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**NORTH CAROLINA LOCAL GOVERNMENTAL
EMPLOYEES' RETIREMENT SYSTEM
REPORT ON THE ACTUARIAL VALUATION
PREPARED AS OF DECEMBER 31, 2000**

BUCK CONSULTANTS®

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January 8, 2002

Board of Trustees
North Carolina Local Governmental
Employees' Retirement System
325 North Salisbury Street
Raleigh, NC 27603-1388

Members of the Board:

We submit herewith our report on the actuarial valuation of the North Carolina Local Governmental Employees' Retirement System, prepared as of December 31, 2000. The report has been prepared in accordance with North Carolina General Statute 128-28(p).

The system was amended effective July 1, 2001 to provide a 2.0% increase in the benefit to beneficiaries on the roll as of July 1, 2000 and to provide a prorated portion of a 2.0% increase for beneficiaries who retired after July 1, 2000 but before June 30, 2001. Effective July 1, 2001, the benefit accrual rate was increased from 1.78% to 1.81% and an additional increase of 1.7% was provided for beneficiaries in receipt of an allowance as of June 1, 2001. The cost of these amendments was covered by gains which developed during the 1999 valuation year. The actuarial assumptions have been changed in accordance with the experience investigation prepared as of December 31, 1999 and adopted by the Board of Trustees on December 14, 2000. The cost of these assumption changes was covered by gains which developed during the 1999 valuation year.

The System's current funding policy would continue the normal contribution rates of 4.80% for general employees and firemen and 5.27% for law enforcement officers. These rates, together with the accrued liability contributions, would provide a reserve from undistributed gains with a present value of \$482,338,338, as shown on the valuation balance sheet.

The valuation has been prepared in accordance with the parameters of Statement Nos. 25 and 27 of the Governmental Accounting Standards Board. The normal contribution rate component of the annual required contribution (ARC), based on the parameters, is 3.35% of payroll for general employees and firemen and 3.82% for law enforcement officers. Separate accrued liability contributions are also required for each employer, if applicable. Since this system is a cost-sharing multiple employer plan, the rates based on the plan's current funding policy are suitable for use in the financial statements of the employers as the annual required contribution (ARC) under GASB 27.

Schedule E, which shows the rates of contribution payable by the employers beginning July 1, 2002, has been completed on the basis of the current normal rates.

The Table of Contents, which immediately follows, outlines the material contained in the report.

Respectfully submitted,



Edward A. Macdonald
Principal and Consulting Actuary

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**NORTH CAROLINA LOCAL GOVERNMENTAL
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REPORT ON THE ACTUARIAL VALUATION
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SECTION I - SUMMARY OF PRINCIPAL RESULTS

1. This report, prepared as of December 31, 2000, presents the results of an overall actuarial valuation of the system. For convenience of reference, the principal results of the valuation and a comparison with the preceding year's results are summarized below. The current valuation reflects the benefit increases granted to beneficiaries as of July 1, 2001 and amendments to the System effective through July 1, 2001.

**TABLE I
SUMMARY OF PRINCIPAL RESULTS**

VALUATION DATE	12/31/00	12/31/99
Active members included in valuation		
Number	116,240	112,431
Annual Compensation	\$ 3,344,614,965	\$ 3,117,203,978
Beneficiaries		
Number	30,061	28,562
Annual allowances	\$ 356,800,256	\$ 318,001,852
Number of employers included in valuation	858	848
Assets		
Market related actuarial value	\$ 9,892,804,581	\$ 8,818,582,742
Market value	11,662,964,176	11,368,897,538
Unfunded accrued liability	\$ 74,743,188	\$ 66,946,841
CONTRIBUTIONS FOR FISCAL YEAR ENDING	June 30, 2003	June 30, 2002
<u>Current Funding Policy</u>		
Employer normal contribution rate		
General employees and firemen	4.80%	4.80%
Law enforcement officers	5.27	5.27
Reserve from undistributed gains	\$ 482,338,338	\$ 647,135,925
<u>GASB 25/27</u>		
Normal contribution component of annual required contribution (ARC)		
General employees and firemen	3.35%	2.87%
Law enforcement officers	3.82	3.34

2. The valuation balance sheet showing the results of the valuation is given in Section III.
3. Comments on the valuation results are given in Section IV and comments on the experience and actuarial gains during the valuation year are given in Section V.
4. Schedule B outlines the full set of actuarial assumptions and methods employed. Since the previous valuation, the assumptions have been revised to reflect the results of the experience investigation prepared as of December 31, 1999 and adopted by the Board of Trustees on December 14, 2000. Schedule A of this report presents the development of the actuarial value of assets.
5. Schedule C gives a summary of the benefit and contribution provisions of the system.

SECTION II - MEMBERSHIP DATA

Data regarding the membership of the system for use as a basis for the valuation were furnished by the system's office. The following tables summarize the membership of the system as of December 31, 2000 upon which the valuation was based. Detailed tabulations of the data are given in Schedule D.

TABLE II

THE NUMBER AND ANNUAL COMPENSATION OF ACTIVE MEMBERS INCLUDED IN THE VALUATION AS OF DECEMBER 31, 2000

GROUP	NUMBER	ANNUAL COMPENSATION
General Employees	94,040	\$ 2,598,735,798
Firemen	5,365	180,762,661
Law Enforcement Officers	<u>16,835</u>	<u>565,116,506</u>
Total	116,240	\$ 3,344,614,965

There are, in addition, 12,360 inactive members and 1,766 members who were excluded from the table because of insufficient data. The results of the valuation were adjusted to take these members into account.

TABLE III

**THE NUMBER AND ANNUAL RETIREMENT ALLOWANCES OF
BENEFICIARIES AND SURVIVORS
ON THE ROLL AS OF DECEMBER 31, 2000**

GROUP	NUMBER	ANNUAL RETIREMENT ALLOWANCES
<u>Beneficiaries Receiving Service Retirement Allowances</u>		
Men	12,060	\$ 169,413,014
Women	<u>8,702</u>	<u>83,323,650</u>
Total	20,762	\$ 252,736,664
<u>Beneficiaries Receiving Disability Retirement Allowances</u>		
Men	3,850	\$ 57,295,511
Women	<u>1,723</u>	<u>19,302,203</u>
Total	5,573	\$ 76,597,714
<u>Benefits to Survivors of Deceased Beneficiaries</u>		
Men	340	\$ 2,363,559
Women	<u>3,386</u>	<u>25,102,319</u>
Total	3,726	\$ 27,465,878
Grand Total	<u>30,061</u>	<u>\$ 356,800,256</u>

SECTION III - VALUATION BALANCE SHEET

The following valuation balance sheet shows the assets and liabilities of the retirement system as of the current valuation date of December 31, 2000 and, for comparison purposes, as of the immediately previous valuation date of December 31, 1999. The items shown in the balance sheet, other than the current assets, are present values actuarially determined as of the relevant valuation date. The development of the actuarial value of assets is presented in Schedule A.

TABLE IV
VALUATION BALANCE SHEET
SHOWING THE ASSETS AND LIABILITIES OF THE
NORTH CAROLINA LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM

ASSETS	DECEMBER 31, 2000	DECEMBER 31, 1999
Current actuarial value of assets:		
Annuity Savings Fund	\$ 1,927,995,942	\$ 1,785,644,805
Pension Accumulation Fund	<u>7,964,808,639</u>	<u>7,032,937,937</u>
Total current assets	\$ 9,892,804,581	\$ 8,818,582,742
Future member contributions to Annuity Savings Fund	\$ 2,001,310,620	\$ 2,016,505,650
Prospective contributions to Pension Accumulation Fund:		
Normal contributions	\$ 1,094,939,937	\$ 942,626,889
Accrued liability contributions	74,743,188	66,946,841
Undistributed gain contributions	<u>482,338,338</u>	<u>647,135,925</u>
Total prospective contributions	\$ <u>1,652,021,463</u>	\$ <u>1,656,709,655</u>
Total Assets	\$ <u><u>13,546,136,664</u></u>	\$ <u><u>12,491,798,047</u></u>
LIABILITIES		
Annuity Savings Fund:		
Past member contributions	\$ 1,927,995,942	\$ 1,785,644,805
Future member contributions	<u>2,001,310,620</u>	<u>2,016,505,650</u>
Total contributions to Annuity Savings Fund	\$ 3,929,306,562	\$ 3,802,150,455
Pension Accumulation Fund:		
Benefits currently in payment	\$ 3,222,660,002	\$ 2,827,743,653
Benefits to be paid to current active members	5,788,831,040	5,086,529,058
Reserve for increases in retirement allowances effective July 1, 2001 (July 1, 2000 for December 31, 1999 figure)	123,000,722	128,238,956
Reserve from undistributed gains	<u>482,338,338</u>	<u>647,135,925</u>
Total benefits payable from Pension Accumulation Fund	\$ <u>9,616,830,102</u>	\$ <u>8,689,647,592</u>
Total Liabilities	\$ <u><u>13,546,136,664</u></u>	\$ <u><u>12,491,798,047</u></u>

SECTION IV - COMMENTS ON VALUATION

The valuation balance sheet gives the following information with respect to the funds of the system as of December 31, 2000.

Annuity Savings Fund

The Annuity Savings Fund is the fund to which are credited contributions made by members together with interest thereon. When a member retires, the amount of his accumulated contributions is transferred from the Annuity Savings Fund to the Pension Accumulation Fund. The assets credited to the Annuity Savings Fund on December 31, 2000, which represent the accumulated contributions of members to that date, amounted to \$1,927,995,942. The balance sheet also shows that the future contributions by members have a present value of \$2,001,310,620. The present value of both past and future contributions of members is therefore equal to \$3,929,306,562. The liabilities of this fund are also shown to be equal to \$3,929,306,562.

Pension Accumulation Fund

The Pension Accumulation Fund is the fund to which the contributions made by employers are credited and from which are paid all benefits on account of beneficiaries and their survivors.

The current market related actuarial value of assets creditable to the Pension Accumulation Fund on December 31, 2000 amounted to \$7,964,808,639. The liabilities on account of active members amounted to \$5,788,831,040. In addition, the balance sheet indicates liabilities of \$3,222,660,002 on account of all benefits payable to beneficiaries and survivors as of December 31, 2000 and \$123,000,722 on account of increases in benefits to beneficiaries and survivors effective July 1, 2001. The balance sheet also shows a reserve for undistributed gains of \$482,338,338. The total liabilities of the Pension Accumulation Fund, therefore, amounted to \$9,616,830,102. The difference between these liabilities and the current assets credited to this Fund is \$1,652,021,463 which represents the present value of future contributions to be made by the employers. Of this amount, \$1,094,939,937 represents the present value of prospective normal contributions by the employers, \$74,743,188 represents the present value of prospective accrued liability contributions, and the balance of \$482,338,338 represents the present value of prospective contributions from undistributed actuarial gains.

The retirement act provides that the contributions of employers shall consist of a normal contribution and an accrued liability contribution.

The accrued liability contribution rate is to be set for each employer on the basis of the prior service credits allowable to the employees thereof, and is determined on the basis of separate initial valuations for each employer. In accordance with these provisions of the retirement act, separate valuations were made for each employer and the results were submitted to the Director for transmittal to the respective employers.

The valuation indicates that if the normal contribution rates payable by participating employers continue at 4.80% of payroll for general employees and firemen and 5.27% of payroll for law enforcement officers in accordance with the current funding policy, there is an undistributed gain available of \$482,338,338 which is equivalent to 1.45% of future payroll.

SECTION V - COMMENTS ON EXPERIENCE AND GAINS

The valuation indicated that based on the normal contribution rates under current funding policy, there is a reserve from undistributed gains with a present value of \$482,338,338, or 1.45% of payroll. Each 1.0% increase in retirement allowances as of July 1, 2002 to beneficiaries on the retirement roll on July 1, 2001 and a prorated portion of each 1.0% increase as of July 1, 2002 for beneficiaries who retired after July 1, 2001 but before June 30, 2002 would have a present value of \$36,683,844, which is equivalent to 0.11% of future payroll. The cost of each 0.01% increase in the defined benefit formula with a corresponding increase in retirement allowances to all current benefit recipients is 0.20% of future payroll.

Should no post-retirement increase in allowances be granted and no other benefit enhancements be enacted by the General Assembly, the normal rates paid by the employers could be permanently reduced by 1.45%, from 4.80% to 3.35% of compensation for general employees and firemen, and from 5.27% to 3.82% for law enforcement officers. The following table shows the factors which contributed to the gain.

TABLE V

DEVELOPMENT OF THE DECREASE IN
NORMAL CONTRIBUTION RATE

ITEM	CHANGE IN RATE
Gain due to 2000 adjustment towards market value of assets	1.33%
Loss due to change in assumptions	(.49)
Loss due to salary increases	(.39)
Loss due to other experience	(.12)
Loss due to 2.0% COLA to beneficiaries effective 7/1/01	(.19)
Loss due to 0.03% increase in the benefit formula multiplier	(.62)
Gain due to undistributed gains as of 12/31/99	<u>1.93</u>
Total	1.45%

SECTION VI - RATES OF PAYMENT TO PENSION ACCUMULATION FUND

Schedule E shows the total contribution rates payable by participating employers effective July 1, 2002.

Separate normal rates are payable on behalf of general employees and law enforcement officers. The same accrued liability rates apply to both groups of employees.

SECTION VII - ACCOUNTING INFORMATION

- Statement Nos. 25 and 27 of the Governmental Accounting Standards Board (GASB) set forth certain items of information to be disclosed in the financial statements of the System and the employer. One such item is a distribution of the number of employees by type of membership, as follows:

NUMBER OF ACTIVE AND RETIRED PARTICIPANTS
AS OF DECEMBER 31, 2000

GROUP	NUMBER
Retired participants and beneficiaries currently receiving benefits	30,061
Terminated participants and beneficiaries entitled to benefits but not yet receiving benefits	14,126
Active participants	<u>116,240</u>
Total	160,427

2. Another such item is the schedule of funding progress as shown below.

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)		Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
		Frozen Entry Age (b)	Unfunded AAL (UAAL) (b-a)			
12/31/96	\$6,258,674,493	\$6,321,622,038	\$62,947,545	99.0%	\$2,593,671,386	2.43%
12/31/97	6,928,217,417	6,991,702,391	63,484,974	99.1	2,742,504,201	2.31
12/31/98	7,625,281,457	7,687,973,149	62,691,692	99.2	2,929,544,491	2.14
12/31/99	8,818,582,742*	8,885,529,583	66,946,841	99.2	3,117,203,978	2.15
12/31/00	9,892,804,581	9,967,547,769	74,743,188	99.3	3,344,614,965	2.23

*Reflects change in asset valuation method.

3. The normal contribution rate component of the annual required contribution (ARC) as a percentage of payroll, determined in accordance with the parameters of GASB 25/27, is shown below.

**2002/2003 FISCAL YEAR
ANNUAL REQUIRED CONTRIBUTION (ARC)
BASED ON THE VALUATION AS OF DECEMBER 31, 2000**

ANNUAL REQUIRED CONTRIBUTION (ARC)	General Employees & Firemen	Law Enforcement Officers
Normal	3.35%	3.82%
Accrued liability	Varies	Varies
Total	Varies	Varies

Since the Local Governmental Employees' Retirement System is a cost-sharing multiple employer plan, the rates shown in Schedule E, based on the plan's funding policy, are suitable for use in the financial statements of the employers as the annual required contribution (ARC) under GASB Statement No. 27 even though they differ from the ARC shown above.

