

**NORTH CAROLINA LOCAL GOVERNMENTAL
EMPLOYEES' RETIREMENT SYSTEM
REPORT ON THE ACTUARIAL VALUATION
PREPARED AS OF DECEMBER 31, 2007**



October 6, 2008

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, 2007. The report has been prepared in accordance with North Carolina General Statute 128-28(p).

The system was amended effective July 1, 2008 to provide a 2.15% increase in the benefit to beneficiaries on the roll as of July 1, 2007 and to provide a prorated portion of a 2.15% increase for beneficiaries who retired after July 1, 2007 but before June 30, 2008. The cost of this amendment was covered by gains which developed during the 2006 valuation year.

The System's current funding policy would continue the normal contribution rates of 4.80% for general employees and firemen and 5.27% for law enforcement officers. These rates, together with the accrued liability contributions, would provide a reserve from undistributed gains with a present value of \$259,042,241, 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 4.22% of payroll for general employees and firemen and 4.69% 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.

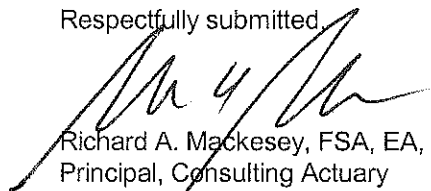
Schedule E, which shows the rates of contribution payable by the employers beginning July 1, 2008, has been completed on the basis of the current normal rates.

The plan sponsor selected the assumptions used for the results in this report. I believe that these assumptions are reasonable and comply with the requirements of GASB Nos. 25 and 27. I prepared this report in accordance with the requirements of these standards.

I am an Enrolled Actuary, a Fellow of the Society of Actuaries and a Member of the American Academy of Actuaries. I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained in this report. This report has been prepared in accordance with all applicable Actuarial Standards of Practice, and I am available to answer questions about it.

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

Respectfully submitted,



Richard A. Mackesey, FSA, EA, MAAA
Principal, Consulting Actuary

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**NORTH CAROLINA LOCAL GOVERNMENTAL
EMPLOYEES' RETIREMENT SYSTEM
REPORT ON THE ACTUARIAL VALUATION
PREPARED AS OF DECEMBER 31, 2007**

SECTION I - SUMMARY OF PRINCIPAL RESULTS

1. This report, prepared as of December 31, 2007, 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	12/31/07	12/31/06
Active members included in valuation		
Number	127,959	124,844
Reported Compensation	\$ 4,750,682,399	\$ 4,468,393,579
Valuation Compensation	5,088,260,280	4,799,798,697
Beneficiaries		
Number	42,408	40,574
Annual allowances	\$ 689,369,335	\$ 639,327,241
Number of employers included in valuation	874	872
Assets		
Actuarial Value	\$ 16,791,983,696	\$ 15,564,788,942
Market value	17,891,088,666	16,674,714,688
Unfunded accrued liability	\$ 76,163,736	\$ 78,588,295
CONTRIBUTIONS FOR FISCAL YEAR ENDING	June 30, 2010	June 30, 2009
<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	\$ 259,042,241	\$ 144,066,623
Gain as a percentage of future payroll	0.58%	0.34%
<u>GASB 25/27</u>		
Normal contribution component of annual required contribution (ARC)		
General employees and firemen	4.22%	4.46%
Law enforcement officers	4.69	4.93

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. 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, 2007 upon which the valuation was based. Detailed tabulations of the data are given in Schedule D.

TABLE II

**THE NUMBER AND REPORTED COMPENSATION OF ACTIVE MEMBERS
INCLUDED IN THE VALUATION AS OF DECEMBER 31, 2007**

GROUP	NUMBER	REPORTED COMPENSATION
General Employees	102,913	\$ 3,691,759,027
Firemen	5,518	232,428,564
Law Enforcement Officers	<u>19,528</u>	<u>826,494,808</u>
Total	127,959	\$ 4,750,682,399

There are, in addition, 24,907 inactive 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, 2007

GROUP	NUMBER	ANNUAL RETIREMENT ALLOWANCES
<u>Beneficiaries Receiving Service Retirement Allowances</u>		
Men	16,625	\$ 325,180,474
Women	<u>13,508</u>	<u>187,692,207</u>
Total	30,133	\$ 512,872,681
<u>Beneficiaries Receiving Disability Retirement Allowances</u>		
Men	4,843	\$ 89,620,095
Women	<u>2,787</u>	<u>40,007,938</u>
Total	7,630	\$ 129,628,033
<u>Benefits to Survivors of Deceased Beneficiaries</u>		
Men	546	\$ 4,452,236
Women	<u>4,099</u>	<u>42,416,385</u>
Total	4,645	\$ 46,868,621
Grand Total	<u>42,408</u>	<u>\$ 689,369,335</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, 2007 and, for comparison purposes, as of the immediately previous valuation date of December 31, 2006. 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, 2007	DECEMBER 31, 2006
ASSETS		
Current actuarial value of assets:		
Annuity Savings Fund	\$ 3,177,238,043	\$ 2,970,808,998
Pension Accumulation Fund	<u>13,614,745,653</u>	<u>12,593,979,944</u>
Total current assets	\$ 16,791,983,696	\$ 15,564,788,942
Future member contributions to Annuity Savings Fund	\$ 2,659,827,060	\$ 2,529,644,886
Prospective contributions to Pension Accumulation Fund:		
Normal contributions	\$ 1,837,958,003	\$ 1,850,157,071
Accrued liability contributions	76,163,736	78,588,295
Undistributed gain contributions	<u>259,042,241</u>	<u>144,066,623</u>
Total prospective contributions	<u>\$ 2,173,163,980</u>	<u>\$ 2,072,811,989</u>
Total Assets	<u>\$ 21,624,974,736</u>	<u>\$ 20,167,245,817</u>
LIABILITIES		
Annuity Savings Fund:		
Past member contributions	\$ 3,177,238,043	\$ 2,970,808,998
Future member contributions	<u>2,659,827,060</u>	<u>2,529,644,886</u>
Total contributions to Annuity Savings Fund	\$ 5,837,065,103	\$ 5,500,453,884
Pension Accumulation Fund:		
Benefits currently in payment	\$ 6,359,783,062	\$ 5,928,280,543
Benefits to be paid to current active members	9,025,338,196	8,461,912,593
Reserve for increases in retirement allowances effective July 1, 2008 (July 1, 2007 for December 31, 2006 figure)	143,746,134	132,532,174
Reserve from undistributed gains	<u>259,042,241</u>	<u>144,066,623</u>
Total benefits payable from Pension Accumulation Fund	<u>\$ 15,787,909,633</u>	<u>\$ 14,666,791,933</u>
Total Liabilities	<u>\$ 21,624,974,736</u>	<u>\$ 20,167,245,817</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, 2007.

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, 2007, which represent the accumulated contributions of members to that date, amounted to \$3,177,238,043. The balance sheet also shows that the future contributions by members have a present value of \$2,659,827,060. The present value of both past and future contributions of members is therefore equal to \$5,837,065,103. The liabilities of this fund are also shown to be equal to \$5,837,065,103.

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, 2007 amounted to \$13,614,745,653. The liabilities on account of active members amounted to \$9,025,338,196. In addition, the balance sheet indicates liabilities of \$6,359,783,062 on account of all benefits payable to beneficiaries and survivors as of December 31, 2007 and \$143,746,134 on account of increases in benefits to beneficiaries and survivors effective July 1, 2008. The balance sheet also shows a reserve for undistributed gains of \$259,042,241. The total liabilities of the Pension Accumulation Fund, therefore, amounted to \$15,787,909,633. The difference between these liabilities and the current assets credited to this Fund is \$2,173,163,980 which represents the present value of future contributions to be made by the employers. Of this amount, \$1,837,958,003 represents the present value of prospective normal contributions by the employers, \$76,163,736 represents the present value of prospective accrued liability contributions, and the balance of \$259,042,241 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 \$259,042,241 which is equivalent to 0.58% 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 \$259,042,241, or 0.58% of payroll. Each 1.0% increase in retirement allowances as of July 1, 2009 to beneficiaries on the retirement roll on July 1, 2008 and a prorated portion of each 1.0% increase as of July 1, 2009 for beneficiaries who retired after July 1, 2008 but before June 30, 2009 would have a present value of \$70,857,920, which is equivalent to 0.17% 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 0.28% 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 0.58%, from 4.80% to 4.22% of compensation for general employees and firemen, and from 5.27% to 4.69% 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 2007 adjustment towards market value of assets	0.62%
Loss due to new active members	(0.24)
Gain due to other experience	0.20
Loss due to COLA to beneficiaries effective 7/1/08	(0.34)
Gain due to undistributed gains as of 12/31/06	0.34
Total	0.58%

SECTION VI - RATES OF PAYMENT TO PENSION ACCUMULATION FUND

Schedule E shows the total contribution rates payable by participating employers effective July 1, 2008. 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, 2007

GROUP	NUMBER
Retired participants and beneficiaries currently receiving benefits	42,408
Terminated participants and beneficiaries entitled to benefits but not yet receiving benefits	24,907
Active participants	<u>127,959</u>
Total	195,274

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

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Frozen Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
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
12/31/04	13,377,297,071	13,466,189,188	88,892,117	99.3	4,088,169,742	2.17
12/31/05	14,395,849,481	14,480,208,488	84,359,007	99.4	4,241,334,088	1.99
12/31/06	15,564,788,942	15,643,377,237	78,588,295	99.5	4,468,393,579	1.76
12/31/07	16,791,983,696	16,868,147,432	76,163,736	99.5	4,750,682,399	1.60

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.

**2009/2010 FISCAL YEAR
ANNUAL REQUIRED CONTRIBUTION (ARC)
BASED ON THE VALUATION AS OF DECEMBER 31, 2007**

ANNUAL REQUIRED CONTRIBUTION (ARC)	General Employees & Firemen	Law Enforcement Officers
Normal	4.42%	4.69%
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, 2007 follows.

Valuation date	12/31/2007
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	4.50 – 14.73%
*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, 2007**

1.	Actuarial Value of Assets as of December 31, 2006	\$ 15,564,788,942
2.	2007 Net Cash Flow	
	a. Contributions	553,358,978
	b. Disbursements	<u>723,229,845</u>
	c. Net Cash Flow: (a) - (b)	(169,870,867)
3.	Expected Investment Return [(1) x .0725] + [(2)c x .03625]	1,122,289,379
4.	Expected Actuarial Value of Assets as of December 31, 2007: (1) + (2)c + (3)	16,517,207,454
5.	Market Value of Assets as of December 31, 2007	17,891,088,666
6.	Excess of Market Value over Expected Actuarial Value of Assets: (5) - (4)	1,373,881,212
7.	20% Adjustment towards Market Value: (6) x .20	274,776,242
8.	Actuarial Value of Assets as of December 31, 2007: (4) + (7)	\$ 16,791,983,696
9.	Rate of investment return on actuarial value	9.03%
10.	Rate of investment return on market value	8.36%

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

**AS ADOPTED BASED ON THE DECEMBER 31, 2004 EXPERIENCE INVESTIGATION
ADOPTED BY THE BOARD OF TRUSTEES ON APRIL 20, 2006**

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 - MALES

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	.1600	.0650	.0400			.0004	.0006	
30	.1450	.0550	.0350			.0010	.0008	
35	.1300	.0550	.0300			.0030	.0009	
40	.1200	.0550	.0250			.0050	.0010	
45	.1200	.0550	.0250			.0080	.0015	.2500
50	.1100	.0400	.0250	.0250	.0500	.0100	.0023	.2500
55	.0900	.0400	.0250	.0333	.0660	.0200	.0040	.2500
60						.0240	.0071	.0800
65							.0129	.3000

GENERAL EMPLOYEES - FEMALES

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	.1600	.0800	.0350			.0005	.0003	
30	.1450	.0700	.0400			.0009	.0003	
35	.1300	.0700	.0350			.0015	.0005	
40	.1200	.0600	.0350			.0030	.0007	
45	.1200	.0600	.0300			.0040	.0009	.2500
50	.1100	.0550	.0300	.0250	.0500	.0080	.0013	.2500
55	.0900	.0550	.0300	.0333	.0660	.0100	.0021	.2500
60	.0900					.0130	.0039	.0800
65	.0900						.0076	.3000

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

**An additional 15% are assumed to retire when first eligible for unreduced service retirement.

FIREFIGHTERS - MALES

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	.0200	.0100			.0056	.0006	
30	.0500	.0200	.0100			.0073	.0008	
35	.0500	.0200	.0100			.0101	.0009	
40	.0500	.0200	.0100			.0133	.0010	
45	.0500	.0200	.0100			.0186	.0015	
50	.0500	.0200	.0100	.0250	.0500	.0297	.0023	.3000
55				.0200	.0400	.0518	.0040	.3000
60						.1014	.0071	.2000
65							.0129	.4000

FIREFIGHTERS - FEMALES

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	.0200	.0100			.0056	.0003	
30	.0500	.0200	.0100			.0073	.0003	
35	.0500	.0200	.0100			.0101	.0005	
40	.0500	.0200	.0100			.0133	.0007	
45	.0500	.0200	.0100			.0186	.0009	
50	.0500	.0200	.0100	.0250	.0500	.0297	.0013	.3000
55				.0200	.0400	.0518	.0021	.3000
60						.1014	.0039	.2000
65							.0076	.4000

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

LAW ENFORCEMENT OFFICERS - MALES

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	.0900	.0400			.0025	.0006	
30	.1000	.0500	.0250		.0032	.0008	
35	.1000	.0600	.0250		.0045	.0009	
40	.0900	.0600	.0250		.0059	.0010	
45	.0900	.0500	.0200		.0083	.0015	
50	.0900	.0400	.0200	.0400	.0132	.0023	.3000
55					.0230	.0040	.1500
60					.0451	.0071	.2000
65						.0129	.4000

LAW ENFORCEMENT OFFICERS - FEMALES

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	.0900	.0400	.0250		.0025	.0003	
30	.1000	.0500	.0250		.0032	.0003	
35	.1000	.0600	.0250		.0045	.0005	
40	.0900	.0600	.0250		.0059	.0007	
45	.0900	.0500	.0200		.0083	.0009	
50	.0900	.0400	.0200	.0400	.0132	.0013	.3000
55					.0230	.0021	.1500
60					.0451	.0039	.2000
65						.0076	.4000

* An additional 35% 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	Service	Firefighters
25	9.91%	8.95%	0	14.73%
30	6.55	6.65	5	10.38
35	5.60	6.15	10	6.86
40	5.00	5.65	15	6.65
45	4.95	5.10	20	6.43
50	4.60	4.50	25	6.34
55	4.50	4.50	30	6.29
60	4.50	4.50	35	5.90
65	4.50	4.50	40	4.50

DEATHS AFTER RETIREMENT: According to the 1994 Group Annuity Mortality Tables. These tables are set forward three years for males, set forward two years for females and set forward two years for the beneficiaries of deceased members. Special mortality tables are used for period after disability retirement.

