

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, 2015



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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 and the Schedule of Pension Amounts by Employer for the year ended June 30, 2015, 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 black ink that reads "Beth A. Wood".

Beth A. Wood, CPA
State Auditor

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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 year ended June 30, 2015, 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, 2015, 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 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, 2015, 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, 2015, and our report thereon, dated December 3, 2015, 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 April 14, 2016 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 employers, 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

April 14, 2016



SCHEDULES

SCHEDULE 1

SCHEDULE OF EMPLOYER ALLOCATIONS

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2015

Schedule 1

| Employer Number | Employer | Present Value of Future Salary | Present Value of Future Salary Allocation |
|------------------------|--|---------------------------------------|--|
| 70505 | Eastern Band Of Cherokee Indians | \$ 23,421,272 | 0.05032% |
| 71786 | Misenheimer, Village Of | 2,036,255 | 0.00437% |
| 72265 | Piedmont Triad Airport Authority | 6,202,447 | 0.01333% |
| 72657 | Sparta, Town Of | 1,898,032 | 0.00408% |
| 90001 | Yancey County | 38,325,087 | 0.08234% |
| 90002 | Yancey Soil & Water Conservation District | 534,295 | 0.00115% |
| 90011 | Burnsville, Town Of | 10,611,600 | 0.02280% |
| 90092 | Martin-Tyrell-Washington D.H.D | 22,654,608 | 0.04867% |
| 90096 | Pasquotank-Perquimans-Camden-Chowan D.H.D. | 69,192,229 | 0.14866% |
| 90098 | Toe River District Health Department | 23,676,095 | 0.05087% |
| 90099 | Appalachian District Health Department | 27,741,114 | 0.05960% |
| 90101 | Alamance County | 286,700,957 | 0.61599% |
| 90111 | Burlington, City Of | 232,215,300 | 0.49893% |
| 90114 | Mebane, Town Of | 46,742,082 | 0.10043% |
| 90117 | Burlington-Graham A.B.C. Board | 6,060,739 | 0.01302% |
| 90121 | Graham, City Of | 51,464,144 | 0.11057% |
| 90131 | Elon College, Town Of | 22,000,140 | 0.04727% |
| 90141 | Haw River, Town Of | 7,407,770 | 0.01592% |
| 90151 | Alamance, Village Of | 458,041 | 0.00098% |
| 90161 | Green Level, Town Of | 1,224,648 | 0.00263% |
| 90201 | Alexander County | 55,120,623 | 0.11843% |
| 90203 | Alexander County Health Department | 12,813,084 | 0.02753% |
| 90205 | Alexander County Library | 1,642,191 | 0.00353% |
| 90206 | Alexander County Welfare Department | 20,388,769 | 0.04381% |
| 90211 | Taylorsville, Town Of | 7,950,258 | 0.01708% |
| 90301 | Alleghany County | 29,084,398 | 0.06249% |
| 90305 | Northwestern Regional Library | 8,252,367 | 0.01773% |
| 90307 | Sparta A.B.C. Board | 394,889 | 0.00085% |
| 90401 | Anson County | 63,253,950 | 0.13590% |
| 90411 | Wadesboro, Town Of | 18,651,238 | 0.04007% |
| 90413 | Wadesboro Housing Authority | 1,695,842 | 0.00364% |
| 90417 | Wadesboro A.B.C. Board | 640,629 | 0.00138% |
| 90421 | Lilesville, Town Of | 1,149,521 | 0.00247% |
| 90431 | Polkton, Town Of | 2,213,287 | 0.00476% |
| 90441 | Peachland, Town Of | 479,790 | 0.00103% |
| 90451 | Ansonville, Town Of | 562,055 | 0.00121% |
| 90461 | Morven, Town Of | 798,948 | 0.00172% |
| 90501 | Ashe County | 66,797,089 | 0.14352% |
| 90507 | West Jefferson A.B.C. Board | 357,580 | 0.00077% |
| 90511 | Jefferson, Town Of | 4,220,179 | 0.00907% |
| 90521 | West Jefferson, Town Of | 6,752,090 | 0.01451% |
| 90601 | Avery County | 56,087,978 | 0.12051% |
| 90602 | Avery County Fire Commission | - | 0.00000% |
| 90605 | Avery-Mitchell-Yancey District Library | 1,695,112 | 0.00364% |
| 90611 | Banner Elk, Town Of | 7,740,295 | 0.01663% |
| 90617 | High Country Municipal A.B.C. Board | 1,236,276 | 0.00266% |
| 90621 | Newland, Town Of | 3,697,304 | 0.00794% |
| 90631 | Beech Mountain, Town Of | 16,073,879 | 0.03454% |
| 90641 | Elk Park, Town Of | 714,630 | 0.00154% |
| 90651 | Sugar Mountain, Town Of | 4,848,417 | 0.01042% |
| 90701 | Beaufort County | 108,565,352 | 0.23326% |
| 90704 | Beaufort County A.B.C. Board | 1,550,536 | 0.00333% |
| 90705 | B.H.M. Regional Library | 1,423,669 | 0.00306% |
| 90709 | Mideast Economic Development Commission | 10,143,598 | 0.02179% |

