00%	7.50%	1.50 - 4.00%	N/R
Bryan County Pension Plan	ACCG	2.00%	7.50%	1.50 - 4.00%	N/R
Burke County Pension Plan	ACCG	2.00%	7.50%	1.50 - 4.00%	N/R
Butts County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Carroll County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Charlton County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Chatham County Employees' Retirement Plan	Single-Employer	3.00%	7.60%	0.00-3.00%	N/R
Cherokee County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Clayton County Pension Plan	Single-Employer	3.00%	8.00%	2.00-4.00%	2.00%
Clinch County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
Cobb County Board of Commissioners Retirement Income Plan	Single-Employer	2.50%	7.60%	0.0-1.50%	N/R
Coffee County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Colquitt County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
Coweta County Pension Plan	Single-Employer	2.50%	6.50%	0.00%	3.00%
Crawford County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Crisp County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Dawson County Pension Plan	ACCG	2.00%	7.50%	1.50 - 4.00%	N/R
Decatur County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
DeKalb County Pension Plan	Single-Employer	2.75%	7.50%	0.25%-6.25%	0.00%
Dodge County Pension Plan	ACCG	2.00%	7.50%	2.00 - 4.50%	N/R
Dooley County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Dougherty County Pension Plan	Single-Employer	2.50%	7.75%	3.00%	0.00%
Douglas County Retirement Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Douglas County Employee Defined Benefit Plan	Single-Employer, Closed	*1	*1	*1	*1
Early County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Early Co Department of Public Safety	ACCG	2.00%	7.50%	1.00 - 3.50%	3.00%
Effingham County Pension Plan	Single-Employer	N/R	7.50%	3.00%	N/R
Elbert County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
Evans County Board of Commissioners Retirement Plan	Single-Employer	2.25%	4.75%	1.75%	N/R
Fannin County Pension Plan	ACCG	2.00%	7.50%	2.00 - 4.50%	N/R

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
	<u>TYPE OF PLAN</u>	<u>INFLATION</u>	<u>INVESTMENT</u>	<u>PROJECTED</u>	<u>POSTRETIREMENT</u>
		<u>RATE</u>	<u>RETURN</u>	<u>SALARY INCREASES</u>	<u>BENEFIT INCREASES</u>
Fayette County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Floyd County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Forsyth County Defined Benefit Plan	Single-Employer	2.50%	7.00%	4.00%	0.00%
Franklin County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Fulton County Employees' Pension Plan	Single-Employer	3.00%	7.60%	3.00%	3.00%
Glynn County Board of Commissioners Pension Plan	Single-Employer	2.80%	7.75%	4.00%-6.00%	N/R
Grady County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Greene County Pension Plan	ACCG	2.00%	7.50%	2.00 - 4.50%	N/R
Gwinnett County Pension Plan	Single-Employer	3.00%	7.00%	1.50-2.50%	1.00%
Habersham County Employees' Retirement Plan	ACCG	2.00%	7.50%	1.50 - 4.00%	N/R
Hall County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Hancock County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
Haralson County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Harris County Pension Plan	ACCG	2.00%	7.50%	1.50 - 4.00%	N/R
Heard County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Henry County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Houston County Pension Plan	ACCG	2.00%	7.50%	1.50 - 4.00%	2.00%
Jackson County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Jasper County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Jeff Davis County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Jenkins County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Jones County Pension Plan	ACCG	2.00%	7.50%	2.00 - 4.50%	N/R
Lamar County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Laurens County Pension Plan	ACCG	2.00%	7.50%	1.50 - 4.00%	N/R
Lee County Pension Plan	ACCG	2.00%	7.50%	1.50 - 4.00%	N/R
Liberty County, Retirement Plan of	Single-Employer	N/R	8.50%	3.00%	N/R
Lincoln County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Lowndes County Pension Plan	ACCG	2.00%	7.50%	1.50 - 4.00%	N/R
Lumpkin County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Madison County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
Marion County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
McDuffie County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
McIntosh County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
Miller County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Mitchell County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Monroe County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
Morgan County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Murray County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Newton County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Oconee County Pension Plan	ACCG	2.00%	7.50%	2.00 - 4.50%	N/R
Oglethorpe County Pension Plan	ACCG	2.00%	7.50%	1.50 - 4.00%	N/R
Paulding County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
Peach County Pension Plan	ACCG	2.00%	7.50%	2.50 - 5.00%	N/R
Pickens County Pension Plan	ACCG	2.00%	7.50%	2.00 - 4.50%	N/R

