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**NORTH CAROLINA LOCAL GOVERNMENTAL
EMPLOYEES' RETIREMENT SYSTEM
REPORT ON THE ACTUARIAL VALUATION
PREPARED AS OF DECEMBER 31, 2003**



Mellon

Human Resources & Investor Solutions

October 5, 2004

Board of Trustees
North Carolina Local Governmental
Employees' Retirement System
325 North Salisbury Street
Raleigh, NC 27603-1385

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, 2003. The report has been prepared in accordance with North Carolina General Statute 128-28(p).

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 \$194,850,492, 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 4.28% of payroll for general employees and firemen and 4.75% 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, 2005, 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,

A handwritten signature in black ink, appearing to read 'E. Macdonald'.

Edward A. Macdonald
Principal, Consulting Actuary

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**NORTH CAROLINA LOCAL GOVERNMENTAL
EMPLOYEES' RETIREMENT SYSTEM
REPORT ON THE ACTUARIAL VALUATION
PREPARED AS OF DECEMBER 31, 2003**

SECTION I - SUMMARY OF PRINCIPAL RESULTS

1. This report, prepared as of December 31, 2003, 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.

TABLE I

SUMMARY OF PRINCIPAL RESULTS

VALUATION DATE	12/31/03	12/31/02
Active members included in valuation		
Number	119,755	117,654
Annual Compensation	\$ 3,898,475,921	\$ 3,746,396,130
Beneficiaries		
Number	34,861	32,951
Annual allowances	\$ 487,542,110	\$ 431,080,533
Number of employers included in valuation	866	856
Assets		
Actuarial Value	\$ 12,364,379,979	\$ 11,393,460,212
Market value	12,944,463,519	10,912,032,920
Unfunded accrued liability	\$ 91,123,512	\$ 69,245,642
CONTRIBUTIONS FOR FISCAL YEAR ENDING	June 30, 2006	June 30, 2005
<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	\$ 194,850,492	\$ 4,324,305
Gain as a percentage of future payroll	0.52%	0.01%
<u>GASB 25/27</u>		
Normal contribution component of annual required contribution (ARC)		
General employees and firemen	4.28%	4.79%
Law enforcement officers	4.75	5.26

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. There have been no changes since the previous valuation. 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. There have been no changes since the previous valuation.

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, 2003 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, 2003**

GROUP	NUMBER	ANNUAL COMPENSATION
General Employees	96,400	\$ 3,027,369,051
Firemen	5,614	214,476,863
Law Enforcement Officers	<u>17,741</u>	<u>656,630,007</u>
Total	119,755	\$ 3,898,475,921

There are, in addition, 15,721 inactive members and 943 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, 2003

GROUP	NUMBER	ANNUAL RETIREMENT ALLOWANCES
<u>Beneficiaries Receiving Service Retirement Allowances</u>		
Men	13,751	\$ 229,539,249
Women	<u>10,432</u>	<u>120,363,444</u>
Total	24,183	\$ 349,902,693
<u>Beneficiaries Receiving Disability Retirement Allowances</u>		
Men	4,364	\$ 73,538,330
Women	<u>2,164</u>	<u>27,897,206</u>
Total	6,528	\$ 101,435,536
<u>Benefits to Survivors of Deceased Beneficiaries</u>		
Men	425	\$ 3,374,918
Women	<u>3,725</u>	<u>32,828,963</u>
Total	4,150	\$ 36,203,881
Grand Total	<u>34,861</u>	<u>\$ 487,542,110</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, 2003 and, for comparison purposes, as of the immediately previous valuation date of December 31, 2002. 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

	DECEMBER 31, 2003	DECEMBER 31, 2002
ASSETS		
Current actuarial value of assets:		
Annuity Savings Fund	\$ 2,447,622,486	\$ 2,260,286,364
Pension Accumulation Fund	<u>9,916,757,493</u>	<u>9,133,173,848</u>
Total current assets	\$ 12,364,379,979	\$ 11,393,460,212
Future member contributions to Annuity Savings Fund	\$ 2,263,153,050	\$ 2,190,528,300
Prospective contributions to Pension Accumulation Fund:		
Normal contributions	\$ 1,589,711,268	\$ 1,722,611,829
Accrued liability contributions	91,123,512	69,245,642
Undistributed gain contributions	<u>194,850,492</u>	<u>4,324,305</u>
Total prospective contributions	\$ 1,875,685,272	\$ 1,796,181,776
Total Assets	<u>\$ 16,503,218,301</u>	<u>\$ 15,380,170,288</u>
LIABILITIES		
Annuity Savings Fund:		
Past member contributions	\$ 2,447,622,486	\$ 2,260,286,364
Future member contributions	<u>2,263,153,050</u>	<u>2,190,528,300</u>
Total contributions to Annuity Savings Fund	\$ 4,710,775,536	\$ 4,450,814,664
Pension Accumulation Fund:		
Benefits currently in payment	\$ 4,409,844,459	\$ 3,899,297,173
Benefits to be paid to current active members	7,187,747,814	6,862,389,785
Reserve for increases in retirement allowances effective July 1, 2004 (July 1, 2003 for December 31, 2002 figure)	0	163,344,361
Reserve from undistributed gains	<u>194,850,492</u>	<u>4,324,305</u>
Total benefits payable from Pension Accumulation Fund	\$ 11,792,442,765	\$ 10,929,355,624
Total Liabilities	<u>\$ 16,503,218,301</u>	<u>\$ 15,380,170,288</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, 2003.

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, 2003, which represent the accumulated contributions of members to that date, amounted to \$2,447,622,486. The balance sheet also shows that the future contributions by members have a present value of \$2,263,153,050. The present value of both past and future contributions of members is therefore equal to \$4,710,775,536. The liabilities of this fund are also shown to be equal to \$4,710,775,536.

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, 2003 amounted to \$9,916,757,493. The liabilities on account of active members amounted to \$7,187,747,814. In addition, the balance sheet indicates liabilities of \$4,409,844,459 on account of all benefits payable to beneficiaries and survivors as of December 31, 2003. The balance sheet also shows a reserve for undistributed gains of \$194,850,492. The total liabilities of the Pension Accumulation Fund, therefore, amounted to \$11,792,442,765. The difference between these liabilities and the current assets credited to this Fund is \$1,875,685,272 which represents the present value of future contributions to be made by the employers. Of this amount, \$1,589,711,268 represents the present value of prospective normal contributions by the employers, \$91,123,512 represents the present value of prospective accrued liability contributions, and the balance of \$194,850,492 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 \$194,850,492 which is equivalent to 0.52% 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 \$194,850,492, or 0.52% of payroll. Each 1.0% increase in retirement allowances as of July 1, 2005 to beneficiaries on the retirement roll on July 1, 2004 and a prorated portion of each 1.0% increase as of July 1, 2005 for beneficiaries who retired after July 1, 2004 but before June 30, 2005 would have a present value of \$48,692,000, which is equivalent to 0.13% 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 0.23% 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 0.52%, from 4.80% to 4.28% of compensation for general employees and firemen, and from 5.27% to 4.75% 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 2003 adjustment towards market value of assets	0.38%
Gain due to salary increases	0.25
Loss due to other experience	(0.12)
Gain due to undistributed gains as of 12/31/02	<u>0.01</u>
Total	0.52%

SECTION VI - RATES OF PAYMENT TO PENSION ACCUMULATION FUND

Schedule E shows the total contribution rates payable by participating employers effective July 1, 2005. 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, 2003

GROUP	NUMBER
Retired participants and beneficiaries currently receiving benefits	34,861
Terminated participants and beneficiaries entitled to benefits but not yet receiving benefits	16,664
Active participants	<u>119,755</u>
Total	171,280

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

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Frozen Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
Date	(a)	(b)	(b - a)	(a / b)	(c)	((b - a) / c)
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
12/31/01	10,764,032,034	10,836,459,663	72,427,629	99.3	3,597,768,696	2.01
12/31/02	11,393,460,212	11,462,705,854	69,245,642	99.4	3,746,396,130	1.85
12/31/03	12,364,379,979	12,455,503,491	91,123,512	99.3	3,898,475,921	2.34

*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.

**2005/2006 FISCAL YEAR
ANNUAL REQUIRED CONTRIBUTION (ARC)
BASED ON THE VALUATION AS OF DECEMBER 31, 2003**

ANNUAL REQUIRED CONTRIBUTION (ARC)	General Employees & Firemen	Law Enforcement Officers
Normal	4.28%	4.75%
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, 2003 follows.

Valuation date	12/31/2003
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, 2003**

1.	Actuarial Value of Assets as of December 31, 2002	\$ 11,393,460,212
2.	2003 Net Cash Flow	
	a. Contributions	522,907,086
	b. Disbursements	<u>523,029,627</u>
	c. Net Cash Flow: (a) - (b)	(122,541)
3.	Expected Investment Return [(1) x .0725] + [(2)c x .03625]	826,021,423
4.	Expected Actuarial Value of Assets as of December 31, 2003: (1) + (2)c + (3)	12,219,359,094
5.	Market Value of Assets as of December 31, 2003	12,944,463,519
6.	Excess of Market Value over Expected Actuarial Value of Assets: (5) - (4)	725,104,425
7.	20% Adjustment towards Market Value: (6) x .20	145,020,885
8.	Actuarial Value of Assets as of December 31, 2003: (4) + (7)	\$ 12,364,379,979
9.	Rate of investment return on actuarial value	8.52%
10.	Rate of investment return on market value	18.63%

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 1.85% 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 $\frac{1}{4}$ ($\frac{1}{3}$) 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) $\frac{5}{12}$ of 1% for each month by which his age is less than 60, plus $\frac{1}{4}$ 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.

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.

Survivor's Alternate Benefit

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, 2003**

Age	Men		Women	
	Number	Amount	Number	Amount
17	1	\$ 42,030	2	\$ 7,528
18	5	25,921	5	23,962
19	51	512,113	15	163,804
20	122	1,758,975	47	438,226
21	283	4,308,898	96	1,197,895
22	473	8,348,125	209	2,943,136
23	650	13,528,152	383	6,330,089
24	860	18,885,985	668	12,604,868
25	1,015	24,275,080	783	16,563,569
26	1,168	29,443,541	938	21,271,374
27	1,378	36,829,206	1,098	26,231,594
28	1,386	38,894,121	1,086	26,771,704
29	1,646	47,624,875	1,264	32,248,574
30	1,693	50,983,754	1,335	35,263,448
31	1,755	53,621,981	1,399	36,935,749
32	2,071	65,785,901	1,467	40,080,106
33	2,249	72,842,449	1,662	45,391,281
34	2,116	70,115,236	1,624	44,945,360
35	2,063	69,722,679	1,485	42,285,538
36	1,936	67,632,170	1,509	43,774,251
37	1,944	68,246,692	1,490	43,706,964
38	1,811	64,391,971	1,542	45,626,201
39	1,918	69,530,216	1,594	46,764,184
40	1,981	72,855,059	1,648	48,808,938
41	1,862	68,196,695	1,700	51,202,962
42	1,941	71,878,094	1,797	56,973,258
43	1,836	68,728,534	1,842	56,559,684
44	1,782	68,699,245	1,829	57,465,043
45	1,729	66,307,657	1,837	57,247,242
46	1,715	66,365,166	1,879	60,100,332
47	1,848	73,792,840	1,797	57,014,914
48	1,702	68,708,313	1,836	58,756,452
49	1,724	69,681,345	1,775	57,661,684
50	1,587	65,891,960	1,699	55,966,950
51	1,573	65,158,842	1,662	55,420,746
52	1,584	65,050,954	1,647	53,035,385
53	1,486	61,421,841	1,532	49,932,670
54	1,295	52,376,567	1,471	48,034,557

TABLE 1
THE NUMBER AND ANNUAL COMPENSATION
OF ACTIVE MEMBERS DISTRIBUTED
BY AGE AS OF DECEMBER 31, 2003

CONTINUED

Age	Number	Amount	Number	Amount
55	1,241	\$ 51,404,807	1,364	\$ 44,127,503
56	1,117	45,453,401	1,315	41,739,374
57	1,234	48,701,505	1,317	41,882,759
58	751	29,715,703	951	30,844,918
59	753	29,693,958	887	28,452,732
60	650	24,872,919	771	24,022,106
61	683	26,670,687	695	21,434,695
62	465	17,406,979	505	15,219,868
63	337	13,223,422	350	10,757,513
64	240	9,219,509	284	8,762,922
65	204	7,637,905	226	6,904,056
66	146	5,248,138	135	3,923,704
67	129	4,740,022	114	3,081,594
68	92	2,509,071	99	2,882,690
69	81	2,452,232	85	2,137,860
70	78	2,433,603	60	1,393,518
71	55	1,666,737	46	1,028,645
72	56	1,184,034	29	747,261
73	29	814,999	26	525,183
74	36	749,651	15	305,176
75	30	524,102	21	443,768
76	25	561,926	7	153,981
77	22	502,172	11	234,142
78	24	449,548	6	123,263
79	16	409,857	4	35,873
80	11	136,034	1	15,053
81	7	102,123	4	116,486
82	6	105,762	1	18,464
83	4	54,799	2	40,400
84	1	15,543	2	61,663
85	1	10,194	1	13,868
86	1	17,791	1	17,031
87			1	38,426
89	1	11,373		
91			1	53,021
94	1	22,494		
Total	62,766	\$ 2,211,186,183	56,989	\$ 1,687,289,738

