

**NORTH CAROLINA LOCAL GOVERNMENTAL  
EMPLOYEES' RETIREMENT SYSTEM  
REPORT ON THE ACTUARIAL VALUATION  
PREPARED AS OF DECEMBER 31, 2008**



October 1, 2009

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, 2008. The report has been prepared in accordance with North Carolina General Statute 128-28(p).

The system was amended effective July 1, 2009 to provide a 0.10% increase in the benefit to beneficiaries on the roll as of July 1, 2008 and to provide a prorated portion of a 0.10% increase for beneficiaries who retired after July 1, 2008 but before June 30, 2009. The cost of this amendment was covered by gains which developed during the 2007 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 no reserve from undistributed gains 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 6.35% of payroll for general employees and firemen and 6.82% for law enforcement officers. Separate accrued liability contributions are also required for each employer, if applicable. Since this system is a cost-sharing multiple employer plan, the rates based on the plan's current funding policy are suitable for use in the financial statements of the employers as the annual required contribution (ARC) under GASB 27.

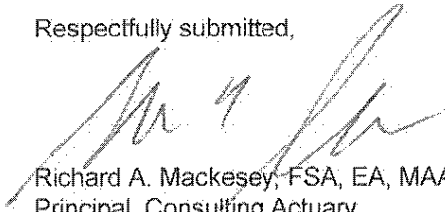
Schedule E, which shows the rates of contribution payable by the employers beginning July 1, 2009, has been completed on the basis of the current normal rates.

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  
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REPORT ON THE ACTUARIAL VALUATION  
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**SECTION I - SUMMARY OF PRINCIPAL RESULTS**

1. This report, prepared as of December 31, 2008, 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	12/31/08	12/31/07
Active members included in valuation		
Number	123,524*	127,959
Reported Compensation	\$ 4,974,741,579	\$ 4,750,682,399
Valuation Compensation	\$ 5,273,919,355	5,088,260,280
Beneficiaries		
Number	44,311	42,408
Annual allowances	\$ 744,668,678	\$ 689,369,335
Number of employers included in valuation	879	874
Assets		
Actuarial Value	\$ 17,100,738,902	\$ 16,791,983,696
Market value	14,239,291,493	17,891,088,666
Unfunded accrued liability	\$ 73,235,885	\$ 76,163,736
<b>CONTRIBUTIONS FOR FISCAL YEAR ENDING</b>	<b>June 30, 2011</b>	<b>June 30, 2010</b>
<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/(losses)	\$ (708,693,094)	\$ 259,042,241
Gain as a percentage of future payroll	(1.55%)	0.58%
<u>GASB 25/27</u>		
Normal contribution component of annual required contribution (ARC)		
General employees and firemen	6.35%	4.22%
Law enforcement officers	6.82	4.69

\* The decrease in active membership is due to a change in the reporting of some active members, which allows us to determine terminating members in the year of termination instead of the year after termination. As of December 31, 2008, all members reported as inactive or retired members and all members who did not have earnings reported near the end of 2008 are treated as inactive or retired members.

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, 2008 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, 2008**

GROUP	NUMBER	REPORTED COMPENSATION
General Employees	98,048	\$ 3,827,538,358
Firemen	6,221	276,094,457
Law Enforcement Officers	19,255	871,108,764
Total	123,524	\$ 4,974,741,579

There are, in addition, 35,276 inactive members. The results of the valuation take these members into account.

TABLE III

**THE NUMBER AND ANNUAL RETIREMENT ALLOWANCES OF  
BENEFICIARIES AND SURVIVORS  
ON THE ROLL AS OF DECEMBER 31, 2008**

GROUP	NUMBER	ANNUAL RETIREMENT ALLOWANCES
<u>Beneficiaries Receiving Service Retirement Allowances</u>		
Men	17,354	\$ 351,933,269
Women	<u>14,346</u>	<u>208,342,878</u>
Total	31,700	\$ 560,276,147
<u>Beneficiaries Receiving Disability Retirement Allowances</u>		
Men	4,887	\$ 91,884,347
Women	<u>2,864</u>	<u>42,150,942</u>
Total	7,751	\$ 134,035,289
<u>Benefits to Survivors of Deceased Beneficiaries</u>		
Men	582	\$ 4,891,677
Women	<u>4,278</u>	<u>45,465,565</u>
Total	4,860	\$ 50,357,242
Grand Total	<u>44,311</u>	<u>\$ 744,668,678</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, 2008 and, for comparison purposes, as of the immediately previous valuation date of December 31, 2007. 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, 2008	DECEMBER 31, 2007
<b>ASSETS</b>		
Current actuarial value of assets:		
Annuity Savings Fund	\$ 3,415,134,814	\$ 3,177,238,043
Pension Accumulation Fund	<u>13,685,604,088</u>	<u>13,614,745,653</u>
Total current assets	\$ 17,100,738,902	\$ 16,791,983,696
Future member contributions to Annuity Savings Fund	\$ 2,742,530,142	\$ 2,659,827,060
Prospective contributions to Pension Accumulation Fund:		
Normal contributions	\$ 2,871,380,595	\$ 1,837,958,003
Accrued liability contributions	73,235,885	76,163,736
Undistributed gain contributions	<u>(708,693,094)</u>	<u>259,042,241</u>
Total prospective contributions	\$ 2,235,923,386	\$ 2,173,163,980
Total Assets	<u>\$ 22,079,192,430</u>	<u>\$ 21,624,974,736</u>
<b>LIABILITIES</b>		
Annuity Savings Fund:		
Past member contributions	\$ 3,415,134,814	\$ 3,177,238,043
Future member contributions	<u>2,742,530,142</u>	<u>2,659,827,060</u>
Total contributions to Annuity Savings Fund	\$ 6,157,664,956	\$ 5,837,065,103
Pension Accumulation Fund:		
Benefits currently in payment	\$ 6,938,436,388	\$ 6,359,783,062
Benefits to be paid to current active members	9,684,698,388	9,025,338,196
Reserve for increases in retirement allowances effective July 1, 2009 (July 1, 2008 for December 31, 2007 figure)	7,085,792	143,746,134
Reserve from undistributed gains	<u>(708,693,094)</u>	<u>259,042,241</u>
Total benefits payable from Pension Accumulation Fund	\$ 15,921,527,474	\$ 15,787,909,633
Total Liabilities	<u>\$ 22,079,192,430</u>	<u>\$ 21,624,974,736</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, 2008.

##### **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, 2008, which represent the accumulated contributions of members to that date, amounted to \$3,415,134,814. The balance sheet also shows that the future contributions by members have a present value of \$2,742,530,142. The present value of both past and future contributions of members is therefore equal to \$6,157,664,956. The liabilities of this fund are also shown to be equal to \$6,157,664,956.

##### **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, 2008 amounted to \$13,685,604,088. The liabilities on account of active members amounted to \$9,684,698,388. In addition, the balance sheet indicates liabilities of \$6,938,436,388 on account of all benefits payable to beneficiaries and survivors as of December 31, 2008 and \$7,085,792 on account of increases in benefits to beneficiaries and survivors effective July 1, 2009. The balance sheet also shows a reserve for undistributed losses of (\$708,693,094). The total liabilities of the Pension Accumulation Fund, therefore, amounted to \$15,921,527,474. The difference between these liabilities and the current assets credited to this Fund is \$2,235,923,386 which represents the present value of future contributions to be made by the employers. Of this amount, \$2,871,380,595 represents the present value of prospective normal contributions by the employers, \$73,235,885 represents the present value of prospective accrued liability contributions, and the balance of (\$708,693,094) represents the present value of prospective contributions from undistributed actuarial losses.

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 loss of \$708,693,094 which is equivalent to 1.55% 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/(losses) with a present value of \$(708,693,094), or (1.55%) of payroll. Each 1.0% increase in retirement allowances as of July 1, 2010 to beneficiaries on the retirement roll on July 1, 2009 and a prorated portion of each 1.0% increase as of July 1, 2010 for beneficiaries who retired after July 1, 2009 but before June 30, 2010 would have a present value of \$75,880,108, 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 would need to be increased by 1.55% from 4.80% to 6.35% of compensation for general employees and firemen and from 5.27% to 6.82% of compensation for law enforcement officers to maintain the actuarial soundness of the System. The following table shows the factors which contributed to the required contribution increase.

TABLE V

**DEVELOPMENT OF THE DECREASE IN  
NORMAL CONTRIBUTION RATE**

ITEM	CHANGE IN RATE
Loss due to 2008 adjustment towards market value of assets	(1.57)%
Loss due to new active members	(0.23)
Loss due to other experience	(0.31)
Loss due to COLA to beneficiaries effective 7/1/09	(0.02)
Gain due to undistributed gains as of 12/31/07	0.58
Total	(1.55)%

**SECTION VI - RATES OF PAYMENT TO PENSION ACCUMULATION FUND**

Schedule E shows the total contribution rates payable by participating employers effective July 1, 2010 and any Unfunded Actuarial Accrued Liability as of December 31, 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, 2008**

GROUP	NUMBER
Retired participants and beneficiaries currently receiving benefits	44,311
Terminated participants and beneficiaries entitled to benefits but not yet receiving benefits	35,276
Active participants	<u>123,524</u>
Total	203,111

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)
12/31/03	\$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
12/31/08	17,100,738,902	17,173,974,787	73,235,885	99.6	4,974,741,579	1.47

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.

**2010/2011 FISCAL YEAR  
ANNUAL REQUIRED CONTRIBUTION (ARC)  
BASED ON THE VALUATION AS OF DECEMBER 31, 2008**

ANNUAL REQUIRED CONTRIBUTION (ARC)	General Employees & Firemen	Law Enforcement Officers
Normal	6.35%	6.82%
Accrued liability	Varies	Varies
Total	Varies	Varies

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

## 4. Additional information as of December 31, 2008 follows.

Valuation date	12/31/2008
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, 2008**

1.	Actuarial Value of Assets as of December 31, 2007	\$ 16,791,983,693
2.	2008 Net Cash Flow	
	a. Contributions	590,351,154
	b. Disbursements	<u>776,890,850</u>
	c. Net Cash Flow: (a) - (b)	(186,539,696)
3.	Expected Investment Return [(1) x .0725] + [(2)c x .03625]	1,210,656,754
4.	Expected Actuarial Value of Assets as of December 31, 2008: (1) + (2)c + (3)	17,816,100,754
5.	Market Value of Assets as of December 31, 2008	14,239,291,493
6.	Excess of Market Value over Expected Actuarial Value of Assets: (5) - (4)	(3,576,809,261)
7.	20% Adjustment towards Market Value: (6) x .20	(715,361,852)
8.	Actuarial Value of Assets as of December 31, 2008: (4) + (7)	\$ 17,100,738,902
9.	Rate of investment return on actuarial value	2.97%
10.	Rate of investment return on market value	(19.47%)

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:

## Annual Rate of Salary Increase

Age	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, 2005 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, 2008**

Age	Men		Women	
	Number	Amount	Number	Amount
17			2	\$6,697
18	3	\$7,391	3	29,737
19	63	615,856	22	188,507
20	173	2,860,338	38	529,516
21	300	5,944,136	81	1,448,849
22	570	12,684,261	195	3,487,010
23	812	20,644,874	390	7,822,453
24	1,087	30,439,641	603	14,543,950
25	1,158	34,321,312	762	20,376,207
26	1,413	44,602,384	865	24,217,039
27	1,450	47,013,710	977	28,939,557
28	1,441	48,407,082	984	30,600,892
29	1,505	51,373,982	1,072	33,791,115
30	1,493	53,780,791	1,144	37,481,063
31	1,505	55,096,707	1,172	38,855,411
32	1,671	63,317,665	1,220	41,740,584
33	1,611	62,662,419	1,190	40,572,564
34	1,826	73,330,222	1,306	45,797,672
35	1,783	73,831,154	1,369	49,018,651
36	1,906	77,632,378	1,336	47,754,727
37	2,181	93,917,901	1,477	54,487,688
38	2,269	99,614,842	1,648	61,510,590
39	2,156	95,390,479	1,613	60,047,546
40	2,050	92,314,679	1,470	54,753,870
41	2,043	91,256,636	1,515	58,076,046
42	2,010	91,991,812	1,506	58,200,573
43	1,934	88,291,037	1,596	61,176,218
44	1,975	92,239,710	1,666	64,445,413
45	2,079	98,146,460	1,774	67,697,980
46	1,892	89,166,177	1,710	66,229,518
47	1,980	94,158,581	1,798	73,346,633
48	1,900	89,582,860	1,845	73,366,672
49	1,753	84,840,855	1,822	74,912,855
50	1,658	79,845,490	1,824	74,149,229
51	1,605	77,832,820	1,832	74,590,683
52	1,627	79,297,549	1,718	70,016,448