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2015

Schedule 1

| Employer Number | Employer | Present Value of Future Salary | Present Value of Future Salary Allocation |
|------------------------|--|---------------------------------------|--|
| 90711 | Washington, City Of | 87,509,795 | 0.18802% |
| 90721 | Aurora, Town Of | 1,778,464 | 0.00382% |
| 90731 | Belhaven, Town Of | 9,057,303 | 0.01946% |
| 90741 | Washington Park, Town Of | 594,239 | 0.00128% |
| 90751 | Chocowinity, Town Of | 2,885,145 | 0.00620% |
| 90801 | Bertie County | 48,738,140 | 0.10472% |
| 90804 | Bertie County A.B.C. Board | 216,967 | 0.00047% |
| 90805 | Albemarle Regional Library | 2,455,250 | 0.00528% |
| 90808 | Bertie-Martin Regional Jail Commission | 5,475,271 | 0.01176% |
| 90811 | Aulander, Town Of | 1,685,672 | 0.00362% |
| 90812 | Windsor, Town Of | 11,213,163 | 0.02409% |
| 90813 | Colerain, Town Of | 250,875 | 0.00054% |
| 90861 | Lewiston-Woodville, Town Of | 245,550 | 0.00053% |
| 90901 | Bladen County | 103,262,964 | 0.22187% |
| 90911 | Elizabethtown, Town Of | 17,153,790 | 0.03686% |
| 90917 | Elizabethtown A.B.C. Board | 468,215 | 0.00101% |
| 90918 | Southeastern Economic Development Commission | 629,133 | 0.00135% |
| 90921 | White Lake, Town Of | 5,349,890 | 0.01149% |
| 90931 | Clarkton, Town Of | 2,916,527 | 0.00627% |
| 90941 | Bladenboro, Town Of | 3,780,762 | 0.00812% |
| 91001 | Brunswick County | 305,879,199 | 0.65720% |
| 91002 | Leland, Town Of | 27,427,618 | 0.05893% |
| 91003 | Brunswick County Health Department | 29,938,076 | 0.06432% |
| 91004 | Brunswick County A.B.C. Board | 845,627 | 0.00182% |
| 91006 | Brunswick County Welfare Department | 46,992,696 | 0.10097% |
| 91007 | Calabash A.B.C. Board | 446,336 | 0.00096% |
| 91008 | Cape Fear Council Of Governments | 5,411,433 | 0.01163% |
| 91009 | Brunswick County Tourism Development Authority | 703,221 | 0.00151% |
| 91010 | Calabash, Town Of | 3,297,571 | 0.00708% |
| 91011 | Southport, City Of | 14,077,306 | 0.03025% |
| 91012 | Northwest, City Of | 502,049 | 0.00108% |
| 91014 | Holden Beach, Town Of | 10,429,465 | 0.02241% |
| 91017 | Southport A.B.C. Board | 470,810 | 0.00101% |
| 91020 | Belville, Town Of | 792,856 | 0.00170% |
| 91021 | Oak Island, Town Of | 44,205,129 | 0.09498% |
| 91024 | Carolina Shores, Town Of | 2,039,445 | 0.00438% |
| 91026 | Town Of Navassa | 2,547,391 | 0.00547% |
| 91027 | Oak Island A.B.C. Board | 747,850 | 0.00161% |
| 91032 | St. James, Town Of | 985,187 | 0.00212% |
| 91041 | Sunset Beach, Town Of | 22,763,155 | 0.04891% |
| 91042 | North Brunswick Sanitary District | 10,042,742 | 0.02158% |
| 91047 | Sunset Beach A.B.C. Board | 598,974 | 0.00129% |
| 91051 | Caswell Beach, Town Of | 3,789,054 | 0.00814% |
| 91057 | Shallotte A.B.C. Board | 695,094 | 0.00149% |
| 91061 | Ocean Isle Beach, Town Of | 15,461,973 | 0.03322% |
| 91067 | Ocean Isle A.B.C. Board | 797,849 | 0.00171% |
| 91071 | Boiling Spring Lakes, City Of | 10,804,074 | 0.02321% |
| 91077 | Boiling Spring Lakes A.B.C. Board | 224,050 | 0.00048% |
| 91081 | Shallotte, Town Of | 16,637,290 | 0.03575% |
| 91091 | Bald Head Island, Village Of | 24,834,843 | 0.05336% |
| 91101 | Buncombe County | 637,665,755 | 1.37005% |
| 91102 | Land-Of-Sky Regional Council | 13,188,845 | 0.02834% |
| 91104 | Woodfin A.B.C. Commission | 428,374 | 0.00092% |
| 91107 | Western Nc Regional Air Pollution Control | 2,979,802 | 0.00640% |