4. Additional information as of December 31, 2000 follows.

Valuation date	12/31/2000
Actuarial cost method	Frozen Entry Age
Amortization method	Level percent closed
Remaining amortization period	Varies
Asset valuation method	5-year smoothed market
Actuarial assumptions:	
Investment rate of return*	7.25%
Projected salary increases	5.45 – 12.08%
*Includes inflation at	3.75%
Cost-of-living adjustments	N/A

SCHEDULE A

**DEVELOPMENT OF ACTUARIAL VALUE OF ASSETS
FOR THE YEAR ENDING DECEMBER 31, 2000**

1.	Actuarial Value of Assets as of December 31, 1999	\$ 8,818,582,742
2.	2000 Net Cash Flow	
	a. Contributions	393,105,970
	b. Disbursements	400,503,131
	c. Net Cash Flow: (a) - (b)	<u>(7,397,161)</u>
3.	Expected Investment Return [(1) x .0725] + [(2)c x .03625]	639,079,102
4.	Expected Actuarial Value of Assets as of December 31, 2000: (1) + (2)c + (3)	9,450,264,683
5.	Market Value of Assets as of December 31, 2000	11,662,964,176
6.	Excess of Market Value over Expected Actuarial Value of Assets: (5) - (4)	2,212,699,493
7.	20% Adjustment towards Market Value: (6) x .20	442,539,898
8.	Actuarial Value of Assets as of December 31, 2000: (4) + (7)	\$ 9,892,804,581

SCHEDULE B**STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS**

**AS ADOPTED BASED ON THE DECEMBER 31, 1999 EXPERIENCE INVESTIGATION
ADOPTED BY THE BOARD OF TRUSTEES ON DECEMBER 14, 2000**

INTEREST RATE: 7.25% per annum, compounded annually.

SEPARATIONS FROM ACTIVE SERVICE: Representative values of the assumed annual rates of withdrawal, early retirement, disability, death and service retirement are as follows:

**GENERAL EMPLOYEES
MEN**

Annual Rate of

Age	Withdrawal 0-4 Years of Service*	Withdrawal 5-9 Years of Service	Withdrawal 10 or More Years of Service	Early Retirement		Disability	Death	Service Retirement**
				<25 Yrs Svc	>25 Yrs Svc			
25	.1700	.0800	.0350			.0004	.0004	
30	.1600	.0800	.0370			.0010	.0005	
35	.1500	.0800	.0370			.0030	.0007	
40	.1400	.0700	.0300			.0050	.0010	
45	.1300	.0550	.0250			.0080	.0015	
50	.1100	.0450	.0250	.0250	.0500	.0100	.0028	.2500
55	.0900	.0400	.0250	.0333	.0660	.0200	.0048	.2500
60						.0240	.0071	.1200
65							.0111	.5000

**GENERAL EMPLOYEES
WOMEN**

Annual Rate of

Death	Withdrawal 0-4 Years of Service*	Withdrawal 5-9 Years of Service	Withdrawal 10 or More Years of Service	Early Retirement		Disability	Death	Service Retirement**
				<25 Yrs Svc	>25 Yrs Svc			
25	.1700	.1000	.0400			.0005	.0002	
30	.1600	.0950	.0400			.0009	.0003	
35	.1500	.0850	.0400			.0015	.0004	
40	.1400	.0680	.0350			.0030	.0005	
45	.1300	.0600	.0300			.0040	.0008	
50	.1100	.0600	.0300	.0250	.0500	.0080	.0012	.2500
55	.0900	.0550	.0300	.0333	.0660	.0100	.0020	.2500
60						.0130	.0031	.1200
65							.0052	.5000

*Higher rates of withdrawal are used during the first 3 years of membership in the System.

**An additional 25% are assumed to retire when first eligible for unreduced service retirement.

FIREMEN

Annual Rate of

Age	Withdrawal 0-4 Years of Service	Withdrawal 5-9 Years of Service	Withdrawal 10 or More Years of Service	Early Retirement		Disability	Death	Service Retirement*
				<25 Yrs Svc	>25 Yrs Svc			
25	.0500	.0250	.0100			.0056	.0005	
30	.0500	.0250	.0100			.0073	.0006	
35	.0500	.0250	.0100			.0101	.0009	
40	.0500	.0250	.0100			.0133	.0012	
45	.0500	.0250	.0100			.0186	.0022	
50	.0500	.0250	.0100	.0250	.0500	.0297	.0039	.3000
55				.0200	.0400	.0518	.0061	.3000
60						.1014	.0092	.2500
65							.0156	.7500

* An additional 20% are assumed to retire when first eligible for unreduced service retirement.

LAW ENFORCEMENT OFFICERS

Annual Rate of

Age	Withdrawal 0-4 Years of Service	Withdrawal 5-9 Years of Service	Withdrawal 10 or More Years of Service	Early Retirement	Disability	Death	Service Retirement*
30	.1000	.0500	.0250		.0032	.0004	
35	.1000	.0600	.0250		.0045	.0006	
40	.0900	.0600	.0250		.0059	.0008	
45	.0900	.0600	.0200		.0083	.0011	
50	.0900	.0400	.0200	.0250	.0132	.0019	.3000
55					.0230	.0035	.1500
60					.0451	.0057	.2000
65						.0084	.5000

* An additional 40% are assumed to retire when first eligible for unreduced service retirement.

SALARY INCREASES: Representative values of the assumed annual rates of future salary increase are as follows:

Age	Annual Rate of Salary Increase	
	General Employees	Law Enforcement Officers And Firemen
25	10.64%	8.62%
30	11.90	7.79
35	9.01	6.96
40	7.28	6.50
45	6.54	6.29
50	6.21	6.21
55	6.01	6.00
60	5.70	5.95
65	5.47	5.91

DEATHS AFTER RETIREMENT: According to the 1983 Group Annuity Mortality Tables set forward two years for male general employees, set forward one year for male firefighters and set forward three years for male law enforcement officers. The 1993 PBGC Disability Mortality Tables, set back two years for males, are used for period after disability retirement.

ADMINISTRATIVE EXPENSES: 0.20% of payroll for general employees and firemen.

MARRIAGE ASSUMPTION: 100% married with the husband four years older than his wife.

VALUATION METHOD: Projected benefit method with aggregate level normal cost and frozen accrued liability. Gains and losses are reflected in the normal rate.

ASSET VALUATION METHOD: Actuarial value, as developed in Schedule A. The actuarial value of assets recognizes a portion of the difference between the market value of assets and the expected actuarial value of assets, based on the assumed valuation rate of return. The amount recognized each year is 20% of the difference between market value and expected actuarial value.

SCHEDULE C**SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS**

The following summary presents the main benefit and contribution provisions of the system, as interpreted in preparing the actuarial valuation. Items in parentheses in the text are the provisions applicable only to law enforcement officers. As used in the summary, "average final compensation" means the average annual compensation of a member during the four consecutive calendar years of creditable service producing the highest such average. "Membership service" means service represented by regular contributions. "Prior service" means service prior to the date of participation of the employer for which credit is allowed. "Creditable service" means the sum of prior service plus membership service. "Creditable service" may also include certain special purchased service.

BENEFITS**Service Retirement Allowance****Condition for Allowance**

A retirement allowance is paid upon the request of any member who retires and who has either completed 30 or more years of creditable service, or attained age 60 and completed 5 years of creditable service (age 50 and 15 years of creditable service), or, in the case of a law enforcement officer or fireman, has attained age 55 and completed 5 years of creditable service.

Amount of Allowance

On service retirement on or after age 65 (age 55) or after age 60 and completion of 25 years of creditable service or after completion of 30 years of creditable service, a member receives a retirement allowance equal to 1.81% of his average final compensation multiplied by the number of years of his creditable service.

If the member has not attained age 65 (55) or has not completed 25 or more years of creditable service at the time of his retirement, his allowance is reduced 1/4 (1/3) of 1% for each month by which his age at retirement is less than age 65 (55).

If a fireman has not attained age 60 nor completed 30 or more years of service at the time of retirement, his allowance is the actuarial equivalent of the allowance payable at age 60.

Disability Retirement Allowance

Condition for Allowance

A disability retirement allowance may be granted to a member who becomes totally and permanently incapacitated for duty before becoming eligible for an unreduced service retirement allowance, and who had 5 or more years of creditable service. A law enforcement officer who becomes totally and permanently disabled as the natural and proximate result of an accident occurring in the actual performance of duty after 1 year of membership service may also be retired on a disability retirement allowance.

Amount of Allowance

On retirement for disability a member receives a service retirement allowance if he has attained age 65 (55) or attained age 60 and completed 25 years of creditable service or completed 30 years of creditable service; otherwise the allowance is equal to the service retirement allowance calculated on the basis of his average final compensation at time of disability retirement and service projected to the earliest age at which he would have qualified for an unreduced service retirement allowance except that any member who had 5 years of creditable service on or before July 1, 1982 shall have his service projected to age 65.

Deferred and Early Retirement Allowance

Deferred Allowance

Any member who separates from service prior to age 60 (50 with 15 years of creditable service), or, in the case of a law enforcement officer or fireman, prior to age 55, after completing 5 or more years of creditable service and who leaves his total accumulated contributions in the system may receive a deferred retirement allowance, beginning at age 60 (50 or 55), computed in the same way as a service retirement allowance on the basis of his creditable service and compensation to the date of separation.

Early Allowance

If such a member other than a law enforcement officer has completed 20 or more years of creditable service, upon his attainment of age 50, he may elect to convert the deferred allowance into an allowance commencing immediately which is reduced by the lesser of:

- i) $5/12$ of 1% for each month by which his age is less than 60, plus $1/4$ of 1% for each month by which his age is less than 65.
- ii) 5% times the difference between 30 years and his creditable service at retirement.

Return of Contributions

Upon the withdrawal of a member without a retirement allowance and upon his request, his accumulated contributions are returned to him, together with accumulated regular interest thereon if he has at least 5 years of membership service.

Survivor's Alternate Benefit

Upon the death of a member before retirement, his accumulated contributions, together with the full accumulated regular interest thereon, are paid to his estate or to person(s) designated by the member provided no survivor's alternate benefit is payable.

Upon the death of a member in service who has attained age 60 (55) and completed 5 years of creditable service, or completed 20 years of creditable service (or attained age 50 and completed 15 years of creditable service), his designated beneficiary may elect to receive a benefit equal to that which would have been payable under the provisions of Option 2 had the member retired on the first day of the month following his death and elected such option, in lieu of the member's accumulated contributions, provided the member had not instructed the board of trustees in writing that he did not wish the alternate benefit to apply.

Death After Retirement

Upon the death of a beneficiary who did not retire under an effective election of Option 2 or Option 3, an amount equal to the excess, if any, of his accumulated contributions at retirement over the retirement allowance payments received is paid to a designated person or to the beneficiary's estate.

Upon the death of the survivor of a beneficiary who retired under an effective election of Option 2 or Option 3, an amount equal to the excess, if any, of the beneficiary's accumulated contributions at retirement over the total retirement allowance payments received is paid to such other person designated by the beneficiary or to the beneficiary's estate.

**Optional Arrangements
at Retirement**

In lieu of the full retirement allowance any member may, until the first payment of his allowance becomes normally due, elect to receive a reduced retirement allowance equal in value to the full allowance with the provision that:

Option 1 - A member retiring prior to July 1, 1993, may elect that at his death within 10 years from his retirement date, an amount equal to his accumulated contributions at retirement, less 1/120 for each month he has received a retirement allowance, is paid to his estate, or to person(s) designated by the member, or

Option 2 - At the death of the member his allowance shall be continued throughout the life of such other person as the member shall have designated at the time of his retirement, or

Option 3 - At the death of the member one-half of his allowance shall be continued throughout the life of such other person as the member shall have designated at the time of his retirement.

Option 4 - A member may elect to receive a retirement allowance in such amount that, together with his Social Security benefit, he will receive approximately the same income per annum before and after the earliest age at which he becomes eligible to receive the Social Security benefit.

Option 5 - A member retiring prior to July 1, 1993 may elect to receive a reduced retirement allowance under the provisions of Option 2 or Option 3 in conjunction with the provisions of Option 1.

Option 6 - The member may elect Option 2 or 3 with the added provision that should the designated beneficiary predecease the member, the allowance which would have been payable to the member had he not elected the option will be payable thereafter.

**Post-Retirement Increases
in Allowance**

Future increases in allowances will be granted if the Consumer Price Index rises, provided there are sufficient investment gains to cover the additional actuarial liabilities on account of such increases.

CONTRIBUTIONS

By Members

Members contribute 6% of compensation.

By Employers

Participating employers make annual contributions consisting of a normal contribution and an accrued liability contribution. The normal contribution covers the liability on account of current service and is determined by the actuary after each valuation. The accrued liability contribution rate for each participating employer is set on the basis of a separate initial actuarial valuation to cover the cost of benefits provided by the employer for service rendered prior to the date of participation. Adjustments in such rates are made when required by amendments to the system.

SCHEDULE D**TABLE 1**

**THE NUMBER AND ANNUAL COMPENSATION
OF ACTIVE MEMBERS DISTRIBUTED
BY AGE AS OF DECEMBER 31, 2000**

Age	Men		Women	
	Number	Amount	Number	Amount
19	54	\$ 393,916	26	\$ 236,013
20	195	2,463,876	68	627,508
21	314	4,031,488	168	1,847,200
22	514	7,861,430	288	3,725,296
23	772	13,449,396	524	7,319,805
24	992	19,129,408	757	12,393,905
25	1,118	24,195,155	857	15,367,281
26	1,352	30,872,727	1,083	21,598,630
27	1,477	35,539,931	1,259	26,413,358
28	1,603	39,744,453	1,350	28,532,455
29	1,933	50,610,722	1,479	32,891,606
30	2,163	58,388,321	1,567	35,860,498
31	2,033	56,743,759	1,615	37,197,063
32	1,907	55,078,989	1,463	34,889,291
33	1,832	53,990,783	1,469	35,050,066
34	1,858	55,851,084	1,495	37,683,434
35	1,766	53,920,545	1,532	38,126,531
36	1,833	57,097,520	1,537	38,845,276
37	1,893	61,025,584	1,635	40,966,028
38	1,775	56,325,340	1,683	43,396,716
39	1,842	59,461,765	1,756	47,190,138
40	1,747	56,596,366	1,798	47,906,777
41	1,680	56,476,956	1,812	49,323,306
42	1,659	55,836,258	1,805	49,010,279
43	1,634	55,692,040	1,836	51,232,659
44	1,806	62,525,048	1,775	49,915,125
45	1,684	59,134,458	1,813	50,869,648
46	1,710	61,381,976	1,806	51,555,025
47	1,664	60,891,617	1,765	50,699,684
48	1,638	61,476,939	1,716	50,715,648
49	1,682	61,753,433	1,698	48,627,754
50	1,642	61,830,281	1,596	46,669,805
51	1,402	51,422,134	1,547	44,794,817
52	1,364	52,062,179	1,492	43,118,606
53	1,310	49,666,241	1,433	41,496,129
54	1,359	51,290,698	1,461	42,664,634
55	891	33,147,522	1,045	30,070,600
56	869	30,861,833	1,025	29,060,335

