

STATE OF NORTH CAROLINA

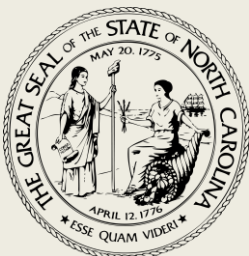
OFFICE OF THE STATE AUDITOR
BETH A. WOOD, CPA



LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM

RALEIGH, NORTH CAROLINA

FINANCIAL AUDIT OF THE SCHEDULE OF EMPLOYER ALLOCATIONS AND
THE SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2014



NCOSA
The Taxpayers' Watchdog

STATE OF NORTH CAROLINA
Office of the State Auditor



Beth A. Wood, CPA
State Auditor

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AUDITOR'S TRANSMITTAL

The Honorable Pat McCrory, Governor
Members of the General Assembly of North Carolina
The Honorable Janet Cowell, State Treasurer
Department of State Treasurer

We have completed a financial audit of the Local Governmental Employees' Retirement System Schedule of Employer Allocations for the year ended June 30, 2014 and June 30, 2013 and the Schedule of Pension Amounts by Employer for the year ended June 30, 2014, and our audit results are included in this report. You will note from the independent auditor's report that we determined that the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer are presented fairly in all material respects.

The results of our tests disclosed no deficiencies in internal control over financial reporting that we consider to be material weaknesses in relation to our audit scope or any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

North Carolina General Statutes require the State Auditor to make audit reports available to the public. Copies of audit reports issued by the Office of the State Auditor may be obtained through one of the options listed in the back of this report.

A handwritten signature in cursive script that reads "Beth A. Wood".

Beth A. Wood, CPA
State Auditor



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Article V, Chapter 147 of the *North Carolina General Statutes*, gives the Auditor broad powers to examine all books, records, files, papers, documents, and financial affairs of every state agency. The Auditor also has the power to summon people to produce records and to answer questions under oath.

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INDEPENDENT AUDITOR'S REPORT

The Honorable Pat McCrory, Governor
Members of the General Assembly of North Carolina
The Honorable Janet Cowell, State Treasurer
Department of State Treasurer

Report on the Schedules

We have audited the accompanying Schedule of Employer Allocations of the Local Governmental Employees' Retirement System as of and for the years ended June 30, 2014 and June 30, 2013, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense included in the accompanying Schedule of Pension Amounts by Employer of the Local Governmental Employees' Retirement System as of and for the year ended June 30, 2014, and the related notes (hereafter referred to as "the Schedules").

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these Schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedules in order to design

audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations as of and for the years ended June 30, 2014 and June 30, 2013 and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities of the Local Governmental Employees' Retirement System as of and for the year ended June 30, 2014, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the pension plans included in the State's *Comprehensive Annual Financial Report* (CAFR) as of and for the year ended June 30, 2014, and our report thereon, dated December 2, 2014, expressed an unmodified opinion on those financial statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2015 on our consideration of the entity's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of the Local Governmental Employees' Retirement System Management, the Local Governmental Employees' Retirement System Plan employers and their auditors and the North Carolina Office of the State Controller and is not intended to be and should not be used by anyone other than these specified parties.



Beth A. Wood, CPA
State Auditor

Raleigh, North Carolina

June 16, 2015



SCHEDULES

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2014

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
70505	Eastern Band of Cherokee Indians	\$ 22,402,059	0.04884%
71786	Misenheimer, Village of	1,963,200	0.00428%
72265	Piedmont Triad Airport Authority	5,733,546	0.01250%
72657	Sparta, Town of	2,148,729	0.00468%
90001	Yancey County	38,170,199	0.08321%
90002	Yancey Soil & Water Conservation District	570,335	0.00124%
90011	Burnsville, Town of	10,273,763	0.02240%
90092	Martin-Tyrell-Washington D.H.D.	26,449,889	0.05766%
90096	Pasquotank-Perquimans-Camden-Chowan D.H.D.	71,326,502	0.15549%
90098	Toe River District Health Department	24,987,249	0.05447%
90099	Appalachian District Health Department	28,057,786	0.06116%
90101	Alamance County	272,201,333	0.59339%
90111	Burlington, City of	228,580,308	0.49829%
90114	Mebane, Town of	45,238,611	0.09862%
90117	Burlington-Graham A.B.C. Board	6,123,267	0.01335%
90121	Graham, City of	49,919,018	0.10882%
90131	Elon College, Town of	20,662,649	0.04504%
90141	Haw River, Town of	7,154,344	0.01560%
90151	Alamance, Village of	454,939	0.00099%
90161	Green Level, Town of	1,199,150	0.00261%
90201	Alexander County	53,934,634	0.11757%
90203	Alexander County Health Department	12,345,202	0.02691%
90205	Alexander County Library	1,626,845	0.00355%
90206	Alexander County Welfare Department	20,258,640	0.04416%
90211	Taylorsville, Town of	7,884,456	0.01719%
90301	Alleghany County	27,672,726	0.06033%
90305	Northwestern Regional Library	7,610,019	0.01659%
90307	Sparta A.B.C. Board	394,414	0.00086%
90401	Anson County	60,776,034	0.13249%
90411	Wadesboro, Town of	18,991,649	0.04140%
90413	Wadesboro Housing Authority	1,302,794	0.00284%
90417	Wadesboro A.B.C. Board	708,716	0.00154%
90421	Lilesville, Town of	1,064,124	0.00232%
90431	Polkton, Town of	1,531,439	0.00334%
90441	Peachland, Town of	520,538	0.00113%
90451	Ansonville, Town of	629,781	0.00137%
90461	Morven, Town of	451,888	0.00099%
90501	Ashe County	65,979,067	0.14383%
90507	West Jefferson A.B.C. Board	371,914	0.00081%
90511	Jefferson, Town of	4,322,007	0.00942%
90521	West Jefferson, Town of	6,653,966	0.01451%
90601	Avery County	54,712,486	0.11927%
90605	Avery-Mitchell-Yancey District Library	1,790,608	0.00390%
90611	Banner Elk, Town of	7,380,816	0.01609%
90617	High Country Municipal A.B.C. Board	1,265,887	0.00276%
90621	Newland, Town of	3,935,541	0.00858%
90631	Beech Mountain, Town of	17,031,322	0.03713%
90641	Elk Park, Town of	712,934	0.00155%
90651	Sugar Mountain, Town of	4,881,231	0.01064%
90701	Beaufort County	104,632,375	0.22809%
90704	Beaufort County A.B.C. Board	1,756,850	0.00383%
90705	B.H.M. Regional Library	1,435,997	0.00313%
90709	Mid-East Economic Development Commission	10,094,806	0.02201%
90711	Washington, City of	87,791,193	0.19138%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2014

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
90721	Aurora, Town of	1,572,229	0.00343%
90731	Belhaven, Town of	9,234,777	0.02013%
90741	Washington Park, Town of	510,595	0.00111%
90751	Chocowinity, Town of	2,602,061	0.00567%
90801	Bertie County	37,204,739	0.08110%
90804	Bertie County A.B.C. Board	177,015	0.00039%
90805	Albemarle Regional Library	2,431,247	0.00530%
90808	Bertie-Martin Regional Jail Commission	5,497,502	0.01198%
90811	Aulander, Town of	1,591,280	0.00347%
90812	Windsor, Town of	11,161,168	0.02433%
90813	Colerain, Town of	273,256	0.00060%
90861	Lewiston-Woodville, Town of	114,191	0.00025%
90901	Bladen County	102,390,487	0.22321%
90911	Elizabethtown, Town of	16,996,730	0.03705%
90917	Elizabethtown A.B.C. Board	483,352	0.00105%
90918	Southeastern Economic Development Commission	630,535	0.00137%
90921	White Lake, Town of	4,907,017	0.01070%
90931	Clarkton, Town of	2,501,701	0.00545%
90941	Bladenboro, Town of	4,430,987	0.00966%
91001	Brunswick County	299,693,914	0.65332%
91002	Leland, Town of	27,420,655	0.05978%
91003	Brunswick County Health Department	29,125,943	0.06349%
91004	Brunswick County A.B.C. Board	672,944	0.00147%
91006	Brunswick County Welfare Department	43,946,343	0.09580%
91007	Calabash A.B.C. Board	637,404	0.00139%
91008	Cape Fear Council of Governments	4,245,693	0.00926%
91009	Brunswick County Tourism Development Authority	1,175,737	0.00256%
91010	Calabash, Town of	2,661,274	0.00580%
91011	Southport, City of	12,990,142	0.02832%
91012	Northwest, City of	617,716	0.00135%
91014	Holden Beach, Town of	10,180,013	0.02219%
91017	Southport A.B.C. Board	405,086	0.00088%
91020	Belville, Town of	840,687	0.00183%
91021	Oak Island, Town of	45,060,357	0.09823%
91024	Carolina Shores, Town of	1,033,040	0.00225%
91026	Navassa, Town of	1,660,122	0.00362%
91027	Oak Island A.B.C. Board	705,031	0.00154%
91032	St. James, Town of	551,351	0.00120%
91041	Sunset Beach, Town of	22,788,085	0.04968%
91042	North Brunswick Sanitary District	9,338,481	0.02036%
91047	Sunset Beach A.B.C. Board	608,346	0.00133%
91051	Caswell Beach, Town of	3,643,279	0.00794%
91057	Shallotte A.B.C. Board	632,837	0.00138%
91061	Ocean Isle Beach, Town of	18,030,067	0.03930%
91067	Ocean Isle A.B.C. Board	727,662	0.00159%
91071	Boiling Spring Lakes, City of	10,332,597	0.02252%
91077	Boiling Spring Lakes A.B.C. Board	231,549	0.00050%
91081	Shallotte, Town of	16,372,559	0.03569%
91091	Bald Head Island, Village of	25,038,765	0.05458%
91101	Buncombe County	579,249,803	1.26274%
91102	Land-of-Sky Regional Council	18,607,400	0.04056%
91104	Woodfin A.B.C. Commission	455,493	0.00099%
91107	Western N.C. Regional Air Pollution Control	3,433,417	0.00748%
91108	Metro Sewerage Dist of Buncombe County	57,155,457	0.12460%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2014

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91109	Woodfin Sanitary Water & Sewer District	4,154,528	0.00906%
91111	Biltmore Forest, Town of	8,727,132	0.01902%
91119	Western Highland Area Authority	-	0.00000%
91120	West Buncombe Fire Department	6,839,772	0.01491%
91121	Asheville, City of	452,572,268	0.98659%
91127	Asheville A.B.C. Board	12,238,080	0.02668%
91128	Asheville Regional Airport Authority	22,262,248	0.04853%
91138	Skyland Volunteer Fire Department	27,110,256	0.05910%
91141	Weaverville, Town of	30,046,557	0.06550%
91147	Weaverville A.B.C. Board	455,138	0.00099%
91151	Black Mountain, Town of	26,397,728	0.05755%
91154	Black Mountain A.B.C. Board	557,414	0.00122%
91161	Montreat, Town of	4,283,731	0.00934%
91171	Woodfin, Town of	12,075,522	0.02632%
91201	Burke County	95,906,455	0.20907%
91202	Burke-Catawba District Confinement Facility	8,054,942	0.01756%
91203	Burke County Health Department	12,597,570	0.02746%
91206	Burke County Welfare Department	37,765,237	0.08233%
91208	Burke County Tourism Development Authority	552,124	0.00120%
91211	Valdese, Town of	21,984,976	0.04793%
91213	Valdese Housing Authority	1,613,872	0.00352%
91214	Rutherford College, Town of	923,957	0.00201%
91217	Morganton A.B.C. Board	914,150	0.00199%
91221	Drexel, Town of	6,395,768	0.01394%
91231	Morganton, City of	94,772,803	0.20660%
91233	Morganton Housing Authority	1,495,372	0.00326%
91241	Glen Alpine, Town of	1,885,970	0.00411%
91251	Hildebrand, Town of	1,236,118	0.00269%
91261	Connelly Springs, Town of	330,090	0.00072%
91301	Cabarrus County	339,330,595	0.73972%
91302	Water & Sewer Authority of Cabarrus County	24,561,408	0.05354%
91306	Cabarrus Co. Public Health Authority	67,218,358	0.14653%
91308	Cabarrus Co. Tourism Authority	8,706,721	0.01898%
91311	Concord, City of	341,997,889	0.74554%
91317	Concord A.B.C. Board	4,349,984	0.00948%
91321	Mount Pleasant, Town of	2,421,122	0.00528%
91327	Mt. Pleasant A.B.C. Board	532,795	0.00116%
91331	Kannapolis, Town of	137,274,278	0.29925%
91341	Midland, Town of	840,891	0.00183%
91401	Caldwell County	159,914,367	0.34861%
91411	Granite Falls, Town of	14,646,474	0.03193%
91417	Granite Falls A.B.C. Board	477,537	0.00104%
91421	Sawmills, Town of	3,870,134	0.00844%
91423	Lenoir Housing Authority	1,043,895	0.00228%
91431	Hudson, Town of	7,321,313	0.01596%
91441	Harrisburg, Town of	35,521,350	0.07743%
91451	Lenoir, City of	78,540,659	0.17121%
91457	Lenoir A.B.C. Board	1,242,688	0.00271%
91461	Cajah's Mountain, Town of	276,473	0.00060%
91501	Camden County	22,421,698	0.04888%
91504	Camden County A.B.C. Board	141,973	0.00031%
91601	Carteret County	117,838,631	0.25688%
91604	Carteret County A.B.C. Board	4,004,072	0.00873%
91608	Western Carteret Interlocal Agency	7,597,932	0.01656%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2014

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91611	Morehead City, Town of	57,047,704	0.12436%
91621	Newport, Town of	10,441,505	0.02276%
91631	Beaufort, Town of	23,855,192	0.05200%
91633	Beaufort Housing Authority	1,588,394	0.00346%
91641	Pine Knoll Shores, Town of	14,595,375	0.03182%
91651	Emerald Isle, Town of	22,693,961	0.04947%
91661	Indian Beach, Town of	8,460,863	0.01844%
91671	Cape Carteret, Town of	3,202,338	0.00698%
91681	Atlantic Beach, Town of	23,276,690	0.05074%
91691	Cedar Point, Town of	1,001,529	0.00218%
91701	Caswell County	49,106,566	0.10705%
91704	Caswell County A.B.C. Board	675,345	0.00147%
91706	Caswell County Welfare Department	11,886,805	0.02591%
91719	Yanceyville, Town of	1,338,057	0.00292%
91801	Catawba County	377,875,038	0.82375%
91804	Catawba County A.B.C. Board	7,021,249	0.01531%
91811	Hickory, City of	233,460,293	0.50893%
91812	Hickory/Conover Tourism Development Authority	1,815,122	0.00396%
91813	Hickory Housing Authority	3,523,118	0.00768%
91818	Western Piedmont Council of Governments	18,137,841	0.03954%
91819	Western Piedmont Regional Transit Authority	14,009,381	0.03054%
91821	Claremont, Town of	6,585,619	0.01436%
91831	Maiden, Town of	13,886,866	0.03027%
91841	Long View, Town of	13,639,060	0.02973%
91851	Conover, Town of	36,592,395	0.07977%
91861	Brookford, Town of	656,732	0.00143%
91871	Newton, Town of	63,820,547	0.13913%
91881	Catawba, Town of	1,166,666	0.00254%
91901	Chatham County	152,487,187	0.33241%
91903	Chatham County Housing Authority	436,254	0.00095%
91904	Chatham County A.B.C. Board	730,048	0.00159%
91908	Goldston-Gulf Sanitary District	676,982	0.00148%
91911	Siler City, Town of	21,315,320	0.04647%
91917	Siler City A.B.C. Board	673,809	0.00147%
91921	Pittsboro, Town of	16,459,916	0.03588%
92001	Cherokee County	80,274,026	0.17499%
92005	Nantahala Regional Library	2,383,756	0.00520%
92011	Murphy, Town of	8,236,177	0.01795%
92017	Murphy A.B.C. Board	1,764,118	0.00385%
92021	Andrews, Town of	6,011,284	0.01310%
92101	Chowan County	40,910,317	0.08918%
92104	Chowan County A.B.C. Board	331,692	0.00072%
92109	Albemarle Regional Planning & Development Commission	9,724,961	0.02120%
92111	Edenton, Town of	23,915,562	0.05213%
92113	The New Edenton Housing Authority	1,082,326	0.00236%
92201	Clay County	44,944,805	0.09798%
92301	Cleveland County	231,812,388	0.50534%
92302	Cleveland County Sanitary District	13,627,841	0.02971%
92311	Shelby, City of	99,151,466	0.21615%
92317	Shelby A.B.C. Board	1,410,981	0.00308%
92321	Kings Mountain, City of	52,043,384	0.11345%
92327	Kings Mountain A.B.C. Board	388,315	0.00085%
92331	Boiling Springs, Town of	6,583,727	0.01435%
92341	Lawndale, Town of	529,489	0.00115%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2014

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
92351	Grover, Town of	1,418,257	0.00309%
92401	Columbus County	132,481,107	0.28880%
92403	Whiteville Housing Authority	751,963	0.00164%
92411	Whiteville, City of	22,030,384	0.04803%
92414	Bolton, Town of	457,758	0.00100%
92417	Whiteville A.B.C. Board	737,575	0.00161%
92421	Brunswick, Town of	906,642	0.00198%
92427	Lake Waccamaw A.B.C. Board	49,358	0.00011%
92431	Fair Bluff, Town of	1,455,508	0.00317%
92441	Chadbourn, Town of	4,789,272	0.01044%
92444	Chadburn A.B.C. Board	83,943	0.00018%
92451	Tabor City, Town of	5,378,279	0.01172%
92461	Lake Waccamaw, Town of	4,234,361	0.00923%
92501	Craven County	186,462,249	0.40648%
92502	First Craven Sanitary District	1,413,535	0.00308%
92504	Craven County A.B.C. Board	2,846,842	0.00621%
92505	Craven-Pamlico-Carteret Regional Library	8,736,931	0.01905%
92506	Craven County Airport Authority	1,514,396	0.00330%
92507	Neuse River Council of Governments	4,386,032	0.00956%
92508	Coastal Regional Waste Management Authority	14,903,618	0.03249%
92509	Neuse Clinic	94,540,008	0.20609%
92511	New Bern, City of	171,892,299	0.37472%
92521	Trent Woods, Town of	3,718,133	0.00811%
92531	Havelock, City of	44,928,084	0.09794%
92541	River Bend, Town of	6,464,113	0.01409%
92551	Vanceboro, Town of	2,638,756	0.00575%
92561	Bridgeton, Town of	1,000,856	0.00218%
92571	Cove City, Town of	194,580	0.00042%
92601	Cumberland County	697,197,026	1.51986%
92602	Westarea Volunteer Fire Department	466,991	0.00102%
92604	Cumberland County A.B.C. Board	15,565,550	0.03393%
92607	Region M Council of Governments	3,448,286	0.00752%
92608	Cumberland Memorial Auditorium Com	227,483	0.00050%
92611	Fayetteville, City of	623,642,406	1.35951%
92613	Fayetteville Metro. Housing Authority	13,916,802	0.03034%
92614	Fayetteville Public Works Commission	256,786,541	0.55978%
92621	Stedman, Town of	1,325,684	0.00289%
92631	Hope Mills, Town of	45,668,821	0.09956%
92641	Wade, Town of	313,408	0.00068%
92651	Linden, Town of	133,033	0.00029%
92661	Spring Lake, Town of	31,387,159	0.06842%
92671	Falcon, Town of	179,992	0.00039%
92681	Eastover, Town of	303,886	0.00066%
92701	Currituck County	130,196,105	0.28382%
92704	Currituck County A.B.C. Board	1,870,736	0.00408%
92801	Dare County	230,974,598	0.50351%
92802	Dare County Tourism Board	6,615,356	0.01442%
92804	Dare County A.B.C. Board	5,030,267	0.01097%
92811	Nags Head, Town of	49,178,550	0.10721%
92821	Kill Devil Hills, Town of	45,443,367	0.09906%
92831	Manteo, Town of	11,461,082	0.02498%
92841	Southern Shores, Town of	12,243,126	0.02669%
92851	Kitty Hawk, Town of	22,586,491	0.04924%
92861	Duck, Town of	16,882,984	0.03680%

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92901	Davidson County	257,803,633	0.56200%
92911	Thomasville, City of	101,043,844	0.22027%
92913	Thomasville Housing Authority	1,467,141	0.00320%
92917	Lexington A.B.C. Board	934,470	0.00204%
92921	Denton, Town of	3,960,101	0.00863%
92931	Lexington, City of	117,404,142	0.25594%
92941	Midway, Town of	-	0.00000%
93001	Davie County	99,709,708	0.21736%
93009	Davie Soil & Water Conservation District	766,978	0.00167%
93011	Mocksville, Town of	13,295,560	0.02898%
93021	Bermuda Run, Town of	1,332,532	0.00290%
93027	Cooleemee A.B.C. Board	750,094	0.00164%
93031	Cooleemee, Town of	1,137,088	0.00248%
93101	Duplin County	147,733,081	0.32205%
93108	Duplin-Sampson Area Mental Health	107,610,861	0.23459%
93111	Beulaville, Town of	3,600,975	0.00785%
93121	Kenansville, Town of	3,200,694	0.00698%
93127	Kenansville A.B.C. Board	379,673	0.00083%
93131	Warsaw, Town of	9,862,002	0.02150%
93137	Warsaw A.B.C. Board	104,450	0.00023%
93141	Faison, Town of	2,143,361	0.00467%
93151	Wallace, Town of	15,255,864	0.03326%
93157	Wallace A.B.C. Board	302,404	0.00066%
93161	Rose Hill, Town of	3,968,148	0.00865%
93171	Calypso, Town of	315,678	0.00069%
93181	Teachey, Town of	496,780	0.00108%
93191	Magnolia, Town of	1,532,828	0.00334%
93201	Durham County	656,178,978	1.43044%
93202	Parkwood Fire Department	22,141,842	0.04827%
93204	Durham County A.B.C. Board	14,506,524	0.03162%
93209	Alliance Behavioral Healthcare	144,837,658	0.31574%
93211	Durham, City of	990,827,027	2.15996%
93212	Durham Convention and Visitors Bureau	9,792,855	0.02135%
93219	Triangle J Council of Governments	12,197,820	0.02659%
93301	Edgecombe County	118,976,404	0.25936%
93304	Edgecombe County A.B.C. Board	931,149	0.00203%
93305	Edgecombe-Nash Memorial Library	2,279,136	0.00497%
93309	Region L Council of Governments	7,332,260	0.01598%
93311	Tarboro, Town of	57,935,921	0.12630%
93317	Tarboro Redevelopment Commission	2,138,189	0.00466%
93321	Rocky Mount, City of	355,683,723	0.77537%
93323	Rocky Mount-Wilson Airport Authority	766,103	0.00167%
93331	Pinetops, Town of	6,320,544	0.01378%
93333	Rocky Mount Housing Authority	9,022,661	0.01967%
93341	Macclesfield, Town of	1,286,260	0.00280%
93351	Princeville, Town of	1,056,083	0.00230%
93401	Forsyth County	639,241,625	1.39352%
93402	Airport Commission of Forsyth County	3,876,980	0.00845%
93406	Piedmont Triad Regional Council	32,886,950	0.07169%
93408	Forsyth-Stokes Mental Health Authority	74,479,691	0.16236%
93411	Winston-Salem, City of	829,554,646	1.80839%
93413	Winston-Salem Housing Authority	43,169,688	0.09411%
93417	Winston-Salem A.B.C. Board	20,286,544	0.04422%
93421	Kernersville, Town of	104,101,419	0.22694%

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93431	Rural Hall, Town of	6,340,581	0.01382%
93441	Clemmons, Village of	6,681,235	0.01456%
93442	Clemmons Fire Department	6,525,108	0.01422%
93451	Lewisville, Town of	3,332,875	0.00727%
93461	Walkertown, Town of	802,053	0.00175%
93471	Tobaccoville, Village of	662,324	0.00144%
93501	Franklin County	151,500,148	0.33026%
93511	Franklinton, Town of	5,720,356	0.01247%
93517	Franklinton A.B.C. Board	184,877	0.00040%
93521	Louisburg, Town of	21,674,216	0.04725%
93527	Louisburg A.B.C. Board	261,345	0.00057%
93531	Bunn, Town of	1,337,793	0.00292%
93537	Bunn A.B.C. Board	483,588	0.00105%
93541	Youngsville, Town of	4,998,833	0.01090%
93601	Gaston County	524,261,608	1.14287%
93602	Stanley, Town of	8,221,117	0.01792%
93609	Gaston-Lincoln Area Mental Health	121,395,174	0.26464%
93610	McAdenville, Town of	586,686	0.00128%
93611	Gastonia, City of	326,451,779	0.71165%
93617	Gastonia A.B.C. Board	3,766,250	0.00821%
93618	Gaston Co. Economic Development Commission	438,821	0.00096%
93621	Belmont, City of	43,649,007	0.09515%
93623	Belmont Housing Authority	578,318	0.00126%
93631	Cramerton, Town of	11,138,532	0.02428%
93641	Cherryville, City of	19,090,577	0.04162%
93647	Cherryville A.B.C. Board	250,239	0.00055%
93651	Dallas, Town of	18,062,943	0.03938%
93661	Lowell, Town of	6,199,936	0.01352%
93671	Bessemer City, City of	13,118,169	0.02860%
93677	Bessemer City A.B.C. Board	-	0.00000%
93681	Ranlo, Town of	5,521,122	0.01204%
93691	Mt. Holly, City of	52,453,869	0.11435%
93701	Gates County	20,654,319	0.04503%
93704	Gates County A.B.C. Board	162,908	0.00036%
93801	Graham County	25,051,475	0.05461%
93803	Graham County Health Department	7,486,565	0.01632%
93806	Graham County Welfare Department	3,379,543	0.00737%
93821	Robbinsville, Town of	2,196,039	0.00479%
93901	Granville County	83,277,210	0.18154%
93904	Granville County A.B.C. Board	1,059,732	0.00231%
93906	Granville County Hospital	167,894,016	0.36600%
93908	Granville-Vance Health District	25,797,892	0.05624%
93910	South Granville Water and Sewer Authority	13,334,745	0.02907%
93911	Oxford, City of	31,015,972	0.06761%
93913	Oxford Housing Authority	2,731,814	0.00596%
93914	Stovall, Town of	478,695	0.00104%
93921	Creedmoor, City of	12,202,220	0.02660%
93931	Butner, Town of	16,619,769	0.03623%
94001	Greene County	39,414,232	0.08592%
94002	Maury Sanitary Land District	404,986	0.00088%
94004	Greene County A.B.C. Board	122,029	0.00027%
94005	Neuse Regional Library - Greene County	387,295	0.00084%
94011	Hookerton, Town of	619,445	0.00135%
94021	Snow Hill, Town of	3,395,343	0.00740%

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94031	Walstonburg, Town of	170,630	0.00037%
94101	Guilford, County of	846,033,515	1.84431%
94102	Guil-Rand Fire Department	13,314,649	0.02903%
94108	Pinecroft-Sedgefield Fire District	17,777,101	0.03875%
94109	Alamance Community Fire District, Inc	5,582,756	0.01217%
94111	Greensboro, City of	1,241,412,907	2.70622%
94112	Piedmont Triad Regional Water Authority	7,909,648	0.01724%
94117	Greensboro A.B.C. Board	17,847,900	0.03891%
94118	Guilford Fire District	9,089,970	0.01982%
94121	High Point, City of	536,042,390	1.16855%
94127	High Point A.B.C. Board	6,865,015	0.01497%
94131	James town, Town of	9,092,412	0.01982%
94151	Gibsonville, Town of	17,600,865	0.03837%
94157	Gibsonville A.B.C. Board	312,656	0.00068%
94161	Oak Ridge, Town of	1,860,311	0.00406%
94168	Colfax Volunteer Fire Department	2,039,147	0.00445%
94171	Summerfield, Town of	1,917,044	0.00418%
94172	Summerfield Fire District	13,858,755	0.03021%
94201	Halifax County	155,500,781	0.33898%
94204	Halifax County A.B.C. Board	1,035,005	0.00226%
94205	Halifax County Tourism Development Authority	1,166,323	0.00254%
94209	Roanoke Rapids Sanitary District	14,837,175	0.03234%
94211	Enfield, Town of	6,954,558	0.01516%
94221	Roanoke Rapids, City of	39,818,973	0.08680%
94231	Weldon, Town of	9,241,196	0.02015%
94241	Scotland Neck, Town of	4,302,065	0.00938%
94251	Hobgood, Town of	1,439,528	0.00314%
94261	Littleton, Town of	920,324	0.00201%
94301	Harnett County	281,467,848	0.61359%
94311	Dunn, Town of	41,807,485	0.09114%
94313	Dunn Housing Authority	961,531	0.00210%
94317	Dunn A.B.C. Board	509,440	0.00111%
94321	Lillington, Town of	12,277,079	0.02676%
94331	Erwin, Town of	7,852,365	0.01712%
94341	Coats, Town of	3,831,596	0.00835%
94347	Angier A.B.C. Board	684,799	0.00149%
94351	Angier, Town of	10,043,887	0.02190%
94401	Haywood County	152,264,902	0.33193%
94402	Haywood Medical Center	233,770,660	0.50961%
94408	Junaluska Sanitary District	786,507	0.00171%
94411	Waynesville, Town of	51,535,740	0.11235%
94412	Waynesville A.B.C. Board	825,701	0.00180%
94421	Maggie Valley, Town of	7,490,615	0.01633%
94427	Maggie Valley A.B.C. Board	725,589	0.00158%
94428	Maggie Valley Sanitary District	3,437,799	0.00749%
94431	Canton, Town of	17,226,825	0.03755%
94437	Canton A.B.C. Board	464,447	0.00101%
94501	Henderson County	250,524,185	0.54613%
94511	Hendersonville, City of	59,747,755	0.13025%
94512	Hendersonville Water Commission	18,246,318	0.03978%
94517	Hendersonville A.B.C. Board	2,218,482	0.00484%
94521	Laurel Park, Town of	6,625,735	0.01444%
94527	Laurel Park A.B.C. Board	409,810	0.00089%
94531	Flat Rock, Village of	808,462	0.00176%

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94532	Blue Ridge Fire Department	5,154,447	0.01124%
94541	Fletcher, Town of	13,769,237	0.03002%
94547	Fletcher A.B.C. Board	642,120	0.00140%
94551	Mills River, Town of	2,062,948	0.00450%
94601	Hertford County	46,603,511	0.10159%
94604	Hertford County A.B.C. Board	1,309,428	0.00285%
94606	Hertford County Public Health Authority	14,465,592	0.03153%
94611	Ahoskie, Town of	20,879,881	0.04552%
94621	Murfreesboro, Town of	8,909,171	0.01942%
94631	Winton, Town of	1,893,725	0.00413%
94641	Cofield, Town of	231,669	0.00051%
94701	Hoke County	113,512,264	0.24745%
94704	Hoke County A.B.C. Board	510,968	0.00111%
94711	Raeford, Town of	15,024,605	0.03275%
94801	Hyde County	32,364,925	0.07055%
94804	Hyde County A.B.C. Board	273,197	0.00060%
94812	Ocracoke Sanitary District	1,269,960	0.00277%
94901	Iredell County	315,323,781	0.68739%
94908	Greater Statesville Development Co	2,030,167	0.00443%
94911	Statesville, City of	129,058,833	0.28134%
94917	Statesville A.B.C. Board	1,898,636	0.00414%
94921	Mooresville, City of	185,961,660	0.40539%
94923	Mooresville Housing Authority	1,412,851	0.00308%
94927	Mooresville A.B.C. Board	1,577,918	0.00344%
94931	Troutman, Town of	10,618,092	0.02315%
94941	MI Connection Communications System	19,953,463	0.04350%
95001	Jackson County	109,169,239	0.23798%
95002	Tuckaseegee Water and Sewer Authority	9,125,428	0.01989%
95005	Fontana Regional Library	10,119,087	0.02206%
95008	Southwestern Planning & Economic Development Commission	5,912,481	0.01289%
95009	Smoky Mountain Mental Health Center	135,938,546	0.29634%
95011	Sylva, Town of	8,569,668	0.01868%
95017	Sylva A.B.C. Board	1,049,108	0.00229%
95101	Johnston County	353,983,236	0.77167%
95103	Benson Housing Authority	2,681,297	0.00585%
95104	Johnston County A.B.C. Board	4,243,628	0.00925%
95105	Johnston County Public Library	2,829,620	0.00617%
95106	Archer Lodge, Town of	77,475	0.00017%
95110	Johnston County Memorial Hospital Authority	286,066,863	0.62361%
95111	Smithfield, Town of	54,342,174	0.11846%
95113	Smithfield Housing Authority	1,961,885	0.00428%
95121	Selma, Town of	21,286,672	0.04640%
95122	Micro, Town of	164,363	0.00036%
95123	Selma Housing Authority	2,344,279	0.00511%
95131	Clayton, Town of	63,801,304	0.13908%
95141	Benson, Town of	15,900,951	0.03466%
95151	Four Oaks, Town of	5,194,400	0.01132%
95161	Pine Level, Town of	3,737,182	0.00815%
95171	Kenly, Town of	4,660,618	0.01016%
95181	Princeton, Town of	3,283,013	0.00716%
95191	Wilson's Mills, Town of	2,917,411	0.00636%
95201	Jones County	31,176,650	0.06796%
95204	Jones County A.B.C. Board	743,653	0.00162%
95205	Neuse Regional Library - Jones County	227,328	0.00050%