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2015

Schedule 1

| Employer Number | Employer | Present Value of Future Salary | Present Value of Future Salary Allocation |
|------------------------|---|---------------------------------------|--|
| 91108 | Metro Sewerage District Of Buncombe County | 58,483,660 | 0.12565% |
| 91109 | Woodfin Sanitary Water & Sewer District | 4,496,393 | 0.00966% |
| 91111 | Biltmore Forest, Town Of | 10,261,192 | 0.02205% |
| 91120 | West Buncombe Fire Department | 5,403,535 | 0.01161% |
| 91121 | Asheville, City Of | 473,233,509 | 1.01676% |
| 91127 | Asheville A.B.C. Board | 12,881,946 | 0.02768% |
| 91128 | Asheville Regional Airport Authority | 23,466,623 | 0.05042% |
| 91138 | Skyland Volunteer Fire Department | 30,847,276 | 0.06628% |
| 91141 | Weaverville, Town Of | 29,115,395 | 0.06256% |
| 91147 | Weaverville A.B.C. Board | 993,923 | 0.00214% |
| 91151 | Black Mountain, Town Of | 30,012,190 | 0.06448% |
| 91154 | Black Mountain A.B.C. Board | 737,932 | 0.00159% |
| 91161 | Montreat, Town Of | 4,964,029 | 0.01067% |
| 91171 | Woodfin, Town Of | 11,747,047 | 0.02524% |
| 91201 | Burke County | 103,831,082 | 0.22309% |
| 91202 | Burke-Catawba District Confinement Facility | 8,171,084 | 0.01756% |
| 91203 | Burke County Health Department | 11,593,465 | 0.02491% |
| 91206 | Burke County Welfare Department | 38,148,052 | 0.08196% |
| 91208 | Burke County Tourism Development Authority | 603,209 | 0.00130% |
| 91211 | Valdese, Town Of | 21,530,190 | 0.04626% |
| 91213 | Valdese Housing Authority | 1,653,336 | 0.00355% |
| 91214 | Rutherford College, Town Of | 1,246,933 | 0.00268% |
| 91217 | Morganton A.B.C. Board | 869,119 | 0.00187% |
| 91221 | Drexel, Town Of | 6,535,989 | 0.01404% |
| 91231 | Morganton, City Of | 94,036,079 | 0.20204% |
| 91233 | Morganton Housing Authority | 2,020,154 | 0.00434% |
| 91241 | Glen Alpine, Town Of | 1,897,586 | 0.00408% |
| 91251 | Hildebrand, Town Of | 1,242,858 | 0.00267% |
| 91261 | Connelly Springs, Town Of | 411,797 | 0.00088% |
| 91301 | Cabarrus County | 336,788,421 | 0.72361% |
| 91302 | Water & Sewer Authority Of Cabarrus County | 27,075,467 | 0.05817% |
| 91306 | Cabarrus County Public Health Authority | 72,323,342 | 0.15539% |
| 91308 | Cabarrus County Tourism Authority | 8,678,732 | 0.01865% |
| 91311 | Concord, City Of | 369,151,404 | 0.79314% |
| 91317 | Concord A.B.C. Board | 4,463,050 | 0.00959% |
| 91321 | Mount Pleasant, Town Of | 1,489,570 | 0.00320% |
| 91327 | Mt. Pleasant A.B.C. Board | 525,983 | 0.00113% |
| 91331 | Kannapolis, Town Of | 141,103,440 | 0.30317% |
| 91341 | Midland, Town Of | 989,909 | 0.00213% |
| 91401 | Caldwell County | 164,833,532 | 0.35415% |
| 91411 | Granite Falls, Town Of | 14,517,762 | 0.03119% |
| 91417 | Granite Falls A.B.C. Board | 484,971 | 0.00104% |
| 91421 | Sawmills, Town Of | 3,417,090 | 0.00734% |
| 91423 | Lenoir Housing Authority | 1,838,760 | 0.00395% |
| 91431 | Hudson, Town Of | 7,475,434 | 0.01606% |
| 91441 | Harrisburg, Town Of | 37,327,345 | 0.08020% |
| 91451 | Lenoir, City Of | 79,253,100 | 0.17028% |
| 91457 | Lenoir A.B.C. Board | 1,278,976 | 0.00275% |
| 91461 | Cajah's Mountain, Town Of | 296,572 | 0.00064% |
| 91501 | Camden County | 22,649,864 | 0.04866% |
| 91504 | Camden County A.B.C. Board | 458,432 | 0.00098% |
| 91601 | Carteret County | 120,515,622 | 0.25893% |
| 91604 | Carteret County A.B.C. Board | 3,958,087 | 0.00850% |
| 91608 | Western Cartert Interlocal Agency | 5,481,856 | 0.01178% |

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2015

Schedule 1

| Employer Number | Employer | Present Value of Future Salary | Present Value of Future Salary Allocation |
|------------------------|---|---------------------------------------|--|
| 91611 | Morehead City, Town Of | 62,186,589 | 0.13361% |
| 91621 | Newport, Town Of | 12,195,244 | 0.02620% |
| 91631 | Beaufort, Town Of | 25,520,013 | 0.05483% |
| 91633 | Beaufort Housing Authority | 1,080,501 | 0.00232% |
| 91641 | Pine Knoll Shores, Town Of | 14,464,193 | 0.03108% |
| 91651 | Emerald Isle, Town Of | 22,328,854 | 0.04797% |
| 91661 | Indian Beach, Town Of | 8,910,788 | 0.01915% |
| 91671 | Cape Carteret, Town Of | 4,188,324 | 0.00900% |
| 91681 | Atlantic Beach, Town Of | 24,477,181 | 0.05259% |
| 91691 | Cedar Point, Town Of | 870,114 | 0.00187% |
| 91701 | Caswell County | 49,226,323 | 0.10576% |
| 91704 | Caswell County A.B.C. Board | 772,464 | 0.00166% |
| 91706 | Caswell County Welfare Department | 11,938,593 | 0.02565% |
| 91719 | Yanceyville, Town Of | 2,056,428 | 0.00442% |
| 91801 | Catawba County | 380,649,418 | 0.81784% |
| 91804 | Catawba County A.B.C. Board | 6,680,576 | 0.01435% |
| 91811 | Hickory, City Of | 233,954,400 | 0.50266% |
| 91812 | Hickory/Conover Tourism Dev. Authority | 1,931,405 | 0.00415% |
| 91813 | Hickory Housing Authority | 4,472,484 | 0.00961% |
| 91818 | Western Piedmont Council Of Governments | 18,101,105 | 0.03889% |
| 91819 | Western Piedmont Regional Transit Authority | 13,782,194 | 0.02961% |
| 91821 | Claremont, Town Of | 7,355,296 | 0.01580% |
| 91831 | Maiden, Town Of | 15,565,686 | 0.03344% |
| 91841 | Long View, Town Of | 12,702,734 | 0.02729% |
| 91851 | Conover, Town Of | 36,494,566 | 0.07841% |
| 91861 | Brookford, Town Of | 863,242 | 0.00185% |
| 91871 | Newton, Town Of | 62,938,804 | 0.13523% |
| 91881 | Catawba, Town Of | 994,145 | 0.00214% |
| 91901 | Chatham County | 159,169,539 | 0.34198% |
| 91903 | Chatham County Housing Authority | 441,884 | 0.00095% |
| 91904 | Chatham County A.B.C. Board | 540,114 | 0.00116% |
| 91908 | Goldston-Gulf Sanitary District | 805,932 | 0.00173% |
| 91911 | Siler City, Town Of | 20,516,526 | 0.04408% |
| 91917 | Siler City A.B.C. Board | 662,678 | 0.00142% |
| 91921 | Pittsboro, Town Of | 16,214,319 | 0.03484% |
| 92001 | Cherokee County | 81,596,656 | 0.17531% |
| 92005 | Nantahala Regional Library | 2,132,229 | 0.00458% |
| 92011 | Murphy, Town Of | 8,483,405 | 0.01823% |
| 92017 | Murphy A.B.C. Board | 1,727,208 | 0.00371% |
| 92021 | Andrews, Town Of | 4,609,468 | 0.00990% |
| 92101 | Chowan County | 42,703,256 | 0.09175% |
| 92104 | Chowan County A.B.C. Board | 378,544 | 0.00081% |
| 92109 | Albemarle Regional Plan. & Develop. Com | 8,058,327 | 0.01731% |
| 92111 | Edenton, Town Of | 24,818,725 | 0.05332% |
| 92113 | The New Edenton Housing Authority | 1,063,914 | 0.00229% |
| 92201 | Clay County | 46,042,882 | 0.09893% |
| 92301 | Cleveland County | 236,461,464 | 0.50805% |
| 92302 | Cleveland County Sanitary District | 13,920,191 | 0.02991% |
| 92311 | Shelby, City Of | 99,212,521 | 0.21316% |
| 92317 | Shelby A.B.C. Board | 1,548,254 | 0.00333% |
| 92321 | Kings Mountain, City Of | 55,552,873 | 0.11936% |
| 92327 | Kings Mountain A.B.C. Board | 363,324 | 0.00078% |
| 92331 | Boiling Springs, Town Of | 6,885,705 | 0.01479% |
| 92341 | Lawndale, Town Of | 300,157 | 0.00064% |