MORTALITY PROJECTION: All mortality rates are projected from December 31, 2006 using Scale AA.

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

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

REPORTED COMPENSATION: Calendar year compensation as furnished by the system's office.

VALUATION COMPENSATION: Reported compensation adjusted to reflect the assumed rate of pay as of the valuation date.

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 1/4 (1/3) of 1% for each month by which his age at retirement is less than age 65 (55).

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

Disability Retirement Allowance

Condition for Allowance

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

Amount of Allowance

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

Deferred and Early Retirement Allowance

Deferred Allowance

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

Early Allowance

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

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

Return of Contributions

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

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 REPORTED COMPENSATION
OF ACTIVE MEMBERS DISTRIBUTED
BY AGE AS OF DECEMBER 31, 2007**

Age	Men		Women	
	Number	Amount	Number	Amount
16			1	\$26,749
17	1	\$32,934		
18	7	31,250	6	29,647
19	82	783,745	18	131,872
20	183	2,531,897	45	443,980
21	375	6,696,253	110	1,569,814
22	642	12,416,041	234	3,742,617
23	931	20,753,671	486	8,600,323
24	1,039	26,195,508	683	14,495,933
25	1,350	36,629,098	841	19,868,754
26	1,428	40,479,515	993	25,435,530
27	1,401	41,409,964	1,027	27,423,419
28	1,501	45,930,709	1,117	31,169,881
29	1,522	48,988,631	1,207	35,174,853
30	1,595	50,522,619	1,265	35,764,434
31	1,765	59,844,865	1,329	39,840,079
32	1,652	58,511,510	1,259	37,927,793
33	1,932	69,892,504	1,386	42,827,774
34	1,848	69,194,842	1,449	46,083,694
35	1,948	73,551,891	1,456	46,574,381
36	2,232	87,889,383	1,536	51,479,522
37	2,351	93,698,528	1,750	57,967,157
38	2,220	90,407,167	1,702	57,078,155
39	2,124	87,284,436	1,542	51,856,810
40	2,074	85,811,750	1,585	54,958,069
41	2,045	86,520,582	1,579	55,633,376
42	1,963	82,629,214	1,646	58,254,211
43	2,026	87,133,592	1,706	60,636,198
44	2,104	92,801,583	1,819	63,740,666
45	1,946	84,852,991	1,757	63,239,344
46	2,029	88,636,573	1,880	70,278,455
47	1,939	86,903,136	1,915	69,664,154
48	1,795	81,859,629	1,855	71,034,660
49	1,702	77,118,894	1,897	70,877,866
50	1,710	76,607,237	1,905	72,741,171
51	1,714	78,865,479	1,790	67,880,690
52	1,617	73,992,322	1,763	66,421,391

TABLE 1

**THE NUMBER AND REPORTED COMPENSATION
OF ACTIVE MEMBERS DISTRIBUTED
BY AGE AS OF DECEMBER 31, 2007**

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
53	1,548	\$71,570,639	1,685	\$64,216,411
54	1,423	66,391,132	1,611	60,885,344
55	1,363	63,404,488	1,510	57,605,857
56	1,366	63,256,787	1,446	52,557,371
57	1,214	54,529,588	1,374	49,563,611
58	1,088	48,687,134	1,306	48,380,063
59	1,051	48,580,884	1,189	43,503,203
60	990	45,230,466	1,141	41,171,804
61	991	43,797,469	1,049	38,100,872
62	566	25,259,853	667	25,269,256
63	480	21,279,544	535	19,654,793
64	342	13,542,311	397	14,434,811
65	297	13,493,301	343	11,797,684
66	180	7,636,128	174	5,431,162
67	140	5,782,602	125	4,187,642
68	109	4,290,702	114	3,621,092
69	108	3,529,079	78	2,358,583
70	99	3,607,525	70	2,232,225
71	70	2,367,733	62	1,725,847
72	59	1,673,658	45	1,413,259
73	42	1,288,655	52	1,528,949
74 and older	78	2,379,869	50	1,179,648
Total	68,397	\$2,718,989,490	59,562	\$2,031,692,909

SCHEDULE D**TABLE 2**

**THE NUMBER AND REPORTED COMPENSATION
OF ACTIVE MEMBERS DISTRIBUTED
BY SERVICE AS OF DECEMBER 31, 2007**

Years of Service	Number	Men		Women	
		Number	Amount	Number	Amount
0	4,062		\$29,037,195	4,015	\$27,495,839
1	6,974		177,558,901	6,534	158,477,996
2	5,733		188,538,948	5,281	161,116,130
3	4,610		160,632,161	4,266	136,700,961
4	4,013		145,260,872	3,584	117,958,493
5	3,405		127,329,215	2,780	94,087,397
6	3,091		119,187,958	2,721	93,835,098
7	3,237		127,533,596	2,895	100,361,231
8	3,245		131,231,719	2,883	102,179,904
9	2,901		122,403,712	2,550	91,654,644
10	2,473		108,267,419	2,065	77,495,150
11	2,272		101,599,072	1,816	69,121,069
12	1,999		91,610,588	1,673	65,391,451
13	1,961		91,508,435	1,635	64,373,206
14	1,692		80,735,184	1,506	60,488,196
15	1,502		73,271,973	1,235	49,606,292
16	1,281		62,217,940	1,137	47,682,909
17	1,445		72,736,414	1,176	50,105,715
18	1,534		78,441,108	1,190	51,036,431
19	1,411		73,494,778	1,211	53,061,562
20	1,392		73,999,929	1,084	50,175,094
21	1,270		68,553,068	897	41,421,289
22	1,041		59,037,182	805	37,984,359
23	1,011		56,975,485	761	35,883,037
24	767		43,599,844	607	29,243,234
25	683		40,640,336	501	24,861,603
26	619		36,812,561	433	21,782,706
27	596		36,109,249	458	22,806,514
28	607		36,509,088	549	27,120,226
29	484		30,079,707	427	21,122,316
30	292		18,715,900	274	13,621,869
31	197		12,828,633	178	9,753,794
32	146		10,659,296	106	5,655,298
33	130		8,744,452	85	4,851,258
34	111		7,669,584	63	3,482,489
35	69		5,278,295	46	2,516,855

TABLE 2
THE NUMBER AND REPORTED COMPENSATION
OF ACTIVE MEMBERS DISTRIBUTED
BY SERVICE AS OF DECEMBER 31, 2007

CONTINUED

Years of Service	Men		Women	
	Number	Amount	Number	Amount
36	47	\$3,390,703	36	\$1,875,531
37	31	2,184,839	29	1,447,125
38	16	1,209,390	17	918,854
39	13	978,743	14	872,885
40	11	855,107	10	559,736
41	6	387,279	4	222,257
42	7	420,265	3	154,499
43	1	69,106	4	196,248
44	4	304,487	2	108,751
45	2	91,970	3	191,303
46	1	69,020	4	145,250
47			4	201,231
48			2	115,118
49				
50			1	82,431
51	2	218,784		
53			1	40,847
59			1	49,228
Total	68,397	\$2,718,989,490	59,562	\$2,031,692,909

SCHEDULE D**TABLE 3**

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2007**

**GENERAL EMPLOYEES
SERVICE RETIREMENTS**

Age	Men		Women	
	Number	Amount	Number	Amount
47			2	\$30,155
48	5	\$134,354		
49	10	274,667	5	132,159
50	28	719,655	22	504,440
51	62	1,607,816	37	782,470
52	79	1,958,505	69	1,517,317
53	113	2,875,858	118	2,518,319
54	143	3,915,333	124	3,186,631
55	155	4,388,057	205	4,753,484
56	173	4,554,405	222	5,389,961
57	243	6,353,102	230	5,657,339
58	223	6,175,644	253	5,948,883
59	242	7,534,418	284	6,813,525
60	295	8,070,771	328	7,896,858
61	374	9,698,602	495	10,329,739
62	301	6,704,632	398	6,761,338
63	416	7,834,220	490	7,552,435
64	413	7,725,691	511	7,053,167
65	491	8,097,661	608	8,117,250
66	457	7,147,959	628	8,187,825
67	471	7,712,689	569	7,093,476
68	438	7,069,103	567	7,026,008
69	442	7,067,080	559	6,405,159
70	425	6,227,431	509	5,896,779
71	457	6,750,494	510	5,872,888
72	397	5,969,808	489	5,657,082
73	419	5,718,111	419	4,479,660
74	390	5,270,245	402	4,326,085
75	345	5,129,023	410	4,371,441
76	344	4,889,022	404	4,514,889
77	311	4,459,025	366	4,012,153
78	278	3,695,264	344	3,424,881
79	273	3,255,211	319	3,514,037
80	230	3,195,102	296	3,062,124
81	224	2,922,825	274	2,802,441
82	210	2,557,596	253	2,623,213
83	174	2,426,772	234	2,275,861
84	137	1,491,600	202	1,942,802

TABLE 3
THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2007

GENERAL EMPLOYEES
SERVICE RETIREMENTS

CONTINUED

Age	Number	Men		Women	
		Number	Amount	Number	Amount
85	161		\$1,923,422	157	\$1,511,912
86	129		1,446,684	166	1,454,720
87	98		1,127,664	134	1,194,696
88	66		760,957	114	996,545
89	52		472,029	118	919,695
90	43		449,104	71	490,145
91	30		233,052	73	475,202
92	39		416,365	44	385,994
93	14		157,544	31	214,307
94	12		90,191	31	198,259
95	7		36,527	22	247,307
96	8		63,620	14	71,904
97	5		24,362	6	35,049
98	5		20,035	6	19,910
99	1		6,265	4	11,441
100				2	4,651
101				2	7,172
102				3	7,508
104				1	2,797
Total	10,858		\$188,805,572	13,154	\$180,683,488
Maximum	3,691		\$55,535,903	8,075	\$101,010,626
Cash Refund	569		7,211,420	1,122	11,503,183
100% J&S	2,438		41,357,213	614	6,852,416
50% J&S	1,033		19,803,865	433	5,818,114
Soc Sec Level	1,127		27,545,696	1,640	34,525,689
Odd Surv	9		159,354	10	86,124
100% J&S Popup	1,199		20,551,379	637	9,837,356
50% J&S Popup	792		16,640,742	623	11,049,980

SCHEDULE D**TABLE 4****THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2007****FIREMEN AND LAW ENFORCEMENT OFFICERS
SERVICE RETIREMENTS**

Age	Men		Women	
	Number	Amount	Number	Amount
47	1	\$30,010		
48	8	276,121	1	\$37,500
49	22	705,828		
50	40	1,404,922	3	114,564
51	87	2,959,575	4	136,333
52	109	3,830,914	8	250,673
53	136	4,509,374	17	493,959
54	160	5,405,135	5	279,485
55	222	6,532,514	10	384,913
56	239	6,611,742	23	599,003
57	293	8,123,899	23	520,308
58	275	7,290,381	20	458,541
59	264	7,078,134	18	478,809
60	280	7,127,405	15	316,696
61	303	7,509,813	13	301,569
62	224	5,352,716	10	199,872
63	202	4,482,861	12	162,928
64	224	4,803,628	15	227,244
65	260	5,686,998	14	199,968
66	207	4,174,660	17	208,980
67	185	3,863,961	9	114,847
68	187	3,690,270	4	60,905
69	164	3,352,455	7	110,454
70	156	3,035,625	11	140,999
71	153	2,992,962	12	149,098
72	174	3,323,684	6	74,605
73	161	3,134,561	7	84,697
74	104	2,009,834	9	147,675
75	94	1,704,473	7	78,185