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95211	Pollocksville, Town of	421,856	0.00092%
95221	Maysville, Town of	2,752,146	0.00600%
95301	Lee County	104,060,851	0.22685%
95311	Sanford, City of	132,766,166	0.28942%
95317	Sanford A.B.C. Board	2,291,975	0.00500%
95321	Broadway, Town of	2,383,018	0.00519%
95401	Lenoir County	132,739,727	0.28937%
95404	Lenoir County A.B.C. Board	1,569,974	0.00342%
95405	Neuse Regional Library	715,419	0.00156%
95411	Kinston, City of	107,844,392	0.23510%
95412	N.C. Eastern Region Development Commission	2,859,218	0.00623%
95413	Kinston Housing Authority	13,659,288	0.02978%
95415	Kinston-Lenoir County Library	3,869,130	0.00843%
95421	Pink Hill, Town of	2,354,184	0.00513%
95431	Lagrange, Town of	7,971,851	0.01738%
95501	Lincoln County	218,815,722	0.47701%
95504	Lincoln County A.B.C. Board	325,757	0.00071%
95511	Lincolnton, City of	51,007,673	0.11119%
95513	Lincolnton Housing Authority	2,077,181	0.00453%
95517	Lincolnton A.B.C. Board	562,566	0.00123%
95601	Macon County	111,075,747	0.24214%
95611	Franklin, Town of	18,607,059	0.04056%
95617	Highlands A.B.C. Board	930,700	0.00203%
95621	Highlands, Town of	23,665,217	0.05159%
95701	Madison County	58,045,303	0.12654%
95711	Mars Hill, Town of	5,093,335	0.01110%
95721	Marshall, Town of	2,873,575	0.00626%
95733	Hot Springs Housing Authority	663,094	0.00145%
95801	Martin County	42,053,665	0.09167%
95802	Martin County Travel & Tourism Authority	290,303	0.00063%
95804	Martin County A B C Board	556,186	0.00121%
95811	Williamston, City of	24,769,882	0.05400%
95813	Williamston Housing Authority	2,536,926	0.00553%
95821	Oak City, Town of	80,393	0.00018%
95831	Hamilton, Town of	900,966	0.00196%
95841	Jamesville, Town of	951,165	0.00207%
95851	Robersonville, Town of	6,967,656	0.01519%
95853	Robersonville Housing Authority	1,174,691	0.00256%
95901	McDowell County	82,192,694	0.17918%
95908	Pleasant Garden Fire Department	4,041,601	0.00881%
95911	Marion, Town of	27,028,021	0.05892%
95917	Marion A.B.C. Board	954,304	0.00208%
95921	Old Fort, Town of	1,532,471	0.00334%
96001	Mecklenburg County	1,998,927,964	4.35757%
96003	Charlotte Housing Authority	77,859,542	0.16973%
96004	Mecklenburg County A.B.C. Board	37,152,680	0.08099%
96005	Charlotte-Mecklenburg Public Libra	114,544,846	0.24970%
96008	Mecklenburg County EMS Agency	236,362,699	0.51526%
96009	Centralina Council of Governments	18,740,446	0.04085%
96011	Charlotte, City of	2,697,991,643	5.88148%
96012	Charlotte Auditorium-Coliseum	98,573,584	0.21489%
96018	Charlotte Fire Ret Sys Board of Trust	1,200,093	0.00262%
96021	Pineville, Town of	35,167,603	0.07666%
96031	Mint Hill, Town of	39,955,943	0.08710%

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96041	Huntersville, Town of	77,033,821	0.16793%
96051	Cornelius, Town of	47,201,230	0.10290%
96061	Stallings, Town of	14,021,005	0.03057%
96071	Matthews, Town of	52,962,216	0.11546%
96081	Davidson, Town of	20,081,028	0.04378%
96101	Mitchell County	34,125,218	0.07439%
96102	Mitchell Soil & Water Conservation District	709,968	0.00155%
96111	Spruce Pine, Town of	7,660,163	0.01670%
96121	Bakersville, Town of	927,715	0.00202%
96201	Montgomery County	57,442,063	0.12522%
96204	Montgomery Municipal A.B.C. Board	646,991	0.00141%
96211	Star, Town of	1,131,388	0.00247%
96221	Troy, Town of	11,348,950	0.02474%
96231	Biscoe, Town of	6,015,376	0.01311%
96241	Candor, Town of	2,522,069	0.00550%
96251	Mount Gilead, Town of	5,169,800	0.01127%
96301	Moore County	197,663,512	0.43090%
96302	Taylortown, Town of	585,507	0.00128%
96304	Moore County A.B.C. Board	2,248,585	0.00490%
96305	Moore County Tourism Development Authority	2,233,424	0.00487%
96310	Moore County Airport Authority	2,757,731	0.00601%
96311	Southern Pines, Town of	65,139,255	0.14200%
96312	Cameron, Town of	306,123	0.00067%
96321	Vass, Town of	1,607,355	0.00350%
96331	Aberdeen, Town of	32,741,821	0.07138%
96341	Robbins, Town of	2,855,229	0.00622%
96351	Pinehurst, Village of	49,661,717	0.10826%
96361	Pinebluff, Town of	2,271,138	0.00495%
96371	Whispering Pines, Village of	7,579,722	0.01652%
96381	Foxfire Village	1,591,921	0.00347%
96391	Carthage, Town of	9,029,640	0.01968%
96401	Nash County	212,338,745	0.46289%
96404	Nash County A.B.C. Board	4,136,988	0.00902%
96405	Braswell Memorial Library	8,143,990	0.01775%
96411	Spring Hope, Town of	2,198,442	0.00479%
96421	Nashville, Town of	22,219,287	0.04844%
96431	Middlesex, Town of	2,380,446	0.00519%
96441	Whitakers, Town of	1,341,012	0.00292%
96451	Bailey, Town of	724,172	0.00158%
96461	Sharpsburg, Town of	8,810,149	0.01921%
96501	New Hanover County	628,217,048	1.36948%
96502	New Hanover Airport Authority	17,865,164	0.03895%
96503	Wilmington Housing Authority	17,769,114	0.03874%
96504	New Hanover County A.B.C. Board	16,304,437	0.03554%
96507	Cape Fear Public Utility Authority	97,860,675	0.21333%
96508	Lower Cape Fear Water & Sewer Auth	509,685	0.00111%
96511	Wrightsville Beach, Town of	33,945,892	0.07400%
96512	Cape Fear Public Transportation Authority	6,697,795	0.01460%
96519	Coastal Care	71,443,072	0.15574%
96521	Carolina Beach, Town of	35,371,323	0.07711%
96531	Wilmington, City of	397,548,629	0.86664%
96541	Kure Beach, Town of	14,323,965	0.03123%
96601	Northampton County	88,119,156	0.19210%
96604	Northampton County A.B.C. Board	430,632	0.00094%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
96611	Rich Square, Town of	1,369,436	0.00299%
96612	Choanoke Public Transportation Authority	2,986,085	0.00651%
96621	Woodland, Town of	1,532,804	0.00334%
96631	Garysburg, Town of	835,682	0.00182%
96641	Conway, Town of	1,271,608	0.00277%
96651	Gaston, Town of	1,047,942	0.00228%
96661	Jackson, Town of	721,110	0.00157%
96671	Severn, Town of	370,267	0.00081%
96681	Seaboard, Town of	1,017,968	0.00222%
96701	Onslow County	331,035,264	0.72164%
96704	Onslow County A.B.C. Board	7,791,941	0.01699%
96708	Onslow Water & Sewage Authority	44,163,568	0.09627%
96711	Jacksonville, City of	217,290,987	0.47368%
96721	Swansboro, Town of	10,574,710	0.02305%
96731	Holly Ridge, Town of	5,903,595	0.01287%
96733	Holly Ridge Housing Authority	400,485	0.00087%
96741	Richlands, Town of	3,760,904	0.00820%
96751	North Topsail Beach, Town of	14,218,809	0.03100%
96801	Orange County	318,466,391	0.69424%
96804	Orange County A.B.C. Board	10,507,936	0.02291%
96808	Orange Water & Sewer Authority	55,212,937	0.12036%
96811	Chapel Hill, Town of	276,168,771	0.60203%
96821	Carrboro, Town of	68,637,289	0.14963%
96831	Hillsborough, Town of	37,115,994	0.08091%
96901	Pamlico County	34,066,302	0.07426%
96911	Bayboro, Town of	239,153	0.00052%
96912	Oriental, Town of	2,144,823	0.00468%
96918	Bay River Metro Sewerage District	1,777,861	0.00388%
97001	Pasquotank County	62,257,816	0.13572%
97002	Pasquotank-Camden Ambulance Service	16,431,574	0.03582%
97004	Pasquotank County A.B.C Board	722,021	0.00157%
97005	East Albemarle Regional Library	1,008,352	0.00220%
97008	Albemarle District Jail Commission	12,349,723	0.02692%
97010	Albemarle Hospital Authority	236,859,905	0.51634%
97011	Elizabeth City	94,928,635	0.20694%
97012	Elizabeth-Pasquotank Co Airport Authority	1,518,233	0.00331%
97013	Elizabeth City - Pasquotank Co. Tourism Development Authority	472,386	0.00103%
97015	Pasquotank-Camden Library	1,891,918	0.00412%
97018	Elizabeth-Pasquotank Co Ind Dev Co	441,002	0.00096%
97101	Pender County	117,186,264	0.25546%
97104	Pender County A.B.C. Board	2,123,122	0.00463%
97111	Burgaw, Town of	13,039,011	0.02842%
97121	Topsail Beach, Town of	6,755,436	0.01473%
97131	Surf City	25,584,588	0.05577%
97201	Perquimans County	22,528,786	0.04911%
97211	Hertford, Town of	7,498,028	0.01635%
97213	Hertford Housing Authority	1,876,330	0.00409%
97217	Hertford A.B.C. Board	254,900	0.00056%
97221	Winfall, Town of	361,236	0.00079%
97301	Person County	122,185,103	0.26636%
97304	Person County A.B.C. Board	854,589	0.00186%
97311	Roxboro, City of	45,599,544	0.09940%
97401	Pitt County	328,034,433	0.71510%
97402	Pitt-Greenville Convention & Visitors Authority	1,299,959	0.00283%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
97404	Pitt County A.B.C. Board	9,659,759	0.02106%
97405	Sheppard Memorial Library	4,607,252	0.01004%
97408	Contentnea Metro. Sewage District	2,587,451	0.00564%
97411	Greenville, City of	338,765,781	0.73849%
97412	Greenville Utilities Commission	192,976,339	0.42068%
97413	Greenville Housing Authority	14,042,971	0.03061%
97421	Farmville, City of	21,078,351	0.04595%
97423	Farmville Housing Authority	2,042,736	0.00445%
97431	Grifton, Town of	4,075,296	0.00888%
97441	Bethel, Town of	3,122,140	0.00681%
97451	Winterville, Town of	24,110,688	0.05256%
97461	Ayden, Town of	26,339,073	0.05742%
97463	Ayden Housing Authority	2,448,618	0.00534%
97471	Grimesland, Town of	611,676	0.00133%
97481	Simpson, Village of	499,480	0.00109%
97491	Fountain, Town of	888,137	0.00194%
97501	Polk County	44,733,605	0.09752%
97511	Tryon, Town of	10,455,204	0.02279%
97521	Columbus, Town of	6,677,527	0.01456%
97531	Saluda, Town of	3,004,253	0.00655%
97601	Randolph County	224,525,992	0.48946%
97607	Asheboro A.B.C. Board	987,849	0.00215%
97611	Asheboro, City of	128,095,395	0.27924%
97613	Asheboro Housing Authority	6,373,461	0.01389%
97621	Randleman, City of	19,163,861	0.04178%
97623	Randleman Housing Authority	1,265,811	0.00276%
97627	Randleman A.B.C. Board	624,942	0.00136%
97631	Liberty, Town of	7,468,107	0.01628%
97637	Liberty A.B.C. Board	297,899	0.00065%
97641	Ramseur, Town of	2,696,919	0.00588%
97651	Archdale, City of	23,313,226	0.05082%
97661	Trinity, City of	1,880,047	0.00410%
97701	Richmond County	111,725,030	0.24356%
97705	Sandhill Regional Library	2,674,024	0.00583%
97711	Rockingham, City of	43,024,245	0.09379%
97713	Rockingham Housing Authority	2,872,322	0.00626%
97717	Hamlet A.B.C. Board	466,832	0.00102%
97721	Hamlet, City of	28,165,366	0.06140%
97727	Rockingham A.B.C. Board	1,209,797	0.00264%
97731	Ellerbe, Town of	1,319,565	0.00288%
97801	Robeson County	347,897,918	0.75840%
97802	Lumber River Council of Governments	10,663,142	0.02325%
97803	Robeson County Housing Authority	3,974,088	0.00866%
97805	Robeson County Public Library	2,822,219	0.00615%
97811	Lumberton, City of	123,788,044	0.26985%
97817	Lumberton A.B.C. Board	868,277	0.00189%
97818	Lumberton Airport Commission	417,378	0.00091%
97821	Fairmont, Town of	6,778,233	0.01478%
97823	Fairmont Housing Authority	1,252,362	0.00273%
97831	St. Pauls, Town of	8,277,314	0.01804%
97837	Saint Paul's A.B.C. Board	583,692	0.00127%
97840	Maxton, Town of	6,010,610	0.01310%
97841	Town of Parkton	776,844	0.00169%
97847	Maxton A.B.C. Board	144,876	0.00032%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
97851	Pembroke, Town of	12,247,882	0.02670%
97853	Pembroke Housing Authority	4,384,732	0.00956%
97861	Rowland, Town of	2,818,541	0.00614%
97871	Red Springs, Town of	14,732,224	0.03212%
97877	Red Springs A.B.C. Board	135,008	0.00029%
97901	Rockingham County	195,468,084	0.42611%
97911	Reidsville, Town of	61,096,211	0.13319%
97913	New Reidsville Housing Authority	1,774,809	0.00387%
97917	Reidsville A.B.C. Board	951,773	0.00207%
97921	Mayodan, Town of	9,399,257	0.02049%
97931	Stoneville, Town of	1,300,044	0.00283%
97941	Madison, Town of	8,828,217	0.01925%
97947	Madison A.B.C. Board	576,948	0.00126%
97948	Madison-Mayodan Recreation Commission	1,388,788	0.00303%
97951	Eden, City of	58,880,050	0.12836%
97957	Eden A.B.C. Board	1,229,305	0.00268%
98001	Rowan County	227,027,893	0.49491%
98002	Rowan County Tourism Development Board	350,144	0.00076%
98003	Rowan County Housing Authority	3,689,319	0.00804%
98004	Rowan County A.B.C. Board	5,935,445	0.01294%
98008	Rowan Soil and Water Conservation District	392,343	0.00086%
98011	Salisbury, City of	159,825,554	0.34841%
98013	Salisbury Housing Authority	6,788,295	0.01480%
98021	East Spencer, Town of	1,486,635	0.00324%
98023	East Spencer Housing Authority	1,126,073	0.00245%
98031	Spencer, Town of	7,196,887	0.01569%
98041	China Grove, Town of	7,196,006	0.01569%
98051	Landis, Town of	11,678,380	0.02546%
98061	Granite Quarry, Town of	6,239,991	0.01360%
98071	Rockwell, Town of	2,143,538	0.00467%
98081	Faith, Town of	1,003,003	0.00219%
98091	Cleveland, Town of	2,521,377	0.00550%
98101	Rutherford County	122,229,099	0.26645%
98102	Broad River Water Authority	8,430,630	0.01838%
98103	Rutherford-Polk-McDowell D.H.D	28,041,285	0.06113%
98107	Forest City A.B.C. Board	544,949	0.00119%
98109	Isothermal Planning & Development Commission	9,756,034	0.02127%
98111	Forest City	46,691,776	0.10179%
98113	Forest City Housing Authority	1,784,059	0.00389%
98121	Spindale, Town of	10,223,560	0.02229%
98131	Lake Lure, Town of	14,632,988	0.03190%
98141	Rutherfordton, Town of	13,339,738	0.02908%
98147	Rutherfordton A.B.C. Board	511,678	0.00112%
98161	Ellenboro, Town of	368,785	0.00080%
98201	Sampson County	139,080,017	0.30319%
98205	J.C. Holliday Memorial Library	2,612,404	0.00569%
98211	Clinton, City of	44,435,047	0.09687%
98218	Clinton A.B.C. Board	597,018	0.00130%
98221	Salemburg, Town of	853,328	0.00186%
98231	Newton Grove, Town of	1,542,040	0.00336%
98237	Roseboro A.B.C. Board	145,227	0.00032%
98241	Garland, Town of	676,290	0.00147%
98251	Turkey, Town of	133,074	0.00029%
98261	Roseboro, Town of	1,405,638	0.00306%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
98271	Autryville, Town of	133,007	0.00029%
98301	Scotland County	76,577,241	0.16693%
98304	Scotland County A.B.C. Board	1,146,647	0.00250%
98308	Laurinburg-Maxton Airport Commission	1,210,124	0.00264%
98311	Laurinburg, City of	51,793,392	0.11291%
98313	Laurinburg Housing Authority	11,813,262	0.02575%
98321	Wagram, Town of	1,338,191	0.00292%
98331	Gibson, Town of	442,495	0.00096%
98401	Stanly County	124,679,823	0.27180%
98411	Albemarle, City of	91,922,980	0.20039%
98417	Albemarle A.B.C. Board	1,272,275	0.00277%
98421	Norwood, Town of	4,233,549	0.00923%
98427	Norwood A.B.C. Board	256,123	0.00056%
98431	Locust, City of	9,620,167	0.02097%
98441	Oakboro, Town of	5,573,730	0.01215%
98451	Badin, Town of	2,842,594	0.00620%
98481	Stanfield, Town of	2,771,258	0.00604%
98501	Stokes County	73,515,126	0.16026%
98511	Walnut Cove, Town of	1,989,910	0.00434%
98517	Walnut Cove A.B.C. Board	174,388	0.00038%
98521	King, Town of	28,376,587	0.06186%
98601	Surry County	160,087,357	0.34898%
98607	Pilot Mountain A.B.C. Board	449,893	0.00098%
98608	Yadkin Valley Sewer Authority	1,893,750	0.00413%
98611	Pilot Mountain, Town of	5,582,857	0.01217%
98621	Dobson, Town of	6,042,747	0.01317%
98627	Dobson A.B.C. Board	336,723	0.00073%
98631	Mount Airy, Town of	54,462,116	0.11872%
98637	Mt. Airy Alcoholic Board of Control	1,113,350	0.00243%
98641	Elkin, Town of	14,679,077	0.03200%
98647	Elkin A.B.C. Board	582,453	0.00127%
98701	Swain County	52,777,414	0.11505%
98711	Bryson City, Town of	7,956,451	0.01734%
98717	Bryson City A.B.C. Board	829,893	0.00181%
98801	Transylvania County	97,653,310	0.21288%
98811	Brevard, City of	34,516,718	0.07524%
98817	Brevard A.B.C. Board	1,245,351	0.00271%
98901	Tyrrell County	15,418,953	0.03361%
98904	Tyrrell County A.B.C. Board	82,594	0.00018%
98911	Columbia, Town of	946,087	0.00206%
99001	Union County	320,127,131	0.69786%
99011	Monroe, City of	202,209,824	0.44081%
99013	Monroe Housing Authority	3,347,258	0.00730%
99017	Monroe A.B.C. Board	1,679,191	0.00366%
99021	Marshville, Town of	6,060,493	0.01321%
99022	Mineral Springs, Town of	637,313	0.00139%
99031	Wingate, Town of	6,046,067	0.01318%
99041	Waxhaw, Town of	20,652,203	0.04502%
99047	Waxhaw A.B.C. Board	657,326	0.00143%
99051	Indian Trail, Town of	12,859,216	0.02803%
99061	Unionville, Town of	343,167	0.00075%
99071	Weddington, Town of	2,059,513	0.00449%
99081	Marvin, Village of	1,125,553	0.00245%
99091	Wesley Chapel, Village of	249,280	0.00054%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
99101	Vance County	93,153,002	0.20307%
99104	Vance County A.B.C. Board	1,179,303	0.00257%
99109	Kerr-Tar Regional Council of Governments	5,944,348	0.01296%
99110	Kerr-Area Transportation Authority	6,787,619	0.01480%
99111	Henderson, City of	65,132,692	0.14199%
99201	Wake County	1,371,743,615	2.99034%
99202	Holly Springs, Town of	115,073,975	0.25086%
99203	Rolesville, Town of	11,103,380	0.02420%
99204	Wake County A.B.C. Board	30,215,418	0.06587%
99206	Morrisville, Town of	88,254,336	0.19239%
99207	Wake County Housing Authority	7,561,621	0.01648%
99208	Bayleaf Fire Department	7,903,088	0.01723%
99210	Electricities of N.C., Inc	73,745,163	0.16076%
99211	Raleigh, City of	1,700,630,557	3.70729%
99212	Durham Highway Fire Protection Age	5,591,725	0.01219%
99213	Raleigh Housing Authority	38,903,283	0.08481%
99218	Raleigh-Durham Airport Authority	130,429,161	0.28433%
99221	Cary, Town of	602,195,484	1.31276%
99222	Centennial Authority, The	1,346,074	0.00293%
99231	Wendell, Town of	16,726,737	0.03646%
99241	Zebulon, Town of	28,404,366	0.06192%
99251	Garner, Town of	73,948,289	0.16120%
99252	Garner Fire Department	34,385,874	0.07496%
99261	Fuquay-Varina, Town of	82,358,998	0.17954%
99271	Apex, Town of	175,978,908	0.38363%
99281	Wake Forest, Town of	105,865,176	0.23078%
99291	Knightdale, Town of	37,885,152	0.08259%
99301	Warren County	78,896,271	0.17199%
99304	Warren County A.B.C. Board	453,939	0.00099%
99311	Norlina, Town of	2,670,810	0.00582%
99321	Warrenton, Town of	4,160,355	0.00907%
99401	Washington County	43,378,673	0.09456%
99404	Washington County A.B.C. Board	490,282	0.00107%
99405	Pettigrew Regional Library	2,743,373	0.00598%
99411	Plymouth, Town of	5,118,487	0.01116%
99413	Plymouth Housing Authority	2,112,829	0.00461%
99421	Roper, Town of	1,116,261	0.00243%
99431	Creswell, Town of	891,075	0.00194%
99501	Watauga County	81,547,641	0.17777%
99502	Region D Council of Governments	7,602,528	0.01657%
99508	Blowing Rock Tourism Development Authority	1,066,856	0.00233%
99509	Watauga County Tourism Development Authority	1,306,925	0.00285%
99511	Boone, Town of	61,889,092	0.13492%
99521	Blowing Rock, Town of	18,196,268	0.03967%
99527	Blowing Rock A.B.C. Board	512,647	0.00112%
99531	Seven Devils, Town of	4,330,005	0.00944%
99601	Wayne County	237,461,809	0.51766%
99602	Fork Township Sanitary District	2,187,641	0.00477%
99603	Eastern Carolina Regional Housing Authority	7,383,417	0.01610%
99604	Wayne County A.B.C. Board	3,947,379	0.00861%
99609	Southern Wayne Sanitary District	899,225	0.00196%
99610	Eastern Wayne Sanitary District	8,591,065	0.01873%
99611	Goldsboro, City of	160,347,251	0.34955%
99613	Housing Authority of City of Goldsboro	14,818,917	0.03230%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
99621	Mount Olive, Town of	14,447,963	0.03150%
99623	Mount Olive Housing Authority	666,469	0.00145%
99631	Fremont, Town of	4,512,079	0.00984%
99651	Pikeville, Town of	2,094,950	0.00457%
99661	Walnut Creek, Village of	1,616,236	0.00352%
99701	Wilkes County	125,441,420	0.27346%
99705	Appalachian Regional Library	8,458,511	0.01844%
99711	North Wilkesboro, Town of	22,025,919	0.04802%
99717	North Wilkesboro A.B.C. Board	1,050,058	0.00229%
99721	Wilkesboro, Town of	26,083,916	0.05686%
99727	Wilkesboro A.B.C. Board	1,212,476	0.00264%
99801	Wilson County	235,204,728	0.51274%
99802	Wilson County Tourism Development Authority	382,165	0.00083%
99804	Wilson County A.B.C. Board	3,778,131	0.00824%
99811	Wilson, City of	323,618,993	0.70547%
99812	Wilson Economic Development Council	1,365,114	0.00298%
99818	City of Wilson Cemetery Commission	1,891,363	0.00412%
99821	Stantonsburg, Town of	4,386,132	0.00956%
99831	Black Creek, Town of	2,598,371	0.00566%
99841	Lucama, Town of	2,023,820	0.00441%
99851	Elm City, Town of	782,221	0.00171%
99901	Yadkin County	68,152,172	0.14857%
99911	Yadkinville, Town of	12,534,962	0.02733%
99921	Jonesville, Town of	6,110,274	0.01332%
99931	East Bend, Town of	1,379,905	0.00301%
99941	Boonville, Town of	3,879,689	0.00846%
99991	N.C. Association of County Commissioners	24,243,588	0.05285%
99999	N.C. League of Municipalities	41,480,641	0.09043%
Total		<u>\$ 45,872,564,800</u>	<u>100.00000%</u>

The accompanying notes to the schedules are an integral part of this schedule.

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Schedule 2

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
70505	Eastern Band of Cherokee Indians	\$ 22,416,407	0.04970%
71786	Misenheimer, Village of	2,021,023	0.00450%
72265	Piedmont Triad Airport Authority	4,649,601	0.01030%
72657	Sparta, Town of	1,414,413	0.00310%
99321	Warrenton, Town of	1,783,866	0.00400%
90001	Yancey County	36,785,174	0.08160%
90002	Yancey Soil & Water Conservation District	607,719	0.00130%
90011	Burnsville, Town of	9,396,063	0.02080%
90092	Martin-Tyrell-Washington D.H.D	29,176,836	0.06470%
90096	Pasquotank-Perquimans-Camden-Chowan D.H.D.	69,106,682	0.15330%
90098	Toe River District Health Department	28,633,090	0.06350%
90099	Appalachian District Health Department	27,623,650	0.06130%
90101	Alamance County	277,088,329	0.61480%
90111	Burlington, City of	226,639,009	0.50280%
90114	Mebane, Town of	41,733,416	0.09260%
90117	Burlington-Graham A.B.C. Board	6,102,636	0.01350%
90121	Graham, City of	46,827,816	0.10390%
90131	Elon College, Town of	21,000,620	0.04660%
90141	Haw River, Town of	7,002,995	0.01550%
90151	Alamance, Village of	450,083	0.00100%
90161	Green Level, Town of	1,259,577	0.00280%
90201	Alexander County	47,765,980	0.10600%
90203	Alexander County Health Department	13,380,209	0.02970%
90205	Alexander County Library	1,574,631	0.00350%
90206	Alexander County Welfare Department	18,016,354	0.04000%
90211	Taylorsville, Town of	7,813,708	0.01730%
90301	Alleghany County	28,293,962	0.06280%
90305	Northwestern Regional Library	7,860,273	0.01740%
90307	Sparta A.B.C. Board	407,872	0.00090%
90401	Anson County	60,311,684	0.13380%
90411	Wadesboro, Town of	18,726,516	0.04150%
90413	Wadesboro Housing Authority	1,334,229	0.00300%
90417	Wadesboro A.B.C. Board	735,805	0.00160%
90421	Lilesville, Town of	1,085,009	0.00240%
90431	Polkton, Town of	1,381,104	0.00310%
90441	Peachland, Town of	394,617	0.00090%
90451	Ansonville, Town of	545,166	0.00120%
90461	Morven, Town of	621,300	0.00140%
90501	Ashe County	63,549,339	0.14100%
90507	West Jefferson A.B.C. Board	384,181	0.00090%
90511	Jefferson, Town of	4,289,325	0.00950%
90521	West Jefferson, Town of	6,527,196	0.01450%
90601	Avery County	52,450,636	0.11640%
90605	Avery-Mitchell-Yancey District Library	1,930,189	0.00430%
90611	Banner Elk, Town of	6,604,076	0.01470%
90617	High Country Municipal A.B.C. Board	965,132	0.00210%
90621	Newland, Town of	3,632,774	0.00810%
90631	Beech Mountain, Town of	17,251,132	0.03830%
90641	Elk Park, Town of	724,148	0.00160%
90651	Sugar Mountain, Town of	5,795,063	0.01290%
90701	Beaufort County	98,117,300	0.21770%
90704	Beaufort County A.B.C. Board	1,834,799	0.00410%
90705	B.H.M. Regional Library	1,631,086	0.00360%
90709	Mid-East Economic Development Commission	8,995,078	0.02000%
90711	Washington, City of	87,092,581	0.19320%
90721	Aurora, Town of	1,280,851	0.00280%