Appendix E: Actuarial Assumptions

		ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
		INFLATION	INVESTMENT	PROJECTED	POSTRETIREMENT
		RATE	RETURN	SALARY INCREASES	BENEFIT INCREASES
TYPE OF PLAN					
Polk County Board of Commissioners					
Employees' Retirement Income Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Pulaski County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Putnam County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Rabun County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Rockdale County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
Schley County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Seminole County Pension Plan	ACCG	2.00%	7.50%	2.00 - 4.50%	N/R
Spalding County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	2.50%
Sumter County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Tattnall County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Telfair County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Thomas County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
Tift County Pension Plan	ACCG	2.00%	7.50%	2.50 - 5.00%	N/R
Toombs County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
Treutlen County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
Troup County Pension Plan	Single-Employer	2.50%	7.50%	3.00%	0.00%
Turner County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
Upton County Pension Plan	Single-Employer	N/R	6.00%	3.50%	0.00%
Walker County Commissioners' & Sheriff's					
Department Defined Benefit Pension Plan	Single-Employer	N/R	6.00%	4.00%	N/R
Walton County Pension Plan	ACCG	2.00%	7.50%	0.50 - 3.00%	N/R
Ware County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Warren County Pension Plan	ACCG	2.00%	7.50%	1.50 - 4.00%	N/R
Washington County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Whitfield County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Wilcox County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
Wilkes County Pension Plan	ACCG	2.00%	7.50%	1.00 - 3.50%	N/R
Wilkinson County Pension Plan	ACCG	2.00%	7.50%	0.00 - 2.50%	N/R
CONSOLIDATED GOVERNMENTS					
Athens-Clarke County Employees' Pension Plan	Single-Employer	N/R	8.00%	4.25-6.50%	N/R
Augusta City Employees Pension Plan	Single-Employer, Closed	*1	*1	*1	*1
Augusta Firemen's Pension Fund	Single-Employer, Closed	*1	*1	*1	*1
Augusta General Retirement Plan 1949	Single-Employer, Closed	N/R	7.50%	5.50%	3.00%
Augusta Policemen's Pension Fund	Single-Employer, Closed	*1	*1	*1	*1
Augusta Richmond County Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	0.00-3.25%
Augusta Richmond County					
Planning Commission Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	N/R
Columbus Consolidated Government					
Employees' Pension Plan	Single-Employer	N/R	7.00%	3.25%	0.50%
Columbus Consolidated Government Plan for					
Employees of the Department of Public Safety	Single-Employer	N/R	7.00%	3.25%	0.50%
Georgetown-Quitman Unified County Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	N/R
Macon-Bibb County Fire & Police Retirement System *4	Single-Employer	3.00%	7.50%	3.00%	1.50%

Appendix E: Actuarial Assumptions

ACTUARIAL ASSUMPTIONS WITH RESPECT TO:					
	<u>TYPE OF PLAN</u>	<u>INFLATION</u> <u>RATE</u>	<u>INVESTMENT</u> <u>RETURN</u>	<u>PROJECTED</u> <u>SALARY INCREASES</u>	<u>POSTRETIREMENT</u> <u>BENEFIT INCREASES</u>
Macon-Bibb County Pension Plan *5	Single-Employer	4.00%	7.50%	0.25%	N/R
Macon-Bibb County Pension Plan Division A *4	Single-Employer	3.00%	7.50%	3.10%	1.50%
Richmond County Employee Pension Fund 1945	Single-Employer, Closed	N/R	7.50%	5.00%	3.00%
REGIONAL COMMISSIONS					
Atlanta Regional Commission Retirement Plan	Single-Employer	4.25%	7.00%	1.25%	N/R
Coastal RC Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	N/R
Georgia Mountains RC Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Heart of Georgia - Altamaha RC Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	N/R
Middle Georgia RC Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	0.00-1.50%
Northeast Georgia RC Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	N/R
Northwest Georgia RC Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	N/R
Southern Georgia RC Retirement Plan	GMEBS	3.25%	7.75%	0.50-5.50%	N/R
Southwest Georgia RC Retirement Plan	Single-Employer	N/R	7.75%	N/R	2.50%
LOCAL BOARDS OF EDUCATION *6					
Fulton County School Employees' Pension Fund	Single-Employer	2.75%	7.00%	2.00 - 5.25%	3.00%
Gwinnett County Board of Education Retirement System	Single-Employer	3.50%	8.00%	1.00 - 4.50%	3.00%
Polk County Board of Education Retirement System	Single-Employer	N/R	7.00%	3.50%	N/R
LOCAL AUTHORITIES					
Atlanta Housing Authority, City of	Single-Employer	N/R	4.90%	4.00%	N/R
Austell Gas System Retirement Plan	Single-Employer	2.50%	7.00%	2.00%	N/R
Brunswick - Glynn County Joint Water & Sewer Commission	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Carroll County Water Authority	Single-Employer	0.00%	6.65%	4.50%	1.00%
Chatsworth Water Commission	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Cherokee County Water & Sewerage Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Cobb County-Marietta Water Authority	Single-Employer	2.80%	7.50%	2.20%	0.00%
Columbus Medical Center Hospital Authority	Single-Employer	N/R	7.00%	2.50%	N/R
Conyers Housing Authority, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Covington Housing Authority	ACCG	2.00%	7.50%	1.50 - 4.00%	N/R
Douglasville-Douglas County Water and Sewage Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Dublin-Laurens County Recreation Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Eatonton-Putnam County Water and Sewer Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Ellijay-Gilmer County Water & Sewer Authority	GMEBS	3.25%	7.75%	0.50-5.50%	2.00%
Fitzgerald Water, Light and Bond Commission	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Flint Area Consolidated Housing Authority	GMEBS	3.25%	7.75%	0.50-5.50%	3.00%
Floyd County Hospital Authority	Single-Employer	N/R	7.00%	N/R	N/R
Fort Valley Utility Commission	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Fulton-DeKalb Hospital Authority	Single-Employer	2.75%	7.75%	N/R	N/R
Haralson County Water Authority	ACCG	2.00%	7.50%	2.50 - 5.00%	N/R
Heard County Water Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%