**TABLE 1**  
**THE NUMBER AND REPORTED COMPENSATION**  
**OF ACTIVE MEMBERS DISTRIBUTED**  
**BY AGE AS OF DECEMBER 31, 2008**

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
53	1,509	\$72,838,229	1,674	\$66,811,032
54	1,471	72,189,027	1,577	64,116,987
55	1,363	66,869,050	1,501	61,047,896
56	1,246	61,192,382	1,395	57,380,618
57	1,292	63,398,129	1,339	52,284,836
58	1,159	55,949,977	1,263	49,747,005
59	1,037	49,307,916	1,215	48,672,066
60	987	47,979,518	1,090	42,779,443
61	899	42,670,867	1,010	38,502,635
62	880	41,334,768	936	35,988,885
63	446	21,650,503	545	21,354,694
64	415	20,125,360	459	17,851,071
65	280	12,021,412	325	12,688,230
66	220	10,772,059	252	9,130,874
67	143	6,838,511	133	4,493,746
68	118	4,971,617	104	3,620,800
69	95	3,717,552	88	2,893,097
70	93	2,890,299	68	2,206,205
71	84	3,384,086	55	1,770,017
72	62	2,209,117	50	1,399,698
73	51	1,681,921	37	1,244,946
74 and older	67	2,093,292	64	2,006,852
Total	66,799	\$2,862,539,783	56,725	\$2,112,201,796

SCHEDULE D

TABLE 2

**THE NUMBER AND REPORTED COMPENSATION  
OF ACTIVE MEMBERS DISTRIBUTED  
BY SERVICE AS OF DECEMBER 31, 2008**

Years of Service	Men		Women	
	Number	Amount	Number	Amount
0	2,772	\$21,175,749	2,582	\$19,173,374
1	6,647	189,295,804	6,181	165,102,440
2	5,441	192,711,561	4,765	159,618,775
3	4,810	177,180,983	4,166	143,486,783
4	3,999	153,292,560	3,539	126,223,349
5	3,552	140,828,311	3,091	111,986,519
6	3,027	122,807,913	2,367	87,831,196
7	2,768	116,462,574	2,408	90,052,501
8	2,968	126,031,561	2,536	96,124,297
9	2,939	128,521,921	2,566	98,651,739
10	2,687	122,456,727	2,294	89,198,607
11	2,300	108,111,563	1,877	76,569,752
12	2,089	100,543,324	1,648	67,428,985
13	1,869	92,044,114	1,557	65,015,577
14	1,861	93,341,049	1,516	63,968,317
15	1,604	81,840,313	1,392	60,126,725
16	1,412	73,807,166	1,144	48,928,292
17	1,202	62,984,458	1,060	46,989,359
18	1,363	72,756,350	1,099	49,982,316
19	1,453	79,173,067	1,113	50,933,972
20	1,354	74,803,493	1,144	53,037,655
21	1,312	74,098,343	978	48,707,813
22	1,205	68,729,476	841	40,942,536
23	1,002	59,808,887	759	37,583,162
24	956	57,245,775	716	35,445,384
25	729	43,769,190	571	29,025,033
26	636	39,980,633	458	24,049,366
27	586	36,628,035	398	21,299,347
28	542	34,401,641	431	22,498,176
29	503	31,120,108	478	24,364,870
30	348	23,224,643	348	18,116,131
31	207	13,982,936	193	10,382,607
32	165	11,556,798	136	7,762,000
33	114	8,380,525	91	5,050,485
34	109	7,731,624	73	4,576,461
35	92	6,649,978	55	3,185,375

TABLE 2  
 THE NUMBER AND REPORTED COMPENSATION  
 OF ACTIVE MEMBERS DISTRIBUTED  
 BY SERVICE AS OF DECEMBER 31, 2008

CONTINUED

Years of Service	Men		Women	
	Number	Amount	Number	Amount
36	64	\$5,392,094	41	\$2,343,676
37	43	3,486,015	30	1,653,960
38	23	2,624,661	23	1,243,469
39	11	781,229	14	852,383
40	10	938,464	13	829,008
41	9	762,493	7	425,374
42	6	399,992	4	229,218
43	5	342,725	4	213,178
44			3	153,564
45	2	114,805	1	65,257
46	2	95,185	3	195,662
47			3	122,067
48			3	159,962
49			2	117,434
51			1	84,965
52	1	122,967		
54			1	42,077
59			1	51,266
Total	66,799	\$2,862,539,783	56,725	\$2,112,201,796

SCHEDULE D

TABLE 3

THE DISTRIBUTION OF THE NUMBER AND ANNUAL  
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY  
AGE AS OF DECEMBER 31, 2008

GENERAL EMPLOYEES  
SERVICE RETIREMENTS

Age	Men		Women	
	Number	Amount	Number	Amount
47	1	\$35,486		
48	4	128,069	3	\$50,942
49	13	350,916	3	70,180
50	25	611,616	15	394,049
51	53	1,299,018	58	1,319,830
52	85	2,353,283	61	1,335,597
53	111	2,841,981	115	2,655,191
54	147	3,979,263	156	3,494,156
55	158	4,459,295	156	4,081,904
56	192	5,677,337	235	5,745,968
57	205	5,742,035	256	6,430,982
58	263	7,202,855	263	6,680,299
59	257	7,479,578	278	6,734,067
60	290	9,040,120	360	8,495,091
61	377	9,841,592	462	10,180,955
62	458	10,788,959	600	11,525,867
63	390	7,538,837	508	8,002,833
64	451	8,562,016	546	8,606,818
65	470	8,525,524	577	8,013,389
66	565	9,474,435	703	9,315,411
67	489	7,580,504	656	8,744,560
68	486	7,972,568	586	7,436,964
69	443	7,448,192	585	7,443,228
70	440	7,169,076	562	6,601,280
71	420	6,261,866	513	6,107,012
72	455	6,875,925	517	6,124,962
73	395	6,042,334	487	5,771,667
74	408	5,710,430	417	4,527,440
75	376	5,186,996	396	4,348,777
76	332	5,010,009	403	4,416,488
77	329	4,820,580	393	4,474,764
78	294	4,234,594	360	4,048,910
79	267	3,612,150	327	3,331,708
80	254	3,092,621	309	3,426,981
81	208	2,919,933	281	2,969,966
82	207	2,728,777	264	2,756,160
83	189	2,236,130	240	2,559,735
84	163	2,320,684	221	2,212,795

TABLE 3  
THE DISTRIBUTION OF THE NUMBER AND ANNUAL  
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY  
AGE AS OF DECEMBER 31, 2008

GENERAL EMPLOYEES  
SERVICE RETIREMENTS

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
85	125	\$1,402,715	191	\$1,877,391
86	146	1,818,354	149	1,468,410
87	112	1,286,475	150	1,361,195
88	79	990,915	123	1,117,882
89	58	672,828	100	879,224
90	44	419,253	106	846,676
91	37	410,515	62	454,674
92	24	180,595	66	458,785
93	31	340,760	38	352,793
94	14	160,931	26	179,201
95	9	74,127	29	189,226
96	5	22,073	17	218,185
97	6	46,894	9	22,848
98	5	24,885	4	22,935
99	3	12,023	4	15,964
100	1	6,400	3	10,388
101			2	4,751
102			1	2,217
103			1	3,358
105			1	2,857
Total	11,369	\$205,025,327	13,954	\$199,925,886
Maximum	3,923	\$61,451,722	8,605	\$112,204,833
Cash Refund	511	6,749,463	1,046	11,107,571
100% J&S	2,523	43,845,976	637	7,664,301
50% J&S	1,044	20,860,165	440	6,158,024
Soc Sec Level	1,201	29,901,344	1,793	38,460,279
Odd Surv	13	250,924	9	86,851
100% J&S Popup	1,311	23,436,173	735	11,644,076
50% J&S Popup	843	18,529,560	689	12,599,951

SCHEDULE D

TABLE 4

THE DISTRIBUTION OF THE NUMBER AND ANNUAL  
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY  
AGE AS OF DECEMBER 31, 2008

FIREMEN AND LAW ENFORCEMENT OFFICERS  
SERVICE RETIREMENTS

Age	Men		Women	
	Number	Amount	Number	Amount
47	1	\$26,930		
48	10	342,851		
49	25	847,876	1	\$38,306
50	38	1,293,394	1	13,753
51	73	2,570,750	6	253,273
52	123	4,278,593	10	366,264
53	142	5,057,853	12	401,476
54	163	5,560,552	21	693,569
55	198	6,873,020	9	454,575
56	273	7,958,988	19	628,147
57	257	7,131,811	26	651,081
58	317	8,864,104	30	699,792
59	282	7,602,562	21	508,305
60	268	7,226,014	18	489,103
61	284	7,400,224	15	328,269
62	306	7,509,614	13	283,068
63	228	5,314,757	10	180,317
64	207	4,631,564	12	166,214
65	219	4,821,002	15	232,130
66	257	5,680,661	15	214,789
67	202	4,220,003	17	213,473
68	184	3,898,941	9	117,316
69	178	3,590,941	4	62,214
70	163	3,385,628	7	112,829
71	155	3,094,183	11	144,031
72	153	3,059,204	13	171,868
73	168	3,270,569	6	76,209
74	157	3,209,203	7	86,518
75	100	1,965,590	7	122,298

TABLE 4  
 THE DISTRIBUTION OF THE NUMBER AND ANNUAL  
 RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY  
 AGE AS OF DECEMBER 31, 2008

FIREMEN AND LAW ENFORCEMENT OFFICERS  
 SERVICE RETIREMENTS

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
76	88	\$1,610,367	7	\$79,866
77	116	2,233,342	4	53,749
78	88	1,720,038	2	18,368
79	95	1,873,598	6	79,413
80	79	1,350,101	6	58,378
81	64	1,300,316	2	27,099
82	60	1,190,025	3	30,807
83	57	1,142,624	2	22,743
84	57	909,498	1	33,264
85	31	572,302	6	80,073
86	28	514,660	4	29,205
87	23	507,475	1	6,112
88	15	294,078	3	34,965
89	14	264,887	3	20,721
90	14	287,147	2	51,329
91	7	105,529	2	23,590
92	13	225,458	1	9,304
93	1	44,187		
94	1	29,632	1	19,581
95	3	45,276		
96			1	29,237
Total	5,985	\$146,907,942	392	\$8,416,992
Maximum	1,668	\$40,781,054	241	\$5,295,554
Cash Refund	199	4,318,421	19	254,167
100% J&S	1,296	29,946,171	19	317,599
50% J&S	433	10,262,017	18	391,954
Soc Sec Level	653	15,641,987	40	956,673
Odd Surv	5	133,542		
100% J&S Popup	1,275	33,373,892	31	742,916
50% J&S Popup	456	12,450,858	24	458,129

SCHEDULE D

TABLE 5

THE DISTRIBUTION OF THE NUMBER AND ANNUAL  
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY  
AGE AS OF DECEMBER 31, 2008

GENERAL EMPLOYEES  
DISABILITY RETIREMENTS

Age	Number	Men		Women	
		Number	Amount	Number	Amount
27	1		\$11,393	1	\$3,178
29	3		49,975		
30	1		15,273		
31	2		30,587	1	14,036
32	1		10,292	1	12,738
33				1	21,503
34	2		25,453	2	48,199
35	1		14,265	1	12,474
36	4		45,981	5	84,658
37	8		145,808	8	125,574
38	5		86,158	3	50,397
39	9		155,014	15	245,201
40	10		165,972	16	265,318
41	13		222,431	16	292,922
42	26		421,165	17	258,634
43	23		357,349	18	262,093
44	28		474,467	28	482,948
45	30		534,634	36	623,788
46	47		831,964	33	573,239
47	55		882,332	46	716,158
48	49		818,999	44	666,737
49	62		1,070,506	51	833,859
50	66		1,206,384	78	1,223,060
51	61		921,369	55	873,882
52	82		1,419,695	78	1,262,000
53	82		1,441,255	79	1,378,241
54	97		1,849,912	88	1,499,697
55	102		1,978,895	97	1,524,957
56	86		1,425,905	109	1,740,570
57	117		2,178,429	107	1,795,134
58	123		2,029,324	71	1,245,157
59	139		2,456,867	105	1,577,198
60	138		2,268,501	120	1,907,045
61	142		2,432,931	105	1,467,051
62	150		2,510,268	131	1,970,085
63	133		1,957,017	109	1,568,346
64	130		2,051,746	104	1,389,318
65	99		1,351,994	109	1,333,594



TABLE 5  
 THE DISTRIBUTION OF THE NUMBER AND ANNUAL  
 RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY  
 AGE AS OF DECEMBER 31, 2008