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90731	Belhaven, Town of	9,530,087	0.02110%
90741	Washington Park, Town of	738,936	0.00160%
90751	Chocowinity, Town of	2,231,464	0.00500%
90801	Bertie County	37,461,450	0.08310%
90804	Bertie County A.B.C. Board	76,312	0.00020%
90805	Albemarle Regional Library	2,483,658	0.00550%
90808	Bertie-Martin Regional Jail Commission	5,653,033	0.01250%
90811	Aulander, Town of	1,454,078	0.00320%
90812	Windsor, Town of	10,302,298	0.02290%
90813	Colerain, Town of	266,991	0.00060%
90861	Lewiston-Woodville, Town of	400,200	0.00090%
90901	Bladen County	100,637,278	0.22330%
90911	Elizabethtown, Town of	18,327,415	0.04070%
90917	Elizabethtown A.B.C. Board	532,372	0.00120%
90918	Southeastern Economic Development Commission	618,949	0.00140%
90921	White Lake, Town of	5,286,787	0.01170%
90931	Clarkton, Town of	2,152,421	0.00480%
90941	Bladenboro, Town of	4,316,868	0.00960%
91001	Brunswick County	285,139,674	0.63260%
91002	Leland, Town of	24,629,906	0.05460%
91003	Brunswick County Health Department	27,179,069	0.06030%
91004	Brunswick County A.B.C. Board	916,217	0.00200%
91006	Brunswick County Welfare Department	43,776,430	0.09710%
91007	Calabash A.B.C. Board	716,034	0.00160%
91008	Cape Fear Council of Governments	4,076,194	0.00900%
91009	Brunswick County Tourism Development Authority	1,159,288	0.00260%
91010	Calabash, Town of	2,248,577	0.00500%
91011	Southport, City of	12,997,370	0.02880%
91012	Northwest, City of	1,003,364	0.00220%
91014	Holden Beach, Town of	10,305,289	0.02290%
91017	Southport A.B.C. Board	482,179	0.00110%
91020	Belville, Town of	747,374	0.00170%
91021	Oak Island, Town of	47,321,152	0.10500%
91024	Carolina Shores, Town of	1,041,124	0.00230%
91026	Navassa, Town of	2,455,923	0.00540%
91027	Oak Island A.B.C. Board	752,132	0.00170%
91032	St. James, Town of	546,392	0.00120%
91041	Sunset Beach, Town of	21,486,550	0.04770%
91042	North Brunswick Sanitary District	8,846,623	0.01960%
91047	Sunset Beach A.B.C. Board	526,966	0.00120%
91051	Caswell Beach, Town of	3,765,077	0.00840%
91057	Shallotte A.B.C. Board	713,265	0.00160%
91061	Ocean Isle Beach, Town of	18,842,967	0.04180%
91067	Ocean Isle A.B.C. Board	701,919	0.00160%
91071	Boiling Spring Lakes, City of	8,215,991	0.01820%
91077	Boiling Spring Lakes A.B.C. Board	255,887	0.00060%
91081	Shallotte, Town of	18,458,517	0.04100%
91091	Bald Head Island, Village of	25,812,283	0.05730%
91101	Buncombe County	550,227,087	1.22070%
91102	Land-of-Sky Regional Council	18,670,007	0.04140%
91104	Woodfin A.B.C. Commission	467,164	0.00100%
91107	Western N.C. Regional Air Pollution Control	3,461,435	0.00770%
91108	Metro Sewerage Dist of Buncombe County	56,731,586	0.12590%
91109	Woodfin Sanitary Water & Sewer District	4,219,936	0.00940%
91111	Biltmore Forest, Town of	9,075,079	0.02010%
91119	Western Highland Area Authority	66,463,615	0.14750%

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91120	West Buncombe Fire Department	6,909,410	0.01530%
91121	Asheville, City of	460,470,475	1.02160%
91127	Asheville A.B.C. Board	10,996,180	0.02440%
91128	Asheville Regional Airport Authority	23,090,865	0.05120%
91138	Skyland Volunteer Fire Department	25,457,822	0.05650%
91141	Weaverville, Town of	29,527,263	0.06550%
91147	Weaverville A.B.C. Board	347,874	0.00080%
91151	Black Mountain, Town of	26,327,136	0.05840%
91154	Black Mountain A.B.C. Board	519,896	0.00120%
91161	Montreat, Town of	4,647,074	0.01030%
91171	Woodfin, Town of	12,277,665	0.02720%
91201	Burke County	92,573,511	0.20540%
91202	Burke-Catawba District Confinement Facility	7,561,601	0.01680%
91203	Burke County Health Department	12,555,547	0.02790%
91206	Burke County Welfare Department	35,355,872	0.07840%
91211	Valdese, Town of	21,539,316	0.04780%
91213	Valdese Housing Authority	1,537,118	0.00340%
91214	Rutherford College, Town of	803,001	0.00180%
91217	Morganton A.B.C. Board	953,271	0.00210%
91221	Drexel, Town of	5,506,249	0.01220%
91231	Morganton, City of	90,780,207	0.20140%
91233	Morganton Housing Authority	1,481,617	0.00330%
91241	Glen Alpine, Town of	2,080,615	0.00460%
91251	Hildebrand, Town of	764,803	0.00170%
91261	Connelly Springs, Town of	264,385	0.00060%
91301	Cabarrus County	334,107,268	0.74130%
91302	Water & Sewer Authority of Cabarrus County	24,418,460	0.05420%
91306	Cabarrus Co. Public Health Authority	64,450,750	0.14300%
91308	Cabarrus Co. Tourism Authority	7,676,347	0.01700%
91311	Concord, City of	356,437,435	0.79080%
91317	Concord A.B.C. Board	4,643,968	0.01030%
91321	Mount Pleasant, Town of	2,288,579	0.00510%
91327	Mt. Pleasant A.B.C. Board	515,258	0.00110%
91331	Kannapolis, Town of	141,129,008	0.31310%
91341	Midland, Town of	768,413	0.00170%
91401	Caldwell County	155,198,160	0.34430%
91411	Granite Falls, Town of	14,956,536	0.03320%
91417	Granite Falls A.B.C. Board	231,151	0.00050%
91421	Sawmills, Town of	3,575,425	0.00790%
91423	Lenoir Housing Authority	1,744,939	0.00390%
91431	Hudson, Town of	7,320,250	0.01620%
91441	Harrisburg, Town of	34,709,752	0.07700%
91451	Lenoir, City of	78,807,954	0.17480%
91457	Lenoir A.B.C. Board	1,238,903	0.00270%
91461	Cajah's Mountain, Town of	269,416	0.00060%
91501	Camden County	20,384,033	0.04520%
91504	Camden County A.B.C. Board	133,292	0.00030%
91601	Carteret County	111,841,957	0.24810%
91604	Carteret County A.B.C. Board	4,214,306	0.00930%
91608	Western Carteret Interlocal Agency	6,129,278	0.01360%
91611	Morehead City, Town of	50,585,206	0.11220%
91621	Newport, Town of	12,184,238	0.02700%
91631	Beaufort, Town of	23,135,156	0.05130%
91633	Beaufort Housing Authority	1,590,055	0.00350%
91641	Pine Knoll Shores, Town of	14,197,949	0.03150%
91651	Emerald Isle, Town of	22,495,298	0.04990%

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91661	Indian Beach, Town of	7,474,589	0.01660%
91671	Cape Carteret, Town of	3,144,487	0.00700%
91681	Atlantic Beach, Town of	23,048,645	0.05110%
91691	Cedar Point, Town of	1,001,968	0.00220%
91701	Caswell County	50,187,782	0.11130%
91704	Caswell County A.B.C. Board	684,863	0.00150%
91706	Caswell County Welfare Department	12,859,863	0.02850%
91719	Yanceyville, Town of	1,778,493	0.00390%
91801	Catawba County	378,877,913	0.84060%
91804	Catawba County A.B.C. Board	7,189,928	0.01600%
91811	Hickory, City of	225,822,005	0.50100%
91812	Hickory/Conover Tourism Development Authority	1,755,641	0.00390%
91813	Hickory Housing Authority	4,109,224	0.00910%
91818	Western Piedmont Council of Governments	19,411,607	0.04310%
91819	Western Piedmont Regional Transit Authority	12,615,417	0.02800%
91821	Claremont, Town of	5,982,422	0.01330%
91831	Maiden, Town of	13,429,890	0.02980%
91841	Long View, Town of	14,099,692	0.03130%
91851	Conover, Town of	34,160,442	0.07580%
91861	Brookford, Town of	665,441	0.00150%
91871	Newton, Town of	61,822,261	0.13720%
91881	Catawba, Town of	1,887,168	0.00420%
91901	Chatham County	144,637,425	0.32090%
91903	Chatham County Housing Authority	1,027,881	0.00230%
91904	Chatham County A.B.C. Board	568,689	0.00130%
91908	Goldston-Gulf Sanitary District	513,975	0.00110%
91911	Siler City, Town of	21,432,522	0.04760%
91917	Siler City A.B.C. Board	694,085	0.00150%
91921	Pittsboro, Town of	16,022,447	0.03550%
92001	Cherokee County	84,667,671	0.18780%
92005	Nantahala Regional Library	2,511,631	0.00560%
92011	Murphy, Town of	7,088,989	0.01570%
92017	Murphy A.B.C. Board	1,871,541	0.00420%
92021	Andrews, Town of	6,467,386	0.01430%
92101	Chowan County	38,489,496	0.08540%
92104	Chowan County A.B.C. Board	247,342	0.00050%
92109	Albemarle Regional Planning & Development Commission	9,402,578	0.02090%
92111	Edenton, Town of	22,798,758	0.05060%
92113	The New Edenton Housing Authority	1,048,371	0.00230%
92201	Clay County	43,306,108	0.09610%
92301	Cleveland County	230,752,428	0.51190%
92302	Cleveland County Sanitary District	13,746,569	0.03050%
92311	Shelby, City of	101,491,108	0.22520%
92317	Shelby A.B.C. Board	1,493,072	0.00330%
92321	Kings Mountain, City of	49,461,798	0.10970%
92327	Kings Mountain A.B.C. Board	422,645	0.00090%
92331	Boiling Springs, Town of	6,320,794	0.01400%
92341	Lawndale, Town of	452,196	0.00100%
92351	Grover, Town of	1,234,954	0.00270%
92401	Columbus County	129,880,013	0.28820%
92403	Whiteville Housing Authority	783,391	0.00170%
92411	Whiteville, City of	21,848,620	0.04850%
92414	Bolton, Town of	469,397	0.00100%
92417	Whiteville A.B.C. Board	695,534	0.00150%
92421	Brunswick, Town of	775,399	0.00170%
92427	Lake Waccamaw A.B.C. Board	54,757	0.00010%

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92431	Fair Bluff, Town of	1,601,627	0.00360%
92441	Chadbourn, Town of	5,533,968	0.01230%
92444	Chadburn A.B.C. Board	65,794	0.00010%
92451	Tabor City, Town of	5,341,250	0.01190%
92461	Lake Waccamaw, Town of	4,253,592	0.00940%
92501	Craven County	184,066,534	0.40840%
92502	First Craven Sanitary District	1,423,138	0.00320%
92504	Craven County A.B.C. Board	3,158,990	0.00700%
92505	Craven-Pamlico-Carteret Regional Library	8,898,230	0.01970%
92506	Craven County Airport Authority	1,632,739	0.00360%
92507	Neuse River Council of Governments	5,092,999	0.01130%
92508	Coastal Regional Waste Management Authority	14,338,192	0.03180%
92509	Neuse Clinic	80,139,696	0.17780%
92511	New Bern, City of	165,940,629	0.36820%
92521	Trent Woods, Town of	3,877,857	0.00860%
92531	Havelock, City of	45,902,297	0.10180%
92541	River Bend, Town of	5,757,895	0.01280%
92551	Vanceboro, Town of	1,802,579	0.00400%
92561	Bridgeton, Town of	804,325	0.00180%
92571	Cove City, Town of	204,257	0.00050%
92601	Cumberland County	676,389,227	1.50060%
92602	Westarea Volunteer Fire Department	355,181	0.00080%
92604	Cumberland County A.B.C. Board	14,518,479	0.03220%
92607	Region M Council of Governments	3,181,789	0.00710%
92608	Cumberland Memorial Auditorium Com	14,843,784	0.03290%
92611	Fayetteville, City of	593,558,321	1.31690%
92613	Fayetteville Metro. Housing Authority	15,180,713	0.03370%
92614	Fayetteville Public Works Commission	245,142,066	0.54390%
92621	Stedman, Town of	1,562,872	0.00350%
92631	Hope Mills, Town of	42,829,017	0.09500%
92641	Wade, Town of	549,081	0.00120%
92651	Linden, Town of	146,092	0.00030%
92661	Spring Lake, Town of	33,038,642	0.07330%
92671	Falcon, Town of	192,636	0.00040%
92681	Eastover, Town of	343,843	0.00080%
92701	Currituck County	133,000,389	0.29510%
92704	Currituck County A.B.C. Board	1,805,135	0.00400%
92801	Dare County	233,653,879	0.51840%
92802	Dare County Tourism Board	6,460,566	0.01430%
92804	Dare County A.B.C. Board	5,378,105	0.01190%
92811	Nags Head, Town of	49,250,675	0.10930%
92821	Kill Devil Hills, Town of	45,199,345	0.10030%
92831	Manteo, Town of	10,974,282	0.02430%
92841	Southern Shores, Town of	10,855,345	0.02410%
92851	Kitty Hawk, Town of	24,165,208	0.05360%
92861	Duck, Town of	16,651,715	0.03690%
92901	Davidson County	255,091,672	0.56590%
92911	Thomasville, City of	100,931,507	0.22390%
92913	Thomasville Housing Authority	2,132,277	0.00470%
92917	Lexington A.B.C. Board	712,587	0.00160%
92921	Denton, Town of	5,085,720	0.01130%
92931	Lexington, City of	113,881,148	0.25270%
93001	Davie County	104,985,070	0.23290%
93009	Davie Soil & Water Conservation District	790,646	0.00180%
93011	Mocksville, Town of	13,426,514	0.02980%
93021	Bermuda Run, Town of	1,172,298	0.00260%

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93027	Cooleemee A.B.C. Board	818,387	0.00180%
93031	Cooleemee, Town of	1,186,574	0.00260%
93101	Duplin County	140,686,919	0.31210%
93108	Duplin-Sampson Area Mental Health	83,447,818	0.18510%
93111	Beulaville, Town of	3,464,435	0.00770%
93121	Kenansville, Town of	3,446,900	0.00760%
93127	Kenansville A.B.C. Board	415,294	0.00090%
93131	Warsaw, Town of	9,201,034	0.02040%
93137	Warsaw A.B.C. Board	116,183	0.00030%
93141	Faison, Town of	1,603,631	0.00360%
93151	Wallace, Town of	15,326,790	0.03400%
93157	Wallace A.B.C. Board	124,876	0.00030%
93161	Rose Hill, Town of	3,427,430	0.00760%
93171	Calypso, Town of	337,281	0.00070%
93181	Teachey, Town of	514,279	0.00110%
93191	Magnolia, Town of	1,738,378	0.00390%
93201	Durham County	629,502,331	1.39660%
93202	Parkwood Fire Department	23,232,408	0.05150%
93204	Durham County A.B.C. Board	15,706,263	0.03480%
93209	Alliance Behavioral Healthcare	72,439,302	0.16070%
93211	Durham, City of	1,000,979,566	2.22080%
93212	Durham Convention and Visitors Bureau	9,175,543	0.02040%
93219	Triangle J Council of Governments	12,060,392	0.02680%
93301	Edgecombe County	121,060,461	0.26860%
93304	Edgecombe County A.B.C. Board	970,437	0.00220%
93305	Edgecombe-Nash Memorial Library	2,305,787	0.00510%
93309	Region L Council of Governments	7,872,208	0.01750%
93311	Tarboro, Town of	57,221,169	0.12700%
93317	Tarboro Redevelopment Commission	2,142,604	0.00480%
93321	Rocky Mount, City of	367,055,899	0.81440%
93323	Rocky Mount-Wilson Airport Authority	825,456	0.00180%
93331	Pinetops, Town of	6,033,837	0.01340%
93333	Rocky Mount Housing Authority	8,647,711	0.01920%
93341	Macclesfield, Town of	1,280,712	0.00280%
93351	Princeville, Town of	1,099,830	0.00240%
93401	Forsyth County	655,534,488	1.45440%
93402	Airport Commission of Forsyth County	3,474,722	0.00770%
93406	Piedmont Triad Regional Council	31,223,189	0.06930%
93408	Forsyth-Stokes Mental Health Authority	54,016,894	0.11980%
93411	Winston-Salem, City of	855,754,637	1.89860%
93413	Winston-Salem Housing Authority	43,957,097	0.09750%
93417	Winston-Salem A.B.C. Board	18,336,999	0.04070%
93421	Kernersville, Town of	106,870,525	0.23710%
93431	Rural Hall, Town of	6,084,077	0.01350%
93441	Clemmons, Village of	5,896,570	0.01310%
93442	Clemmons Fire Department	6,556,828	0.01450%
93451	Lewisville, Town of	4,065,922	0.00900%
93461	Walkertown, Town of	746,932	0.00170%
93471	Tobaccoville, Village of	714,625	0.00160%
93501	Franklin County	140,392,384	0.31150%
93511	Franklinton, Town of	5,159,799	0.01140%
93517	Franklinton A.B.C. Board	368,650	0.00080%
93521	Louisburg, Town of	22,243,145	0.04930%
93527	Louisburg A.B.C. Board	237,659	0.00050%
93531	Bunn, Town of	1,650,111	0.00370%
93537	Bunn A.B.C. Board	460,887	0.00100%

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93541	Youngsville, Town of	4,105,663	0.00910%
93601	Gaston County	525,669,712	1.16630%
93602	Stanley, Town of	8,297,265	0.01840%
93609	Gaston-Lincoln Area Mental Health	91,227,125	0.20240%
93610	McAdenville, Town of	446,579	0.00100%
93611	Gastonia, City of	335,648,288	0.74470%
93617	Gastonia A.B.C. Board	3,574,964	0.00790%
93618	Gaston Co. Economic Development Commission	509,340	0.00110%
93621	Belmont, City of	44,188,285	0.09800%
93623	Belmont Housing Authority	578,591	0.00130%
93631	Cramerton, Town of	10,403,103	0.02310%
93641	Cherryville, City of	18,890,668	0.04190%
93647	Cherryville A.B.C. Board	253,825	0.00060%
93651	Dallas, Town of	18,156,109	0.04030%
93661	Lowell, Town of	6,143,691	0.01360%
93671	Bessemer City, City of	9,934,562	0.02200%
93677	Bessemer City A.B.C. Board	145,882	0.00030%
93681	Ranlo, Town of	5,935,572	0.01320%
93691	Mt. Holly, City of	50,776,878	0.11270%
93701	Gates County	19,473,149	0.04320%
93704	Gates County A.B.C. Board	174,853	0.00040%
93801	Graham County	24,116,069	0.05350%
93803	Graham County Health Department	8,179,945	0.01810%
93806	Graham County Welfare Department	5,239,876	0.01160%
93821	Robbinsville, Town of	2,025,376	0.00450%
93901	Granville County	83,670,021	0.18560%
93904	Granville County A.B.C. Board	1,149,933	0.00260%
93906	Granville County Hospital	161,725,801	0.35880%
93908	Granville-Vance Health District	24,732,966	0.05490%
93910	South Granville Water and Sewer Authority	13,705,626	0.03040%
93911	Oxford, City of	30,152,927	0.06690%
93913	Oxford Housing Authority	2,751,300	0.00610%
93914	Stovall, Town of	444,836	0.00100%
93921	Creedmoor, City of	11,587,151	0.02570%
93931	Butner, Town of	4,427,279	0.00980%
94001	Greene County	44,495,108	0.09870%
94002	Maury Sanitary Land District	437,117	0.00100%
94004	Greene County A.B.C. Board	238,984	0.00050%
94005	Neuse Regional Library - Greene County	414,296	0.00090%
94011	Hookerton, Town of	678,692	0.00150%
94021	Snow Hill, Town of	2,986,528	0.00660%
94031	Walstonburg, Town of	264,822	0.00060%
94101	Guilford, County of	886,555,848	1.96690%
94102	Guil-Rand Fire Department	11,910,959	0.02640%
94108	Pinecroft-Sedgefield Fire District	18,039,171	0.04000%
94109	Alamance Community Fire District, Inc	4,625,739	0.01030%
94111	Greensboro, City of	1,196,602,861	2.65480%
94112	Piedmont Triad Regional Water Authority	7,879,007	0.01750%
94117	Greensboro A.B.C. Board	17,886,556	0.03970%
94118	Guilford Fire District	9,254,364	0.02050%
94121	High Point, City of	543,738,892	1.20630%
94127	High Point A.B.C. Board	6,767,071	0.01500%
94131	Jamestown, Town of	9,135,225	0.02030%
94151	Gibsonville, Town of	17,193,130	0.03810%
94157	Gibsonville A.B.C. Board	178,810	0.00040%
94161	Oak Ridge, Town of	1,778,280	0.00390%

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94168	Colfax Volunteer Fire Department	2,173,737	0.00480%
94171	Summerfield, Town of	2,051,545	0.00460%
94172	Summerfield Fire District	14,637,538	0.03250%
94201	Halifax County	156,901,218	0.34810%
94204	Halifax County A.B.C. Board	1,036,614	0.00230%
94205	Halifax County Tourism Development Authority	1,815,520	0.00400%
94209	Roanoke Rapids Sanitary District	14,547,385	0.03230%
94211	Enfield, Town of	8,576,595	0.01900%
94221	Roanoke Rapids, City of	46,527,389	0.10320%
94231	Weldon, Town of	9,277,066	0.02060%
94241	Scotland Neck, Town of	4,257,577	0.00940%
94251	Hobgood, Town of	1,394,474	0.00310%
94261	Littleton, Town of	871,678	0.00190%
94301	Harnett County	273,666,895	0.60720%
94311	Dunn, Town of	40,500,751	0.08990%
94313	Dunn Housing Authority	996,673	0.00220%
94317	Dunn A.B.C. Board	500,770	0.00110%
94321	Lillington, Town of	11,196,532	0.02480%
94331	Erwin, Town of	7,173,845	0.01590%
94341	Coats, Town of	4,138,341	0.00920%
94347	Angier A.B.C. Board	522,152	0.00120%
94351	Angier, Town of	9,949,718	0.02210%
94401	Haywood County	151,806,877	0.33680%
94402	Haywood Medical Center	248,635,806	0.55160%
94408	Junaluska Sanitary District	1,167,567	0.00260%
94411	Waynesville, Town of	51,038,294	0.11320%
94412	Waynesville A.B.C. Board	723,592	0.00160%
94421	Maggie Valley, Town of	8,407,696	0.01870%
94427	Maggie Valley A.B.C. Board	748,078	0.00170%
94428	Maggie Valley Sanitary District	3,419,536	0.00760%
94431	Canton, Town of	17,051,914	0.03780%
94437	Canton A.B.C. Board	285,460	0.00060%
94501	Henderson County	238,747,846	0.52970%
94511	Hendersonville, City of	58,127,479	0.12900%
94512	Hendersonville Water Commission	18,007,380	0.04000%
94517	Hendersonville A.B.C. Board	1,876,183	0.00420%
94521	Laurel Park, Town of	6,262,768	0.01390%
94527	Laurel Park A.B.C. Board	444,266	0.00100%
94531	Flat Rock, Village of	766,516	0.00170%
94532	Blue Ridge Fire Department	5,525,217	0.01230%
94541	Fletcher, Town of	12,932,802	0.02870%
94547	Fletcher A.B.C. Board	673,053	0.00150%
94551	Mills River, Town of	1,719,729	0.00380%
94601	Hertford County	46,248,307	0.10260%
94604	Hertford County A.B.C. Board	1,328,575	0.00290%
94606	Hertford County Public Health Authority	15,915,209	0.03530%
94611	Ahoskie, Town of	21,043,264	0.04670%
94621	Murfreesboro, Town of	7,715,443	0.01710%
94631	Winton, Town of	1,873,307	0.00420%
94641	Cofield, Town of	242,926	0.00050%
94701	Hoke County	109,618,301	0.24320%
94704	Hoke County A.B.C. Board	511,833	0.00110%
94711	Raeford, Town of	15,727,307	0.03490%
94801	Hyde County	32,383,391	0.07180%
94812	Ocracoke Sanitary District	1,283,068	0.00280%
94901	Iredell County	309,606,993	0.68690%

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94908	Greater Statesville Development Co	2,097,759	0.00470%
94911	Statesville, City of	129,316,632	0.28690%
94917	Statesville A.B.C. Board	1,874,630	0.00420%
94921	Mooresville, City of	177,626,601	0.39410%
94923	Mooresville Housing Authority	1,509,060	0.00330%
94927	Mooresville A.B.C. Board	1,562,692	0.00350%
94931	Troutman, Town of	10,859,908	0.02410%
94941	MI Connection Communications System	14,725,658	0.03270%
95001	Jackson County	111,603,958	0.24760%
95002	Tuckaseegee Water and Sewer Authority	9,035,781	0.02000%
95005	Fontana Regional Library	9,757,627	0.02160%
95008	Southwestern Planning & Economic Development Commission	5,103,716	0.01130%
95009	Smoky Mountain Mental Health Center	67,814,923	0.15050%
95011	Sylva, Town of	8,611,502	0.01910%
95017	Sylva A.B.C. Board	766,253	0.00170%
95101	Johnston County	339,280,315	0.75270%
95104	Johnston County A.B.C. Board	4,277,783	0.00950%
95105	Johnston County Public Library	2,664,065	0.00590%
95110	Johnston County Memorial Hospital Authority	341,360,130	0.75730%
95111	Smithfield, Town of	55,753,516	0.12370%
95113	Smithfield Housing Authority	1,474,755	0.00330%
95121	Selma, Town of	23,793,223	0.05280%
95122	Micro, Town of	196,582	0.00040%
95123	Selma Housing Authority	2,803,521	0.00620%
95131	Clayton, Town of	62,717,185	0.13910%
95141	Benson, Town of	14,731,683	0.03270%
95151	Four Oaks, Town of	4,785,205	0.01060%
95161	Pine Level, Town of	3,712,196	0.00820%
95171	Kenly, Town of	5,556,536	0.01230%
95181	Princeton, Town of	3,093,723	0.00690%
95191	Wilson's Mills, Town of	2,258,021	0.00500%
95201	Jones County	30,465,401	0.06760%
95204	Jones County A.B.C. Board	811,847	0.00180%
95205	Neuse Regional Library - Jones County	227,197	0.00050%
95211	Pollocksville, Town of	707,636	0.00160%
95221	Maysville, Town of	2,080,506	0.00460%
95301	Lee County	106,317,645	0.23590%
95311	Sanford, City of	134,586,241	0.29860%
95317	Sanford A.B.C. Board	2,423,118	0.00540%
95321	Broadway, Town of	2,443,345	0.00540%
95401	Lenoir County	130,761,935	0.29010%
95404	Lenoir County A.B.C. Board	1,520,450	0.00340%
95405	Neuse Regional Library	964,792	0.00210%
95411	Kinston, City of	111,164,220	0.24660%
95412	N.C. Eastern Region Development Commission	4,264,057	0.00950%
95413	Kinston Housing Authority	14,930,042	0.03310%
95415	Kinston-Lenoir County Library	2,789,808	0.00620%
95421	Pink Hill, Town of	2,392,376	0.00530%
95431	Lagrange, Town of	7,455,518	0.01650%
95501	Lincoln County	207,698,180	0.46080%
95504	Lincoln County A.B.C. Board	415,981	0.00090%
95511	Lincolnton, City of	49,243,946	0.10930%
95513	Lincolnton Housing Authority	2,027,710	0.00450%
95517	Lincolnton A.B.C. Board	584,201	0.00130%
95601	Macon County	106,780,201	0.23690%
95611	Franklin, Town of	18,176,337	0.04030%

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95617	Highlands A.B.C. Board	987,719	0.00220%
95621	Highlands, Town of	22,772,170	0.05050%
95701	Madison County	55,843,839	0.12390%
95711	Mars Hill, Town of	5,225,354	0.01160%
95721	Marshall, Town of	3,047,958	0.00680%
95733	Hot Springs Housing Authority	678,485	0.00150%
95801	Martin County	43,094,794	0.09560%
95802	Martin County Travel & Tourism Authority	573,323	0.00130%
95804	Martin County A B C Board	540,282	0.00120%
95811	Williamston, City of	23,916,318	0.05310%
95813	Williamston Housing Authority	2,521,976	0.00560%
95821	Oak City, Town of	73,776	0.00020%
95831	Hamilton, Town of	937,500	0.00210%
95841	Jamesville, Town of	933,595	0.00210%
95851	Robersonville, Town of	7,605,886	0.01690%
95853	Robersonville Housing Authority	1,148,040	0.00250%
95901	McDowell County	76,388,130	0.16950%
95908	Pleasant Garden Fire Department	3,857,019	0.00860%
95911	Marion, Town of	27,143,610	0.06020%
95917	Marion A.B.C. Board	829,361	0.00180%
95921	Old Fort, Town of	1,821,968	0.00400%
96001	Mecklenburg County	1,762,066,297	3.90930%
96003	Charlotte Housing Authority	80,641,613	0.17890%
96004	Mecklenburg County A.B.C. Board	36,009,654	0.07990%
96005	Charlotte-Mecklenburg Public Libra	96,381,189	0.21380%
96008	Mecklenburg County EMS Agency	239,160,535	0.53060%
96009	Centralina Council of Governments	18,339,103	0.04070%
96011	Charlotte, City of	2,656,130,161	5.89290%
96012	Charlotte Auditorium-Coliseum	95,516,050	0.21190%
96018	Charlotte Fire Ret Sys Board of Trust	689,241	0.00150%
96021	Pineville, Town of	34,228,066	0.07590%
96031	Mint Hill, Town of	38,917,526	0.08630%
96041	Huntersville, Town of	75,628,968	0.16780%
96051	Cornelius, Town of	46,570,059	0.10330%
96061	Stallings, Town of	13,908,276	0.03090%
96071	Matthews, Town of	54,595,754	0.12110%
96081	Davidson, Town of	18,381,389	0.04080%
96101	Mitchell County	32,741,500	0.07260%
96102	Mitchell Soil & Water Conservation District	736,715	0.00160%
96111	Spruce Pine, Town of	6,796,643	0.01510%
96121	Bakersville, Town of	928,337	0.00210%
96201	Montgomery County	57,158,003	0.12680%
96204	Montgomery Municipal A.B.C. Board	677,274	0.00150%
96211	Star, Town of	2,072,974	0.00460%
96221	Troy, Town of	10,565,255	0.02340%
96231	Biscoe, Town of	6,005,110	0.01330%
96241	Candor, Town of	1,881,602	0.00420%
96251	Mount Gilead, Town of	5,202,758	0.01150%
96301	Moore County	198,640,527	0.44070%
96302	Taylortown, Town of	595,313	0.00130%
96304	Moore County A.B.C. Board	2,450,633	0.00540%
96305	Moore County Tourism Development Authority	2,495,943	0.00550%
96310	Moore County Airport Authority	2,477,217	0.00550%
96311	Southern Pines, Town of	59,636,943	0.13230%
96312	Cameron, Town of	654,446	0.00150%
96321	Vass, Town of	1,646,857	0.00370%

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96331	Aberdeen, Town of	33,206,122	0.07370%
96341	Robbins, Town of	4,125,873	0.00920%
96351	Pinehurst, Village of	48,555,941	0.10770%
96361	Pinebluff, Town of	2,081,474	0.00460%
96371	Whispering Pines, Village of	7,092,460	0.01570%
96381	Foxfire Village	1,555,244	0.00350%
96391	Carthage, Town of	6,493,927	0.01440%
96401	Nash County	207,870,264	0.46120%
96404	Nash County A.B.C. Board	4,206,311	0.00930%
96405	Braswell Memorial Library	8,292,360	0.01840%
96411	Spring Hope, Town of	2,570,489	0.00570%
96421	Nashville, Town of	22,051,806	0.04890%
96431	Middlesex, Town of	2,578,165	0.00570%
96441	Whitakers, Town of	1,636,837	0.00360%
96451	Bailey, Town of	816,038	0.00180%
96461	Sharpsburg, Town of	7,443,932	0.01650%
96501	New Hanover County	592,491,937	1.31450%
96502	New Hanover Airport Authority	16,220,514	0.03600%
96503	Wilmington Housing Authority	20,604,950	0.04570%
96504	New Hanover County A.B.C. Board	16,267,157	0.03610%
96507	Cape Fear Public Utility Authority	94,495,466	0.20960%
96508	Lower Cape Fear Water & Sewer Auth	530,812	0.00120%
96511	Wrightsville Beach, Town of	36,957,279	0.08200%
96512	Cape Fear Public Transportation Authority	6,456,904	0.01430%
96519	Coastal Care	51,793,001	0.11490%
96521	Carolina Beach, Town of	34,885,493	0.07740%
96531	Wilmington, City of	388,016,321	0.86090%
96541	Kure Beach, Town of	12,589,009	0.02790%
96601	Northampton County	83,270,883	0.18470%
96604	Northampton County A.B.C. Board	408,758	0.00090%
96611	Rich Square, Town of	1,075,993	0.00240%
96612	Choanoke Public Transportation Authority	3,346,565	0.00740%
96621	Woodland, Town of	1,826,111	0.00410%
96631	Garysburg, Town of	769,314	0.00170%
96641	Conway, Town of	1,151,663	0.00260%
96651	Gaston, Town of	1,085,575	0.00240%
96661	Jackson, Town of	726,677	0.00160%
96671	Severn, Town of	512,628	0.00110%
96681	Seaboard, Town of	1,242,645	0.00280%
96701	Onslow County	336,546,128	0.74670%
96704	Onslow County A.B.C. Board	7,293,297	0.01620%
96708	Onslow Water & Sewage Authority	42,434,460	0.09410%
96711	Jacksonville, City of	204,059,466	0.45270%
96721	Swansboro, Town of	9,224,511	0.02050%
96731	Holly Ridge, Town of	6,043,237	0.01340%
96733	Holly Ridge Housing Authority	280,568	0.00060%
96741	Richlands, Town of	3,420,436	0.00760%
96751	North Topsail Beach, Town of	11,168,961	0.02480%
96801	Orange County	298,917,438	0.66320%
96804	Orange County A.B.C. Board	9,811,512	0.02180%
96808	Orange Water & Sewer Authority	53,591,969	0.11890%
96811	Chapel Hill, Town of	274,718,088	0.60950%
96821	Carrboro, Town of	67,151,002	0.14900%
96831	Hillsborough, Town of	35,928,865	0.07970%
96901	Pamlico County	33,696,330	0.07480%
96911	Bayboro, Town of	237,707	0.00050%