TABLE 2
THE NUMBER AND ANNUAL COMPENSATION
OF ACTIVE MEMBERS DISTRIBUTED
BY SERVICE AS OF DECEMBER 31, 2003

Service	Number	Men		Women	
		Amount	Number	Amount	Number
0	3,076	\$ 19,915,345	3,297	\$ 20,152,231	
1	6,087	141,694,609	5,711	121,894,772	
2	4,797	139,335,194	4,866	129,119,789	
3	4,766	144,547,189	4,780	129,654,806	
4	4,462	141,896,444	4,375	123,803,084	
5	4,000	132,251,371	3,765	107,477,520	
6	3,270	113,423,320	3,025	90,334,557	
7	2,908	103,063,788	2,508	76,275,346	
8	2,530	91,274,614	2,314	72,171,996	
9	2,493	93,135,621	2,170	68,848,753	
10	2,086	79,064,932	2,005	64,539,290	
11	1,868	73,108,969	1,646	53,741,397	
12	1,586	62,859,654	1,507	50,378,550	
13	1,735	69,912,557	1,485	50,825,971	
14	1,874	77,930,876	1,524	53,027,424	
15	1,717	72,924,952	1,506	54,239,240	
16	1,661	72,154,525	1,371	51,252,417	
17	1,517	67,192,978	1,105	41,344,136	
18	1,324	61,448,225	1,012	38,618,819	
19	1,177	54,056,915	932	36,468,287	
20	937	43,528,694	775	29,895,322	
21	835	40,994,004	625	25,007,697	
22	794	38,319,597	543	21,978,969	
23	777	38,105,261	612	24,350,730	
24	837	41,594,421	767	30,605,213	
25	774	40,461,138	623	25,688,127	
26	622	32,290,050	464	19,363,113	
27	548	29,033,586	391	17,736,532	
28	470	25,497,570	327	14,258,576	
29	384	20,558,505	310	14,265,962	
30	282	15,360,059	220	9,710,406	
31	188	10,945,053	117	5,729,708	
32	110	6,406,617	97	4,507,516	
33	75	4,544,735	64	2,889,056	
34	51	3,268,854	41	1,846,206	
35	38	2,466,082	28	1,521,247	
36	27	1,452,501	21	1,006,655	
37	32	2,139,735	12	556,041	
38	17	935,277	9	410,525	
39	7	527,800	8	368,205	

TABLE 2
THE NUMBER AND ANNUAL COMPENSATION
OF ACTIVE MEMBERS DISTRIBUTED
BY SERVICE AS OF DECEMBER 31, 2003

CONTINUED

Service	Number	Amount	Number	Amount
40	6	\$ 333,072	3	\$ 131,109
41	4	208,728	7	380,041
42	1	71,526	7	241,950
43	5	246,721	7	306,051
44	2	113,694	2	99,099
45	3	186,535	1	35,428
46			2	125,093
47	2	189,392	1	71,772
48	3	137,821		
49	1	77,077	1	35,004
Total	62,766	\$ 2,211,186,183	56,989	\$ 1,687,289,738

TABLE 3

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2003**

**GENERAL EMPLOYEES
SERVICE RETIREMENTS**

Age	Men		Women	
	Number	Amount	Number	Amount
47	2	\$ 40,534		
48	3	68,875	1	\$ 22,043
49	14	326,824	14	297,262
50	24	683,099	19	420,134
51	42	905,372	60	1,124,642
52	63	1,293,006	63	1,123,832
53	104	2,252,339	93	1,692,590
54	117	2,784,884	121	2,236,365
55	130	3,273,504	148	3,054,752
56	161	3,940,641	167	3,700,818
57	184	4,641,693	207	4,446,873
58	148	3,616,485	133	2,799,153
59	164	4,009,251	147	3,401,628
60	163	3,870,518	189	3,368,115
61	204	4,555,446	271	4,500,178
62	216	4,301,879	311	4,537,877
63	304	4,694,725	359	4,396,488
64	331	5,284,201	389	4,569,663
65	359	5,587,352	420	4,540,105
66	413	5,591,001	460	5,052,198
67	435	6,010,471	475	5,102,527
68	411	5,846,139	465	4,911,921
69	436	5,621,451	412	4,096,629
70	416	5,283,630	408	4,069,016
71	372	5,033,698	418	4,081,006
72	378	4,924,685	419	4,272,903
73	354	4,650,017	383	3,890,183
74	313	3,797,485	372	3,363,453
75	328	3,752,995	335	3,394,897
76	283	3,536,182	327	3,139,690
77	283	3,394,018	303	2,898,292
78	268	3,009,389	289	2,800,934
79	240	2,917,372	284	2,561,487
80	190	1,787,989	249	2,120,838
81	221	2,428,532	197	1,647,205
82	178	1,884,676	203	1,743,652
83	159	1,689,912	171	1,345,776

TABLE 3

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2003**

**GENERAL EMPLOYEES
SERVICE RETIREMENTS**

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
84	122	\$ 1,183,240	162	\$ 1,280,010
85	105	878,413	162	1,229,844
86	82	659,406	107	689,683
87	70	506,653	100	647,526
88	72	613,641	76	530,980
89	30	277,718	66	407,011
90	31	345,491	59	347,441
91	19	141,357	44	345,313
92	20	121,570	32	150,051
93	16	85,207	18	101,657
94	13	60,617	24	176,963
95	9	77,450	18	89,028
96	5	33,138	15	88,280
97			8	35,084
98	3	12,785	8	45,747
99	3	22,956	2	5,749
100	1	8,003	2	4,787
101	2	24,552	1	2,119
102			1	3,764
Total	9,014	\$ 132,342,467	10,187	\$ 116,906,162
Summary				
Maximum	2,759	\$ 34,837,356	6,012	\$ 63,793,097
Cash Refund	831	9,142,766	1,429	13,275,502
100% J&S	2,028	28,826,988	451	4,061,234
50% J&S	965	15,720,024	355	4,049,045
Soc Sec Level	865	18,696,086	1,071	20,074,651
Odd Surv	20	239,335	16	107,682
100% J&S Popup	883	12,979,165	407	5,054,736
50% J&S Popup	663	11,900,747	446	6,490,215

TABLE 4

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2003**

**FIREMEN AND LAW ENFORCEMENT OFFICERS
SERVICE RETIREMENTS**

Age	Men		Women	
	Number	Amount	Number	Amount
47			1	\$ 27,019
48	8	\$ 249,984	1	25,896
49	22	726,253	3	55,437
50	38	1,103,824	1	50,495
51	81	2,234,883		
52	96	2,699,391	6	100,740
53	134	3,639,625	7	180,388
54	130	3,458,729	7	120,368
55	173	4,592,207	6	175,252
56	226	5,477,399	11	191,306
57	250	5,934,102	8	135,725
58	194	4,498,942	8	163,342
59	178	3,945,737	10	136,353
60	194	4,193,398	10	144,238
61	237	5,193,604	13	223,678
62	180	3,673,497	13	125,095
63	171	3,338,795	10	124,554
64	184	3,479,511	4	56,556
65	166	3,156,162	5	92,571
66	171	3,073,297	11	130,933
67	163	2,962,501	11	122,809
68	193	3,387,301	7	86,740
69	181	3,227,622	10	119,023
70	115	2,063,942	9	114,700
71	115	1,874,440	7	72,603
72	139	2,332,454	4	48,862
73	106	1,840,414	3	21,826
74	119	2,029,966	6	72,191
75	109	1,721,733	8	73,572
76	91	1,557,875	4	58,134
77	77	1,372,974	3	28,005
78	79	1,421,788	3	30,199
79	88	1,256,097	2	32,416
80	64	1,051,784	6	79,355
81	47	874,802	4	26,549
82	47	800,736	4	54,534
83	38	651,110	2	17,448

TABLE 4
THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2003

FIREMEN AND LAW ENFORCEMENT OFFICERS
SERVICE RETIREMENTS

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
84	29	\$ 506,955	4	\$ 30,542
85	26	400,188	2	23,648
86	22	351,971	3	32,853
87	22	315,929	2	15,964
88	5	147,780	1	5,206
89	7	104,297	4	26,007
90	7	75,139		
91	7	125,667		
92	3	25,535		
93	3	37,136		
95	2	9,306		
97			1	4,150
Total	4,737	\$ 97,196,782	245	\$ 3,457,282
Summary				
Maximum	1,172	\$ 23,356,675	140	\$ 1,958,140
Cash Refund	256	4,819,336	25	288,579
100% J&S	1,040	20,122,691	11	132,260
50% J&S	416	8,426,719	9	148,899
Soc Sec Level	537	11,537,009	19	377,458
Odd Surv	7	126,837		
100% J&S Popup	938	20,382,888	29	396,813
50% J&S Popup	371	8,424,627	12	155,133

TABLE 5

**THE DISTRIBUTION OF THE NUMBER AND
ANNUAL RETIREMENT ALLOWANCES OF RETIRED
MEMBERS BY AGE AS OF DECEMBER 31, 2003**

**GENERAL EMPLOYEES
DISABILITY RETIREMENTS**

Age	Men		Women	
	Number	Amount	Number	Amount
26			1	\$ 12,760
30	1	\$ 12,968	1	12,233
31	2	22,104	1	13,824
32	4	60,056		
33	3	40,318		
34	5	66,160	7	97,342
35	3	46,090	6	91,966
36	1	16,550	5	74,678
37	9	143,351	12	137,846
38	16	231,558	15	215,937
39	10	146,103	13	193,167
40	12	168,729	19	284,797
41	25	379,810	14	228,019
42	38	562,354	27	365,721
43	22	325,625	18	236,195
44	33	545,771	26	379,393
45	45	746,038	43	609,064
46	48	701,365	26	340,707
47	52	815,967	40	572,618
48	54	906,781	48	796,911
49	69	1,249,261	61	945,571
50	58	1,065,880	54	771,339
51	57	913,173	62	894,904
52	85	1,402,447	61	928,080
53	95	1,457,366	44	670,296
54	105	1,782,061	62	926,429
55	106	1,720,448	83	1,230,554
56	110	1,892,007	80	1,159,096
57	114	1,905,453	86	1,312,796
58	101	1,532,330	79	1,083,196
59	114	1,782,172	80	1,008,741
60	84	1,135,743	84	944,653
61	99	1,359,312	84	1,020,602
62	91	1,272,328	56	685,553
63	107	1,245,341	82	1,019,505
64	91	1,077,639	74	700,564
65	91	1,117,576	62	701,956
66	91	1,025,131	57	555,357
67	73	834,754	44	485,125
68	68	730,457	42	444,284

TABLE 5

**THE DISTRIBUTION OF THE NUMBER AND
ANNUAL RETIREMENT ALLOWANCES OF RETIRED
MEMBERS BY AGE AS OF DECEMBER 31, 2003**

**GENERAL EMPLOYEES
DISABILITY RETIREMENTS**

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
69	68	\$ 697,936	32	\$ 261,459
70	50	516,856	38	292,865
71	56	626,159	36	357,588
72	44	399,286	24	197,870
73	35	365,271	16	173,224
74	31	356,174	19	147,783
75	21	235,008	16	144,032
76	20	194,640	17	141,026
77	19	160,520	11	94,166
78	17	144,098	9	80,370
79	15	125,185	16	107,796
80	14	148,473	11	63,223
81	6	71,227	9	73,490
82	4	29,168	7	31,718
83	13	97,503	3	15,799
84	3	21,367	13	74,633
85	2	11,652	5	28,973
86	1	2,326	6	62,455
87			3	12,541
88	2	11,689	2	11,584
89	1	7,562	1	4,315
90	2	19,859	2	7,854
91			2	9,741
92	1	15,585		
93	1	5,492		
95	1	2,518		
Total	2,619	\$ 36,704,131	1,957	\$ 24,546,284
Maximum	1,637	\$ 25,072,458	1,601	\$ 20,925,454
Cash Refund	230	2,949,245	176	1,768,753
100% J&S	185	1,610,963	38	298,181
50% J&S	263	3,150,614	44	417,759
Soc Sec Level	2	47,500	1	24,557
Odd Surv	4	71,251		
100% J&S Popup	84	843,911	29	287,514
50% J&S Popup	214	2,958,189	68	824,066