Appendix E: Actuarial Assumptions

		ACTUARIAL ASSUMPTIONS WITH RESPECT TO:			
	<u>TYPE OF PLAN</u>	<u>INFLATION</u> <u>RATE</u>	<u>INVESTMENT</u> <u>RETURN</u>	<u>PROJECTED</u> <u>SALARY INCREASES</u>	<u>POSTRETIREMENT</u> <u>BENEFIT INCREASES</u>
Henry County Water & Sewer Authority	GMEBS	3.25%	7.75%	0.50-5.50%	1.00%
Hospital Authority of Washington County *3, *7	Single-Employer		See footnote *3		
Housing Authority of the City of Clayton	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Jackson County Water and Sewerage Authority *2	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Jasper County Joint 911 Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Jonesboro Housing Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
LaGrange Housing Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Lagrange-Troup County Hospital Authority	Single-Employer	2.60%	7.25%	N/R	N/R
Lavonia Housing Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Liberty Consolidated Planning Commission	GMEBS	3.25%	7.75%	0.50-5.50%	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%	7.00%	3.00%	1.50%
Metro Atlanta Rapid Transit Authority Non-Represented Pension Plan	Single-Employer	2.50%	6.90%	3.00%-3.50%	1.00%
Metro Atlanta Rapid Transit Authority Union Employees Retirement Plan	Single-Employer	2.80%	7.50%	4.50%	N/R
Middle Flint Regional E-911 Authority	ACCG	2.00%	7.50%	2.50 - 5.00%	N/R
Mount Vernon Housing Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Newnan Water and Light Commission	Single-Employer	3.00%	7.00%	2.00%	N/R
Northeast Georgia Housing Authority	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Polk County Water, Sewage and Solid Waste Authority *3	Single-Employer	3.00%	7.48%	1.00%	0.00%
Rome-Floyd County Recreation Authority	GMEBS	3.25%	7.75%	0.50-5.50%	3.25%
Towns County Water & Sewer Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Unadilla Housing Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Valdosta/Lowndes County Hospital Authority *3	Single-Employer		See footnote *3		
Valdosta/Lowndes County Parks and Recreation Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Vidalia Housing Authority, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Vienna Housing Authority, City of	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Villa Rica Housing Authority	GMEBS	3.25%	7.75%	0.50-5.50%	0.00%
Walker County Water and Sewerage Authority	Single-Employer	N/R	6.00%	4.00%	N/R

N/R - Not Reported

*1 - 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.

*2 - Newly created plan.

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

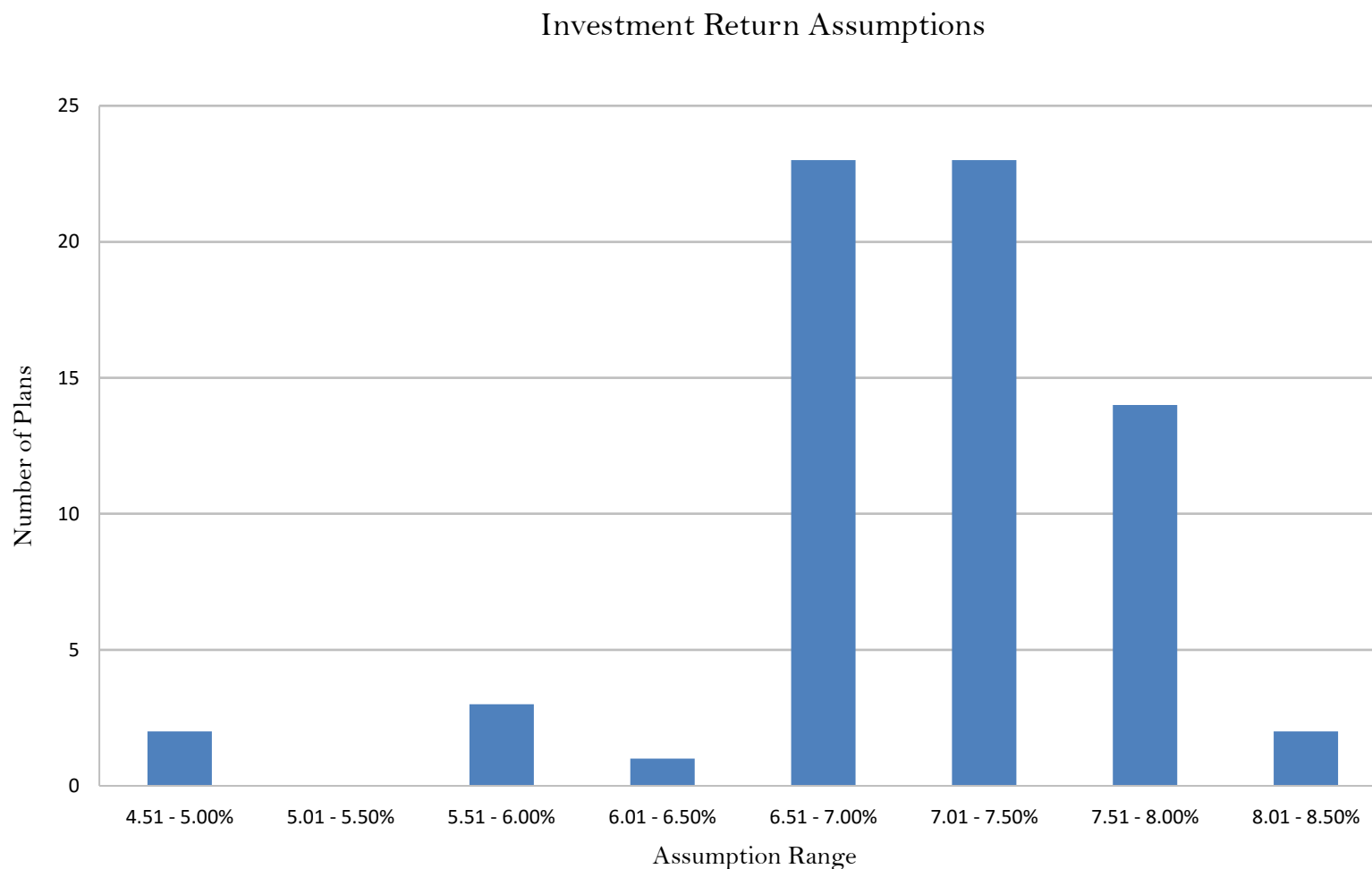
*4 - The City of Macon and Bibb County consolidated into one government in 2014. This plan was formerly a City of Macon Plan