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2015

Schedule 1

| Employer Number | Employer | Present Value of Future Salary | Present Value of Future Salary Allocation |
|------------------------|---|---------------------------------------|--|
| 92351 | Grover, Town Of | 1,322,022 | 0.00284% |
| 92401 | Columbus County | 129,959,396 | 0.27922% |
| 92403 | Whiteville Housing Authority | 739,959 | 0.00159% |
| 92411 | Whiteville, City Of | 24,583,256 | 0.05282% |
| 92414 | Town Of Bolton | 453,815 | 0.00098% |
| 92417 | Whiteville A.B.C. Board | 777,854 | 0.00167% |
| 92421 | Brunswick, Town Of | 922,988 | 0.00198% |
| 92427 | Lake Waccamaw A.B.C. Board | 41,943 | 0.00009% |
| 92431 | Fair Bluff, Town Of | 1,900,192 | 0.00408% |
| 92441 | Chadbourn, Town Of | 4,735,459 | 0.01017% |
| 92444 | Chadburn A.B.C. Board | 81,493 | 0.00018% |
| 92451 | Tabor City, Town Of | 5,267,380 | 0.01132% |
| 92461 | Lake Woccamaw, Town Of | 2,956,032 | 0.00635% |
| 92501 | Craven County | 181,313,215 | 0.38956% |
| 92502 | First Craven Sanitary District | 993,812 | 0.00214% |
| 92504 | Craven County A.B.C. Board | 3,420,014 | 0.00735% |
| 92505 | Craven-Pamlico-Carteret Regional Library | 9,169,534 | 0.01970% |
| 92506 | Craven County Airport Authority | 1,817,068 | 0.00390% |
| 92507 | Neuse River Council Of Governments | 4,802,312 | 0.01032% |
| 92508 | Coastal Regional Waste Management Authority | 15,342,108 | 0.03296% |
| 92509 | Neuse Clinic | 100,597,228 | 0.21614% |
| 92511 | New Bern, City Of | 170,875,985 | 0.36713% |
| 92521 | Trent Woods, Town Of | 4,461,299 | 0.00959% |
| 92531 | Havelock, City Of | 43,567,606 | 0.09361% |
| 92541 | River Bend, Town Of | 5,900,004 | 0.01268% |
| 92551 | Vanceboro, Town Of | 2,550,512 | 0.00548% |
| 92561 | Bridgeton, Town Of | 1,014,035 | 0.00218% |
| 92571 | Cove City, Town Of | 178,323 | 0.00038% |
| 92601 | Cumberland County | 700,608,256 | 1.50529% |
| 92602 | Westarea Volunteer Fire Department | 392,787 | 0.00084% |
| 92604 | Cumberland County A.B.C. Board | 14,901,466 | 0.03202% |
| 92607 | Region M Council Of Governments | 3,448,061 | 0.00741% |
| 92611 | Fayetteville, City Of | 639,131,580 | 1.37320% |
| 92613 | Fayetteville Metro. Housing Authority | 13,612,313 | 0.02925% |
| 92614 | Fayetteville Public Works Commission | 261,450,812 | 0.56174% |
| 92621 | Stedman, Town Of | 1,542,159 | 0.00331% |
| 92631 | Hope Mills, Town Of | 47,697,516 | 0.10248% |
| 92641 | Wade, Town Of | 498,262 | 0.00107% |
| 92651 | Linden, Town Of | 113,818 | 0.00024% |
| 92661 | Spring Lake, Town Of | 31,582,025 | 0.06786% |
| 92671 | Falcon, Town Of | 162,006 | 0.00035% |
| 92681 | Eastover, Town Of | 249,312 | 0.00054% |
| 92701 | Currituck County | 131,486,168 | 0.28250% |
| 92704 | Currituck County A.B.C. Board | 2,235,155 | 0.00480% |
| 92801 | Dare County | 240,317,146 | 0.51633% |
| 92802 | Dare County Tourism Board | 6,682,686 | 0.01436% |
| 92804 | Dare County A.B.C. Board | 5,664,885 | 0.01217% |
| 92811 | Nags Head, Town Of | 53,084,014 | 0.11405% |
| 92821 | Kill Devil Hills, Town Of | 45,614,925 | 0.09801% |
| 92831 | Manteo, Town Of | 11,193,925 | 0.02405% |
| 92841 | Southern Shores, Town Of | 12,597,432 | 0.02707% |
| 92851 | Kitty Hawk, Town Of | 21,731,689 | 0.04669% |
| 92861 | Duck, Town Of | 17,572,041 | 0.03775% |
| 92901 | Davidson County | 267,294,409 | 0.57429% |