TABLE 4
THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2007

FIREMEN AND LAW ENFORCEMENT OFFICERS
SERVICE RETIREMENTS

CONTINUED

	Age	Men		Women	
		Number	Amount	Number	Amount
	76	119	\$2,207,255	4	\$52,618
	77	92	1,748,135	2	17,982
	78	99	1,935,445	6	77,741
	79	86	1,393,810	6	57,150
	80	70	1,338,630	2	26,528
	81	63	1,203,228	3	30,158
	82	60	1,200,683	3	32,521
	83	61	950,355	2	60,071
	84	36	640,442	6	78,388
	85	31	563,371	4	28,590
	86	28	559,609	1	5,983
	87	21	403,789	3	34,229
	88	18	321,484	4	36,607
	89	16	304,433	2	50,248
	90	11	163,525	2	23,094
	91	13	220,713	1	9,108
	92	2	100,693		
	93	2	46,148	2	26,269
	94	5	68,699		
	95			1	28,622
	Total	5,767	\$136,374,902	354	\$7,008,719
Maximum		1,598	\$37,435,428	214	\$4,224,884
Cash Refund		212	4,421,957	20	259,074
100% J&S		1,266	28,104,603	16	275,024
50% J&S		422	9,742,301	17	356,762
Soc Sec Level		643	15,210,206	36	854,959
Odd Surv		6	140,942		
100% J&S Popup		1,184	29,867,134	27	589,316
50% J&S Popup		436	11,452,331	24	448,700

SCHEDULE D**TABLE 5**

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2007**

**GENERAL EMPLOYEES
DISABILITY RETIREMENTS**

Age	Men		Women	
	Number	Amount	Number	Amount
26	1	\$11,154	1	\$6,073
27			1	23,583
28	4	64,379		
30	2	29,943	1	13,741
31	1	10,093	1	12,418
32			1	21,050
33	2	24,917	1	19,380
34	1	13,965	1	12,212
35	4	45,013	5	82,903
36	6	104,968	7	106,773
37	4	72,922	2	30,337
38	10	181,392	16	259,861
39	10	162,636	14	223,591
40	10	160,064	16	288,699
41	24	382,892	17	247,070
42	22	343,578	18	265,368
43	25	403,916	23	392,655
44	26	454,952	29	510,965
45	46	774,404	32	544,063
46	53	835,090	45	685,289
47	44	735,407	40	623,562
48	56	954,060	48	755,446
49	61	1,129,516	72	1,147,621
50	57	866,367	49	765,864
51	74	1,260,694	72	1,110,052
52	75	1,321,200	76	1,313,558
53	93	1,819,354	79	1,327,537
54	93	1,827,844	89	1,363,986
55	83	1,360,472	106	1,681,595
56	116	2,102,157	98	1,618,099
57	121	1,986,558	64	1,152,668
58	136	2,360,419	97	1,443,680
59	134	2,206,663	116	1,781,953
60	132	2,295,543	104	1,446,861
61	145	2,425,194	129	1,887,004
62	129	1,917,964	108	1,521,261
63	129	2,088,640	100	1,289,534
64	101	1,360,102	111	1,307,722

TABLE 5
THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2007

GENERAL EMPLOYEES
DISABILITY RETIREMENTS

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
65	100	\$1,466,667	99	\$1,231,337
66	85	1,222,498	67	811,129
67	87	1,104,347	84	1,071,314
68	75	983,659	68	711,848
69	76	973,143	59	714,473
70	68	806,692	46	485,921
71	53	663,791	37	428,739
72	55	653,040	34	361,685
73	45	519,356	28	255,006
74	36	386,052	34	294,939
75	44	550,267	27	307,057
76	33	346,162	20	175,772
77	24	267,973	14	154,383
78	21	287,528	18	146,135
79	16	204,497	13	141,545
80	13	129,747	13	93,723
81	12	123,084	9	83,910
82	11	111,389	6	68,490
83	11	101,690	13	102,365
84	7	93,846	7	44,878
85	2	37,677	9	79,141
86	3	26,582	7	34,154
87	7	45,813	3	17,013
88			6	33,111
89			3	15,711
90	1	2,505	4	56,889
91			3	13,505
92			2	12,474
94	1	16,113		
96	1	16,783		
97	1	5,914		
Total	2,918	\$45,241,247	2,522	\$35,230,481
Maximum	1,965	\$33,039,885	2,125	\$30,911,777
Cash Refund	167	2,394,290	139	1,590,540
100% J&S	185	1,819,599	58	496,107
50% J&S	264	3,434,017	65	639,097
Soc Sec Level	3	34,829	2	47,720
Odd Surv	3	40,750		
100% J&S Popup	103	1,169,468	44	463,060
50% J&S Popup	228	3,308,409	89	1,082,180

SCHEDULE D**TABLE 6**

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2007**

**FIREMEN AND LAW ENFORCEMENT OFFICERS
DISABILITY RETIREMENTS**

Age	Men		Women	
	Number	Amount	Number	Amount
27	2	\$32,701		
28	3	48,646		
29	2	31,579		
30				
31	1	19,201		
32	5	71,866	1	\$14,164
33	1	14,601	1	14,079
34	8	165,572		
35	7	128,644	1	22,505
36	10	190,881	1	18,471
37	9	189,392		
38	20	422,991	7	144,791
39	25	530,151	4	85,481
40	17	321,755	8	191,491
41	19	422,208	6	112,212
42	35	672,767	6	110,407
43	34	698,378	6	147,617
44	38	725,681	13	233,134
45	37	753,285	15	317,798
46	45	870,303	11	214,141
47	37	750,147	17	315,286
48	45	952,173	14	273,349
49	48	989,208	10	201,322
50	46	897,607	15	262,035
51	58	1,270,992	9	152,766
52	48	996,202	18	330,408
53	80	1,706,085	10	173,351
54	67	1,616,933	12	258,419
55	82	2,032,196	8	133,493
56	92	2,655,639	6	121,381
57	84	2,160,965	9	141,066
58	90	2,356,462	2	28,261
59	91	2,322,578	8	120,203
60	89	2,269,739	7	110,286
61	76	1,969,901	9	125,968
62	65	1,717,521	1	24,029
63	63	1,544,190	4	72,470
64	44	1,116,273	1	8,325
65	71	1,662,351	3	34,487

TABLE 6
THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY
AGE AS OF DECEMBER 31, 2007

FIREMEN AND LAW ENFORCEMENT OFFICERS
DISABILITY RETIREMENTS

CONTINUED

Age	Number	Men		Women	
		Number	Amount	Number	Amount
66	41		\$1,016,443	2	\$26,656
67	38		906,233	2	24,528
68	35		797,565	4	60,552
69	24		510,642	2	13,839
70	28		579,840		
71	22		492,873	1	9,296
72	25		644,170	1	7,767
73	14		221,232	2	24,033
74	6		120,351	1	4,717
75	10		190,828	1	12,939
76	11		156,860		
77	14		317,079		
78	14		219,600		
79	5		92,662	2	19,045
80	5		89,756		
81	8		147,829		
82	9		165,285	1	17,458
83	4		72,855	1	17,447
84	6		146,757		
85	4		67,878		
86	2		30,876	1	4,640
87	1		21,368		
88	2		32,508		
89	1		11,229	1	21,344
90	2		28,365		
Total	1,925		\$44,378,848	265	\$4,777,457
Maximum	1,443		\$34,809,078	222	\$4,163,283
Cash Refund	128		2,929,222	14	239,205
100% J&S	56		803,106	5	56,255
50% J&S	108		2,075,058	6	70,770
Soc Sec Level	3		153,715		
Odd Surv	15		312,063		
100% J&S Popup	38		526,615	3	27,458
50% J&S Popup	134		2,769,991	15	220,486

SCHEDULE D**TABLE 7**

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF BENEFICIARIES OF
DECEASED MEMBER BY AGE AS OF DECEMBER 31, 2007**

Age	Men		Women	
	Number	Amount	Number	Amount
25	11	\$70,932	14	\$147,286
26	1	8,543	3	28,122
27	2	31,456	3	21,268
28	1	8,103		
29	3	27,205	4	37,649
30	2	26,983	4	24,872
31	3	27,298	1	4,131
32	2	19,819	3	20,378
33	1	14,253	4	34,614
34	6	67,441	5	60,127
35	2	23,974	3	27,491
36	3	26,448	1	2,858
37	5	38,507	9	84,368
38	4	37,496	5	40,131
39	2	24,591	14	104,962
40	6	48,323	10	58,143
41	2	10,827	7	118,997
42	4	44,115	11	109,448
43	4	13,087	17	139,482
44	6	47,716	11	64,096
45	8	76,708	17	180,195
46	13	129,553	13	183,509
47	6	15,503	16	107,693
48	11	53,650	19	193,985
49	7	51,341	11	133,375
50	8	48,496	24	328,089
51	10	86,812	29	363,887
52	9	51,739	30	321,330
53	13	89,715	33	390,411
54	10	87,170	36	508,036
55	13	107,226	35	485,351
56	12	142,708	33	494,060
57	11	69,823	59	646,260
58	7	60,199	40	450,786
59	21	152,572	55	731,927
60	17	119,352	66	978,224
61	13	120,005	80	932,010
62	15	95,988	59	647,697
63	15	200,871	60	818,266
64	10	78,708	80	955,354
65	13	140,813	83	1,071,885
66	8	50,077	94	1,021,382

TABLE 7
THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF BENEFICIARIES OF
DECEASED MEMBER BY AGE AS OF DECEMBER 31, 2007

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
67	15	\$102,411	88	\$1,133,908
68	10	105,723	95	1,016,037
69	14	93,699	94	1,237,514
70	15	107,781	102	990,196
71	13	106,243	102	998,248
72	7	46,023	124	1,520,483
73	16	104,530	134	1,575,273
74	9	58,465	120	1,329,584
75	9	81,493	133	1,417,384
76	10	128,578	129	1,152,118
77	8	53,564	165	1,832,449
78	5	23,427	139	1,322,636
79	13	99,008	137	1,468,112
80	11	81,200	156	1,569,232
81	9	90,619	145	1,277,609
82	12	84,252	145	1,307,344
83	4	54,005	136	1,303,096
84	7	43,866	118	973,677
85	11	66,891	122	1,151,326
86	5	32,288	104	940,794
87	5	87,351	83	649,573
88	3	13,638	85	750,271
89	3	26,328	75	591,801
90	3	35,571	74	488,501
91	3	34,254	41	312,405
92	1	9,197	49	332,900
93			30	205,230
94	1	4,376	18	111,580
95	1	3,381	19	120,264
96	1	14,597	8	68,467
97			7	39,676
98	1	1,867	10	78,318
99			2	11,514
100			4	39,705
101			1	4,773
102			1	9,758
106	1	11,464	2	5,884
107			1	6,610
Total	546	\$4,452,236	4,099	\$42,416,385

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2009
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
90001	73190	Yancey County	4.95	4.86	0.15	0.14		
90002		Yancey Soil & Water Conservation District	4.80					
90011	70330	Burnsville, Town Of	4.97	4.86	0.17	0.14		
90092		Martin-Tyrell-Washington D.H.D	4.91		0.11			
90096		Pas.-Per.-Camden-Chowan D.H.D.	4.90		0.10			
90098		Toe River District Health Department	4.93		0.13			
90099		Appalachian District Health Department	4.88		0.08			
90101	70020	Alamance County	4.89	4.86	0.09	0.14		
90108		Alamance-Caswell Area Mental Health	4.89		0.09			
90111	70320	Burlington, City Of	4.90	4.86	0.10	0.14		
90117		Burlington-Graham A.B.C. Board	5.02		0.22			
90121	71080	Graham, City Of	4.80	4.86		0.14		
90131	70880	Elon College, Town Of	4.89	4.86	0.09	0.14		
90141	71245	Haw River, Town Of	4.80	4.86		0.14		
90151		Alamance, Village Of	15.91				24,613	9/30/2016
90161		Green Level, Town Of	5.65				14,544	3/31/2018
90201	70032	Alexander County	4.92	4.86	0.12	0.14		
90203		Alexander County Health Department	4.86		0.06			
90205		Alexander County Library	5.05		0.25			
90206		Alexander County Welfare Department	4.89		0.09			
90211	72775	Taylorsville, Town Of	4.80	4.86		0.14		
90217		Taylorsville A.B.C. Board	4.80					
90301	70035	Alleghany County	4.92	4.86	0.12	0.14		
90303		New River Mental Health Center	4.92		0.12			
90304		New River Behavioral Healthcare	4.95		0.15			
90305		Northwestern Regional Library	4.98		0.18			
90307		Sparta A.B.C. Board	5.33				1,908	12/31/2028
90401	70040	Anson County	4.96	4.86	0.16	0.14		
90411	72930	Wadesboro, Town Of	4.95	4.86	0.15	0.14		
90413		Wadesboro Housing Authority	5.02		0.22			
90417		Wadesboro A.B.C. Board	5.00		0.20			
90421	71584	Lilesville, Town Of	4.85	4.86	0.05	0.14		
90431	72345	Polkton, Town Of	4.95	4.86	0.15	0.14		
90441		Peachland, Town Of	4.80					
90451		Ansonville, Town Of	6.05				3,469	9/30/2012