GENERAL EMPLOYEES  
 DISABILITY RETIREMENTS

CONTINUED

Age	Number	Men		Women	
		Number	Amount	Number	Amount
66	97		\$1,427,472	98	\$1,251,083
67	82		1,198,611	65	793,736
68	85		1,104,174	80	1,030,937
69	70		924,869	66	709,610
70	73		959,133	56	697,411
71	65		796,900	45	481,861
72	46		622,538	37	437,957
73	52		586,248	34	369,461
74	41		476,981	26	253,848
75	35		390,017	33	297,645
76	40		513,223	23	243,139
77	31		323,784	19	172,607
78	22		249,697	14	153,638
79	19		271,831	17	147,480
80	15		205,041	12	135,145
81	11		110,142	14	107,018
82	11		119,790	9	85,715
83	8		82,344	6	69,963
84	10		99,595	12	95,589
85	7		95,864	7	45,843
86	2		38,487	8	80,171
87	3		32,449	6	30,132
88	6		39,786	3	17,379
89				4	26,546
90				3	16,049
91				4	57,908
92				2	10,186
93				2	12,743
94					
95					
96					
97	1		17,144		
98	1		6,041		
Total	2,960		\$46,562,671	2,593	\$37,179,789
Maximum	2,011		\$34,255,364	2,185	\$32,635,301
Cash Refund	155		2,270,966	133	1,591,433
100% J&S	193		1,968,247	60	533,406
50% J&S	260		3,410,112	73	716,944
Soc Sec Level	3		35,578	2	48,746
Odd Surv	3		41,626		
100% J&S Popup	105		1,193,063	45	475,262
50% J&S Popup	230		3,387,715	95	1,178,697

SCHEDULE D

TABLE 6

THE DISTRIBUTION OF THE NUMBER AND ANNUAL  
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY  
AGE AS OF DECEMBER 31, 2008

FIREMEN AND LAW ENFORCEMENT OFFICERS  
DISABILITY RETIREMENTS

Age	Men		Women	
	Number	Amount	Number	Amount
27	1	\$19,735		
28	2	33,404		
29	3	49,692		
30	2	32,258		
31				
32	1	19,614		
33	4	61,058	1	\$14,468
34	1	14,914	2	35,295
35	9	187,838		
36	7	141,699	1	22,989
37	10	194,985	2	36,622
38	11	231,270		
39	23	476,703	8	170,197
40	26	587,292	4	87,319
41	17	323,071	7	175,782
42	22	498,831	6	114,624
43	37	712,517	7	132,009
44	34	732,861	6	150,790
45	42	837,597	15	271,883
46	41	850,230	15	324,633
47	49	954,394	13	282,679
48	38	781,610	17	322,065
49	46	983,163	14	279,226
50	49	1,040,796	10	199,468
51	46	914,660	15	267,669
52	61	1,365,463	10	162,189
53	52	1,079,806	18	329,870
54	78	1,689,414	9	147,041
55	67	1,651,685	12	263,975
56	80	2,049,281	8	136,363
57	90	2,647,279	6	123,991
58	83	2,189,900	10	154,391
59	91	2,408,076	2	28,869
60	89	2,320,396	8	122,787
61	88	2,295,212	7	112,657
62	76	2,012,254	9	128,677
63	64	1,735,688	1	24,546
64	61	1,532,289	4	74,028
65	44	1,140,273	1	8,504

TABLE 6  
THE DISTRIBUTION OF THE NUMBER AND ANNUAL  
RETIREMENT ALLOWANCES OF RETIRED MEMBERS BY  
AGE AS OF DECEMBER 31, 2008

FIREMEN AND LAW ENFORCEMENT OFFICERS  
DISABILITY RETIREMENTS

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
66	70	\$1,657,646	3	\$35,229
67	40	1,007,370	2	27,229
68	36	858,327	2	25,056
69	34	769,118	4	61,854
70	23	494,588	2	14,136
71	28	592,307		
72	21	493,375	1	9,496
73	25	658,020	1	7,934
74	14	225,989	2	24,550
75	6	122,938	1	4,818
76	9	184,320	1	13,217
77	9	132,346		
78	13	310,678		
79	11	181,205		
80	4	64,765	2	19,455
81	4	77,867		
82	7	141,844		
83	8	162,214	1	17,833
84	4	74,422		
85	5	109,529		
86	4	69,337		
87	1	20,784	1	4,740
88	1	21,827		
89	2	33,207		
90	1	11,470		
91	2	28,975		
Total	1,927	\$45,321,676	271	\$4,971,153
Maximum	1,462	\$35,864,022	227	\$4,356,788
Cash Refund	116	2,735,444	14	244,348
100% J&S	50	743,994	5	45,953
50% J&S	105	2,081,524	7	70,789
Soc Sec Level	3	157,020		
Odd Surv	15	318,772		
100% J&S Popup	40	578,419	3	28,048
50% J&S Popup	136	2,842,481	15	225,227

SCHEDULE D

TABLE 7

THE DISTRIBUTION OF THE NUMBER AND ANNUAL  
RETIREMENT ALLOWANCES OF BENEFICIARIES OF  
DECEASED MEMBER BY AGE AS OF DECEMBER 31, 2008

Age	Men		Women	
	Number	Amount	Number	Amount
25	13	\$103,065	11	\$117,004
26	3	10,846	3	33,449
27	1	8,726	3	28,727
28	3	43,647	4	45,488
29	1	8,277		
30	3	27,790	5	50,627
31	2	27,564	4	25,407
32	3	27,865	1	4,219
33	3	27,865	4	25,242
34	1	14,560	5	37,757
35	7	81,567	5	54,930
36	2	24,489	4	43,516
37	3	27,017	2	7,346
38	6	43,139	9	86,182
39	4	38,302	6	49,952
40	2	25,120	15	111,296
41	7	58,662	12	75,811
42	2	11,060	7	121,555
43	4	45,063	12	112,280
44	4	13,368	21	189,244
45	6	45,922	16	105,156
46	9	83,843	19	210,370
47	13	123,162	13	187,455
48	9	30,323	19	137,543
49	14	63,282	22	224,756
50	7	52,445	17	183,864
51	9	52,023	33	416,836
52	11	94,582	34	445,554
53	10	58,276	38	432,033
54	16	118,383	44	526,009
55	11	96,960	47	655,546
56	13	106,791	43	551,174
57	11	134,598	43	589,956
58	11	71,518	66	704,766
59	8	120,221	49	563,078
60	20	149,842	64	846,926
61	15	117,322	77	1,049,434
62	14	149,629	98	1,208,634
63	14	93,864	71	807,772
64	17	234,806	79	1,010,399
65	10	80,400	90	1,093,538
66	16	164,481	93	1,182,048

TABLE 7  
 THE DISTRIBUTION OF THE NUMBER AND ANNUAL  
 RETIREMENT ALLOWANCES OF BENEFICIARIES OF  
 DECEASED MEMBER BY AGE AS OF DECEMBER 31, 2008

CONTINUED

Age	Men		Women	
	Number	Amount	Number	Amount
67	11	\$82,869	103	\$1,154,369
68	17	113,086	96	1,239,843
69	13	142,824	103	1,165,925
70	16	102,937	105	1,379,420
71	16	120,888	113	1,183,083
72	13	108,527	112	1,175,845
73	7	41,492	124	1,557,353
74	17	114,972	148	1,769,911
75	8	55,533	128	1,423,929
76	9	68,313	138	1,533,674
77	13	185,087	132	1,198,136
78	6	32,374	168	1,866,081
79	5	23,931	145	1,386,837
80	12	97,892	140	1,520,311
81	10	81,604	156	1,589,309
82	11	103,883	141	1,272,320
83	13	80,398	137	1,195,873
84	4	55,166	125	1,219,487
85	9	59,890	118	1,030,005
86	11	68,330	115	1,133,346
87	4	18,040	98	939,958
88	4	83,993	72	554,142
89	3	13,931	74	626,598
90	3	26,894	64	540,716
91	2	31,165	64	431,033
92	3	34,990	33	235,091
93			39	252,562
94			24	173,849
95			15	90,002
96	1	3,454	14	85,827
97	1	14,911	5	34,996
98			5	21,939
99	1	1,908	8	65,925
100			1	4,725
101			3	37,737
103			1	9,967
107	1	11,710	2	5,010
108			1	5,752
Total	582	\$4,891,677	4,278	\$45,465,565

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2010  
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	6.49	6.41	0.14	0.14		
90002		Yancey Soil & Water Conservation District	6.35					
90011	70330	Burnsville, Town Of	6.50	6.41	0.15	0.14		
90092		Martin-Tyrell-Washington D.H.D	6.45		0.10			
90096		Pas.-Per.-Camden-Chowan D.H.D.	6.45		0.10			
90098		Toe River District Health Department	6.48		0.13			
90099		Appalachian District Health Department	6.43		0.08			
90101	70020	Alamance County	6.44	6.41	0.09	0.14		
90108		Alamance-Caswell Area Mental Health	6.43		0.08			
90111	70320	Burlington, City Of	6.44	6.41	0.09	0.14		
90117		Burlington-Graham A.B.C. Board	6.59		0.24			
90121	71080	Graham, City Of	6.35	6.41		0.14		
90131	70880	Elon College, Town Of	6.44	6.41	0.09	0.14		
90141	71245	Haw River, Town Of	6.35	6.41		0.14		
90151		Alamance, Village Of	17.46				19,597	9/30/2016
90161		Green Level, Town Of	7.20				15,095	3/31/2018
90201	70032	Alexander County	6.46	6.41	0.11	0.14		
90203		Alexander County Health Department	6.41		0.06			
90205		Alexander County Library	6.61		0.26			
90206		Alexander County Welfare Department	6.44		0.09			
90211	72775	Taylorsville, Town Of	6.35	6.41		0.14		
90217		Taylorsville A.B.C. Board	6.35					
90301	70035	Alleghany County	6.47	6.41	0.12	0.14		
90303		New River Mental Health Center						
90304		New River Behavioral Healthcare	6.52		0.17			
90305		Northwestern Regional Library	6.54		0.19			
90307		Sparta A.B.C. Board	6.88				2,095	12/31/2028
90401	70040	Anson County	6.51	6.41	0.16	0.14		
90411	72930	Wadesboro, Town Of	6.50	6.41	0.15	0.14		
90413		Wadesboro Housing Authority	6.59		0.24			
90417		Wadesboro A.B.C. Board	6.44		0.09			
90421	71584	Lifesville, Town Of	6.39	6.41	0.04	0.14		
90431	72345	Polkton, Town Of	6.52	6.41	0.17	0.14		
90441		Peachland, Town Of	6.35					
90451		Ansonville, Town Of	7.60				2,367	9/30/2012

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2010  
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	10.83				18,261	6/30/2019
90501	70065	Ashe County	6.43	6.41	0.08	0.14		
90511	71447	Jefferson, Town Of	7.95	8.01		0.14	45,885	3/31/2015
90521	73025	West Jefferson, Town Of	10.05	10.11		0.14	226,510	9/30/2020
90601	70090	Avery County	6.50	6.41	0.15	0.14		
90605		Avery-Mitchell-Yancey Dist. Library	6.56		0.21			
90611	70110	Banner Elk, Town Of	6.35	6.41		0.14		
90617		High Country Municipal A.B.C. Board	7.64		0.40		17,837	6/30/2023
90621	72032	Newland, Town Of	6.35	6.41		0.14		
90631	70146	Beech Mountain, Town Of	11.29	11.35		0.14	607,840	12/31/2018
90641	70860	Elk Park, Town Of	6.97	7.03		0.14	5,104	9/30/2020
90651	72724	Sugar Mountain, Town Of	13.49	13.55		0.14	471,412	3/31/2027
90701	70130	Beaufort County	6.46	6.41	0.11	0.14		
90704		Beaufort County A.B.C. Board	6.66		0.31			
90705		B.H.M. Regional Library	6.58		0.23			
90708		Tideland Mental Health Center						
90709		Mideast Economic Development Comm	6.45		0.10			
90711	72990	Washington, City Of	6.45	6.41	0.10	0.14		
90721	70085	Aurora, Town Of	6.54	6.41	0.19	0.14		
90731	70147	Belhaven, Town Of	6.35	6.41		0.14		
90741		Washington Park, Town Of	6.35					
90751	70525	Chocowinity, Town Of	14.99	15.05		0.14	152,775	6/30/2015
90801	70180	Bertie County	6.35	6.41		0.14		
90804		Bertie County A.B.C. Board	6.72		0.37			
90805		Albemarle Regional Library	6.56		0.21			
90808		Bertie-Martin Regional Jail Comm	6.49		0.14			
90811	70082	Aulander, Town Of	6.62	6.41	0.27	0.14		
90812	73122	Windsor, Town Of	6.35	6.41		0.14		
90813		Colerain, Town Of	6.52		0.17			
90861	71556	Lewiston-Woodville, Town Of	7.39	7.45		0.14	6,461	6/30/2024
90901	70210	Bladen County	6.46	6.41	0.11	0.14		
90911	70850	Elizabethtown, Town Of	6.47	6.41	0.12	0.14		
90917		Elizabethtown A.B.C. Board	6.35					
90918		Southeastern Economic Develop. Com	6.37		0.02			
90921	73050	White Lake, Town Of	6.46	6.41	0.11	0.14		