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2015

Schedule 1

| Employer Number | Employer | Present Value of Future Salary | Present Value of Future Salary Allocation |
|------------------------|---|---------------------------------------|--|
| 92911 | Thomasville, City Of | 96,181,394 | 0.20665% |
| 92913 | Thomasville Housing Authority | 1,383,473 | 0.00297% |
| 92917 | Lexington A.B.C. Board | 914,380 | 0.00196% |
| 92921 | Denton, Town Of | 3,791,593 | 0.00815% |
| 92931 | Lexington, City Of | 118,511,561 | 0.25463% |
| 92941 | Town Of Midway | 745,406 | 0.00160% |
| 93001 | Davie County | 103,224,963 | 0.22178% |
| 93009 | Davie Soil & Water Conservation District | 761,371 | 0.00164% |
| 93011 | Mocksville, Town Of | 13,581,309 | 0.02918% |
| 93021 | Bermuda Run, Town Of | 1,731,375 | 0.00372% |
| 93027 | Cooleemee A.B.C. Board | 691,756 | 0.00149% |
| 93031 | Cooleemee, Town Of | 672,103 | 0.00144% |
| 93101 | Duplin County | 153,463,816 | 0.32972% |
| 93103 | Duplin County Tourism Development Authority | - | 0.00000% |
| 93108 | Duplin-Sampson Area Mental Health | 114,219,980 | 0.24541% |
| 93111 | Beulaville, Town Of | 3,430,484 | 0.00737% |
| 93121 | Kenansville, Town Of | 3,487,090 | 0.00749% |
| 93127 | Kenansville A.B.C. Board | 361,003 | 0.00078% |
| 93131 | Warsaw, Town Of | 11,019,551 | 0.02368% |
| 93137 | Warsaw A.B.C. Board | 95,705 | 0.00021% |
| 93141 | Faison, Town Of | 2,022,064 | 0.00434% |
| 93151 | Wallace, Town Of | 16,400,278 | 0.03524% |
| 93157 | Wallace A.B.C. Board | 113,998 | 0.00024% |
| 93161 | Rose Hill, Town Of | 3,464,292 | 0.00744% |
| 93171 | Calypso, Town Of | 289,064 | 0.00062% |
| 93181 | Teachey, Town Of | 486,492 | 0.00105% |
| 93191 | Magnolia, Town Of | 1,696,612 | 0.00365% |
| 93201 | Durham County | 699,839,454 | 1.50364% |
| 93202 | Parkwood Fire Department | 9,660,498 | 0.02076% |
| 93204 | Durham County A.B.C. Board | 14,746,222 | 0.03168% |
| 93209 | Alliance Behavioral Healthcare | 160,941,465 | 0.34579% |
| 93211 | Durham, City Of | 994,740,432 | 2.13726% |
| 93212 | Durham Convention And Visitors Bureau | 9,910,112 | 0.02129% |
| 93219 | Triangle J Council Of Governments | 11,215,083 | 0.02410% |
| 93301 | Edgecombe County | 112,093,756 | 0.24084% |
| 93304 | Edgecombe County A.B.C. Board | 1,552,675 | 0.00334% |
| 93305 | Edgecombe-Nash Memorial Library | 2,387,337 | 0.00513% |
| 93309 | Region L Council Of Governments | 7,150,566 | 0.01536% |
| 93311 | Tarboro, Town Of | 59,234,164 | 0.12727% |
| 93317 | Tarboro Redevelopment Commission | 2,167,000 | 0.00466% |
| 93321 | Rocky Mount, City Of | 358,706,176 | 0.77070% |
| 93323 | Rocky Mount-Wilson Airport Authority | 681,511 | 0.00146% |
| 93331 | Pinetops, Town Of | 5,541,731 | 0.01191% |
| 93333 | Rocky Mount Housing Authority | 9,998,466 | 0.02148% |
| 93341 | Macclesfield, Town Of | 1,240,732 | 0.00267% |
| 93351 | Princeville, Town Of | 254,149 | 0.00055% |
| 93401 | Forsyth County | 651,692,618 | 1.40019% |
| 93402 | Airport Commission Of Forsyth County | 4,395,123 | 0.00944% |
| 93406 | Piedmont Triad Regional Council | 32,975,608 | 0.07085% |
| 93408 | Forsyth-Stokes Mental Health Authority | 80,563,264 | 0.17309% |
| 93411 | Winston-Salem, City Of | 837,894,345 | 1.80025% |
| 93413 | Winston-Salem Housing Authority | 40,047,450 | 0.08604% |
| 93417 | Winston-Salem A.B.C. Board | 19,765,817 | 0.04247% |
| 93421 | Kernersville, Town Of | 105,324,149 | 0.22629% |