TABLE 1

**THE NUMBER AND ANNUAL COMPENSATION
OF ACTIVE MEMBERS DISTRIBUTED
BY AGE AS OF DECEMBER 31, 2000**

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
57	742	\$ 26,403,956	882	\$ 24,928,028
58	807	28,530,363	880	24,383,712
59	627	20,977,061	699	19,533,615
60	551	19,204,286	609	16,984,459
61	483	16,139,009	496	13,985,813
62	389	13,647,100	425	11,791,639
63	278	9,340,193	293	8,113,670
64	237	8,343,484	254	7,023,015
65	168	5,097,977	184	5,050,879
66	119	3,811,900	115	2,751,729
67	113	3,712,780	80	1,814,660
68	77	2,234,367	72	1,424,114
69	72	1,679,572	56	1,285,851
70	46	1,111,019	48	830,608
71	43	907,660	31	560,358
72	45	836,921	32	647,485
73	38	781,873	16	261,228
74	29	606,954	19	349,283
75	30	672,536	20	377,981
76	22	557,120	12	157,488
77	15	201,200	7	115,654
78	14	216,274	9	222,612
79	11	174,533	9	130,751
80	5	60,475	6	90,816
81			2	57,191
82	2	21,495	4	102,237
83	3	40,878	6	67,453
84	1	12,444	3	59,988
86			1	9,048
88			1	49,786
91	1	19,284		
Total	59,935	\$ 1,883,564,885	56,305	\$ 1,461,050,080

TABLE 2

**THE NUMBER AND ANNUAL COMPENSATION
OF ACTIVE MEMBERS DISTRIBUTED
BY SERVICE AS OF DECEMBER 31, 2000**

Age	Number	Men		Women	
		Number	Amount	Number	Amount
0	3,941		\$ 21,916,811	4,539	\$ 24,697,315
1	6,959		143,461,798	7,604	144,661,094
2	5,342		144,011,834	5,607	132,556,274
3	4,223		120,401,719	4,331	108,197,818
4	3,579		105,865,967	3,415	87,914,682
5	3,102		93,816,427	3,022	80,242,616
6	3,020		94,593,676	2,830	76,678,818
7	2,509		80,353,650	2,493	69,040,110
8	2,229		73,680,649	2,095	58,660,822
9	1,845		62,150,632	1,858	53,558,873
10	2,041		70,255,710	1,797	52,989,418
11	2,129		76,179,062	1,848	55,173,485
12	2,006		73,360,375	1,739	54,565,155
13	1,940		71,608,731	1,604	51,804,738
14	1,719		65,915,078	1,314	43,078,690
15	1,503		60,627,009	1,179	39,142,165
16	1,344		53,558,316	1,076	36,646,482
17	1,060		42,742,037	912	30,781,057
18	972		41,212,347	746	25,998,231
19	909		37,946,806	656	22,769,600
20	926		39,399,120	737	25,863,465
21	971		41,730,103	902	31,790,073
22	922		41,629,084	750	26,949,408
23	773		34,869,665	587	21,570,326
24	708		32,150,843	512	19,870,239
25	618		28,897,572	418	16,352,248
26	607		28,576,015	403	15,985,627
27	593		29,071,515	356	13,636,897
28	538		26,447,680	277	11,153,218
29	305		15,219,284	238	9,441,716
30	182		9,564,932	160	6,503,673
31	113		6,093,401	86	3,592,025
32	74		4,102,127	57	2,593,614
33	55		2,821,956	41	1,903,300
34	52		2,821,704	29	1,237,379
35	34		1,681,205	19	764,772
36	19		1,150,464	16	621,664
37	21		1,021,918	9	381,242
38	13		703,617	9	426,271
39	6		377,666	9	265,860

TABLE 2

THE NUMBER AND ANNUAL COMPENSATION
OF ACTIVE MEMBERS DISTRIBUTED
BY SERVICE AS OF DECEMBER 31, 2000

CONTINUED

Age	Number	Men		Women	
		Number	Amount	Number	Amount
40	12		\$ 496,371	8	\$ 286,859
41	3		145,999	6	210,816
42	3		168,368	3	97,653
43	2		124,353	2	109,594
44	4		237,695	2	119,217
45	6		265,124	2	61,287
46	3		138,470	1	32,718
50				1	71,476
Total	59,935		\$ 1,883,564,885	56,305	\$ 1,461,050,080

TABLE 3

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2000**

**GENERAL EMPLOYEES
SERVICE RETIREMENTS**

Age	Men		Women	
	Number	Amount	Number	Amount
46	1	\$ 13,495		
48	2	29,273	5	\$ 84,800
49	5	76,304	6	103,985
50	20	418,574	15	231,831
51	46	795,172	41	667,664
52	45	835,229	61	1,002,188
53	84	1,724,394	74	1,261,662
54	101	2,019,784	91	1,612,824
55	79	1,556,894	82	1,494,765
56	94	1,920,687	87	1,634,811
57	99	2,133,720	99	1,658,019
58	109	2,477,687	103	1,873,438
59	109	2,396,279	102	1,989,483
60	132	2,691,533	107	1,795,949
61	157	3,003,608	189	2,534,729
62	206	3,457,155	242	2,787,065
63	294	4,011,790	324	3,287,677
64	346	4,499,307	349	3,476,419
65	353	4,682,225	381	3,775,001
66	429	4,902,687	389	3,645,008
67	411	4,629,651	395	3,632,549
68	389	4,818,060	402	3,637,432
69	399	4,729,921	410	3,788,267
70	372	4,405,926	380	3,536,657
71	331	3,669,752	389	3,211,060
72	354	3,690,795	343	3,082,382
73	317	3,586,196	340	2,937,266
74	324	3,362,368	321	2,825,617
75	298	3,012,526	305	2,594,250
76	288	3,152,449	308	2,498,249
77	238	2,065,261	280	2,159,862
78	259	2,496,632	225	1,685,791
79	210	2,028,671	224	1,710,518
80	200	1,902,225	208	1,506,656
81	162	1,355,533	194	1,323,186
82	142	1,063,172	186	1,257,150
83	115	811,965	130	778,071

TABLE 3

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2000**

**GENERAL EMPLOYEES
SERVICE RETIREMENTS**

CONTINUED

Age	Number	Men		Women	
		Number	Amount	Number	Amount
84	97		\$ 646,337	126	\$ 804,732
85	102		731,407	106	662,856
86	62		446,222	92	527,706
87	67		567,998	89	476,772
88	44		253,538	74	451,107
89	41		283,169	58	253,546
90	36		149,981	35	197,749
91	25		97,216	39	244,965
92	16		120,845	26	148,357
93	13		64,604	31	166,270
94	3		29,111	17	78,162
95	6		34,832	13	62,127
96	6		35,198	5	19,005
97	4		28,911	6	37,672
98	3		26,609	4	16,523
99				2	5,497
Total	8,045		\$ 97,942,878	8,510	\$ 81,235,327

Summary

Maximum	2,158	\$ 22,061,832	4,771	\$ 42,741,652
Cash Refund	1,053	10,059,567	1,679	13,893,655
100% J&S	1,863	22,283,506	369	2,824,013
50% J&S	942	12,847,842	284	2,752,167
Soc Sec Level	699	13,021,677	731	11,270,492
Odd Surv	36	329,477	31	155,669
100% J&S Popup	719	8,721,889	293	3,098,564
50% J&S Popup	575	8,617,088	352	4,499,115

TABLE 4

THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2000

FIREMEN AND LAW ENFORCEMENT OFFICERS
SERVICE RETIREMENTS

Age	Men		Women	
	Number	Amount	Number	Amount
48	6	\$ 167,354		
49	13	327,808	1	\$ 20,521
50	24	608,895	1	12,075
51	63	1,454,182	6	82,383
52	92	2,272,145		
53	107	2,591,749	1	6,564
54	131	3,161,324	2	24,899
55	119	2,759,715	4	58,289
56	149	3,029,189	8	99,549
57	161	3,298,491	7	97,326
58	201	4,064,252	7	107,925
59	165	3,215,772	11	98,079
60	157	3,059,980	9	104,032
61	163	3,311,542	3	40,506
62	157	2,873,285	4	64,035
63	162	2,680,055	11	118,782
64	159	2,649,590	10	103,318
65	190	3,018,218	6	65,679
66	188	2,971,998	9	102,320
67	119	1,944,394	10	116,461
68	125	1,818,848	7	65,950
69	144	2,156,381	4	44,484
70	115	1,778,781	3	19,728
71	126	1,988,118	6	65,450
72	120	1,719,597	8	66,830
73	110	1,628,515	5	67,781
74	96	1,535,412	3	25,312
75	86	1,380,528	4	40,515
76	101	1,318,747	2	29,298
77	77	1,168,130	7	89,627
78	63	1,045,507	4	23,907
79	61	911,389	5	64,930
80	48	717,296	2	15,770
81	46	682,890	6	42,752
82	32	400,335	3	23,932
83	29	395,151	4	32,900
84	30	380,781	2	14,126

TABLE 4

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2000**

**FIREMEN AND LAW ENFORCEMENT OFFICERS
SERVICE RETIREMENTS**

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
85	13	\$ 238,428	1	\$ 4,495
86	13	164,432	4	22,485
87	16	171,987		
88	17	239,307		
89	8	59,147		
90	5	57,337		
91	2	20,555		
92	2	8,035		
93	1	1,825		
94	1	10,035	1	3,583
96	1	5,389		
97	1	7,315	1	1,725
Total	4,015	\$ 71,470,136	192	\$ 2,088,323
Summary				
Maximum	882	\$ 15,004,204	107	\$ 1,174,320
Cash Refund	292	4,752,171	29	313,324
100% J&S	899	15,175,289	8	65,124
50% J&S	420	7,331,903	8	106,689
Soc Sec Level	467	9,019,178	9	157,873
Odd Surv	14	231,860		
100% J&S Popup	725	13,625,264	23	195,362
50% J&S Popup	316	6,330,267	8	75,631

TABLE 5

THE DISTRIBUTION OF THE NUMBER AND
ANNUAL RETIREMENT ALLOWANCES OF RETIRED
MEMBERS BY AGE AS OF DECEMBER 31, 2000

GENERAL EMPLOYEES
DISABILITY RETIREMENTS

Age	Men		Women	
	Number	Amount	Number	Amount
29	1	\$ 19,509		
31	2	28,039		
32			4	\$ 52,333
33	1	15,118	1	12,522
34	2	35,090	6	47,031
35	10	118,571	5	62,885
36	8	96,833	8	102,781
37	6	65,873	13	170,036
38	11	151,084	9	127,487
39	25	330,187	18	206,188
40	16	199,754	8	99,636
41	21	323,209	16	220,175
42	32	487,608	24	335,929
43	28	385,377	12	129,425
44	40	566,048	27	314,552
45	32	474,570	29	418,959
46	42	668,400	37	472,193
47	42	732,486	32	432,887
48	37	551,282	43	584,366
49	62	945,215	45	578,541
50	73	921,910	35	438,520
51	69	1,055,069	45	631,795
52	86	1,300,676	56	759,473
53	82	1,346,771	66	850,076
54	83	1,288,249	60	890,673
55	68	1,011,548	54	627,357
56	87	1,281,495	47	556,190
57	70	927,823	63	683,146
58	84	1,137,290	65	725,735
59	85	1,095,890	48	565,364
60	92	999,733	69	834,687
61	82	939,593	66	586,835
62	85	982,172	53	568,814
63	96	971,083	52	488,391
64	81	811,593	46	444,259
65	81	815,008	48	432,502
66	76	709,947	37	269,504
67	59	572,610	41	285,969

TABLE 5

**THE DISTRIBUTION OF THE NUMBER AND
ANNUAL RETIREMENT ALLOWANCES OF RETIRED
MEMBERS BY AGE AS OF DECEMBER 31, 2000**

**GENERAL EMPLOYEES
DISABILITY RETIREMENTS**

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
68	66	\$ 663,844	40	\$ 361,032
69	60	492,197	26	194,912
70	44	420,672	18	169,306
71	42	424,493	23	161,409
72	31	294,902	18	135,647
73	29	224,622	24	166,642
74	25	189,720	12	89,984
75	21	166,940	10	83,924
76	21	149,338	16	95,654
77	17	156,289	12	58,803
78	10	85,419	11	71,700
79	10	61,793	10	47,247
80	20	162,939	4	17,865
81	7	45,099	17	92,220
82	3	14,961	5	25,016
83	5	38,573	7	64,034
84	1	13,080	5	23,269
85	3	11,533	3	24,091
86	5	27,326	2	5,808
87	3	21,691	2	6,781
88			4	14,528
89	1	13,456	1	6,804
90	1	4,741		
92	1	2,174		
100			1	11,773
Total	2,283	\$ 28,048,515	1,559	\$ 16,935,665
Maximum	1,326	\$ 18,118,758	1,190	\$ 13,648,975
Cash Refund	281	3,128,427	208	1,849,535
100% J&S	184	1,429,302	34	216,821
50% J&S	247	2,675,256	39	319,891
Soc Sec Level			2	28,200
Odd Surv	5	68,314		
100% J&S Popup	67	603,914	24	205,325
50% J&S Popup	173	2,024,544	62	666,918

TABLE 6

**THE DISTRIBUTION OF THE NUMBER AND
ANNUAL RETIREMENT ALLOWANCES OF RETIRED
MEMBERS BY AGE AS OF DECEMBER 31, 2000**

**FIREMEN AND LAW ENFORCEMENT OFFICERS
DISABILITY RETIREMENTS**

Age	Men		Women	
	Number	Amount	Number	Amount
28	1	\$ 12,862		
29	1	13,855		
30	2	29,956		
31	2	26,634	2	\$ 30,155
32	2	18,518		
33	3	41,845	1	18,805
34	9	156,554	1	11,527
35	14	213,717	2	23,667
36	14	214,917	4	83,504
37	17	279,848	7	114,442
38	13	217,891	8	131,487
39	24	348,468	6	105,271
40	20	288,688	11	175,095
41	18	276,258	6	87,401
42	23	383,659	6	78,784
43	29	459,294	9	131,738
44	31	526,224	3	50,005
45	35	514,193	10	136,324
46	54	992,170	5	77,812
47	41	828,242	10	177,067
48	59	1,101,075	9	121,531
49	66	1,452,766	6	101,236
50	68	1,475,245	7	96,509
51	75	1,585,736	2	23,972
52	83	1,696,454	7	103,821
53	83	1,689,698	5	79,161
54	73	1,554,824	6	81,942
55	61	1,338,450	2	31,596
56	68	1,399,354	3	51,642
57	49	1,030,114	1	7,062
58	68	1,383,256	2	25,851
59	47	991,651	2	22,373
60	49	958,659	1	7,652
61	40	767,696	4	50,297
62	27	484,544	3	17,613
63	40	682,075	1	9,275
64	28	504,280	1	7,885
65	29	563,529	2	15,958

TABLE 6

**THE DISTRIBUTION OF THE NUMBER AND
ANNUAL RETIREMENT ALLOWANCES OF RETIRED
MEMBERS BY AGE AS OF DECEMBER 31, 2000**

**FIREMEN AND LAW ENFORCEMENT OFFICERS
DISABILITY RETIREMENTS**

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
66	23	\$ 286,328	2	\$ 20,171
67	7	108,725	1	3,959
68	11	167,498	1	10,975
69	15	183,157		
70	20	351,743		
71	19	215,970		
72	14	240,056	1	7,818
73	9	109,710		
74	17	256,668		
75	12	148,712	1	13,997
76	8	96,515	1	13,988
77	12	201,196		
78	7	84,444		
79	6	65,552	1	3,720
80	1	17,131		
81	4	42,928		
82	4	36,360		
83	4	42,995		
84	1	11,151		
85	2	25,886		
86	1	10,079		
87	2	27,961		
88	1	4,587		
89	1	8,445		
91			1	3,450
Total	1,567	\$ 29,246,996	164	\$ 2,366,538
Maximum	988	\$ 19,967,025	128	\$ 1,918,244
Cash Refund	167	3,061,736	17	237,356
100% J&S	47	527,847	5	47,227
50% J&S	119	1,775,455	1	3,720
Soc Sec Level	1	57,669		
Odd Surv	17	281,736		
100% J&S Popup	115	1,585,102	7	85,876
50% J&S Popup	113	1,990,426	6	74,115