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

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

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

Appendix E: Actuarial Assumptions



The above table shows the range of investment return assumptions used by the single employer defined benefit plans. This table does not include ACCG or GMEBS members. The mean of the investment return assumptions for the current reporting period is 7.25% and the median is 7.50% compared to 7.19% and 7.50%, respectively for the 2014 report. If the ACCG and GMEBS members had been included, the mean of the investment return assumptions would be 7.62% and the median would be 7.75%, as compared to 7.69% and 7.75%, respectively, for 2014.

APPENDIX F

RETIREMENT AND POSTEMPLOYMENT BENEFITS OTHER THAN DEFINED BENEFIT PLANS

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Cities					
Abbeville	X			X	
Acworth	X	X	X	X	
Adairsville		X	X		
Adel	X	X			
Albany	X	X	X	X	
Alma	X				
Alpharetta	X	X	X		
Americus		X			
Aragon			X		
Arcade	X				
Arlington	X	X			
Ashburn	X	X			
Atlanta	X	X	X		
Auburn		X			
Austell		X			
Avondale Estates	X	X			
Bainbridge	X	X	X		
Ball Ground	X				
Barnesville		X			
Baxley	X	X			
Berkeley Lake	X	X			
Blackshear		X			
Blairsville	X				
Blakely	X		X		
Blue Ridge		X			
Blythe	X				
Bogart				X	
Braselton	X				
Bremen		X	X		
Brookhaven	X	X			
Brooks		X			
Broxton	X				
Brunswick		X			
Buchanan	X				
Buford		X	X	X	
Butler	X	X			
Byron		X		X	
Cairo		X			
Calhoun		X			
Camilla	X	X			
Canton	X	X			
Carrollton	X	X	X	X	
Cartersville	X	X	X	X	

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Cave Spring		X			
Cecil		X			
Cedartown		X	X	X	
Chamblee	X	X			
Chatsworth	X	X			
Chattahoochee Hills	X	X			
Chester	X				
Chickamauga		X			
Clarksville		X			
Clarkston		X			
Clayton		X			
Clermont		X			
Cleveland	X				
Cochran	X				
College Park	X	X	X		
Colquitt		X			
Commerce		X			
Concord	X	X			
Conyers	X	X	X		
Cordele		X			
Cornelia		X			
Covington	X	X	X		
Crawford	X	X			
Culloden	X				
Cumming	X	X	X		
Dahlonega		X			
Dallas		X	X		
Dalton	X	X	X	X	
Darien	X				
Dawson		X			
Decatur	X				
Dillard	X	X			
Doerun		X			
Doraville	X	X	X		
Douglas	X	X	X		
Douglasville		X	X	X	
Dublin		X	X		
Duluth	X	X			
Dunwoody	X	X			
East Dublin	X				
East Point	X		X	X	
Eastman	X				
Edison	X				
Elberton	X	X			

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Ellijay	X				
Emerson	X				
Eton	X				
Euharlee	X	X			
Fairburn		X			
Fayetteville	X	X			
Fitzgerald		X			
Folkston	X	X			
Forest Park	X		X		
Forsyth		X		X	
Fort Gaines	X				
Fort Oglethorpe	X	X			
Fort Valley		X			
Gainesville		X	X	X	
Garden City	X	X			
Glennville		X			
Griffin	X	X	X	X	
Hapeville	X	X	X	X	
Harlem	X	X	X		
Hartwell		X			
Hawkinsville		X			
Helen	X				
Hephzibah		X			
Hinesville		X			
Hoboken	X				
Holly Springs		X			
Homer	X				
Homerville	X				
Jackson		X			
Jasper		X			
Jefferson	X		X		
Jenkinsburg	X	X			
Jesup		X	X	X	
Johns Creek	X	X			
Kennesaw	X	X	X		
Kingsland	X	X			
LaFayette		X			
LaGrange	X	X	X		
Lake City		X			
Lake Park	X				
Lavonia		X			
Lawrenceville	X	X	X		
Lilburn	X	X	X	X	
Lithonia	X	X			

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Locust Grove	X				
Loganville		X	X		
Louisville		X			
Lovejoy	X				
Lula	X	X			
Lumpkin	X				
Madison		X	X		
Manchester		X		X	
Marietta	X	X	X		
Maysville	X				
McCaysville	X	X			
McDonough	X	X	X		
McIntyre		X			
McRae-Helena	X	X	X		
Metter	X				
Midway	X				
Milledgeville				X	
Milner	X			X	
Milton	X	X			
Monroe		X			
Monticello	X				
Morrow	X	X			
Moultrie	X				
Mountain Park	X	X			
Nahunta	X				
Nashville		X			
Newnan		X			
Nicholls			X		
Nicholson	X				
Norcross	X	X			
Ocilla		X			
Odum	X				
Omega	X				
Oxford	X				
Palmetto	X				
Patterson	X				
Pavo				X	
Peachtree City	X	X	X		
Peachtree Corners	X	X			
Pearson	X		X		
Pembroke	X				
Perry	X	X			
Pine Mountain			X		
Pooler		X	X		