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2010  
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	17.01	17.02	0.05	0.14	71,879	12/31/2012
90941	70215	Bladenboro, Town Of	12.39	12.45		0.14	154,722	6/30/2014
91001	70280	Brunswick County	6.43	6.41	0.08	0.14		
91002	71540	Leland, Town Of	7.32	7.38		0.14	116,821	6/30/2015
91003		Brunswick County Health Department	6.43		0.08			
91004		Brunswick County A.B.C. Board	8.33				27,864	12/31/2017
91006		Brunswick County Welfare Department	6.42		0.07			
91007		Calabash A.B.C. Board	11.92				32,892	3/31/2019
91008		Cape Fear Council Of Governments	11.89				258,920	6/30/2016
91009		Brunswick County Tourism Develop. Authority	7.36				12,384	9/30/2031
91010		Calabash, Town Of	13.72				129,138	9/30/2018
91011	72650	Southport, City Of	6.46	6.41	0.11	0.14		
91012	72076	Northwest, City Of	6.99	7.05		0.14	7,705	6/30/2019
91014	71375	Holden Beach, Town Of	11.24	11.30		0.14	588,979	9/30/2022
91017		Southport A.B.C. Board	6.55		0.20			
91020		Belville, Town Of	6.99				16,186	6/30/2031
91021	71630	Oak Island, Town Of	6.44	6.41	0.09	0.14		
91024		Carolina Shores, Town of	7.56				37,573	3/31/2023
91027		Oak Island A.B.C. Board	6.57		0.22			
91032		St. James, Town Of	7.59				6,959	12/31/2024
91041	72723	Sunset Beach, Town Of	6.42	6.41	0.07	0.14		
91042		North Brunswick Sanitary District	10.51				503,888	12/31/2025
91047		Sunset Beach A.B.C. Board	19.24		0.75		106,067	9/30/2019
91051	70405	Caswell Beach, Town Of	9.31	9.37		0.14	59,931	6/30/2015
91057		Shallotte A.B.C. Board	6.53		0.18			
91061	72135	Ocean Isle Beach, Town Of	6.44	6.41	0.09	0.14		
91067		Ocean Isle A.B.C. Board	8.73		0.33		13,115	6/30/2017
91071	70225	Boiling Spring Lakes, City Of	10.29	10.19	0.16	0.14	59,198	6/30/2010
91077		Boiling Spring Lakes A.B.C. Board	20.91				46,759	3/31/2023
91081	72597	Shallotte, Town Of	7.36	7.42		0.14	25,425	9/30/2010
91091	70107	Bald Head Island, Village Of	6.54	6.53	0.07	0.14	5,938	3/31/2011
91101	70290	Buncombe County	6.43	6.41	0.08	0.14		
91102		Land-Of-Sky Regional Council	6.46		0.11			
91107		Western NC Regional Air Pollution Control	6.42		0.07			
91108		Metro Sewerage Dist Of Buncombe County	6.45		0.10			



Percentage Rates of Contribution Payable for the Year Beginning July 1, 2010  
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	6.43		0.08			
91110		Area Mental Health Board-Blue Ridge						
91111	70190	Biltmore Forest, Town Of	6.35	6.41		0.14		
91119		Western Highland Area Authority	7.10				362,818	3/31/2028
91120		West Buncombe Fire Department	6.58				5,705	6/30/2014
91121	70070	Asheville, City Of	6.35	6.41		0.14		
91127	70072	Asheville A.B.C. Board	6.44	6.41	0.09	0.14		
91128	70074	Asheville Regional Airport Authority	6.43	6.41	0.08	0.14		
91138		Skyland Volunteer Fire Department	6.35					
91141	73016	Weaverville, Town Of	6.35	6.41		0.14		
91151	70200	Black Mountain, Town Of	6.45	6.41	0.10	0.14		
91154		Black Mountain A.B.C. Board	10.63		0.26		7,845	6/30/2010
91161	71820	Montreat, Town Of	6.47	6.41	0.12	0.14		
91171	73160	Woodfin, Town Of	6.35	6.41		0.14		
91201	70310	Burke County	6.47	6.41	0.12	0.14		
91202		Burke-Catawba Dist. Confinement Fa	7.03				52,110	3/31/2020
91203		Burke County Health Department	6.43		0.08			
91206		Burke County Welfare Department	6.43		0.08			
91211	72883	Valdese, Town Of	6.45	6.41	0.10	0.14		
91213		Valdese Housing Authority	14.51				92,966	6/30/2019
91217	71880	Morganton A.B.C. Board	6.50	6.41	0.15	0.14		
91221	70745	Drexel, Town Of	6.43	6.41	0.08	0.14		
91231	71870	Morganton, City Of	6.35	6.41		0.14		
91233		Morganton Housing Authority	6.56		0.21			
91241	71065	Glen Alpine, Town Of	6.50	6.41	0.15	0.14		
91251		Hildebrand, Town Of	10.45				26,380	6/30/2017
91261		Connelly Springs, Town Of	9.24				16,140	9/30/2027
91301	70340	Cabarrus County	6.43	6.41	0.08	0.14		
91302		Water & Sewer Authority Of Cabarrus County	6.45		0.10			
91306		Cabarrus Co. Public Health Auth	6.41		0.06			
91308		Cabarrus Co. Tourism Auth	7.02				40,818	9/30/2032
91311	70590	Concord, City Of	6.43	6.41	0.08	0.14		
91317		Concord A.B.C. Board	6.62		0.27			
91321		Mount Pleasant, Town Of	12.49				182,498	12/31/2027
91327		Mt. Pleasant A.B.C. Board	6.77		0.42			

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2010  
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		
91331	71468	Kannapolis, Town Of	6.44	6.41	0.09	0.14		
91401	70350	Caldwell County	6.45	6.41	0.10	0.14		
91411	71090	Granite Falls, Town Of	6.49	6.41	0.14	0.14		
91417		Granite Falls A.B.C. Board	6.54		0.19			
91421		Sawmills, Town Of	9.46				73,589	9/30/2018
91423		Lenoir Housing Authority	6.47		0.12			
91431	71395	Hudson, Town Of	6.35	6.41		0.14		
91441		Harrisburg, Town Of	8.00				165,426	9/30/2013
91451	71552	Lenior, City Of	12.89	12.95		0.14	4,605,450	6/30/2019
91457		Lenior A.B.C. Board	15.95				201,773	3/31/2023
91461		Cajah's Mountain, Town Of	24.12				100,287	9/30/2028
91501	70357	Camden County	6.53	6.41	0.18	0.14		
91504		Camden County A.B.C. Board	6.52		0.17			
91509		Albemarle Mental Health Center	6.41		0.06			
91601	70380	Carteret County	6.46	6.41	0.11	0.14		
91604	70385	Carteret County A.B.C. Board	6.49	6.41	0.14	0.14		
91611	71860	Morehead City, Town Of	6.42	6.41	0.07	0.14		
91621	72035	Newport, Town Of	6.35	6.41		0.14		
91631	70145	Beaufort, Town Of	6.47	6.41	0.12	0.14		
91633		Beaufort Housing Authority	6.35					
91641	72290	Pine Knoll Shores, Town Of	6.44	6.41	0.09	0.14		
91651	70890	Emerald Isle, Town Of	6.35	6.41		0.14		
91661	71405	Indian Beach, Town Of	6.35	6.41		0.14		
91671	70365	Cape Carteret, Town Of	9.74	9.70	0.10	0.14	49,615	9/30/2012
91681	70080	Atlantic Beach, Town Of	12.78	12.64	0.20	0.14	2,029,695	3/31/2028
91691		Cedar Point, Town Of	7.79				9,673	6/30/2032
91701	70415	Caswell County	6.48	6.41	0.13	0.14		
91704		Caswell County A.B.C. Board	6.62		0.27			
91706		Caswell County Welfare Department	6.45		0.10			
91719	73192	Yanceyville, Town Of	6.51	6.41	0.16	0.14		
91801	70430	Catawba County	6.43	6.41	0.08	0.14		
91804	70440	Catawba County A.B.C. Board	6.70	6.41	0.35	0.14		
91809		Mental Health Partners	6.54		0.19			
91811	71330	Hickory, City Of	6.44	6.41	0.09	0.14		
91812		Hickory/Conover Tourism Dev. Authority	7.47				25,221	12/31/2021

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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		
91813		Hickory Housing Authority	6.43		0.08			
91818		Western Piedmont Council of Governments	17.08				2,758,133	3/31/2023
91819		Western Piedmont Regional Transit Authority	6.35					
91821	70535	Claremont, Town Of	6.43	6.41	0.08	0.14		
91831	71700	Maiden, Town Of	6.48	6.41	0.13	0.14		
91841	71640	Long View, Town Of	6.44	6.41	0.09	0.14		
91851	70610	Conover, Town Of	6.43	6.41	0.08	0.14		
91861	70270	Brookford, Town Of	6.35	6.41		0.14		
91871	72040	Newton, Town Of	6.92	6.86	0.12	0.14	68,450	6/30/2011
91881	70441	Catawba, Town Of	8.49	8.55		0.14	71,389	12/31/2022
91901	70490	Chatham County	6.43	6.41	0.08	0.14		
91903		Chatham County Housing Authority	12.18				31,976	6/30/2013
91904		Chatham County A.B.C. Board	6.93				4,348	12/31/2017
91908		Goldston-Gulf Sanitary District	6.35					
91911	72625	Siler City, Town Of	6.48	6.41	0.13	0.14		
91917		Siler City A.B.C. Board	6.51		0.16			
91921	72330	Pittsboro, Town Of	6.51	6.41	0.16	0.14		
92001	70500	Cherokee County	6.52	6.41	0.17	0.14		
92005		Nantahala Regional Library	6.52		0.17			
92011	71975	Murphy, Town Of	6.58	6.41	0.23	0.14		
92017		Murphy A.B.C. Board	6.42		0.07			
92021	70036	Andrews, Town Of	11.25	11.31		0.14	265,964	6/30/2018
92027		Andrews A.B.C. Board						
92101	70530	Chowan County	6.46	6.41	0.11	0.14		
92104		Chowan County A.B.C. Board	6.66		0.31			
92109		Albemarle Regional Plan. & Develop. Com	6.47		0.12			
92111	70817	Edenton, Town Of	6.52	6.41	0.17	0.14		
92113		The New Edenton Housing Authority	17.15		0.25		110,627	6/30/2021
92201	70538	Clay County	6.50	6.41	0.15	0.14		
92301	70550	Cleveland County	6.44	6.41	0.09	0.14		
92302		Cleveland County Sanitary District	8.01				229,771	6/30/2020
92311	72610	Shelby, City Of	6.44	6.41	0.09	0.14		
92317		Shelby A.B.C. Board	6.48		0.13			
92321	71490	Kings Mountain, City Of	6.35	6.41		0.14		
92327		Kings Mountain A.B.C. Board	6.49		0.14			