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96912	Oriental, Town of	1,801,622	0.00400%
96918	Bay River Metro Sewerage District	1,070,501	0.00240%
97001	Pasquotank County	65,448,241	0.14520%
97002	Pasquotank-Camden Ambulance Service	13,907,209	0.03090%
97004	Pasquotank County A.B.C Board	783,561	0.00170%
97005	East Albemarle Regional Library	1,273,660	0.00280%
97008	Albemarle District Jail Commission	10,676,403	0.02370%
97010	Albemarle Hospital Authority	274,575,423	0.60920%
97011	Elizabeth City	93,358,920	0.20710%
97012	Elizabeth-Pasquotank Co Airport Authority	1,497,912	0.00330%
97013	Elizabeth City - Pasquotank Co. Tourism Development Authority	616,488	0.00140%
97015	Pasquotank-Camden Library	2,170,180	0.00480%
97018	Elizabeth-Pasquotank Co Ind Dev Co	436,702	0.00100%
97101	Pender County	117,007,408	0.25960%
97104	Pender County A.B.C. Board	2,047,692	0.00450%
97111	Burgaw, Town of	11,077,226	0.02460%
97121	Topsail Beach, Town of	7,016,466	0.01560%
97131	Surf City	24,238,050	0.05380%
97201	Perquimans County	23,207,319	0.05150%
97211	Hertford, Town of	7,347,526	0.01630%
97213	Hertford Housing Authority	1,691,416	0.00380%
97217	Hertford A.B.C. Board	253,097	0.00060%
97221	Winfall, Town of	249,007	0.00060%
97301	Person County	123,351,734	0.27370%
97304	Person County A.B.C. Board	841,136	0.00190%
97311	Roxboro, City of	47,671,957	0.10580%
97401	Pitt County	330,787,238	0.73390%
97402	Pitt-Greenville Convention & Visitors Authority	1,385,007	0.00310%
97404	Pitt County A.B.C. Board	9,086,152	0.02020%
97405	Sheppard Memorial Library	6,000,490	0.01330%
97408	Contentnea Metro. Sewage District	2,700,355	0.00600%
97411	Greenville, City of	338,154,064	0.75020%
97412	Greenville Utilities Commission	189,459,400	0.42030%
97413	Greenville Housing Authority	15,209,541	0.03370%
97421	Farmville, City of	22,202,052	0.04930%
97423	Farmville Housing Authority	1,998,276	0.00440%
97431	Grifton, Town of	4,168,722	0.00920%
97441	Bethel, Town of	3,038,951	0.00670%
97451	Winterville, Town of	22,509,603	0.04990%
97461	Ayden, Town of	24,524,549	0.05440%
97463	Ayden Housing Authority	2,312,880	0.00510%
97471	Grimesland, Town of	578,867	0.00130%
97481	Simpson, Village of	213,475	0.00050%
97491	Fountain, Town of	1,059,916	0.00240%
97501	Polk County	41,665,618	0.09240%
97511	Tryon, Town of	10,430,431	0.02310%
97521	Columbus, Town of	5,823,286	0.01290%
97531	Saluda, Town of	3,418,580	0.00760%
97601	Randolph County	223,533,520	0.49590%
97607	Asheboro A.B.C. Board	746,407	0.00170%
97611	Asheboro, City of	129,567,929	0.28750%
97613	Asheboro Housing Authority	6,412,773	0.01420%
97621	Randleman, City of	18,442,371	0.04090%
97623	Randleman Housing Authority	1,082,812	0.00240%
97627	Randleman A.B.C. Board	658,364	0.00150%
97631	Liberty, Town of	7,133,486	0.01580%

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97637	Liberty A.B.C. Board	307,909	0.00070%
97641	Ramseur, Town of	3,579,140	0.00790%
97651	Archdale, City of	24,524,940	0.05440%
97661	Trinity, City of	1,505,488	0.00330%
97701	Richmond County	111,438,542	0.24720%
97705	Sandhill Regional Library	1,873,349	0.00420%
97711	Rockingham, City of	40,850,414	0.09060%
97713	Rockingham Housing Authority	2,483,867	0.00550%
97717	Hamlet A.B.C. Board	701,590	0.00160%
97721	Hamlet, City of	26,944,298	0.05980%
97727	Rockingham A.B.C. Board	1,262,409	0.00280%
97731	Ellerbe, Town of	1,312,321	0.00290%
97801	Robeson County	336,598,611	0.74680%
97802	Lumber River Council of Governments	8,995,996	0.02000%
97803	Robeson County Housing Authority	3,403,894	0.00760%
97805	Robeson County Public Library	3,012,309	0.00670%
97811	Lumberton, City of	118,905,033	0.26380%
97817	Lumberton A.B.C. Board	1,033,569	0.00230%
97818	Lumberton Airport Commission	923,489	0.00200%
97821	Fairmont, Town of	7,795,221	0.01730%
97823	Fairmont Housing Authority	1,353,267	0.00300%
97831	St. Pauls, Town of	8,856,446	0.01960%
97837	Saint Paul's A.B.C. Board	584,650	0.00130%
97840	Maxton, Town of	6,116,901	0.01360%
97841	Town of Parkton	1,453,267	0.00320%
97847	Maxton A.B.C. Board	163,423	0.00040%
97851	Pembroke, Town of	11,471,598	0.02550%
97853	Pembroke Housing Authority	4,096,645	0.00910%
97861	Rowland, Town of	3,427,409	0.00760%
97871	Red Springs, Town of	13,054,560	0.02900%
97877	Red Springs A.B.C. Board	149,844	0.00030%
97901	Rockingham County	194,128,004	0.43070%
97911	Reidsville, Town of	59,216,755	0.13140%
97913	New Reidsville Housing Authority	1,820,569	0.00400%
97917	Reidsville A.B.C. Board	935,547	0.00210%
97921	Mayodan, Town of	9,873,356	0.02190%
97931	Stoneville, Town of	2,629,872	0.00580%
97941	Madison, Town of	9,156,025	0.02030%
97947	Madison A.B.C. Board	709,967	0.00160%
97948	Madison-Mayodan Recreation Commission	1,378,457	0.00310%
97951	Eden, City of	60,081,524	0.13330%
97957	Eden A.B.C. Board	1,317,995	0.00290%
98001	Rowan County	219,780,447	0.48760%
98002	Rowan County Tourism Development Board	1,657,725	0.00370%
98003	Rowan County Housing Authority	3,586,500	0.00800%
98004	Rowan County A.B.C. Board	5,886,038	0.01310%
98008	Rowan Soil and Water Conservation District	392,967	0.00090%
98011	Salisbury, City of	162,199,844	0.35990%
98013	Salisbury Housing Authority	7,701,393	0.01710%
98021	East Spencer, Town of	1,568,166	0.00350%
98023	East Spencer Housing Authority	1,116,574	0.00250%
98031	Spencer, Town of	7,373,526	0.01640%
98041	China Grove, Town of	7,203,805	0.01600%
98051	Landis, Town of	11,742,021	0.02610%
98061	Granite Quarry, Town of	5,906,004	0.01310%
98071	Rockwell, Town of	2,258,455	0.00500%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Schedule 2

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
98081	Faith, Town of	1,024,860	0.00230%
98091	Cleveland, Town of	2,716,646	0.00600%
98101	Rutherford County	119,613,141	0.26540%
98102	Broad River Water Authority	8,202,964	0.01820%
98103	Rutherford-Polk-McDowell D.H.D	30,804,056	0.06830%
98107	Forest City A.B.C. Board	552,666	0.00120%
98109	Isothermal Planning & Development Commission	11,142,092	0.02470%
98111	Forest City	44,873,763	0.09960%
98113	Forest City Housing Authority	1,801,675	0.00400%
98121	Spindale, Town of	9,822,157	0.02180%
98131	Lake Lure, Town of	15,236,466	0.03380%
98141	Rutherfordton, Town of	14,384,476	0.03190%
98147	Rutherfordton A.B.C. Board	497,593	0.00110%
98161	Ellenboro, Town of	342,377	0.00080%
98201	Sampson County	136,563,601	0.30300%
98205	J.C. Holliday Memorial Library	2,694,877	0.00600%
98211	Clinton, City of	42,541,954	0.09440%
98218	Clinton A.B.C. Board	710,523	0.00160%
98221	Salemburg, Town of	880,685	0.00200%
98231	Newton Grove, Town of	1,852,683	0.00410%
98237	Roseboro A.B.C. Board	154,086	0.00030%
98241	Garland, Town of	361,646	0.00080%
98251	Turkey, Town of	132,159	0.00030%
98261	Roseboro, Town of	1,451,851	0.00320%
98271	Autryville, Town of	134,558	0.00030%
98301	Scotland County	78,386,762	0.17390%
98304	Scotland County A.B.C. Board	1,159,405	0.00260%
98308	Laurinburg-Maxton Airport Commission	1,185,582	0.00260%
98311	Laurinburg, City of	47,218,596	0.10480%
98313	Laurinburg Housing Authority	12,166,691	0.02700%
98321	Wagram, Town of	971,001	0.00220%
98331	Gibson, Town of	522,518	0.00120%
98401	Stanly County	125,588,779	0.27860%
98411	Albemarle, City of	88,737,887	0.19690%
98417	Albemarle A.B.C. Board	1,328,942	0.00290%
98421	Norwood, Town of	4,565,176	0.01010%
98427	Norwood A.B.C. Board	268,601	0.00060%
98431	Locust, City of	8,750,605	0.01940%
98441	Oakboro, Town of	5,143,692	0.01140%
98451	Badin, Town of	2,832,087	0.00630%
98481	Stanfield, Town of	2,441,922	0.00540%
98501	Stokes County	74,171,223	0.16460%
98511	Walnut Cove, Town of	3,915,342	0.00870%
98517	Walnut Cove A.B.C. Board	198,154	0.00040%
98521	King, Town of	27,162,834	0.06030%
98601	Surry County	161,887,568	0.35920%
98607	Pilot Mountain A.B.C. Board	446,781	0.00100%
98608	Yadkin Valley Sewer Authority	1,858,509	0.00410%
98611	Pilot Mountain, Town of	5,330,954	0.01180%
98621	Dobson, Town of	5,534,140	0.01230%
98627	Dobson A.B.C. Board	334,035	0.00070%
98631	Mount Airy, Town of	52,719,304	0.11700%
98637	Mt. Airy Alcoholic Board of Control	1,142,654	0.00250%
98641	Elkin, Town of	14,098,104	0.03130%
98647	Elkin A.B.C. Board	594,860	0.00130%
98701	Swain County	51,560,709	0.11440%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2013

Schedule 2

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
98711	Bryson City, Town of	7,277,117	0.01610%
98717	Bryson City A.B.C. Board	853,098	0.00190%
98801	Transylvania County	96,444,336	0.21400%
98811	Brevard, City of	32,831,550	0.07280%
98817	Brevard A.B.C. Board	1,660,308	0.00370%
98901	Tyrrell County	15,391,202	0.03410%
98904	Tyrrell County A.B.C. Board	89,273	0.00020%
98911	Columbia, Town of	1,021,514	0.00230%
99001	Union County	305,008,128	0.67670%
99011	Monroe, City of	210,594,362	0.46720%
99013	Monroe Housing Authority	3,232,689	0.00720%
99017	Monroe A.B.C. Board	2,295,875	0.00510%
99021	Marshville, Town of	5,900,890	0.01310%
99022	Mineral Springs, Town of	653,720	0.00150%
99031	Wingate, Town of	7,142,218	0.01580%
99041	Waxhaw, Town of	17,088,162	0.03790%
99047	Waxhaw A.B.C. Board	698,557	0.00150%
99051	Indian Trail, Town of	12,277,747	0.02720%
99061	Unionville, Town of	330,294	0.00070%
99071	Weddington, Town of	1,976,969	0.00440%
99081	Marvin, Village of	1,341,348	0.00300%
99091	Wesley Chapel, Village of	945,224	0.00210%
99101	Vance County	95,421,898	0.21170%
99104	Vance County A.B.C. Board	1,203,619	0.00270%
99109	Kerr-Tar Regional Council of Governments	6,644,130	0.01470%
99110	Kerr-Area Transportation Authority	7,100,111	0.01580%
99111	Henderson, City of	66,181,021	0.14680%
99201	Wake County	1,409,227,386	3.12650%
99202	Holly Springs, Town of	110,959,875	0.24620%
99203	Rolesville, Town of	7,952,108	0.01760%
99204	Wake County A.B.C. Board	30,451,585	0.06760%
99206	Morrisville, Town of	83,055,174	0.18430%
99207	Wake County Housing Authority	7,248,486	0.01610%
99208	Bayleaf Fire Department	8,652,890	0.01920%
99210	Electricities of N.C., Inc	75,518,997	0.16750%
99211	Raleigh, City of	1,678,554,753	3.72410%
99212	Durham Highway Fire Protection Age	5,275,545	0.01170%
99213	Raleigh Housing Authority	39,477,100	0.08760%
99218	Raleigh-Durham Airport Authority	130,029,532	0.28850%
99221	Cary, Town of	587,352,853	1.30310%
99222	Centennial Authority, The	1,242,618	0.00280%
99231	Wendell, Town of	17,228,960	0.03820%
99241	Zebulon, Town of	30,442,267	0.06750%
99251	Garner, Town of	74,459,147	0.16520%
99252	Garner Fire Department	30,942,858	0.06870%
99261	Fuquay-Varina, Town of	80,329,439	0.17820%
99271	Apex, Town of	168,171,029	0.37310%
99281	Wake Forest, Town of	100,771,249	0.22360%
99291	Knightdale, Town of	37,328,657	0.08280%
99301	Warren County	71,426,716	0.15850%
99304	Warren County A.B.C. Board	583,050	0.00130%
99311	Norlina, Town of	2,777,468	0.00620%
99401	Washington County	39,574,902	0.08780%
99404	Washington County A.B.C. Board	508,094	0.00110%
99405	Pettigrew Regional Library	3,100,382	0.00690%
99411	Plymouth, Town of	6,364,129	0.01410%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2013

Schedule 2

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
99413	Plymouth Housing Authority	2,127,505	0.00470%
99421	Roper, Town of	932,594	0.00210%
99431	Creswell, Town of	611,472	0.00140%
99501	Watauga County	81,427,953	0.18070%
99502	Region D Council of Governments	7,624,747	0.01690%
99508	Blowing Rock Tourism Development Authority	1,091,151	0.00240%
99509	Watauga County Tourism Development Authority	1,818,967	0.00400%
99511	Boone, Town of	61,234,356	0.13590%
99521	Blowing Rock, Town of	16,801,599	0.03730%
99527	Blowing Rock A.B.C. Board	510,451	0.00110%
99531	Seven Devils, Town of	4,232,503	0.00940%
99601	Wayne County	236,069,282	0.52370%
99602	Fork Township Sanitary District	2,595,685	0.00580%
99603	Eastern Carolina Regional Housing Authority	7,099,620	0.01580%
99604	Wayne County A.B.C. Board	3,641,399	0.00810%
99609	Southern Wayne Sanitary District	701,373	0.00160%
99610	Eastern Wayne Sanitary District	8,132,912	0.01800%
99611	Goldsboro, City of	162,190,830	0.35980%
99613	Housing Authority of City of Goldsboro	15,433,441	0.03420%
99621	Mount Olive, Town of	13,147,133	0.02920%
99623	Mount Olive Housing Authority	722,409	0.00160%
99631	Fremont, Town of	5,008,602	0.01110%
99651	Pikeville, Town of	2,423,149	0.00540%
99661	Walnut Creek, Village of	1,672,521	0.00370%
99701	Wilkes County	125,665,341	0.27880%
99705	Appalachian Regional Library	7,699,104	0.01710%
99711	North Wilkesboro, Town of	21,458,632	0.04760%
99717	North Wilkesboro A.B.C. Board	977,050	0.00220%
99721	Wilkesboro, Town of	25,227,663	0.05600%
99727	Wilkesboro A.B.C. Board	1,061,402	0.00240%
99801	Wilson County	228,754,274	0.50750%
99802	Wilson County Tourism Development Authority	402,268	0.00090%
99804	Wilson County A.B.C. Board	3,869,688	0.00860%
99811	Wilson, City of	318,419,734	0.70640%
99812	Wilson Economic Development Council	1,449,106	0.00320%
99818	City of Wilson Cemetery Commission	1,585,537	0.00350%
99821	Stantonsburg, Town of	3,477,764	0.00770%
99831	Black Creek, Town of	2,564,803	0.00570%
99841	Lucama, Town of	2,259,951	0.00500%
99851	Elm City, Town of	740,512	0.00160%
99901	Yadkin County	71,100,037	0.15770%
99911	Yadkinville, Town of	13,687,573	0.03040%
99921	Jonesville, Town of	6,816,744	0.01510%
99931	East Bend, Town of	1,330,696	0.00300%
99941	Boonville, Town of	3,828,675	0.00850%
99991	N.C. Association of County Commissioners	22,198,842	0.04930%
99999	N.C. League of Municipalities	47,293,491	0.10490%
Total		<u>\$ 45,073,324,482</u>	<u>100.00000%</u>

The accompanying notes to the schedules are an integral part of this schedule.

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2014

Deferred Outflows of Resources								
Employer Number	Employer	Net Pension Asset	Differences Between Expected and Actual Experience	Net Difference	Changes of Assumptions	Changes in	Total Deferred	
				Between Projected and Actual Investment Earnings on Plan Investments		Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Outflows of Resources
70505	Eastern Band of Cherokee Indians	\$ (288,032)	\$ -	\$ -	\$ -	-	\$ -	
71786	Misenheimer, Village of	(25,241)	-	-	-	-	-	
72265	Piedmont Triad Airport Authority	(73,718)	-	-	-	14,464	14,464	
72657	Sparta, Town of	(27,600)	-	-	-	13,187	13,187	
90001	Yancey County	(490,728)	-	-	-	8,866	8,866	
90002	Yancey Soil & Water Conservation District	(7,313)	-	-	-	303	303	
90011	Burnsville, Town of	(132,103)	-	-	-	9,269	9,269	
90092	Martin-Tyrell-Washington D.H.D	(340,048)	-	-	-	-	-	
90096	Pasquotank-Perquimans-Camden-Chowan D.H.D.	(916,996)	-	-	-	100,181	100,181	
90098	Toe River District Health Department	(321,235)	-	-	-	-	-	
90099	Appalachian District Health Department	(360,689)	-	-	-	9,700	9,700	
90101	Alamance County	(3,499,494)	-	-	-	-	-	
90111	Burlington, City of	(2,938,645)	-	-	-	-	-	
90114	Mebane, Town of	(581,608)	-	-	-	29,729	29,729	
90117	Burlington-Graham A.B.C. Board	(78,731)	-	-	-	16,666	16,666	
90121	Graham, City of	(641,762)	-	-	-	13,075	13,075	
90131	Elon College, Town of	(265,622)	-	-	-	-	-	
90141	Haw River, Town of	(92,000)	-	-	-	1,313	1,313	
90151	Alamance, Village of	(5,838)	-	-	-	-	-	
90161	Green Level, Town of	(15,392)	-	-	-	327	327	
90201	Alexander County	(693,364)	-	-	-	122,070	122,070	
90203	Alexander County Health Department	(158,701)	-	-	-	-	-	
90205	Alexander County Library	(20,936)	-	-	-	1,632	1,632	
90206	Alexander County Welfare Department	(260,432)	-	-	-	36,185	36,185	
90211	Taylorsville, Town of	(101,377)	-	-	-	-	-	
90301	Alleghany County	(355,794)	-	-	-	-	-	
90305	Northwestern Regional Library	(97,839)	-	-	-	8,132	8,132	
90307	Sparta A.B.C. Board	(5,072)	-	-	-	-	-	
90401	Anson County	(781,354)	-	-	-	35,180	35,180	
90411	Wadesboro, Town of	(244,155)	-	-	-	-	-	
90413	Wadesboro Housing Authority	(16,749)	-	-	-	5,303	5,303	
90417	Wadesboro A.B.C. Board	(9,082)	-	-	-	946	946	
90421	Lilesville, Town of	(13,682)	-	-	-	-	-	
90431	Polkton, Town of	(19,698)	-	-	-	3,148	3,148	
90441	Peachland, Town of	(6,664)	-	-	-	2,430	2,430	
90451	Ansonville, Town of	(8,080)	-	-	-	890	890	
90461	Morven, Town of	(5,838)	-	-	-	-	-	
90501	Ashe County	(848,232)	-	-	-	54,108	54,108	
90507	West Jefferson A.B.C. Board	(4,777)	-	-	-	1,189	1,189	
90511	Jefferson, Town of	(55,554)	-	-	-	8,463	8,463	
90521	West Jefferson, Town of	(85,572)	-	-	-	-	-	
90601	Avery County	(703,390)	-	-	-	41,604	41,604	
90605	Avery-Mitchell-Yancey District Library	(23,000)	-	-	-	2,454	2,454	
90611	Banner Elk, Town of	(94,890)	-	-	-	10,171	10,171	
90617	High Country Municipal A.B.C. Board	(16,277)	-	-	-	9,121	9,121	
90621	Newland, Town of	(50,600)	-	-	-	2,370	2,370	
90631	Beech Mountain, Town of	(218,973)	-	-	-	-	-	
90641	Elk Park, Town of	(9,141)	-	-	-	-	-	
90651	Sugar Mountain, Town of	(62,749)	-	-	-	-	-	
90701	Beaufort County	(1,345,152)	-	-	-	71,804	71,804	
90704	Beaufort County A.B.C. Board	(22,587)	-	-	-	4,006	4,006	
90705	B.H.M. Regional Library	(18,459)	-	-	-	3,024	3,024	
90709	Mid-East Economic Development Commission	(129,803)	-	-	-	20,493	20,493	
90711	Washington, City of	(1,128,656)	-	-	-	-	-	
90721	Aurora, Town of	(20,228)	-	-	-	6,707	6,707	
90731	Belhaven, Town of	(118,716)	-	-	-	-	-	
90741	Washington Park, Town of	(6,546)	-	-	-	-	-	
90751	Chocowinity, Town of	(33,439)	-	-	-	8,642	8,642	
90801	Bertie County	(478,284)	-	-	-	8,471	8,471	
90804	Bertie County A.B.C. Board	(2,300)	-	-	-	1,871	1,871	
90805	Albemarle Regional Library	(31,257)	-	-	-	9,404	9,404	
90808	Bertie-Martin Regional Jail Commission	(70,652)	-	-	-	-	-	
90811	Aulander, Town of	(20,464)	-	-	-	1,899	1,899	
90812	Windsor, Town of	(143,485)	-	-	-	14,927	14,927	
90813	Colerain, Town of	(3,538)	-	-	-	-	-	
90861	Lewiston-Woodville, Town of	(1,474)	-	-	-	-	-	
90901	Bladen County	(1,316,372)	-	-	-	18,282	18,282	
90911	Elizabethtown, Town of	(218,501)	-	-	-	-	-	
90917	Elizabethtown A.B.C. Board	(6,192)	-	-	-	-	-	
90918	Southeastern Economic Development Commission	(8,080)	-	-	-	-	-	
90921	White Lake, Town of	(63,103)	-	-	-	-	-	
90931	Clarkton, Town of	(32,141)	-	-	-	5,590	5,590	
90941	Bladenboro, Town of	(56,969)	-	-	-	-	-	
91001	Brunswick County	(3,852,929)	-	-	-	144,410	144,410	
91002	Leland, Town of	(352,550)	-	-	-	10,601	10,601	
91003	Brunswick County Health Department	(374,430)	-	-	-	42,382	42,382	
91004	Brunswick County A.B.C. Board	(8,669)	-	-	-	-	-	

Deferred Inflows of Resources					Pension Expense		
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
\$ 31,472	\$ 670,532	\$ -	\$ 16,722	\$ 718,726	\$ 18,058	\$ (4,191)	\$ 13,867
2,758	58,761	-	4,600	66,119	1,582	(1,153)	429
8,055	171,615	-	-	179,670	4,622	3,625	8,247
3,016	64,252	-	-	67,268	1,730	3,305	5,035
53,621	1,142,403	-	-	1,196,024	30,766	2,222	32,988
799	17,024	-	-	17,823	458	76	534
14,435	307,533	-	-	321,968	8,282	2,323	10,605
37,156	791,623	-	53,007	881,786	21,319	(13,285)	8,034
100,198	2,134,747	-	-	2,234,945	57,491	25,108	82,599
35,100	747,827	-	70,906	853,833	20,140	(17,771)	2,369
39,412	839,675	-	-	879,087	22,613	2,431	25,044
382,381	8,146,746	-	103,241	8,632,368	219,400	(25,875)	193,525
321,098	6,841,103	-	98,545	7,260,746	184,238	(24,698)	159,540
63,551	1,353,970	-	-	1,417,521	36,464	7,451	43,915
8,603	183,284	-	-	191,887	4,936	4,177	9,113
70,124	1,494,007	-	-	1,564,131	40,235	3,277	43,512
29,024	618,361	-	22,883	670,268	16,653	(5,735)	10,918
10,053	214,175	-	-	224,228	5,768	329	6,097
638	13,592	-	1,013	15,243	366	(254)	112
1,682	35,833	-	-	37,515	965	82	1,047
75,762	1,614,137	-	-	1,689,899	43,470	30,594	74,064
17,341	369,452	-	27,994	414,787	9,950	(7,016)	2,934
2,288	48,739	-	-	51,027	1,313	409	1,722
28,457	606,280	-	-	634,737	16,328	9,069	25,397
11,077	236,004	-	4,050	251,131	6,356	(1,015)	5,341
38,877	828,280	-	20,808	887,965	22,306	(5,215)	17,091
10,691	227,767	-	-	238,458	6,134	2,038	8,172
554	11,807	-	160	12,521	318	(40)	278
85,377	1,818,976	-	-	1,904,353	48,987	8,817	57,804
26,678	568,387	-	2,250	597,315	15,307	(564)	14,743
1,830	38,991	-	-	40,821	1,050	1,329	2,379
992	21,143	-	-	22,135	569	237	806
1,495	31,852	-	2,143	35,490	858	(537)	321
2,152	45,855	-	-	48,007	1,235	789	2,024
728	15,514	-	-	16,242	418	609	1,027
883	18,809	-	-	19,692	507	223	730
638	13,592	-	3,898	18,128	366	(977)	(611)
92,684	1,974,665	-	-	2,067,349	53,180	13,561	66,741
522	11,121	-	-	11,643	299	298	597
6,070	129,329	-	-	135,399	3,483	2,121	5,604
9,350	199,210	-	4,565	213,125	5,365	(1,144)	4,221
76,858	1,637,477	-	-	1,714,335	44,099	10,427	54,526
2,513	53,544	-	-	56,057	1,442	615	2,057
10,368	220,902	-	-	231,270	5,949	2,549	8,498
1,779	37,892	-	-	39,671	1,020	2,286	3,306
5,529	117,796	-	-	123,325	3,172	594	3,766
23,927	509,764	-	14,212	547,903	13,728	(3,562)	10,166
999	21,280	-	511	22,790	573	(128)	445
6,856	146,078	-	18,777	171,711	3,934	(4,706)	(772)
146,981	3,131,484	-	-	3,278,465	84,334	17,996	102,330
2,468	52,583	-	-	55,051	1,416	1,004	2,420
2,017	42,972	-	-	44,989	1,157	758	1,915
14,183	302,179	-	-	316,362	8,138	5,136	13,274
123,325	2,627,487	-	55,230	2,806,042	70,761	(13,842)	56,919
2,210	47,091	-	-	49,301	1,268	1,681	2,949
12,972	276,368	-	9,803	299,143	7,443	(2,457)	4,986
715	15,239	-	3,000	18,954	410	(752)	(342)
3,654	77,844	-	-	81,498	2,096	2,166	4,262
52,261	1,113,435	-	-	1,165,696	29,986	2,123	32,109
251	5,354	-	-	5,605	144	469	613
3,415	72,765	-	-	76,180	1,960	2,357	4,317
7,720	164,475	-	1,596	173,791	4,429	(400)	4,029
2,236	47,640	-	-	49,876	1,283	476	1,759
15,678	334,030	-	-	349,708	8,996	3,741	12,737
387	8,237	-	511	9,135	222	(128)	94
161	3,432	-	4,501	8,094	92	(1,128)	(1,036)
143,837	3,064,486	-	-	3,208,323	82,530	4,582	87,112
23,875	508,665	-	47,808	580,348	13,699	(11,982)	1,717
677	14,416	-	1,768	16,861	388	(443)	(55)
883	18,809	-	1,169	20,861	507	(293)	214
6,895	146,902	-	6,827	160,624	3,956	(1,711)	2,245
3,512	74,824	-	-	78,336	2,015	1,401	3,416
6,225	132,624	-	1,077	139,926	3,572	(270)	3,302
420,999	8,969,535	-	-	9,390,534	241,559	36,193	277,752
38,522	820,729	-	-	859,251	22,103	2,657	24,760
40,913	871,664	-	-	912,577	23,475	10,622	34,097
947	20,182	-	435	21,564	544	(109)	435