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Port Wentworth	X	X			
Porterdale	X				
Powder Springs	X	X	X		
Quitman		X			
Remerton	X				
Reynolds	X				
Richmond Hill		X			
Ringgold	X		X		
Rome	X	X	X	X	
Roswell	X	X			
Royston	X	X			
Rutledge	X	X			
Sandersville		X	X	X	
Sandy Springs	X	X			
Sardis	X				
Savannah		X	X	X	
Sharpsburg		X			
Shiloh	X				
Smithville		X			
Smyrna	X	X	X		
Snellville	X	X			
Social Circle		X			
Sparks	X				
Sparta	X				
Springfield		X			
St. Marys	X				
Statesboro	X	X	X		
Statham	X				
Stockbridge		X		X	
Stone Mountain		X			
Sugar Hill	X				
Summerville				X	
Suwanee	X	X			
Swainsboro	X	X	X	X	
Sycamore	X	X			
Sylvania		X	X		
Sylvester		X		X	
Temple		X			
Thomaston		X			
Thomasville	X		X		
Thomson		X			
Thunderbolt		X			
Tifton		X	X	X	
Toccoa	X	X		X	

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Trenton	X	X			
Trion	X				
Tunnel Hill	X				
Turin	X				
Tybee Island		X			
Tyrone	X	X			
Unadilla	X				
Union City	X	X	X	X	
Union Point		X			
Valdosta		X	X	X	
Vidalia	X	X			
Vienna		X			
Villa Rica	X				
Warner Robins		X	X	X	
Washington	X				
Watkinsville	X				
Waynesboro		X			
West Point	X	X			
Whitesburg		X			
Willacoochee	X				
Winder	X	X	X		
Winterville	X				
Woodstock	X	X			
Young Harris	X				
Counties					
Appling County		X			
Atkinson County	X	X			
Baker County		X			
Baldwin County		X	X		
Banks County	X	X			
Barrow County	X	X	X		
Bartow County	X	X	X	X	
Ben Hill County		X			
Berrien County	X	X			
Bleckley County		X			
Brantley County	X				
Brooks County		X			
Bryan County		X	X		
Bulloch County	X	X			
Burke County		X			
Butts County		X			
Calhoun County	X				

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Camden County	X	X			
Carroll County	X	X			
Catoosa County	X	X			
Charlton County		X			
Chatham County		X	X	X	
Chattooga County	X	X	X		
Cherokee County		X	X		
Clay County	X				
Clayton County		X	X	X	
Clinch County	X				
Cobb County	X	X	X		
Colquitt County	X				
Columbia County	X	X	X		
Cook County		X			
Coweta County	X	X	X		
Crawford County	X	X			
Crisp County		X			
Dade County	X	X			
Dawson County	X	X			
Decatur County		X		X	
DeKalb County		X	X	X	
Dodge County		X			
Dooly County		X			
Dougherty County	X		X	X	
Douglas County		X	X		
Early County		X			
Echols County	X				
Effingham County	X	X			
Elbert County		X			
Fannin County		X			
Fayette County	X	X	X		
Floyd County		X	X		
Forsyth County	X		X		
Franklin County	X	X			
Fulton County	X	X	X	X	
Gilmer County	X	X			
Glynn County		X	X		
Gordon County	X		X		
Grady County	X				
Greene County	X	X	X		
Gwinnett County	X	X	X		
Habersham County	X	X			

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Hall County	X	X	X		
Hancock County		X			
Haralson County		X			
Harris County	X	X			
Hart County	X				
Heard County		X			
Henry County	X	X	X		
Houston County		X	X		
Jackson County	X	X	X		
Jasper County		X			
Jeff Davis County	X	X	X	X	
Jefferson County	X	X			
Jenkins County		X			
Jones County		X			
Lamar County		X			
Lanier County	X	X			
Laurens County		X			
Lee County		X			
Liberty County			X	X	
Lowndes County		X	X		
Lumpkin County	X	X			
Macon County	X	X			
Madison County	X	X			
McIntosh County	X	X			
Meriwether County	X	X			
Miller County		X			
Mitchell County		X			
Monroe County		X	X		
Montgomery County	X	X			
Morgan County	X	X			
Murray County	X	X			
Newton County	X	X			
Oconee County	X	X	X		
Oglethorpe County	X	X			
Paulding County	X	X			
Peach County	X	X			
Pickens County	X	X	X		
Pierce County	X	X			
Pike County	X				
Polk County	X	X	X		
Pulaski County		X			
Putnam County	X	X			