TABLE 7

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF BENEFICIARIES OF
DECEASED MEMBERS BY AGE AS OF DECEMBER 31, 2000**

Age	Men		Women	
	Number	Amount	Number	Amount
5			1	\$ 9,901
10			1	2,983
13			2	5,397
14	1	\$ 6,534	1	10,799
16	1	5,952		
17	1	18,796		
18	1	9,388	1	8,339
19	1	4,319		
20			3	28,157
22	2	20,432	1	9,169
23	1	928	1	9,972
24	2	12,609	2	14,050
25	1	3,807	2	23,004
26			3	18,810
27	3	45,646	2	10,333
28	2	14,419	1	4,054
29	1	7,568	1	11,011
30	4	29,116	2	15,598
31	1	3,849	1	4,092
32	1	17,241	4	18,333
33	3	10,942	6	31,744
34	1	1,229	2	6,274
35	1	6,380	3	22,532
36	5	22,468	7	60,503
37	3	4,594	3	12,761
38	6	58,800	7	46,140
39	8	79,231	3	35,726
40	4	7,855	8	48,943
41	5	19,245	12	85,354
42	2	13,945	8	51,903
43	4	19,646	11	141,701
44	1	7,611	14	146,343
45	6	25,561	16	135,688
46	7	23,342	15	115,453
47	4	48,092	14	120,024
48	3	14,783	11	59,929
49	2	38,139	19	191,414
50	6	35,968	27	222,263
51	5	38,376	22	204,977
52	7	50,131	25	229,654

TABLE 7

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF BENEFICIARIES OF
DECEASED MEMBERS BY AGE AS OF DECEMBER 31, 2000**

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
53	10	\$ 59,059	32	\$ 353,001
54	8	65,000	36	313,530
55	7	39,839	31	265,551
56	6	43,642	31	274,086
57	3	22,993	50	537,792
58	5	26,779	40	433,626
59	1	2,862	51	450,392
60	5	27,331	47	466,440
61	7	36,774	49	441,008
62	5	44,606	44	440,201
63	6	41,213	56	434,511
64	5	35,320	60	456,455
65	4	21,553	77	644,661
66	4	12,993	90	758,603
67	6	32,941	83	793,921
68	7	68,450	91	798,584
69	9	89,768	97	703,865
70	7	32,691	120	1,067,562
71	3	9,112	105	825,489
72	7	51,593	114	994,443
73	9	54,747	129	910,185
74	8	57,750	122	820,594
75	11	66,701	139	957,084
76	4	36,353	135	1,027,496
77	10	41,012	130	856,759
78	14	102,496	159	1,215,141
79	7	53,076	129	809,222
80	8	73,227	102	600,150
81	6	43,902	107	698,303
82	7	35,348	108	639,802
83	5	29,584	103	607,568
84	3	26,509	74	387,308
85	5	58,502	70	348,352
86	5	53,434	69	391,832
87	5	32,819	57	250,873
88	3	69,593	40	240,541
89	1	2,253	28	169,630
90			33	143,179

TABLE 7

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF BENEFICIARIES OF
DECEASED MEMBERS BY AGE AS OF DECEMBER 31, 2000**

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
91	2	\$ 4,136	25	\$ 120,868
92	1	4,857	12	57,909
93			12	64,520
94			9	30,442
95			6	27,795
96			6	34,186
97	2	4,525	5	25,167
98			2	8,723
99			5	11,204
100	1	4,053	2	8,776
102			1	7,433
104			1	4,228
105	1	7,906		
110	1	9,315		
Total	340	\$ 2,363,559	3,386	\$ 25,102,319

Schedule E

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2002
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
90001	73190	Yancey County	4.92	4.78	0.12	0.14		
90002		Yancey Soil & Water Conserv Dist	4.80					
90011	70330	Burnsville, Town Of	5.11	4.78	0.31	0.14		
90092		Martin-Tyrell-Washington D.H.D.	4.90		0.10			
90096		Pas.-Per.-Camden-Chowan D.H.D.	4.87		0.07			
90098		Toe River District Health Dept.	5.15		0.11			
90099		Appalachian District Health Dept.	5.48		0.09			
90101	70020	Alamance County	4.89	4.78	0.09	0.14	27,356	9/30/2004
90108		Alamance-Caswell Area Mental Health	4.88		0.08		67,550	9/30/2004
90111	70320	Burlington, City Of	4.92	4.78	0.12	0.14		
90117		Burlington-Graham A.B.C. Board	5.01		0.21			
90121	71080	Graham, City Of	4.80	4.78		0.14		
90131	70880	Elon College, Town Of	4.88	4.78	0.08	0.14		
90141	71245	Haw River, Town Of	4.80	4.78		0.14		
90151		Village Of Alamance	15.91					
90161		Green Level, Town Of	5.65					
90201	70032	Alexander County	8.29	8.15	0.12	0.14	10,029	9/30/2016
90203		Alexander County Health Department	5.06		0.07		10,937	3/31/2018
90205		Alexander County Library	4.95		0.15		731,930	12/31/2007
90206		Alexander County Welfare Dept	4.90		0.10		7,474	3/31/2005
90211	72775	Taylorsville, Town Of	4.80	4.78		0.14		
90217		Taylorsville A.B.C. Board	4.80					
90301	70035	Alleghany County	8.17	8.02	0.13	0.14	16,246	3/31/2001
90303		New River Mental Health Center	4.88		0.08			
90305		Northwestern Regional Library	4.94		0.14			
90401	70040	Anson County	4.94	4.78	0.14	0.14		
90411	72930	Wadesboro, Town Of	4.94	4.78	0.14	0.14		
90413		Wadesboro Housing Authority	5.00		0.20			
90417		Wadesboro A.B.C. Board	5.07		0.27			
90421	71584	Lilesville, Town Of	4.83	4.78	0.03	0.14		
90431	72345	Polkton, Town Of	4.91	4.78	0.11	0.14		
90441		Peachland, Town Of	4.80					
90451		Ansonville, Town Of	6.05					
90461	71885	Morven, Town Of	9.28	9.26		0.14	5,022	9/30/2012
90501	70065	Ashe County	4.91	4.78	0.11	0.14	34,663	6/30/2019
90511	71447	Jefferson, Town Of	6.40	6.38		0.14	55,520	3/31/2015
90521	73025	West Jefferson, Town Of	8.50	8.48		0.14	227,121	9/30/2020

Schedule E

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2002
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate			Death Benefit Rate			Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	Law Enforcement	General Employee	Law Enforcement	Law Enforcement		
90601	70090	Avery County	4.95	4.78	0.15	0.14	31,473	12/31/2003		
90605		Avery-Mitchell-Yancey Dist. Library	4.89	7.98	0.09	0.14	1,277	6/30/2002		
90611	70110	Banner Elk, Town Of	8.00	8.29	0.33	0.14	52,440	12/31/2007		
90617		High Country Municipal ABC Board	6.02	9.72	0.14	0.14	658,296	12/31/2018		
90621	72032	Newland, Town Of	8.31	5.40	0.13	0.14	4,376	9/30/2020		
90631	70146	Beech Mountain, Town Of	9.74	4.78	0.24	0.14				
90641	70860	Elk Park, Town Of	5.42	4.78	0.13	0.14				
90701	70130	Beaufort County	4.93	4.78	0.08	0.14	13,294	6/30/2001		
90704		Beaufort County A.B.C. Board	5.04		0.12					
90705		B.H.M. Regional Library	4.93		0.13					
90708		Tideland Mental Health Center	5.51		0.08					
90709		Mideast Economic Development Comm	4.92		0.12					
90711	72990	Washington, City Of	4.93	4.78	0.13	0.14				
90721	70085	Aurora, Town Of	4.91	4.78	0.11	0.14				
90731	70147	Belhaven, Town Of	4.80	4.78		0.14				
90741		Washington Park, Town Of	19.82							
90751	70525	Chocowinity, Town Of	13.44	13.42		0.14	32,583	6/30/2005		
90801	70180	Bertie County	4.80	4.78		0.14	197,244	6/30/2015		
90804		Bertie County A.B.C. Board	5.13		0.33					
90805		Albemarle Regional Library	4.94		0.14					
90808		Bertie-Martin Regional Jail Comm	4.89		0.09					
90811	70082	Aulander, Town Of	5.00	4.78	0.20	0.14				
90812	73122	Windsor, Town Of	4.80	4.78		0.14				
90813		Colerain, Town Of	4.80							
90861	71556	Lewiston-Woodville, Town Of	5.84	5.82	0.08	0.14	15,591	6/30/2024		
90901	70210	Bladen County	4.88	4.78	0.17	0.14				
90911	70850	Elizabethtown, Town Of	4.97	4.78		0.14				
90917		Elizabethtown A.B.C. Board	4.80		0.04					
90918		Southeastern Economic Develop. Comm.	8.44							
90921	73050	White Lake, Town Of	8.10	8.08		0.14	15,909	6/30/2008		
90931	70537	Clarkton, Town Of	15.49	15.39	0.08	0.14	66,524	3/31/2007		
90941	70215	Bladenboro, Town Of	10.84	10.82		0.14	250,140	12/31/2012		
91001	70280	Brunswick County	4.90	4.78	0.10	0.14	217,358	6/30/2014		
91002	71540	Leland, Town Of	5.77	5.75		0.14	36,907	6/30/2015		
91003		Brunswick County Health Dept	4.89		0.09					
91004		Brunswick County A.B.C. Board	6.78							
91006		Brunswick County Welfare Dept	4.90		0.10		29,143	12/31/2017		

Schedule E

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2002
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate			Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement			
91007		Calabash A.B.C. Board.....	10.37				48,042	3/31/2019	
91008		Cape Fear Council Of Governments.....	10.34				269,262	6/30/2016	
91010		Calabash, Town Of.....	12.17				99,388	9/30/2018	
91011	72650	Southport, City Of.....	4.97	4.78	0.17	0.14			
91012	72076	City Of Northwest.....	5.44	5.42		0.14	10,114	6/30/2019	
91014	71375	Holden Beach, Town Of.....	9.69	9.67		0.14	449,739	9/30/2022	
91017		Southport A.B.C. Board.....	4.99		0.19				
91021	71630	Oak Island, Town Of.....	4.92	4.78	0.12	0.14			
91022		South Brunswick Water & Sewer Auth..	7.22		0.15		41,464	12/31/2020	
91024		Carolina Shores, Town Of.....	6.01		0.24		6,692	3/31/2023	
91027		Oak Island A.B.C. Board.....	5.04						
91041	72723	Sunset Beach, Town Of.....	4.91	4.78	0.11	0.14			
91047		Sunset Beach A.B.C. Board.....	16.94				74,457	9/30/2019	
91051	70405	Caswell Beach, Town Of.....	7.76	7.74		0.14	58,274	6/30/2015	
91057		Shallotte A.B.C. Board.....	6.29				5,523	6/30/2007	
91061	72135	Ocean Isle Beach, Town Of.....	9.73	9.60	0.11	0.14	176,860	12/31/2007	
91067		Ocean Isle A.B.C. Board.....	7.52		0.67		12,293	6/30/2017	
91071	70225	Boiling Spring Lakes, City Of.....	8.58	8.56		0.14	110,192	6/30/2010	
91077		Boiling Spring Lakes ABC Board.....	19.36				22,738	3/31/2023	
91081	72597	Shallotte, Town Of.....	5.81	5.79		0.14	52,586	9/30/2010	
91091	70107	Village Of Bald Head Island.....	4.92	4.90		0.14	7,751	3/31/2011	
91101	70290	Buncombe County.....	4.89	4.78	0.09	0.14			
91102		Land-Of-Sky Regional Council.....	4.92		0.12				
91107		Western Nc Reg Air Pollution Control	4.91		0.11				
91108		Metro Sewerage Dist Of Buncombe Co...	4.89		0.09				
91109		Woodfin Sanitary Water & Sewer Dist..	4.93		0.13				
91110		Area Mental Health Board-Blue Ridge..	4.89		0.09				
91111	70190	Biltmore Forest, Town Of.....	4.80	4.78		0.14			
91120		West Buncombe Fire Department.....	5.03				3,369	6/30/2014	
91121	70070	Asheville, City Of.....	4.80	4.78		0.14			
91127	70072	Asheville A.B.C. Board.....	4.95	4.78	0.15	0.14			
91128	70074	Asheville Regional Airport Authority	7.95	7.80	0.13	0.14	181,368	12/31/2007	
91138		Skyland Volunteer Fire Department...	4.80						
91141	73016	Weaverville, Town Of.....	9.21	9.19		0.14	390,869	12/31/2007	
91151	70200	Black Mountain, Town Of.....	7.98	7.82	0.14	0.14	41,692	9/30/2001	
91154		Black Mountain A.B.C. Board.....	8.97		0.15		34,560	6/30/2010	
91161	71820	Montreat, Town Of.....	4.90	4.78	0.10	0.14			

Schedule E

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2002
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate			Death Benefit Rate			Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	Law Enforcement	General Employee	Law Enforcement	Law Enforcement		
91171	73160	Woodfin, Town Of	4.80	4.78	0.14			58,578	3/31/2020	
91201	70310	Burke County	4.92	4.78	0.14	0.12				
91202		Burke-Catawba Dist. Confinement Fac.	5.48							
91203		Burke County Health Dept.	4.86			0.06				
91206		Burke County Welfare Dept.	4.88			0.08				
91211	72883	Valdese, Town Of	4.96	4.78	0.14	0.16				
91213		Valdese Housing Authority	12.96							
91217	71880	Morganton A.B.C. Board.	5.00	4.78	0.14	0.20		144,588	6/30/2019	
91221	70745	Drexel, Town Of	6.72	6.56	0.14	0.14		6,400	12/31/2001	
91231	71870	Morganton, City Of	4.80	4.78	0.14					
91233		Morganton Housing Authority	4.91			0.11				
91241	71065	Glen Alpine, Town Of	4.90	4.78	0.14	0.10				
91251		Hildebrand, Town Of	8.90							
91301	70340	Cabarrus County	4.89	4.78	0.14	0.09		31,726	6/30/2017	
91302		Water & Sewer Auth Of Cabarrus Co.	4.90			0.10				
91306		Cabarrus Co. Public Health Auth.	4.87			0.07				
91311	70590	Concord, City Of	4.89	4.78	0.14	0.09				
91317		Concord A.B.C. Board	5.07			0.27				
91327		Mt. Pleasant A.B.C. Board.	5.13			0.33				
91331	71468	Kannapolis, Town Of	4.88	4.78	0.14	0.08				
91401	70350	Caldwell County	5.14	5.04	0.14	0.08		157,490	9/30/2005	
91411	71090	Granite Falls, Town Of	4.91	4.78	0.14	0.11				
91417		Granite Falls A.B.C. Board	5.04			0.24				
91421		Sawmills, Town Of	7.91							
91423		Lenoir Housing Authority	5.05			0.25		99,604	9/30/2018	
91431	71395	Hudson, Town Of	4.80	4.78	0.14					
91441		Harrisburg, Town Of	6.45							
91451	71552	City Of Lenoir	11.34	11.32	0.14			47,534	9/30/2013	
91457		City Of Lenoir ABC Board.	14.40					5,874,036	6/30/2019	
91501	70357	Camden County	4.94	4.78	0.14	0.14		191,268	3/31/2023	
91504		Camden County A.B.C. Board.	5.28			0.48				
91509		Albemarle Mental Health Center.	4.88			0.08				
91601	70380	Carteret County	4.90	4.78	0.14	0.10				
91604	70385	Carteret County A.B.C. Board	4.93	4.78	0.14	0.13				
91611	71860	Morehead City, Town Of	4.91	4.78	0.14	0.11				
91621	72035	Newport, Town Of	7.15	7.13	0.14			79,434	12/31/2007	
91631	70145	Beaufort, Town Of	10.47	10.31	0.14	0.14		93,359	3/31/2002	