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2009
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
90461		Morven, Town Of	9.28				18,906	6/30/2019
90501	70065	Ashe County	4.90	4.86	0.10	0.14		
90511	71447	Jefferson, Town Of	6.40	6.46		0.14	48,778	3/31/2015
90521	73025	West Jefferson, Town Of	8.50	8.56		0.14	221,959	9/30/2020
90601	70090	Avery County	4.96	4.86	0.16	0.14		
90605		Avery-Mitchell-Yancey Dist. Library	5.00		0.20			
90611	70110	Banner Elk, Town Of	4.80	4.86		0.14		
90617		High Country Municipal A.B.C. Board	6.24		0.55		15,991	6/30/2023
90621	72032	Newland, Town Of	4.80	4.86		0.14		
90631	70146	Beech Mountain, Town Of	9.74	9.80		0.14	682,673	12/31/2018
90641	70860	Elk Park, Town Of	5.42	5.48		0.14	5,305	9/30/2020
90651	72724	Sugar Mountain, Town Of	11.94	12.00		0.14	490,359	3/31/2027
90701	70130	Beaufort County	4.91	4.86	0.11	0.14		
90704		Beaufort County A.B.C. Board	5.11		0.31			
90705		B.H.M. Regional Library	5.01		0.21			
90708		Tideland Mental Health Center	4.91		0.11			
90709		Mideast Economic Development Comm	4.90		0.10			
90711	72990	Washington, City Of	4.91	4.86	0.11	0.14		
90721	70085	Aurora, Town Of	4.97	4.86	0.17	0.14		
90731	70147	Belhaven, Town Of	4.80	4.86		0.14		
90741		Washington Park, Town Of	4.80					
90751	70525	Chocowinity, Town Of	13.44	13.50		0.14	164,321	6/30/2015
90801	70180	Bertie County	4.80	4.86		0.14		
90804		Bertie County A.B.C. Board	5.25		0.45			
90805		Albemarle Regional Library	5.01		0.21			
90808		Bertie-Martin Regional Jail Comm	4.94		0.14			
90811	70082	Aulander, Town Of	5.06	4.86	0.26	0.14		
90812	73122	Windsor, Town Of	4.80	4.86		0.14		
90813		Colerain, Town Of	5.02		0.22			
90861	71556	Lewiston-Woodville, Town Of	5.84	5.90		0.14	3,359	6/30/2024
90901	70210	Bladen County	4.89	4.86	0.09	0.14		
90911	70850	Elizabethtown, Town Of	4.94	4.86	0.14	0.14		
90917		Elizabethtown A.B.C. Board	4.80					
90918		Southeastern Economic Develop. Com	4.88		0.08			
90921	73050	White Lake, Town Of	4.91	4.86	0.11	0.14		

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2009
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
90931	70537	Clarkton, Town Of	15.48	15.47	0.07	0.14	106,643	12/31/2012
90941	70215	Bladenboro, Town Of	10.84	10.90		0.14	162,385	6/30/2014
91001	70280	Brunswick County	4.89	4.86	0.09	0.14		
91002	71540	Leland, Town Of	5.77	5.83		0.14	119,660	6/30/2015
91003		Brunswick County Health Department	4.88		0.08			
91004		Brunswick County A.B.C. Board	6.78				28,295	12/31/2017
91006		Brunswick County Welfare Department	4.89		0.09			
91007		Calabash A.B.C. Board	10.37				46,251	3/31/2019
91008		Cape Fear Council Of Governments	10.34				275,433	6/30/2016
91009		Brunswick County Tourism Develop. Authority	5.81				3,142	9/30/2031
91010		Calabash, Town Of	12.17				129,516	9/30/2018
91011	72650	Southport, City Of	4.92	4.86	0.12	0.14		
91012	72076	Northwest, City Of	5.44	5.50		0.14	7,393	6/30/2019
91014	71375	Holden Beach, Town Of	9.69	9.75		0.14	679,852	9/30/2022
91017		Southport A.B.C. Board	4.98		0.18			
91020		Belville, Town Of	5.44				7,273	6/30/2031
91021	71630	Oak Island, Town Of	4.88	4.86	0.08	0.14		
91024		Carolina Shores, Town of	6.01				41,536	3/31/2023
91027		Oak Island A.B.C. Board	5.03		0.23			
91032		St. James, Town Of	6.04				6,856	12/31/2024
91041	72723	Sunset Beach, Town Of	4.88	4.86	0.08	0.14		
91042		North Brunswick Sanitary District	8.96				449,173	12/31/2025
91047		Sunset Beach A.B.C. Board	18.35		1.41		113,342	9/30/2019
91051	70405	Caswell Beach, Town Of	7.76	7.82		0.14	66,588	6/30/2015
91057		Shalotte A.B.C. Board	4.97		0.17			
91061	72135	Ocean Isle Beach, Town Of	4.92	4.86	0.12	0.14		
91067		Ocean Isle A.B.C. Board	7.04		0.19		15,868	6/30/2017
91071	70225	Boiling Spring Lakes, City Of	8.72	8.64	0.14	0.14	93,381	6/30/2010
91077		Boiling Spring Lakes A.B.C. Board	19.36				47,243	3/31/2023
91081	72597	Shalotte, Town Of	5.81	5.87		0.14	37,693	9/30/2010
91091	70107	Bald Head Island, Village Of	4.99	4.98	0.07	0.14	7,513	3/31/2011
91101	70290	Buncombe County	4.88	4.86	0.08	0.14		
91102		Land-Of-Sky Regional Council	4.91		0.11			
91107		Western NC Regional Air Pollution Control	4.87		0.07			
91108		Metro Sewerage Dist Of Buncombe County	4.89		0.09			

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2009
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
91109		Woodfin Sanitary Water & Sewer District	4.88		0.08			
91110		Area Mental Health Board-Blue Ridge						
91111	70190	Biltmore Forest, Town Of	4.80	4.86		0.14		
91119		Western Highland Area Authority	5.55				328,419	3/31/2028
91120		West Buncombe Fire Department	5.03				5,653	6/30/2014
91121	70070	Asheville, City Of	4.80	4.86		0.14		
91127	70072	Asheville A.B.C. Board	4.90	4.86	0.10	0.14		
91128	70074	Asheville Regional Airport Authority	4.86	4.86	0.06	0.14		
91138		Skyland Volunteer Fire Department	4.80					
91141	73016	Weaverville, Town Of	4.80	4.86		0.14		
91151	70200	Black Mountain, Town Of	4.90	4.86	0.10	0.14		
91154		Black Mountain A.B.C. Board	9.06		0.24		12,792	6/30/2010
91161	71820	Montreat, Town Of	4.92	4.86	0.12	0.14		
91171	73160	Woodfin, Town Of	4.80	4.86		0.14		
91201	70310	Burke County	4.93	4.86	0.13	0.14		
91202		Burke-Catawba Dist. Confinement Fa	5.48				53,128	3/31/2020
91203		Burke County Health Department	4.88		0.08			
91206		Burke County Welfare Department	4.88		0.08			
91211	72883	Valdese, Town Of	4.90	4.86	0.10	0.14		
91213		Valdese Housing Authority	12.96				97,146	6/30/2019
91217	71880	Morganton A.B.C. Board	4.95	4.86	0.15	0.14		
91221	70745	Drexel, Town Of	4.88	4.86	0.08	0.14		
91231	71870	Morganton, City Of	4.80	4.86		0.14		
91233		Morganton Housing Authority	4.98		0.18			
91241	71065	Glen Alpine, Town Of	4.94	4.86	0.14	0.14		
91251		Hildebrand, Town Of	8.90				27,629	6/30/2017
91261		Connelly Springs, Town Of	7.69				16,131	9/30/2027
91301	70340	Cabarrus County	4.88	4.86	0.08	0.14		
91302		Water & Sewer Authority Of Cabarrus County	4.90		0.10			
91306		Cabarrus Co. Public Health Auth	4.86		0.06			
91311	70590	Concord, City Of	4.88	4.86	0.08	0.14		
91317		Concord A.B.C. Board	5.06		0.26			
91321		Mount Pleasant, Town Of	10.94				125,486	12/31/2027
91327		Mt. Pleasant A.B.C. Board	5.34		0.54			
91331	71468	Kannapolis, Town Of	4.90	4.86	0.10	0.14		

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2009
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
91401	70350	Caldwell County	4.91	4.86	0.11	0.14		
91411	71090	Granite Falls, Town Of	4.94	4.86	0.14	0.14		
91417		Granite Falls A.B.C. Board	4.98		0.18			
91421		Sawmills, Town Of	7.91				102,907	9/30/2018
91423		Lenoir Housing Authority	4.92		0.12			
91431	71395	Hudson, Town Of	4.80	4.86		0.14		
91441		Harrisburg, Town Of	6.45				189,841	9/30/2013
91451	71552	Lenior, City Of	11.34	11.40		0.14	4,816,851	6/30/2019
91457		Lenior A.B.C. Board	14.40				205,139	3/31/2023
91461		Cajah's Mountain, Town Of	22.57				92,220	9/30/2028
91501	70357	Camden County	4.98	4.86	0.18	0.14		
91504		Camden County A.B.C. Board	4.97		0.17			
91509		Albemarle Mental Health Center	4.87		0.07			
91601	70380	Carteret County	4.92	4.86	0.12	0.14		
91604	70385	Carteret County A.B.C. Board	4.94	4.86	0.14	0.14		
91611	71860	Morehead City, Town Of	4.87	4.86	0.07	0.14		
91621	72035	Newport, Town Of	4.80	4.86		0.14		
91631	70145	Beaufort, Town Of	4.94	4.86	0.14	0.14		
91633		Beaufort Housing Authority	4.80					
91641	72290	Pine Knoll Shores, Town Of	4.91	4.86	0.11	0.14		
91651	70890	Emerald Isle, Town Of	4.80	4.86		0.14		
91661	71405	Indian Beach, Town Of	4.80	4.86		0.14		
91671	70365	Cape Carteret, Town Of	8.19	8.15	0.10	0.14	54,731	9/30/2012
91681	70080	Atlantic Beach, Town Of	11.22	11.09	0.19	0.14	1,992,439	3/31/2028
91701	70415	Caswell County	4.93	4.86	0.13	0.14		
91704		Caswell County A.B.C. Board	5.05		0.25			
91706		Caswell County Welfare Department	4.91		0.11			
91719	73192	Yanceyville, Town Of	5.00	4.86	0.20	0.14		
91801	70430	Catawba County	4.88	4.86	0.08	0.14		
91804	70440	Catawba County A.B.C. Board	5.16	4.86	0.36	0.14		
91811	71330	Hickory, City Of	4.89	4.86	0.09	0.14		
91812		Hickory/Conover Tourism Dev. Authority	5.92				28,579	12/31/2021
91813		Hickory Housing Authority	4.92		0.12			
91818		Western Piedmont Council of Governments	15.53				2,860,029	3/31/2023
91821	70535	Claremont, Town Of	4.88	4.86	0.08	0.14		

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2009
By Participating Employers Included in the Valuation