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Rabun County	X				
Randolph County	X				
Rockdale County		X	X		
Schley County		X			
Screven County	X	X			
Seminole County		X			
Spalding County	X	X	X		
Stephens County	X				
Sumter County	X	X			
Talbot County	X	X			
Tattnall County	X	X			
Taylor County	X	X			
Telfair County	X	X			
Terrell County	X				
Tift County	X	X			
Toombs County		X			
Towns County	X				
Treutlen County		X			
Troup County	X		X		
Turner County	X	X			
Union County	X				
Walker County	X	X	X		
Walton County	X	X	X		
Ware County	X	X	X		
Warren County		X			
Washington County	X	X	X		
Wayne County	X	X	X		
Wheeler County	X				
White County	X				
Whitfield County	X	X	X		
Wilcox County	X	X			
Wilkes County		X			
Wilkinson County		X	X		
Worth County	X				
Consolidated Governments					
Athens/Clarke County	X	X	X	X	
Augusta/Richmond County	X	X	X	X	
Columbus-Muscogee County		X	X	X	
Cusseta - Chattahoochee County	X				
Macon-Bibb County	X	X	X		
Unified Government of Webster County	X	X			

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Regional Commissions					
Atlanta Regional Commission	X	X	X		
Central Savannah River Area Regional Commission	X	X			
Coastal Area District Development Authority, Inc. (a component unit of Coastal Regional Commission)	X				
Coastal Regional Commission	X				
Georgia Mountains Regional Commission	X				
Heart of Georgia - Altamaha Regional Commission		X			
Middle Georgia Regional Commission		X			
Northeast Georgia Regional Commission	X				
Northwest Georgia Regional Commission	X				
River Valley Regional Commission	X	X			
Southern Georgia Regional Commission		X			
Southwest Georgia Regional Commission	X	X			
Three Rivers Regional Commission	X	X			
Local Boards of Education					
Appling County Board of Education		X			
Atkinson County Board of Education		X			
Bacon County Board of Education	X	X			
Baldwin County Board of Education	X		X		
Banks County Board of Education	X	X			
Bartow County Board of Education	X	X			
Berrien County Board of Education		X			
Bibb County Board of Education		X			
Bleckley County Board of Education	X				
Brantley County Board of Education		X			
Brooks County Board of Education	X				
Bryan County Board of Education	X	X			
Bulloch County Board of Education		X			
Burke County Board of Education	X	X	X		
Butts County Board of Education	X				
Calhoun County Board of Education	X	X			
Candler County Board of Education		X			
Catoosa County Board of Education	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			
Clarke County Board of Education		X			
Cobb County Board of Education	X	X	X	X	

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Coffee County Board of Education	X				
Columbia County Board of Education	X				
Coweta County Board of Education	X				
Crisp County Board of Education		X			
Dawson County Board of Education	X				
Decatur County Board of Education	X				
Dodge County Board of Education		X			
Dougherty County Board of Education	X	X	X		
Douglas County Board of Education	X				
Echols County Board of Education	X	X	X		
Effingham County Board of Education	X				
Emanuel County Board of Education	X	X			
Fannin County Board of Education	X	X			
Fayette County Board of Education		X			
Franklin County Board of Education		X			
Fulton County Board of Education		X		X	
Gilmer County Board of Education	X	X			
Glascok County Board of Education		X			
Glynn County Board of Education		X			
Gordon County Board of Education		X			
Greene County Board of Education	X				
Gwinnett County Board of Education		X	X	X	
Habersham County Board of Education	X				
Hall County Board of Education			X		
Haralson County Board of Education		X			
Hart County Board of Education			X		
Heard County Board of Education		X			
Henry County Board of Education	X	X			
Houston County Board of Education	X	X	X		
Jackson County Board of Education		X	X		
Jasper County Board of Education		X		X	
Jefferson County Board of Education		X			
Johnson County Board of Education	X				
Jones County Board of Education		X			
Lamar County Board of Education		X			
Lanier County Board of Education		X			
Laurens County Board of Education		X			
Lee County Board of Education		X			
Long County Board of Education			X		
Lowndes County Board of Education		X			
Lumpkin County Board of Education	X				
Macon County Board of Education		X			
Marion County Board of Education		X			
McDuffie County Board of Education		X			

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
McIntosh County Board of Education	X		X		
Meriwether County Board of Education		X			
Miller County Board of Education			X		
Mitchell County Board of Education		X			
Montgomery County Board of Education		X			
Murray County Board of Education	X				
Oconee County Board of Education	X				
Oglethorpe County Board of Education	X	X			
Paulding County Board of Education	X	X			
Peach County Board of Education		X			
Pickens County Board of Education	X	X	X		
Pierce County Board of Education		X			
Pike County Board of Education		X	X		
Putnam County Board of Education	X	X			
Quitman County Board of Education		X			
Rabun County Board of Education		X			
Rockdale County Board of Education		X			
Schley County Board of Education		X	X		
Screven County Board of Education		X			
Seminole County Board of Education		X			
Griffin-Spalding County Board of Education	X				
Stephens County Board of Education	X				
Tattnall County Board of Education		X			
Taylor County Board of Education		X			
Terrell County Board of Education		X			
Thomas County Board of Education		X			
Tift County Board of Education		X			
Toombs County Board of Education		X			
Troup County Board of Education	X				
Treutlen County Board of Education		X	X		
Twiggs County Board of Education		X			
Union County Board of Education	X				
Thomaston-Upson County Board of Education		X			
Walker County Board of Education	X				
Ware County Board of Education	X	X	X	X	
Washington County Board of Education	X				
Wayne County Board of Education	X	X			
White County Board of Education		X			
Whitfield County Board of Education		X			
Wilcox County Board of Education		X			
Wilkes County Board of Education		X			
Wilkinson County Board of Education	X	X			
Worth County Board of Education	X	X			
City of Buford Board of Education		X		X	