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
92331	70230	Boiling Springs, Town Of	6.58	6.41	0.23	0.14		
92341	71532	Lawndale, Town Of	6.35	6.41		0.14		
92351	71178	Grover, Town Of	8.62	8.38	0.30	0.14	20,300	9/30/2020
92401	70580	Columbus County	6.48	6.41	0.13	0.14		
92411	73060	Whiteville, City Of	6.48	6.41	0.13	0.14		
92417		Whiteville A.B.C. Board	6.56		0.21			
92421		Brunswick, Town Of	9.39				35,721	6/30/2017
92427		Lake Waccamaw A.B.C. Board	7.13		0.78			
92431	70908	Fair Bluff, Town Of	10.93	10.99		0.14	63,497	9/30/2017
92441	70450	Chadbourn, Town Of	6.35	6.41		0.14		
92444		Chadburn A.B.C. Board	7.46				281	12/31/2009
92451	72760	Tabor City, Town Of	12.88	12.94		0.14	140,735	6/30/2012
92457		Tabor City A.B.C. Board	10.92				7,243	6/30/2015
92461	71519	Lake Woccamaw, Town Of	11.48	11.54		0.14	182,577	9/30/2018
92501	70650	Craven County	6.45	6.41	0.10	0.14		
92502		First Craven Sanitary District	6.91				1,647	6/30/2011
92504		Craven County A.B.C. Board	6.71		0.36			
92505		Craven-Pamlico-Carteret Regional Library	6.63		0.28			
92506		Craven County Airport Authority	8.84		0.55		21,913	12/31/2012
92507		Neuse River Council Of Governments	6.43		0.08			
92508		Coastal Regional Waste Management Authority	6.46		0.11			
92509		Neuse Clinic	6.42		0.07			
92511	72020	New Bern, City Of	6.45	6.41	0.10	0.14		
92521	72810	Trent Woods, Town Of	6.46	6.41	0.11	0.14		
92531	71240	Havelock, City Of	6.45	6.41	0.10	0.14		
92541	72435	River Bend, Town Of	7.06	7.12		0.14	4,334	12/31/2009
92551	72910	Vanceboro, Town Of	14.54	14.60		0.14	64,675	6/30/2014
92561		Bridgeton, Town Of	9.05				5,131	12/31/2016
92571		Cove City, Town Of	11.09				15,447	9/30/2026
92601	70680	Cumberland County	6.45	6.41	0.10	0.14		
92602		Westarea Volunteer Fire Department	8.96				11,027	6/30/2013
92604	70685	Cumberland County A.B.C. Board	9.07	8.99	0.14	0.14	165,664	9/30/2012
92607		Region M Council Of Governments	6.47		0.12			
92608		Cumberland Memorial Auditorium Com	6.46		0.11			
92611	70940	Fayetteville, City Of	6.44	6.41	0.09	0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
92613		Fayetteville Metro. Housing Authority	14.30		0.13		1,625,035	3/31/2020
92614		Fayetteville Public Works Commission	11.58				19,641,460	3/31/2027
92620		Cumberland Road Fire Department						
92621	72715	Stedman, Town Of	6.35	6.41		0.14		
92631	71390	Hope Mills, Town Of	6.44	6.41	0.09	0.14		
92641		Wade, Town Of	6.35					
92651		Linden, Town Of	8.64				5,940	12/31/2017
92661	72676	Spring Lake, Town Of	13.10	13.03	0.13	0.14	2,118,144	9/30/2024
92671		Falcon, Town Of	12.77				23,329	6/30/2026
92701	70700	Currituck County	6.44	6.41	0.09	0.14		
92704		Currituck County A.B.C. Board	6.35					
92801	70720	Dare County	6.45	6.41	0.10	0.14		
92802		Dare County Tourism Board	9.78		0.06		143,594	6/30/2016
92804	70721	Dare County A.B.C. Board	6.59	6.41	0.24	0.14		
92811	71980	Nags Head, Town Of	6.43	6.41	0.08	0.14		
92821	71480	Kill Devil Hills, Town Of	6.43	6.41	0.08	0.14		
92831	71705	Manteo, Town Of	6.35	6.41		0.14		
92841	72645	Southern Shores, Town Of	6.44	6.41	0.09	0.14		
92851	71507	Kitty Hawk, Town Of	6.35	6.41		0.14		
92861	70755	Duck, Town Of	7.12	7.18		0.14	96,102	6/30/2027
92901	70723	Davidson County	6.46	6.41	0.11	0.14		
92911	72780	Thomasville, City Of	6.47	6.41	0.12	0.14		
92913		Thomasville Housing Authority	22.78				554,104	6/30/2027
92917		Lexington A.B.C. Board	6.89		0.54			
92921	70730	Denton, Town Of	6.35	6.41		0.14		
92931	71570	Lexington, City Of	6.45	6.41	0.10	0.14		
93001	70725	Davie County	6.43	6.41	0.08	0.14		
93009		Davie Soil & Water Conservation District	6.35					
93011	71790	Mocksville, Town Of	6.44	6.41	0.09	0.14		
93021		Bermuda Run, Town Of	8.22				23,959	6/30/2025
93027		Cooleemee A.B.C. Board	6.89				670	12/31/2012
93031	70624	Cooleemee, Town Of	12.55	12.61		0.14	133,105	9/30/2027
93101	70770	Duplin County	6.47	6.41	0.12	0.14		
93108		Duplin-Sampson Area Mental Health	6.45		0.10			
93111	70160	Beulaville, Town Of	6.42	6.41	0.07	0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
93121	71469	Kenansville, Town Of	6.41	6.41	0.06	0.14		
93127		Kenansville A.B.C. Board	6.35					
93131	72981	Warsaw, Town Of	6.35	6.41		0.14		
93137		Warsaw A.B.C. Board	6.35					
93141	70920	Faison, Town Of	6.44	6.41	0.09	0.14		
93151	72970	Wallace, Town Of	6.35	6.41		0.14		
93157		Wallace A.B.C. Board	6.35					
93161	72487	Rose Hill, Town Of	9.85	9.73	0.18	0.14	26,178	6/30/2010
93171		Calypso, Town Of	7.95				2,122	9/30/2011
93181		Teachey, Town Of	13.09				19,568	6/30/2013
93191	71690	Magnolia, Town Of	9.28	9.34		0.14	54,581	6/30/2022
93201	70790	Durham County	6.42	6.41	0.07	0.14		
93202		Parkwood Fire Department	6.35					
93204	70800	Durham County A.B.C. Board	6.50	6.41	0.15	0.14		
93211	70780	Durham, City Of	6.35	6.41		0.14		
93212		Durham Convention and Visitors Bureau	12.06				716,581	9/30/2028
93219		Triangle J Council Of Governments	6.43		0.08			
93301	70820	Edgecombe County	6.46	6.41	0.11	0.14		
93303		Edgecombe-Nash Mental Health Clinic	6.43		0.08			
93304		Edgecombe County A.B.C. Board	6.56		0.21			
93305		Edgecombe-Nash Memorial Library	6.58		0.23			
93309		Region L Council Of Governments	6.45		0.10			
93311	72770	Tarboro, Town Of	6.45	6.41	0.10	0.14		
93317		Tarboro Redevelopment Commission	6.47		0.12			
93321	72480	Rocky Mount, City Of	6.44	6.41	0.09	0.14		
93323		Rocky Mount-Wilson Airport Authority	6.46		0.11			
93331	72296	Pinetops, Town Of	6.49	6.41	0.14	0.14		
93333		Rocky Mount Housing Authority	13.69				733,458	12/31/2020
93341		Macclesfield, Town Of	8.51		0.16		8,494	6/30/2011
93351	72351	Princeville, Town Of	9.51	9.57		0.14	28,390	3/31/2013
93401	70951	Forsyth County	6.35	6.41		0.14		
93402		Airport Commission Of Forsyth County	12.24				245,515	6/30/2018
93407		Northwest Piedmont Council Of Governments	6.43		0.08			
93408		Forsyth-Stokes Mental Health Authority	6.35					
93411	73130	Winston-Salem, City Of	6.35	6.41		0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
93413		Winston-Salem Housing Authority	6.43		0.08			
93417	73140	Winston-Salem A.B.C. Board	6.54	6.41	0.19	0.14		
93421	71470	Kernersville, Town Of	6.35	6.41		0.14		
93431		Rural Hall, Town Of	6.44		0.09			
93441		Clemmons, Village Of	6.96				27,897	9/30/2015
93442		Clemmons Fire Department	6.35					
93451		Lewisville, Town Of	6.35					
93461		Walkertown, Town Of	7.54				7,322	12/31/2019
93471		Tobaccoville, Village Of	6.95				6,346	12/31/2023
93501	70960	Franklin County	6.47	6.41	0.12	0.14		
93511	70970	Franklinton, Town Of	6.35	6.41		0.14		
93517		Franklinton A.B.C. Board	7.53		1.18			
93521	71650	Louisburg, Town Of	6.43	6.41	0.08	0.14		
93527		Louisburg A.B.C. Board	6.59		0.24			
93531	70295	Bunn, Town Of	6.35	6.41		0.14		
93537		Bunn A.B.C. Board	6.35					
93541	73200	Youngsville, Town Of	6.72	6.78		0.14	10,926	9/30/2014
93601	71030	Gaston County	6.44	6.41	0.09	0.14		
93602	72682	Stanley, Town Of	8.72	8.66	0.12	0.14	108,999	6/30/2014
93609		Gaston-Lincoln Area Mental Health	6.42		0.07			
93610	71760	Mcadenville, Town Of	15.41	15.38	0.09	0.14	47,945	6/30/2014
93611	71040	Gastonia, City Of	6.35	6.41		0.14		
93615		Gaston Lincoln Regional Library	6.40		0.05			
93617		Gastonia A.B.C. Board	6.74		0.39			
93618		Gaston Co. Economic Dev. Commission	16.42				129,264	12/31/2022
93621	70150	Belmont, City Of	6.35	6.41		0.14		
93623		Belmont Housing Authority	9.94				16,027	3/31/2018
93631	70640	Cramerton, Town Of	6.57	6.41	0.22	0.14		
93641	70520	Cherryville, City Of	6.51	6.41	0.16	0.14		
93647		Cherryville A.B.C. Board	19.56				66,572	12/31/2023
93651	70705	Dallas, Town Of	6.35	6.41		0.14		
93661	71655	Lowell, Town Of	6.35	6.41		0.14		
93671		Bessemer City, City Of	6.65		0.30			
93677		Bessemer City A.B.C. Board	6.35					
93681	72390	Ranlo, Town Of	6.35	6.41		0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
93691	71930	Mt. Holly, City Of	6.43	6.41	0.08	0.14		
93701	71050	Gates County	6.49	6.41	0.14	0.14		
93704		Gates County A.B.C. Board	6.45		0.10			
93801	71085	Graham County	11.19	11.25		0.14	1,360,895	6/30/2024
93803		Graham County Health Department	6.41		0.06			
93806		Graham County Welfare Department	6.49		0.14			
93821		Robbinsville, Town of	13.84		0.17		217,445	3/31/2023
93901	71110	Granville County	6.44	6.41	0.09	0.14		
93904		Granville County A.B.C. Board	6.75		0.40			
93906		Granville County Hospital	6.41		0.06			
93907		Granville County Board Of Election						
93908		Granville-Vance Health District	6.43		0.08			
93909		Granville County-Oxford Plan Comm	6.35					
93910		South Granville Water and Sewer Authority	6.58		0.23			
93911	72200	Oxford, City Of	6.50	6.41	0.15	0.14		
93913		Oxford Housing Authority	6.44		0.09			
93914		Stovall, Town Of	6.35					
93921	70660	Creedmoor, City Of	6.35	6.41		0.14		
93931		Butner, Town Of	6.51		0.16			
94001	71130	Greene County	6.51	6.41	0.16	0.14		
94002		Maury Sanitary Land District	7.24				4,138	3/31/2020
94004		Greene County A.B.C. Board	6.40		0.05			
94005		Neuse Regional Library - Greene County	6.35					
94011		Hookerton, Town Of	6.44		0.09			
94021		Snow Hill, Town Of	6.35					
94101	71180	Guilford, County Of	6.42	6.41	0.07	0.14		
94102		Guil-Rand Fire Department	6.35					
94108		Pinecroft-Sedgefield Fire District	6.35					
94109		Alamance Community Fire Dist.,Inc	6.35					
94110		Deep River Fire Department						
94111	71140	Greensboro, City Of	6.44	6.42	0.08	0.14	48,710	12/31/2012
94112		Piedmont Triad Regional Water Authority	6.40		0.05			
94117	71150	Greensboro A.B.C. Board	6.45	6.41	0.10	0.14		
94118		Guilford Fire District	8.24				110,987	12/31/2013
94121	71340	High Point, City Of	6.44	6.41	0.09	0.14		