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
91831	71700	Maiden, Town Of	4.95	4.86	0.15	0.14		
91841	71640	Long View, Town Of	4.89	4.86	0.09	0.14		
91851	70610	Conover, Town Of	4.90	4.86	0.10	0.14		
91861	70270	Brookford, Town Of	4.80	4.86		0.14		
91871	72040	Newton, Town Of	5.37	5.31	0.12	0.14	90,719	6/30/2011
91881	70441	Catawba, Town Of	6.94	7.00		0.14	62,309	12/31/2022
91901	70490	Chatham County	4.89	4.86	0.09	0.14		
91903		Chatham County Housing Authority	10.63				37,083	6/30/2013
91904		Chatham County A.B.C. Board	5.38				5,367	12/31/2017
91908		Goldston-Gulf Sanitary District						
91911	72625	Siler City, Town Of	4.93	4.86	0.13	0.14		
91917		Siler City A.B.C. Board	4.95		0.15			
91921	72330	Pittsboro, Town Of	4.97	4.86	0.17	0.14		
92001	70500	Cherokee County	4.97	4.86	0.17	0.14		
92005		Nantahala Regional Library	4.96		0.16			
92011	71975	Murphy, Town Of	5.02	4.86	0.22	0.14		
92017		Murphy A.B.C. Board	4.87		0.07			
92021	70036	Andrews, Town Of	9.70	9.76		0.14	262,829	6/30/2018
92027		Andrews A.B.C. Board						
92101	70530	Chowan County	4.91	4.86	0.11	0.14		
92104		Chowan County A.B.C. Board	5.11		0.31			
92109		Albemarle Regional Plan. & Develop. Com	4.92		0.12			
92111	70817	Edenton, Town Of	4.95	4.86	0.15	0.14		
92113		The New Edenton Housing Authority	15.59		0.24		152,503	6/30/2021
92201	70538	Clay County	4.95	4.86	0.15	0.14		
92301	70550	Cleveland County	4.89	4.86	0.09	0.14		
92302		Cleveland County Sanitary District	6.46				224,592	6/30/2020
92311	72610	Shelby, City Of	4.90	4.86	0.10	0.14		
92317		Shelby A.B.C. Board	4.92		0.12			
92321	71490	Kings Mountain, City Of	4.80	4.86		0.14		
92327		Kings Mountain A.B.C. Board	5.21		0.41			
92331	70230	Boiling Springs, Town Of	4.98	4.86	0.18	0.14		
92341	71532	Lawndale, Town Of	4.80	4.86		0.14		
92351	71178	Grover, Town Of	7.05	6.83	0.28	0.14	18,358	9/30/2020
92401	70580	Columbus County	4.93	4.86	0.13	0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
92411	73060	Whiteville, City Of	4.94	4.86	0.14	0.14		
92417		Whiteville A.B.C. Board	5.05		0.25			
92421		Brunswick, Town Of	7.84				11,156	6/30/2017
92427		Lake Waccamaw A.B.C. Board	5.51		0.71			
92431	70908	Fair Bluff, Town Of	9.38	9.44		0.14	56,647	9/30/2017
92441	70450	Chadbourn, Town Of	4.80	4.86		0.14		
92444		Chadburn A.B.C. Board	5.91				471	12/31/2009
92451	72760	Tabor City, Town Of	11.33	11.39		0.14	171,185	6/30/2012
92457		Tabor City A.B.C. Board	9.37				7,371	6/30/2015
92461	71519	Lake Woccamaw, Town Of	9.93	9.99		0.14	203,574	9/30/2018
92501	70650	Craven County	4.90	4.86	0.10	0.14		
92502		First Craven Sanitary District	5.36				2,037	6/30/2011
92504		Craven County A.B.C. Board	5.17		0.37			
92505		Craven-Pamlico-Carteret Regional Library	5.07		0.27			
92506		Craven County Airport Authority	7.28		0.54		24,768	12/31/2012
92507		Neuse River Council Of Governments	4.89		0.09			
92508		Coastal Regional Waste Management Authority	4.93		0.13			
92509		Neuse Clinic	4.87		0.07			
92511	72020	New Bern, City Of	4.90	4.86	0.10	0.14		
92521	72810	Trent Woods, Town Of	4.91	4.86	0.11	0.14		
92531	71240	Havelock, City Of	4.89	4.86	0.09	0.14		
92541	72435	River Bend, Town Of	5.51	5.57		0.14	7,160	12/31/2009
92551	72910	Vanceboro, Town Of	12.99	13.05		0.14	88,062	6/30/2014
92561		Bridgeton, Town Of	7.50				11,047	12/31/2016
92571		Cove City, Town Of	9.54				14,788	9/30/2026
92601	70680	Cumberland County	4.90	4.86	0.10	0.14		
92602		Westarea Volunteer Fire Department	7.41				13,137	6/30/2013
92604	70685	Cumberland County A.B.C. Board	7.58	7.44	0.20	0.14	174,262	9/30/2012
92607		Region M Council Of Governments	4.92		0.12			
92608		Cumberland Memorial Auditorium Com	4.89		0.09			
92611	70940	Fayetteville, City Of	4.89	4.86	0.09	0.14		
92613		Fayetteville Metro. Housing Authority	12.75		0.13		1,677,132	3/31/2020
92614		Fayetteville Public Works Commission	10.03				19,979,702	3/31/2027
92620		Cumberland Road Fire Department						
92621	72715	Stedman, Town Of	4.80	4.86		0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
92631	71390	Hope Mills, Town Of	4.89	4.86	0.09	0.14		
92641		Wade, Town Of	4.80					
92651		Linden, Town Of	7.09				6,097	12/31/2017
92661	72676	Spring Lake, Town Of	11.53	11.48	0.11	0.14	2,171,763	9/30/2024
92671		Falcon, Town Of	11.22				22,790	6/30/2026
92701	70700	Currituck County	4.89	4.86	0.09	0.14		
92704		Currituck County A.B.C. Board	11.48				3,774	3/31/2008
92801	70720	Dare County	4.90	4.86	0.10	0.14		
92802		Dare County Tourism Board	8.23		0.06		146,275	6/30/2016
92804	70721	Dare County A.B.C. Board	5.03	4.86	0.23	0.14		
92811	71980	Nags Head, Town Of	4.88	4.86	0.08	0.14		
92821	71480	Kill Devil Hills, Town Of	4.88	4.86	0.08	0.14		
92831	71705	Manteo, Town Of	4.80	4.86		0.14		
92841	72645	Southern Shores, Town Of	4.89	4.86	0.09	0.14		
92851	71507	Kitty Hawk, Town Of	4.80	4.86		0.14		
92861	70755	Duck, Town Of	5.57	5.63		0.14	97,746	6/30/2027
92901	70723	Davidson County	4.91	4.86	0.11	0.14		
92911	72780	Thomasville, City Of	4.93	4.86	0.13	0.14		
92913		Thomasville Housing Authority	21.23				553,241	6/30/2027
92917		Lexington A.B.C. Board	5.31		0.51			
92921	70730	Denton, Town Of	4.80	4.86		0.14		
92931	71570	Lexington, City Of	4.90	4.86	0.10	0.14		
93001	70725	Davie County	4.89	4.86	0.09	0.14		
93009		Davie Soil & Water Conservation District	4.80					
93011	71790	Mocksville, Town Of	4.93	4.86	0.13	0.14		
93021		Bermuda Run, Town Of	6.67				23,359	6/30/2025
93027		Cooleemee A.B.C. Board	5.34				988	12/31/2012
93031	70624	Cooleemee, Town Of	11.00	11.06		0.14	121,430	9/30/2027
93101	70770	Duplin County	4.92	4.86	0.12	0.14		
93108		Duplin-Sampson Area Mental Health	4.90		0.10			
93111	70160	Beulaville, Town Of	4.87	4.86	0.07	0.14		
93121	71469	Kenansville, Town Of	4.90	4.86	0.10	0.14		
93127		Kenansville A.B.C. Board	4.80					
93131	72981	Warsaw, Town Of	4.80	4.86		0.14		
93137		Warsaw A.B.C. Board	4.80					

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
93141	70920	Faison, Town Of	4.90	4.86	0.10	0.14		
93151	72970	Wallace, Town Of	4.80	4.86		0.14		
93157		Wallace A.B.C. Board	4.80					
93161	72487	Rose Hill, Town Of	8.29	8.18	0.17	0.14	40,783	6/30/2010
93171		Calypso, Town Of	6.40				3,891	9/30/2011
93181		Teachey, Town Of	11.54				18,834	6/30/2013
93191	71690	Magnolia, Town Of	7.73	7.79		0.14	46,522	6/30/2022
93201	70790	Durham County	4.87	4.86	0.07	0.14		
93202		Parkwood Fire Department	4.80					
93204	70800	Durham County A.B.C. Board	4.95	4.86	0.15	0.14		
93211	70780	Durham, City Of	4.80	4.86		0.14		
93212		Durham Convention and Visitors Bureau	10.51				800,332	9/30/2028
93219		Triangle J Council Of Governments	4.88		0.08			
93301	70820	Edgecombe County	4.91	4.86	0.11	0.14		
93303		Edgecombe-Nash Mental Health Clinic	4.91		0.11			
93304		Edgecombe County A.B.C. Board	5.00		0.20			
93305		Edgecombe-Nash Memorial Library	5.07		0.27			
93309		Region I Council Of Governments	4.90		0.10			
93311	72770	Tarboro, Town Of	4.91	4.86	0.11	0.14		
93317		Tarboro Redevelopment Commission	4.92		0.12			
93321	72480	Rocky Mount, City Of	4.89	4.86	0.09	0.14		
93323		Rocky Mount-Wilson Airport Authority	4.94		0.14			
93331	72296	Pinetops, Town Of	4.94	4.86	0.14	0.14		
93333		Rocky Mount Housing Authority	12.14				717,257	12/31/2020
93341		Macclesfield, Town Of	6.95		0.15		10,920	6/30/2011
93351	72351	Princeville, Town Of	7.96	8.02		0.14	30,866	3/31/2013
93401	70951	Forsyth County	4.80	4.86		0.14		
93402		Airport Commission Of Forsyth County	10.69				243,296	6/30/2018
93407		Northwest Piedmont Council Of Governments	4.88		0.08			
93408		Forsyth-Stokes Mental Health Authority	4.80					
93411	73130	Winston-Salem, City Of	4.80	4.86		0.14		
93413		Winston-Salem Housing Authority	4.88		0.08			
93417	73140	Winston-Salem A.B.C. Board	4.98	4.86	0.18	0.14		
93421	71470	Kernersville, Town Of	4.80	4.86		0.14		
93431		Rural Hall, Town Of	7.31		0.09		5,961	6/30/2008

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
93441		Clemmons, Village Of	5.41				29,988	9/30/2015
93442		Clemmons Fire Department	4.80					
93451		Lewisville, Town Of	4.80					
93461		Walkertown, Town Of	5.99				12,680	12/31/2019
93471		Tobaccoville, Village Of	5.40				6,843	12/31/2023
93501	70960	Franklin County	4.93	4.86	0.13	0.14		
93511	70970	Franklinton, Town Of	4.80	4.86		0.14		
93517		Franklinton A.B.C. Board	5.93		1.13			
93521	71650	Louisburg, Town Of	4.88	4.86	0.08	0.14		
93527		Louisburg A.B.C. Board	5.03		0.23			
93531	70295	Bunn, Town Of	4.80	4.86		0.14		
93541	73200	Youngsville, Town Of	5.17	5.23		0.14	11,690	9/30/2014
93601	71030	Gaston County	4.89	4.86	0.09	0.14		
93602	72682	Stanley, Town Of	7.23	7.11	0.18	0.14	111,638	6/30/2014
93609		Gaston-Lincoln Area Mental Health	4.88		0.08			
93610	71760	Mcadenville, Town Of	13.85	13.83	0.08	0.14	53,519	6/30/2014
93611	71040	Gastonia, City Of	4.80	4.86		0.14		
93615		Gaston Lincoln Regional Library	4.85		0.05			
93617		Gastonia A.B.C. Board	5.23		0.43			
93618		Gaston Co. Economic Dev. Commission	14.87				124,740	12/31/2022
93621	70150	Belmont, City Of	4.80	4.86		0.14		
93623		Belmont Housing Authority	8.39				18,053	3/31/2018
93631	70640	Cramerton, Town Of	4.98	4.86	0.18	0.14		
93641	70520	Cherryville, City Of	4.98	4.86	0.18	0.14		
93647		Cherryville A.B.C. Board	18.01				64,559	12/31/2023
93651	70705	Dallas, Town Of	4.80	4.86		0.14		
93661	71655	Lowell, Town Of	4.80	4.86		0.14		
93671		Bessemer City, City Of	5.08		0.28			
93677		Bessemer City A.B.C. Board	4.80					
93681	72390	Ranlo, Town Of	4.80	4.86		0.14		
93691	71930	Mt. Holly, City Of	4.89	4.86	0.09	0.14		
93701	71050	Gates County	4.94	4.86	0.14	0.14		
93704		Gates County A.B.C. Board	4.89		0.09			
93801	71085	Graham County	9.64	9.70		0.14	1,480,393	6/30/2024
93803		Graham County Health Department	4.86		0.06			

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
93806		Graham County Welfare Department	4.92		0.12			
93821		Robbinsville, Town of	12.30		0.18		177,817	3/31/2023
93901	71110	Granville County	4.90	4.86	0.10	0.14		
93904		Granville County A.B.C. Board	5.16		0.36			
93906		Granville County Hospital	4.86		0.06			
93907		Granville County Board Of Election						
93908		Granville-Vance Health District	4.88		0.08			
93909		Granville County-Oxford Plan Comm	4.80					
93910		South Granville Water and Sewer Authority	4.97		0.17			
93911	72200	Oxford, City Of	4.95	4.86	0.15	0.14		
93913		Oxford Housing Authority	4.89		0.09			
93921	70660	Creedmoor, City Of	4.80	4.86		0.14		
94001	71130	Greene County	4.96	4.86	0.16	0.14		
94002		Maury Sanitary Land District	5.69				4,215	3/31/2020
94004		Greene County A.B.C. Board	4.85		0.05			
94005		Neuse Regional Library	4.80					
94011		Hookerton, Town Of	4.91		0.11			
94021		Snow Hill, Town Of	4.80					
94101	71180	Guilford, County Of	4.87	4.86	0.07	0.14		
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						
94111	71140	Greensboro, City Of	4.90	4.87	0.09	0.14	58,808	12/31/2012
94112		Piedmont Triad Regional Water Authority	4.85		0.05			
94117	71150	Greensboro A.B.C. Board	4.90	4.86	0.10	0.14		
94118		Guilford Fire District	6.69				122,000	12/31/2013
94121	71340	High Point, City Of	4.89	4.86	0.09	0.14		
94127		High Point A.B.C. Board	5.01		0.21			
94131		Jamestown, Town Of	4.98		0.18			
94141		Piedmont Triad Council Of Governments	4.90		0.10			
94151	71060	Gibsonville, Town Of	4.96	4.86	0.16	0.14		
94157		Gibsonville A.B.C. Board	4.80					
94161		Oak Ridge, Town Of	6.05				13,882	3/31/2024
94168		Colfax Volunteer Fire Department	4.80					