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
City of Calhoun Board of Education		X		X	
City of Carrollton Board of Education		X			
City of Cartersville Board of Education	X	X			
City of Chickamauga Board of Education		X			
City of Commerce Board of Education		X			
City of Dalton Board of Education	X				
City of Decatur Board of Education		X			
City of Gainesville Board of Education	X	X			
City of Jefferson Board of Education	X				
City of Marietta Board of Education	X				
City of Pelham Board of Education		X	X		
City of Social Circle Board of Education		X			
City of Trion Board of Education		X			
City of Valdosta Board of Education	X	X			
City of Vidalia Board of Education	X	X			

Local Authorities

Alma Housing Authority	X				
Athens Downtown Development Authority	X				
Austell Gas System	X	X	X		
Barnesville Housing Authority	X	X			
Baxley and Appling County Hospital Authority		X			
Bremen Housing Authority	X				
Brunswick and Glynn County Development Authority	X				
Brunswick-Glynn County Joint Water and Sewer Commission		X			
Carroll County Water Authority	X				
Catoosa Utility District Authority	X				
Chatham Area Transit Authority	X		X	X	
Chatham-Savannah Authority for the Homeless		X			
Chatsworth Water Commission	X	X			
Chehaw Park Authority	X	X			
Cherokee County Water and Sewerage Authority		X	X		
City of Vienna Solid Waste Management Authority		X			
Classic Center Authority for Clarke County	X	X			
Claxton Housing Authority	X				
Clinch County Hospital Authority	X				
Cobb County-Marietta Water Authority		X			
Cobb-Marietta Coliseum and Exhibit Hall Authority	X				
Coosa Water Authority	X				
Coweta County Water and Sewerage Authority	X	X			
Dade County Water and Sewer Authority	X				
Development Authority of Bainbridge and Decatur County	X				
Development Authority of Douglas County	X				

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Development Authority of the City of Milledgeville and Baldwin County	X				
Development Authority of Union County	X				
Development Authority of Vidalia		X			
Development Authority of Walton County	X				
Douglasville-Douglas County Water and Sewer Authority		X			
Dublin-Laurens County Recreation Authority		X			
Eatonton-Putnam Water and Sewer Authority	X				
Ellijay-Gilmer County Water and Sewerage Authority	X				
Emanuel County Jail Authority	X	X			
Etowah Water and Sewer Authority	X	X			
Fayette County Development Authority	X				
Fitzgerald Water, Light, and Bond Commission		X	X		
Flint Area Consolidated Housing Authority	X	X	X		
Franklin Housing Authority	X				
Griffin-Spalding County Development Authority	X				
Hall County Family Connection Network			X		
Haralson County Water Authority		X			
Hart County Water and Sewer Utility Authority	X				
Hawkinsville Housing Authority	X		X		
Hazelhurst Housing Authority	X				
Heard County Water Authority	X				
Hospital Authority of Ben Hill County	X				
Hospital Authority of Bleckley County		X			
Hospital Authority of Candler County	X				
Hospital Authority of Colquitt County	X	X			
Hospital Authority of Effingham County	X	X			
Hospital Authority of Evans County	X				
Hospital Authority of Floyd County	X				
Hospital Authority of Habersham County	X				
Hospital Authority of Jefferson County and the City of Louisville		X			
Hospital Authority of Liberty County	X				
Hospital Authority of Miller County	X				
Hospital Authority of Peach County		X			X
Hospital Authority of Randolph County	X				
Hospital Authority of the City of Bainbridge and Decatur County	X	X			
Hospital Authority of Washington County	X				
Hospital Authority of Wayne County, Georgia	X				
Hospital Authority of Wilkes County	X				
Housing Authority City of Sylvester, Ga	X				
Housing Authority of City of Carrollton	X		X	X	
Housing Authority of Clayton County	X				
Housing Authority of Columbus, Georgia	X	X			
Housing Authority of Douglas 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	Insurance Contract
Housing Authority of the City of Adel, Georgia	X	X			
Housing Authority of the City of Americus, GA	X	X	X		
Housing Authority of the City of Ashburn	X				
Housing Authority of the City of Athens, Georgia	X	X	X	X	
Housing Authority of the City of Atlanta, Georgia	X	X			
Housing Authority of the City of Augusta, Georgia	X	X	X		
Housing Authority of the City of Baxley	X				
Housing Authority of the City of Boston	X	X			
Housing Authority of the City of Brunswick, Georgia	X				
Housing Authority of the City of Buford, Georgia	X				
Housing Authority of the City of Cairo, Georgia	X				
Housing Authority of the City of Camilla	X				
Housing Authority of the City of Cedartown, Ga.	X				
Housing Authority of the City of Chatsworth	X				
Housing Authority of the City of College Park	X				
Housing Authority of the City of Colquitt	X				
Housing Authority of the City of Cordele, Georgia	X				
Housing Authority of the City of Covington		X			
Housing Authority of the City of Cuthbert, Ga	X				
Housing Authority of the City of Dawson	X				
Housing Authority of the City of Decatur, Georgia	X	X			
Housing Authority of the City of Douglas	X		X	X	
Housing Authority of the City of East Point, Georgia	X				
Housing Authority of the City of Eastman	X				
Housing Authority of the City of Eatonton	X				
Housing Authority of the City of Elberton, Georgia	X				
Housing Authority of the City of Ellijay, Georgia	X				
Housing Authority of the City of Fitzgerald	X	X			
Housing Authority of the City of Gainesville	X				
Housing Authority of the City of Griffin	X	X			
Housing Authority of the City of Hahira, Georgia	X	X			
Housing Authority of the City of Hartwell	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 Lakeland, Georgia	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				
Housing Authority of the City of Louisville	X				
Housing Authority of Macon-Bibb County	X	X			
Housing Authority of the City of Madison, Ga	X	X			
Housing Authority of the City of Manchester	X				