TABLE 6

**THE DISTRIBUTION OF THE NUMBER AND
ANNUAL RETIREMENT ALLOWANCES OF RETIRED
MEMBERS BY AGE AS OF DECEMBER 31, 2003**

**FIREMEN AND LAW ENFORCEMENT OFFICERS
DISABILITY RETIREMENTS**

Age	Men		Women	
	Number	Amount	Number	Amount
28	1	\$ 12,867		
29	1	18,011	1	\$ 13,152
30	1	14,667		
31	5	76,337		
32	2	35,260		
33	4	67,344		
34	8	150,781		
35	5	80,430	4	63,945
36	5	73,696	1	12,406
37	10	196,703	2	44,485
38	20	317,956	3	54,689
39	21	406,721	4	68,825
40	25	468,591	4	91,418
41	24	461,684	9	138,384
42	37	571,789	10	184,050
43	29	523,296	8	157,482
44	27	495,136	15	258,756
45	34	619,333	13	225,640
46	33	596,128	6	86,388
47	47	924,180	14	235,368
48	40	733,888	5	93,720
49	68	1,370,367	13	212,180
50	56	1,287,828	8	123,284
51	75	1,683,086	11	207,169
52	83	2,157,969	8	123,963
53	84	1,909,667	6	111,306
54	85	1,989,757	8	121,147
55	95	2,202,620	2	26,244
56	90	2,090,347	8	121,521
57	80	1,860,856	7	102,412
58	63	1,576,975	9	133,916
59	66	1,524,333	1	22,314
60	47	1,097,305	4	67,296
61	74	1,628,658	1	7,731
62	43	965,071	2	29,149
63	47	1,017,749	2	24,753
64	38	807,083	1	8,377
65	25	495,853	4	56,229
66	34	638,687	2	12,851
67	25	515,225	1	8,632

TABLE 6

**THE DISTRIBUTION OF THE NUMBER AND
ANNUAL RETIREMENT ALLOWANCES OF RETIRED
MEMBERS BY AGE AS OF DECEMBER 31, 2003**

**FIREMEN AND LAW ENFORCEMENT OFFICERS
DISABILITY RETIREMENTS**

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
68	28	\$ 622,148	2	\$ 17,656
69	18	242,478	2	22,318
70	7	121,430	1	4,380
71	10	171,698	1	12,015
72	14	186,395		
73	17	350,090		
74	16	214,845		
75	10	192,266	1	8,649
76	6	87,307		
77	12	212,805		
78	10	152,125	1	16,212
79	6	86,565	1	16,201
80	11	208,464		
81	6	91,484		
82	3	42,474	1	4,309
83	1	19,842		
84	2	30,188		
85	3	35,129		
86	3	45,483		
88	2	29,982		
89	1	11,674		
91	1	5,312		
92	1	9,781		
Total	1,745	\$ 36,834,199	207	\$ 3,350,922
Maximum	1,170	\$ 26,450,418	170	\$ 2,840,051
Cash Refund	154	3,146,491	15	232,570
100% J&S	51	670,419	4	39,237
50% J&S	115	1,999,213	2	27,840
Soc Sec Level	2	89,953		
Odd Surv	15	289,784		
100% J&S Popup	112	1,739,777	7	98,450
50% J&S Popup	126	2,448,144	9	112,774

TABLE 7

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF BENEFICIARIES OF
DECEASED MEMBERS BY AGE AS OF DECEMBER 31, 2003**

Age	Men		Women	
	Number	Amount	Number	Amount
13	1	\$ 10,198	2	\$ 6,133
16	1	5,659	3	6,692
17	1	7,229	1	11,822
19	1	6,516		
20	1	20,796		
21	1	10,277	1	9,226
22	1	4,779		
23			3	31,001
25	2	22,403	3	24,850
26	1	1,027	1	10,917
27	2	13,844	2	15,341
28	1	4,212	2	25,344
29			4	32,874
30	4	63,405	4	19,694
31	2	15,860	1	4,485
32	1	8,373	1	12,183
33	4	32,817	4	28,107
34	2	30,905	3	18,274
35	4	34,073	6	29,332
36	3	11,979	10	57,540
37	1	1,423	5	64,009
38	2	29,047	5	40,373
39	7	30,397	10	79,712
40	6	22,211	6	32,578
41	5	59,675	12	98,445
42	10	106,717	5	78,220
43	6	23,445	10	66,259
44	6	31,302	15	104,975
45	3	21,439	11	88,494
46	4	21,757	18	244,611
47	1	8,421	22	221,853
48	6	28,143	21	201,389
49	8	32,837	25	238,523
50	6	88,591	19	197,988
51	4	35,267	20	153,900
52	4	50,182	26	300,799
53	7	44,016	43	401,786
54	7	48,768	23	235,366
55	11	86,931	37	376,424
56	16	103,426	43	551,114

TABLE 7

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF BENEFICIARIES OF
DECEASED MEMBERS BY AGE AS OF DECEMBER 31, 2003**

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
57	10	\$ 95,544	49	\$ 472,758
58	10	61,502	43	441,900
59	10	112,279	43	481,056
60	4	30,838	62	670,424
61	8	95,131	64	760,262
62	3	9,277	69	696,368
63	9	76,841	66	740,030
64	8	53,238	65	659,088
65	7	58,079	63	664,133
66	10	61,113	75	653,614
67	11	87,199	76	744,461
68	5	29,919	105	1,071,727
69	8	37,817	111	1,090,832
70	6	36,239	97	952,252
71	9	81,877	112	1,086,956
72	10	100,269	112	855,818
73	9	42,432	134	1,374,532
74	6	46,061	132	1,144,508
75	9	66,557	127	1,249,156
76	11	72,865	139	1,178,969
77	8	67,845	131	1,037,433
78	14	81,962	150	1,171,452
79	5	47,390	142	1,276,508
80	12	69,453	130	961,955
81	12	89,570	135	1,268,465
82	6	51,319	123	989,819
83	8	96,514	93	636,792
84	7	83,715	103	846,443
85	5	23,308	102	730,882
86	6	53,868	93	616,505
87	4	28,107	64	388,500
88	2	28,496	65	388,167
89	2	43,843	49	330,642
90	6	54,251	36	199,750
91	4	81,977	34	222,858
92			19	154,721
93	1	4,114	24	119,499
94	2	4,791	18	107,463

TABLE 7

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF BENEFICIARIES OF
DECEASED MEMBERS BY AGE AS OF DECEMBER 31, 2003**

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
95			8	\$ 43,950
96			8	65,667
97			6	23,605
98			1	9,061
99			1	17,623
100	2	\$ 5,241	3	17,849
101			2	10,103
102			3	7,978
103	1	4,484	9	59,431
104	1	12,089		
107			1	4,898
108	1	9,157	1	11,467
Total	425	\$ 3,374,918	3,725	\$ 32,828,963

Schedule E

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2005
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		
90001	73190	Yancey County.....	4.93		4.78	0.13		0.14		
90002		Yancey Soil & Water Conserv. Dist.	4.80							
90011	70330	Burnsville, Town Of.....	5.13		4.78	0.33		0.14		
90092		Martin-Tyrell-Washington D.H.D....	4.89			0.09				
90096		Pas.-Per.-Camden-Chowan D.H.D....	4.87			0.07				
90098		Toe River District Health Dept. ...	5.14			0.10				
90099		Appalachian District Health Dept..	5.48			0.09			6.831	09/30/2004
90101	70020	Alamance County.....	4.89		4.78	0.09		0.14	14.971	09/30/2004
90108		Alamance-Caswell Area Mental Health	4.89			0.09				
90111	70320	Burlington, City Of.....	4.91		4.78	0.11		0.14		
90117		Burlington-Graham A.B.C. Board....	5.04			0.24				
90121	71080	Graham, City Of.....	4.80		4.78			0.14		
90131	70880	Elon College, Town Of.....	4.89		4.78	0.09		0.14		
90141	71245	Haw River, Town Of.....	4.80		4.78			0.14		
90151		Alamance, Village Of.....	15.91						1.696	09/30/2016
90161		Green Level, Town Of.....	5.65						11.820	03/31/2018
90201	70032	Alexander County.....	8.31		8.15	0.14		0.14	427.714	12/31/2007
90203		Alexander County Health Department	5.07			0.08			2.246	03/31/2005
90205		Alexander County Library.....	5.02			0.22				
90206		Alexander County Welfare Dept.....	4.90			0.10				
90211	72775	Taylorsville, Town Of.....	4.80		4.78			0.14		
90217		Taylorsville A.B.C. Board.....	4.80							
90301	70035	Alleghany County.....	4.93		4.78	0.13		0.14		
90303		New River Mental Health Center....	4.88			0.08				
90305		Northwestern Regional Library.....	4.98			0.18				
90401	70040	Anson County.....	4.95		4.78	0.15		0.14		
90411	72930	Wadesboro, Town Of.....	4.96		4.78	0.16		0.14		
90413		Wadesboro Housing Authority.....	4.98			0.18				
90417		Wadesboro A.B.C. Board.....	5.07			0.27				
90421	71584	Lilesville, Town Of.....	4.84		4.78	0.04		0.14		
90431	72345	Polkton, Town Of.....	4.96		4.78			0.14		
90441		Peachland, Town Of.....	4.80			0.16				
90451		Ansonville, Town Of.....	6.05						5.905	09/30/2012
90461		Morven, Town Of.....	9.28						11.308	06/30/2019
90501	70065	Ashe County.....	4.91		4.78	0.11		0.14		
90511	71447	Jefferson, Town Of.....	6.40		6.38			0.14	54.218	03/31/2015
90521	73025	West Jefferson, Town Of.....	8.50		8.48			0.14	230.306	09/30/2020

Schedule E

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2005
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate	General Employee	Law Enforcement	Death Benefit Rate	General Employee	Law Enforcement	Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
90601	70090	Avery County.....	4.98		4.78	0.18		0.14		
90605		Avery-Mitchell-Yancey Dist. Librar	4.94			0.14				
90611	70110	Banner Elk, Town Of.....	4.80		4.78			0.14		
90617		High County Municipal ABC Board..	5.18			0.38				
90621	72032	Newland, Town Of.....	8.31		8.29			0.14	44,318	12/31/2007
90631	70146	Beech Mountain, Town Of.....	9.74		9.72			0.14	636,708	12/31/2018
90641	70860	Elk Park, Town Of.....	5.42		5.40			0.14	4,923	09/30/2020
90651	72724	Sugar Mountain, Town Of	11.94		11.92			0.14	385,762	03/31/2027
90701	70130	Beaufort County.....	4.92		4.78	0.12		0.14		
90704		Beaufort County A.B.C. Board.....	5.14			0.34				
90705		B.H.M. Regional Library.....	4.93			0.13				
90708		Tideland Mental Health Center.....	4.87			0.07				
90709		Mideast Economic Development Comm.	4.93			0.13				
90711	72990	Washington, City Of.....	4.92		4.78	0.12		0.14	8,991	06/30/2005
90721	70085	Aurora, Town Of.....	4.92		4.78	0.12		0.14	184,095	06/30/2015
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		
90801	70180	Bertie County.....	4.80		4.78			0.14		
90804		Bertie County A.B.C. Board.....	5.14			0.34				
90805		Albemarle Regional Library.....	4.98			0.18				
90808		Bertie-Martin Regional Jail Comm..	4.91			0.11				
90811	70082	Aulander, Town Of.....	5.04		4.78	0.24		0.14		
90812	73122	Windsor, Town Of.....	4.80		4.78			0.14		
90813		Colerain, Town Of.....	4.80							
90861	71556	Lewisston-Woodville, Town Of.....	5.84		5.82			0.14	11,473	06/30/2024
90901	70210	Bladen County.....	4.90		4.78	0.10		0.14		
90911	70850	Elizabethtown, Town Of.....	4.98		4.78	0.18		0.14		
90917		Elizabethtown A.B.C. Board.....	4.80							
90918		Southeastern Economic Develop. Com	8.45			0.05			10,940	06/30/2008
90921	73050	White Lake, Town Of.....	8.30		8.08	0.20		0.14	38,679	03/31/2007
90931	70537	Clarkton, Town Of.....	15.47		15.39	0.06		0.14	130,128	12/31/2012
90941	70215	Bladenboro, Town Of.....	10.84		10.82			0.14	204,889	06/30/2014
91001	70280	Brunswick County.....	4.90		4.78	0.10		0.14		
91002	71540	Leland, Town Of.....	5.77		5.75			0.14	55,620	06/30/2015
91003		Brunswick County Health Dept.....	4.90			0.10				
91004		Brunswick County A.B.C. Board.....	6.78						31,673	12/31/2017