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
94171		Summerfield, Town Of	6.06				29,338	9/30/2028
94172		Summerfield Fire District	4.84		0.04			
94201	71200	Halifax County	4.89	4.86	0.09	0.14		
94204		Halifax County A.B.C. Board	5.06		0.26			
94209		Roanoke Rapids Sanitary District	4.89		0.09			
94211	70895	Enfield, Town Of	5.04	4.86	0.24	0.14		
94221	72440	Roanoke Rapids, City Of	4.92	4.86	0.12	0.14		
94231	73017	Weldon, Town Of	4.96	4.86	0.16	0.14		
94241	72590	Scotland Neck, Town Of	5.02	4.86	0.22	0.14		
94251		Hobgood, Town Of	6.92		0.15		11,571	9/30/2013
94261	71615	Littleton, Town Of	10.03	10.09		0.14	55,233	9/30/2014
94301	71230	Harnett County	4.89	4.86	0.09	0.14		
94311	70760	Dunn, Town Of	4.92	4.86	0.12	0.14		
94313		Dunn Housing Authority	4.89		0.09			
94317		Dunn A.B.C. Board	5.24		0.44			
94321	71585	Lillington, Town Of	4.86	4.86	0.06	0.14		
94327		Lillington A.B.C. Board	4.89		0.09			
94331	70900	Erwin, Town Of	4.88	4.86	0.08	0.14		
94341	70570	Coats, Town Of	4.90	4.86	0.10	0.14		
94347		Angier A.B.C. Board	4.90		0.10			
94351	70038	Angier, Town Of	10.80	10.86		0.14	362,066	9/30/2014
94401	71250	Haywood County	4.93	4.86	0.13	0.14		
94402		Haywood Medical Center	4.88		0.08			
94408		Junaluska Sanitary District	13.22		0.17		96,576	3/31/2021
94411	73010	Waynesville, Town Of	4.92	4.86	0.12	0.14		
94412		Waynesville A.B.C. Board	5.18		0.38			
94421	71685	Maggie Valley, Town Of	6.98	7.04		0.14	67,862	6/30/2012
94427		Maggie Valley A.B.C. Board	10.04				20,812	6/30/2013
94428		Maggie Valley Sanitary District	10.54				181,055	9/30/2021
94431	70362	Canton, Town Of	9.65	9.59	0.12	0.14	943,048	6/30/2020
94437		Canton A.B.C. Board	9.68				65,466	12/31/2027
94501	71275	Henderson County	4.90	4.86	0.10	0.14		
94511	71280	Hendersonville, City Of	4.89	4.86	0.09	0.14		
94512		Hendersonville Water Commission	4.91		0.11			
94517		Hendersonville A.B.C. Board	4.80					

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
94521	71525	Laurel Park, Town Of	10.75	10.81		0.14	99,642	12/31/2010
94527		Laurel Park A.B.C. Board	5.18		0.38			
94531		Flat Rock, Village Of	5.43				4,666	3/31/2020
94532		Blue Ridge Fire Department	4.87		0.07			
94541	70943	Fletcher, Town Of	5.39	5.45		0.14	43,830	6/30/2014
94547		Fletcher A.B.C. Board	4.80					
94551		Mills River, Town Of	5.54				14,168	9/30/2028
94601	71310	Hertford County	4.92	4.86	0.12	0.14		
94603		Hertford-Gates D.H.D						
94604		Hertford County A.B.C. Board	5.06		0.26			
94606		Hertford County Public Health Authority	4.91		0.11			
94609		Roanoke-Chowan Mental Health Auth	5.04		0.24			
94611	70007	Ahoskie, Town Of	4.98	4.86	0.18	0.14		
94621	71970	Murfreesboro, Town Of	4.80	4.86		0.14		
94631	73155	Winton, Town Of	4.80	4.86		0.14		
94641		Cofield, Town Of	16.47				66,789	9/30/2021
94701	71370	Hoke County	4.90	4.86	0.10	0.14		
94711	72355	Raeford, Town Of	4.94	4.86	0.14	0.14		
94801	71400	Hyde County	4.95	4.86	0.15	0.14		
94804		Hyde County A.B.C. Board	4.80					
94812		Ocracoke Sanitary District	6.88		0.11		18,047	6/30/2012
94901	71420	Iredell County	4.89	4.86	0.09	0.14		
94908		Greater Statesville Development Co	4.80					
94911	72700	Statesville, City Of	4.92	4.86	0.12	0.14		
94917	72710	Statesville A.B.C. Board	5.04	4.86	0.24	0.14		
94921	71850	Mooreville, City Of	4.88	4.86	0.08	0.14		
94923		Mooreville Housing Authority	9.50		0.07		42,476	6/30/2013
94927		Mooreville A.B.C. Board	5.02		0.22			
94931	72815	Troutman, Town Of	4.96	4.86	0.16	0.14		
95001	71430	Jackson County	4.91	4.86	0.11	0.14		
95002		Tuckaseegee Water And Sewer Auth	4.90		0.10			
95005		Fontana Regional Library	4.98		0.18			
95008		Southwestern Plan. & Econ. Dev. Co	4.90		0.10			
95009		Smoky Mountain Mental Health Center	4.88		0.08			
95011	72750	Sylva, Town Of	9.84	9.82	0.08	0.14	362,551	6/30/2019

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2009
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
95017		Sylva A.B.C. Board	10.18		0.25		32,896	3/31/2016
95101	71460	Johnston County	5.90	5.88	0.08	0.14	171,326	6/30/2008
95104		Johnston County A.B.C. Board	5.02		0.22			
95105		Johnston County Public Library	4.98		0.18			
95110		Johnston County Memorial Hospital Authority	4.92		0.12			
95111	72630	Smithfield, Town Of	4.89	4.86	0.09	0.14		
95113		Smithfield Housing Authority	15.48				344,334	6/30/2023
95121	72594	Selma, Town Of	4.90	4.86	0.10	0.14		
95123		Selma Housing Authority	4.91		0.11			
95131	70540	Clayton, Town Of	4.91	4.86	0.11	0.14		
95141	70170	Benson, Town Of	4.95	4.86	0.15	0.14		
95151	70954	Four Oaks, Town Of	4.80	4.86		0.14		
95161	72295	Pine Level, Town Of	4.80	4.86		0.14		
95171	71472	Kenly, Town Of	4.80	4.86		0.14		
95181	72349	Princeton, Town Of	8.18	8.24		0.14	75,590	3/31/2021
95201	71465	Jones County	4.95	4.86	0.15	0.14		
95204		Jones County A.B.C. Board	4.95		0.15			
95211		Pollocksville, Town Of	8.19		0.34		22,959	6/30/2016
95221	71745	Maysville, Town Of	14.57	14.63		0.14	163,676	6/30/2018
95301	71535	Lee County	4.92	4.86	0.12	0.14		
95309		Lee-Harnett Mental Health Authority						
95311	72565	Sanford, City Of	4.80	4.86		0.14		
95317		Sanford A.B.C. Board	5.02		0.22			
95321	70265	Broadway, Town Of	5.21	4.86	0.41	0.14		
95401	71550	Lenoir County	4.90	4.86	0.10	0.14		
95404		Lenoir County A.B.C. Board	5.18		0.38			
95405		Neuse Regional Library	4.80					
95411	71500	Kinston, City Of	4.91	4.86	0.11	0.14		
95412		Global Transpark Development Comm	6.61				58,564	6/30/2018
95413		Kinston Housing Authority	14.88		0.14		1,305,030	3/31/2022
95415		Kinston-Lenoir County Library	4.80					
95421	72305	Pink Hill, Town Of	4.85	4.86	0.05	0.14		
95431	71517	Lagrange, Town Of	4.88	4.86	0.08	0.14		
95501	71590	Lincoln County	4.92	4.86	0.12	0.14		
95504		Lincoln County A.B.C. Board	5.94				11,365	12/31/2028

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By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
95511	71600	Lincolnton, City Of	4.90	4.86	0.10	0.14		
95513		Lincolnton Housing Authority	4.94		0.14			
95517		Lincolnton A.B.C. Board	5.26		0.46			
95601	71680	Macon County	4.92	4.86	0.12	0.14		
95611	70955	Franklin, Town Of	4.94	4.86	0.14	0.14		
95617		Highlands A.B.C. Board	4.80					
95621	71335	Highlands, Town Of	4.80	4.86		0.14		
95701	71684	Madison County	4.96	4.86	0.16	0.14		
95711	71718	Mars Hill, Town Of	5.01	4.86	0.21	0.14		
95721	71711	Marshall, Town Of	8.71	8.66	0.11	0.14	43,714	3/31/2012
95733		Hot Springs Housing Authority	25.77				179,017	6/30/2024
95801	71730	Martin County	4.95	4.86	0.15	0.14		
95802		Martin County Travel & Tourism Authority	4.83		0.03			
95804		Martin County A B C Board	5.02		0.22			
95811	73080	Williamston, City Of	4.80	4.86		0.14		
95813		Williamston Housing Authority	16.51		0.14		273,570	3/31/2019
95821		Oak City, Town Of	15.10				13,947	3/31/2014
95831		Hamilton, Town Of	10.09		0.14		50,106	9/30/2018
95841		Jamesville, Town Of	16.61				116,442	12/31/2018
95851	72445	Robersonville, Town Of	14.43	14.49		0.14	853,275	12/31/2019
95853		Robersonville Housing Authority	8.95				65,688	12/31/2019
95901	71762	Mc Dowell County	4.95	4.86	0.15	0.14		
95908		Pleasant Garden Fire Department	7.71				18,961	9/30/2010
95911	71710	Marion, Town Of	4.93	4.86	0.13	0.14		
95917		Marion A.B.C. Board	4.83				40	12/31/2008
95921	72140	Old Fort, Town Of	4.80	4.86		0.14		
96001	71770	Mecklenburg County	4.87	4.86	0.07	0.14		
96002		Charlotte Mecklenburg P.B.A.	9.07		0.08		247,719	3/31/2013
96004	71780	Mecklenburg County A.B.C. Board	4.94	4.86	0.14	0.14		
96005		Charlotte-Mecklenburg Public Libra	4.88		0.08			
96008		Mecklenburg County Ems Agency	4.84		0.04			
96009		Centralina Council Of Governments	4.80					
96011	70480	Charlotte, City Of	4.80	4.86		0.14		
96012		Charlotte Auditorium-Coliseum	4.80					
96018		Charlotte Fire Ret Sys Board of Trust	4.80					

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2009
By Participating Employers Included in the Valuation

Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
96021	72300	Pineville, Town Of	4.90	4.86	0.10	0.14		
96031	71775	Mint Hill, Town Of	4.85	4.86	0.05	0.14		
96041	71397	Huntersville, Town Of	4.97	5.03		0.14	14,938	6/30/2009
96051	70625	Cornelius, Town Of	4.80	4.86		0.14		
96061	72679	Stallings, Town Of	5.00	4.86	0.20	0.14		
96071	71740	Matthews, Town Of	7.42	7.32	0.16	0.14	1,137,570	6/30/2017
96081	70724	Davidson, Town Of	7.32	7.38		0.14	412,086	12/31/2017
96101	71788	Mitchell County	4.95	4.86	0.15	0.14		
96102		Mitchell Soil & Water Conserv. District	8.26				13,009	9/30/2015
96111	72678	Spruce Pine, Town Of	5.14	4.86	0.34	0.14		
96121	70105	Bakersville, Town Of	4.80	4.86		0.14		
96201	71815	Montgomery County	4.91	4.86	0.11	0.14		
96204		Montgomery-Municipal A.B.C. Board	4.98		0.18			
96211	72685	Star, Town Of	4.80	4.86		0.14		
96221	72822	Troy, Town Of	4.80	4.86		0.14		
96231	70192	Biscoe, Town Of	4.80	4.86		0.14		
96241	70360	Candor, Town Of	4.80	4.86		0.14		
96251	71920	Mount Gilead, Town Of	4.88	4.86	0.08	0.14		
96301	71830	Moore County	4.91	4.86	0.11	0.14		
96302	72776	Taylortown, Town Of	6.00	6.06		0.14	8,981	6/30/2015
96304	71840	Moore County A.B.C. Board	4.98	4.86	0.18	0.14		
96310		Moore County Airport Authority	5.20		0.34		3,003	9/30/2018
96311	72640	Southern Pines, Town Of	4.92	4.86	0.12	0.14		
96312	70358	Cameron, Town Of	5.16	5.22		0.14	2,454	12/31/2018
96321	72920	Vass, Town Of	4.96	4.86	0.16	0.14		
96331	70005	Aberdeen, Town Of	4.90	4.86	0.10	0.14		
96341	72443	Robbins, Town Of	4.80	4.86		0.14		
96351	72287	Pinehurst, Village Of	4.89	4.86	0.09	0.14		
96361	72285	Pinebluff, Town Of	4.98	4.86	0.18	0.14		
96371	73040	Whispering Pines, Village Of	6.28	6.21	0.13	0.14	17,382	3/31/2010
96381	70953	Foxfire Village	6.70	6.62	0.14	0.14	9,491	12/31/2010
96391	70390	Carthage, Town Of	15.07	15.13		0.14	434,390	9/30/2014
96401	71990	Nash County	4.89	4.86	0.09	0.14		
96404	72000	Nash County A.B.C. Board	5.06	4.86	0.26	0.14		
96405		Braswell Memorial Library	6.00				166,873	6/30/2026