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2014

Employer Number	Employer	Net Pension Asset	Deferred Outflows of Resources				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
91006	Brunswick County Welfare Department	(564,977)	-	-	-	5,087	5,087
91007	Calabash A.B.C. Board	(8,197)	-	-	-	-	-
91008	Cape Fear Council of Governments	(54,610)	-	-	-	14,444	14,444
91009	Brunswick County Tourism Development Authority	(15,097)	-	-	-	-	-
91010	Calabash, Town of	(34,205)	-	-	-	9,484	9,484
91011	Southport, City of	(167,016)	-	-	-	7,034	7,034
91012	Northwest, City of	(7,962)	-	-	-	-	-
91014	Holden Beach, Town of	(130,865)	-	-	-	-	-
91017	Southport A.B.C. Board	(5,190)	-	-	-	1,472	1,472
91020	Belville, Town of	(10,792)	-	-	-	1,672	1,672
91021	Oak Island, Town of	(579,307)	-	-	-	-	-
91024	Carolina Shores, Town of	(13,269)	-	-	-	7,641	7,641
91026	Navassa, Town of	(21,349)	-	-	-	-	-
91027	Oak Island A.B.C. Board	(9,082)	-	-	-	4,712	4,712
91032	St. James, Town of	(7,077)	-	-	-	4,844	4,844
91041	Sunset Beach, Town of	(292,986)	-	-	-	-	-
91042	North Brunswick Sanitary District	(120,072)	-	-	-	259	259
91047	Sunset Beach A.B.C. Board	(7,844)	-	-	-	1,983	1,983
91051	Caswell Beach, Town of	(46,826)	-	-	-	-	-
91057	Shallotte A.B.C. Board	(8,138)	-	-	-	36	36
91061	Ocean Isle Beach, Town of	(231,770)	-	-	-	-	-
91067	Ocean Isle A.B.C. Board	(9,377)	-	-	-	1,281	1,281
91071	Boiling Spring Lakes, City of	(132,811)	-	-	-	33,743	33,743
91077	Boiling Spring Lakes A.B.C. Board	(2,949)	-	-	-	-	-
91081	Shallotte, Town of	(210,480)	-	-	-	-	-
91091	Bald Head Island, Village of	(321,883)	-	-	-	-	-
91101	Buncombe County	(7,446,959)	-	-	-	529,724	529,724
91102	Land-of-Sky Regional Council	(239,201)	-	-	-	1,105	1,105
91104	Woodfin A.B.C. Commission	(5,838)	-	-	-	-	-
91107	Western N.C. Regional Air Pollution Control	(44,113)	-	-	-	5,582	5,582
91108	Metro Sewerage Dist of Buncombe County	(734,824)	-	-	-	38,148	38,148
91109	Woodfin Sanitary Water & Sewer District	(53,431)	-	-	-	-	-
91111	Biltmore Forest, Town of	(112,170)	-	-	-	1,137	1,137
91119	Western Highland Area Authority	-	-	-	-	-	-
91120	West Buncombe Fire Department	(87,931)	-	-	-	-	-
91121	Asheville, City of	(5,818,375)	-	-	-	-	-
91127	Asheville A.B.C. Board	(157,344)	-	-	-	44,421	44,421
91128	Asheville Regional Airport Authority	(286,204)	-	-	-	-	-
91138	Skyland Volunteer Fire Department	(348,540)	-	-	-	-	-
91141	Weaverville, Town of	(386,284)	-	-	-	-	-
91147	Weaverville A.B.C. Board	(5,838)	-	-	-	3,615	3,615
91151	Black Mountain, Town of	(339,399)	-	-	-	-	-
91154	Black Mountain A.B.C. Board	(7,195)	-	-	-	2,594	2,594
91161	Montreat, Town of	(55,082)	-	-	-	-	-
91171	Woodfin, Town of	(155,221)	-	-	-	-	-
91201	Burke County	(1,232,982)	-	-	-	25,640	25,640
91202	Burke-Catawba District Confinement Facility	(103,559)	-	-	-	14,001	14,001
91203	Burke County Health Department	(161,944)	-	-	-	19,874	19,874
91206	Burke County Welfare Department	(485,538)	-	-	-	40,223	40,223
91208	Burke County Tourism Development Authority	(7,077)	-	-	-	12,309	12,309
91211	Valdese, Town of	(282,665)	-	-	-	6,903	6,903
91213	Valdese Housing Authority	(20,759)	-	-	-	-	-
91214	Rutherford College, Town of	(11,854)	-	-	-	503	503
91217	Morganton A.B.C. Board	(11,736)	-	-	-	2,965	2,965
91221	Drexel, Town of	(82,211)	-	-	-	15,030	15,030
91231	Morganton, City of	(1,218,415)	-	-	-	42,669	42,669
91233	Morganton Housing Authority	(19,226)	-	-	-	3,810	3,810
91241	Glen Alpine, Town of	(24,239)	-	-	-	-	-
91251	Hildebrand, Town of	(15,864)	-	-	-	9,436	9,436
91261	Connelly Springs, Town of	(4,246)	-	-	-	858	858
91301	Cabarrus County	(4,362,469)	-	-	-	-	-
91302	Water & Sewer Authority of Cabarrus County	(315,750)	-	-	-	23,489	23,489
91306	Cabarrus Co. Public Health Authority	(864,155)	-	-	-	74,473	74,473
91308	Cabarrus Co. Tourism Authority	(111,934)	-	-	-	9,117	9,117
91311	Concord, City of	(4,396,792)	-	-	-	-	-
91317	Concord A.B.C. Board	(55,908)	-	-	-	-	-
91321	Mount Pleasant, Town of	(31,139)	-	-	-	1,927	1,927
91327	Mt. Pleasant A.B.C. Board	(6,841)	-	-	-	144	144
91331	Kannapolis, Town of	(1,764,815)	-	-	-	-	-
91341	Midland, Town of	(10,792)	-	-	-	682	682
91401	Caldwell County	(2,055,914)	-	-	-	33,476	33,476
91411	Granite Falls, Town of	(188,306)	-	-	-	-	-
91417	Granite Falls A.B.C. Board	(6,133)	-	-	-	5,873	5,873
91421	Sawmills, Town of	(49,775)	-	-	-	5,147	5,147
91423	Lenoir Housing Authority	(13,446)	-	-	-	-	-
91431	Hudson, Town of	(94,123)	-	-	-	-	-
91441	Harrisburg, Town of	(456,640)	-	-	-	-	-

Deferred Inflows of Resources					Pension Expense		
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
61,734	1,315,254	-	-	1,376,988	35,421	1,275	36,696
896	19,084	-	2,043	22,023	514	(512)	2
5,967	127,132	-	-	133,099	3,424	3,620	7,044
1,650	35,147	-	52	36,849	947	(13)	934
3,738	79,629	-	-	83,367	2,144	2,377	4,521
18,249	388,810	-	-	407,059	10,471	1,763	12,234
870	18,534	-	8,088	27,492	499	(2,027)	(1,528)
14,299	304,650	-	12,764	331,713	8,205	(3,199)	5,006
567	12,082	-	-	12,649	325	369	694
1,179	25,124	-	-	26,303	677	419	1,096
63,299	1,348,615	-	104,079	1,515,993	36,320	(26,085)	10,235
1,450	30,891	-	-	32,341	832	1,915	2,747
2,333	49,700	-	12,505	64,538	1,338	(3,134)	(1,796)
992	21,143	-	-	22,135	569	1,181	1,750
773	16,475	-	-	17,248	444	1,214	1,658
32,014	682,065	-	4,561	718,640	18,369	(1,143)	17,226
13,120	279,526	-	-	292,646	7,528	65	7,593
857	18,260	-	-	19,117	492	497	989
5,117	109,010	-	986	115,113	2,936	(247)	2,689
889	18,946	-	-	19,835	510	9	519
25,325	539,556	-	34,142	599,023	14,531	(8,557)	5,974
1,025	21,829	-	-	22,854	588	321	909
14,512	309,181	-	-	323,693	8,327	8,457	16,784
322	6,865	-	207	7,394	185	(52)	133
22,999	489,994	-	54,607	567,600	13,196	(13,686)	(490)
35,171	749,338	-	49,504	834,013	20,180	(12,407)	7,773
813,710	17,336,359	-	-	18,150,069	466,885	132,763	599,648
26,137	556,855	-	-	582,992	14,997	277	15,274
638	13,592	-	156	14,386	366	(39)	327
4,820	102,694	-	-	107,514	2,766	1,399	4,165
80,292	1,710,653	-	-	1,790,945	46,070	9,561	55,631
5,838	124,386	-	2,250	132,474	3,350	(564)	2,786
12,256	261,129	-	-	273,385	7,032	285	7,317
-	-	-	1,294,093	1,294,093	-	(324,334)	(324,334)
9,608	204,702	-	14,627	228,937	5,513	(3,666)	1,847
635,759	13,545,052	-	598,408	14,779,219	364,782	(149,977)	214,805
17,193	366,294	-	-	383,487	9,865	11,133	20,998
31,273	666,276	-	25,241	722,790	17,943	(6,326)	11,617
38,084	811,393	-	39,828	889,305	21,852	(9,982)	11,870
42,208	899,260	-	35,910	977,378	24,218	(9,000)	15,218
638	13,592	-	-	14,230	366	906	1,272
37,085	790,113	-	19,842	847,040	21,279	(4,973)	16,306
786	16,750	-	-	17,536	451	650	1,101
6,019	128,230	-	5,191	139,440	3,453	(1,301)	2,152
16,961	361,351	-	19,762	398,074	9,732	(4,953)	4,779
134,725	2,870,355	-	-	3,005,080	77,302	6,426	83,728
11,316	241,084	-	-	252,400	6,493	3,509	10,002
17,695	377,003	-	-	394,698	10,153	4,981	15,134
53,053	1,130,322	-	-	1,183,375	30,441	10,081	40,522
773	16,475	-	-	17,248	444	3,085	3,529
30,886	658,039	-	-	688,925	17,722	1,730	19,452
2,268	48,327	-	1,233	51,828	1,301	(309)	992
1,295	27,596	-	-	28,891	743	126	869
1,282	27,321	-	-	28,603	736	743	1,479
8,983	191,384	-	-	200,367	5,154	3,767	8,921
133,133	2,836,444	-	-	2,969,577	76,388	10,694	87,082
2,101	44,757	-	-	46,858	1,205	955	2,160
2,648	56,427	-	5,686	64,761	1,520	(1,425)	95
1,733	36,931	-	-	38,664	995	2,365	3,360
464	9,885	-	-	10,349	266	215	481
476,676	10,155,734	-	82,090	10,714,500	273,504	(20,574)	252,930
34,501	735,059	-	-	769,560	19,796	5,887	25,683
94,424	2,011,734	-	-	2,106,158	54,178	18,665	72,843
12,231	260,579	-	-	272,810	7,018	2,285	9,303
480,426	10,235,638	-	407,439	11,123,503	275,656	(102,115)	173,541
6,109	130,152	-	3,364	139,625	3,505	(843)	2,662
3,402	72,490	-	-	75,892	1,952	483	2,435
748	15,926	-	-	16,674	429	36	465
192,837	4,108,451	-	284,260	4,585,548	110,645	(71,243)	39,402
1,179	25,124	-	-	26,303	677	171	848
224,644	4,786,122	-	-	5,010,766	128,895	8,390	137,285
20,576	438,372	-	5,618	464,566	11,806	(1,408)	10,398
670	14,278	-	-	14,948	385	1,472	1,857
5,439	115,874	-	-	121,313	3,121	1,290	4,411
1,469	31,302	-	8,164	40,935	843	(2,046)	(1,203)
10,285	219,117	-	706	230,108	5,901	(177)	5,724
49,896	1,063,049	-	62,408	1,175,353	28,629	(15,641)	12,988

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2014

Employer Number	Employer	Net Pension Asset	Deferred Outflows of Resources				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
91451	Lenoir, City of	(1,009,704)	-	-	-	-	-
91457	Lenoir A.B.C. Board	(15,982)	-	-	-	1,085	1,085
91461	Cajah's Mountain, Town of	(3,538)	-	-	-	503	503
91501	Camden County	(288,268)	-	-	-	48,403	48,403
91504	Camden County A.B.C. Board	(1,828)	-	-	-	1,309	1,309
91601	Carteret County	(1,514,940)	-	-	-	123,710	123,710
91604	Carteret County A.B.C. Board	(51,485)	-	-	-	3,100	3,100
91608	Western Carteret Interlocal Agency	(97,662)	-	-	-	3,511	3,511
91611	Morehead City, Town of	(733,408)	-	-	-	59,611	59,611
91621	Newport, Town of	(134,226)	-	-	-	-	-
91631	Beaufort, Town of	(306,668)	-	-	-	-	-
91633	Beaufort Housing Authority	(20,405)	-	-	-	-	-
91641	Pine Knoll Shores, Town of	(187,657)	-	-	-	-	-
91651	Emerald Isle, Town of	(291,747)	-	-	-	-	-
91661	Indian Beach, Town of	(108,749)	-	-	-	-	-
91671	Cape Carteret, Town of	(41,164)	-	-	-	3,248	3,248
91681	Atlantic Beach, Town of	(299,237)	-	-	-	-	-
91691	Cedar Point, Town of	(12,856)	-	-	-	271	271
91701	Caswell County	(631,323)	-	-	-	-	-
91704	Caswell County A.B.C. Board	(8,669)	-	-	-	666	666
91706	Caswell County Welfare Department	(152,803)	-	-	-	-	-
91719	Yanceyville, Town of	(17,221)	-	-	-	-	-
91801	Catawba County	(4,858,033)	-	-	-	-	-
91804	Catawba County A.B.C. Board	(90,290)	-	-	-	22,891	22,891
91811	Hickory, City of	(3,001,394)	-	-	-	-	-
91812	Hickory/Conover Tourism Development Authority	(23,354)	-	-	-	4,098	4,098
91813	Hickory Housing Authority	(45,292)	-	-	-	-	-
91818	Western Piedmont Council of Governments	(233,186)	-	-	-	-	-
91819	Western Piedmont Regional Transit Authority	(180,108)	-	-	-	27,555	27,555
91821	Claremont, Town of	(84,688)	-	-	-	5,873	5,873
91831	Maiden, Town of	(178,516)	-	-	-	2,206	2,206
91841	Long View, Town of	(175,331)	-	-	-	-	-
91851	Conover, Town of	(470,440)	-	-	-	14,400	14,400
91861	Brookford, Town of	(8,433)	-	-	-	-	-
91871	Newton, Town of	(820,514)	-	-	-	-	-
91881	Catawba, Town of	(14,980)	-	-	-	-	-
91901	Chatham County	(1,960,375)	-	-	-	122,254	122,254
91903	Chatham County Housing Authority	(5,603)	-	-	-	-	-
91904	Chatham County A.B.C. Board	(9,377)	-	-	-	5,275	5,275
91908	Goldston-Gulf Sanitary District	(8,728)	-	-	-	3,104	3,104
91911	Siler City, Town of	(274,055)	-	-	-	-	-
91917	Siler City A.B.C. Board	(8,669)	-	-	-	8	8
91921	Pittsboro, Town of	(211,601)	-	-	-	-	-
92001	Cherokee County	(1,031,997)	-	-	-	-	-
92005	Nantahala Regional Library	(30,667)	-	-	-	1,692	1,692
92011	Murphy, Town of	(105,859)	-	-	-	25,843	25,843
92017	Murphy A.B.C. Board	(22,705)	-	-	-	-	-
92021	Andrews, Town of	(77,257)	-	-	-	-	-
92101	Chowan County	(525,935)	-	-	-	33,173	33,173
92104	Chowan County A.B.C. Board	(4,246)	-	-	-	3,675	3,675
92109	Albemarle Regional Planning & Development Commis	(125,026)	-	-	-	5,151	5,151
92111	Edenton, Town of	(307,435)	-	-	-	17,692	17,692
92113	The New Edenton Housing Authority	(13,918)	-	-	-	1,588	1,588
92201	Clay County	(577,833)	-	-	-	47,393	47,393
92301	Cleveland County	(2,980,222)	-	-	-	-	-
92302	Cleveland County Sanitary District	(175,214)	-	-	-	-	-
92311	Shelby, City of	(1,274,736)	-	-	-	-	-
92317	Shelby A.B.C. Board	(18,164)	-	-	-	4,325	4,325
92321	Kings Mountain, City of	(669,067)	-	-	-	54,934	54,934
92327	Kings Mountain A.B.C. Board	(5,013)	-	-	-	718	718
92331	Boiling Springs, Town of	(84,629)	-	-	-	4,529	4,529
92341	Lawndale, Town of	(6,782)	-	-	-	407	407
92351	Grover, Town of	(18,223)	-	-	-	2,318	2,318
92401	Columbus County	(1,703,186)	-	-	-	64,016	64,016
92403	Whiteville Housing Authority	(9,672)	-	-	-	196	196
92411	Whiteville, City of	(283,255)	-	-	-	-	-
92414	Bolton, Town of	(5,897)	-	-	-	-	-
92417	Whiteville A.B.C. Board	(9,495)	-	-	-	-	-
92421	Brunswick, Town of	(11,677)	-	-	-	1,720	1,720
92427	Lake Waccamaw A.B.C. Board	(649)	-	-	-	938	938
92431	Fair Bluff, Town of	(18,695)	-	-	-	-	-
92441	Chadbourne, Town of	(61,569)	-	-	-	-	-
92444	Chadburn A.B.C. Board	(1,062)	-	-	-	1,732	1,732
92451	Tabor City, Town of	(69,118)	-	-	-	9,301	9,301
92461	Lake Waccamaw, Town of	(54,434)	-	-	-	-	-
92501	Craven County	(2,397,200)	-	-	-	72,766	72,766
92502	First Craven Sanitary District	(18,164)	-	-	-	-	-

Deferred Inflows of Resources					Pension Expense		
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
110,328	2,350,569	-	96,833	2,557,730	63,303	(24,269)	39,034
1,746	37,206	-	-	38,952	1,002	272	1,274
387	8,237	-	-	8,624	222	126	348
31,498	671,081	-	-	702,579	18,073	12,131	30,204
200	4,256	-	-	4,456	115	328	443
165,533	3,526,747	-	-	3,692,280	94,979	31,005	125,984
5,626	119,856	-	-	125,482	3,228	777	4,005
10,671	227,355	-	-	238,026	6,123	880	7,003
80,138	1,707,358	-	-	1,787,496	45,981	14,940	60,921
14,667	312,476	-	39,046	366,189	8,415	(9,786)	(1,371)
33,509	713,916	-	5,562	752,987	19,226	(1,394)	17,832
2,230	47,503	-	726	50,459	1,279	(182)	1,097
20,505	436,862	-	25,620	482,987	11,765	(6,421)	5,344
31,878	679,182	-	8,622	719,682	18,291	(2,161)	16,130
11,883	253,166	-	1,572	266,621	6,818	(394)	6,424
4,498	95,830	-	-	100,328	2,581	814	3,395
32,697	696,618	-	18,202	747,517	18,761	(4,562)	14,199
1,405	29,930	-	-	31,335	806	68	874
68,983	1,469,707	-	28,006	1,566,696	39,581	(7,019)	32,562
947	20,182	-	-	21,129	544	167	711
16,696	355,723	-	22,332	394,751	9,580	(5,597)	3,983
1,882	40,089	-	6,456	48,427	1,080	(1,618)	(538)
530,825	11,309,396	-	110,204	11,950,425	304,573	(27,620)	276,953
9,866	210,193	-	-	220,059	5,661	5,737	11,398
327,954	6,987,181	-	75,204	7,390,339	188,172	(18,848)	169,324
2,552	54,367	-	-	56,919	1,464	1,027	2,491
4,949	105,440	-	10,562	120,951	2,840	(2,647)	193
25,480	542,851	-	20,249	588,580	14,620	(5,075)	9,545
19,680	419,289	-	-	438,969	11,292	6,906	18,198
9,254	197,151	-	-	206,405	5,309	1,472	6,781
19,506	415,582	-	-	435,088	11,192	553	11,745
19,158	408,168	-	20,864	448,190	10,992	(5,229)	5,763
51,404	1,095,175	-	-	1,146,579	29,494	3,609	33,103
921	19,633	-	443	20,997	529	(111)	418
89,655	1,910,138	-	17,859	2,017,652	51,442	(4,476)	46,966
1,637	34,872	-	15,461	51,970	939	(3,875)	(2,936)
214,205	4,563,710	-	-	4,777,915	122,905	30,640	153,545
612	13,043	-	12,134	25,789	351	(3,041)	(2,690)
1,025	21,829	-	-	22,854	588	1,322	1,910
954	20,319	-	-	21,273	547	778	1,325
29,945	637,994	-	6,280	674,219	17,182	(1,574)	15,608
947	20,182	-	-	21,129	544	2	546
23,121	492,602	-	3,970	519,693	13,266	(995)	12,271
112,764	2,402,466	-	105,144	2,620,374	64,701	(26,352)	38,349
3,351	71,392	-	-	74,743	1,923	424	2,347
11,567	246,438	-	-	258,005	6,637	6,477	13,114
2,481	52,857	-	2,829	58,167	1,423	(709)	714
8,442	179,852	-	15,178	203,472	4,844	(3,804)	1,040
57,468	1,224,366	-	-	1,281,834	32,973	8,314	41,287
464	9,885	-	-	10,349	266	921	1,187
13,661	291,058	-	-	304,719	7,838	1,291	9,129
33,593	715,701	-	-	749,294	19,275	4,434	23,709
1,521	32,401	-	-	33,922	873	398	1,271
63,138	1,345,183	-	-	1,408,321	36,227	11,878	48,105
325,641	6,937,894	-	33,400	7,296,935	186,844	(8,371)	178,473
19,145	407,893	-	9,345	436,383	10,985	(2,342)	8,643
139,287	2,967,558	-	98,657	3,205,502	79,919	(24,726)	55,193
1,985	42,286	-	-	44,271	1,139	1,084	2,223
73,107	1,557,573	-	-	1,630,680	41,947	13,768	55,715
548	11,670	-	-	12,218	314	180	494
9,247	197,013	-	-	206,260	5,306	1,135	6,441
741	15,789	-	-	16,530	425	102	527
1,991	42,423	-	-	44,414	1,142	581	1,723
186,103	3,964,981	-	-	4,151,084	106,781	16,044	122,825
1,057	22,516	-	-	23,573	606	49	655
30,951	659,412	-	19,894	710,257	17,759	(4,986)	12,773
644	13,729	-	810	15,183	370	(203)	167
1,037	22,104	-	40	23,181	595	(10)	585
1,276	27,184	-	-	28,460	732	431	1,163
71	1,510	-	-	1,581	41	235	276
2,043	43,521	-	2,574	48,138	1,172	(645)	527
6,728	143,332	-	14,141	164,201	3,860	(3,544)	316
116	2,471	-	-	2,587	67	434	501
7,552	160,906	-	-	168,458	4,333	2,331	6,664
5,948	126,720	-	1,089	133,757	3,413	(273)	3,140
261,936	5,580,629	-	-	5,842,565	150,292	18,237	168,529
1,985	42,286	-	1,504	45,775	1,139	(377)	762

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2014

Employer Number	Employer	Net Pension Asset	Deferred Outflows of Resources				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
92504	Craven County A.B.C. Board	(36,623)	-	-	-	-	-
92505	Craven-Pamlico-Carteret Regional Library	(112,347)	-	-	-	17,472	17,472
92506	Craven County Airport Authority	(19,462)	-	-	-	4,489	4,489
92507	Neuse River Council of Governments	(56,380)	-	-	-	-	-
92508	Coastal Regional Waste Management Authority	(191,608)	-	-	-	9,867	9,867
92509	Neuse Clinic	(1,215,408)	-	-	-	277,640	277,640
92511	New Bern, City of	(2,209,896)	-	-	-	48,953	48,953
92521	Trent Woods, Town of	(47,828)	-	-	-	-	-
92531	Havelock, City of	(577,597)	-	-	-	-	-
92541	River Bend, Town of	(83,095)	-	-	-	12,405	12,405
92551	Vanceboro, Town of	(33,910)	-	-	-	13,702	13,702
92561	Bridgeton, Town of	(12,856)	-	-	-	3,559	3,559
92571	Cove City, Town of	(2,477)	-	-	-	-	-
92601	Cumberland County	(8,963,314)	-	-	-	457,968	457,968
92602	Westarea Volunteer Fire Department	(6,015)	-	-	-	1,420	1,420
92604	Cumberland County A.B.C. Board	(200,101)	-	-	-	37,534	37,534
92607	Region M Council of Governments	(44,349)	-	-	-	9,089	9,089
92608	Cumberland Memorial Auditorium Com	(2,949)	-	-	-	-	-
92611	Fayetteville, City of	(8,017,656)	-	-	-	40,742	40,742
92613	Fayetteville Metro. Housing Authority	(178,929)	-	-	-	-	-
92614	Fayetteville Public Works Commission	(3,301,280)	-	-	-	396,047	396,047
92621	Stedman, Town of	(17,044)	-	-	-	-	-
92631	Hope Mills, Town of	(587,151)	-	-	-	-	-
92641	Wade, Town of	(4,010)	-	-	-	-	-
92651	Linden, Town of	(1,710)	-	-	-	1,197	1,197
92661	Spring Lake, Town of	(403,504)	-	-	-	-	-
92671	Falcon, Town of	(2,300)	-	-	-	602	602
92681	Eastover, Town of	(3,892)	-	-	-	2,641	2,641
92701	Currituck County	(1,673,817)	-	-	-	-	-
92704	Currituck County A.B.C. Board	(24,062)	-	-	-	-	-
92801	Dare County	(2,969,430)	-	-	-	62,072	62,072
92802	Dare County Tourism Board	(85,041)	-	-	-	-	-
92804	Dare County A.B.C. Board	(64,695)	-	-	-	-	-
92811	Nags Head, Town of	(632,267)	-	-	-	-	-
92821	Kill Devil Hills, Town of	(584,202)	-	-	-	7,489	7,489
92831	Manteo, Town of	(147,319)	-	-	-	16,447	16,447
92841	Southern Shores, Town of	(157,403)	-	-	-	23,461	23,461
92851	Kitty Hawk, Town of	(290,391)	-	-	-	-	-
92861	Duck, Town of	(217,027)	-	-	-	-	-
92901	Davidson County	(3,314,373)	-	-	-	59,196	59,196
92911	Thomasville, City of	(1,299,034)	-	-	-	-	-
92913	Thomasville Housing Authority	(18,872)	-	-	-	-	-
92917	Lexington A.B.C. Board	(12,031)	-	-	-	10,350	10,350
92921	Denton, Town of	(50,895)	-	-	-	-	-
92931	Lexington, City of	(1,509,396)	-	-	-	31,118	31,118
92941	Midway, Town of	-	-	-	-	1,049	1,049
93001	Davie County	(1,281,872)	-	-	-	-	-
93009	Davie Soil & Water Conservation District	(9,849)	-	-	-	-	-
93011	Mocksville, Town of	(170,908)	-	-	-	-	-
93021	Bermuda Run, Town of	(17,103)	-	-	-	2,933	2,933
93027	Cooleemee A.B.C. Board	(9,672)	-	-	-	-	-
93031	Cooleemee, Town of	(14,626)	-	-	-	-	-
93101	Duplin County	(1,899,277)	-	-	-	150,295	150,295
93108	Duplin-Sampson Area Mental Health	(1,383,485)	-	-	-	522,870	522,870
93111	Beulaville, Town of	(46,295)	-	-	-	-	-
93121	Kenansville, Town of	(41,164)	-	-	-	-	-
93127	Kenansville A.B.C. Board	(4,895)	-	-	-	-	-
93131	Warsaw, Town of	(126,795)	-	-	-	9,472	9,472
93137	Warsaw A.B.C. Board	(1,356)	-	-	-	-	-
93141	Faison, Town of	(27,541)	-	-	-	8,395	8,395
93151	Wallace, Town of	(196,150)	-	-	-	-	-
93157	Wallace A.B.C. Board	(3,892)	-	-	-	5,390	5,390
93161	Rose Hill, Town of	(51,013)	-	-	-	18,047	18,047
93171	Calypso, Town of	(4,069)	-	-	-	790	790
93181	Teachey, Town of	(6,369)	-	-	-	1,185	1,185
93191	Magnolia, Town of	(19,698)	-	-	-	-	-
93201	Durham County	(8,435,963)	-	-	-	611,671	611,671
93202	Parkwood Fire Department	(284,670)	-	-	-	-	-
93204	Durham County A.B.C. Board	(186,478)	-	-	-	-	-
93209	Alliance Behavioral Healthcare	(1,862,064)	-	-	-	1,468,488	1,468,488
93211	Durham, City of	(12,738,278)	-	-	-	-	-
93212	Durham Convention and Visitors Bureau	(125,911)	-	-	-	9,013	9,013
93219	Triangle J Council of Governments	(156,813)	-	-	-	487	487
93301	Edgecombe County	(1,529,565)	-	-	-	-	-
93304	Edgecombe County A.B.C. Board	(11,972)	-	-	-	4,533	4,533
93305	Edgecombe-Nash Memorial Library	(29,310)	-	-	-	-	-
93309	Region L Council of Governments	(94,241)	-	-	-	-	-

Deferred Inflows of Resources					Pension Expense		
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
4,002	85,258	-	108	89,368	2,296	(27)	2,269
12,276	261,540	-	-	273,816	7,044	4,379	11,423
2,127	45,306	-	-	47,433	1,220	1,125	2,345
6,160	131,251	-	19,359	156,770	3,535	(4,852)	(1,317)
20,937	446,060	-	-	466,997	12,013	2,473	14,486
132,804	2,829,443	-	-	2,962,247	76,200	69,584	145,784
241,470	5,144,591	-	-	5,386,061	138,549	12,269	150,818
5,226	111,343	-	5,973	122,542	2,999	(1,497)	1,502
63,113	1,344,634	-	78,404	1,486,151	36,212	(19,650)	16,562
9,080	193,444	-	-	202,524	5,210	3,109	8,319
3,705	78,943	-	-	82,648	2,126	3,434	5,560
1,405	29,930	-	-	31,335	806	892	1,698
271	5,766	-	403	6,440	155	(101)	54
979,398	20,866,401	-	-	21,845,799	561,953	114,779	676,732
657	14,004	-	-	14,661	377	356	733
21,864	465,830	-	-	487,694	12,545	9,407	21,952
4,846	103,243	-	-	108,089	2,780	2,278	5,058
322	6,865	-	275,122	282,309	185	(68,953)	(68,768)
876,068	18,664,930	-	-	19,540,998	502,665	10,211	512,876
19,551	416,543	-	3,794	439,888	11,218	(951)	10,267
360,722	7,685,309	-	-	8,046,031	206,973	99,260	306,233
1,862	39,677	-	4,030	45,569	1,069	(1,010)	59
64,156	1,366,875	-	13,845	1,444,876	36,811	(3,470)	33,341
438	9,336	-	3,810	13,584	251	(955)	(704)
187	3,981	-	-	4,168	107	300	407
44,090	939,349	-	68,018	1,051,457	25,298	(17,047)	8,251
251	5,354	-	-	5,605	144	151	295
425	9,061	-	-	9,486	244	662	906
182,894	3,896,610	-	131,854	4,211,358	104,940	(33,046)	71,894
2,629	56,015	-	24	58,668	1,509	(6)	1,503
324,462	6,912,769	-	-	7,237,231	186,168	15,557	201,725
9,292	197,974	-	4,752	212,018	5,332	(1,191)	4,141
7,069	150,609	-	5,339	163,017	4,056	(1,338)	2,718
69,086	1,471,903	-	40,806	1,581,795	39,640	(10,227)	29,413
63,834	1,360,011	-	-	1,423,845	36,626	1,877	38,503
16,097	342,954	-	-	359,051	9,236	4,122	13,358
17,199	366,431	-	-	383,630	9,868	5,880	15,748
31,730	676,024	-	65,763	773,517	18,206	(16,482)	1,724
23,714	505,233	-	39,106	568,053	13,606	(9,801)	3,805
362,153	7,715,788	-	-	8,077,941	207,794	14,836	222,630
141,942	3,024,122	-	71,289	3,237,353	81,443	(17,867)	63,576
2,062	43,933	-	8,251	54,246	1,183	(2,068)	(885)
1,315	28,007	-	-	29,322	754	2,594	3,348
5,561	118,483	-	21,267	145,311	3,191	(5,330)	(2,139)
164,928	3,513,841	-	-	3,678,769	94,631	7,799	102,430
		-	-	-	-	263	263
140,067	2,984,170	-	155,311	3,279,548	80,367	(38,925)	41,442
1,076	22,928	-	2,590	26,594	617	(649)	(32)
18,675	397,871	-	3,842	420,388	10,715	(963)	9,752
1,869	39,815	-	-	41,684	1,072	735	1,807
1,057	22,516	-	1,788	25,361	606	(448)	158
1,598	34,048	-	890	36,536	917	(223)	694
207,529	4,421,476	-	-	4,629,005	119,075	37,668	156,743
151,170	3,220,724	-	-	3,371,894	86,737	131,045	217,782
5,059	107,774	-	1,756	114,589	2,902	(440)	2,462
4,498	95,830	-	5,394	105,722	2,581	(1,352)	1,229
535	11,395	-	670	12,600	307	(168)	139
13,855	295,177	-	-	309,032	7,949	2,374	10,323
148	3,158	-	-	3,306	85	-	85
3,009	64,115	-	-	67,124	1,727	2,104	3,831
21,433	456,632	-	6,448	484,513	12,298	(1,616)	10,682
425	9,061	-	-	9,486	244	1,351	1,595
5,574	118,757	-	-	124,331	3,198	4,523	7,721
445	9,473	-	-	9,918	255	198	453
696	14,827	-	-	15,523	399	297	696
2,152	45,855	-	2,609	50,616	1,235	(654)	581
921,776	19,638,740	-	-	20,560,516	528,891	153,301	682,192
31,105	662,707	-	82,449	776,261	17,847	(20,664)	(2,817)
20,376	434,116	-	19,192	473,684	11,691	(4,810)	6,881
203,463	4,334,845	-	-	4,538,308	116,742	368,042	484,784
1,391,878	29,654,436	-	777,942	31,824,256	798,624	(194,973)	603,651
13,758	293,118	-	-	306,876	7,894	2,259	10,153
17,135	365,058	-	-	382,193	9,831	122	9,953
167,132	3,560,795	-	47,677	3,775,604	95,896	(11,949)	83,947
1,308	27,870	-	-	29,178	751	1,136	1,887
3,203	68,234	-	1,452	72,889	1,838	(364)	1,474
10,298	219,392	-	3,954	233,644	5,908	(991)	4,917