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2015

Schedule 1

| Employer Number | Employer | Present Value of Future Salary | Present Value of Future Salary Allocation |
|------------------------|---|---------------------------------------|--|
| 93431 | Rural Hall, Town Of | 6,267,544 | 0.01347% |
| 93441 | Clemmons, Village Of | 6,160,613 | 0.01324% |
| 93442 | Clemmons Fire Department | 8,283,935 | 0.01780% |
| 93451 | Lewisville, Town Of | 3,569,062 | 0.00767% |
| 93461 | Walkertown, Town Of | 800,027 | 0.00172% |
| 93471 | Tobaccoville, Village Of | 621,822 | 0.00134% |
| 93501 | Franklin County | 161,542,348 | 0.34708% |
| 93511 | Franklinton, Town Of | 5,315,818 | 0.01142% |
| 93517 | Franklinton A.B.C. Board | 306,651 | 0.00066% |
| 93521 | Louisburg, Town Of | 22,106,946 | 0.04750% |
| 93527 | Louisburg A.B.C. Board | 250,928 | 0.00054% |
| 93531 | Bunn, Town Of | 1,151,203 | 0.00247% |
| 93537 | Bunn A.B.C. Board | 527,772 | 0.00113% |
| 93541 | Youngsville, Town Of | 4,973,453 | 0.01069% |
| 93601 | Gaston County | 511,537,458 | 1.09906% |
| 93602 | Stanley, Town Of | 8,716,657 | 0.01873% |
| 93609 | Gaston-Lincoln Area Mental Health | 129,251,622 | 0.27770% |
| 93610 | Mcadenville, Town Of | 858,228 | 0.00184% |
| 93611 | Gastonia, City Of | 321,309,843 | 0.69035% |
| 93617 | Gastonia A.B.C. Board | 3,688,382 | 0.00792% |
| 93618 | Gaston Co. Economic Dev. Commission | 474,426 | 0.00102% |
| 93621 | Belmont, City Of | 44,657,434 | 0.09595% |
| 93623 | Belmont Housing Authority | 577,213 | 0.00124% |
| 93631 | Cramerton, Town Of | 11,023,607 | 0.02368% |
| 93641 | Cherryville, City Of | 20,059,890 | 0.04310% |
| 93647 | Cherryville A.B.C. Board | 281,342 | 0.00060% |
| 93651 | Dallas, Town Of | 19,624,435 | 0.04216% |
| 93661 | Lowell, Town Of | 5,935,652 | 0.01275% |
| 93671 | Bessemer City, City Of | 16,619,339 | 0.03571% |
| 93681 | Ranlo, Town Of | 5,945,367 | 0.01277% |
| 93691 | Mt. Holly, City Of | 52,664,936 | 0.11315% |
| 93701 | Gates County | 21,954,956 | 0.04717% |
| 93704 | Gates County A.B.C. Board | 155,701 | 0.00033% |
| 93801 | Graham County | 20,923,938 | 0.04496% |
| 93803 | Graham County Health Department | 7,364,239 | 0.01582% |
| 93806 | Graham County Welfare Department | 3,624,443 | 0.00779% |
| 93821 | Robbinsville, Town Of | 2,461,997 | 0.00529% |
| 93901 | Granville County | 83,704,409 | 0.17984% |
| 93904 | Granville County A.B.C. Board | 1,196,732 | 0.00257% |
| 93906 | Granville County Hospital | 158,339,816 | 0.34020% |
| 93908 | Granville-Vance Health District | 23,882,068 | 0.05131% |
| 93910 | South Granville Water And Sewer Authority | 13,416,171 | 0.02883% |
| 93911 | Oxford, City Of | 33,450,233 | 0.07187% |
| 93913 | Oxford Housing Authority | 2,590,679 | 0.00557% |
| 93914 | Stovall, Town Of | 466,214 | 0.00100% |
| 93921 | Creedmoor, City Of | 13,094,321 | 0.02813% |
| 93931 | Butner, Town Of | 23,879,470 | 0.05131% |
| 94001 | Greene County | 38,082,199 | 0.08182% |
| 94002 | Maury Sanitary Land District | 384,574 | 0.00083% |
| 94004 | Greene County A.B.C. Board | 101,758 | 0.00022% |
| 94005 | Neuse Regional Library - Greene County | 292,051 | 0.00063% |
| 94011 | Hookerton, Town Of | 647,582 | 0.00139% |
| 94021 | Snow Hill, Town Of | 3,577,926 | 0.00769% |
| 94031 | Walstonburg, Town Of | 319,745 | 0.00069% |

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2015

Schedule 1

| Employer Number | Employer | Present Value of Future Salary | Present Value of Future Salary Allocation |
|------------------------|--|---------------------------------------|--|
| 94101 | Guilford, County Of | 905,941,431 | 1.94646% |
| 94102 | Guil-Rand Fire Department | 12,941,627 | 0.02781% |
| 94108 | Pinecroft-Sedgefield Fire District | 18,575,173 | 0.03991% |
| 94109 | Alamance Community Fire District, Inc | 6,324,724 | 0.01359% |
| 94111 | Greensboro, City Of | 1,259,171,197 | 2.70540% |
| 94112 | Piedmont Triad Regional Water Authority | 7,871,756 | 0.01691% |
| 94117 | Greensboro A.B.C. Board | 19,407,860 | 0.04170% |
| 94118 | Guilford Fire District | 8,927,675 | 0.01918% |
| 94121 | High Point, City Of | 559,037,528 | 1.20112% |
| 94127 | High Point A.B.C. Board | 6,761,771 | 0.01453% |
| 94131 | Jamestown, Town Of | 9,364,591 | 0.02012% |
| 94151 | Gibsonville, Town Of | 18,712,421 | 0.04020% |
| 94157 | Gibsonville A.B.C. Board | 380,498 | 0.00082% |
| 94161 | Oak Ridge, Town Of | 2,468,398 | 0.00530% |
| 94168 | Colfax Volunteer Fire Department | 1,943,815 | 0.00418% |
| 94171 | Summerfield, Town Of | 2,376,261 | 0.00511% |
| 94172 | Summerfield Fire District | 14,606,687 | 0.03138% |
| 94201 | Halifax County | 158,782,705 | 0.34115% |
| 94204 | Halifax County A.B.C. Board | 1,122,596 | 0.00241% |
| 94205 | Halifax County Tourism Development Authority | 1,257,468 | 0.00270% |
| 94209 | Roanoke Rapids Sanitary District | 16,543,231 | 0.03554% |
| 94211 | Enfield, Town Of | 5,665,786 | 0.01217% |
| 94221 | Roanoke Rapids, City Of | 52,564,858 | 0.11294% |
| 94231 | Weldon, Town Of | 9,063,816 | 0.01947% |
| 94241 | Scotland Neck, Town Of | 3,946,855 | 0.00848% |
| 94251 | Hobgood, Town Of | 1,101,248 | 0.00237% |
| 94261 | Littleton, Town Of | 772,933 | 0.00166% |
| 94301 | Harnett County | 282,173,069 | 0.60626% |
| 94311 | Dunn, Town Of | 39,264,255 | 0.08436% |
| 94313 | Dunn Housing Authority | 840,664 | 0.00181% |
| 94317 | Dunn A.B.C. Board | 536,014 | 0.00115% |
| 94321 | Lillington, Town Of | 12,691,971 | 0.02727% |
| 94331 | Erwin, Town Of | 8,110,100 | 0.01742% |
| 94341 | Coats, Town Of | 4,116,371 | 0.00884% |
| 94347 | Angier A.B.C. Board | 607,845 | 0.00131% |
| 94351 | Angier, Town Of | 10,727,833 | 0.02305% |
| 94401 | Haywood County | 154,821,074 | 0.33264% |
| 94408 | Junaluska Sanitary District | 885,802 | 0.00190% |
| 94411 | Waynesville, Town Of | 55,019,181 | 0.11821% |
| 94412 | Waynesville A.B.C. Board | 802,729 | 0.00172% |
| 94421 | Maggie Valley, Town Of | 7,982,889 | 0.01715% |
| 94427 | Maggie Valley A.B.C. Board | 725,901 | 0.00156% |
| 94428 | Maggie Valley Sanitary District | 3,623,332 | 0.00778% |
| 94431 | Canton, Town Of | 16,935,649 | 0.03639% |
| 94437 | Canton A.B.C. Board | 541,786 | 0.00116% |
| 94501 | Henderson County | 260,283,841 | 0.55923% |
| 94511 | Hendersonville, City Of | 82,350,475 | 0.17693% |
| 94517 | Hendersonville A.B.C. Board | 2,283,480 | 0.00491% |
| 94521 | Laurel Park, Town Of | 7,596,965 | 0.01632% |
| 94527 | Laurel Park A.B.C. Board | 419,188 | 0.00090% |
| 94531 | Flat Rock, Village Of | 772,368 | 0.00166% |
| 94532 | Blue Ridge Fire Department | 5,376,903 | 0.01155% |
| 94541 | Fletcher, Town Of | 13,378,480 | 0.02874% |
| 94547 | Fletcher A.B.C. Board | 629,104 | 0.00135% |