Schedule E

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2002
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate			Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement			
91633		Beaufort Housing Authority.....	13.73						
91641	72290	Pine Knoll Shores, Town Of.....	4.95	4.78	0.15	0.14	13,077	12/31/2006	
91651	70890	Emerald Isle, Town Of.....	6.57	6.55		0.14	158,746	12/31/2007	
91661	71405	Indian Beach, Town Of.....	9.08	9.06		0.14	3,728	6/30/2001	
91671	70365	Cape Carteret, Town Of.....	8.21	8.07	0.12	0.14	78,082	9/30/2012	
91701	70415	Caswell County.....	4.91	4.78	0.11	0.14			
91704		Caswell County A.B.C. Board.....	5.31		0.51				
91706		Caswell County Welfare Dept.....	4.93		0.13				
91719	73192	Yanceyville, Town Of.....	5.40	5.21	0.17	0.14	3,752	12/31/2003	
91801	70430	Catawba County.....	4.88	4.78	0.08	0.14			
91804	70440	Catawba County A.B.C. Board.....	5.08	4.78	0.28	0.14			
91811	71330	Hickory, City Of.....	4.91	4.78	0.11	0.14			
91812		Hickory/Conover Tourism Dev. Author.....	5.92				24,154	12/31/2021	
91813		Hickory Housing Authority.....	4.90		0.10				
91818		Western Piedmont Council of Gov.....	15.53				2,492,027	3/31/2023	
91821	70535	Claremont, Town Of.....	4.94	4.78	0.14	0.14			
91831	71700	Maiden, Town Of.....	4.91	4.78	0.11	0.14			
91841	71640	Long View, Town Of.....	4.89	4.78	0.09	0.14			
91851	70610	Conover, Town Of.....	7.81	7.70	0.09	0.14	152,674	6/30/2003	
91861	70270	Brookford, Town Of.....	8.47	8.45		0.14	962	3/31/2001	
91871	72040	Newton, Town Of.....	5.36	5.23	0.11	0.14	197,803	6/30/2011	
91881	70441	Catawba, Town Of.....	6.94	6.92		0.14	41,596	12/31/2022	
91901	70490	Chatham County.....	4.90	4.78	0.10	0.14			
91903		Chatham County Housing Authority.....	10.63				62,897	6/30/2013	
91904		Chatham County A.B.C. Board.....	5.38				3,132	12/31/2017	
91908		Goldston-Gulf Sanitary District.....	4.80						
91911	72625	Siler City, Town Of.....	4.96	4.78	0.16	0.14			
91917		Siler City A.B.C. Board.....	4.88		0.08				
91921	72330	Pittsboro, Town Of.....	4.92	4.78	0.12	0.14			
92001	70500	Cherokee County.....	4.93	4.78	0.13	0.14			
92005		Nantahala Regional Library.....	4.91		0.11				
92011	71975	Murphy, Town Of.....	9.39	9.20	0.17	0.14	202,486	6/30/2007	
92017		Murphy A.B.C. Board.....	5.05		0.10		916	6/30/2004	
92021	70036	Andrews, Town Of.....	9.70	9.68		0.14	277,877	6/30/2018	
92027		Andrews A.B.C. Board.....	8.03				1,001	12/31/2002	
92101	70530	Chowan County.....	4.91	4.78	0.11	0.14			
92104		Chowan County A.B.C. Board.....	5.15		0.35				

Schedule E

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2002
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate			Death Benefit Rate			Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	Law Enforcement	General Employee	Law Enforcement	Law Enforcement		
92109		Albemarle Reg Plan. & Deveolp. Comm.	4.94							
92111	70817	Edenton, Town Of	7.46	7.26		0.14	0.18	271,241	12/31/2007	
92113		The New Edenton Housing Authority	15.49					148,849	6/30/2021	
92201	70538	Clay County	4.94	4.78		0.14	0.14			
92301	70550	Cleveland County	4.88	4.78		0.08				
92302		Cleveland County Sanitary District	6.46					207,416	6/30/2020	
92311	72610	Shelby, City Of	4.92	4.78		0.12	0.10			
92317		Shelby A.B.C. Board	4.90							
92321	71490	Kings Mountain, City Of	4.80	4.78		0.14				
92327		Kings Mountain A.B.C. Board	5.09			0.29				
92331	70230	Boiling Springs, Town Of	4.98	4.78		0.18				
92341	71532	Lawndale, Town Of	4.80	4.78		0.14				
92351	71178	Grover, Town Of	7.14	6.75		0.37		26,032	9/30/2020	
92401	70580	Columbus County	4.91	4.78		0.11				
92411	73060	Whiteville, City Of	4.94	4.78		0.14	0.14			
92417		Whiteville A.B.C. Board	5.21			0.41				
92421		Brunswick, Town Of	7.84					14,264	6/30/2017	
92427		Lake Waccamaw A.B.C. Board	5.19			0.39				
92431	70908	Fair Bluff, Town Of	9.38	9.36				88,810	9/30/2017	
92441	70450	Chadbourn, Town Of	4.80	4.78						
92444		Chadbourn A.B.C. Board	5.91					5,280	12/31/2009	
92451	72760	Tabor City, Town Of	11.33	11.31				271,655	6/30/2012	
92457		Tabor City A.B.C. Board	9.37					19,478	6/30/2015	
92461	71519	Lake Waccamaw, Town Of	9.93	9.91				171,995	9/30/2018	
92501	70650	Craven County	4.90	4.78		0.10				
92502		First Craven Sanitary District	5.36					3,863	6/30/2011	
92503		Craven County Tourism Develop Auth.	6.01					11,000	3/31/2013	
92504		Craven County A.B.C. Board	5.29			0.49				
92505		Craven-Pamlico-Carteret Reg Library	4.93			0.13				
92506		Craven County Airport Authority	6.74					30,233	12/31/2012	
92507		Neuse River Council Of Governments	4.87			0.07				
92508		Coastal Regional Waste Manag Auth	4.90			0.10				
92509		Neuse Clinic	4.89			0.09				
92511	72020	New Bern, City Of	4.92	4.78		0.12				
92521	72810	Trent Woods, Town Of	4.87	4.78		0.07				
92531	71240	Havelock, City Of	6.77	6.58		0.17		208,327	12/31/2006	
92541	72435	River Bend, Town Of	5.51	5.49		0.14		18,920	12/31/2009	

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Local Code No.	LEO Code No.	Employer	Total Rate			Death Benefit Rate			Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	Law Enforcement	General Employee	Law Enforcement	Law Enforcement		
92551	72910	Vanceboro, Town Of	12.99	12.97	12.97	0.14	0.14	184,272	6/30/2014	
92561		Bridgeton, Town Of	7.50					10,274	12/31/2016	
92601	70680	Cumberland County	4.90	4.78	4.78	0.10	0.14			
92602		Westarea Volunteer Fire Department	7.41					41,109	6/30/2013	
92604	70685	Cumberland County A.B.C. Board	7.58	7.36	7.36	0.20	0.14	253,338	9/30/2012	
92607		Region M Council Of Governments	4.90			0.10				
92608		Cumberland Memorial Auditorium Comm.	4.91			0.11				
92611	70940	Fayetteville, City Of	4.96	4.78	4.78	0.13	0.14	5,183	6/30/2001	
92612		Lafayette Village Fire Department	6.96					69,865	12/31/2011	
92613		Fayetteville Metro. Housing Auth.	12.77			0.15		2,013,064	3/31/2020	
92620		Cumberland Road Fire Department	4.80							
92621	72715	Stedman, Town Of	4.80	4.78	4.78		0.14			
92631	71390	Hope Mills, Town Of	7.66	7.50	7.50	0.14	0.14	335,740	12/31/2007	
92641		Wade, Town Of	4.80							
92651		Linden, Town Of	7.09							
92661	72676	Spring Lake, Town Of	11.42	11.40	11.40		0.14	6,332	12/31/2017	
92701	70700	Currituck County	4.92	4.78	4.78	0.12	0.14	2,732,503	9/30/2024	
92704		Currituck County A.B.C. Board	11.48					33,219	3/31/2008	
92801	70720	Dare County	4.91	4.78	4.78	0.11	0.14	113,925	6/30/2016	
92802		Dare County Tourism Board	8.31			0.14				
92804	70721	Dare County A.B.C. Board	4.90	4.78	4.78	0.10	0.14			
92811	71980	Nags Head, Town Of	4.91	4.78	4.78	0.11	0.14			
92821	71480	Kill Devil Hills, Town Of	4.91	4.78	4.78	0.11	0.14			
92831	71705	Manteo, Town Of	7.93	7.91	7.91	0.16	0.14	155,886	12/31/2007	
92841	72645	Southern Shores, Town Of	4.96	4.78	4.78	0.16	0.14			
92851	71507	Kitty Hawk, Town Of	4.80	4.78	4.78	0.16	0.14			
92901	70723	Davidson County	6.34	6.23	6.23	0.09	0.14	2,106,890	12/31/2006	
92911	72780	Thomasville, City Of	4.95	4.78	4.78	0.15	0.14			
92917		Lexington A.B.C. Board	5.08			0.28				
92921	70730	Denton, Town Of	4.80	4.78	4.78		0.14			
92931	71570	Lexington, City Of	9.48	9.36	9.36	0.10	0.14	1,053,703	3/31/2003	
93001	70725	Davie County	4.89	4.78	4.78	0.09	0.14			
93009		Davie Soil & Water Conservation Dist	7.22			0.10		2,488	6/30/2002	
93011	71790	Mocksville, Town Of	4.90	4.78	4.78	0.10	0.14			
93027		Coolleemee A.B.C. Board	5.34					3,404	12/31/2012	
93101	70770	Duplin County	4.91	4.78	4.78	0.11	0.14			
93108		Duplin-Sampson Area Mental Health	4.88			0.08				

Schedule E

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Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
93111	70160	Beulaville, Town Of	4.90	4.78	0.10	0.14		
93121	71469	Kenansville, Town Of	5.82	5.56	0.24	0.14	9,187	12/31/2007
93127		Kenansville A.B.C. Board	4.80					
93131	72981	Warsaw, Town Of	4.80	4.78		0.14		
93137		Warsaw A.B.C. Board	4.80					
93141	70920	Faison, Town Of	9.42	9.28	0.12	0.14	46,938	12/31/2007
93151	72970	Wallace, Town Of	4.80	4.78		0.14		
93157		Wallace A.B.C. Board	6.97					
93161	72487	Rose Hill, Town Of	8.12	8.10		0.14	2,393	9/30/2005
93171	70355	Calypso, Town Of	6.40	6.38		0.14	91,483	6/30/2010
93181		Teachey, Town Of	11.54				526	9/30/2011
93191	71690	Magnolia, Town Of	7.73	7.71		0.14	27,677	6/30/2013
93201	70790	Durham County	4.87	4.78	0.07	0.14	64,886	6/30/2022
93202		Parkwood Fire Department	4.80					
93204	70800	Durham County A.B.C. Board	4.91	4.78	0.11	0.14		
93208		Bethesda Fire Department	4.80					
93211	70780	Durham, City Of	4.80	4.78		0.14		
93219		Triangle J Council Of Governments	4.86		0.06			
93301	70820	Edgecombe County	4.89	4.78	0.09	0.14		
93303		Edgecombe-Nash Mental Health Clinic	4.89		0.09			
93304		Edgecombe County A.B.C. Board	4.99		0.19			
93305		Edgecombe-Nash Memorial Library	4.88		0.08			
93309		Region L Council Of Governments	4.88		0.08			
93311	72770	Tarboro, Town Of	4.91	4.78	0.11	0.14		
93317		Tarboro Redevelopment Commission	4.88		0.08			
93321	72480	Rocky Mount, City Of	4.91	4.78	0.11	0.14		
93323		Rocky Mount-Wilson Airport Authority	4.90		0.10			
93331	72296	Pinetops, Town Of	7.77	7.56	0.19	0.14	57,330	3/31/2006
93333		Rocky Mount Housing Authority	12.14				890,869	12/31/2020
93341		Macclesfield, Town Of	6.93		0.13		20,881	6/30/2011
93351	72351	Princeville, Town Of	7.96	7.94		0.14	69,802	3/31/2013
93401	70951	Forsyth County	6.79	6.77		0.14	5,558,588	3/31/2006
93402		Airport Commission Of Forsyth County	10.69		0.05		228,342	6/30/2018
93407		Northwest Piedmont Council Of Govern	6.66				81,406	9/30/2004
93408		Forsyth-Stokes Mental Health Auth	5.37				146,609	12/31/2002
93411	73130	Winston-Salem, City Of	4.80	4.78		0.14		
93413		Winston-Salem Housing Authority	4.89		0.09			

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Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
93417	73140	Winston-Salem A.B.C. Board.....	4.92	4.78	0.12	0.14		
93421	71470	Kernersville, Town Of.....	4.80	4.78	0.10	0.14	55,301	6/30/2008
93431		Rural Hall, Town Of.....	7.32				25,378	9/30/2015
93441		Clemmons, Village Of.....	5.41					
93442		Clemmons Fire Department.....	4.80					
93451		Lewisville, Town Of.....	4.80					
93461		Walkertown, Town Of.....	5.99					
93471		Tobaccoville, Village Of.....	5.40				18,743	12/31/2019
93501	70960	Franklin County.....	4.90	4.78	0.10	0.14	4,913	12/31/2023
93511	70970	Franklinton, Town Of.....	4.80	4.78		0.14		
93517		Franklinton A.B.C. Board.....	5.42		0.62			
93521	71650	Louisburg, Town Of.....	4.91	4.78	0.11	0.14		
93527		Louisburg A.B.C. Board.....	5.03		0.23			
93531	70295	Bunn, Town Of.....	4.80	4.78		0.14		
93541	73200	Youngsville, Town Of.....	5.17	5.15		0.14	12,628	9/30/2014
93601	71030	Gaston County.....	4.88	4.78	0.08	0.14		
93602	72682	Stanley, Town Of.....	7.20	7.03	0.15	0.14	199,765	6/30/2014
93609		Gaston-Lincoln Area Mental Health.....	5.12		0.08		38,348	12/31/2001
93610	71760	Mcadenville, Town Of.....	13.83	13.75	0.06	0.14	140,752	6/30/2014
93611	71040	Gastonia, City Of.....	4.80	4.78		0.14		
93615		Gaston Lincoln Regional Library.....	4.92		0.12			
93617		Gastonia A.B.C. Board.....	5.03		0.23			
93618		Gaston Co. Economic Dev. Commission.....	14.87				216,717	12/31/2022
93621	70150	Belmont, City Of.....	4.80	4.78		0.14		
93623		Belmont Housing Authority.....	8.39				12,350	3/31/2018
93631	70640	Cramerton, Town Of.....	4.80	4.78		0.14		
93641	70520	Cherryville, City Of.....	4.96	4.78	0.16	0.14		
93647		Cherryville, ABC Board.....	18.01				61,736	12/31/2023
93651	70705	Dallas, Town Of.....	4.80	4.78		0.14		
93661	71655	Lowell, Town Of.....	4.80	4.78		0.14		
93671		Bessemer City, City Of.....	4.80					
93677		Bessemer City A.B.C. Board.....	6.46				1,221	6/30/2002
93681	72390	Ranlo, Town Of.....	4.80	4.78		0.14		
93691	71930	Mt. Holly, City Of.....	8.82	8.68	0.12	0.14	245,709	6/30/2003
93701	71050	Gates County.....	4.92	4.78	0.12	0.14		
93704		Gates County A.B.C. Board.....	5.21		0.41			
93801	71085	Graham County.....	9.64	9.62		0.14	1,021,037	6/30/2024