Schedule E

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2005
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
91006		Brunswick County Welfare Dept.....	4.90	0.10		
91007		Calabash A.B.C. Board.....	10.37		46,684	03/31/2019
91008		Cape Fear Council Of Governments..	10.34		310,048	06/30/2016
91010		Calabash, Town Of.....	12.17		121,317	09/30/2018
91011	72650	Southport, City Of.....	4.98	0.18		
91012	72076	City Of Northwest.....	5.44	5.42	7,025	06/30/2019
91014	71375	Holden Beach, Town Of.....	9.69	9.67	502,102	09/30/2022
91017		Southport A.B.C. Board.....	5.05	0.25		
91021	71630	Oak Island, Town Of.....	4.93	0.13		
91022		South Brunswick Water & Sewer Auth	7.18	0.11	18,318	12/31/2020
91024		Carolina Shores, Town of.....	6.01		20,412	03/31/2023
91027		Oak Island A.B.C. Board.....	5.06	0.26		
91032		St. James, Town Of.....	6.04		5,757	12/31/2024
91041	72723	Sunset Beach, Town Of.....	4.91	0.11		
91042		North Brunswick Sanitary District...	8.96	4.78	230,017	12/31/2025
91047		Sunset Beach A.B.C. Board.....	16.94		108,918	09/30/2019
91051	70405	Caswell Beach, Town Of.....	7.76	7.74	57,084	06/30/2015
91057		Shalotte A.B.C. Board.....	6.44	0.15	3,949	06/30/2007
91061	72135	Ocean Isle Beach, Town Of.....	9.74	9.60	155,159	12/31/2007
91067		Ocean Isle A.B.C. Board.....	7.61	0.12	14,958	06/30/2017
91071	70225	Boiling Spring Lakes, City Of....	8.58	8.56	121,451	06/30/2010
91077		Boiling Spring Lakes ABC Board....	19.36		33,013	03/31/2023
91081	72597	Shalotte, Town Of.....	5.81	5.79	55,096	09/30/2010
91091	70107	Village Of Bald Head Island.....	4.92	4.90	8,409	03/31/2011
91101	70290	Buncombe County.....	4.89	4.78		
91102		Land-Of-Sky Regional Council.....	4.89	0.09		
91107		Western Nc Reg Air Pollution Contr	4.88	0.08		
91108		Metro Sewerage Dist Of Buncombe Co	4.89	0.09		
91109		Woodfin Sanitary Water & Sewer Dis	4.93	0.13		
91110		Area Mental Health Board-Blue Ridg	4.90	0.10		
91111	70190	Billmore Forest, Town Of.....	4.80	4.78		
91120		West Buncombe Fire Department.....	5.03		5,216	06/30/2014
91121	70070	Ashville, City Of.....	4.80	4.78		
91127	70072	Ashville A.B.C. Board.....	4.91	4.78		
91128	70074	Ashville Regional Airport Authori	7.97	7.80	118,838	12/31/2007
91138		Skyland Volunteer Fire Department.	4.80	0.15		
91141	73016	Weaerverville, Town Of.....	9.21	9.19	274,316	12/31/2007

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2005
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate	General Employee	Law Enforcement	Death Benefit Rate	General Employee	Law Enforcement	Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
91151	70200	Black Mountain, Town Of.....	4.93		4.78	0.13		0.14		
91154		Black Mountain A.B.C. Board.....	9.07			0.25			28,961	06/30/2010
91161	71820	Montreal, Town Of.....	4.91		4.78	0.11		0.14		
91171	73160	Woodfin, Town Of.....	4.80		4.78			0.14		
91201	70310	Burke County.....	4.93		4.78	0.13		0.14		
91202		Burke-Catawba Dist. Confinement Fa	5.48						54,424	03/31/2020
91203		Burke County Health Dept.....	4.89			0.09				
91206		Burke County Welfare Dept.....	4.89			0.09				
91211	72883	Valdese, Town Of.....	4.94		4.78	0.14		0.14		
91213		Valdese Housing Authority.....	12.96						113,343	06/30/2019
91217	71880	Morganton A.B.C. Board.....	4.93		4.78	0.13		0.14		
91221	70745	Drexel, Town Of.....	4.86		4.78	0.06		0.14		
91231	71870	Morganton, City Of.....	4.80		4.78			0.14		
91233		Morganton Housing Authority.....	4.97			0.17				
91241	71065	Glen Alpine, Town Of.....	4.94		4.78	0.14		0.14		
91251		Hildebrand, Town Of.....	8.90						27,098	06/30/2017
91261		Connelly Springs, Town Of.....	7.69						12,645	09/30/2027
91301	70340	Cabarrus County.....	4.88		4.78	0.08		0.14		
91302		Water & Sewer Auth Of Cabarrus Co.	4.90			0.10				
91306		Cabarrus Co. Public Health Auth..	4.86			0.06				
91311	70590	Concord, City Of.....	4.89		4.78	0.09		0.14		
91317		Concord A.B.C. Board.....	5.07			0.27				
91327		Mt. Pleasant A.B.C. Board.....	5.21			0.41				
91331	71468	Kannapolis, Town Of.....	4.89		4.78	0.09		0.14		
91401	70350	Caldwell County.....	5.16		5.04	0.10		0.14	64,930	09/30/2005
91411	71090	Granite Falls, Town Of.....	4.94		4.78	0.14		0.14		
91417		Granite Falls A.B.C. Board.....	5.07			0.27				
91421		Sawmills, Town Of.....	7.91						108,114	09/30/2018
91423		Lenoir Housing Authority.....	4.98			0.18				
91431	71395	Hudson, Town Of.....	4.80		4.78			0.14		
91441		Harrisburg, Town Of.....	6.45						73,163	09/30/2013
91451	71552	City Of Lenoir.....	11.34		11.32			0.14	5,403,021	06/30/2019
91457		City Of Lenoir ABC Board.....	14.40						182,982	03/31/2023
91501	70357	Camden County.....	4.94		4.78	0.14		0.14		
91504		Camden County A.B.C. Board.....	4.88			0.08				
91509		Albemarle Mental Health Center...	4.86			0.06				
91601	70380	Carteret County.....	4.91		4.78	0.11		0.14		

Schedule E

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2005
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		
91604	70385	Carteret County A.B.C. Board.....	4.92	4.78	0.12	0.14				
91611	71860	Morehead City, Town Of.....	4.89	4.78	0.09	0.14				
91621	72035	Newport, Town Of.....	7.15	7.13		0.14	66,056	12/31/2007		
91631	70145	Beaufort, Town Of.....	4.95	4.78	0.15	0.14				
91633		Beaufort Housing Authority.....	13.73				17,216	12/31/2006		
91641	72290	Pine Knoll Shores, Town Of.....	5.00	4.78	0.20	0.14				
91651	70890	Emerald Isle, Town Of.....	6.57	6.55		0.14	119,399	12/31/2007		
91661	71405	Indian Beach, Town Of.....	4.80	4.78		0.14				
91671	70365	Cape Carteret, Town Of.....	8.22	8.07	0.13	0.14	74,195	09/30/2012		
91701	70415	Caswell County.....	4.92	4.78	0.12	0.14				
91704		Caswell County A.B.C. Board.....	5.40		0.60					
91706		Caswell County Welfare Dept.....	4.89		0.09					
91719	73192	Yanceyville, Town Of.....	4.91	4.78	0.11	0.14				
91801	70430	Catawba County.....	4.88	4.78	0.08	0.14				
91804	70440	Catawba County A.B.C. Board.....	5.28	4.78	0.48	0.14				
91811	71330	Hickory, City Of.....	4.91	4.78	0.11	0.14				
91812		Hickory/Conover Tourism Dev. Autho	5.92				28,771	12/31/2021		
91813		Hickory Housing Authority.....	4.89		0.09					
91818		Western Piedmont Council of Gov...	15.53				2,786,402	03/31/2023		
91821	70535	Claremont, Town Of.....	4.97	4.78	0.17	0.14				
91831	71700	Malden, Town Of.....	4.88	4.78	0.08	0.14				
91841	71640	Long View, Town Of.....	4.91	4.78	0.11	0.14				
91851	70610	Conover, Town Of.....	4.89	4.78	0.09	0.14				
91861	70270	Brookford, Town Of.....	4.80	4.78		0.14				
91871	72040	Newton, Town Of.....	5.38	5.23	0.13	0.14	160,754	06/30/2011		
91881	70441	Catawba, Town Of.....	6.94	6.92		0.14	39,955	12/31/2022		
91901	70490	Chatham County.....	4.89	4.78	0.09	0.14				
91903		Chatham County Housing Authority..	10.63				51,286	06/30/2013		
91904		Chatham County A.B.C. Board.....	5.38				7,669	12/31/2017		
91908		Goldston-Gulf Sanitary District...	4.80							
91911	72625	Siler City, Town Of.....	4.95	4.78	0.15	0.14				
91917		Siler City A.B.C. Board.....	5.59		0.79					
91921	72330	Pittsboro, Town Of.....	4.98	4.78	0.18	0.14				
92001	70500	Cherokee County.....	4.96	4.78	0.16	0.14				
92005		Nantahala Regional Library.....	4.89		0.09					
92011	71975	Murphy, Town Of.....	9.40	9.20	0.18	0.14	135,721	06/30/2007		
92017		Murphy A.B.C. Board.....	5.07		0.12		139	06/30/2004		

Schedule E

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2005
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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	General Employee	Law Enforcement		
92021	70036	Andrews, Town Of.....	9.70		9.68			275,187	06/30/2018	
92027		Andrews A.B.C. Board.....	4.80							
92101	70530	Chowan County.....	4.91		4.78		0.14			
92104		Chowan County A.B.C. Board.....	5.16							
92109		Albemarle Reg Plan. & Deveop. Com	4.89							
92111	70817	Edenton, Town Of.....	7.48		7.26		0.14	183,910	12/31/2007	
92113		The New Edenton Housing Authority.	15.52					158,286	06/30/2021	
92201	70538	Clay County.....	4.94		4.78		0.14			
92301	70550	Cleveland County.....	4.88		4.78		0.14			
92302		Cleveland County Sanitary District	6.46					244,804	06/30/2020	
92311	72610	Shelby, City Of.....	4.92		4.78		0.14			
92317		Shelby A.B.C. Board.....	4.92							
92321	71490	Kings Mountain, City Of.....	4.80		4.78		0.14			
92327		Kings Mountain A.B.C. Board.....	5.12							
92331	70230	Boiling Springs, Town Of.....	4.97		4.78		0.14			
92341	71532	Lawndale, Town Of.....	4.80		4.78		0.14			
92351		Grover, Town Of.....	7.08					17,937	09/30/2020	
92401	70580	Columbus County.....	4.91		4.78		0.14			
92411	73060	Whiteville, City Of.....	4.93		4.78		0.14			
92417		Whiteville A.B.C. Board.....	4.99							
92421		Brunswick, Town Of.....	7.84					8,341	06/30/2017	
92427		Lake Waccamaw A.B.C. Board.....	5.13			0.33				
92431	70908	Fair Bluff, Town Of.....	9.38		9.36		0.14	71,295	09/30/2017	
92441	70450	Chadburn, Town Of.....	4.80		4.78		0.14			
92444		Chadburn A.B.C. Board.....	5.91					2,457	12/31/2009	
92451	72760	Tabor City, Town Of.....	11.33		11.31		0.14	266,276	06/30/2012	
92457		Tabor City A.B.C. Board.....	9.37					17,132	06/30/2015	
92461	71519	Lake Waccamaw, Town Of.....	9.93		9.91		0.14	151,262	09/30/2018	
92501	70650	Craven County.....	4.90		4.78		0.14			
92502		First Craven Sanitary District....	5.36					3,664	06/30/2011	
92504		Craven County A.B.C. Board.....	5.39			0.59				
92505		Craven-Pamlico-Carteret Reg Librar	5.00			0.20				
92506		Craven County Airport Authority...	6.74					31,470	12/31/2012	
92507		Neuse River Council Of Governments	4.90			0.10				
92508		Coastal Regional Waste Manag Auth.	4.91			0.11				
92509		Neuse Clinic.....	4.90			0.10				
92511	72020	New Bern, City Of.....	4.91		4.78		0.14			