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2015

Schedule 1

| Employer Number | Employer | Present Value of Future Salary | Present Value of Future Salary Allocation |
|------------------------|---|---------------------------------------|--|
| 94551 | Mills River, Town Of | 1,424,936 | 0.00306% |
| 94601 | Hertford County | 45,230,124 | 0.09718% |
| 94604 | Hertford County A.B.C. Board | 1,284,039 | 0.00276% |
| 94606 | Hertford County Public Health Authority | 13,314,523 | 0.02861% |
| 94611 | Ahoskie, Town Of | 21,110,440 | 0.04536% |
| 94621 | Murfreesboro, Town Of | 7,073,645 | 0.01520% |
| 94631 | Winton, Town Of | 1,875,972 | 0.00403% |
| 94641 | Cofield, Town Of | 216,894 | 0.00047% |
| 94701 | Hoke County | 121,316,396 | 0.26065% |
| 94704 | Hoke County A.B.C. Board | 507,360 | 0.00109% |
| 94711 | Raeform, Town Of | 16,413,439 | 0.03527% |
| 94801 | Hyde County | 34,557,765 | 0.07425% |
| 94804 | Hyde County A.B.C. Board | 262,232 | 0.00056% |
| 94812 | Ocracoke Sanitary District | 1,312,779 | 0.00282% |
| 94901 | Iredell County | 311,473,791 | 0.66922% |
| 94908 | Greater Statesville Development Co | 1,990,751 | 0.00428% |
| 94911 | Statesville, City Of | 130,720,574 | 0.28086% |
| 94917 | Statesville A.B.C. Board | 1,880,784 | 0.00404% |
| 94921 | Mooreville, City Of | 189,432,761 | 0.40700% |
| 94923 | Mooreville Housing Authority | 1,363,815 | 0.00293% |
| 94927 | Mooreville A.B.C. Board | 1,520,624 | 0.00327% |
| 94931 | Troutman, Town Of | 11,177,936 | 0.02402% |
| 94941 | MI Connection Communications System | 23,525,400 | 0.05055% |
| 95001 | Jackson County | 110,187,715 | 0.23674% |
| 95002 | Tuckaseegee Water And Sewer Authority | 8,929,854 | 0.01919% |
| 95005 | Fontana Regional Library | 11,402,671 | 0.02450% |
| 95008 | Southwestern Planning & Economic Development Commission | 6,363,504 | 0.01367% |
| 95009 | Smoky Mountain Mental Health Center | 168,206,416 | 0.36140% |
| 95011 | Sylva, Town Of | 8,730,353 | 0.01876% |
| 95017 | Sylva A.B.C. Board | 1,856,924 | 0.00399% |
| 95101 | Johnston County | 366,742,042 | 0.78796% |
| 95103 | Benson Housing Authority | 2,752,731 | 0.00591% |
| 95104 | Johnston County A.B.C. Board | 4,754,666 | 0.01022% |
| 95105 | Johnston County Public Library | 2,894,547 | 0.00622% |
| 95106 | Archer Lodge, Town Of | 275,731 | 0.00059% |
| 95110 | Johnston County Memorial Hospital Authority | 256,776,217 | 0.55170% |
| 95111 | Smithfield, Town Of | 53,148,188 | 0.11419% |
| 95113 | Smithfield Housing Authority | 2,061,250 | 0.00443% |
| 95121 | Selma, Town Of | 22,128,710 | 0.04754% |
| 95122 | Micro, Town Of | 153,151 | 0.00033% |
| 95123 | Selma Housing Authority | 2,383,382 | 0.00512% |
| 95131 | Clayton, Town Of | 68,480,482 | 0.14713% |
| 95141 | Benson, Town Of | 13,915,174 | 0.02990% |
| 95151 | Four Oaks, Town Of | 4,885,210 | 0.01050% |
| 95161 | Pine Level, Town Of | 3,288,066 | 0.00706% |
| 95171 | Kenly, Town Of | 5,928,583 | 0.01274% |
| 95181 | Princeton, Town Of | 3,742,221 | 0.00804% |
| 95191 | Wilson's Mills, Town Of | 3,682,508 | 0.00791% |
| 95201 | Jones County | 29,323,220 | 0.06300% |
| 95204 | Jones County A.B.C. Board | 695,002 | 0.00149% |
| 95205 | Neuse Regional Library - Jones County | 234,391 | 0.00050% |
| 95211 | Pollocksville, Town Of | 274,957 | 0.00059% |
| 95221 | Maysville, Town Of | 2,097,522 | 0.00451% |
| 95301 | Lee County | 109,581,660 | 0.23544% |