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Local Code No.	LEO Code No.	Employer	Total Rate			Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	Law Enforcement	General Employee	Law Enforcement		
93803		Graham County Health Department.....	4.88			0.08			
93806		Graham County Welfare Department.....	4.90			0.10			
93821		Robbinsville, Town of.....	12.30			0.18			
93901	71110	Granville County.....	4.89		4.78	0.09		147,286 3/31/2023	
93904		Granville County A.B.C. Board.....	5.11			0.31			
93907		Granville County Board Of Elections.....	12.32			0.23			
93908		Granville-Vance Health District.....	4.88			0.08			
93909		Granville County-Oxford Plan Comm.....	4.80					1,161 6/30/2001	
93911	72200	Oxford, City Of.....	4.97		4.78	0.17			
93913		Oxford Housing Authority.....	4.93			0.13			
93921	70660	Creedmoor, City Of.....	4.80		4.78				
94001	71130	Greene County.....	4.92		4.78	0.12			
94002		Maury Sanitary Land District.....	5.69						
94004		Greene County A.B.C. Board.....	5.27			0.47		3,756 3/31/2020	
94011		Hookerton, Town Of.....	4.88			0.08			
94021		Snow Hill, Town Of.....	7.35						
94101	71180	Guilford, County Of.....	4.87		4.78	0.07		27,436 9/30/2005	
94102		Guil-Rand Fire Department.....	4.80						
94107		Guilford Coll. Comm. Vol. Fire Assoc.....	5.25			0.09			
94108		Pinecroft-Sedgefield Fire District.....	5.39					2,690 6/30/2002	
94109		Alamance Community Fire Dist., Inc.....	4.80					1,903 6/30/2001	
94110		Deep River Fire Department.....	4.80						
94111	71140	Greensboro, City Of.....	4.90		4.78	0.10			
94112		Piedmont Triad Regional Water Auth.....	4.80						
94117	71150	Greensboro A.B.C. Board.....	4.97		4.78	0.17			
94118		Guilford Fire District.....	6.69						
94121	71340	High Point, City Of.....	4.90		4.78	0.10		71,927 12/31/2013	
94127		High Point A.B.C. Board.....	4.92			0.12			
94131		Jamestown, Town Of.....	4.95			0.15			
94137		Jamestown A.B.C. Board.....	4.80						
94141		Piedmont Triad Council Of Government.....	4.88			0.08			
94151	71060	Gibsonville, Town Of.....	4.98		4.78	0.18		4,268 3/31/2024	
94157		Gibsonville A.B.C. Board.....	4.80						
94161		Oak Ridge, Town Of.....	6.05						
94168		Colfax Volunteer Fire Department.....	4.80						
94172		Summerfield Fire District.....	4.86			0.06			
94182		Mount Hope Fire Department.....	4.80						

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
94201	71200	Halifax County	4.89	4.78	0.09	0.14	24,496	9/30/2013
94204		Halifax County A.B.C. Board	5.06		0.26		68,985	9/30/2014
94209		Roanoke Rapids Sanitary District	4.91		0.11			
94211	70895	Enfield, Town Of	4.80	4.78		0.14		
94221	72440	Roanoke Rapids, City Of	4.91	4.78	0.11	0.14		
94231	73017	Weldon, Town Of	4.98	4.78	0.18	0.14		
94241	72590	Scotland Neck, Town Of	5.02	4.78	0.22	0.14		
94251		Hobgood, Town Of	7.15		0.38			
94261	71615	Littleton, Town Of	10.03	10.01		0.14		
94301	71230	Harnett County	4.89	4.78	0.09	0.14		
94311	70760	Dunn, Town Of	4.96	4.78	0.16	0.14		
94313		Dunn Housing Authority	9.49		0.25		12,428	12/31/2002
94317		Dunn A.B.C. Board	5.29		0.49			
94321	71585	Lillington, Town Of	4.90	4.78	0.10	0.14		
94327		Lillington A.B.C. Board	5.49		0.69			
94331	70900	Erwin, Town Of	4.93	4.78	0.13	0.14		
94341	70570	Coats, Town Of	5.97	5.80	0.15	0.14	8,530	9/30/2003
94347		Angier A.B.C. Board	4.95		0.15			
94351	70038	Angier, Town Of	10.80	10.78		0.14	398,622	9/30/2014
94401	71250	Haywood County	4.91	4.78	0.11	0.14		
94402		Haywood Medical Center	4.88		0.08			
94408		Junaluska Sanitary District	13.19		0.14		82,309	3/31/2021
94411	73010	Waynesville, Town Of	8.31	8.14	0.15	0.14	505,587	12/31/2004
94412		Waynesville A.B.C. Board	5.08		0.28			
94421	71685	Maggie Valley, Town Of	6.98	6.96		0.14	67,517	6/30/2012
94427		Maggie Valley A.B.C. Board	10.04				30,064	6/30/2013
94428		Maggie Valley Sanitary District	10.54				183,528	9/30/2021
94431	70362	Canton, Town Of	9.71	9.51	0.18	0.14	1,325,470	6/30/2020
94501	71275	Henderson County	4.90	4.78	0.10	0.14		
94509		Trend Mental Health Center	4.89		0.09			
94511	71280	Hendersonville, City Of	4.94	4.78	0.14	0.14		
94512		Hendersonville Water Commission	4.92		0.12			
94517		Hendersonville A.B.C. Board	4.80					
94521	71525	Laurel Park, Town Of	10.75	10.73		0.14	219,161	12/31/2010
94527		Laurel Park A.B.C. Board	5.07		0.27			
94531		Village Of Flat Rock	5.43				3,629	3/31/2020
94532		Blue Ridge Fire Department	4.89		0.09			

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
94541	70943	Fletcher, Town Of.....	5.39	5.37	0.14	0.14	50,479	6/30/2014
94547		Fletcher A.B.C. Board.....	4.80					
94601	71310	Hertford County.....	4.91	4.78	0.11	0.14		
94603		Hertford-Gates D.H.D.....	4.87		0.07			
94604		Hertford County A.B.C. Board.....	5.09		0.29			
94609		Roanoke-Chowan Mental Health Auth....	4.88		0.08			
94611	70007	Ahoskie, Town Of.....	4.99	4.78	0.19	0.14		
94621	71970	Murfreesboro, Town Of.....	4.80	4.78		0.14		
94631	73155	Winton, Town Of.....	4.80	4.78		0.14		
94641		Cofield, Town Of.....	16.47				90,872	9/30/2021
94701	71370	Hoke County.....	4.90	4.78	0.10	0.14		
94704		Hoke County A.B.C. Board.....	5.15		0.35			
94711	72355	Raeford, Town Of.....	4.96	4.78	0.16	0.14		
94801	71400	Hyde County.....	4.92	4.78	0.12	0.14		
94804		Hyde County A.B.C. Board.....	4.80					
94812		Ocracoke Sanitary District.....	6.88		0.11		24,079	6/30/2012
94901	71420	Iredell County.....	4.89	4.78	0.09	0.14		
94908		Greater Statesville Development Corp	4.80					
94911	72700	Statesville, City Of.....	4.92	4.78	0.12	0.14		
94917	72710	Statesville A.B.C. Board.....	4.96	4.78	0.16	0.14		
94921	71850	Mooreville, City Of.....	4.93	4.78	0.13	0.14		
94923		Mooreville Housing Authority.....	9.48		0.05		71,881	6/30/2013
94927		Mooreville A.B.C. Board.....	5.05		0.25			
95001	71430	Jackson County.....	4.91	4.78	0.11	0.14		
95002		Tuckaseegee Water And Sewer Auth.....	4.92		0.12			
95005		Fontana Regional Library.....	4.93		0.13			
95008		Southwestern Plan. & Econ. Dev. Comm	4.88		0.08			
95009		Smoky Mountain Mental Health Center.	4.90		0.10			
95011	72750	Sylva, Town Of.....	9.91	9.74	0.15	0.14	375,846	6/30/2019
95017		Sylva A.B.C. Board.....	10.25		0.32		61,897	3/31/2016
95101	71460	Johnston County.....	5.79	5.69	0.08	0.14	2,427,826	6/30/2008
95104		Johnston County A.B.C. Board.....	4.95		0.15			
95105		Johnston County Public Library.....	4.90		0.10			
95111	72630	Smithfield, Town Of.....	4.95	4.78	0.15	0.14		
95113		Smithfield Housing Authority.....	15.48					
95121	72594	Selma, Town Of.....	4.93	4.78	0.13	0.14	342,913	6/30/2023
95123		Selma Housing Authority.....	5.99				11,399	12/31/2004

Schedule E

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Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
95131	70540	Clayton, Town Of	4.93	4.78	0.13	0.14		
95141	70170	Benson, Town Of	4.96	4.78	0.16	0.14		
95151	70954	Four Oaks, Town Of	5.40	5.38		0.14	9,322	12/31/2007
95161	72295	Pine Level, Town Of	4.80	4.78		0.14		
95171	71472	Kenly, Town Of	4.80	4.78		0.14		
95181	72349	Princeton, Town Of	8.18	8.16		0.14	82,149	3/31/2021
95201	71465	Jones County	4.93	4.78	0.13	0.14		
95204		Jones County A.B.C. Board	4.88		0.08			
95211		Pollocksville, Town Of	7.98		0.13		23,883	6/30/2016
95221	71745	Maysville, Town Of	14.57	14.55		0.14	168,453	6/30/2018
95301	71535	Lee County	4.92	4.78	0.12	0.14		
95309		Lee-Harnett Mental Health Authority	4.86		0.06			
95311	72565	Sanford, City Of	4.80	4.78		0.14		
95317		Sanford A.B.C. Board	5.13		0.33			
95321	70265	Broadway, Town Of	5.23	4.78	0.43	0.14		
95401	71550	Lenoir County	4.91	4.78	0.11	0.14		
95404		Lenoir County A.B.C. Board	5.09		0.29			
95405		Neuse Regional Library	4.80			0.14		
95411	71500	Kinston, City Of	4.92	4.78	0.12			
95412		Global Transpark Development Comm	6.61				72,200	6/30/2018
95413		Housing Auth. of the City of Kinston	14.93		0.19		1,779,633	3/31/2022
95415		Kinston-Lenoir County Library	4.80					
95421	72305	Pink Hill, Town Of	6.38	6.27	0.09	0.14	2,105	3/31/2002
95431	71517	Lagrange, Town Of	7.38	7.24	0.12	0.14	24,106	3/31/2002
95501	71590	Lincoln County	4.91	4.78	0.11	0.14		
95511	71600	Lincolnton, City Of	4.91	4.78	0.11	0.14		
95513		Lincolnton Housing Authority	4.90		0.10			
95517		Lincolnton A.B.C. Board	5.31		0.51			
95601	71680	Macon County	4.90	4.78	0.10	0.14		
95611	70955	Franklin, Town Of	4.92	4.78	0.12	0.14		
95617		Highlands A.B.C. Board	4.80					
95621	71335	Highlands, Town Of	11.22	11.20		0.14	425,778	9/30/2006
95701	71684	Madison County	4.96	4.78	0.16	0.14		
95711	71718	Mars Hill, Town Of	8.22	8.04	0.16	0.14	83,209	12/31/2007
95721	71711	Marshall, Town Of	9.08	8.58	0.48	0.14	68,050	3/31/2012
95733		Hot Springs Housing Authority	25.77				228,116	6/30/2024
95801	71730	Martin County	4.90	4.78	0.10	0.14		

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Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
95802		Martin County Travel & Tourism Auth.	4.83		0.03		405,949	3/31/2019
95804		Martin County A B C Board	5.04		0.24		38,625	3/31/2014
95811	73080	Williamston, City Of	4.80	4.78		0.14	56,826	9/30/2018
95813		Williamston Housing Authority	16.53				108,131	12/31/2018
95821		Oak City, Town Of	15.10				960,805	12/31/2019
95831		Hamilton, Town Of	10.16				71,790	12/31/2019
95841		Jamesville, Town Of	16.61				159,565	12/31/2007
95851	72445	Robersonville, Town Of	14.43	14.41		0.14	24,011	9/30/2010
95853		Robersonville Housing Authority	8.95					
95901	71762	Mc Dowell County	5.32	5.18	0.12	0.14		
95908		Pleasant Garden Fire Department	7.71					
95911	71710	Marion, Town Of	4.97	4.78	0.17	0.14		
95917		Marion A.B.C. Board	4.83				231	12/31/2008
95921	72140	Old Fort, Town Of	11.14	11.12		0.14	177,647	12/31/2007
96001	71770	Mecklenburg County	4.87	4.78	0.07	0.14	510,163	3/31/2013
96002		Charlotte Mecklenburg PBA	9.09					
96004	71780	Mecklenburg County A.B.C. Board	4.91	4.78	0.11	0.14		
96005		Charlotte-Mecklenburg Public Library	4.87					
96008		Mecklenburg County Ems Agency	4.84		0.07			
96009		Centralina Council Of Governments	6.24		0.04			
96011	70480	Charlotte, City Of	4.80	4.78		0.14	98,826	6/30/2006
96012		Charlotte Auditorium-Coliseum	4.80					
96018		Charlotte Fire Ret Sys Brd of Trustee	4.80					
96021	72300	Pineville, Town Of	4.90	4.78	0.10	0.14	222,271	3/31/2004
96031		Mint Hill, Town Of	4.94		0.14		404,802	12/31/2007
96041	71397	Huntersville, Town Of	7.57	7.55		0.14	157,436	6/30/2017
96051	70625	Cornelius, Town Of	8.26	8.24		0.14	1,034,068	6/30/2017
96061		Stallings, Town Of	14.02				345,776	12/31/2017
96071	71740	Matthews, Town Of	7.41	7.24	0.15	0.14	2,789	3/31/2001
96081	70724	Davidson, Town Of	7.32	7.30		0.14	13,194	9/30/2015
96101	71788	Mitchell County	5.33	5.19	0.12	0.14	91,781	3/31/2005
96102		Mitchell Soil & Water Conserv. Dist.	8.26				5,589	12/31/2007
96111	72678	Spruce Pine, Town Of	8.99	8.77	0.20	0.14		
96121	70105	Bakersville, Town Of	6.61	6.59		0.14		
96201	71815	Montgomery County	4.91	4.78	0.11	0.14		
96204		Montgomery-Municipal A.B.C. Board	4.96		0.16			
96209		Pee Dee Council Of Governments	5.08		0.28			