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Housing Authority of the City of Marietta	X	X			
Housing Authority of the City of McCaysville Georgia	X				
Housing Authority of the City of McDonough	X				
Housing Authority of the City of Menlo, Georgia	X				
Housing Authority of the City of Milledgeville	X				
Housing Authority of the City of Millen	X				
Housing Authority of the City of Monroe, Ga	X	X			
Housing Authority of the City of Monticello	X				
Housing Authority of the City of Moultrie, Georgia	X		X		
Housing Authority of the City of Nahunta	X				
Housing Authority of the City of Nashville, Georgia	X	X			
Housing Authority of the City of Newnan	X	X			
Housing Authority of the City of Ocilla, Ga	X				
Housing Authority of the City of Pearson, Georgia	X	X			
Housing Authority of the City of Quitman	X		X		
Housing Authority of the City of Roberta, Ga.	X				
Housing Authority of the City of Royston	X				
Housing Authority of the City of Sandersville	X				
Housing Authority of the City of Soperton	X				
Housing Authority of the City of Summerville	X				
Housing Authority of the City of Swainsboro	X				
Housing Authority of the City of Sylvania	X				
Housing Authority of the City of Tallapoosa, Georgia	X				
Housing Authority of the City of Thomaston	X				
Housing Authority of the City of Thomasville, Ga.	X	X			
Housing Authority of the City of Tifton, Georgia	X			X	
Housing Authority of the City of Vidalia	X				
Housing Authority of the City of Vienna	X				
Housing Authority of the City of Villa Rica				X	
Housing Authority of the City of Warner Robins, Georgia	X				
Housing Authority of the City of Washington	X				
Housing Authority of the City of Waycross	X				
Housing Authority of the City of Waynesboro	X				
Housing Authority of the City of Wrightsville	X				
Housing Authority of the County of Atkinson, Georgia	X	X			
Housing Authority of the County of Dekalb, Georgia	X				
Jackson County Water and Sewerage Authority	X	X			
Jackson Housing Authority	X	X			
Jeff Davis County Hospital Authority	X				
Jonesboro Housing Authority		X			
Lafayette Housing Authority	X				
Lagrange Housing Authority		X			
Lamar County Regional Solid Waste Authority	X				
Laurens County Solid Waste Management Authority		X			

Appendix F: Retirement and Postemployment Benefits Other Than Defined Benefit

Name of Government	Defined Contribution Plan(s)	Deferred Compensation Plan(s)	Postemployment Healthcare Benefits	Other Postemployment Benefits	Insurance Contract
Liberty Consolidated Planning Commission		X			
Liberty County Industrial Authority	X				
Lumpkin County Water & Sewerage Authority	X	X			
Macon Water Authority	X	X	X	X	
Macon-Bibb County Industrial Authority	X				
Macon-Bibb County Transit Authority	X	X			
Madison County Industrial Development and Building Authority	X				
Mcpherson Local Implementing Redevelopment Authority	X				
Metropolitan Atlanta Rapid Transit Authority - ATU Local 732	X	X	X	X	
Metropolitan Atlanta Rapid Transit Authority - Nonrepresented	X	X	X	X	
Middle Flint Regional E-911 Authority	X				
Morgan County Georgia Hospital Authority	X				
Newnan Convention Center Authority	X				
Newnan Water and Light Commission	X		X		
Newton County Water and Sewerage Authority	X	X			
Northwest Georgia Joint Development Authority	X				
Notla Water System	X				
Peachtree City Airport Authority	X				
Peachtree City Water and Sewerage Authority	X	X			
Pelham Housing Authority	X				
Pierce County Industrial Development and Building Authority	X				
Pike County Parks & Recreation Authority	X	X			
Polk County Water, Sewage and Solid Waste Authority	X				
Reidsville Housing Authority	X				
Satilla Regional Water and Sewer Authority	X	X			
Savannah Economic Development Authority	X				
Screven County Development Authority	X				
Solid Waste Management Authority of Atkinson County	X	X			
Southeast Georgia Consolidated Housing Authority	X				
Stephens County Development Authority	X				
Sumter County Livestock Authority	X				
Tennille Housing Authority	X				
Towns County Water and Sewerage Authority	X				
Unadilla Housing Authority	X				
Union Point Housing Authority	X				
Valdosta Housing Authority	X				
Valdosta-Lowndes County Airport Authority	X				
Valdosta-Lowndes County Conference Center and Tourism Authority	X	X			
Valdosta-Lowndes County Industrial Authority	X				
Valdosta-Lowndes County Parks and Recreation Authority		X			
Walker County Water and Sewerage Authority	X	X			

APPENDIX G

PUBLIC RETIREMENT SYSTEMS STANDARDS LAW – HISTORY OF SIGNIFICANT CHANGES

Appendix G: Public Retirement Systems Standards Law

– History of Significant Changes

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

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

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

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

Appendix G: Public Retirement Systems Standards Law

– History of Significant Changes

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 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.