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			General Employee	Law Enforcement	General Employee	Law Enforcement		
94127		High Point A.B.C. Board	6.57		0.22			
94131		Jamestown, Town Of	6.54		0.19			
94141		Piedmont Triad Council Of Governments	6.46		0.11			
94151	71060	Gibsonville, Town Of	6.51	6.41	0.16	0.14		
94157		Gibsonville A.B.C. Board	6.35					
94161		Oak Ridge, Town Of	7.60				16,957	3/31/2024
94168		Colfax Volunteer Fire Department	6.35					
94171		Summerfield, Town Of	7.61				32,391	9/30/2028
94172		Summerfield Fire District	6.40		0.05			
94201	71200	Halifax County	6.44	6.41	0.09	0.14		
94204		Halifax County A.B.C. Board	6.57		0.22			
94209		Roanoke Rapids Sanitary District	6.44		0.09			
94211	70895	Enfield, Town Of	6.58	6.41	0.23	0.14		
94221	72440	Roanoke Rapids, City Of	6.48	6.41	0.13	0.14		
94231	73017	Weldon, Town Of	6.51	6.41	0.16	0.14		
94241	72590	Scotland Neck, Town Of	6.56	6.41	0.21	0.14		
94251		Hobgood, Town Of	8.45		0.13		13,249	9/30/2013
94261	71615	Littleton, Town Of	11.58	11.64		0.14	52,327	9/30/2014
94301	71230	Harnett County	6.44	6.41	0.09	0.14		
94311	70760	Dunn, Town Of	6.46	6.41	0.11	0.14		
94313		Dunn Housing Authority	6.44		0.09			
94317		Dunn A.B.C. Board	6.80		0.45			
94321	71585	Lillington, Town Of	6.41	6.41	0.06	0.14		
94327		Lillington A.B.C. Board						
94331	70900	Erwin, Town Of	6.42	6.41	0.07	0.14		
94341	70570	Coats, Town Of	6.46	6.41	0.11	0.14		
94347		Angier A.B.C. Board	6.47		0.12			
94351	70038	Angier, Town Of	12.35	12.41		0.14	293,726	9/30/2014
94401	71250	Haywood County	6.48	6.41	0.13	0.14		
94402		Haywood Medical Center	6.43		0.08			
94408		Junaluska Sanitary District	14.71		0.11		71,544	3/31/2021
94411	73010	Waynesville, Town Of	6.46	6.41	0.11	0.14		
94412		Waynesville A.B.C. Board	6.76		0.41			
94421	71685	Maggie Valley, Town Of	8.53	8.59		0.14	58,740	6/30/2012
94427		Maggie Valley A.B.C. Board	11.59				21,658	6/30/2013

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
94428		Maggie Vailey Sanitary District	12.09				182,678	9/30/2021
94431	70362	Canton, Town Of	11.21	11.14	0.13	0.14	922,621	6/30/2020
94437		Canton A.B.C. Board	11.23				67,817	12/31/2027
94501	71275	Henderson County	6.45	6.41	0.10	0.14		
94511	71280	Hendersonville, City Of	6.44	6.41	0.09	0.14		
94512		Hendersonville Water Commission	6.46		0.11			
94517		Hendersonville A.B.C. Board	6.35					
94521	71525	Laurel Park, Town Of	12.30	12.36		0.14	70,200	12/31/2010
94527		Laurel Park A.B.C. Board	6.66		0.31			
94531		Flat Rock, Village Of	6.98				3,768	3/31/2020
94532		Blue Ridge Fire Department	6.41		0.06			
94541	70943	Fletcher, Town Of	6.94	7.00		0.14	31,478	6/30/2014
94547		Fletcher A.B.C. Board	6.35					
94551		Mills River, Town Of	7.17		0.08		14,699	9/30/2028
94601	71310	Hertford County	6.46	6.41	0.11	0.14		
94603		Hertford-Gates D.H.D						
94604		Hertford County A.B.C. Board	6.62		0.27			
94606		Hertford County Public Health Authority	6.45		0.10			
94609		Roanoke-Chowan Mental Health Auth						
94611	70007	Ahoskie, Town Of	6.51	6.41	0.16	0.14		
94621	71970	Murfreesboro, Town Of	6.35	6.41		0.14		
94631	73155	Winton, Town Of	6.35	6.41		0.14		
94641		Cofield, Town Of	18.02				67,553	9/30/2021
94701	71370	Hoke County	6.45	6.41	0.10	0.14		
94704		Hoke County A.B.C. Board	6.45		0.10			
94711	72355	Raeford, Town Of	6.50	6.41	0.15	0.14		
94801	71400	Hyde County	6.48	6.41	0.13	0.14		
94804		Hyde County A.B.C. Board	6.35					
94812		Ocracoke Sanitary District	8.44		0.12		15,173	6/30/2012
94901	71420	Iredell County	6.44	6.41	0.09	0.14		
94908		Greater Statesville Development Co	6.35					
94911	72700	Statesville, City Of	6.46	6.41	0.11	0.14		
94917	72710	Statesville A.B.C. Board	6.57	6.41	0.22	0.14		
94921	71850	Mooreville, City Of	6.44	6.41	0.09	0.14		
94923		Mooreville Housing Authority	11.05		0.07		36,217	6/30/2013

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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		
94927		Mooresville A.B.C. Board	6.57		0.22			
94931	72815	Troutman, Town Of	6.49	6.41	0.14	0.14		
95001	71430	Jackson County	6.46	6.41	0.11	0.14		
95002		Tuckaseegee Water And Sewer Auth	6.43		0.08			
95005		Fontana Regional Library	6.55		0.20			
95008		Southwestern Plan. & Econ. Dev. Co	6.44		0.09			
95009		Smoky Mountain Mental Health Center	6.43		0.08			
95011	72750	Sylva, Town Of	11.38	11.37	0.07	0.14	326,596	6/30/2019
95017		Sylva A.B.C. Board	11.59		0.11		27,928	3/31/2016
95101	71460	Johnston County	6.43	6.41	0.08	0.14		
95104		Johnston County A.B.C. Board	6.55		0.20			
95105		Johnston County Public Library	6.48		0.13			
95110		Johnston County Memorial Hospital Authority	6.47		0.12			
95111	72630	Smithfield, Town Of	6.44	6.41	0.09	0.14		
95113		Smithfield Housing Authority	17.03				296,471	6/30/2023
95121	72594	Selma, Town Of	6.45	6.41	0.10	0.14		
95123		Selma Housing Authority	6.45		0.10			
95131	70540	Clayton, Town Of	6.46	6.41	0.11	0.14		
95141	70170	Benson, Town Of	6.47	6.41	0.12	0.14		
95151	70954	Four Oaks, Town Of	6.35	6.41		0.14		
95161	72295	Pine Level, Town Of	6.35	6.41		0.14		
95171	71472	Kenly, Town Of	6.35	6.41		0.14		
95181	72349	Princeton, Town Of	9.73	9.79		0.14	74,544	3/31/2021
95191		Wilson's Mills, Town Of	9.17				57,949	3/31/2032
95201	71465	Jones County	6.50	6.41	0.15	0.14		
95204		Jones County A.B.C. Board	6.49		0.14			
95205		Neuse Regional Library - Jones County	6.57		0.22			
95211		Pollocksville, Town Of	9.76		0.36		21,321	6/30/2016
95221	71745	Maysville, Town Of	16.12	16.18		0.14	166,382	6/30/2018
95301	71535	Lee County	6.46	6.41	0.11	0.14		
95309		Lee-Harnett Mental Health Authority						
95311	72565	Sanford, City Of	6.35	6.41		0.14		
95317		Sanford A.B.C. Board	6.58		0.23			
95321	70265	Broadway, Town Of	6.77	6.41	0.42	0.14		
95401	71550	Lenoir County	6.44	6.41	0.09	0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
95404		Lenoir County A.B.C. Board	6.72		0.37			
95405		Neuse Regional Library	6.35					
95411	71500	Kinston, City Of	6.45	6.41	0.10	0.14		
95412		Global Transpark Development Comm	8.16				77,198	6/30/2018
95413		Kinston Housing Authority	16.40		0.11		1,171,977	3/31/2022
95415		Kinston-Lenoir County Library	6.35					
95421	72305	Pink Hill, Town Of	6.40	6.41	0.05	0.14		
95431	71517	Lagrange, Town Of	6.43	6.41	0.08	0.14		
95501	71590	Lincoln County	6.45	6.41	0.10	0.14		
95504		Lincoln County A.B.C. Board	7.49				11,411	12/31/2028
95511	71600	Lincolnton, City Of	6.45	6.41	0.10	0.14		
95513		Lincolnton Housing Authority	6.51		0.16			
95517		Lincolnton A.B.C. Board	6.83		0.48			
95601	71680	Macon County	6.47	6.41	0.12	0.14		
95611	70955	Franklin, Town Of	6.49	6.41	0.14	0.14		
95617		Highlands A.B.C. Board	6.35					
95621	71335	Highlands, Town Of	6.35	6.41		0.14		
95701	71684	Madison County	6.51	6.41	0.16	0.14		
95711	71718	Mars Hill, Town Of	6.53	6.41	0.18	0.14		
95721	71711	Marshall, Town Of	10.21	10.21	0.06	0.14	24,889	3/31/2012
95733		Hot Springs Housing Authority	27.32				117,285	6/30/2024
95801	71730	Martin County	6.50	6.41	0.15	0.14		
95802		Martin County Travel & Tourism Authority	6.38		0.03			
95804		Martin County A B C Board	6.56		0.21			
95811	73080	Williamston, City Of	6.35	6.41		0.14		
95813		Williamston Housing Authority	18.05		0.13		250,461	3/31/2019
95821		Oak City, Town Of						
95831		Hamilton, Town Of	11.60		0.10		49,616	9/30/2018
95841		Jamesville, Town Of	18.16				111,295	12/31/2018
95851	72445	Robersonville, Town Of	15.98	16.04		0.14	783,602	12/31/2019
95853		Robersonville Housing Authority	10.50				66,644	12/31/2019
95901	71762	Mc Dowell County	6.48	6.41	0.13	0.14		
95908		Pleasant Garden Fire Department	9.26				11,988	9/30/2010
95911	71710	Marion, Town Of	6.49	6.41	0.14	0.14		
95917		Marion A.B.C. Board	6.35					

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
95921	72140	Old Fort, Town Of	6.35	6.41		0.14		
96001	71770	Mecklenburg County	6.42	6.41	0.07	0.14		
96002		Charlotte Mecklenburg P.B.A.	10.62		0.08		218,483	3/31/2013
96004	71780	Mecklenburg County A.B.C. Board	6.50	6.41	0.15	0.14		
96005		Charlotte-Mecklenburg Public Libra	6.44		0.09			
96008		Mecklenburg County Ems Agency	6.39		0.04			
96009		Centralina Council Of Governments	6.35					
96011	70480	Charlotte, City Of	6.35	6.41		0.14		
96012		Charlotte Auditorium-Coliseum	6.35					
96018		Charlotte Fire Ret Sys Board of Trust	6.35					
96021	72300	Pineville, Town Of	6.41	6.41	0.06	0.14		
96031	71775	Mint Hill, Town Of	6.40	6.41	0.05	0.14		
96041	71397	Huntersville, Town Of	6.52	6.58		0.14	5,804	6/30/2009
96051	70625	Cornelius, Town Of	6.35	6.41		0.14		
96061	72679	Stallings, Town Of	6.60	6.41	0.25	0.14		
96071	71740	Matthews, Town Of	8.96	8.87	0.15	0.14	1,064,121	6/30/2017
96081	70724	Davidson, Town Of	8.87	8.93		0.14	390,293	12/31/2017
96101	71788	Mitchell County	6.50	6.41	0.15	0.14		
96102		Mitchell Soil & Water Conserv. District	9.81				12,752	9/30/2015
96111	72678	Spruce Pine, Town Of	6.71	6.41	0.36	0.14		
96121	70105	Bakersville, Town Of	6.35	6.41		0.14		
96201	71815	Montgomery County	6.46	6.41	0.11	0.14		
96204		Montgomery-Municipal A.B.C. Board	6.55		0.20			
96211	72685	Star, Town Of	6.35	6.41		0.14		
96221	72822	Troy, Town Of	6.35	6.41		0.14		
96231	70192	Biscoe, Town Of	6.35	6.41		0.14		
96241	70360	Candor, Town Of	6.35	6.41		0.14		
96251	71920	Mount Gilead, Town Of	6.48	6.41	0.13	0.14		
96301	71830	Moore County	6.46	6.41	0.11	0.14		
96302	72776	Taylorstown, Town Of	7.55	7.61		0.14	8,333	6/30/2015
96304	71840	Moore County A.B.C. Board	6.49	6.41	0.14	0.14		
96310		Moore County Airport Authority	6.70		0.29		2,299	9/30/2018
96311	72640	Southern Pines, Town Of	6.45	6.41	0.10	0.14		
96312	70358	Cameron, Town Of	6.71	6.77		0.14	2,657	12/31/2018
96321	72920	Vass, Town Of	6.52	6.41	0.17	0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
96331	70005	Aberdeen, Town Of	6.46	6.41	0.11	0.14		
96341	72443	Robbins, Town Of	6.35	6.41		0.14		
96351	72287	Pinehurst, Village Of	6.44	6.41	0.09	0.14		
96361	72285	Pinebluff, Town Of	6.54	6.41	0.19	0.14		
96371	73040	Whispering Pines, Village Of	7.82	7.76	0.12	0.14	11,422	3/31/2010
96381	70953	Foxfire Village	8.27	8.17	0.16	0.14	6,556	12/31/2010
96391	70390	Carthage, Town Of	16.62	16.68		0.14	403,165	9/30/2014
96401	71990	Nash County	6.43	6.41	0.08	0.14		
96404	72000	Nash County A.B.C. Board	6.60	6.41	0.25	0.14		
96405		Braswell Memorial Library	7.55				174,192	6/30/2026
96411	72675	Spring Hope, Town Of	6.35	6.41		0.14		
96421	71995	Nashville, Town Of	6.43	6.41	0.08	0.14		
96431	71785	Middlesex, Town Of	6.42	6.41	0.07	0.14		
96441	73045	Whitakers, Town Of	7.30	7.36		0.14	14,335	9/30/2015
96451	70104	Bailey, Town Of	7.95	8.01		0.14	24,805	6/30/2019
96461	72600	Sharpsburg, Town of	6.35	6.41		0.14		
96501	72030	New Hanover County	6.44	6.41	0.09	0.14		
96502	72024	New Hanover Airport Authority	8.07	8.04	0.09	0.14	119,934	6/30/2013
96503		Wilmington Housing Authority	12.70				1,762,653	6/30/2024
96504		New Hanover County A.B.C. Board	6.35					
96507		Cape Fear Public Utility Authority	6.35					
96508		Lower Cape Fear Water & Sewer Auth	6.87		0.52			
96509		Southeastern Mental Health Center	6.45		0.10			
96511	73165	Wrightsville Beach, Town Of	6.44	6.41	0.09	0.14		
96512		Cape Fear Public Transportation Authority	6.35					
96521	70375	Carolina Beach, Town Of	6.35	6.41		0.14		
96531	73090	Wilmington, City Of	6.35	6.41		0.14		
96541	71515	Kure Beach, Town Of	6.35	6.41		0.14		
96601	72060	Northampton County	6.47	6.41	0.12	0.14		
96604		Northampton County A.B.C. Board	6.63		0.28			
96611	72432	Rich Square, Town Of	6.35	6.41		0.14		
96612		Choanoke Public Transportation Authority	8.59				40,060	6/30/2013
96621	73162	Woodland, Town Of	6.35	6.41		0.14		
96631	71020	Garysburg, Town Of	10.14	10.20		0.14	4,459	12/31/2009
96641	70620	Conway, Town Of	11.24	11.30		0.14	22,027	12/31/2011