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Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
96211	72685	Star, Town Of.....	7.06	7.04			34,265	12/31/2007
96221	72822	Troy, Town Of.....	4.80	4.78				
96231	70192	Biscoe, Town Of.....	10.29	10.27			138,251	12/31/2007
96241	70360	Candor, Town Of.....	10.84	10.82			29,908	6/30/2006
96251	71920	Mount Gilead, Town Of.....	9.60	9.41	0.17	0.14	28,327	12/31/2002
96301	71830	Moore County.....	4.90	4.78	0.10	0.14		
96302	72776	Taylorstown, Town Of.....	6.00	5.98				
96304	71840	Moore County A.B.C. Board.....	5.04	4.78	0.24	0.14	6,653	6/30/2015
96310		Moore County Airport Authority.....	4.99		0.13		2,495	9/30/2018
96311	72640	Southern Pines, Town Of.....	4.90	4.78	0.10	0.14		
96312	70358	Cameron, Town Of.....	5.16	5.14			4,248	12/31/2018
96321	72920	Vass, Town Of.....	4.91	4.78	0.11	0.14		
96331	70005	Aberdeen, Town Of.....	4.97	4.78	0.17	0.14		
96341	72443	Robbins, Town Of.....	4.80	4.78				
96351	72287	Pinehurst, Village Of.....	5.07	4.94	0.11	0.14	27,915	12/31/2007
96361	72285	Pinebluff, Town Of.....	6.78	6.76			16,995	3/31/2005
96371	73040	Whispering Pines, Village Of.....	6.30	6.13	0.15	0.14	40,348	3/31/2010
96381	70953	Foxfire Village.....	6.68	6.54	0.12	0.14	16,878	12/31/2010
96391	70390	Carthage, Town Of.....	15.07	15.05			593,094	9/30/2014
96401	71990	Nash County.....	4.88	4.78	0.08	0.14		
96404	72000	Nash County A.B.C. Board.....	5.11	4.78	0.31	0.14		
96411	72675	Spring Hope, Town Of.....	9.06	9.04			29,649	3/31/2003
96421	71995	Nashville, Town Of.....	4.95	4.78	0.15	0.14		
96431	71785	Middlesex, Town Of.....	4.90	4.78	0.10	0.14		
96441	73045	Whitakers, Town Of.....	5.75	5.73			15,246	9/30/2015
96451	70104	Bailey, Town Of.....	6.40	6.38			30,991	6/30/2019
96461		Sharpsburg, Town Of.....	4.80					3/31/2023
96501	72030	New Hanover County.....	4.89	4.78	0.09	0.14		
96502	72024	New Hanover Airport Authority.....	6.55	6.41	0.12	0.14	179,336	6/30/2013
96503		Wilmington Housing Authority.....	11.15				4,127,450	6/30/2024
96504		New Hanover County A.B.C. Board.....	4.80				1,827	9/30/2005
96508		Lower Cape Fear Water & Sewer Auth.....	5.28					
96509		Southeastern Mental Health Center.....	4.87		0.07			
96511	73165	Wrightsville Beach, Town Of.....	4.90	4.78	0.10	0.14		
96521	70375	Carolina Beach, Town Of.....	4.80	4.78				
96531	73090	Wilmington, City Of.....	4.80	4.78				
96541	71515	Kure Beach, Town Of.....	8.70	8.68			79,458	9/30/2004

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Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
96601	72060	Northampton County	4.90	4.78	0.10	0.14	108,971	6/30/2013
96604		Northampton County A.B.C. Board	5.01		0.21		9,089	6/30/2007
96611	72432	Rich Square, Town Of	4.80	4.78		0.14	22,932	12/31/2009
96612		Choanoke Public Transportation Auth.	7.04				55,637	12/31/2011
96621	73162	Woodland, Town Of	6.21	6.19		0.14	65,861	6/30/2012
96631	71020	Garysburg, Town Of	8.59	8.57		0.14	170,527	12/31/2019
96641	70620	Conway, Town Of	9.69	9.67		0.14	27,494	9/30/2021
96651	71032	Gaston, Town Of	10.03	10.01		0.14		
96661	71435	Jackson, Town Of	17.42	17.40		0.14		
96671	72595	Severn, Town Of	8.41	8.39		0.14		
96701	72150	Onslow County	4.90	4.78	0.10	0.14		
96704		Onslow County A.B.C. Board	4.96		0.16			
96705		Onslow County Library	4.90		0.10			
96711	71440	Jacksonville, City Of	4.91	4.78	0.11	0.14	95,493	6/30/2006
96721	72745	Swansboro, Town Of	8.79	8.66	0.11	0.14	1,213	6/30/2004
96731	71380	Holly Ridge, Town Of	5.00	4.78	0.20	0.14	53,257	6/30/2011
96733		Holly Ridge Housing Authority	5.88		0.26		7,822	3/31/2001
96741	72420	Richlands, Town Of	7.23	7.21		0.14		
96751	72789	North Topsail Beach, Town Of	4.80	4.78		0.14		
96801	72170	Orange County	4.88	4.78	0.08	0.14		
96804		Orange County A.B.C. Board	4.98		0.18			
96808		Orange Water & Sewer Authority	5.55		0.09			
96809		Orange-Person-Chatham-Mental Health	4.80					
96811	70470	Chapel Hill, Town Of	4.90	4.78	0.10	0.14		
96821	70372	Carboro, Town Of	4.88	4.78	0.08	0.14		
96831	71360	Hillsborough, Town Of	4.94	4.78	0.14	0.14		
96901	72210	Pamlico County	4.94	4.78	0.14	0.14		
96912	72195	Oriental, Town Of	4.80	4.78		0.14		
96918		Bay River Metro Sewerage District	5.04		0.19		931	12/31/2021
97001	72220	Pasquotank County	4.90	4.78	0.10	0.14	58,284	12/31/2007
97002		Pasquotank-Camden Ambulance Service	7.69		0.05			
97004		Pasquotank County A.B.C Board	5.12		0.32			
97005		East Albemarle Regional Library	4.90		0.10			
97008		Albemarle District Jail Commission	4.80		0.06			
97010		Albemarle Hospital Authority	4.86		0.11			
97011	70840	Elizabeth City	4.91	4.78		0.14		
97012		Elizabeth-Pasquotank Co Airport Auth.	7.60				22,669	9/30/2024

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			General Employee	Law Enforcement	General Employee	Law Enforcement	General Employee	Law Enforcement		
97015		Pasquotank-Camden Library.....	4.88							
97018		Elizabeth-Pasquotank Co Ind Dev Comm	5.22					3,577	12/31/2012	
97101	72235	Pender County.....	4.90	4.78		0.10	0.14			
97104		Pender County A.B.C. Board.....	5.16			0.36				
97111	70300	Burgaw, Town Of.....	4.80	4.78			0.14			
97121	72790	Topsail Beach, Town Of.....	5.03	4.94		0.07	0.14	6,192	6/30/2011	
97131	72725	Surf City.....	7.70	7.54		0.14	0.14	255,048	12/31/2016	
97201	72245	Perquimans County.....	4.91	4.78		0.11	0.14			
97211	71300	Hertford, Town Of.....	9.77	9.60		0.15	0.14	339,067	3/31/2015	
97213		Hertford Housing Authority.....	5.77					6,495	3/31/2007	
97217	7217	Hertford A.B.C. Board.....	4.82			0.02				
97221	73124	Winfall, Town Of.....	7.22	7.20			0.14	10,542	12/31/2007	
97301	72250	Person County.....	4.91	4.78		0.11	0.14			
97304		Person County A.B.C. Board.....	4.94			0.14				
97311	72520	Roxboro, City Of.....	4.92	4.78		0.12	0.14			
97401	72310	Pitt County.....	4.87	4.78		0.07	0.14			
97402		Pitt-Greenville Cnvntn & Vstr's Aut.	4.80							
97404	72320	Pitt County A.B.C. Board.....	4.96	4.78		0.16	0.14			
97405		Sheppard Memorial Library.....	4.90			0.10				
97408		Contentnea Metrop. Sewage District..	5.07			0.14		1,063	6/30/2004	
97411	71160	Greenville, City Of.....	4.88	4.78		0.08	0.14			
97412		Greenville Utilities Commission.....	4.87			0.07				
97413		Greenville Housing Authority.....	4.89			0.09				
97421	70930	Farmville, City Of.....	4.97	4.78		0.17	0.14			
97431	71170	Grifton, Town Of.....	8.20	8.04		0.14	0.14	44,535	9/30/2005	
97441	70157	Bethel, Town Of.....	4.92	4.78		0.12	0.14			
97451	73150	Winterville, Town Of.....	4.94	4.78		0.14	0.14			
97461	70100	Ayden, Town Of.....	8.00	7.98			0.14	236,233	12/31/2005	
97463		Ayden Housing Authority.....	8.09			0.44		38,579	6/30/2008	
97471		Grimesland, Town Of.....	6.86					7,208	3/31/2011	
97481	72626	Simpson, Village Of.....	8.36	8.18		0.13	0.14	36,578	6/30/2021	
97501	72340	Polk County.....	6.46	6.31		0.10	0.14	130,960	6/30/2004	
97511	72823	Tryon, Town Of.....	4.90	4.78		0.10	0.14			
97517		Tryon A.B.C. Board.....	5.16			0.36				
97521	70581	Columbus, Town Of.....	5.66	5.64		0.54	0.14	32,625	6/30/2013	
97527		Columbus ABC Board.....	5.96					2,478	6/30/2023	
97531	72560	Saluda, Town Of.....	6.80	6.43		0.35	0.14	38,947	9/30/2018	

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
97015		Pasquotank-Camden Library.....	4.88		0.08			
97018		Elizabeth-Pasquotank Co Ind Dev Comm	5.22		0.09		3,577	12/31/2012
97101	72235	Pender County.....	4.90	4.78	0.10	0.14		
97104		Pender County A.B.C. Board.....	5.16		0.36			
97111	70300	Burgaw, Town Of.....	4.80	4.78		0.14		
97121	72790	Topsail Beach, Town Of.....	5.03	4.94	0.07	0.14	6,192	6/30/2011
97131	72725	Surf City.....	7.70	7.54	0.14	0.14	255,048	12/31/2016
97201	72245	Perquimans County.....	4.91	4.78	0.11	0.14		
97211	71300	Hertford, Town Of.....	9.77	9.60	0.15	0.14	339,067	3/31/2015
97213		Hertford Housing Authority.....	5.77				6,495	3/31/2007
97217		Hertford A.B.C. Board.....	4.82		0.02			
97221	73124	Winfall, Town Of.....	7.22	7.20		0.14	10,542	12/31/2007
97301	72250	Person County.....	4.91	4.78	0.11	0.14		
97304		Person County A.B.C. Board.....	4.94		0.14			
97311	72520	Roxboro, City Of.....	4.92	4.78	0.12	0.14		
97401	72310	Pitt County.....	4.87	4.78	0.07	0.14		
97402		Pitt-Greenville Cnvntn & Vstr's Aut.	4.80					
97404	72320	Pitt County A.B.C. Board.....	4.96	4.78	0.16	0.14		
97405		Sheppard Memorial Library.....	4.90		0.10			
97408		Contentnea Metrop. Sewage District..	5.07		0.14		1,063	6/30/2004
97411	71160	Greenville, City Of.....	4.88	4.78	0.08	0.14		
97412		Greenville Utilities Commission.....	4.87		0.07			
97413		Greenville Housing Authority.....	4.89		0.09			
97421	70930	Farmville, City Of.....	4.97	4.78	0.17	0.14		
97431	71170	Grifton, Town Of.....	8.20	8.04	0.14	0.14	44,535	9/30/2005
97441	70157	Bethel, Town Of.....	4.92	4.78	0.12	0.14		
97451	73150	Winterville, Town Of.....	4.94	4.78	0.14	0.14		
97461	70100	Ayden, Town Of.....	8.00	7.98		0.14	236,233	12/31/2005
97463		Ayden Housing Authority.....	8.09				38,579	6/30/2008
97471		Grimesland, Town Of.....	6.86		0.44		7,208	3/31/2011
97481	72626	Simpson, Village Of.....	8.36	8.18		0.14	36,578	6/30/2021
97501	72340	Polk County.....	6.46	6.31	0.13	0.14	130,960	6/30/2004
97511	72823	Tryon, Town Of.....	4.90	4.78	0.10	0.14		
97517		Tryon A.B.C. Board.....	5.16		0.36			
97521	70581	Columbus, Town Of.....	5.66	5.64		0.14	32,625	6/30/2013
97527		Columbus ABC Board.....	5.96		0.54		2,478	6/30/2023
97531	72560	Saluda, Town Of.....	6.80	6.43	0.35	0.14	38,947	9/30/2018

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Local Code No.	LEO Code No.	Employer	Total Rate			Death Benefit Rate			Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	Law Enforcement	General Employee	Law Enforcement	Law Enforcement		
97601	72380	Randolph County	4.89	4.78	0.09	0.14	0.14			
97611	70064	Asheboro, City Of	4.94	4.78	0.14	0.14	0.14			
97613		Asheboro Housing Authority	7.24		0.14			64,243	12/31/2006	
97621	72377	Randleman, City Of	4.91	4.78	0.11	0.14	0.14			
97623		Randleman Housing Authority	13.62		0.19			75,062	9/30/2015	
97627		Randleman A.B.C. Board	4.88		0.08					
97631	71582	Liberty, Town Of	9.26	9.06	0.18	0.14	0.14	194,174	9/30/2007	
97637		Liberty A.B.C. Board	5.49		0.36			201	6/30/2002	
97641	72375	Ramseur, Town Of	7.30	7.28		0.14	0.14	58,394	12/31/2007	
97651	70063	Archdale, City Of	5.73	5.71		0.14	0.14	76,986	12/31/2007	
97661		Trinity, City Of	5.77					7,214	9/30/2023	
97701	72430	Richmond County	4.91	4.78	0.11	0.14	0.14			
97705		Sandhill Regional Library	4.93		0.13					
97707		Richmond County Public Library	8.09		0.17			13,405	6/30/2003	
97708		Richmond Soil & Water Conserv Dist	4.89		0.09					
97711	72460	Rockingham, City Of	4.91	4.78	0.11	0.14	0.14			
97713		Rockingham Housing Authority	4.84		0.04					
97717		Hamlet A.B.C. Board	5.04		0.24					
97721	71220	Hamlet, City Of	4.92	4.78	0.12	0.14	0.14			
97727		Rockingham A.B.C. Board	5.21		0.41					
97731		Ellerbe, Town Of	6.63					16,602	6/30/2010	
97801	72450	Robeson County	4.90	4.78	0.10	0.14	0.14			
97802		Lumber River Council Of Governments	8.13		0.09			533,663	3/31/2018	
97805		Robeson County Public Library	4.93		0.13					
97811	71670	Lumberton, City Of	4.93	4.78	0.13	0.14	0.14			
97817		Lumberton A.B.C. Board	5.39							
97818		Lumberton Airport Commission	11.39					8,938	6/30/2011	
97819		Southeastern Regional Mental Health	9.84					10,442	3/31/2003	
97821	70910	Fairmont, Town Of	4.93	4.78	0.13	0.14	0.14	6,353,700	6/30/2014	
97823		Fairmont Housing Authority	5.15		0.35					
97831	72540	St. Pauls, Town Of	9.02	8.85	0.15	0.14	0.14	23,550	9/30/2001	
97837		Saint Paul's A.B.C. Board	13.76					27,439	9/30/2010	
97847		Maxton A.B.C. Board	5.06		0.26					
97851	72228	Pembroke, Town Of	6.59	6.38	0.19	0.14	0.14	14,215	12/31/2001	
97853		Pembroke Housing Authority	8.04					126,074	6/30/2020	
97861	72510	Rowland, Town Of	4.99	4.78	0.19	0.14	0.14			
97871	72395	Red Springs, Town of	11.39	11.21		0.14	0.14	1,365,129	6/30/2023	