Schedule E

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Local Code No.	LEO Code No.	Employer	Total Rate	General Employee	Law Enforcement	Death Benefit Rate	General Employee	Law Enforcement	Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
92521	72810	Trent Woods, Town Of.....	4.88	4.78	0.08	0.14				
92531	71240	Havelock, City Of.....	6.75	6.58	0.15	0.14	142,143	12/31/2006		
92541	72435	River Bend, Town Of.....	5.51	5.49		0.14	17,275	12/31/2009		
92551	72910	Vanceboro, Town Of.....	12.99	12.97		0.14	130,634	06/30/2014		
92561		Bridgeton, Town Of.....	7.50				4,836	12/31/2016		
92571		Cove City, Town Of.....	9.54				12,974	09/30/2026		
92601	70680	Cumberland County.....	4.90	4.78	0.10	0.14				
92602		Westarea Volunteer Fire Department	7.41				17,765	06/30/2013		
92604	70685	Cumberland County A.B.C. Board....	7.58	7.36	0.20	0.14	232,723	09/30/2012		
92607		Region M Council Of Governments...	4.90		0.10					
92608		Cumberland Memorial Auditorium Com	4.92		0.12					
92611	70940	Fayetteville, City Of.....	4.93	4.78	0.13	0.14				
92612		Lafayette Village Fire Department.	6.96				56,499	12/31/2011		
92613		Fayetteville Metro. Housing Auth..	12.75		0.13		2,006,825	03/31/2020		
92614		Fayetteville Public Works Commission	10.03				19,197,861	03/31/2027		
92620		Cumberland Road Fire Department...	4.80							
92621	72715	Stedman, Town Of.....	4.80	4.78		0.14				
92631	71390	Hope Mills, Town Of.....	7.62	7.50	0.10	0.14	249,060	12/31/2007		
92641		Wade, Town Of.....	4.80							
92651		Linden, Town Of.....	7.09				5,866	12/31/2017		
92661	72676	Spring Lake, Town Of.....	11.56	11.40	0.14	0.14	2,205,791	09/30/2024		
92671		Falcon, Town Of.....	11.22				22,616	06/30/2026		
92701	70700	Curruck County.....	4.91	4.78	0.11	0.14				
92704		Curruck County A.B.C. Board....	11.48				36,812	03/31/2008		
92801	70720	Dare County.....	4.91	4.78	0.11	0.14				
92802		Dare County Tourism Board.....	8.30		0.13		134,273	06/30/2016		
92804	70721	Dare County A.B.C. Board.....	4.96	4.78	0.16	0.14				
92811	71980	Nags Head, Town Of.....	4.89	4.78	0.09	0.14				
92821	71480	Kill Devil Hills, Town Of.....	4.90	4.78	0.10	0.14				
92831	71705	Manteo, Town Of.....	7.93	7.91		0.14	115,295	12/31/2007		
92841	72645	Southern Shores, Town Of.....	4.88	4.78	0.08	0.14				
92851	71507	Kitty Hawk, Town Of.....	4.80	4.78		0.14				
92861	70755	Duck, Town Of.....	5.57	5.55		0.14	42,786	06/30/2027		
92901	70723	Davidson County.....	6.36	6.23	0.11	0.14	1,183,400	12/31/2006		
92911	72780	Thomasville, City Of.....	4.94	4.78	0.14	0.14				
92913		Thomasville Housing Authority	21.23				574,756	06/30/2027		
92917		Lexington A.B.C. Board.....	5.15		0.35					

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	Law Enforcement	General Employee	Law Enforcement	Law Enforcement		
92921	70730	Denton, Town Of.....	4.80	4.78						
92931	71570	Lexington, City Of.....	4.91	4.78	0.11		0.14			
93001	70725	Davie County.....	4.90	4.78	0.10		0.14			
93009		Davie Soil & Water Conservation District	4.80				0.14			
93011	71790	Mocksville, Town Of.....	4.94	4.78	0.14		0.14			
93021		Bermuda Run, Town Of.....	6.67					14,276	06/30/2025	
93027		Coolleemee A.B.C. Board.....	5.34					2,886	12/31/2012	
93031	70624	Coolleemee, Town Of.....	11.00	10.98			0.14	61,746	09/30/2027	
93101	70770	Duplin County.....	4.92	4.78	0.12		0.14			
93108		Duplin-Sampson Area Mental Health.	4.89		0.09					
93111	70160	Beulaville, Town Of.....	4.91	4.78	0.11		0.14			
93121	71469	Kenansville, Town Of.....	5.66	5.56	0.08		0.14	7,039	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.....	9.43	9.28	0.13		0.14	34,483	12/31/2007	
93151	72970	Wallace, Town Of.....	4.80	4.78			0.14			
93157		Wallace A.B.C. Board.....	6.97					1,398	09/30/2005	
93161	72487	Rose Hill, Town Of.....	8.29	8.10	0.17		0.14	85,251	06/30/2010	
93171		Calypso, Town Of.....	6.40					6,178	09/30/2011	
93181		Teachey, Town Of.....	11.54					25,491	06/30/2013	
93191	71690	Magnolia, Town Of.....	7.73	7.71			0.14	60,363	06/30/2022	
93201	70790	Durham County.....	4.88	4.78	0.08		0.14			
93202		Parkwood Fire Department.....	4.80							
93204	70800	Durham County A.B.C. Board.....	4.93	4.78	0.13		0.14			
93211	70780	Durham, City Of.....	4.80	4.78			0.14			
93219		Triangle J Council Of Governments.	4.87		0.07					
93301	70820	Edgecombe County.....	4.90	4.78	0.10		0.14			
93303		Edgecombe-Nash Mental Health Clini	4.89		0.09					
93304		Edgecombe County A.B.C. Board.....	4.99		0.19					
93305		Edgecombe-Nash Memorial Library...	4.89		0.09					
93309		Region L Council Of Governments...	4.89		0.09					
93311	72770	Tarboro, Town Of.....	4.91	4.78	0.11		0.14			
93317		Tarboro Redevelopment Commission..	4.89		0.09					
93321	72480	Rocky Mount, City Of.....	4.90	4.78	0.10		0.14			
93323		Rocky Mount-Wilson Airport Authori	4.94		0.14					
93331	72296	Pinetops, Town Of.....	7.76	7.56	0.18		0.14	27,316	03/31/2006	

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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	General Employee	Law Enforcement		
93333		Rocky Mount Housing Authority.....	12.14							
93341		Macesfield, Town Of.....	6.94			0.14		953,109	12/31/2020	
93351	72351	Princeton, Town Of.....	7.96	7.94				21,379	06/30/2011	
93401	70951	Forsyth County.....	6.79	6.77				43,065	03/31/2013	
93402		Airport Commission Of Forsyth Coun	10.69					2,707,270	03/31/2006	
93407		Northwest Piedmont Council Of Gove	6.68			0.07		240,284	06/30/2018	
93408		Forsyth-Stokes Mental Health Auth.	4.80					27,187	09/30/2004	
93411	73130	Winston-Salem, City Of.....	4.80	4.78						
93413		Winston-Salem Housing Authority...	4.88			0.08				
93417	73140	Winston-Salem A.B.C. Board.....	4.97	4.78		0.17				
93421	71470	Kernersville, Town Of.....	4.80	4.78						
93431		Rural Hall, Town Of.....	7.33			0.11				
93441		Clemmons, Village Of.....	5.41					38,333	06/30/2008	
93442		Clemmons Fire Department.....	4.80					26,099	09/30/2015	
93451		Lewisville, Town Of.....	4.80							
93461		Walkertown, Town Of.....	5.99							
93471		Tobaccoville, Village Of.....	5.40					11,876	12/31/2019	
93501	70960	Franklin County.....	4.93	4.78		0.13		7,130	12/31/2023	
93511	70970	Franklinton, Town Of.....	4.80	4.78						
93517		Franklinton A.B.C. Board.....	5.50			0.70				
93521	71650	Louisburg, Town Of.....	4.91	4.78		0.11				
93527		Louisburg A.B.C. Board.....	5.72			0.92				
93531	70295	Bunn, Town Of.....	4.80	4.78						
93541	73200	Youngsville, Town Of.....	5.17	5.15				11,505	09/30/2014	
93601	71030	Gaston County.....	4.89	4.78		0.09				
93602	72682	Stanley, Town Of.....	7.22	7.03		0.17		187,295	06/30/2014	
93609		Gaston-Lincoln Area Mental Health.	4.88			0.08				
93610	71760	Mcadenville, Town Of.....	13.84	13.75		0.07		77,114	06/30/2014	
93611	71040	Gastonia, City Of.....	4.80	4.78						
93615		Gaston Lincoln Regional Library...	4.85			0.05				
93617		Gastonia A.B.C. Board.....	5.14			0.34				
93618		Gaston Co. Economic Dev. Commissio	14.87					173,366	12/31/2022	
93621	70150	Belmont, City Of.....	4.80	4.78						
93623		Belmont Housing Authority.....	8.39					10,676	03/31/2018	
93631	70640	Cramerton, Town Of.....	4.80	4.78						
93641	70520	Cherryville, City Of.....	4.97	4.78		0.17				
93647		Cherryville, ABC Board.....	18.01					62,432	12/31/2023	

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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			
93651	70705	Dallas, Town Of.....	4.80	4.78						
93661	71655	Lowell, Town Of.....	4.80	4.78			0.14			
93671		Bessemer City, City Of.....	4.80				0.14			
93677		Bessemer City A.B.C. Board.....	4.80							
93681	72390	Ranlo, Town Of.....	4.80	4.78			0.14			
93691	71930	Mt. Holly, City Of.....	4.91	4.78		0.11	0.14			
93701	71050	Gates County.....	4.91	4.78		0.11	0.14			
93704		Gates County A.B.C. Board.....	5.19			0.39				
93801	71085	Graham County.....	9.64	9.62			0.14	1,041,115	06/30/2024	
93803		Graham County Health Department...	4.88			0.08				
93806		Graham County Welfare Department..	4.89			0.09				
93821		Robbinsville, Town of.....	12.26			0.14				
93901	71110	Granville County.....	4.88	4.78		0.08	0.14	135,392	03/31/2023	
93904		Granville County A.B.C. Board.....	5.10			0.30				
93907		Granville County Board Of Election	4.83			0.03				
93908		Granville-Vance Health District...	4.88			0.08				
93909		Granville County-Oxford Plan Comm.	4.80							
93911	72200	Oxford, City Of.....	4.97	4.78		0.17	0.14			
93913		Oxford Housing Authority.....	4.92			0.12				
93921	70660	Creedmoor, City Of.....	4.80	4.78			0.14			
94001	71130	Greene County.....	4.94	4.78		0.14	0.14			
94002		Maury Sanitary Land District.....	5.69					4,021	03/31/2020	
94004		Greene County A.B.C. Board.....	5.41			0.61				
94011		Hookerton, Town Of.....	4.92			0.12				
94021		Snow Hill, Town Of.....	7.35							
94101	71180	Guilford, County Of.....	4.87	4.78		0.07	0.14	12,981	09/30/2005	
94102		Guil-Rand Fire Department.....	4.80							
94108		Pinecroft-Sedgefield Fire District	4.80							
94109		Alamance Community Fire Dist., Inc.	4.80							
94110		Deep River Fire Department.....	4.80							
94111	71140	Greensboro, City Of.....	4.91	4.79		0.10	0.14	83,430	12/31/2012	
94112		Piedmont Triad Regional Water Auth	4.80							
94117	71150	Greensboro A.B.C. Board.....	4.94	4.78		0.14	0.14			
94118		Guilford Fire District.....	6.69					88,751	12/31/2013	
94121	71340	High Point, City Of.....	4.90	4.78		0.10	0.14			
94127		High Point A.B.C. Board.....	4.92			0.12				
94131		Jamesstown, Town Of.....	4.98			0.18				

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94141		Piedmont Triad Council Of Governme	4.89			0.09				
94151	71060	Gibsonville, Town Of.....	4.99		4.78	0.19		0.14		
94157		Gibsonville A.B.C. Board.....	4.80							
94161		Oak Ridge, Town Of.....	6.05							03/31/2024
94168		Colfax Volunteer Fire Department..	4.80							
94172		Summerfield Fire District.....	4.85			0.05				
94182		Mount Hope Fire Department.....	4.80							
94201	71200	Halifax County.....	4.89		4.78	0.09		0.14		
94204		Halifax County A.B.C. Board.....	5.03			0.23				
94209		Roanoke Rapids Sanitary District..	4.90			0.10				
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.....	4.97		4.78	0.17		0.14		
94241	72590	Scotland Neck, Town Of.....	5.11		4.78	0.31		0.14		
94251		Hobgood, Town Of.....	6.90			0.13			21,794	09/30/2013
94261	71615	Littleton, Town Of.....	10.03		10.01			0.14	70,653	09/30/2014
94301	71230	Hammett County.....	4.90		4.78	0.10		0.14		
94311	70760	Dunn, Town Of.....	4.96		4.78	0.16		0.14		
94313		Dunn Housing Authority.....	4.95			0.15				
94317		Dunn A.B.C. Board.....	5.40			0.60				
94321	71585	Lillington, Town Of.....	4.92		4.78	0.12		0.14		
94327		Lillington A.B.C. Board.....	4.86			0.06				
94331	70900	Erwin, Town Of.....	4.90		4.78	0.10		0.14		
94341	70570	Coats, Town Of.....	5.00		4.78	0.20		0.14		
94347		Angler A.B.C. Board.....	5.05			0.25				
94351	70038	Angler, Town Of.....	10.80		10.78			0.14	417,717	09/30/2014
94401	71250	Haywood County.....	4.94		4.78	0.14		0.14		
94402		Haywood Medical Center.....	4.88			0.08				
94408		Junaluska Sanitary District.....	13.22			0.17			79,855	03/31/2021
94411	73010	Waynesville, Town Of.....	8.31		8.14	0.15		0.14	159,729	12/31/2004
94412		Waynesville A.B.C. Board.....	5.04			0.24				
94421	71685	Maggie Valley, Town Of.....	6.98		6.96			0.14	78,177	06/30/2012
94427		Maggie Valley A.B.C. Board.....	10.04						37,667	06/30/2013
94428		Maggie Valley Sanitary District...	10.54						215,840	09/30/2021
94431	70362	Canton, Town Of.....	9.72		9.51	0.19		0.14	1,187,832	06/30/2020
94501	71275	Henderson County.....	4.91		4.78	0.11		0.14		
94509		Trend Mental Health Center.....	4.92			0.12				