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2014

Employer Number	Employer	Net Pension Asset	Deferred Outflows of Resources				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
93311	Tarboro, Town of	(744,849)	-	-	-	-	-
93317	Tarboro Redevelopment Commission	(27,482)	-	-	-	-	-
93321	Rocky Mount, City of	(4,572,714)	-	-	-	-	-
93323	Rocky Mount-Wilson Airport Authority	(9,849)	-	-	-	2,210	2,210
93331	Pinetops, Town of	(81,267)	-	-	-	7,800	7,800
93333	Rocky Mount Housing Authority	(116,003)	-	-	-	20,305	20,305
93341	Macclesfield, Town of	(16,513)	-	-	-	1,233	1,233
93351	Princeville, Town of	(13,564)	-	-	-	-	-
93401	Forsyth County	(8,218,228)	-	-	-	-	-
93402	Airport Commission of Forsyth County	(49,834)	-	-	-	9,061	9,061
93406	Piedmont Triad Regional Council	(422,789)	-	-	-	50,035	50,035
93408	Forsyth-Stokes Mental Health Authority	(957,512)	-	-	-	462,337	462,337
93411	Winston-Salem, City of	(10,664,908)	-	-	-	-	-
93413	Winston-Salem Housing Authority	(555,010)	-	-	-	-	-
93417	Winston-Salem A.B.C. Board	(260,786)	-	-	-	52,097	52,097
93421	Kernersville, Town of	(1,338,370)	-	-	-	-	-
93431	Rural Hall, Town of	(81,503)	-	-	-	3,360	3,360
93441	Clemmons, Village of	(85,867)	-	-	-	26,913	26,913
93442	Clemmons Fire Department	(83,862)	-	-	-	-	-
93451	Lewisville, Town of	(42,875)	-	-	-	-	-
93461	Walkertown, Town of	(10,321)	-	-	-	140	140
93471	Tobaccoville, Village of	(8,492)	-	-	-	-	-
93501	Franklin County	(1,947,695)	-	-	-	195,977	195,977
93511	Franklinton, Town of	(73,541)	-	-	-	10,434	10,434
93517	Franklinton A.B.C. Board	(2,359)	-	-	-	-	-
93521	Louisburg, Town of	(278,655)	-	-	-	-	-
93527	Louisburg A.B.C. Board	(3,362)	-	-	-	5,670	5,670
93531	Bunn, Town of	(17,221)	-	-	-	-	-
93537	Bunn A.B.C. Board	(6,192)	-	-	-	-	-
93541	Youngsville, Town of	(64,282)	-	-	-	17,161	17,161
93601	Gaston County	(6,740,030)	-	-	-	-	-
93602	Stanley, Town of	(105,682)	-	-	-	-	-
93609	Gaston-Lincoln Area Mental Health	(1,560,704)	-	-	-	656,802	656,802
93610	McAdenville, Town of	(7,549)	-	-	-	2,290	2,290
93611	Gastonia, City of	(4,196,927)	-	-	-	-	-
93617	Gastonia A.B.C. Board	(48,418)	-	-	-	14,831	14,831
93618	Gaston Co. Economic Development Commission	(5,662)	-	-	-	2,849	2,849
93621	Belmont, City of	(561,143)	-	-	-	-	-
93623	Belmont Housing Authority	(7,431)	-	-	-	-	-
93631	Cramerton, Town of	(143,190)	-	-	-	1,752	1,752
93641	Cherryville, City of	(245,452)	-	-	-	5,538	5,538
93647	Cherryville A.B.C. Board	(3,244)	-	-	-	1,273	1,273
93651	Dallas, Town of	(232,242)	-	-	-	-	-
93661	Lowell, Town of	(79,734)	-	-	-	5,035	5,035
93671	Bessemer City, City of	(168,667)	-	-	-	70,715	70,715
93677	Bessemer City A.B.C. Board	-	-	-	-	-	-
93681	Ranlo, Town of	(71,005)	-	-	-	-	-
93691	Mt. Holly, City of	(674,375)	-	-	-	-	-
93701	Gates County	(265,563)	-	-	-	12,576	12,576
93704	Gates County A.B.C. Board	(2,123)	-	-	-	-	-
93801	Graham County	(322,060)	-	-	-	-	-
93803	Graham County Health Department	(96,247)	-	-	-	-	-
93806	Graham County Welfare Department	(43,464)	-	-	-	-	-
93821	Robbinsville, Town of	(28,249)	-	-	-	4,437	4,437
93901	Granville County	(1,070,625)	-	-	-	17,013	17,013
93904	Granville County A.B.C. Board	(13,623)	-	-	-	-	-
93906	Granville County Hospital	(2,158,470)	-	-	-	60,385	60,385
93908	Granville-Vance Health District	(331,673)	-	-	-	16,898	16,898
93910	South Granville Water and Sewer Authority	(171,439)	-	-	-	-	-
93911	Oxford, City of	(398,727)	-	-	-	12,146	12,146
93913	Oxford Housing Authority	(35,149)	-	-	-	-	-
93914	Stovall, Town of	(6,133)	-	-	-	1,823	1,823
93921	Creedmoor, City of	(156,872)	-	-	-	12,501	12,501
93931	Butner, Town of	(213,665)	-	-	-	269,616	269,616
94001	Greene County	(506,710)	-	-	-	-	-
94002	Maury Sanitary Land District	(5,190)	-	-	-	-	-
94004	Greene County A.B.C. Board	(1,592)	-	-	-	-	-
94005	Neuse Regional Library - Greene County	(4,954)	-	-	-	-	-
94011	Hookerton, Town of	(7,962)	-	-	-	-	-
94021	Snow Hill, Town of	(43,641)	-	-	-	13,299	13,299
94031	Walstonburg, Town of	(2,182)	-	-	-	-	-
94101	Guilford, County of	(10,876,744)	-	-	-	-	-
94102	Guil-Rand Fire Department	(171,203)	-	-	-	10,358	10,358
94108	Pinecroft-Sedgefield Fire District	(228,527)	-	-	-	-	-
94109	Alamance Community Fire District, Inc	(71,772)	-	-	-	3,208	3,208
94111	Greensboro, City of	(15,959,824)	-	-	-	30,340	30,340
94112	Piedmont Triad Regional Water Authority	(101,672)	-	-	-	-	-

Deferred Inflows of Resources					Pension Expense		
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
81,388	1,733,993	-	35,647	1,851,028	46,698	(8,934)	37,764
3,003	63,978	-	1,117	68,098	1,723	(280)	1,443
499,648	10,645,179	-	571,911	11,716,738	286,685	(143,336)	143,349
1,076	22,928	-	-	24,004	617	554	1,171
8,880	189,188	-	-	198,068	5,095	1,955	7,050
12,675	270,053	-	-	282,728	7,273	5,089	12,362
1,804	38,442	-	-	40,246	1,035	309	1,344
1,482	31,577	-	1,233	34,292	850	(309)	541
897,984	19,131,859	-	354,587	20,384,430	515,240	(88,869)	426,371
5,445	116,011	-	-	121,456	3,124	2,271	5,395
46,197	984,243	-	-	1,030,440	26,507	12,540	39,047
104,625	2,229,066	-	-	2,333,691	60,031	115,874	175,905
1,165,327	24,827,676	-	904,549	26,897,552	668,634	(226,704)	441,930
60,644	1,292,051	-	11,000	1,363,695	34,796	(2,757)	32,039
28,495	607,103	-	-	635,598	16,350	13,057	29,407
146,240	3,115,696	-	187,111	3,449,047	83,909	(46,895)	37,014
8,906	189,737	-	-	198,643	5,110	842	5,952
9,382	199,897	-	-	209,279	5,383	6,745	12,128
9,163	195,229	-	9,831	214,223	5,258	(2,464)	2,794
4,685	99,811	-	6,013	110,509	2,688	(1,507)	1,181
1,128	24,026	-	-	25,154	647	35	682
928	19,770	-	255	20,953	532	(64)	468
212,820	4,534,192	-	-	4,747,012	122,110	49,117	171,227
8,036	171,203	-	-	179,239	4,611	2,615	7,226
258	5,492	-	2,027	7,777	148	(508)	(360)
30,448	648,703	-	17,835	696,986	17,470	(4,470)	13,000
367	7,826	-	-	8,193	211	1,421	1,632
1,882	40,089	-	4,118	46,089	1,080	(1,032)	48
677	14,416	-	76	15,169	388	(19)	369
7,024	149,648	-	-	156,672	4,030	4,301	8,331
736,465	15,690,645	-	97,392	16,524,502	422,565	(24,409)	398,156
11,548	246,027	-	3,711	261,286	6,626	(930)	5,696
170,534	3,633,285	-	-	3,803,819	97,848	164,612	262,460
825	17,573	-	-	18,398	473	574	1,047
458,587	9,770,357	-	292,607	10,521,551	263,125	(73,335)	189,790
5,291	112,716	-	-	118,007	3,036	3,717	6,753
619	13,180	-	-	13,799	355	714	1,069
61,315	1,306,330	-	50,485	1,418,130	35,181	(12,653)	22,528
812	17,299	-	4	18,115	466	(1)	465
15,646	333,344	-	-	348,990	8,977	439	9,416
26,820	571,408	-	-	598,228	15,389	1,388	16,777
354	7,551	-	-	7,905	203	319	522
25,376	540,654	-	2,514	568,544	14,560	(630)	13,930
8,712	185,618	-	-	194,330	4,999	1,262	6,261
18,430	392,654	-	-	411,084	10,575	17,723	28,298
		-	2,893	2,893	-	(725)	(725)
7,759	165,299	-	14,464	187,522	4,452	(3,625)	827
73,687	1,569,929	-	18,681	1,662,297	42,280	(4,682)	37,598
29,017	618,224	-	-	647,241	16,649	3,152	19,801
232	4,942	-	196	5,370	133	(49)	84
35,191	749,749	-	5,901	790,841	20,192	(1,479)	18,713
10,517	224,060	-	21,582	256,159	6,034	(5,409)	625
4,749	101,184	-	38,292	144,225	2,725	(9,597)	(6,872)
3,087	65,763	-	-	68,850	1,771	1,112	2,883
116,984	2,492,392	-	-	2,609,376	67,123	4,264	71,387
1,489	31,714	-	112	33,315	854	(28)	826
235,850	5,024,873	-	-	5,260,723	135,325	15,134	150,459
36,241	772,128	-	-	808,369	20,794	4,235	25,029
18,733	399,107	-	20,580	438,420	10,748	(5,158)	5,590
43,568	928,229	-	-	971,797	24,998	3,044	28,042
3,841	81,826	-	160	85,827	2,204	(40)	2,164
670	14,278	-	-	14,948	385	457	842
17,141	365,196	-	-	382,337	9,835	3,133	12,968
23,347	497,407	-	-	520,754	13,396	67,573	80,969
55,367	1,179,609	-	101,063	1,336,039	31,768	(25,329)	6,439
567	12,082	-	862	13,511	325	(216)	109
174	3,707	-	2,218	6,099	100	(556)	(456)
541	11,532	-	547	12,620	311	(137)	174
870	18,534	-	1,680	21,084	499	(421)	78
4,769	101,596	-	-	106,365	2,736	3,333	6,069
238	5,080	-	164	5,482	137	(41)	96
1,188,473	25,320,827	-	1,044,793	27,554,093	681,915	(261,853)	420,062
18,707	398,558	-	-	417,265	10,734	2,596	13,330
24,971	532,005	-	53,398	610,374	14,327	(13,383)	944
7,842	167,084	-	-	174,926	4,500	804	5,304
1,743,888	37,154,127	-	-	38,898,015	1,000,598	7,604	1,008,202
11,109	236,691	-	9,524	257,324	6,374	(2,387)	3,987

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2014

Employer Number	Employer	Net Pension Asset	Deferred Outflows of Resources				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
94117	Greensboro A.B.C. Board	(229,470)	-	-	-	527	527
94118	Guilford Fire District	(116,888)	-	-	-	-	-
94121	High Point, City of	(6,891,477)	-	-	-	-	-
94127	High Point A.B.C. Board	(88,285)	-	-	-	2,394	2,394
94131	Jamestown, Town of	(116,888)	-	-	-	-	-
94151	Gibsonville, Town of	(226,286)	-	-	-	-	-
94157	Gibsonville A.B.C. Board	(4,010)	-	-	-	3,623	3,623
94161	Oak Ridge, Town of	(23,944)	-	-	-	2,258	2,258
94168	Colfax Volunteer Fire Department	(26,244)	-	-	-	-	-
94171	Summerfield, Town of	(24,651)	-	-	-	-	-
94172	Summerfield Fire District	(178,162)	-	-	-	-	-
94201	Halifax County	(1,999,121)	-	-	-	-	-
94204	Halifax County A.B.C. Board	(13,328)	-	-	-	4,393	4,393
94205	Halifax County Tourism Development Authority	(14,980)	-	-	-	-	-
94209	Roanoke Rapids Sanitary District	(190,724)	-	-	-	11,810	11,810
94211	Enfield, Town of	(89,405)	-	-	-	-	-
94221	Roanoke Rapids, City of	(511,900)	-	-	-	-	-
94231	Weldon, Town of	(118,834)	-	-	-	-	-
94241	Scotland Neck, Town of	(55,318)	-	-	-	2,597	2,597
94251	Hobgood, Town of	(18,518)	-	-	-	-	-
94261	Littleton, Town of	(11,854)	-	-	-	2,649	2,649
94301	Harnett County	(3,618,622)	-	-	-	37,865	37,865
94311	Dunn, Town of	(537,495)	-	-	-	11,208	11,208
94313	Dunn Housing Authority	(12,385)	-	-	-	2,973	2,973
94317	Dunn A.B.C. Board	(6,546)	-	-	-	2,901	2,901
94321	Lillington, Town of	(157,816)	-	-	-	6,819	6,819
94331	Erwin, Town of	(100,965)	-	-	-	16,112	16,112
94341	Coats, Town of	(49,244)	-	-	-	-	-
94347	Angier A.B.C. Board	(8,787)	-	-	-	3,731	3,731
94351	Angier, Town of	(129,154)	-	-	-	-	-
94401	Haywood County	(1,957,544)	-	-	-	-	-
94402	Haywood Medical Center	(3,005,405)	-	-	-	-	-
94408	Junaluska Sanitary District	(10,085)	-	-	-	-	-
94411	Waynesville, Town of	(662,580)	-	-	-	-	-
94412	Waynesville A.B.C. Board	(10,615)	-	-	-	8,626	8,626
94421	Maggie Valley, Town of	(96,306)	-	-	-	-	-
94427	Maggie Valley A.B.C. Board	(9,318)	-	-	-	-	-
94428	Maggie Valley Sanitary District	(44,172)	-	-	-	427	427
94431	Canton, Town of	(221,450)	-	-	-	-	-
94437	Canton A.B.C. Board	(5,956)	-	-	-	5,410	5,410
94501	Henderson County	(3,220,780)	-	-	-	230,562	230,562
94511	Hendersonville, City of	(768,144)	-	-	-	17,807	17,807
94512	Hendersonville Water Commission	(234,601)	-	-	-	-	-
94517	Hendersonville A.B.C. Board	(28,544)	-	-	-	14,703	14,703
94521	Laurel Park, Town of	(85,159)	-	-	-	3,304	3,304
94527	Laurel Park A.B.C. Board	(5,249)	-	-	-	-	-
94531	Flat Rock, Village of	(10,380)	-	-	-	2,941	2,941
94532	Blue Ridge Fire Department	(66,287)	-	-	-	-	-
94541	Fletcher, Town of	(177,042)	-	-	-	-	-
94547	Fletcher A.B.C. Board	(8,256)	-	-	-	207	207
94551	Mills River, Town of	(26,539)	-	-	-	6,791	6,791
94601	Hertford County	(599,123)	-	-	-	5,323	5,323
94604	Hertford County A.B.C. Board	(16,808)	-	-	-	-	-
94606	Hertford County Public Health Authority	(185,947)	-	-	-	-	-
94611	Ahoskie, Town of	(268,452)	-	-	-	-	-
94621	Murfreesboro, Town of	(114,529)	-	-	-	26,541	26,541
94631	Winton, Town of	(24,357)	-	-	-	1,915	1,915
94641	Cofield, Town of	(3,008)	-	-	-	2,346	2,346
94701	Hoke County	(1,459,326)	-	-	-	49,460	49,460
94704	Hoke County A.B.C. Board	(6,546)	-	-	-	231	231
94711	Raeford, Town of	(193,142)	-	-	-	-	-
94801	Hyde County	(416,066)	-	-	-	20,812	20,812
94804	Hyde County A.B.C. Board	(3,538)	-	-	-	6,907	6,907
94812	Ocracoke Sanitary District	(16,336)	-	-	-	1,404	1,404
94901	Iredell County	(4,053,855)	-	-	-	37,031	37,031
94908	Greater Statesville Development Co	(26,126)	-	-	-	-	-
94911	Statesville, City of	(1,659,191)	-	-	-	-	-
94917	Statesville A.B.C. Board	(24,415)	-	-	-	8,495	8,495
94921	Mooreville, City of	(2,390,771)	-	-	-	-	-
94923	Mooreville Housing Authority	(18,164)	-	-	-	-	-
94927	Mooreville A.B.C. Board	(20,287)	-	-	-	-	-
94931	Troutman, Town of	(136,526)	-	-	-	-	-
94941	MI Connection Communications System	(256,540)	-	-	-	112,542	112,542
95001	Jackson County	(1,403,478)	-	-	-	-	-
95002	Tuckaseegee Water and Sewer Authority	(117,300)	-	-	-	5,087	5,087
95005	Fontana Regional Library	(130,098)	-	-	-	16,946	16,946
95008	Southwestern Planning & Economic Development Cor	(76,018)	-	-	-	24,299	24,299

Deferred Inflows of Resources					Pension Expense		
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
25,074	534,202	-	-	559,276	14,387	132	14,519
12,772	272,112	-	26,865	311,749	7,328	(6,733)	595
753,014	16,043,210	-	341,532	17,137,756	432,060	(85,597)	346,463
9,647	205,526	-	-	215,173	5,535	600	6,135
12,772	272,112	-	2,246	287,130	7,328	(563)	6,765
24,726	526,788	-	10,418	561,932	14,187	(2,611)	11,576
438	9,336	-	-	9,774	251	908	1,159
2,616	55,740	-	-	58,356	1,501	566	2,067
2,868	61,095	-	7,290	71,253	1,645	(1,827)	(182)
2,694	57,388	-	3,475	63,557	1,546	(871)	675
19,467	414,758	-	58,102	492,327	11,170	(14,562)	(3,392)
218,439	4,653,911	-	7,421	4,879,771	125,334	(1,860)	123,474
1,456	31,028	-	-	32,484	836	1,101	1,937
1,637	34,872	-	13,486	49,995	939	(3,380)	(2,441)
20,840	444,001	-	-	464,841	11,957	2,960	14,917
9,769	208,134	-	35,196	253,099	5,605	(8,821)	(3,216)
55,934	1,191,691	-	127,508	1,375,133	32,093	(31,957)	136
12,985	276,643	-	11,767	301,395	7,450	(2,949)	4,501
6,044	128,780	-	-	134,824	3,468	651	4,119
2,023	43,110	-	1,420	46,553	1,161	(356)	805
1,295	27,596	-	-	28,891	743	664	1,407
395,397	8,424,075	-	-	8,819,472	226,869	9,490	236,359
58,731	1,251,276	-	-	1,310,007	33,698	2,809	36,507
1,353	28,831	-	-	30,184	776	745	1,521
715	15,239	-	-	15,954	410	727	1,137
17,244	367,392	-	-	384,636	9,894	1,709	11,603
11,032	235,043	-	-	246,075	6,330	4,038	10,368
5,381	114,638	-	7,781	127,800	3,087	(1,950)	1,137
960	20,456	-	-	21,416	551	935	1,486
14,112	300,669	-	6,679	321,460	8,097	(1,674)	6,423
213,896	4,557,120	-	1,273	4,772,289	122,728	(319)	122,409
328,393	6,996,517	-	284,379	7,609,289	188,423	(71,273)	117,150
1,102	23,477	-	7,393	31,972	632	(1,853)	(1,221)
72,398	1,542,471	-	243	1,615,112	41,540	(61)	41,479
1,160	24,712	-	-	25,872	666	2,162	2,828
10,523	224,197	-	19,687	254,407	6,038	(4,934)	1,104
1,018	21,692	-	395	23,105	584	(99)	485
4,827	102,831	-	-	107,658	2,769	107	2,876
24,197	515,530	-	2,462	542,189	13,884	(617)	13,267
651	13,866	-	-	14,517	373	1,356	1,729
351,926	7,497,906	-	-	7,849,832	201,926	57,785	259,711
83,933	1,788,223	-	-	1,872,156	48,159	4,463	52,622
25,634	546,146	-	22,492	594,272	14,708	(5,637)	9,071
3,119	66,449	-	-	69,568	1,790	3,685	5,475
9,305	198,249	-	-	207,554	5,339	828	6,167
574	12,219	-	116	12,909	329	(29)	300
1,134	24,163	-	-	25,297	651	737	1,388
7,243	154,316	-	11,539	173,098	4,156	(2,892)	1,264
19,345	412,149	-	1,476	432,970	11,100	(370)	10,730
902	19,221	-	-	20,123	518	52	570
2,900	61,781	-	-	64,681	1,664	1,702	3,366
65,465	1,394,745	-	-	1,460,210	37,562	1,334	38,896
1,837	39,128	-	104	41,069	1,054	(26)	1,028
20,318	432,880	-	35,675	488,873	11,658	(8,941)	2,717
29,333	624,951	-	9,855	664,139	16,831	(2,470)	14,361
12,514	266,620	-	-	279,134	7,180	6,652	13,832
2,661	56,701	-	-	59,362	1,527	480	2,007
329	7,002	-	-	7,331	189	588	777
159,457	3,397,281	-	-	3,556,738	91,492	12,396	103,888
715	15,239	-	-	15,954	410	58	468
21,104	449,630	-	9,947	480,681	12,109	(2,493)	9,616
45,462	968,592	-	-	1,014,054	26,085	5,216	31,301
387	8,237	-	-	8,624	222	1,731	1,953
1,785	38,030	-	-	39,815	1,024	352	1,376
442,954	9,437,287	-	-	9,880,241	254,156	9,281	263,437
2,855	60,820	-	4,592	68,267	1,638	(1,151)	487
181,295	3,862,562	-	29,334	4,073,191	104,023	(7,352)	96,671
2,668	56,839	-	-	59,507	1,531	2,129	3,660
261,233	5,565,664	-	86,974	5,913,871	149,889	(21,798)	128,091
1,985	42,286	-	347	44,618	1,139	(87)	1,052
2,217	47,228	-	104	49,549	1,272	(26)	1,246
14,918	317,830	-	14,488	347,236	8,559	(3,631)	4,928
28,031	597,218	-	-	625,249	16,084	28,206	44,290
153,354	3,267,265	-	16,084	3,436,703	87,991	(4,031)	83,960
12,817	273,073	-	-	285,890	7,354	1,275	8,629
14,215	302,865	-	-	317,080	8,156	4,247	12,403
8,306	176,969	-	-	185,275	4,766	6,090	10,856

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2014

Employer Number	Employer	Net Pension Asset	Deferred Outflows of Resources				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
95009	Smoky Mountain Mental Health Center	(1,747,653)	-	-	-	1,417,515	1,417,515
95011	Sylva, Town of	(110,165)	-	-	-	-	-
95017	Sylva A.B.C. Board	(13,505)	-	-	-	7,090	7,090
95101	Johnston County	(4,550,893)	-	-	-	137,499	137,499
95103	Benson Housing Authority	(34,500)	-	-	-	54,467	54,467
95104	Johnston County A.B.C. Board	(54,552)	-	-	-	5,494	5,494
95105	Johnston County Public Library	(36,387)	-	-	-	6,312	6,312
95106	Archer Lodge, Town of	(1,003)	-	-	-	3,108	3,108
95110	Johnston County Memorial Hospital Authority	(3,677,715)	-	-	-	-	-
95111	Smithfield, Town of	(698,613)	-	-	-	-	-
95113	Smithfield Housing Authority	(25,241)	-	-	-	16,132	16,132
95121	Selma, Town of	(273,642)	-	-	-	-	-
95122	Micro, Town of	(2,123)	-	-	-	20	20
95123	Selma Housing Authority	(30,136)	-	-	-	-	-
95131	Clayton, Town of	(820,219)	-	-	-	-	-
95141	Benson, Town of	(204,406)	-	-	-	5,043	5,043
95151	Four Oaks, Town of	(66,759)	-	-	-	1,468	1,468
95161	Pine Level, Town of	(48,064)	-	-	-	1,313	1,313
95171	Kenly, Town of	(59,918)	-	-	-	-	-
95181	Princeton, Town of	(42,226)	-	-	-	-	-
95191	Wilson's Mills, Town of	(37,508)	-	-	-	8,495	8,495
95201	Jones County	(400,791)	-	-	-	-	-
95204	Jones County A.B.C. Board	(9,554)	-	-	-	-	-
95205	Neuse Regional Library - Jones County	(2,949)	-	-	-	443	443
95211	Pollocksville, Town of	(5,426)	-	-	-	-	-
95221	Maysville, Town of	(35,385)	-	-	-	10,913	10,913
95301	Lee County	(1,337,839)	-	-	-	-	-
95311	Sanford, City of	(1,706,843)	-	-	-	-	-
95317	Sanford A.B.C. Board	(29,487)	-	-	-	-	-
95321	Broadway, Town of	(30,608)	-	-	-	626	626
95401	Lenoir County	(1,706,548)	-	-	-	26,478	26,478
95404	Lenoir County A.B.C. Board	(20,169)	-	-	-	730	730
95405	Neuse Regional Library	(9,200)	-	-	-	120	120
95411	Kinston, City of	(1,386,493)	-	-	-	-	-
95412	N.C. Eastern Region Development Commission	(36,741)	-	-	-	-	-
95413	Kinston Housing Authority	(175,626)	-	-	-	-	-
95415	Kinston-Lenoir County Library	(49,716)	-	-	-	21,366	21,366
95421	Pink Hill, Town of	(30,254)	-	-	-	-	-
95431	Lagrange, Town of	(102,498)	-	-	-	902	902
95501	Lincoln County	(2,813,147)	-	-	-	127,740	127,740
95504	Lincoln County A.B.C. Board	(4,187)	-	-	-	479	479
95511	Lincolnton, City of	(655,739)	-	-	-	21,670	21,670
95513	Lincolnton Housing Authority	(26,715)	-	-	-	9,321	9,321
95517	Lincolnton A.B.C. Board	(7,254)	-	-	-	4,150	4,150
95601	Macon County	(1,428,011)	-	-	-	106,677	106,677
95611	Franklin, Town of	(239,201)	-	-	-	5,514	5,514
95617	Highlands A.B.C. Board	(11,972)	-	-	-	-	-
95621	Highlands, Town of	(304,250)	-	-	-	12,760	12,760
95701	Madison County	(746,265)	-	-	-	50,785	50,785
95711	Mars Hill, Town of	(65,462)	-	-	-	-	-
95721	Marshall, Town of	(36,918)	-	-	-	-	-
95733	Hot Springs Housing Authority	(8,551)	-	-	-	219	219
95801	Martin County	(540,620)	-	-	-	-	-
95802	Martin County Travel & Tourism Authority	(3,715)	-	-	-	-	-
95804	Martin County A B C Board	(7,136)	-	-	-	2,043	2,043
95811	Williamston, City of	(318,463)	-	-	-	1,692	1,692
95813	Williamston Housing Authority	(32,613)	-	-	-	1,412	1,412
95821	Oak City, Town of	(1,062)	-	-	-	563	563
95831	Hamilton, Town of	(11,559)	-	-	-	814	814
95841	Jamesville, Town of	(12,208)	-	-	-	551	551
95851	Robersonville, Town of	(89,582)	-	-	-	-	-
95853	Robersonville Housing Authority	(15,097)	-	-	-	4,086	4,086
95901	McDowell County	(1,056,707)	-	-	-	109,079	109,079
95908	Pleasant Garden Fire Department	(51,957)	-	-	-	-	-
95911	Marion, Town of	(347,478)	-	-	-	-	-
95917	Marion A.B.C. Board	(12,267)	-	-	-	4,792	4,792
95921	Old Fort, Town of	(19,698)	-	-	-	-	-
96001	Mecklenburg County	(25,698,595)	-	-	-	4,797,779	4,797,779
96003	Charlotte Housing Authority	(1,000,976)	-	-	-	-	-
96004	Mecklenburg County A.B.C. Board	(477,635)	-	-	-	73,572	73,572
96005	Charlotte-Mecklenburg Public Libra	(1,472,596)	-	-	-	416,101	416,101
96008	Mecklenburg County EMS Agency	(3,038,725)	-	-	-	-	-
96009	Centralina Council of Governments	(240,911)	-	-	-	18,410	18,410
96011	Charlotte, City of	(34,685,852)	-	-	-	-	-
96012	Charlotte Auditorium-Coliseum	(1,267,305)	-	-	-	34,079	34,079
96018	Charlotte Fire Ret Sys Board of Trust	(15,451)	-	-	-	14,324	14,324
96021	Pineville, Town of	(452,099)	-	-	-	7,417	7,417