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
96411	72675	Spring Hope, Town Of	4.80	4.86		0.14		
96421	71995	Nashville, Town Of	4.88	4.86	0.08	0.14		
96431	71785	Middlesex, Town Of	4.88	4.86	0.08	0.14		
96441	73045	Whitakers, Town Of	5.75	5.81		0.14	19,303	9/30/2015
96451	70104	Bailey, Town Of	6.40	6.46		0.14	29,171	6/30/2019
96461	72600	Sharpsburg, Town of	4.80	4.86		0.14		
96501	72030	New Hanover County	4.89	4.86	0.09	0.14		
96502	72024	New Hanover Airport Authority	6.52	6.49	0.09	0.14	130,804	6/30/2013
96503		Wilmington Housing Authority	11.15				2,227,917	6/30/2024
96504		New Hanover County A.B.C. Board	4.80					
96508		Lower Cape Fear Water & Sewer Auth	5.18		0.38			
96509		Southeastern Mental Health Center	4.90		0.10			
96511	73165	Wrightsville Beach, Town Of	4.90	4.86	0.10	0.14		
96512		Cape Fear Public Transportation Authority	4.80					
96521	70375	Carolina Beach, Town Of	4.80	4.86		0.14		
96531	73090	Wilmington, City Of	4.80	4.86		0.14		
96541	71515	Kure Beach, Town Of	4.80	4.86		0.14		
96601	72060	Northampton County	4.92	4.86	0.12	0.14		
96604		Northampton County A.B.C. Board	5.05		0.25			
96611	72432	Rich Square, Town Of	4.80	4.86		0.14		
96612		Choanoke Public Transportation Authority	7.04				49,648	6/30/2013
96621	73162	Woodland, Town Of	4.80	4.86		0.14		
96631	71020	Garysburg, Town Of	8.59	8.65		0.14	8,761	12/31/2009
96641	70620	Conway, Town Of	9.69	9.75		0.14	31,427	12/31/2011
96651	71032	Gaston, Town Of	10.03	10.09		0.14	25,329	6/30/2012
96661	71435	Jackson, Town Of	17.42	17.48		0.14	165,319	12/31/2019
96671	72595	Severn, Town Of	8.41	8.47		0.14	34,601	9/30/2021
96681	72591	Seaboard, Town Of	9.51	9.57		0.14	103,240	12/31/2025
96701	72150	Onslow County	4.90	4.86	0.10	0.14		
96704		Onslow County A.B.C. Board	4.99		0.19			
96705		Onslow County Library	4.95		0.15			
96708		Onslow Water & Sewage Authority	6.18		0.16		707,935	12/31/2028
96709		Onslow-Carteret Behavioral Healthcare	5.01		0.21			
96711	71440	Jacksonville, City Of	4.89	4.86	0.09	0.14		
96721	72745	Swansboro, Town Of	4.91	4.86	0.11	0.14		

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2009
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Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
96731	71380	Holly Ridge, Town Of	4.95	4.86	0.15	0.14		
96733		Holly Ridge Housing Authority	5.13		0.33			
96741	72420	Richlands, Town Of	7.23	7.29		0.14	24,429	6/30/2011
96751	72789	North Topsail Beach, Town Of	4.94	4.86	0.14	0.14		
96801	72170	Orange County	4.88	4.86	0.08	0.14		
96804		Orange County A.B.C. Board	4.91		0.11			
96808		Orange Water & Sewer Authority	4.88		0.08			
96809		Orange-Person-Chatham-Mental Health	4.80					
96811	70470	Chapel Hill, Town Of	4.90	4.86	0.10	0.14		
96821	70372	Carboro, Town Of	4.87	4.86	0.07	0.14		
96831	71360	Hillsborough, Town Of	4.90	4.86	0.10	0.14		
96901	72210	Pamlico County	4.97	4.86	0.17	0.14		
96912	72195	Oriental, Town Of	4.80	4.86		0.14		
96918		Bay River Metro Sewerage District	4.94		0.09		951	12/31/2021
96911		Bayboro, Town Of	43.27				6,129	6/30/2008
97001	72220	Pasquotank County	4.91	4.86	0.11	0.14		
97002		Pasquotank-Camden Ambulance Service	4.87		0.07			
97004		Pasquotank County A.B.C Board	4.97		0.17			
97005		East Albemarle Regional Library	4.87		0.07			
97008		Albemarle District Jail Commission	4.80					
97010		Albemarle Hospital Authority	4.86		0.06			
97011	70840	Elizabeth City	4.88	4.86	0.08	0.14		
97012		Elizabeth-Pasquotank Co Airport Au	7.60				34,748	9/30/2024
97015		Pasquotank-Camden Library	5.00		0.20			
97018		Elizabeth-Pasquotank Co Ind Dev Co	5.35		0.22		940	12/31/2012
97101	72235	Pender County	4.91	4.86	0.11	0.14		
97104		Pender County A.B.C. Board	5.04		0.24			
97111	70300	Burgaw, Town Of	4.80	4.86		0.14		
97121	72790	Topsail Beach, Town Of	5.10	5.02	0.14	0.14	3,830	6/30/2011
97131	72725	Surf City	7.67	7.62	0.11	0.14	346,981	12/31/2016
97201	72245	Perquimans County	4.92	4.86	0.12	0.14		
97211	71300	Hertford, Town Of	9.74	9.68	0.12	0.14	255,345	3/31/2015
97213		Hertford Housing Authority	4.80					
97217		Hertford A.B.C. Board	4.96		0.16			
97221	73124	Winfall, Town Of	4.80	4.86		0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
97301	72250	Person County	4.90	4.86	0.10	0.14		
97304		Person County A.B.C. Board	5.06		0.26			
97311	72520	Roxboro, City Of	4.90	4.86	0.10	0.14		
97401	72310	Pitt County	4.88	4.86	0.08	0.14		
97402		Pitt-Greenville Convention & Visitors Authority	4.80					
97404	72320	Pitt County A.B.C. Board	4.97	4.86	0.17	0.14		
97405		Sheppard Memorial Library	4.97		0.17			
97408		Contentnea Metro. Sewage District	4.89		0.09			
97411	71160	Greenville, City Of	4.87	4.86	0.07	0.14		
97412		Greenville Utilities Commission	4.86		0.06			
97413		Greenville Housing Authority	4.89		0.09			
97421	70930	Farmville, City Of	4.92	4.86	0.12	0.14		
97423		Farmville Housing Authority	11.74				199,125	3/31/2028
97431	71170	Grifton, Town Of	5.03	4.86	0.23	0.14		
97441	70157	Bethel, Town Of	5.02	4.86	0.22	0.14		
97451	73150	Winterville, Town Of	4.94	4.86	0.14	0.14		
97461	70100	Ayden, Town Of	4.80	4.86		0.14		
97463		Ayden Housing Authority	8.09				3,980	6/30/2008
97471		Grimesland, Town Of	6.94		0.52		4,843	3/31/2011
97481	72626	Simpson, Village Of	8.36	8.42		0.14	21,316	6/30/2021
97501	72340	Polk County	4.93	4.86	0.13	0.14		
97511	72823	Tryon, Town Of	4.89	4.86	0.09	0.14		
97517		Tryon A.B.C. Board	4.88		0.08			
97521	70581	Columbus, Town Of	5.66	5.72		0.14	23,186	6/30/2013
97527		Columbus A.B.C. Board						
97531	72560	Saluda, Town Of	6.55	6.51	0.10	0.14	47,617	9/30/2018
97601	72380	Randolph County	4.90	4.86	0.10	0.14		
97611	70064	Asheboro, City Of	4.92	4.86	0.12	0.14		
97613		Asheboro Housing Authority	4.91		0.11			
97621	72377	Randleman, City Of	4.88	4.86	0.08	0.14		
97623		Randleman Housing Authority	13.52		0.09		50,702	9/30/2015
97627		Randleman A.B.C. Board	4.99		0.19			
97631	71582	Liberty, Town Of	4.99	4.86	0.19	0.14		
97637		Liberty A.B.C. Board	5.56		0.76			
97641	72375	Ramseur, Town Of	4.80	4.86		0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
97651	70063	Archdale, City Of	4.96	4.86	0.16	0.14		
97661		Trinity, City Of	5.77				19,242	9/30/2023
97701	72430	Richmond County	4.94	4.86	0.14	0.14		
97705		Sandhill Regional Library	4.96		0.16			
97708		Richmond Soil & Water Conservation Dist	4.99		0.19			
97711	72460	Rockingham, City Of	4.91	4.86	0.11	0.14		
97713		Rockingham Housing Authority	4.93		0.13			
97717		Hamlet A.B.C. Board	5.08		0.28			
97721	71220	Hamlet, City Of	4.92	4.86	0.12	0.14		
97727		Rockingham A.B.C. Board	5.10		0.30			
97731		Ellerbe, Town Of	6.63				5,749	6/30/2010
97801	72450	Robeson County	4.90	4.86	0.10	0.14		
97802		Lumber River Council Of Governments	8.09		0.05		333,511	3/31/2018
97805		Robeson County Public Library	5.04		0.24			
97811	71670	Lumberton, City Of	4.90	4.86	0.10	0.14		
97817		Lumberton A.B.C. Board	5.39				4,350	6/30/2011
97818		Lumberton Airport Commission	4.80					
97819		Southeastern Regional Mental Health	9.84				1,422,012	6/30/2014
97821	70910	Fairmont, Town Of	4.97	4.86	0.17	0.14		
97823		Fairmont Housing Authority	4.87		0.07			
97831	72540	St. Pauls, Town Of	4.93	4.86	0.13	0.14		
97837		Saint Paul's A.B.C. Board	13.76				17,570	9/30/2010
97840	71750	Maxton, Town Of	9.96	9.83	0.19	0.14	581,180	6/30/2027
97847		Maxton A.B.C. Board	4.91		0.11			
97851	72228	Pembroke, Town Of	4.94	4.86	0.14	0.14		
97853		Pembroke Housing Authority	8.04				83,009	6/30/2020
97861	72510	Rowland, Town Of	5.03	4.86	0.23	0.14		
97871	72395	Red Springs, Town of	11.57	11.45	0.18	0.14	1,281,398	6/30/2023
97877		Red Springs A.B.C. Board						
97901	72470	Rockingham County	4.90	4.86	0.10	0.14		
97911	72400	Reidsville, Town Of	4.90	4.86	0.10	0.14		
97913		New Reidsville Housing Authority	5.91		0.16		20,318	3/31/2019
97917		Reidsville A.B.C. Board	8.95		0.09		31,648	3/31/2013
97921	71755	Mayodan, Town Of	5.03	4.86	0.23	0.14		
97931	72721	Stoneville, Town Of	4.80	4.86		0.14		