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94511	71280	Hendersonville, City Of.....	4.91		4.78	0.11		0.14		
94512		Hendersonville Water Commission...	4.91			0.11				
94517		Hendersonville A.B.C. Board.....	4.80							
94521	71525	Laurel Park, Town Of.....	10.75		10.73			0.14	192,548	12/31/2010
94527		Laurel Park A.B.C. Board.....	5.12							
94531		Village Of Flat Rock.....	5.43						4,689	03/31/2020
94532		Blue Ridge Fire Department.....	4.91			0.11				
94541	70943	Fletcher, Town Of.....	5.39		5.37			0.14	51,429	06/30/2014
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.....	4.88			0.08				
94604		Hertford County A.B.C. Board.....	5.03			0.23				
94609		Roanoke-Chowan Mental Health Auth.	4.88			0.08				
94611	70007	Ahoskie, Town Of.....	5.00		4.78			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		Coffield, Town Of.....	16.47						99,687	09/30/2021
94701	71370	Hoke County.....	4.91		4.78	0.11		0.14		
94711	72355	Raeeford, Town Of.....	4.96		4.78	0.16		0.14		
94801	71400	Hyde County.....	4.94		4.78	0.14		0.14		
94804		Hyde County A.B.C. Board.....	4.80							
94812		Ocracoke Sanitary District.....	6.89							
94901	71420	Iredell County.....	4.90		4.78	0.12		0.14	22,970	06/30/2012
94908		Greater Statesville Development Co	4.80			0.10				
94911	72700	Statesville, City Of.....	4.93		4.78	0.13		0.14		
94917	72710	Statesville A.B.C. Board.....	5.00		4.78	0.20		0.14		
94921	71850	Mooresville, City Of.....	4.91		4.78	0.11		0.14		
94923		Mooresville Housing Authority.....	9.48			0.05			64,967	06/30/2013
94927		Mooresville A.B.C. Board.....	5.00			0.20				
95001	71430	Jackson County.....	4.94		4.78	0.14		0.14		
95002		Tuckaseegee Water And Sewer Auth..	4.90			0.10				
95005		Fontana Regional Library.....	4.94			0.14				
95008		Southwestern Plan. & Econ. Dev. Co	4.87			0.07				
95009		Smoky Mountain Mental Health Cente	4.89			0.09				
95011	72750	Sylva, Town Of.....	9.92		9.74	0.16		0.14	381,882	06/30/2019
95017		Sylva A.B.C. Board.....	10.15			0.22			58,579	03/31/2016
95101	71460	Johnston County.....	5.90		5.80	0.08		0.14	2,337,073	06/30/2008

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Local Code No.	LEO Code No.	Employer	Total Rate	General Employee	Law Enforcement	Death Benefit Rate	General Employee	Law Enforcement	Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
95104		Johnston County A.B.C. Board.....	5.00			0.20				
95105		Johnston County Public Library.....	4.96			0.16				
95111	72630	Smithfield, Town Of.....	4.91		4.78	0.11		0.14		
95113		Smithfield Housing Authority.....	15.48						340,600	06/30/2023
95121	72594	Selma, Town Of.....	4.95		4.78	0.15		0.14		
95123		Selma Housing Authority.....	5.99						2,515	12/31/2004
95131	70540	Clayton, Town Of.....	4.92		4.78	0.12		0.14		
95141	70170	Benson, Town Of.....	4.93		4.78	0.13		0.14		
95151	70954	Four Oaks, Town Of.....	5.40		5.38				6,852	12/31/2007
95161	72295	Pine Level, Town Of.....	4.80		4.78					
95171	71472	Kenly, Town Of.....	4.80		4.78					
95181	72349	Princeton, Town Of.....	8.18		8.16				81,160	03/31/2021
95201	71465	Jones County.....	4.96		4.78	0.16		0.14		
95204		Jones County A.B.C. Board.....	4.89			0.09				
95211		Pollockville, Town Of.....	8.13			0.28			25,149	06/30/2016
95221	71745	Maysville, Town Of.....	14.57		14.55			0.14	175,016	06/30/2018
95301	71535	Lee County.....	4.93		4.78	0.13		0.14		
95309		Lee-Harrett Mental Health Authorit	4.88			0.08				
95311	72565	Sanford, City Of.....	4.80		4.78			0.14		
95317		Sanford A.B.C. Board.....	5.15			0.35				
95321	70265	Broadway, Town Of.....	5.07		4.78	0.27		0.14		
95401	71550	Lenoir County.....	4.90		4.78	0.10		0.14		
95404		Lenoir County A.B.C. Board.....	5.16			0.36				
95405		Neuse Regional Library.....	4.80							
95411	71500	Kinston, City Of.....	4.92		4.78	0.12		0.14		
95412		Global Transpark Development Comm.	6.61						81,699	06/30/2018
95413		Housing Auth. of the City of Kinst	14.90			0.16			1,804,466	03/31/2022
95415		Kinston-Lenoir County Library.....	4.80							
95421	72305	Pink Hill, Town Of.....	4.90		4.78	0.10		0.14		
95431	71517	Lagrange, Town Of.....	4.92		4.78	0.12		0.14		
95501	71590	Lincoln County.....	4.91		4.78	0.11		0.14		
95511	71600	Lincolnton, City Of.....	4.90		4.78	0.10		0.14		
95513		Lincolnton Housing Authority.....	4.90			0.10				
95517		Lincolnton A.B.C. Board.....	5.37			0.57				
95601	71680	Macon County.....	4.92		4.78	0.12		0.14		
95611	70955	Franklin, Town Of.....	4.91		4.78	0.11		0.14		
95617		Highlands A.B.C. Board.....	4.80							

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Local Code No.	LEO Code No.	Employer	Total Rate	General Employee	Law Enforcement	Death Benefit Rate	General Employee	Law Enforcement	Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
95621	71335	Highlands, Town Of.....	11.22		11.20				260,290	09/30/2006
95701	71684	Madison County.....	4.97	4.78		0.17		0.14		
95711	71718	Mars Hill, Town Of.....	8.25	8.04		0.19		0.14	60,504	12/31/2007
95721	71711	Marshall, Town Of.....	9.22	8.58		0.62		0.14	54,297	03/31/2012
95733		Hot Springs Housing Authority.....	25.77						247,795	06/30/2024
95801	71730	Martin County.....	4.92	4.78		0.12		0.14		
95802		Martin County Travel & Tourism Aut	4.83			0.03				
95604		Martin County A B C Board.....	5.08			0.28				
95811	73080	Williamston, City Of.....	4.80	4.78				0.14		
95813		Williamston Housing Authority.....	16.58			0.21			365,687	03/31/2019
95821		Oak City, Town Of.....	15.10						32,315	03/31/2014
95831		Hamilton, Town Of.....	10.05			0.10			45,261	09/30/2018
95841		Jamesville, Town Of.....	16.61						120,670	12/31/2018
95851	72445	Robersonville, Town Of.....	14.43	14.41				0.14	922,946	12/31/2019
95853		Robersonville Housing Authority...	8.95						81,527	12/31/2019
95901	71762	Mc Dowell County.....	5.35	5.18		0.15		0.14	101,688	12/31/2007
95908		Pleasant Garden Fire Department...	7.71						28,366	09/30/2010
95911	71710	Marion, Town Of.....	4.96	4.78		0.16		0.14		
95917		Marion A.B.C. Board.....	4.83						153	12/31/2008
95921	72140	Old Fort, Town Of.....	11.14	11.12				0.14	127,033	12/31/2007
96001	71770	Mecklenburg County.....	4.88	4.78		0.08		0.14		
96002		Charlotte Mecklenburg PBA.....	9.09			0.10			424,804	03/31/2013
96004	71780	Mecklenburg County A.B.C. Board...	4.93	4.78		0.13		0.14		
96005		Charlotte-Mecklenburg Public Libra	4.88			0.08				
96008		Mecklenburg County Emrs Agency.....	4.84			0.04				
96009		Centralina Council Of Governments.	6.24						62,751	06/30/2006
96011	70480	Charlotte, City Of.....	4.80	4.78				0.14		
96012		Charlotte Auditorium-Coliseum.....	4.80							
96018		Charlotte Fire Ret Sys Brd of Trus	4.80							
96021	72300	Pineville, Town Of.....	4.90	4.78		0.10		0.14		
96031	71775	Mint Hill, Town Of.....	4.86	4.78		0.06		0.14		
96041	71397	Huntersville, Town Of.....	7.57	7.55				0.14	24,726	03/31/2004
96051	70625	Cornelius, Town Of.....	8.26	8.24				0.14	348,910	12/31/2007
96061	72679	Stallings, Town Of.....	4.80	4.78				0.14		
96071	71740	Matthews, Town Of.....	7.40	7.24		0.14		0.14	1,187,200	06/30/2017
96081	70724	Davidson, Town Of.....	7.32	7.30				0.14	414,242	12/31/2017
96101	71788	Mitchell County.....	4.91	4.78		0.11		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	Law Enforcement	General Employee	Law Enforcement	Law Enforcement		
96102		Mitchell Soil & Water Conserv. Dis	8.26							
96111	72678	Spruce Pine, Town Of.....	8.99	8.77		0.20	0.14	16,313	09/30/2015	
96121	70105	Bakersville, Town Of.....	6.61	6.59			0.14	33,125	03/31/2005	
96201	71815	Montgomery County.....	4.91	4.78		0.11	0.14	4,520	12/31/2007	
96204		Montgomery-Municipal A.B.C. Board.	5.20			0.40	0.14			
96211	72685	Star, Town Of.....	7.06	7.04			0.14	20,928	12/31/2007	
96221	72822	Troy, Town Of.....	4.80	4.78			0.14			
96231	70192	Biscoe, Town Of.....	10.29	10.27			0.14	82,777	12/31/2007	
96241	70360	Candler, Town Of.....	10.84	10.82			0.14	25,299	06/30/2006	
96251	71920	Mount Gilead, Town Of.....	4.96	4.78		0.16	0.14			
96301	71830	Moore County.....	4.91	4.78		0.11	0.14			
96302	72776	TaylorTown, Town Of.....	6.00	5.98		0.16	0.14	4,659	06/30/2015	
96304	71840	Moore County A.B.C. Board.	4.96	4.78		0.16	0.14			
96310		Moore County Airport Authority.....	4.99			0.13	0.14	2,381	09/30/2018	
96311	72640	Southern Pines, Town Of.....	4.91	4.78		0.11	0.14	3,599	12/31/2018	
96312	70358	Cameron, Town Of.....	5.16	5.14			0.14			
96321	72920	Vass, Town Of.....	4.93	4.78		0.13	0.14			
96331	70005	Aberdeen, Town Of.....	5.00	4.78		0.20	0.14			
96341	72443	Robbins, Town Of.....	4.80	4.78			0.14	20,465	12/31/2007	
96351	72287	Pinehurst, Village Of.....	5.07	4.94		0.11	0.14	6,226	03/31/2005	
96361	72285	Pinebluff, Town Of.....	6.78	6.76			0.14	31,271	03/31/2010	
96371	73040	Whispering Pines, Village Of.....	6.38	6.13		0.23	0.14	14,159	12/31/2010	
96381	70953	Foxfire Village.....	6.70	6.54		0.14	0.14	592,758	09/30/2014	
96391	70390	Carthage, Town Of.....	15.07	15.05			0.14			
96401	71990	Nash County.....	4.89	4.78		0.09	0.14			
96404	72000	Nash County A.B.C. Board.....	5.14	4.78		0.34	0.14	127,044	06/30/2026	
96405		Braswell Memorial Library.....	6.00				0.14			
96411	72675	Spring Hope, Town Of.....	4.80	4.78			0.14			
96421	71995	Nashville, Town Of.....	4.93	4.78		0.13	0.14			
96431	71785	Middlesex, Town Of.....	4.91	4.78		0.11	0.14	13,387	09/30/2015	
96441	73045	Whitakers, Town Of.....	5.75	5.73			0.14	30,578	06/30/2019	
96451	70104	Bailey, Town Of.....	6.40	6.38			0.14			
96461		Sharpsburg, Town of.....	4.80				0.14			
96501	72030	New Hanover County.....	4.89	4.78		0.09	0.14	188,006	06/30/2013	
96502	72024	New Hanover Airport Authority.....	6.56	6.41		0.13	0.14	3,422,088	06/30/2024	
96503		Wilmington Housing Authority.....	11.15							
96504		New Hanover County A.B.C. Board.....	4.80							