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
96651	71032	Gaston, Town Of	11.58	11.64		0.14	18,051	6/30/2012
96661	71435	Jackson, Town Of	18.97	19.03		0.14	161,803	12/31/2019
96671	72595	Severn, Town Of	9.96	10.02		0.14	17,195	9/30/2021
96681	72591	Seaboard, Town Of	11.06	11.12		0.14	96,105	12/31/2025
96701	72150	Onslow County	6.45	6.41	0.10	0.14		
96704		Onslow County A.B.C. Board	6.51		0.16			
96705		Onslow County Library						
96708		Onslow Water & Sewage Authority	7.73		0.16		737,562	12/31/2028
96709		Onslow-Carteret Behavioral Healthcare	6.53		0.18			
96711	71440	Jacksonville, City Of	6.43	6.41	0.08	0.14		
96721	72745	Swansboro, Town Of	6.41	6.41	0.06	0.14		
96731	71380	Holly Ridge, Town Of	6.48	6.41	0.13	0.14		
96733		Holly Ridge Housing Authority	6.65		0.30			
96741	72420	Richlands, Town Of	8.78	8.84		0.14	21,178	6/30/2011
96751	72789	North Topsail Beach, Town Of	6.52	6.41	0.17	0.14		
96801	72170	Orange County	6.43	6.41	0.08	0.14		
96804		Orange County A.B.C. Board	6.46		0.11			
96808		Orange Water & Sewer Authority	6.42		0.07			
96809		Orange-Person-Chatham-Mental Health	6.35					
96811	70470	Chapel Hill, Town Of	6.44	6.41	0.09	0.14		
96821	70372	Carrboro, Town Of	6.41	6.41	0.06	0.14		
96831	71360	Hillsborough, Town Of	6.45	6.41	0.10	0.14		
96901	72210	Pamlico County	6.51	6.41	0.16	0.14		
96912	72195	Oriental, Town Of	6.35	6.41		0.14		
96918		Bay River Metro Sewerage District	6.48		0.08		1,076	12/31/2021
96911		Bayboro, Town Of	6.35					
97001	72220	Pasquotank County	6.45	6.41	0.10	0.14		
97002		Pasquotank-Camden Ambulance Service	6.41		0.06			
97004		Pasquotank County A.B.C Board	6.53		0.18			
97005		East Albemarle Regional Library	6.43		0.08			
97008		Albemarle District Jail Commission	6.35					
97010		Albemarle Hospital Authority	6.41		0.06			
97011	70840	Elizabeth City	6.43	6.41	0.08	0.14		
97012		Elizabeth-Pasquotank Co Airport Au	9.15				29,829	9/30/2024
97015		Pasquotank-Camden Library	6.58		0.23			

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
97018		Elizabeth-Pasquotank Co Ind Dev Co	6.93		0.25		1,211	12/31/2012
97101	72235	Pender County	6.45	6.41	0.10	0.14		
97104		Pender County A.B.C. Board	6.57		0.22			
97111	70300	Burgaw, Town Of	6.35	6.41		0.14		
97121	72790	Topsail Beach, Town Of	6.67	6.57	0.16	0.14	2,884	6/30/2011
97131	72725	Surf City	9.21	9.17	0.10	0.14	355,118	12/31/2016
97201	72245	Perquimans County	6.47	6.41	0.12	0.14		
97211	71300	Hertford, Town Of	11.28	11.23	0.11	0.14	232,124	3/31/2015
97213		Hertford Housing Authority	6.35					
97217		Hertford A.B.C. Board	6.51		0.16			
97221	73124	Winfall, Town Of	6.35	6.41		0.14		
97301	72250	Person County	6.45	6.41	0.10	0.14		
97304		Person County A.B.C. Board	6.64		0.29			
97311	72520	Roxboro, City Of	6.45	6.41	0.10	0.14		
97401	72310	Pitt County	6.43	6.41	0.08	0.14		
97402		Pitt-Greenville Convention & Visitors Authority	6.35					
97404	72320	Pitt County A.B.C. Board	6.50	6.41	0.15	0.14		
97405		Sheppard Memorial Library	6.50		0.15			
97408		Contentnea Metro. Sewage District	6.44		0.09			
97411	71160	Greenville, City Of	6.42	6.41	0.07	0.14		
97412		Greenville Utilities Commission	6.41		0.06			
97413		Greenville Housing Authority	6.44		0.09			
97421	70930	Farmville, City Of	6.48	6.41	0.13	0.14		
97423		Farmville Housing Authority	13.29				168,652	3/31/2028
97431	71170	Grifton, Town Of	6.62	6.41	0.27	0.14		
97441	70157	Bethel, Town Of	6.56	6.41	0.21	0.14		
97451	73150	Winterville, Town Of	6.45	6.41	0.10	0.14		
97461	70100	Ayden, Town Of	6.35	6.41		0.14		
97463		Ayden Housing Authority	6.35					
97471		Grimesland, Town Of	8.50		0.53		3,586	3/31/2011
97481	72626	Simpson, Village Of	9.91	9.97		0.14	10,036	6/30/2021
97501	72340	Polk County	6.48	6.41	0.13	0.14		
97511	72823	Tryon, Town Of	6.47	6.41	0.12	0.14		
97517		Tryon A.B.C. Board	6.43		0.08			
97521	70581	Columbus, Town Of	7.21	7.27		0.14	21,393	6/30/2013



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			General Employee	Law Enforcement	General Employee	Law Enforcement		
97527		Columbus A.B.C. Board						
97531	72560	Saluda, Town Of	8.10	8.06	0.10	0.14	46,613	9/30/2018
97601	72380	Randolph County	6.45	6.41	0.10	0.14		
97611	70064	Asheboro, City Of	6.46	6.41	0.11	0.14		
97613		Asheboro Housing Authority	6.47		0.12			
97621	72377	Randleman, City Of	6.43	6.41	0.08	0.14		
97623		Randleman Housing Authority	15.07		0.09		52,722	9/30/2015
97627		Randleman A.B.C. Board	6.45		0.10			
97631	71582	Liberty, Town Of	6.57	6.41	0.22	0.14		
97637		Liberty A.B.C. Board	6.58		0.23			
97641	72375	Ramseur, Town Of	6.35	6.41		0.14		
97651	70063	Archdale, City Of	6.52	6.41	0.17	0.14		
97661		Trinity, City Of	7.32				24,532	9/30/2023
97701	72430	Richmond County	6.47	6.41	0.12	0.14		
97705		Sandhill Regional Library	6.49		0.14			
97708		Richmond Soil & Water Conservation Dist	6.52		0.17			
97711	72460	Rockingham, City Of	6.46	6.41	0.11	0.14		
97713		Rockingham Housing Authority	6.48		0.13			
97717		Hamlet A.B.C. Board	6.62		0.27			
97721	71220	Hamlet, City Of	6.46	6.41	0.11	0.14		
97727		Rockingham A.B.C. Board	6.46		0.11			
97731		Ellerbe, Town Of	8.18				4,090	6/30/2010
97801	72450	Robeson County	6.45	6.41	0.10	0.14		
97802		Lumber River Council Of Governments	9.64		0.05		288,904	3/31/2018
97805		Robeson County Public Library	6.63		0.28			
97811	71670	Lumberton, City Of	6.45	6.41	0.10	0.14		
97817		Lumberton A.B.C. Board	6.94				3,357	6/30/2011
97818		Lumberton Airport Commission	6.35					
97819		Southeastern Regional Mental Health	11.39				1,313,103	6/30/2014
97821	70910	Fairmont, Town Of	6.52	6.41	0.17	0.14		
97823		Fairmont Housing Authority	6.41		0.06			
97831	72540	St. Pauls, Town Of	6.47	6.41	0.12	0.14		
97837		Saint Paul's A.B.C. Board	15.31				11,634	9/30/2010
97840	71750	Maxton, Town Of	11.47	11.38	0.15	0.14	686,813	6/30/2027
97847		Maxton A.B.C. Board	6.48		0.13			

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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		
97851	72228	Pembroke, Town Of	6.48	6.41	0.13	0.14		
97853		Pembroke Housing Authority	9.59				90,084	6/30/2020
97861	72510	Rowland, Town Of	6.60	6.41	0.25	0.14		
97871	72395	Red Springs, Town of	13.11	13.00	0.17	0.14	1,330,469	6/30/2023
97877		Red Springs A.B.C. Board	7.48				649	6/30/2012
97901	72470	Rockingham County	6.45	6.41	0.10	0.14		
97911	72400	Reidsville, Town Of	6.46	6.41	0.11	0.14		
97913		New Reidsville Housing Authority	7.42		0.12		18,436	3/31/2019
97917		Reidsville A.B.C. Board	10.51		0.10		26,765	3/31/2013
97921	71755	Mayodan, Town Of	6.54	6.41	0.19	0.14		
97931	72721	Stoneville, Town Of	6.35	6.41		0.14		
97941	71683	Madison, Town Of	6.49	6.41	0.14	0.14		
97947		Madison A.B.C. Board	9.91				43,757	12/31/2022
97948		Madison-Mayodan Recreation Comm	6.35					
97951	70815	Eden, City Of	6.35	6.41		0.14		
97957		Eden A.B.C. Board	6.35					
98001	72490	Rowan County	6.45	6.41	0.10	0.14		
98002		Rowan County Tourism Development Board	6.44				1,155	6/30/2026
98003		Rowan County Housing Authority	10.70				159,819	12/31/2021
98004	72500	Rowan County A.B.C. Board	6.50	6.41	0.15	0.14		
98008		Rowan Soil and Water Conservation. Dist	7.39				1,998	6/30/2023
98011	72550	Salisbury, City Of	6.45	6.41	0.10	0.14		
98013		Salisbury Housing Authority	12.86				596,730	12/31/2022
98021	70812	East Spencer, Town Of	6.55	6.41	0.20	0.14		
98023		East Spencer Housing Authority	6.50		0.15			
98031	72665	Spencer, Town Of	6.51	6.41	0.16	0.14		
98041	70522	China Grove, Town Of	6.47	6.41	0.12	0.14		
98051	71522	Landis, Town Of	6.35	6.41		0.14		
98061	71105	Granite Quarry, Town Of	6.57	6.41	0.22	0.14		
98071	72475	Rockwell, Town Of	12.88	12.94		0.14	13,613	9/30/2009
98081		Faith, Town Of	23.40				25,035	9/30/2011
98091	70552	Cleveland, Town Of	7.07	7.04	0.09	0.14	16,330	3/31/2018
98101	72530	Rutherford County	6.47	6.41	0.12	0.14		
98102		Broad River Water Authority	6.62		0.10		19,644	3/31/2025
98103		Rutherford-Polk-Mc Dowell D.H.D	6.43		0.08			