Deferred Inflows of Resources					Pension Expense		
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
190,961	4,068,499	-	-	4,259,460	109,569	355,267	464,836
12,037	256,461	-	7,992	276,490	6,907	(2,003)	4,904
1,476	31,440	-	-	32,916	847	1,777	2,624
497,264	10,594,381	-	-	11,091,645	285,317	34,461	319,778
3,770	80,316	-	-	84,086	2,163	13,651	15,814
5,961	126,995	-	-	132,956	3,420	1,377	4,797
3,976	84,709	-	-	88,685	2,281	1,582	3,863
110	2,334	-	-	2,444	63	779	842
401,854	8,561,641	-	1,306,354	10,269,849	230,574	(327,407)	(96,833)
76,336	1,626,356	-	80,654	1,783,346	43,799	(20,214)	23,585
2,758	58,761	-	-	61,519	1,582	4,043	5,625
29,900	637,033	-	51,020	717,953	17,156	(12,787)	4,369
232	4,942	-	-	5,174	133	5	138
3,293	70,156	-	5,881	79,330	1,889	(1,474)	415
89,623	1,909,452	-	3,411	2,002,486	51,423	(855)	50,568
22,335	475,853	-	-	498,188	12,815	1,264	14,079
7,295	155,414	-	-	162,709	4,185	368	4,553
5,252	111,893	-	-	117,145	3,013	329	3,342
6,547	139,488	-	17,384	163,419	3,757	(4,357)	(600)
4,614	98,301	-	1,189	104,104	2,647	(298)	2,349
4,098	87,317	-	-	91,415	2,352	2,129	4,481
43,793	933,034	-	2,458	979,285	25,128	(616)	24,512
1,044	22,241	-	1,225	24,510	599	(307)	292
322	6,865	-	-	7,187	185	111	296
593	12,631	-	3,747	16,971	340	(939)	(599)
3,866	82,375	-	-	86,241	2,218	2,735	4,953
146,182	3,114,460	-	45,251	3,305,893	83,876	(11,341)	72,535
186,502	3,973,493	-	107,582	4,267,577	107,010	(26,963)	80,047
3,222	68,646	-	152	72,020	1,849	(38)	1,811
3,344	71,254	-	-	74,598	1,919	157	2,076
186,470	3,972,807	-	-	4,159,277	106,992	6,636	113,628
2,204	46,954	-	-	49,158	1,265	183	1,448
1,005	21,417	-	-	22,422	577	30	607
151,498	3,227,726	-	75,064	3,454,288	86,926	(18,813)	68,113
4,015	85,533	-	28,221	117,769	2,303	(7,073)	(4,770)
19,190	408,854	-	37,889	465,933	11,011	(9,496)	1,515
5,432	115,737	-	-	121,169	3,117	5,355	8,472
3,306	70,431	-	7,310	81,047	1,897	(1,832)	65
11,200	238,613	-	-	249,813	6,426	226	6,652
307,385	6,548,947	-	-	6,856,332	176,370	32,015	208,385
458	9,748	-	-	10,206	263	120	383
71,651	1,526,545	-	-	1,598,196	41,111	5,431	46,542
2,919	62,193	-	-	65,112	1,675	2,336	4,011
793	16,887	-	-	17,680	455	1,040	1,495
156,035	3,324,379	-	-	3,480,414	89,529	26,736	116,265
26,137	556,855	-	-	582,992	14,997	1,382	16,379
1,308	27,870	-	1,424	30,602	751	(357)	394
33,245	708,287	-	-	741,532	19,075	3,198	22,273
81,542	1,737,288	-	-	1,818,830	46,787	12,728	59,515
7,153	152,394	-	287	159,834	4,104	(72)	4,032
4,034	85,945	-	9,716	99,695	2,315	(2,435)	(120)
934	19,907	-	-	20,841	536	55	591
59,072	1,258,552	-	15,513	1,333,137	33,894	(3,888)	30,006
406	8,649	-	5,031	14,086	233	(1,261)	(1,028)
780	16,612	-	-	17,392	447	512	959
34,798	741,375	-	-	776,173	19,966	424	20,390
3,564	75,922	-	-	79,486	2,045	354	2,399
116	2,471	-	-	2,587	67	141	208
1,263	26,909	-	-	28,172	725	204	929
1,334	28,419	-	-	29,753	765	138	903
9,788	208,546	-	16,846	235,180	5,616	(4,222)	1,394
1,650	35,147	-	-	36,797	947	1,024	1,971
115,464	2,459,991	-	-	2,575,455	66,250	27,338	93,588
5,677	120,954	-	9,915	136,546	3,257	(2,485)	772
37,968	808,922	-	15,509	862,399	21,785	(3,887)	17,898
1,340	28,557	-	-	29,897	769	1,201	1,970
2,152	45,855	-	3,822	51,829	1,235	(958)	277
2,808,018	59,825,776	-	-	62,633,794	1,611,168	1,202,451	2,813,619
109,374	2,330,250	-	101,561	2,541,185	62,756	(25,454)	37,302
52,190	1,111,925	-	-	1,164,115	29,945	18,439	48,384
160,907	3,428,171	-	-	3,589,078	92,324	104,286	196,610
332,034	7,074,087	-	314,113	7,720,234	190,512	(78,725)	111,787
26,324	560,836	-	-	587,160	15,104	4,614	19,718
3,790,032	80,747,917	-	5,351	84,543,300	2,174,622	(1,341)	2,173,281
138,475	2,950,259	-	-	3,088,734	79,453	8,541	87,994
1,688	35,970	-	-	37,658	969	3,590	4,559
49,400	1,052,477	-	-	1,101,877	28,344	1,859	30,203

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2014

Employer Number	Employer	Net Pension Asset	Deferred Outflows of Resources				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
96031	Mint Hill, Town of	(513,669)	-	-	-	-	-
96041	Huntersville, Town of	(990,360)	-	-	-	-	-
96051	Cornelius, Town of	(606,849)	-	-	-	-	-
96061	Stallings, Town of	(180,285)	-	-	-	-	-
96071	Matthews, Town of	(680,921)	-	-	-	-	-
96081	Davidson, Town of	(258,191)	-	-	-	24,223	24,223
96101	Mitchell County	(438,712)	-	-	-	28,772	28,772
96102	Mitchell Soil & Water Conservation District	(9,141)	-	-	-	-	-
96111	Spruce Pine, Town of	(98,488)	-	-	-	22,125	22,125
96121	Bakersville, Town of	(11,913)	-	-	-	-	-
96201	Montgomery County	(738,480)	-	-	-	-	-
96204	Montgomery Municipal A.B.C. Board	(8,315)	-	-	-	2,055	2,055
96211	Star, Town of	(14,567)	-	-	-	-	-
96221	Troy, Town of	(145,903)	-	-	-	9,831	9,831
96231	Biscoe, Town of	(77,316)	-	-	-	-	-
96241	Candor, Town of	(32,436)	-	-	-	12,561	12,561
96251	Mount Gilead, Town of	(66,464)	-	-	-	-	-
96301	Moore County	(2,541,216)	-	-	-	-	-
96302	Taylortown, Town of	(7,549)	-	-	-	1,357	1,357
96304	Moore County A.B.C. Board	(28,898)	-	-	-	-	-
96305	Moore County Tourism Development Authority	(28,721)	-	-	-	188	188
96310	Moore County Airport Authority	(35,444)	-	-	-	8,427	8,427
96311	Southern Pines, Town of	(837,439)	-	-	-	44,500	44,500
96312	Cameron, Town of	(3,951)	-	-	-	-	-
96321	Vass, Town of	(20,641)	-	-	-	-	-
96331	Aberdeen, Town of	(420,961)	-	-	-	-	-
96341	Robbins, Town of	(36,682)	-	-	-	-	-
96351	Pinehurst, Village of	(638,459)	-	-	-	9,337	9,337
96361	Pinebluff, Town of	(29,192)	-	-	-	4,130	4,130
96371	Whispering Pines, Village of	(97,426)	-	-	-	5,379	5,379
96381	Foxfire Village	(20,464)	-	-	-	-	-
96391	Carthage, Town of	(116,062)	-	-	-	39,621	39,621
96401	Nash County	(2,729,875)	-	-	-	63,956	63,956
96404	Nash County A.B.C. Board	(53,195)	-	-	-	7,405	7,405
96405	Braswell Memorial Library	(104,680)	-	-	-	-	-
96411	Spring Hope, Town of	(28,249)	-	-	-	-	-
96421	Nashville, Town of	(285,673)	-	-	-	-	-
96431	Middlesex, Town of	(30,608)	-	-	-	-	-
96441	Whitakers, Town of	(17,221)	-	-	-	-	-
96451	Bailey, Town of	(9,318)	-	-	-	-	-
96461	Sharpsburg, Town of	(113,290)	-	-	-	16,132	16,132
96501	New Hanover County	(8,076,454)	-	-	-	500,665	500,665
96502	New Hanover Airport Authority	(229,706)	-	-	-	48,846	48,846
96503	Wilmington Housing Authority	(228,468)	-	-	-	-	-
96504	New Hanover County A.B.C. Board	(209,596)	-	-	-	-	-
96507	Cape Fear Public Utility Authority	(1,258,105)	-	-	-	100,923	100,923
96508	Lower Cape Fear Water & Sewer Auth	(6,546)	-	-	-	3,683	3,683
96511	Wrightsville Beach, Town of	(436,412)	-	-	-	-	-
96512	Cape Fear Public Transportation Authority	(86,103)	-	-	-	698	698
96519	Coastal Care	(918,470)	-	-	-	429,472	429,472
96521	Carolina Beach, Town of	(454,753)	-	-	-	-	-
96531	Wilmington, City of	(5,110,975)	-	-	-	-	-
96541	Kure Beach, Town of	(184,178)	-	-	-	29,211	29,211
96601	Northampton County	(1,132,902)	-	-	-	102,443	102,443
96604	Northampton County A.B.C. Board	(5,544)	-	-	-	1,404	1,404
96611	Rich Square, Town of	(17,633)	-	-	-	4,656	4,656
96612	Choanoke Public Transportation Authority	(38,392)	-	-	-	-	-
96621	Woodland, Town of	(19,698)	-	-	-	-	-
96631	Garysburg, Town of	(10,733)	-	-	-	3,806	3,806
96641	Conway, Town of	(16,336)	-	-	-	6,069	6,069
96651	Gaston, Town of	(13,446)	-	-	-	-	-
96661	Jackson, Town of	(9,259)	-	-	-	2,749	2,749
96671	Severn, Town of	(4,777)	-	-	-	-	-
96681	Seaboard, Town of	(13,092)	-	-	-	-	-
96701	Onslow County	(4,255,843)	-	-	-	-	-
96704	Onslow County A.B.C. Board	(100,198)	-	-	-	11,455	11,455
96708	Onslow Water & Sewage Authority	(567,748)	-	-	-	21,402	21,402
96711	Jacksonville, City of	(2,793,509)	-	-	-	41,604	41,604
96721	Swansboro, Town of	(135,936)	-	-	-	20,708	20,708
96731	Holly Ridge, Town of	(75,900)	-	-	-	-	-
96733	Holly Ridge Housing Authority	(5,131)	-	-	-	4,174	4,174
96741	Richlands, Town of	(48,359)	-	-	-	5,442	5,442
96751	North Topsail Beach, Town of	(182,821)	-	-	-	43,567	43,567
96801	Orange County	(4,094,253)	-	-	-	446,569	446,569
96804	Orange County A.B.C. Board	(135,111)	-	-	-	8,686	8,686
96808	Orange Water & Sewer Authority	(709,818)	-	-	-	47,246	47,246
96811	Chapel Hill, Town of	(3,550,448)	-	-	-	-	-

Deferred Inflows of Resources					Pension Expense		
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
56,127	1,195,810	-	77,326	1,329,263	32,204	(19,380)	12,824
108,214	2,305,538	-	68,053	2,481,805	62,090	(17,056)	45,034
66,309	1,412,731	-	44,564	1,523,604	38,046	(11,169)	26,877
19,699	419,700	-	6,436	445,835	11,303	(1,613)	9,690
74,402	1,585,169	-	42,003	1,701,574	42,690	(10,527)	32,163
28,212	601,063	-	-	629,275	16,187	6,071	22,258
47,937	1,021,312	-	-	1,069,249	27,505	7,211	34,716
999	21,280	-	1,720	23,999	573	(431)	142
10,761	229,277	-	-	240,038	6,175	5,545	11,720
1,302	27,733	-	2,985	32,020	747	(748)	(1)
80,692	1,719,165	-	8,207	1,808,064	46,299	(2,057)	44,242
909	19,358	-	-	20,267	521	515	1,036
1,592	33,911	-	17,983	53,486	913	(4,507)	(3,594)
15,942	339,659	-	-	355,601	9,147	2,464	11,611
8,448	179,989	-	9,321	197,758	4,847	(2,336)	2,511
3,544	75,510	-	-	79,054	2,034	3,148	5,182
7,262	154,728	-	6,432	168,422	4,167	(1,612)	2,555
277,672	5,915,895	-	67,152	6,260,719	159,321	(16,830)	142,491
825	17,573	-	-	18,398	473	340	813
3,158	67,273	-	463	70,894	1,812	(116)	1,696
3,138	66,861	-	-	69,999	1,801	47	1,848
3,873	82,512	-	-	86,385	2,222	2,112	4,334
91,505	1,949,541	-	-	2,041,046	52,503	11,153	63,656
432	9,199	-	5,498	15,129	248	(1,378)	(1,130)
2,255	48,052	-	1,249	51,556	1,294	(313)	981
45,997	979,987	-	37,877	1,063,861	26,392	(9,493)	16,899
4,008	85,395	-	22,432	111,835	2,300	(5,622)	(3,322)
69,763	1,486,319	-	-	1,556,082	40,028	2,340	42,368
3,190	67,959	-	-	71,149	1,830	1,035	2,865
10,645	226,806	-	-	237,451	6,108	1,348	7,456
2,236	47,640	-	1,831	51,707	1,283	(459)	824
12,682	270,190	-	-	282,872	7,276	9,930	17,206
298,286	6,355,091	-	-	6,653,377	171,149	16,029	187,178
5,812	123,837	-	-	129,649	3,335	1,856	5,191
11,438	243,693	-	3,511	258,642	6,563	(880)	5,683
3,087	65,763	-	4,413	73,263	1,771	(1,106)	665
31,215	665,041	-	36,405	732,661	17,910	(9,124)	8,786
3,344	71,254	-	4,369	78,967	1,919	(1,095)	824
1,882	40,089	-	1,416	43,387	1,080	(355)	725
1,018	21,692	-	1,361	24,071	584	(341)	243
12,379	263,737	-	-	276,116	7,103	4,043	11,146
882,493	18,801,810	-	-	19,684,303	506,352	125,480	631,832
25,099	534,751	-	-	559,850	14,401	12,242	26,643
24,964	531,868	-	59,946	616,778	14,324	(15,024)	(700)
22,902	487,934	-	906	511,742	13,141	(227)	12,914
137,470	2,928,842	-	-	3,066,312	78,877	25,294	104,171
715	15,239	-	-	15,954	410	923	1,333
47,686	1,015,958	-	94,336	1,157,980	27,361	(23,643)	3,718
9,408	200,446	-	-	209,854	5,398	175	5,573
100,359	2,138,179	-	-	2,238,538	57,537	107,637	165,220
49,690	1,058,656	-	9,341	1,117,687	28,511	(2,341)	26,170
558,463	11,898,239	-	75,766	12,532,468	320,431	(18,989)	301,442
20,125	428,762	-	-	448,887	11,547	7,321	18,868
123,789	2,637,372	-	-	2,761,161	71,027	25,675	96,702
606	12,905	-	-	13,511	348	352	700
1,927	41,050	-	-	42,977	1,106	1,167	2,273
4,195	89,377	-	2,653	96,225	2,407	(665)	1,742
2,152	45,855	-	7,142	55,149	1,235	(1,790)	(555)
1,173	24,987	-	-	26,160	673	954	1,627
1,785	38,030	-	-	39,815	1,024	1,521	2,545
1,469	31,302	-	1,752	34,523	843	(439)	404
1,012	21,555	-	-	22,567	580	689	1,269
522	11,121	-	838	12,481	299	(210)	89
1,431	30,479	-	2,996	34,906	821	(751)	70
465,025	9,907,511	-	59,926	10,432,462	266,819	(15,019)	251,800
10,948	233,258	-	-	244,206	6,282	2,871	9,153
62,036	1,321,706	-	-	1,383,742	35,595	5,364	40,959
305,239	6,503,229	-	-	6,808,468	175,138	10,427	185,565
14,853	316,457	-	-	331,310	8,523	5,190	13,713
8,293	176,694	-	24	185,011	4,759	(6)	4,753
561	11,944	-	-	12,505	322	1,046	1,368
5,284	112,579	-	-	117,863	3,032	1,364	4,396
19,976	425,604	-	-	445,580	11,462	10,919	22,381
447,368	9,531,332	-	-	9,978,700	256,688	111,922	368,610
14,763	314,535	-	-	329,298	8,471	2,177	10,648
77,560	1,652,442	-	-	1,730,002	44,502	11,841	56,343
387,948	8,265,366	-	85,091	8,738,405	222,595	(21,326)	201,269

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2014

Employer Number	Employer	Net Pension Asset	Deferred Outflows of Resources				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
96821	Carrboro, Town of	(882,437)	-	-	-	-	-
96831	Hillsborough, Town of	(477,163)	-	-	-	22,819	22,819
96901	Pamlico County	(437,945)	-	-	-	9,752	9,752
96911	Bayboro, Town of	(3,067)	-	-	-	1,572	1,572
96912	Oriental, Town of	(27,600)	-	-	-	8,227	8,227
96918	Bay River Metro Sewerage District	(22,882)	-	-	-	16,610	16,610
97001	Pasquotank County	(800,403)	-	-	-	-	-
97002	Pasquotank-Camden Ambulance Service	(211,247)	-	-	-	32,530	32,530
97004	Pasquotank County A.B.C. Board	(9,259)	-	-	-	2,218	2,218
97005	East Albemarle Regional Library	(12,974)	-	-	-	-	-
97008	Albemarle District Jail Commission	(158,760)	-	-	-	29,450	29,450
97010	Albemarle Hospital Authority	(3,045,094)	-	-	-	-	-
97011	Elizabeth City	(1,220,420)	-	-	-	-	-
97012	Elizabeth-Pasquotank Co Airport Authority	(19,521)	-	-	-	-	-
97013	Elizabeth City - Pasquotank Co. Tourism Developmen	(6,074)	-	-	-	-	-
97015	Pasquotank-Camden Library	(24,298)	-	-	-	-	-
97018	Elizabeth-Pasquotank Co Ind Dev Co	(5,662)	-	-	-	2,570	2,570
97101	Pender County	(1,506,565)	-	-	-	-	-
97104	Pender County A.B.C. Board	(27,305)	-	-	-	8,088	8,088
97111	Burgaw, Town of	(167,606)	-	-	-	26,653	26,653
97121	Topsail Beach, Town of	(86,870)	-	-	-	-	-
97131	Surf City	(328,901)	-	-	-	-	-
97201	Perquimans County	(289,624)	-	-	-	-	-
97211	Hertford, Town of	(96,423)	-	-	-	-	-
97213	Hertford Housing Authority	(24,121)	-	-	-	2,737	2,737
97217	Hertford A.B.C. Board	(3,303)	-	-	-	2,965	2,965
97221	Winfall, Town of	(4,659)	-	-	-	3,651	3,651
97301	Person County	(1,570,847)	-	-	-	-	-
97304	Person County A.B.C. Board	(10,969)	-	-	-	3,312	3,312
97311	Roxboro, City of	(586,208)	-	-	-	-	-
97401	Pitt County	(4,217,274)	-	-	-	-	-
97402	Pitt-Greenville Convention & Visitors Authority	(16,690)	-	-	-	606	606
97404	Pitt County A.B.C. Board	(124,201)	-	-	-	3,962	3,962
97405	Sheppard Memorial Library	(59,210)	-	-	-	-	-
97408	Contentnea Metro. Sewage District	(33,262)	-	-	-	2,374	2,374
97411	Greenville, City of	(4,355,215)	-	-	-	-	-
97412	Greenville Utilities Commission	(2,480,943)	-	-	-	79,772	79,772
97413	Greenville Housing Authority	(180,521)	-	-	-	-	-
97421	Farmville, City of	(270,988)	-	-	-	-	-
97423	Farmville Housing Authority	(26,244)	-	-	-	535	535
97431	Grifton, Town of	(52,369)	-	-	-	223	223
97441	Bethel, Town of	(40,162)	-	-	-	814	814
97451	Winterville, Town of	(309,970)	-	-	-	20,501	20,501
97461	Ayden, Town of	(338,632)	-	-	-	8,930	8,930
97463	Ayden Housing Authority	(31,492)	-	-	-	2,961	2,961
97471	Grimesland, Town of	(7,844)	-	-	-	2,318	2,318
97481	Simpson, Village of	(6,428)	-	-	-	6,089	6,089
97491	Fountain, Town of	(11,441)	-	-	-	-	-
97501	Polk County	(575,120)	-	-	-	58,777	58,777
97511	Tryon, Town of	(134,403)	-	-	-	1,676	1,676
97521	Columbus, Town of	(85,867)	-	-	-	8,826	8,826
97531	Saluda, Town of	(38,628)	-	-	-	-	-
97601	Randolph County	(2,886,571)	-	-	-	-	-
97607	Asheboro A.B.C. Board	(12,680)	-	-	-	7,198	7,198
97611	Asheboro, City of	(1,646,807)	-	-	-	-	-
97613	Asheboro Housing Authority	(81,916)	-	-	-	-	-
97621	Randleman, City of	(246,396)	-	-	-	207	207
97623	Randleman Housing Authority	(16,277)	-	-	-	2,522	2,522
97627	Randleman A.B.C. Board	(8,021)	-	-	-	766	766
97631	Liberty, Town of	(96,011)	-	-	-	10,139	10,139
97637	Liberty A.B.C. Board	(3,833)	-	-	-	299	299
97641	Ramseur, Town of	(34,677)	-	-	-	-	-
97651	Archdale, City of	(299,709)	-	-	-	-	-
97661	Trinity, City of	(24,180)	-	-	-	10,566	10,566
97701	Richmond County	(1,436,385)	-	-	-	-	-
97705	Sandhill Regional Library	(34,382)	-	-	-	12,804	12,804
97711	Rockingham, City of	(553,123)	-	-	-	26,621	26,621
97713	Rockingham Housing Authority	(36,918)	-	-	-	3,735	3,735
97717	Hamlet A.B.C. Board	(6,015)	-	-	-	-	-
97721	Hamlet, City of	(362,104)	-	-	-	6,951	6,951
97727	Rockingham A.B.C. Board	(15,569)	-	-	-	-	-
97731	Ellerbe, Town of	(16,985)	-	-	-	1,536	1,536
97801	Robeson County	(4,472,634)	-	-	-	111,896	111,896
97802	Lumber River Council of Governments	(137,116)	-	-	-	39,078	39,078
97803	Robeson County Housing Authority	(51,072)	-	-	-	14,320	14,320
97805	Robeson County Public Library	(36,269)	-	-	-	-	-
97811	Lumberton, City of	(1,591,430)	-	-	-	-	-

Deferred Inflows of Resources					Pension Expense		
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
96,422	2,054,294	-	35,256	2,185,972	55,324	(8,836)	46,488
52,138	1,110,826	-	-	1,162,964	29,916	5,719	35,635
47,853	1,019,527	-	-	1,067,380	27,457	2,444	29,901
335	7,139	-	-	7,474	192	394	586
3,016	64,252	-	-	67,268	1,730	2,062	3,792
2,500	53,269	-	-	55,769	1,435	4,163	5,598
87,458	1,863,322	-	46,440	1,997,220	50,181	(11,639)	38,542
23,082	491,779	-	-	514,861	13,244	8,153	21,397
1,012	21,555	-	-	22,567	580	556	1,136
1,418	30,204	-	1,161	32,783	813	(291)	522
17,347	369,589	-	-	386,936	9,953	7,381	17,334
332,729	7,088,914	-	1,332,393	8,754,036	190,912	(333,933)	(143,021)
133,352	2,841,112	-	23,852	2,998,316	76,514	(5,978)	70,536
2,133	45,444	-	930	48,507	1,224	(233)	991
664	14,141	-	1,736	16,541	381	(435)	(54)
2,655	56,564	-	3,184	62,403	1,523	(798)	725
619	13,180	-	-	13,799	355	644	999
164,618	3,507,251	-	27,958	3,699,827	94,454	(7,007)	87,447
2,984	63,566	-	-	66,550	1,712	2,027	3,739
18,314	390,183	-	-	408,497	10,508	6,680	17,188
9,492	202,231	-	5,913	217,636	5,446	(1,482)	3,964
35,938	765,675	-	351	801,964	20,620	(88)	20,532
31,646	674,239	-	7,565	713,450	18,158	(1,896)	16,262
10,536	224,472	-	658	235,666	6,045	(165)	5,880
2,636	56,152	-	-	58,788	1,512	686	2,198
361	7,688	-	-	8,049	207	743	950
509	10,846	-	-	11,355	292	915	1,207
171,642	3,656,899	-	32,782	3,861,323	98,484	(8,216)	90,268
1,199	25,536	-	-	26,735	688	830	1,518
64,053	1,364,679	-	69,478	1,498,210	36,752	(17,413)	19,339
460,810	9,817,722	-	150,235	10,428,767	264,401	(37,653)	226,748
1,824	38,854	-	-	40,678	1,046	152	1,198
13,571	289,136	-	-	302,707	7,787	993	8,780
6,470	137,841	-	19,707	164,018	3,712	(4,939)	(1,227)
3,634	77,432	-	-	81,066	2,085	595	2,680
475,883	10,138,847	-	316,363	10,931,093	273,049	(79,289)	193,760
271,086	5,775,583	-	-	6,046,669	155,542	19,993	175,535
19,725	420,250	-	17,440	457,415	11,318	(4,371)	6,947
29,610	630,855	-	32,092	692,557	16,990	(8,043)	8,947
2,868	61,095	-	-	63,963	1,645	134	1,779
5,722	121,915	-	-	127,637	3,283	56	3,339
4,388	93,496	-	-	97,884	2,518	204	2,722
33,870	721,605	-	-	755,475	19,434	5,138	24,572
37,001	788,328	-	-	825,329	21,230	2,238	23,468
3,441	73,314	-	-	76,755	1,974	742	2,716
857	18,260	-	-	19,117	492	581	1,073
702	14,965	-	-	15,667	403	1,526	1,929
1,250	26,635	-	5,494	33,379	717	(1,377)	(660)
62,842	1,338,868	-	-	1,401,710	36,057	14,731	50,788
14,686	312,888	-	-	327,574	8,426	420	8,846
9,382	199,897	-	-	209,279	5,383	2,212	7,595
4,221	89,926	-	4,976	99,123	2,422	(1,247)	1,175
315,408	6,719,875	-	49,508	7,084,791	180,973	(12,408)	168,565
1,385	29,518	-	-	30,903	795	1,804	2,599
179,942	3,833,731	-	126,284	4,139,957	103,246	(31,650)	71,596
8,951	190,698	-	84	199,733	5,136	(21)	5,115
26,923	573,604	-	-	600,527	15,448	52	15,500
1,779	37,892	-	-	39,671	1,020	632	1,652
876	18,672	-	-	19,548	503	192	695
10,491	223,511	-	-	234,002	6,019	2,541	8,560
419	8,924	-	-	9,343	240	75	315
3,789	80,727	-	11,643	96,159	2,174	(2,918)	(744)
32,748	697,716	-	41,831	772,295	18,790	(10,484)	8,306
2,642	56,290	-	-	58,932	1,516	2,648	4,164
156,950	3,343,874	-	34,956	3,535,780	90,054	(8,761)	81,293
3,757	80,041	-	-	83,798	2,156	3,209	5,365
60,438	1,287,658	-	-	1,348,096	34,678	6,672	41,350
4,034	85,945	-	-	89,979	2,315	936	3,251
657	14,004	-	4,792	19,453	377	(1,201)	(824)
39,566	842,970	-	-	882,536	22,702	1,742	24,444
1,701	36,245	-	2,234	40,180	976	(560)	416
1,856	39,540	-	-	41,396	1,065	385	1,450
488,713	10,412,195	-	-	10,900,908	280,411	28,044	308,455
14,982	319,203	-	-	334,185	8,596	9,794	18,390
5,581	118,895	-	-	124,476	3,202	3,589	6,791
3,963	84,434	-	910	89,307	2,274	(228)	2,046
173,891	3,704,814	-	16,136	3,894,841	99,774	(4,044)	95,730

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2014

Employer Number	Employer	Net Pension Asset	Deferred Outflows of Resources				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
97817	Lumberton A.B.C. Board	(11,146)	-	-	-	2,717	2,717
97818	Lumberton Airport Commission	(5,367)	-	-	-	-	-
97821	Fairmont, Town of	(87,164)	-	-	-	-	-
97823	Fairmont Housing Authority	(16,100)	-	-	-	-	-
97831	St. Pauls, Town of	(106,390)	-	-	-	-	-
97837	Saint Paul's A.B.C. Board	(7,490)	-	-	-	1,137	1,137
97840	Maxton, Town of	(77,257)	-	-	-	-	-
97841	Town of Parkton	(9,967)	-	-	-	-	-
97847	Maxton A.B.C. Board	(1,887)	-	-	-	-	-
97851	Pembroke, Town of	(157,462)	-	-	-	5,837	5,837
97853	Pembroke Housing Authority	(56,380)	-	-	-	4,624	4,624
97861	Rowland, Town of	(36,210)	-	-	-	-	-
97871	Red Springs, Town of	(189,426)	-	-	-	30,376	30,376
97877	Red Springs A.B.C. Board	(1,710)	-	-	-	614	614
97901	Rockingham County	(2,512,967)	-	-	-	37,510	37,510
97911	Reidsville, Town of	(785,483)	-	-	-	30,962	30,962
97913	New Reidsville Housing Authority	(22,823)	-	-	-	1,137	1,137
97917	Reidsville A.B.C. Board	(12,208)	-	-	-	3,547	3,547
97921	Mayodan, Town of	(120,839)	-	-	-	-	-
97931	Stoneville, Town of	(16,690)	-	-	-	-	-
97941	Madison, Town of	(113,526)	-	-	-	-	-
97947	Madison A.B.C. Board	(7,431)	-	-	-	-	-
97948	Madison-Mayodan Recreation Commission	(17,869)	-	-	-	622	622
97951	Eden, City of	(756,998)	-	-	-	-	-
97957	Eden A.B.C. Board	(15,805)	-	-	-	-	-
98001	Rowan County	(2,918,712)	-	-	-	142,180	142,180
98002	Rowan County Tourism Development Board	(4,482)	-	-	-	-	-
98003	Rowan County Housing Authority	(47,416)	-	-	-	3,228	3,228
98004	Rowan County A.B.C. Board	(76,313)	-	-	-	12,249	12,249
98008	Rowan Soil and Water Conservation District	(5,072)	-	-	-	-	-
98011	Salisbury, City of	(2,054,734)	-	-	-	-	-
98013	Salisbury Housing Authority	(87,282)	-	-	-	-	-
98021	East Spencer, Town of	(19,108)	-	-	-	-	-
98023	East Spencer Housing Authority	(14,449)	-	-	-	-	-
98031	Spencer, Town of	(92,531)	-	-	-	-	-
98041	China Grove, Town of	(92,531)	-	-	-	-	-
98051	Landis, Town of	(150,149)	-	-	-	-	-
98061	Granite Quarry, Town of	(80,205)	-	-	-	-	-
98071	Rockwell, Town of	(27,541)	-	-	-	40	40
98081	Faith, Town of	(12,915)	-	-	-	-	-
98091	Cleveland, Town of	(32,436)	-	-	-	-	-
98101	Rutherford County	(1,571,378)	-	-	-	31,980	31,980
98102	Broad River Water Authority	(108,395)	-	-	-	-	-
98103	Rutherford-Polk-McDowell D.H.D	(360,512)	-	-	-	-	-
98107	Forest City A.B.C. Board	(7,018)	-	-	-	3,555	3,555
98109	Isothermal Planning & Development Commission	(125,439)	-	-	-	-	-
98111	Forest City	(600,302)	-	-	-	-	-
98113	Forest City Housing Authority	(22,941)	-	-	-	4,118	4,118
98121	Spindale, Town of	(131,454)	-	-	-	6,540	6,540
98131	Lake Lure, Town of	(188,129)	-	-	-	-	-
98141	Rutherfordon, Town of	(171,498)	-	-	-	-	-
98147	Rutherfordon A.B.C. Board	(6,605)	-	-	-	3,032	3,032
98161	Ellenboro, Town of	(4,718)	-	-	-	1,133	1,133
98201	Sampson County	(1,788,051)	-	-	-	-	-
98205	J.C. Holliday Memorial Library	(33,557)	-	-	-	758	758
98211	Clinton, City of	(571,287)	-	-	-	-	-
98218	Clinton A.B.C. Board	(7,667)	-	-	-	-	-
98221	Salemburg, Town of	(10,969)	-	-	-	4	4
98231	Newton Grove, Town of	(19,815)	-	-	-	-	-
98237	Roseboro A.B.C. Board	(1,887)	-	-	-	1,077	1,077
98241	Garland, Town of	(8,669)	-	-	-	7,637	7,637
98251	Turkey, Town of	(1,710)	-	-	-	475	475
98261	Roseboro, Town of	(18,046)	-	-	-	76	76
98271	Autryville, Town of	(1,710)	-	-	-	1,891	1,891
98301	Scotland County	(984,463)	-	-	-	-	-
98304	Scotland County A.B.C. Board	(14,744)	-	-	-	227	227
98308	Laurinburg-Maxton Airport Commission	(15,569)	-	-	-	4,752	4,752
98311	Laurinburg, City of	(665,882)	-	-	-	50,996	50,996
98313	Laurinburg Housing Authority	(151,860)	-	-	-	-	-
98321	Wagram, Town of	(17,221)	-	-	-	6,268	6,268
98331	Gibson, Town of	(5,662)	-	-	-	-	-
98401	Stanly County	(1,602,930)	-	-	-	12,261	12,261
98411	Albemarle, City of	(1,181,792)	-	-	-	16,064	16,064
98417	Albemarle A.B.C. Board	(16,336)	-	-	-	-	-
98421	Norwood, Town of	(54,434)	-	-	-	-	-
98427	Norwood A.B.C. Board	(3,303)	-	-	-	283	283
98431	Locust, City of	(123,670)	-	-	-	5,023	5,023