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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
96508		Lower Cape Fear Water & Sewer Auth	5.28			
96509		Southeastern Mental Health Center.	4.87	0.07	815	09/30/2005
96511	73165	Wrightsville Beach, Town Of.....	4.90	0.10		
96521	70375	Carolina Beach, Town Of.....	4.80			
96531	73090	Wilmington, City Of.....	4.80			
96541	71515	Kure Beach, Town Of.....	8.70			
96601	72060	Northampton County.....	4.91	0.11	23,122	09/30/2004
96604		Northampton County A.B.C. Board...	5.12	0.32		
96611	72432	Rich Square, Town Of.....	4.80			
96612		Choanoke Public Transportation Aut	7.04			
96621	73162	Woodland, Town Of.....	6.21	0.14	74,085	06/30/2013
96631	71020	Garysburg, Town Of.....	8.59	0.14	5,341	06/30/2007
96641	70620	Conway, Town Of.....	9.69	0.14	20,820	12/31/2009
96651	71032	Gaston, Town Of.....	10.03	0.14	36,105	12/31/2011
96661	71435	Jackson, Town Of.....	17.42	0.14	26,433	06/30/2012
96671	72595	Severn, Town Of.....	8.41	0.14	171,369	12/31/2019
96681	72591	Seaboard, Town Of.....	9.51	0.14	42,625	09/30/2021
96701	72150	Onslow County.....	4.91	0.11	109,894	12/31/2025
96704		Onslow County A.B.C. Board.....	4.94	0.14		
96705		Onslow County Library.....	4.90	0.10		
96711	71440	Jacksonville, City Of.....	4.91	0.11		
96721	72745	Swansboro, Town Of.....	8.84	0.16	53,410	06/30/2006
96731	71380	Holly Ridge, Town Of.....	5.02	0.22		
96733		Holly Ridge Housing Authority.....	5.92	0.30		
96741	72420	Richlands, Town Of.....	7.23	0.14	216	06/30/2004
96751	72789	North Topsail Beach, Town Of.....	4.80	0.14	58,894	06/30/2011
96801	72170	Orange County.....	4.89	0.09		
96804		Orange County A.B.C. Board.....	4.95	0.15		
96808		Orange Water & Sewer Authority.....	4.89	0.09		
96809		Orange-Person-Chatham-Mental Health	4.80			
96811	70470	Chapel Hill, Town Of.....	4.90	0.10		
96821	70372	Carboro, Town Of.....	4.88	0.08		
96831	71360	Hillsborough, Town Of.....	4.94	0.14		
96901	72210	Pamlico County.....	4.95	0.15		
96912	72195	Oriental, Town Of.....	4.80	0.14		
96918		Bay River Metro Sewerage District.	4.98	0.13	755	12/31/2021
97001	72220	Pasquotank County.....	4.90	0.10		

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Local Code No.	LEO Code No.	Employer	Total Rate	General Employee	Law Enforcement	Death Benefit Rate	General Employee	Law Enforcement	Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
97002		Pasquotank-Camden Ambulance Servic	7.70			0.06			40,212	12/31/2007
97004		Pasquotank County A.B.C Board.....	5.09			0.29				
97005		East Albemarle Regional Library...	4.90			0.10				
97008		Albemarle District Jail Commission	4.80							
97010		Albemarle Hospital Authority.....	4.86			0.06				
97011	70840	Elizabeth City.....	4.92		4.78	0.12		0.14		
97012		Elizabeth-Pasquotank Co Airport Au	7.60						19,661	09/30/2024
97015		Pasquotank-Camden Library.....	4.90			0.10				
97018		Elizabeth-Pasquotank Co Ind Dev Co	5.29			0.16			652	12/31/2012
97101	72235	Pender County.....	4.91		4.78	0.11		0.14		
97104		Pender County A.B.C. Board.....	5.22			0.42				
97111	70300	Burgaw, Town Of.....	4.80		4.78			0.14		
97121	72790	Topsail Beach, Town Of.....	5.11		4.94	0.15		0.14	5,313	06/30/2011
97131	72725	Surf City.....	7.68		7.54	0.12		0.14	281,181	12/31/2016
97201	72245	Perquimans County.....	4.92		4.78	0.12		0.14		
97211	71300	Hertford, Town Of.....	9.76		9.60	0.14		0.14	364,409	03/31/2015
97213		Hertford Housing Authority.....	5.77						4,264	03/31/2007
97217		Hertford A.B.C. Board.....	6.11			1.31				
97221	73124	Winfall, Town Of.....	7.22		7.20			0.14	9,583	12/31/2007
97301	72250	Person County.....	4.92		4.78	0.12		0.14		
97304		Person County A.B.C. Board.....	4.97			0.17				
97311	72520	Roxboro, City Of.....	4.91		4.78	0.11		0.14		
97401	72310	Pitt County.....	4.88		4.78	0.08		0.14		
97402		Pitt-Greenville Cnvrtn & Vstr's Au	4.80							
97404	72320	Pitt County A.B.C. Board.....	4.99		4.78	0.19		0.14		
97405		Sheppard Memorial Library.....	4.93			0.13				
97408		Contentnea Metrop. Sewage District	5.03			0.10			178	06/30/2004
97411	71160	Greenville, City Of.....	4.89		4.78	0.09		0.14		
97412		Greenville Utilities Commission...	4.87			0.07				
97413		Greenville Housing Authority.....	4.89			0.09				
97421	70930	Farmville, City Of.....	4.96		4.78	0.16		0.14		
97431	71170	Grifton, Town Of.....	8.24		8.04	0.18		0.14	19,991	09/30/2005
97441	70157	Bethel, Town Of.....	4.99		4.78	0.19		0.14		
97451	73150	Winterville, Town Of.....	4.96		4.78	0.16		0.14		
97461	70100	Ayden, Town Of.....	8.00		7.98			0.14	112,702	12/31/2005
97463		Ayden Housing Authority.....	8.09						24,084	06/30/2008
97471		Grimesland, Town Of.....	6.81			0.39			8,837	03/31/2011

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97481	72626	Simpson, Village Of.....	8.36	8.34		0.14	23,767	06/30/2021
97501	72340	Polk County.....	6.47	6.31	0.14	0.14	24,935	06/30/2004
97511	72823	Tyon, Town Of.....	4.91	4.78	0.11	0.14		
97517		Tyon A.B.C. Board.....	4.86		0.06			
97521	70581	Columbus, Town Of.....	5.66	5.64		0.14	30,575	06/30/2013
97527		Columbus ABC Board.....	6.06		0.64		2,435	06/30/2023
97531	72560	Saluda, Town Of.....	6.63	6.43	0.18	0.14	43,585	09/30/2018
97601	72380	Randolph County.....	4.89	4.78	0.09	0.14		
97611	70064	Ashboro, City Of.....	4.93	4.78	0.13	0.14		
97613		Ashboro Housing Authority.....	7.24		0.14		37,089	12/31/2006
97621	72377	Randleman, City Of.....	4.89	4.78	0.09	0.14		
97623		Randleman Housing Authority.....	13.63		0.20		79,300	09/30/2015
97627		Randleman A.B.C. Board.....	4.90		0.10			
97631	71582	Liberty, Town Of.....	9.29	9.06	0.21	0.14	127,218	09/30/2007
97637		Liberty A.B.C. Board.....	5.45		0.65			
97641	72375	Ramseur, Town Of.....	7.30	7.28		0.14	49,509	12/31/2007
97651	70063	Archdale, City Of.....	5.73	5.71		0.14	52,653	12/31/2007
97661		Trinity, City Of.....	5.77				3,277	09/30/2023
97701	72430	Richmond County.....	4.92	4.78	0.12	0.14		
97705		Sandhill Regional Library.....	5.02		0.22			
97708		Richmond Soil & Water Conserv Dist	4.90		0.10			
97711	72460	Rockingham, City Of.....	4.91	4.78	0.11	0.14		
97713		Rockingham Housing Authority.....	4.85		0.05			
97717		Harnet A.B.C. Board.....	5.09		0.29			
97721	71220	Harnet, City Of.....	4.92	4.78	0.12	0.14		
97727		Rockingham A.B.C. Board.....	5.04		0.24			
97731		Elerbe, Town Of.....	6.63				8,363	06/30/2010
97801	72450	Robeson County.....	4.91	4.78	0.11	0.14		
97802		Lumber River Council Of Government	8.10		0.06		832,979	03/31/2018
97805		Robeson County Public Library.....	4.96		0.16			
97811	71670	Lumberton, City Of.....	4.90	4.78	0.10	0.14		
97817		Lumberton A.B.C. Board.....	5.39				7,540	06/30/2011
97818		Lumberton Airport Commission.....	4.80					
97819		Southeastern Regional Mental Health	9.84				6,572,979	06/30/2014
97821	70910	Fairmont, Town Of.....	4.99	4.78	0.19	0.14		
97823		Fairmont Housing Authority.....	5.22		0.42			
97831	72540	St. Pauls, Town Of.....	4.94	4.78	0.14	0.14		

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Local Code No.	LEO Code No.	Employer	Total Rate	General Employee	Law Enforcement	Death Benefit Rate	General Employee	Law Enforcement	Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
97837		Saint Paul's A.B.C. Board.....	13.76							
97840	71750	Maxton, Town Of.....	9.77		9.75			0.14	13,943	09/30/2010
97847		Maxton A.B.C.Board.....	5.14			0.34			498,763	06/30/2027
97851	72228	Pembroke, Town Of.....	4.93		4.78	0.13		0.14		
97853		Pembroke Housing Authority.....	8.04						146,511	06/30/2020
97861	72510	Rowland, Town Of.....	5.05		4.78	0.25		0.14		
97871	72395	Red Springs, Town of.....	11.58		11.37	0.19		0.14	1,431,976	06/30/2023
97877		Red Springs A.B.C. Board.....	5.93			0.09		0.14	2,852	06/30/2012
97901	72470	Rockingham County.....	4.89		4.78	0.15		0.14		
97911	72400	Reidsville, Town Of.....	4.95		4.78	0.45		0.14		
97913		New Reidsville Housing Authority..	6.20			0.07			19,427	03/31/2019
97917		Reidsville A.B.C. Board.....	8.93						46,796	03/31/2013
97921	71755	Mayodan, Town Of.....	4.80		4.78			0.14		
97931	72721	Stoneville, Town Of.....	4.80		4.78			0.14		
97941	71683	Madison, Town Of.....	7.12		6.98	0.12		0.14	77,150	12/31/2006
97947		Madison, ABC Board.....	8.36						40,708	12/31/2022
97948		Madison-Mayodan Recreation Comm...	4.80							
97951	70815	Eden, City Of.....	6.76		6.74			0.14	425,933	12/31/2007
97957		Eden A.B.C. Board.....	4.80							
98001	72490	Rowan County.....	4.90		4.78	0.10		0.14		
98002		Rowan County Tourism Development Board	4.89						1,025	06/30/2026
98003		Rowan County Housing Authority....	9.15						181,991	12/31/2021
98004	72500	Rowan County A.B.C. Board.....	4.96		4.78	0.16		0.14		
98008		Rowan Soil and Water Conserv. Dist	5.84						2,663	06/30/2023
98011	72550	Salisbury, City Of.....	4.91		4.78	0.11		0.14		
98013		Housing Authority City of Salisbur	11.31						670,856	12/31/2022
98021	70812	East Spencer, Town Of.....	4.95		4.78	0.15		0.14		
98023		East Spencer Housing Authority...	4.97			0.17				
98031	72665	Spencer, Town Of.....	4.96		4.78	0.16		0.14		
98041	70522	China Grove, Town Of.....	4.89		4.78	0.09		0.14		
98051	71522	Landis, Town Of.....	4.80		4.78			0.14		
98061	71105	Granite Quarry, Town Of.....	5.01		4.78	0.21		0.14		
98071	72475	Rockwell, Town Of.....	11.33						64,103	09/30/2009
98081		Faith, Town Of.....	21.85						42,574	09/30/2011
98091	70552	Cleveland, Town Of.....	5.57		5.41	0.14		0.14	18,724	03/31/2018
98101	72530	Rutherford County.....	4.93		4.78	0.13		0.14		
98102		Broad River Water Authority.....	5.08			0.11			18,867	03/31/2025