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
97877		Red Springs A.B.C. Board.....	5.93				2,571	6/30/2012
97901	72470	Rockingham County.....	4.88	4.78	0.08	0.14		
97911	72400	Reidsville, Town Of.....	4.94	4.78	0.14	0.14		
97913		New Reidsville Housing Authority.....	5.86		0.11		17,839	3/31/2019
97917		Reidsville A.B.C. Board.....	8.96		0.10		53,691	3/31/2013
97921	71755	Mayodan, Town Of.....	6.88	6.86		0.14	20,667	12/31/2001
97931	72721	Stoneville, Town Of.....	4.80	4.78		0.14		
97941	71683	Madison, Town Of.....	7.16	6.98	0.16	0.14	140,146	12/31/2006
97947		Madison, ABC Board.....	8.36				41,019	12/31/2022
97948		Madison-Mayodan Recreation Comm.....	4.80					
97951	70815	Eden, City Of.....	6.76	6.74		0.14	622,007	12/31/2007
97957		Eden A.B.C. Board.....	4.80					
98001	72490	Rowan County.....	4.89	4.78	0.09	0.14		
98003		Rowan County Housing Authority.....	9.15				265,759	12/31/2021
98004	72500	Rowan County A.B.C. Board.....	5.00	4.78	0.20	0.14		
98008		Rowan Soil and Water Conserv. Dist..	5.84				3,767	6/30/2023
98011	72550	Salisbury, City Of.....	4.91	4.78	0.11	0.14		
98013		Housing Authority City of Salisbury.	11.31				694,930	12/31/2022
98021	70812	East Spencer, Town Of.....	5.00	4.78	0.20	0.14		
98031	72665	Spencer, Town Of.....	4.93	4.78	0.13	0.14		
98041	70522	China Grove, Town Of.....	5.01	4.78	0.21	0.14		
98051	71522	Landis, Town Of.....	6.94	6.92		0.14	19,313	12/31/2001
98061	71105	Granite Quarry, Town Of.....	4.99	4.78	0.19	0.14		
98071	72475	Rockwell, Town Of.....	11.33	11.31		0.14	55,280	9/30/2009
98081		Faith, Town Of.....	21.85				59,379	9/30/2011
98091	70552	Cleveland, Town Of.....	5.69	5.41	0.26	0.14	16,959	3/31/2018
98101	72530	Rutherford County.....	4.93	4.78	0.13	0.14		
98103		Rutherford-Polk-Mc Dowell D.H.D.....	4.88		0.08			
98108		Rutherford-Polk Mental Health Center	4.90		0.10			
98109		Isothermal Planning & Develop Comm..	4.89		0.09			
98111	70950	Forest City.....	4.93	4.78	0.13	0.14		
98113		Forest City Housing Authority.....	5.75				1,731	6/30/2003
98121	72670	Spindale, Town Of.....	4.95	4.78	0.15	0.14		
98131	71518	Lake Lure, Town Of.....	4.80	4.78		0.14		
98137		Lake Lure A.B.C. Board.....	4.80					
98141	72535	Rutherfordon, Town Of.....	4.96	4.78	0.16	0.14		
98147		Rutherfordon A.B.C. Board.....	4.80					

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
98161		Ellenboro, Town Of	5.74				2,842	3/31/2011
98201	72563	Sampson County	4.89	4.78	0.09	0.14		
98205		J.C. Holliday Memorial Library	4.91		0.11			
98211	70555	Clinton, City Of	4.93	4.78	0.13	0.14		
98218		Clinton A.B.C. Board	5.21		0.41			
98221	72547	Salemberg, Town Of	5.50	4.78	0.70	0.14		
98231	72050	Newton Grove, Town Of	4.80	4.78		0.14		
98237		Roseboro A.B.C. Board	4.80					
98241	71000	Garland, Town Of	5.02	4.78	0.22	0.14		
98247		Garland ABC Board	4.80					
98251		Turkey, Town Of	6.85				1,824	6/30/2006
98261	72486	Roseboro, Town Of	6.79	6.56	0.21	0.14	14,058	9/30/2003
98271		Autryville, Town Of	12.35				28,189	6/30/2019
98301	72580	Scotland County	4.89	4.78	0.09	0.14		
98304		Scotland County A.B.C. Board	11.57		0.11		74,670	9/30/2013
98308		Laurinburg-Maxton Airport Commission	9.76				134,730	6/30/2015
98311	71530	Laurinburg, City Of	4.90	4.78	0.10	0.14		
98321	72935	Wagram, Town Of	4.85	4.78	0.05	0.14		
98401	72683	Stanly County	4.92	4.78	0.12	0.14		
98411	70030	Albemarle, City Of	4.94	4.78	0.14	0.14		
98417		Albemarle ABC Board	6.09				21,096	12/31/2023
98421	72110	Norwood, Town Of	5.07	4.78	0.27	0.14		
98427		Norwood A.B.C. Board	7.66				2,331	3/31/2002
98431	71620	Locust, City Of	4.95	4.93		0.14	2,563	9/30/2010
98441	72120	Oakboro, Town Of	12.00	11.98		0.14	169,391	9/30/2011
98451	70103	Badin, Town Of	4.88	4.78	0.08	0.14		
98481	72680	Stanfield, Town Of	9.30	9.28	0.09	0.14	63,419	6/30/2023
98501	72720	Stokes County	4.89	4.78	0.16	0.14		
98511	72975	Walnut Cove, Town Of	7.47	7.29		0.14	36,015	12/31/2007
98517		Walnut Cove ABC Board	5.84				5,987	9/30/2023
98521	71487	King, Town Of	4.87	4.78	0.07	0.14		
98601	72730	Surry County	4.90	4.78	0.10	0.14	59,960	12/31/2002
98609		Surry-Yadkin Area Mental Health Auth	5.31		0.07			
98611	72280	Pilot Mountain, Town Of	4.95	4.78	0.15	0.14		
98621	70735	Dobson, Town Of	4.94	4.78	0.14	0.14		
98627		Dobson A.B.C. Board	5.17				187	3/31/2002
98631	71910	Mount Airy, Town Of	4.80	4.78		0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement	Law Enforcement		
98637		Mt. Airy Alcoholic Board Of Control.	5.92		0.17		3,908	9/30/2004	
98641	70855	Elkin, Town Of.....	10.31	10.16	0.13		440,562	12/31/2007	
98647		Elkin A.B.C. Board.....	6.20				12,138	9/30/2014	
98701	72740	Swain County.....	4.93	4.78	0.13				
98711	70285	Bryson City, Town Of.....	7.91	7.76	0.13		30,359	6/30/2003	
98717		Bryson City A.B.C. Board.....	5.06		0.26				
98801	72800	Transylvania County.....	4.89	4.78	0.09				
98811	70260	Brevard, City Of.....	4.88	4.78	0.08				
98817		Brevard A.B.C. Board.....	4.80						
98901	72825	Tyrrell County.....	4.94	4.78	0.14				
98904		Tyrrell County A.B.C. Board.....	4.90		0.10				
98911		Columbia, Town Of.....	4.80						
99001	72830	Union County.....	4.89	4.78	0.09				
99011	71800	Monroe, City Of.....	4.89	4.78	0.09				
99013		Monroe Housing Authority.....	4.90		0.10				
99017		Monroe A.B.C. Board.....	5.01		0.21				
99021	71720	Marshville, Town Of.....	4.99	4.78	0.19				
99031	73125	Wingate, Town Of.....	4.91	4.78	0.11				
99041	72995	Waxhaw, Town Of.....	7.66	7.64			48,192	12/31/2011	
99047		Waxhaw A.B.C. Board.....	4.80						
99051		Indian Trail, Town Of.....	8.37				65,679	9/30/2015	
99101	72890	Vance County.....	4.92	4.78	0.12				
99104		Vance County A.B.C. Board.....	4.80						
99108		Vance-Warren-Granville-Franklin MHC.	4.88		0.08				
99109		Kerr-Tar Regional Council Of Govern.	4.91		0.11				
99110		Kerr-Area Transportation Authority...	8.89				208,980	12/31/2016	
99111	71270	Henderson, City Of.....	4.96	4.78	0.16				
99201	72940	Wake County.....	4.87	4.78	0.07				
99202	71385	Holly Springs, Town Of.....	5.44	5.34	0.08				
99203	72485	Rolesville, Town Of.....	4.80	4.78			132,258	12/31/2009	
99204	72950	Wake County A.B.C. Board.....	4.94	4.78	0.14				
99208		Bayleaf Fire Department.....	4.80						
99210		Electricities Of N.C., Inc.....	4.80						
99211	72360	Raleigh, City Of.....	4.80	4.78					
99212		Durham Highway Fire Protection Agenc	4.80						
99213		Raleigh Housing Authority.....	4.90		0.10				
99218	72370	Raleigh-Durham Airport Authority.....	4.91	4.78	0.11				

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				General Employee	Law Enforcement	General Employee	Law Enforcement		
99221	70400	70400	Cary, Town Of.....	4.87	4.78	0.07	0.14		
99222			Centennial Authority, The.....	4.94		0.06		1,600	9/30/2020
99231	73020	73020	Wendell, Town Of.....	4.89	4.78	0.09	0.14		
99241	73210	73210	Zebulon, Town Of.....	5.16	5.06	0.08	0.14	51,818	6/30/2013
99251	71010	71010	Garner, Town Of.....	4.91	4.78	0.11	0.14		
99252			Garner Fire Department.....	4.86		0.06			
99261	70990	70990	Fuquay-Varina, Town Of.....	4.93	4.78	0.13	0.14		
99271	70050	70050	Apex, Town Of.....	4.89	4.78	0.09	0.14		
99281	72960	72960	Wake Forest, Town Of.....	4.80	4.78		0.14		
99291	71510	71510	Knightsdale, Town Of.....	4.88	4.78	0.08	0.14		
99301	72980	72980	Warren County.....	4.91	4.78	0.11	0.14		
99304			Warren County A.B.C. Board.....	4.80					
99311	72055	72055	Norlina, Town Of.....	4.80	4.78		0.14		
99401	72985	72985	Washington County.....	4.90	4.78	0.10	0.14		
99404			Washington County A.B.C. Board.....	5.00		0.20			
99405			Pettigrew Regional Library.....	4.89		0.09			
99411	72335	72335	Plymouth, Town Of.....	7.58	7.48	0.08	0.14	17,784	6/30/2002
99413			Plymouth Housing Authority.....	4.86		0.06			
99421			Roper, Town Of.....	8.88					
99431			Creswell, Town Of.....	5.18		0.28		5,357	6/30/2003
99501	72983	72983	Watauga County.....	4.80	4.78		0.14	130	12/31/2003
99502			Region D Council Of Governments.....	9.78				390,480	6/30/2016
99511	70240	70240	Boone, Town Of.....	4.89	4.78	0.09	0.14		
99521	70220	70220	Blowing Rock, Town Of.....	4.91	4.78	0.11	0.14		
99527			Blowing Rock A.B.C. Board.....	4.80					
99601	72997	72997	Wayne County.....	4.91	4.78	0.11	0.14		
99602			Fork Township Sanitary District.....	4.90		0.10			
99603			Eastern Carolina Reg. Housing Auth.....	12.06				711,139	3/31/2019
99604			Wayne County A.B.C. Board.....	5.09		0.29			
99605			Wayne County Library.....	4.94		0.14			
99608			Wayne County Economic Develop Comm..	4.82		0.02			
99609			Southern Wayne Sanitary District.....	10.22		0.11		30,688	6/30/2011
99610			Eastern Wayne Sanitary District.....	4.80					
99611	71070	71070	Goldsboro, City Of.....	4.92	4.78	0.12	0.14		
99613			Housing Auth. Of City Of Goldsboro..	12.73		0.14		1,893,506	6/30/2020
99621	71940	71940	Mount Olive, Town Of.....	4.80	4.78		0.14		
99623			Mount Olive Housing Authority.....	7.30				8,672	12/31/2006

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			General Employee	Law Enforcement	General Employee	Law Enforcement			
99631	70980	Fremont, Town Of	4.80	4.78	0.14				
99641	70905	Eureka, Town Of	8.20	8.18	0.14		7,003	9/30/2012	
99651	72270	Pikeville, Town Of	8.02	8.00	0.14		82,890	9/30/2024	
99701	73075	Wilkes County	5.15	5.02	0.14	0.11	151,534	12/31/2007	
99705		Appalachian Regional Library	4.80						
99711	72105	North Wilkesboro, Town Of	9.48	9.33	0.14	0.13	188,843	6/30/2003	
99717		North Wilkesboro A.B.C. Board	4.97			0.17			
99721	73072	Wilkesboro, Town Of	8.06	7.87	0.14	0.17	96,415	6/30/2003	
99727		Wilkesboro A.B.C. Board	22.78				269,283	3/31/2024	
99801	73110	Wilson County	4.88	4.78	0.14	0.08	2,706	12/31/2016	
99802		Wilson County Tourism Develop. Auth.	5.39						
99804		Wilson County A.B.C. Board	4.92			0.12			
99809		Wilson-Greene Mental Health Center	4.87			0.07			
99811	73100	Wilson, City Of	4.89	4.78	0.14	0.09			
99812		Wilson Economic Development Council	4.80						
99818		City of Wilson Cemetery Commission	7.64						
99841	71660	Lucama, Town Of	6.99	6.89	0.14	0.08	47,431	9/30/2022	
99901	73170	Yadkin County	4.90	4.78	0.14	0.10	17,039	6/30/2004	
99911	73180	Yadkinville, Town Of	4.94	4.78	0.14	0.14			
99931	70805	East Bend, Town Of	5.19	4.78	0.14	0.39			
99991		N.C. Association Of County Comm.	4.85			0.05			
99999		N.C. League Of Municipalities	4.87			0.07			
99821	72684	Stantonsburg, Town Of	11.16	11.14	0.14		60,926	12/31/2003	
99831	70195	Black Creek, Town Of	4.80	4.78	0.14				
99851	70870	Elm City, Town Of	9.86	9.84	0.14		33,954	6/30/2013	
99921	71467	Jonesville, Town Of	7.80	7.78	0.14		26,478	3/31/2003	
99941	70250	Boonville, Town Of	4.80	4.78	0.14				
	70075	Atkinson, Town Of		4.78	0.14				
	70080	Atlantic Beach, Town Of		4.78	0.14				
	70115	Bayboro, Town of		7.60	0.14		2,184	6/30/2008	
	70235	Bolton, Town Of		4.78	0.14				
	70505	Eastern Band Of Cherokee Indians		10.67	0.14		920,000	9/30/2020	
	71392	Hot Springs, Town Of		4.78	0.14				
	71492	Kingtown, Town Of		4.78	0.14				
	71750	Maxton, Town Of		4.78	0.14				
	71765	Mebane, Town Of		4.78	0.14				

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			General Employee	Law Enforcement	Law Enforcement	General Employee	Law Enforcement		
	72265	Piedmont Triad Airport Authority.....		4.78				0.14	
	72410	Rhodhiss, Town Of.....		4.78				0.14	
	72591	Seaboard, Town Of.....		4.78				0.14	
	72593	Seagrove, Town Of.....		4.78				0.14	
	72600	Sharpsburg, Town Of.....		4.78				0.14	
	72657	Sparta, Town Of.....		4.78				0.14	
	72815	Troutman, Town Of.....		4.78				0.14	