Deferred Inflows of Resources					Pension Expense		
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
1,218	25,948	-	-	27,166	699	681	1,380
586	12,494	-	8,610	21,690	336	(2,158)	(1,822)
9,524	202,917	-	23,082	235,523	5,465	(5,785)	(320)
1,759	37,481	-	2,382	41,622	1,009	(597)	412
11,625	247,674	-	12,692	271,991	6,670	(3,181)	3,489
818	17,436	-	-	18,254	470	285	755
8,442	179,852	-	3,886	192,180	4,844	(974)	3,870
1,089	23,202	-	15,122	39,413	625	(3,790)	(3,165)
206	4,393	-	291	4,890	118	(73)	45
17,205	366,569	-	-	383,774	9,872	1,463	11,335
6,160	131,251	-	-	137,411	3,535	1,159	4,694
3,957	84,297	-	13,889	102,143	2,270	(3,481)	(1,211)
20,698	440,981	-	-	461,679	11,876	7,613	19,489
187	3,981	-	-	4,168	107	154	261
274,585	5,850,132	-	-	6,124,717	157,550	9,401	166,951
85,828	1,828,587	-	-	1,914,415	49,246	7,760	57,006
2,494	53,132	-	-	55,626	1,431	285	1,716
1,334	28,419	-	-	29,753	765	889	1,654
13,204	281,310	-	6,396	300,910	7,576	(1,603)	5,973
1,824	38,854	-	21,877	62,555	1,046	(5,483)	(4,437)
12,405	264,286	-	599	277,290	7,117	(150)	6,967
812	17,299	-	1,233	19,344	466	(309)	157
1,953	41,599	-	-	43,552	1,120	156	1,276
82,715	1,762,275	-	28,481	1,873,471	47,460	(7,138)	40,322
1,727	36,794	-	355	38,876	991	(89)	902
318,920	6,794,699	-	-	7,113,619	182,988	35,634	218,622
490	10,434	-	26,166	37,090	281	(6,558)	(6,277)
5,181	110,382	-	-	115,563	2,973	809	3,782
8,339	177,655	-	-	185,994	4,784	3,070	7,854
554	11,807	-	1,025	13,386	318	(257)	61
224,515	4,783,377	-	197,441	5,205,333	128,821	(49,484)	79,337
9,537	203,192	-	8,355	221,084	5,472	(2,094)	3,378
2,088	44,482	-	682	47,252	1,198	(171)	1,027
1,579	33,636	-	2,645	37,860	906	(663)	243
10,111	215,411	-	6,576	232,098	5,801	(1,648)	4,153
10,111	215,411	-	6,280	231,802	5,801	(1,574)	4,227
16,406	349,544	-	459	366,409	9,414	(115)	9,299
8,764	186,717	-	2,043	197,524	5,028	(512)	4,516
3,009	64,115	-	-	67,124	1,727	10	1,737
1,411	30,067	-	2,398	33,876	810	(601)	209
3,544	75,510	-	3,252	82,306	2,034	(815)	1,219
171,700	3,658,135	-	-	3,829,835	98,517	8,015	106,532
11,844	252,342	-	3,120	267,306	6,796	(782)	6,014
39,392	839,264	-	52,221	930,877	22,602	(13,088)	9,514
767	16,338	-	-	17,105	440	891	1,331
13,706	292,019	-	16,048	321,773	7,864	(4,022)	3,842
65,593	1,397,491	-	3,459	1,466,543	37,636	(867)	36,769
2,507	53,406	-	-	55,913	1,438	1,032	2,470
14,364	306,023	-	-	320,387	8,242	1,639	9,881
20,556	437,960	-	33,807	492,323	11,795	(8,473)	3,322
18,739	399,244	-	32,965	450,948	10,752	(8,262)	2,490
722	15,377	-	-	16,099	414	760	1,174
516	10,983	-	-	11,499	296	284	580
195,376	4,162,544	-	18,845	4,376,765	112,101	(4,723)	107,378
3,667	78,119	-	-	81,786	2,104	190	2,294
62,423	1,329,944	-	20,066	1,412,433	35,817	(5,029)	30,788
838	17,848	-	1,983	20,669	481	(497)	(16)
1,199	25,536	-	-	26,735	688	1	689
2,165	46,130	-	10,342	58,637	1,242	(2,592)	(1,350)
206	4,393	-	-	4,599	118	270	388
947	20,182	-	-	21,129	544	1,914	2,458
187	3,981	-	-	4,168	107	119	226
1,972	42,011	-	-	43,983	1,131	19	1,150
187	3,981	-	-	4,168	107	474	581
107,570	2,291,809	-	31,501	2,430,880	61,721	(7,895)	53,826
1,611	34,323	-	-	35,934	924	57	981
1,701	36,245	-	-	37,946	976	1,191	2,167
72,759	1,550,159	-	-	1,622,918	41,747	12,781	54,528
16,593	353,526	-	239	370,358	9,521	(60)	9,461
1,882	40,089	-	-	41,971	1,080	1,571	2,651
619	13,180	-	531	14,330	355	(133)	222
175,148	3,731,586	-	-	3,906,734	100,495	3,073	103,568
129,131	2,751,186	-	-	2,880,317	74,092	4,026	78,118
1,785	38,030	-	1,708	41,523	1,024	(428)	596
5,948	126,720	-	2,570	135,238	3,413	(644)	2,769
361	7,688	-	-	8,049	207	71	278
13,513	287,900	-	-	301,413	7,753	1,259	9,012

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2014

Employer Number	Employer	Net Pension Asset	Deferred Outflows of Resources				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
98441	Oakboro, Town of	(71,654)	-	-	-	2,298	2,298
98451	Badin, Town of	(36,564)	-	-	-	-	-
98481	Stanfield, Town of	(35,621)	-	-	-	6,228	6,228
98501	Stokes County	(945,127)	-	-	-	-	-
98511	Walnut Cove, Town of	(25,595)	-	-	-	-	-
98517	Walnut Cove A.B.C. Board	(2,241)	-	-	-	463	463
98521	King, Town of	(364,817)	-	-	-	-	-
98601	Surry County	(2,058,096)	-	-	-	-	-
98607	Pilot Mountain A.B.C. Board	(5,780)	-	-	-	-	-
98608	Yadkin Valley Sewer Authority	(24,357)	-	-	-	2,510	2,510
98611	Pilot Mountain, Town of	(71,772)	-	-	-	7,078	7,078
98621	Dobson, Town of	(77,670)	-	-	-	1,907	1,907
98627	Dobson A.B.C. Board	(4,305)	-	-	-	-	-
98631	Mount Airy, Town of	(700,146)	-	-	-	-	-
98637	Mt. Airy Alcoholic Board of Control	(14,331)	-	-	-	2,354	2,354
98641	Elkin, Town of	(188,719)	-	-	-	9,045	9,045
98647	Elkin A.B.C. Board	(7,490)	-	-	-	2,518	2,518
98701	Swain County	(678,503)	-	-	-	-	-
98711	Bryson City, Town of	(102,262)	-	-	-	4,988	4,988
98717	Bryson City A.B.C. Board	(10,674)	-	-	-	-	-
98801	Transylvania County	(1,255,451)	-	-	-	39,661	39,661
98811	Brevard, City of	(443,725)	-	-	-	41,109	41,109
98817	Brevard A.B.C. Board	(15,982)	-	-	-	-	-
98901	Tyrrell County	(198,214)	-	-	-	-	-
98904	Tyrrell County A.B.C. Board	(1,062)	-	-	-	80	80
98911	Columbia, Town of	(12,149)	-	-	-	3,806	3,806
99001	Union County	(4,115,601)	-	-	-	249,191	249,191
99011	Monroe, City of	(2,599,659)	-	-	-	-	-
99013	Monroe Housing Authority	(43,051)	-	-	-	40	40
99017	Monroe A.B.C. Board	(21,585)	-	-	-	-	-
99021	Marshville, Town of	(77,905)	-	-	-	2,242	2,242
99022	Mineral Springs, Town of	(8,197)	-	-	-	-	-
99031	Wingate, Town of	(77,729)	-	-	-	-	-
99041	Waxhaw, Town of	(265,504)	-	-	-	57,045	57,045
99047	Waxhaw A.B.C. Board	(8,433)	-	-	-	1,967	1,967
99051	Indian Trail, Town of	(165,306)	-	-	-	5,231	5,231
99061	Unionville, Town of	(4,423)	-	-	-	423	423
99071	Weddington, Town of	(26,480)	-	-	-	-	-
99081	Marvin, Village of	(14,449)	-	-	-	-	-
99091	Wesley Chapel, Village of	(3,185)	-	-	-	-	-
99101	Vance County	(1,197,597)	-	-	-	-	-
99104	Vance County A.B.C. Board	(15,156)	-	-	-	4,980	4,980
99109	Kerr-Tar Regional Council of Governments	(76,431)	-	-	-	-	-
99110	Kerr-Area Transportation Authority	(87,282)	-	-	-	13,470	13,470
99111	Henderson, City of	(837,380)	-	-	-	-	-
99201	Wake County	(17,635,411)	-	-	-	-	-
99202	Holly Springs, Town of	(1,479,437)	-	-	-	-	-
99203	Rolesville, Town of	(142,719)	-	-	-	47,485	47,485
99204	Wake County A.B.C. Board	(388,466)	-	-	-	15,437	15,437
99206	Morrisville, Town of	(1,134,612)	-	-	-	-	-
99207	Wake County Housing Authority	(97,190)	-	-	-	10,143	10,143
99208	Bayleaf Fire Department	(101,613)	-	-	-	-	-
99210	Electricities of N.C., Inc	(948,076)	-	-	-	15,621	15,621
99211	Raleigh, City of	(21,863,594)	-	-	-	-	-
99212	Durham Highway Fire Protection Age	(71,890)	-	-	-	-	-
99213	Raleigh Housing Authority	(500,164)	-	-	-	-	-
99218	Raleigh-Durham Airport Authority	(1,676,825)	-	-	-	16,654	16,654
99221	Cary, Town of	(7,741,950)	-	-	-	-	-
99222	Centennial Authority, The	(17,280)	-	-	-	-	-
99231	Wendell, Town of	(215,021)	-	-	-	-	-
99241	Zebulon, Town of	(365,171)	-	-	-	-	-
99251	Garner, Town of	(950,671)	-	-	-	-	-
99252	Garner Fire Department	(442,074)	-	-	-	-	-
99261	Fuquay-Varina, Town of	(1,058,830)	-	-	-	-	-
99271	Apex, Town of	(2,262,443)	-	-	-	-	-
99281	Wake Forest, Town of	(1,361,016)	-	-	-	27,176	27,176
99291	Knightdale, Town of	(487,071)	-	-	-	-	-
99301	Warren County	(1,014,304)	-	-	-	157,350	157,350
99304	Warren County A.B.C. Board	(5,838)	-	-	-	-	-
99311	Norlina, Town of	(34,323)	-	-	-	-	-
99321	Warrenton, Town of	(53,490)	-	-	-	46,069	46,069
99401	Washington County	(557,664)	-	-	-	87,189	87,189
99404	Washington County A.B.C. Board	(6,310)	-	-	-	307	307
99405	Pettigrew Regional Library	(35,267)	-	-	-	-	-
99411	Plymouth, Town of	(65,816)	-	-	-	-	-
99413	Plymouth Housing Authority	(27,187)	-	-	-	20	20
99421	Roper, Town of	(14,331)	-	-	-	3,080	3,080

Deferred Inflows of Resources					Pension Expense		
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
7,829	166,809	-	-	174,638	4,492	576	5,068
3,995	85,121	-	431	89,547	2,292	(108)	2,184
3,892	82,924	-	-	86,816	2,233	1,561	3,794
103,272	2,200,235	-	11,818	2,315,325	59,255	(2,962)	56,293
2,797	59,585	-	40,594	102,976	1,605	(10,174)	(8,569)
245	5,217	-	-	5,462	141	116	257
39,863	849,286	-	14,496	903,645	22,872	(3,633)	19,239
224,883	4,791,202	-	121,990	5,138,075	129,032	(30,574)	98,458
632	13,455	-	658	14,745	362	(165)	197
2,661	56,701	-	-	59,362	1,527	629	2,156
7,842	167,084	-	-	174,926	4,500	1,774	6,274
8,487	180,813	-	-	189,300	4,869	478	5,347
470	10,022	-	188	10,680	270	(47)	223
76,503	1,629,926	-	10,945	1,717,374	43,896	(2,743)	41,153
1,566	33,362	-	-	34,928	898	590	1,488
20,621	439,333	-	-	459,954	11,832	2,267	14,099
818	17,436	-	-	18,254	470	631	1,101
74,138	1,579,540	-	12,313	1,665,991	42,539	(3,086)	39,453
11,174	238,064	-	-	249,238	6,411	1,250	7,661
1,166	24,850	-	475	26,491	669	(119)	550
137,180	2,922,664	-	-	3,059,844	78,710	9,940	88,650
48,485	1,032,982	-	-	1,081,467	27,819	10,303	38,122
1,746	37,206	-	8,782	47,734	1,002	(2,201)	(1,199)
21,658	461,437	-	2,574	485,669	12,427	(645)	11,782
116	2,471	-	-	2,587	67	20	87
1,327	28,282	-	-	29,609	762	954	1,716
449,701	9,581,032	-	-	10,030,733	258,027	62,454	320,481
284,058	6,051,951	-	362,823	6,698,832	162,985	(90,933)	72,052
4,704	100,223	-	-	104,927	2,699	10	2,709
2,359	50,249	-	13,323	65,931	1,353	(3,339)	(1,986)
8,513	181,362	-	-	189,875	4,884	562	5,446
896	19,084	-	531	20,511	514	(133)	381
8,493	180,950	-	30,919	220,362	4,873	(7,749)	(2,876)
29,011	618,087	-	-	647,098	16,646	14,297	30,943
921	19,633	-	-	20,554	529	493	1,022
18,063	384,828	-	-	402,891	10,364	1,311	11,675
483	10,297	-	-	10,780	277	106	383
2,893	61,644	-	2,310	66,847	1,660	(579)	1,081
1,579	33,636	-	6,591	41,806	906	(1,652)	(746)
348	7,414	-	13,027	20,789	200	(3,265)	(3,065)
130,858	2,787,981	-	73,572	2,992,411	75,083	(18,439)	56,644
1,656	35,284	-	-	36,940	950	1,248	2,198
8,351	177,930	-	18,677	204,958	4,792	(4,681)	111
9,537	203,192	-	-	212,729	5,472	3,376	8,848
91,498	1,949,403	-	83,072	2,123,973	52,499	(20,820)	31,679
1,926,975	41,054,856	-	973,388	43,955,219	1,105,648	(243,957)	861,691
161,654	3,444,097	-	51,742	3,657,493	92,753	(12,968)	79,785
15,594	332,246	-	-	347,840	8,948	11,901	20,849
42,447	904,340	-	-	946,787	24,355	3,869	28,224
123,976	2,641,353	-	27,168	2,792,497	71,134	(6,809)	64,325
10,620	226,257	-	-	236,877	6,093	2,542	8,635
11,103	236,553	-	35,990	283,646	6,371	(9,020)	(2,649)
103,594	2,207,100	-	-	2,310,694	59,439	3,915	63,354
2,388,978	50,897,978	-	793,100	54,080,056	1,370,733	(198,772)	1,171,961
7,855	167,358	-	12,022	187,235	4,507	(3,013)	1,494
54,652	1,164,370	-	4,652	1,223,674	31,358	(1,166)	30,192
183,222	3,903,612	-	-	4,086,834	105,128	4,174	109,302
845,943	18,023,092	-	224,649	19,093,684	485,380	(56,303)	429,077
1,888	40,226	-	-	42,114	1,083	-	1,083
23,495	500,565	-	28,369	552,429	13,481	(7,110)	6,371
39,901	850,110	-	86,244	976,255	22,894	(21,615)	1,279
103,877	2,213,141	-	28,453	2,345,471	59,602	(7,131)	52,471
48,304	1,029,138	-	49,995	1,127,437	27,716	(12,530)	15,186
115,696	2,464,933	-	88,195	2,668,824	66,383	(22,104)	44,279
247,211	5,266,918	-	5,566	5,519,695	141,843	(1,395)	140,448
148,715	3,168,416	-	-	3,317,131	85,329	6,811	92,140
53,221	1,133,891	-	45,674	1,232,786	30,537	(11,447)	19,090
110,830	2,361,278	-	-	2,472,108	63,592	39,436	103,028
638	13,592	-	998	15,228	366	(250)	116
3,750	79,904	-	6,320	89,974	2,152	(1,584)	568
5,845	124,523	-	-	130,368	3,354	11,546	14,900
60,934	1,298,229	-	-	1,359,163	34,963	21,852	56,815
690	14,690	-	-	15,380	396	77	473
3,854	82,100	-	1,353	87,307	2,211	(339)	1,872
7,192	153,217	-	17,732	178,141	4,126	(4,444)	(318)
2,971	63,291	-	-	66,262	1,705	5	1,710
1,566	33,362	-	-	34,928	898	772	1,670

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2014

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Asset	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
99431	Creswell, Town of	(11,441)	-	-	-	4,317	4,317
99501	Watauga County	(1,048,391)	-	-	-	906	906
99502	Region D Council of Governments	(97,721)	-	-	-	-	-
99508	Blowing Rock Tourism Development Authority	(13,741)	-	-	-	-	-
99509	Watauga County Tourism Development Authority	(16,808)	-	-	-	-	-
99511	Boone, Town of	(795,685)	-	-	-	-	-
99521	Blowing Rock, Town of	(233,952)	-	-	-	2,877	2,877
99527	Blowing Rock A.B.C. Board	(6,605)	-	-	-	934	934
99531	Seven Devils, Town of	(55,672)	-	-	-	1,281	1,281
99601	Wayne County	(3,052,879)	-	-	-	-	-
99602	Fork Township Sanitary District	(28,131)	-	-	-	-	-
99603	Eastern Carolina Regional Housing Authority	(94,949)	-	-	-	7,378	7,378
99604	Wayne County A.B.C. Board	(50,777)	-	-	-	12,409	12,409
99609	Southern Wayne Sanitary District	(11,559)	-	-	-	4,110	4,110
99610	Eastern Wayne Sanitary District	(110,459)	-	-	-	5,634	5,634
99611	Goldsboro, City of	(2,061,457)	-	-	-	-	-
99613	Housing Authority of City of Goldsboro	(190,488)	-	-	-	6,296	6,296
99621	Mount Olive, Town of	(185,770)	-	-	-	19,312	19,312
99623	Mount Olive Housing Authority	(8,551)	-	-	-	-	-
99631	Fremont, Town of	(58,031)	-	-	-	-	-
99651	Pikeville, Town of	(26,951)	-	-	-	-	-
99661	Walnut Creek, Village of	(20,759)	-	-	-	1,963	1,963
99701	Wilkes County	(1,612,719)	-	-	-	-	-
99705	Appalachian Regional Library	(108,749)	-	-	-	17,452	17,452
99711	North Wilkesboro, Town of	(283,196)	-	-	-	3,791	3,791
99717	North Wilkesboro A.B.C. Board	(13,505)	-	-	-	-	-
99721	Wilkesboro, Town of	(335,330)	-	-	-	-	-
99727	Wilkesboro A.B.C. Board	(15,569)	-	-	-	2,905	2,905
99801	Wilson County	(3,023,864)	-	-	-	68,684	68,684
99802	Wilson County Tourism Development Authority	(4,895)	-	-	-	-	-
99804	Wilson County A.B.C. Board	(48,595)	-	-	-	164	164
99811	Wilson, City of	(4,160,481)	-	-	-	-	-
99812	Wilson Economic Development Council	(17,574)	-	-	-	2,139	2,139
99818	City of Wilson Cemetery Commission	(24,298)	-	-	-	7,358	7,358
99821	Stantonsburg, Town of	(56,380)	-	-	-	23,561	23,561
99831	Black Creek, Town of	(33,380)	-	-	-	1,153	1,153
99841	Lucama, Town of	(26,008)	-	-	-	-	-
99851	Elm City, Town of	(10,085)	-	-	-	-	-
99901	Yadkin County	(876,186)	-	-	-	-	-
99911	Yadkinville, Town of	(161,178)	-	-	-	-	-
99921	Jonesville, Town of	(78,554)	-	-	-	-	-
99931	East Bend, Town of	(17,751)	-	-	-	-	-
99941	Boonville, Town of	(49,893)	-	-	-	-	-
99991	N.C. Association of County Commissioners	(311,681)	-	-	-	49,041	49,041
99999	N.C. League of Municipalities	(533,307)	-	-	-	-	-
Total for All Employers		<u>\$ (589,746,058)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 21,904,173</u>	<u>\$ 21,904,173</u>

The accompanying notes to the schedules are an integral part of this schedule.

Deferred Inflows of Resources					Pension Expense		
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
1,250	26,635	-	-	27,885	717	1,082	1,799
114,555	2,440,633	-	-	2,555,188	65,729	227	65,956
10,678	227,492	-	287	238,457	6,127	(72)	6,055
1,501	31,989	-	2,334	35,824	861	(585)	276
1,837	39,128	-	12,660	53,625	1,054	(3,173)	(2,119)
86,942	1,852,338	-	34,964	1,974,244	49,885	(8,763)	41,122
25,563	544,636	-	-	570,199	14,668	721	15,389
722	15,377	-	-	16,099	414	234	648
6,083	129,603	-	-	135,686	3,490	321	3,811
333,580	7,107,037	-	20,289	7,460,906	191,400	(5,085)	186,315
3,074	65,488	-	8,331	76,893	1,764	(2,088)	(324)
10,375	221,039	-	-	231,414	5,953	1,849	7,802
5,548	118,208	-	-	123,756	3,183	3,110	6,293
1,263	26,909	-	-	28,172	725	1,030	1,755
12,070	257,147	-	-	269,217	6,925	1,412	8,337
225,250	4,799,028	-	133,657	5,157,935	129,243	(33,498)	95,745
20,814	443,452	-	-	464,266	11,943	1,578	13,521
20,299	432,469	-	-	452,768	11,647	4,840	16,487
934	19,907	-	634	21,475	536	(159)	377
6,341	135,095	-	13,781	155,217	3,638	(3,454)	184
2,945	62,742	-	5,694	71,381	1,690	(1,427)	263
2,268	48,327	-	-	50,595	1,301	492	1,793
176,218	3,754,376	-	39,441	3,970,035	101,109	(9,885)	91,224
11,883	253,166	-	-	265,049	6,818	4,374	11,192
30,944	659,274	-	-	690,218	17,755	950	18,705
1,476	31,440	-	60	32,976	847	(15)	832
36,641	780,640	-	7,298	824,579	21,023	(1,829)	19,194
1,701	36,245	-	-	37,946	976	728	1,704
330,410	7,039,489	-	-	7,369,899	189,580	17,214	206,794
535	11,395	-	215	12,145	307	(54)	253
5,310	113,128	-	-	118,438	3,047	41	3,088
454,605	9,685,511	-	183,668	10,323,784	260,840	(46,032)	214,808
1,920	40,913	-	-	42,833	1,102	536	1,638
2,655	56,564	-	-	59,219	1,523	1,844	3,367
6,160	131,251	-	-	137,411	3,535	5,905	9,440
3,647	77,707	-	-	81,354	2,093	289	2,382
2,842	60,546	-	4,353	67,741	1,631	(1,091)	540
1,102	23,477	-	140	24,719	632	(35)	597
95,739	2,039,741	-	48,447	2,183,927	54,932	(12,142)	42,790
17,611	375,218	-	20,991	413,820	10,105	(5,261)	4,844
8,583	182,872	-	14,743	206,198	4,925	(3,695)	1,230
1,940	41,325	-	2,374	45,639	1,113	(595)	518
5,452	116,149	-	3,810	125,411	3,128	(955)	2,173
34,057	725,586	-	-	759,643	19,541	12,291	31,832
58,273	1,241,528	-	87,421	1,387,222	33,436	(21,910)	11,526
\$ 64,440,014	\$ 1,372,916,129	\$ 0	\$ 21,904,066	\$ 1,459,260,209	\$ 36,974,006	\$ 27	\$ 36,974,033



NOTES TO THE SCHEDULES

NOTE 1 - PLAN DESCRIPTION

- A. Plan Administration** – The State of North Carolina administers the Local Governmental Employees' Retirement System (LGERS or Plan) plan. This Plan is a cost-sharing, multiple-employer, defined benefit plan established by the State to provide benefits for employees of local governments. Benefit and contribution provisions are established by *North Carolina General Statutes* 128-27 and 128-30 and may be amended only by the North Carolina General Assembly. The number of employers receiving allocations that made contributions during fiscal year ended June 30, 2014, is 892.

Management of the Plan is vested in the LGERS Board of Trustees, which consists of thirteen members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members.

- B. Benefits Provided** - LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service. Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The Plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the Plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of creditable service as an LEO and have reached age 50, or have completed five years of creditable service as an LEO and have reached age 55, or have completed 15 years of creditable service as an LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

- C. Contributions** - Benefits and administrative expenses are funded by member contributions of 6% of compensation, investment income and by an actuarially determined employer contribution set annually by the LGERS Board of Trustees. The actuarially determined contribution and actual contribution for all employers was 7.55% of covered payroll for law enforcement officers and 7.07% for general employees and firefighters. In addition, employers with an unfunded liability, established when the government initially enters the system, must make additional contributions towards that liability. The State's responsibility is administrative only.
- D. Refunds of Contributions** - Members who have terminated service as a contributing member may file an application for a refund of their contributions. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS. Refunds include the member's employee contributions plus credited interest for members with at least five years of service. Credited compounded interest is determined by State law as 4% of the employee contribution balance.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

- A. Basis of Accounting** - Employers participating in LGERS are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2014 in accordance with Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB Statement No. 68). The Schedules of Employer Allocations and Schedule of Pension Amounts by Employer provide employers with the required information for financial reporting.

There are three schedules (two Schedules of Employer Allocations for the fiscal years ended June 30, 2014 and June 30, 2013 and a Schedule of Pension Amounts by Employer, together the "pension schedules") for use by the employers in the LGERS plan. The underlying financial information used to prepare the pension schedules is based on LGERS's financial statements. The financial statements of this Plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. LGERS financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.

- B. Components of Net Pension Asset Calculation** - The components of the calculation of the net pension asset of the defined benefit cost-sharing plan for participating employers as of June 30, 2014, calculated

in accordance with GASB Statement No. 67, *Financial Reporting for Pension Plans*, are shown in the following table (dollars in thousands).

Total Pension Liability (A)	\$ 22,337,840
Plan Fiduciary Net Position (B)	<u>(22,927,586)</u>
Net Pension Asset (A-B)	<u>\$ (589,746)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (B/A)	102.64%

The total pension liability is calculated by LGERS's actuary. The Plan's fiduciary net position is reported in the State of North Carolina's *Comprehensive Annual Financial Report's* (CAFR) financial statements. In addition, the net pension asset is disclosed in the State of North Carolina's notes to the financial statements. The total pension liability and net pension assets were adjusted beginning with the implementation of GASB Statement No. 68 to eliminate the separately financed liabilities of certain employers of the Plan.

- C. Schedules of Employer Allocations** - The Schedules of Employer Allocations provides information used to allocate the net pension asset between each of the employers in the Plan. While GASB Statement No. 68 allows the employer's proportionate share of the collective pension amounts to be based on historical employer contributions, it encourages the use of the employer's projected long-term contribution effort to the retirement Plan. Because contributions to the plan are based on a percentage of salary, the plan's actuary has supplied a schedule of each employer's present value of future salary as the basis for allocating each employer's proportional share of assets. This present value of future salary is based on the plan's actuarial assumptions and reflects the current demographics of each employer, along with the employer's expected long-term contribution effort to the plan.

The first schedule of employer allocations for the fiscal year ended June 30, 2013 is to be used to allocate the beginning balance of the net pension liability. The second schedule of employer allocations for the fiscal year ended June 30, 2014 is to be used for the ending net pension liability. They will both be used to determine the change in the allocation from one year to the next.

- D. Schedule of Pension Amounts by Employer** - The Schedule of Pension Amounts by Employer provides the amount of net pension asset as well as deferred inflows and outflows and pension expense to be reported in the financial statements of each employer participant in the Plan. Amounts reported on the Schedule of Pension Amounts by Employer may not precisely agree with the percentages in the Schedules of Employer Allocations due to the number of decimal places used in allocating the collective pension amounts.

The Proportional Share of Pension Expense includes the amortization of the difference between expected and actual experience with regard to economic and demographic factors as well as any changes of assumptions, if applicable, which are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. This period is 4.99 years. The remaining unamortized balance is included in either deferred outflow of resources or in deferred inflow of resources as indicated.

NOTE 3 - ACTUARIAL METHODS AND ASSUMPTIONS

The total pension liability was determined by an actuarial valuation performed as of December 31, 2013. The total pension liability was calculated through the use of update procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2014. The update procedures incorporated the actuarial assumptions used in the valuation. The entry age normal actuarial cost method was utilized. Inflation is assumed to be 3% and salary increases range 4.25% to 8.55% which includes 3.5% inflation and productivity factor. The long-term expected rate of return on pension plan investments used in the determination of the total pension liability is 7.25% and is net of pension plan investment expense, including inflation.

LGERS currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2013 valuations were based on the results of an actuarial experience study for the period January 1, 2005 through December 31, 2009.

NOTE 4 - ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

These financial schedules are designed to provide employers information for implementation of GASB Statement No. 68. Additional financial information for LGERS (including the disclosure of the net pension asset) is located in the State of North Carolina's *Comprehensive Annual Financial Report* for the fiscal year ended June 30, 2014. The additional financial and actuarial information is available at http://www.osc.nc.gov/financial/14_cafr/index.html or by contacting LGERS at:

LGERS
3200 Atlantic Avenue
Raleigh, North Carolina 27604,
<https://www.nctreasurer.com/ret/Pages/Valuation-Reports.aspx>.

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**INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable Janet Cowell, State Treasurer
and Management of the Department of State Treasurer

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the accompanying Schedule of Employer Allocations of the Local Governmental Employees' Retirement System as of and for the years ended June 30, 2014 and June 30, 2013, and the related notes and the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and the total pension expense included in the accompanying Schedule of Pension Amounts by Employer of the Local Governmental Employees' Retirement System as of and for the year ended June 30, 2014, and the related notes (hereafter referred to as "the Schedules") and have issued our report thereon dated June 16, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the Schedules, we considered the entity's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedules, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's Schedules will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the entity's Schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the amounts in the Schedules. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth A. Wood, CPA
State Auditor

Raleigh, North Carolina

June 16, 2015

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