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Local Code No.	LEO Code No.	Employer	Total Rate	General Employee	Law Enforcement	Death Benefit Rate	General Employee	Law Enforcement	Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
98103		Rutherford-Polk-Mc Dowell D.H.D...	4.87			0.07				
98108		Rutherford-Polk Mental Health Cent	4.92			0.12				
98109		Isothermal Planning & Develop Comm	4.90			0.10				
98111	70950	Forest City.....	4.94			0.14				
98113		Forest City Housing Authority.....	4.80			0.14				
98121	72670	Spindale, Town Of.....	4.97			0.17				
98131	71518	Lake Lure, Town Of.....	4.80			0.14				
98137		Lake Lure A.B.C. Board.....	4.80			0.14				
98141	72535	Rutherfordon, Town Of.....	4.80			0.15				
98147		Rutherfordon A.B.C. Board.....	4.95			0.15				
98161		Ellenboro, Town Of.....	4.80			0.14				
98201	72563	Sampson County.....	5.74			0.10			3,002	03/31/2011
98205		J.C. Holliday Memorial Library.....	4.90			0.13				
98211	70555	Clinton, City Of.....	4.93			0.13				
98218		Clinton A.B.C. Board.....	4.93			0.13				
98221	72547	Salemberg, Town Of.....	5.15			0.35				
98231	72050	Newton Grove, Town Of.....	5.62			0.82				
98237		Roseboro A.B.C. Board.....	4.80			0.14				
98241	71000	Garland, Town Of.....	4.80			0.25				
98247		Garland A.B.C. Board.....	5.05			0.25				
98251		Turkey, Town Of.....	4.80			0.14				
98261	72486	Roseboro, Town Of.....	7.06			0.21			907	06/30/2006
98271		Autryville, Town Of.....	5.13			0.33				
98301	72580	Scotland County.....	12.42			0.07			26,444	06/30/2019
98304		Scotland County A.B.C. Board.....	4.90			0.10				
98308		Laurinburg-Maxton Airport Commissi	11.59			0.13			58,112	09/30/2013
98311	71530	Laurinburg, City Of.....	9.76			0.10			122,721	06/30/2015
98313		Laurenburg Housing Authority.....	4.90			0.10				
98321	72935	Wagram, Town Of.....	11.45			0.00			1,144,581	12/31/2026
98331	71051	Gibson, Town Of.....	4.85			0.05				
98401	72683	Stanly County.....	6.39			0.14			11,965	03/31/2025
98411	70030	Albermarle, City Of.....	4.95			0.15				
98417		Albermarle ABC Board.....	4.95			0.15				
98421	72110	Norwood, Town Of.....	6.09			0.14			17,310	12/31/2023
98427		Norwood A.B.C. Board.....	5.12			0.14				
98431	71620	Locust, City Of.....	4.80			0.32				
98441	72120	Oakboro, Town Of.....	4.95			0.14			2,092	09/30/2010
			12.00			0.14			192,162	09/30/2011

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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	General Employee	Law Enforcement		
98451	70103	Badin, Town Of.....	4.88	4.78	0.08	0.14				
98461		Richfield, Town Of.....	7.43				17,227	06/30/2026		
98481	72680	Stanfield, Town Of.....	9.30	9.28		0.14	121,264	06/30/2023		
98501	72720	Stokes County.....	4.92	4.78	0.12	0.14				
98511	72975	Walnut Cove, Town Of.....	7.44	7.29	0.13	0.14	32,181	12/31/2007		
98517		Walnut Cove ABC Board.....	5.84				6,464	09/30/2023		
98521	71487	King, Town Of.....	4.88	4.78	0.08	0.14				
98601	72730	Surry County.....	4.91	4.78	0.11	0.14				
98609		Surry-Yadkin Area Mental Health Au	4.87		0.07					
98611	72280	Pilot Mountain, Town Of.....	4.96	4.78	0.16	0.14				
98621	70735	Dobson, Town Of.....	4.98	4.78	0.18	0.14				
98627		Dobson A.B.C. Board.....	4.80							
98631	71910	Mount Airy, Town Of.....	4.80	4.78		0.14				
98637		Mt. Airy Alcohollic Board Of Contro	5.96		0.21		1,023	09/30/2004		
98641	70855	Elkin, Town Of.....	10.32	10.16	0.14	0.14	291,577	12/31/2007		
98647		Elkin A.B.C. Board.....	6.20				11,186	09/30/2014		
98701	72740	Swain County.....	4.94	4.78	0.14	0.14				
98711	70285	Bryson City, Town Of.....	4.97	4.78	0.17	0.14				
98717		Bryson City A.B.C. Board.....	5.07		0.27					
98801	72800	Transylvania County.....	4.92	4.78	0.12	0.14				
98811	70260	Brevard, City Of.....	4.89	4.78	0.09	0.14				
98817		Brevard A.B.C. Board.....	4.80							
98901	72825	Tyrrell County.....	4.93	4.78	0.13	0.14				
98904		Tyrrell County A.B.C. Board.....	4.92		0.12					
98911		Columbia, Town Of.....	4.80							
99001	72830	Union County.....	4.89	4.78	0.09	0.14				
99011	71800	Monroe, City Of.....	4.89	4.78	0.09	0.14				
99013		Monroe Housing Authority.....	4.98		0.18					
99017		Monroe A.B.C. Board.....	5.00		0.20					
99021	71720	Marshville, Town Of.....	4.89	4.78	0.09	0.14				
99031	73125	Wingate, Town Of.....	4.95	4.78	0.15	0.14				
99041	72995	Waxhaw, Town Of.....	7.66	7.64						
99047		Waxhaw A.B.C. Board.....	4.80			0.14	117,153	12/31/2011		
99051		Indian Trail, Town Of.....	8.44		0.07					
99101	72890	Vance County.....	4.93	4.78	0.13	0.14	104,294	09/30/2015		
99104		Vance County A.B.C. Board.....	4.80							
99108		Vance-Warren-Granville-Franklin MH	4.89		0.09					

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Local Code No.	LEO Code No.	Employer	Total Rate	Death Benefit Rate	Law Enforcement	General Employee	Law Enforcement	Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
99109		Kerr-Tar Regional Council Of Gover	4.94	0.14					
99110		Kerr-Area Transportation Authority	8.89					223,287	12/31/2016
99111	71270	Henderson, City Of.....	4.97	0.17	4.78	0.17	0.14		
99201	72940	Wake County.....	4.87	0.07	4.78	0.07	0.14		
99202	71385	Holly Springs, Town Of.....	5.44	0.08	5.34	0.08	0.14	147,509	12/31/2009
99203	72485	Rolesville, Town Of.....	4.80		4.78		0.14		
99204	72950	Wake County A.B.C. Board.....	4.94	0.14	4.78	0.14	0.14		
99206	71882	Morrisville, Town Of.....	10.04		10.02		0.14	4,101,983	06/30/2027
99208		Bayleaf Fire Department.....	4.80						
99210		Electricities Of N.C., Inc.....	4.80						
99211	72360	Raleigh, City Of.....	4.80		4.78		0.14		
99212		Durham Highway Fire Protection Age	4.80						
99213		Raleigh Housing Authority.....	4.89	0.09					
99218	72370	Raleigh-Durham Airport Authority..	4.90	0.10	4.78	0.10	0.14		
99221	70400	Cary, Town Of.....	4.87	0.07	4.78	0.07	0.14		
99222		Centennial Authority, The.....	5.03	0.15				688	09/30/2020
99231	73020	Wendell, Town Of.....	4.87	0.07	4.78	0.07	0.14		
99241	73210	Zebulon, Town Of.....	5.17	0.09	5.06	0.09	0.14	48,451	06/30/2013
99251	71010	Garner, Town Of.....	4.88	0.08	4.78	0.08	0.14		
99252		Garner Fire Department.....	4.86	0.06					
99261	70990	Fuquay-Varina, Town Of.....	4.90	0.10	4.78	0.10	0.14		
99271	70050	Apex, Town Of.....	4.88	0.08	4.78	0.08	0.14		
99281	72960	Wake Forest, Town Of.....	4.80		4.78		0.14		
99291	71510	Knightsdale, Town Of.....	4.87	0.07	4.78	0.07	0.14		
99301	72980	Warren County.....	4.91	0.11	4.78	0.11	0.14		
99304		Warren County A.B.C. Board.....	4.80						
99311	72055	Norlina, Town Of.....	4.80		4.78		0.14		
99401	72985	Washington County.....	4.90	0.10	4.78	0.10	0.14		
99404		Washington County A.B.C. Board....	5.01	0.21					
99405		Pettigrew Regional Library.....	4.92	0.12					
99411	72335	Plymouth, Town Of.....	4.86	0.06	4.78	0.06	0.14		
99413		Plymouth Housing Authority.....	4.88	0.08					
99421		Roper, Town Of.....	4.80						
99431		Creswell, Town Of.....	5.12	0.32					
99501	72983	Watauga County.....	4.80		4.78		0.14		
99502		Region D Council Of Governments...	9.78					425,692	06/30/2016
99511	70240	Boone, Town Of.....	4.91	0.11	4.78	0.11	0.14		

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99521	70220	Blowing Rock, Town Of.....	4.89							
99527		Blowing Rock A.B.C. Board.....	4.80		4.78	0.09		0.14		
99531	72596	Sevin Devils, Town Of.....	9.78		9.76			0.14	225,828	06/30/2026
99601	72997	Wayne County.....	4.92		4.78	0.12		0.14		
99602		Fork Township Sanitary District...	4.89			0.09				
99603		Eastern Carolina Reg. Housing Auth	12.06						792,956	03/31/2019
99604		Wayne County A.B.C. Board.....	5.12			0.32				
99605		Wayne County Library.....	4.91			0.11				
99608		Wayne County Economic Develop Comm	4.83			0.03				
99609		Southern Wayne Sanitary District..	10.24			0.13			32,032	06/30/2011
99610		Eastern Wayne Sanitary District..	4.80							
99611	71070	Goldsboro, City Of.....	4.93		4.78	0.13		0.14		
99613		Housing Auth. Of City Of Goldsboro	12.73			0.14			2,077,571	06/30/2020
99621	71940	Mount Olive, Town Of.....	4.80		4.78			0.14		
99623		Mount Olive Housing Authority.....	7.30						5,184	12/31/2006
99631	70980	Fremont, Town Of.....	4.80		4.78			0.14		
99651	72270	Pikeville, Town Of.....	8.02		8.00			0.14	90,329	09/30/2024
99661	72977	Walnut Creek, Village Of.....	11.86		11.84			0.14	141,502	03/31/2026
99701	73075	Wilkes County.....	5.15		5.02	0.11		0.14	102,133	12/31/2007
99705		Appalachian Regional Library.....	4.80							
99711	72105	North Wilkesboro, Town Of.....	4.94		4.78	0.14		0.14		
99717		North Wilkesboro A.B.C. Board.....	5.05			0.25				
99721	73072	Wilkesboro, Town Of.....	4.97		4.78	0.17		0.14		
99727		Wilkesboro A.B.C. Board.....	22.78						255,802	03/31/2024
99801	73110	Wilson County.....	4.88		4.78	0.08		0.14		
99802		Wilson County Tourism Develop. Aut	5.39			0.10			2,499	12/31/2016
99804		Wilson County A.B.C. Board.....	4.90			0.08				
99809		Wilson-Greene Mental Health Center	4.88			0.09				
99811	73100	Wilson, City Of.....	4.89		4.78			0.14		
99812		Wilson Economic Development Council	4.80			0.09				
99818		City of Wilson Cemetery Commission	7.64						43,872	09/30/2022
99821	72684	Stantonsburg, Town Of.....	4.80		4.78			0.14		
99831	70195	Black Creek, Town Of.....	4.80		4.78			0.14		
99841	71660	Lucama, Town Of.....	6.95		6.89	0.04		0.14	3,298	06/30/2004
99851	70870	Elm City, Town Of.....	9.86		9.84			0.14	33,078	06/30/2013
99901	73170	Yadkin County.....	4.90		4.78	0.10		0.14		
99911	73180	Yadkinville, Town Of.....	4.93		4.78	0.13		0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement			
99921	71467	Jonesville, Town Of.....	4.80	4.78			0.14		
99931	70805	East Bend, Town Of.....	5.25	4.78	0.45		0.14		
99941	70250	Boonville, Town Of.....	4.80	4.78			0.14		
99991		N.C. Association Of County Comm...	4.87		0.07				
99999		N.C. League Of Municipalities.....	4.88		0.08				
	70080	Atlantic Beach, Town Of.....	4.80	4.78			0.14		
	70235	Bolton, Town Of.....	4.80	4.78			0.14		
	70505	Eastern Band Of Cherokee Indians..	10.69	10.67			1,101,426	09/30/2020	
	71492	Kingtown, Town Of.....	4.80	4.78			0.14		
	71765	Mebane, Town Of.....	4.80	4.78			0.14		
	72265	Piedmont Triad Airport Authority..	4.80	4.78			0.14		
	72410	Rhodhiss, Town Of.....	4.80	4.78			0.14		
	72600	Sharpsburg, Town Of.....	4.80	4.78			0.14		
	72657	Sparta, Town Of.....	4.80	4.78			0.14		
	72815	Troutman, Town Of.....	4.80	4.78			0.14		