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2009
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Local Code No.	LEO Code No.	Employer	Total Rate		Death Benefit Rate		Unfunded Accrued Liability Amount	Date of Liquidation of Accrued Liability
			General Employee	Law Enforcement	General Employee	Law Enforcement		
97941	71683	Madison, Town Of	4.95	4.86	0.15	0.14		
97947		Madison A.B.C. Board	8.36				40,434	12/31/2022
97948		Madison-Mayodan Recreation Comm	4.80					
97951	70815	Eden, City Of	4.80	4.86		0.14		
97957		Eden A.B.C. Board	4.80					
98001	72490	Rowan County	4.90	4.86	0.10	0.14		
98002		Rowan County Tourism Development Board	4.89				1,003	6/30/2026
98003		Rowan County Housing Authority	9.15				193,247	12/31/2021
98004	72500	Rowan County A.B.C. Board	4.95	4.86	0.15	0.14		
98008		Rowan Soil and Water Conservation. Dist	5.84				4,703	6/30/2023
98011	72550	Salisbury, City Of	4.90	4.86	0.10	0.14		
98013		Salisbury Housing Authority	11.31				624,491	12/31/2022
98021	70812	East Spencer, Town Of	5.00	4.86	0.20	0.14		
98023		East Spencer Housing Authority	5.05		0.25			
98031	72665	Spencer, Town Of	4.95	4.86	0.15	0.14		
98041	70522	China Grove, Town Of	4.93	4.86	0.13	0.14		
98051	71522	Landis, Town Of	4.80	4.86		0.14		
98061	71105	Granite Quarry, Town Of	5.01	4.86	0.21	0.14		
98071	72475	Rockwell, Town Of	11.33	11.39		0.14	31,803	9/30/2009
98081		Faith, Town Of	21.85				31,980	9/30/2011
98091	70552	Cleveland, Town Of	5.51	5.49	0.08	0.14	16,091	3/31/2018
98101	72530	Rutherford County	4.92	4.86	0.12	0.14		
98102		Broad River Water Authority	5.08		0.11		19,262	3/31/2025
98103		Rutherford-Polk-Mc Dowell D.H.D	4.87		0.07			
98107		Forest City A.B.C. Board	6.53				26,617	9/30/2028
98108		Rutherford-Polk Mental Health Cent						
98109		Isothermal Planning & Develop Comm	4.91		0.11			
98111	70950	Forest City	4.94	4.86	0.14	0.14		
98113		Forest City Housing Authority	4.80					
98121	72670	Spindale, Town Of	4.93	4.86	0.13	0.14		
98131	71518	Lake Lure, Town Of	4.80	4.86		0.14		
98137		Lake Lure A.B.C. Board	4.80					
98141	72535	Rutherfordton, Town Of	4.97	4.86	0.17	0.14		
98147		Rutherfordton A.B.C. Board	4.80					
98161		Ellenboro, Town Of	5.74				1,630	3/31/2011

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
98201	72563	Sampson County	4.90	4.86	0.10	0.14		
98205		J.C. Holliday Memorial Library	4.97		0.17			
98211	70555	Clinton, City Of	4.91	4.86	0.11	0.14		
98218		Clinton A.B.C. Board	5.08		0.28			
98221	72547	Salemburg, Town Of	4.91	4.86	0.11	0.14		
98231	72050	Newton Grove, Town Of	5.21	4.86	0.41	0.14		
98237		Roseboro A.B.C. Board	4.80					
98241	71000	Garland, Town Of	5.15	4.86	0.35	0.14		
98247		Garland A.B.C. Board	5.02		0.22			
98251		Turkey, Town Of	5.14		0.34			
98261	72486	Roseboro, Town Of	4.92	4.86	0.12	0.14		
98271		Autryville, Town Of	12.83		0.48		33,130	6/30/2019
98301	72580	Scotland County	4.90	4.86	0.10	0.14		
98304		Scotland County A.B.C. Board	11.57		0.11		50,692	9/30/2013
98308		Laurinburg-Maxton Airport Commission	9.76				51,131	6/30/2015
98311	71530	Laurinburg, City Of	4.91	4.86	0.11	0.14		
98313		Laurenburg Housing Authority	11.58		0.13		1,010,991	12/31/2026
98321	72935	Wagram, Town Of	4.86	4.86	0.06	0.14		
98331	71051	Gibson, Town Of	6.39	6.45	0.14	0.14	9,100	3/31/2025
98401	72683	Stanly County	4.93	4.86	0.13	0.14		
98411	70030	Albemarle, City Of	4.93	4.86	0.13	0.14		
98417		Albemarle A.B.C. Board	6.09				19,611	12/31/2023
98421	72110	Norwood, Town Of	5.09	4.86	0.29	0.14		
98427		Norwood A.B.C. Board	4.80					
98431	71620	Locust, City Of	4.95	5.01		0.14	2,108	9/30/2010
98441	72120	Oakboro, Town Of	12.00	12.06		0.14	66,969	9/30/2011
98451	70103	Badin, Town Of	4.88	4.86	0.08	0.14		
98461		Richfield, Town Of						
98481	72680	Stanfield, Town Of	9.30	9.36		0.14	122,016	6/30/2023
98501	72720	Stokes County	4.92	4.86	0.12	0.14		
98511	72975	Walnut Cove, Town Of	4.86	4.86	0.06	0.14		
98517		Walnut Cove A.B.C. Board	5.84				6,668	9/30/2023
98521	71487	King, Town Of	4.89	4.86	0.09	0.14		
98601	72730	Surry County	4.92	4.86	0.12	0.14		
98609		Surry-Yadkin Area Mental Health Au	4.86		0.06			

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2009
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			General Employee	Law Enforcement	General Employee	Law Enforcement		
98611	72280	Pilot Mountain, Town Of	4.88	4.86	0.08	0.14		
98621	70735	Dobson, Town Of	4.92	4.86	0.12	0.14		
98627		Dobson A.B.C. Board	4.80					
98631	71910	Mount Airy, Town Of	5.00	4.86	0.20	0.14		
98637		Mt. Airy Alcoholic Board Of Control	4.90		0.10			
98641	70855	Elkin, Town Of	4.88	4.86	0.08	0.14		
98647		Elkin A.B.C. Board	6.20				8,917	9/30/2014
98701	72740	Swain County	4.93	4.86	0.13	0.14		
98711	70285	Bryson City, Town Of	4.98	4.86	0.18	0.14		
98717		Bryson City A.B.C. Board	5.04		0.24			
98801	72800	Transylvania County	4.90	4.86	0.10	0.14		
98811	70260	Brevard, City Of	4.90	4.86	0.10	0.14		
98817		Brevard A.B.C. Board	4.80					
98901	72825	Tyrrell County	4.91	4.86	0.11	0.14		
98904		Tyrrell County A.B.C. Board	4.97		0.17			
98911		Columbia, Town Of	4.80					
99001	72830	Union County	4.89	4.86	0.09	0.14		
99011	71800	Monroe, City Of	4.89	4.86	0.09	0.14		
99013		Monroe Housing Authority	4.99		0.19			
99017		Monroe A.B.C. Board	5.01		0.21			
99021	71720	Marshville, Town Of	4.91	4.86	0.11	0.14		
99031	73125	Wingate, Town Of	4.88	4.86	0.08	0.14		
99041	72995	Waxhaw, Town Of	7.74	7.72	0.08	0.14	100,335	12/31/2011
99047		Waxhaw A.B.C. Board						
99051		Indian Trail, Town Of	8.50		0.13		200,715	9/30/2015
99061		Unionville, Town of	10.71				22,975	3/31/2028
99071		Weddington, Town Of	7.81				63,551	3/31/2029
99081		Marvin, Village Of	6.19				14,792	3/31/2029
99091		Wesley Chapel, Village Of	4.86				344	9/30/2030
99101	72890	Vance County	4.92	4.86	0.12	0.14		
99104		Vance County A.B.C. Board	4.80					
99108		Vance-Warren-Granville-Franklin MH	4.89		0.09			
99109		Kerr-Tar Regional Council Of Governments	4.88		0.08			
99110		Kerr-Area Transportation Authority	8.89				286,660	12/31/2016
99111	71270	Henderson, City Of	4.95	4.86	0.15	0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
99201	72940	Wake County	4.87	4.86	0.07	0.14		
99202	71385	Holly Springs, Town Of	5.44	5.42	0.08	0.14	86,818	12/31/2009
99203	72485	Rolesville, Town Of	4.80	4.86		0.14		
99204	72950	Wake County A.B.C. Board	4.93	4.86	0.13	0.14		
99206	71882	Morrisville, Town Of	10.09	10.10	0.05	0.14	5,272,453	6/30/2027
99208		Bayleaf Fire Department	4.80					
99210		Electricities Of N.C., Inc	4.80					
99211	72360	Raleigh, City Of	4.80	4.86		0.14		
99212		Durham Highway Fire Protection Age	4.80					
99213		Raleigh Housing Authority	4.89		0.09			
99218	72370	Raleigh-Durham Airport Authority	4.88	4.86	0.08	0.14		
99221	70400	Cary, Town Of	4.86	4.86	0.06	0.14		
99222		Centennial Authority, The	5.13		0.25		716	9/30/2020
99231	73020	Wendell, Town Of	4.86	4.86	0.06	0.14		
99241	73210	Zebulon, Town Of	5.16	5.14	0.08	0.14	30,221	6/30/2013
99251	71010	Garner, Town Of	4.88	4.86	0.08	0.14		
99252		Garner Fire Department	4.85		0.05			
99261	70990	Fuquay-Varina, Town Of	4.87	4.86	0.07	0.14		
99271	70050	Apex, Town Of	4.87	4.86	0.07	0.14		
99281	72960	Wake Forest, Town Of	4.97	4.86	0.17	0.14		
99291	71510	Knightdale, Town Of	4.85	4.86	0.05	0.14		
99301	72980	Warren County	4.92	4.86	0.12	0.14		
99304		Warren County A.B.C. Board	4.80					
99311	72055	Norlina, Town Of	4.80	4.86		0.14		
99401	72985	Washington County	4.92	4.86	0.12	0.14		
99404		Washington County A.B.C. Board	4.88		0.08			
99405		Pettigrew Regional Library	4.95		0.15			
99411	72335	Plymouth, Town Of	4.86	4.86	0.06	0.14		
99413		Plymouth Housing Authority	4.90		0.10			
99421		Roper, Town Of	4.80					
99431		Creswell, Town Of	4.91		0.11			
99501	72983	Watauga County	4.92	4.86	0.12	0.14		
99502		Region D Council Of Governments	9.78				373,705	6/30/2016
99508		Blowing Rock Tourism Development Authority	6.10				16,284	3/31/2029
99511	70240	Boone, Town Of	4.89	4.86	0.09	0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
99521	70220	Blowing Rock, Town Of	4.85	4.86	0.05	0.14		
99527		Blowing Rock A.B.C. Board	4.80					
99531	72596	Sevin Devils, Town Of	9.78	9.84		0.14	256,033	6/30/2026
99601	72997	Wayne County	4.92	4.86	0.12	0.14		
99602		Fork Township Sanitary District	4.87		0.07			
99603		Eastern Carolina Reg. Housing Auth	12.06				526,302	3/31/2019
99604		Wayne County A.B.C. Board	5.15		0.35			
99605		Wayne County Library	4.90		0.10			
99608		Wayne County Economic Develop Comm						
99609		Southern Wayne Sanitary District	10.21		0.10		14,788	6/30/2011
99610		Eastern Wayne Sanitary District	4.80					
99611	71070	Goldsboro, City Of	4.91	4.86	0.11	0.14		
99613		Housing Auth. Of City Of Goldsboro	12.74		0.15		1,758,217	6/30/2020
99621	71940	Mount Olive, Town Of	4.80	4.86		0.14		
99623		Mount Olive Housing Authority	4.80					
99631	70980	Fremont, Town Of	4.80	4.86		0.14		
99651	72270	Pikeville, Town Of	8.02	8.08		0.14	86,722	9/30/2024
99661	72977	Walnut Creek, Village Of	11.86	11.92		0.14	196,366	3/31/2026
99701	73075	Wilkes County	4.91	4.86	0.11	0.14		
99705		Appalachian Regional Library	4.80					
99711	72105	North Wilkesboro, Town Of	4.92	4.86	0.12	0.14		
99717		North Wilkesboro A.B.C. Board	4.89		0.09			
99721	73072	Wilkesboro, Town Of	4.93	4.86	0.13	0.14		
99727		Wilkesboro A.B.C. Board	22.78				248,881	3/31/2024
99801	73110	Wilson County	4.89	4.86	0.09	0.14		
99802		Wilson County Tourism Develop. Authority	5.39				2,164	12/31/2016
99804		Wilson County A.B.C. Board	4.91		0.11			
99809		Wilson-Greene Mental Health Center	4.95		0.15			
99811	73100	Wilson, City Of	4.87	4.86	0.07	0.14		
99812		Wilson Economic Development Council	4.80					
99818		City of Wilson Cemetery Commission	7.64				59,841	9/30/2022
99821	72684	Stantonsburg, Town Of	4.80	4.86		0.14		
99831	70195	Black Creek, Town Of	4.80	4.86		0.14		
99841	71660	Lucama, Town Of	4.86	4.86	0.06	0.14		
99851	70870	Elm City, Town Of	9.86	9.92		0.14	9,273	6/30/2013

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
99901	73170	Yadkin County	4.90	4.86	0.10	0.14		
99911	73180	Yadkinville, Town Of	4.89	4.86	0.09	0.14		
99921	71467	Jonesville, Town Of	4.80	4.86		0.14		
99931	70805	East Bend, Town Of	5.08	4.86	0.28	0.14		
99941	70250	Boonville, Town Of	4.80	4.86		0.14		
99991		N.C. Association Of County Comm	4.85		0.05			
99999		N.C. League Of Municipalities	4.87		0.07			
	70235	Bolton, Town Of						
	70505	Eastern Band Of Cherokee Indians	10.69	10.75		0.14	1,173,696	9/30/2020
	71492	Kingtown, Town Of						
	71765	Mebane, Town Of	4.80	4.86		0.14		
	71786	Misenheimer, Village Of	4.80	4.86		0.14		
	72265	Piedmont Triad Airport Authority	4.80	4.86		0.14		
	72410	Rhodiss, Town Of						
	72657	Sparta, Town Of	4.80	4.86		0.14		
	72991	Warrenton, Town Of	9.22	9.28		0.14	74,584	6/30/2031