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
98107		Forest City A.B.C. Board	8.08				26,243	9/30/2028
98108		Rutherford-Polk Mental Health Cent						
98109		Isothermal Planning & Develop Comm	6.47		0.12			
98111	70950	Forest City	6.49	6.41	0.14	0.14		
98113		Forest City Housing Authority	6.35					
98121	72670	Spindale, Town Of	6.47	6.41	0.12	0.14		
98131	71518	Lake Lure, Town Of	6.35	6.41		0.14		
98137		Lake Lure A.B.C. Board	6.35					
98141	72535	Rutherfordton, Town Of	6.53	6.41	0.18	0.14		
98147		Rutherfordton A.B.C. Board	6.35					
98161		Ellenboro, Town Of	7.29				1,228	3/31/2011
98201	72563	Sampson County	6.44	6.41	0.09	0.14		
98205		J.C. Holliday Memorial Library	6.49		0.14			
98211	70555	Clinton, City Of	6.46	6.41	0.11	0.14		
98218		Clinton A.B.C. Board	6.65		0.30			
98221	72547	Salemberg, Town Of	6.46	6.41	0.11	0.14		
98231	72050	Newton Grove, Town Of	6.80	6.41	0.45	0.14		
98237		Roseboro A.B.C. Board	6.35					
98241	71000	Garland, Town Of	6.73	6.41	0.38	0.14		
98247		Garland A.B.C. Board						
98251		Turkey, Town Of	6.72		0.37			
98261	72486	Roseboro, Town Of	6.48	6.41	0.13	0.14		
98271		Autryville, Town Of	14.39		0.49		33,331	6/30/2019
98301	72580	Scotland County	6.45	6.41	0.10	0.14		
98304		Scotland County A.B.C. Board	13.13		0.12		44,595	9/30/2013
98308		Laurinburg-Maxton Airport Commission	11.31				45,671	6/30/2015
98311	71530	Laurinburg, City Of	6.44	6.41	0.09	0.14		
98313		Laurens Housing Authority	13.12		0.12		1,091,105	12/31/2026
98321	72935	Wagram, Town Of	6.41	6.41	0.06	0.14		
98331	71051	Gibson, Town Of	7.94	8.00		0.14	5,597	3/31/2025
98401	72683	Stanly County	6.48	6.41	0.13	0.14		
98411	70030	Albemarle, City Of	6.48	6.41	0.13	0.14		
98417		Albemarle A.B.C. Board	7.64				18,610	12/31/2023
98421	72110	Norwood, Town Of	6.67	6.41	0.32	0.14		
98427		Norwood A.B.C. Board	6.35					

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
98431	71620	Locust, City Of	6.50	6.56		0.14	1,635	9/30/2010
98441	72120	Oakboro, Town Of	13.55	13.61		0.14	83,331	9/30/2011
98451	70103	Badin, Town Of	6.44	6.41	0.09	0.14		
98461		Richfield, Town Of						
98481	72680	Stanfield, Town Of	10.85	10.91		0.14	114,678	6/30/2023
98501	72720	Stokes County	6.46	6.41	0.11	0.14		
98511	72975	Walnut Cove, Town Of	6.41	6.41	0.06	0.14		
98517		Walnut Cove A.B.C. Board	7.39				6,613	9/30/2023
98521	71487	King, Town Of	6.44	6.41	0.09	0.14		
98601	72730	Surry County	6.47	6.41	0.12	0.14		
98609		Surry-Yadkin Area Mental Health Au	6.42		0.07			
98611	72280	Pilot Mountain, Town Of	6.43	6.41	0.08	0.14		
98621	70735	Dobson, Town Of	6.47	6.41	0.12	0.14		
98627		Dobson A.B.C. Board	6.35					
98631	71910	Mount Airy, Town Of	6.56	6.41	0.21	0.14		
98637		Mt. Airy Alcoholic Board Of Control	6.46		0.11			
98641	70855	Elkin, Town Of	6.44	6.41	0.09	0.14		
98647		Elkin A.B.C. Board	7.75				8,048	9/30/2014
98701	72740	Swain County	6.48	6.41	0.13	0.14		
98711	70285	Bryson City, Town Of	6.54	6.41	0.19	0.14		
98717		Bryson City A.B.C. Board	6.63		0.28			
98801	72800	Transylvania County	6.45	6.41	0.10	0.14		
98811	70260	Brevard, City Of	6.45	6.41	0.10	0.14		
98817		Brevard A.B.C. Board	6.35					
98901	72825	Tyrrell County	6.44	6.41	0.09	0.14		
98904		Tyrrell County A.B.C. Board	6.53		0.18			
98911		Columbia, Town Of	6.35					
99001	72830	Union County	6.44	6.41	0.09	0.14		
99011	71800	Monroe, City Of	6.44	6.41	0.09	0.14		
99013		Monroe Housing Authority	6.47		0.12			
99017		Monroe A.B.C. Board	6.59		0.24			
99021	71720	Marshville, Town Of	6.48	6.41	0.13	0.14		
99031	73125	Wingate, Town Of	6.42	6.41	0.07	0.14		
99041	72995	Waxhaw, Town Of	9.29	9.27	0.08	0.14	98,173	12/31/2011
99047		Waxhaw A.B.C. Board						

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
99051		Indian Trail, Town Of	10.06		0.14		232,712	9/30/2015
99061		Unionville, Town of	12.26				23,390	3/31/2028
99071		Weddington, Town Of	9.36				37,215	3/31/2029
99081		Marvin, Village Of	7.74				31,332	3/31/2029
99091		Wesley Chapel, Village Of	6.41				777	9/30/2030
99101	72890	Vance County	6.46	6.41	0.11	0.14		
99104		Vance County A.B.C. Board	6.35					
99108		Vance-Warren-Granville-Franklin MH	6.44		0.09			
99109		Kerr-Tar Regional Council Of Governments	6.43		0.08			
99110		Kerr-Area Transportation Authority	10.44				276,798	12/31/2016
99111	71270	Henderson, City Of	6.50	6.41	0.15	0.14		
99201	72940	Wake County	6.42	6.41	0.07	0.14		
99202	71385	Holly Springs, Town Of	6.99	6.97	0.08	0.14	50,043	12/31/2009
99203	72485	Rolesville, Town Of	6.35	6.41		0.14		
99204	72950	Wake County A.B.C. Board	6.47	6.41	0.12	0.14		
99206	71882	Morrisville, Town Of	11.63	11.65	0.04	0.14	5,357,606	6/30/2027
99208		Bayleaf Fire Department	6.35					
99210		Electricities Of N.C., Inc	6.35					
99211	72360	Raleigh, City Of	6.35	6.41		0.14		
99212		Durham Highway Fire Protection Age	6.35					
99213		Raleigh Housing Authority	6.43		0.08			
99218	72370	Raleigh-Durham Airport Authority	6.43	6.41	0.08	0.14		
99221	70400	Cary, Town Of	6.41	6.41	0.06	0.14		
99222		Centennial Authority, The	6.69		0.26		710	9/30/2020
99231	73020	Wendell, Town Of	6.41	6.41	0.06	0.14		
99241	73210	Zebulon, Town Of	6.71	6.69	0.08	0.14	25,465	6/30/2013
99251	71010	Garner, Town Of	6.43	6.41	0.08	0.14		
99252		Garner Fire Department	6.40		0.05			
99261	70990	Fuquay-Varina, Town Of	6.42	6.41	0.07	0.14		
99271	70050	Apex, Town Of	6.41	6.41	0.06	0.14		
99281	72960	Wake Forest, Town Of	6.51	6.41	0.16	0.14		
99291	71510	Knightdale, Town Of	6.40	6.41	0.05	0.14		
99301	72980	Warren County	6.47	6.41	0.12	0.14		
99304		Warren County A.B.C. Board	6.35					
99311	72055	Norlina, Town Of	6.35	6.41		0.14		

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
99401	72985	Washington County	6.46	6.41	0.11	0.14		
99404		Washington County A.B.C. Board	6.43		0.08			
99405		Pettigrew Regional Library	6.51		0.16			
99411	72335	Plymouth, Town Of	6.45	6.41	0.10	0.14		
99413		Plymouth Housing Authority	6.46		0.11			
99421		Roper, Town Of	6.35					
99431		Creswell, Town Of	6.45		0.10			
99501	72983	Watauga County	6.48	6.41	0.13	0.14		
99502		Region D Council Of Governments	11.33				316,813	6/30/2016
99508		Blowing Rock Tourism Development Authority	7.65				17,326	3/31/2029
99511	70240	Boone, Town Of	6.45	6.41	0.10	0.14		
99521	70220	Blowing Rock, Town Of	6.40	6.41	0.05	0.14		
99527		Blowing Rock A.B.C. Board	6.35					
99531	72596	Sevin Devils, Town Of	11.33	11.39		0.14	255,689	6/30/2026
99601	72997	Wayne County	6.47	6.41	0.12	0.14		
99602		Fork Township Sanitary District	6.42		0.07			
99603		Eastern Carolina Reg. Housing Auth	13.61				445,187	3/31/2019
99604		Wayne County A.B.C. Board	6.68		0.33			
99605		Wayne County Library	6.44		0.09			
99608		Wayne County Economic Develop Comm						
99609		Southern Wayne Sanitary District	11.76		0.10		13,419	6/30/2011
99610		Eastern Wayne Sanitary District	6.35					
99611	71070	Goldsboro, City Of	6.45	6.41	0.10	0.14		
99613		Housing Auth. Of City Of Goldsboro	14.31		0.17		1,702,003	6/30/2020
99621	71940	Mount Olive, Town Of	6.35	6.41		0.14		
99623		Mount Olive Housing Authority	6.35					
99631	70980	Fremont, Town Of	6.35	6.41		0.14		
99651	72270	Pikeville, Town Of	9.57	9.63		0.14	76,384	9/30/2024
99661	72977	Walnut Creek, Village Of	13.41	13.47		0.14	186,624	3/31/2026
99701	73075	Wilkes County	6.46	6.41	0.11	0.14		
99705		Appalachian Regional Library	6.35					
99711	72105	North Wilkesboro, Town Of	6.47	6.41	0.12	0.14		
99717		North Wilkesboro A.B.C. Board	6.43		0.08			
99721	73072	Wilkesboro, Town Of	6.47	6.41	0.12	0.14		
99727		Wilkesboro A.B.C. Board	24.33				165,114	3/31/2024

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			General Employee	Law Enforcement	General Employee	Law Enforcement		
99801	73110	Wilson County	6.43	6.41	0.08	0.14		
99802		Wilson County Tourism Develop. Authority	6.94				2,578	12/31/2016
99804		Wilson County A.B.C. Board	6.46		0.11			
99809		Wilson-Greene Mental Health Center						
99811	73100	Wilson, City Of	6.42	6.41	0.07	0.14		
99812		Wilson Economic Development Council	6.35					
99818		City of Wilson Cemetery Commission	9.19				60,947	9/30/2022
99821	72684	Stantonsburg, Town Of	6.35	6.41		0.14		
99831	70195	Black Creek, Town Of	6.35	6.41		0.14		
99841	71660	Lucama, Town Of	6.49	6.41	0.14	0.14		
99851	70870	Elm City, Town Of	11.41	11.47		0.14	11,296	6/30/2013
99901	73170	Yadkin County	6.45	6.41	0.10	0.14		
99911	73180	Yadkinville, Town Of	6.44	6.41	0.09	0.14		
99921	71467	Jonesville, Town Of	6.35	6.41		0.14		
99931	70805	East Bend, Town Of	6.64	6.41	0.29	0.14		
99941	70250	Boonville, Town Of	6.35	6.41		0.14		
99991		N.C. Association Of County Comm	6.40		0.05			
99999		N.C. League Of Municipalities	6.42		0.07			
	70235	Bolton, Town Of						
	70505	Eastern Band Of Cherokee Indians	12.24	12.30		0.14	1,120,411	9/30/2020
	71492	Kingtown, Town Of						
	71765	Mebane, Town Of	6.35	6.41		0.14		
	71786	Misenheimer, Village Of	6.35	6.41		0.14		
	72265	Piedmont Triad Airport Authority	6.35	6.41		0.14		
	72410	Rhodhiss, Town Of						
	72657	Sparta, Town Of	6.35	6.41		0.14		
	72991	Warrenton, Town Of	10.77	10.83		0.14	118,187	6/30/2031