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 |
|------------------------|---|---------------------------------------|--|
| 95311 | Sanford, City Of | 139,377,981 | 0.29946% |
| 95317 | Sanford A.B.C. Board | 2,506,512 | 0.00539% |
| 95321 | Broadway, Town Of | 2,631,094 | 0.00565% |
| 95401 | Lenoir County | 133,412,908 | 0.28664% |
| 95404 | Lenoir County A.B.C. Board | 1,631,133 | 0.00350% |
| 95405 | Neuse Regional Library | 792,965 | 0.00170% |
| 95411 | Kinston, City Of | 107,136,945 | 0.23019% |
| 95413 | Kinston Housing Authority | 13,767,371 | 0.02958% |
| 95415 | Kinston-Lenoir County Library | 3,564,904 | 0.00766% |
| 95421 | Pink Hill, Town Of | 2,372,586 | 0.00510% |
| 95431 | Lagrange, Town Of | 8,029,485 | 0.01725% |
| 95501 | Lincoln County | 224,978,023 | 0.48338% |
| 95504 | Lincoln County A.B.C. Board | 565,161 | 0.00121% |
| 95511 | Lincolnton, City Of | 51,147,237 | 0.10989% |
| 95513 | Lincolnton Housing Authority | 2,073,004 | 0.00445% |
| 95517 | Lincolnton A.B.C. Board | 529,357 | 0.00114% |
| 95601 | Macon County | 114,349,354 | 0.24568% |
| 95611 | Franklin, Town Of | 18,385,385 | 0.03950% |
| 95617 | Highlands A.B.C. Board | 758,877 | 0.00163% |
| 95621 | Highlands, Town Of | 23,370,707 | 0.05021% |
| 95701 | Madison County | 57,887,791 | 0.12437% |
| 95711 | Mars Hill, Town Of | 5,974,500 | 0.01284% |
| 95721 | Marshall, Town Of | 3,127,039 | 0.00672% |
| 95733 | Hot Springs Housing Authority | 760,108 | 0.00163% |
| 95801 | Martin County | 42,729,391 | 0.09181% |
| 95802 | Martin County Travel & Tourism Authority | 314,490 | 0.00068% |
| 95804 | Martin County A.B.C. Board | 671,428 | 0.00144% |
| 95811 | Williamston, City Of | 24,416,803 | 0.05246% |
| 95813 | Williamston Housing Authority | 2,337,260 | 0.00502% |
| 95821 | Oak City, Town Of | 75,596 | 0.00016% |
| 95831 | Hamilton, Town Of | 892,604 | 0.00192% |
| 95841 | Jamesville, Town Of | 961,374 | 0.00207% |
| 95851 | Robersonville, Town Of | 6,701,043 | 0.01440% |
| 95853 | Robersonville Housing Authority | 1,136,208 | 0.00244% |
| 95901 | Mc Dowell County | 84,036,637 | 0.18056% |
| 95908 | Pleasant Garden Fire Department | 3,104,129 | 0.00667% |
| 95911 | Marion, Town Of | 28,903,257 | 0.06210% |
| 95917 | Marion A.B.C. Board | 1,139,923 | 0.00245% |
| 95921 | Old Fort, Town Of | 1,612,535 | 0.00346% |
| 96001 | Mecklenburg County | 2,054,668,058 | 4.41456% |
| 96003 | Charlott Housing Authority | 82,069,339 | 0.17633% |
| 96004 | Mecklenburg County A.B.C. Board | 38,201,794 | 0.08208% |
| 96005 | Charlotte-Mecklenburg Public Library | 124,232,586 | 0.26692% |
| 96008 | Mecklenburg County EMS Agency | 252,203,582 | 0.54187% |
| 96009 | Centralina Council Of Governments | 18,202,198 | 0.03911% |
| 96011 | Charlotte, City Of | 2,743,530,130 | 5.89461% |
| 96012 | Charlotte Auditorium-Coliseum | 101,952,624 | 0.21905% |
| 96018 | Charlotte Firefighters' Retirement System Board Of Trustees | 1,564,041 | 0.00336% |
| 96021 | Pineville, Town Of | 41,292,255 | 0.08872% |
| 96031 | Mint Hill, Town Of | 37,775,774 | 0.08116% |
| 96041 | Huntersville, Town Of | 78,163,070 | 0.16794% |
| 96051 | Cornelius, Town Of | 47,780,966 | 0.10266% |
| 96061 | Stallings, Town Of | 14,806,169 | 0.03181% |
| 96071 | Matthews, Town Of | 60,409,751 | 0.12979% |

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2015

Schedule 1

| Employer Number | Employer | Present Value of Future Salary | Present Value of Future Salary Allocation |
|------------------------|---|---------------------------------------|--|
| 96081 | Davidson, Town Of | 20,397,113 | 0.04382% |
| 96101 | Mitchell County | 35,832,496 | 0.07699% |
| 96102 | Mitchell Soil & Water Conservation District | 637,153 | 0.00137% |
| 96111 | Spruce Pine, Town Of | 7,521,427 | 0.01616% |
| 96121 | Bakersville, Town Of | 894,383 | 0.00192% |
| 96201 | Montgomery County | 58,060,139 | 0.12474% |
| 96204 | Montgomery-Municipal A.B.C. Board | 695,539 | 0.00149% |
| 96211 | Star, Town Of | 1,277,333 | 0.00274% |
| 96221 | Troy, Town Of | 11,039,768 | 0.02372% |
| 96231 | Biscoe, Town Of | 5,782,479 | 0.01242% |
| 96241 | Candor, Town Of | 2,653,600 | 0.00570% |
| 96251 | Mount Gilead, Town Of | 4,223,411 | 0.00907% |
| 96301 | Moore County | 211,156,678 | 0.45368% |
| 96302 | Taylorstown, Town Of | 661,185 | 0.00142% |
| 96304 | Moore County A.B.C. Board | 2,436,988 | 0.00524% |
| 96305 | Moore County Tourism Development Authority | 2,347,609 | 0.00504% |
| 96310 | Moore County Airport Authority | 2,855,233 | 0.00613% |
| 96311 | Southern Pines, Town Of | 66,944,146 | 0.14383% |
| 96312 | Cameron, Town Of | 225,058 | 0.00048% |
| 96321 | Vass, Town Of | 1,849,849 | 0.00397% |
| 96331 | Aberdeen, Town Of | 35,421,663 | 0.07611% |
| 96341 | Robbins, Town Of | 3,761,667 | 0.00808% |
| 96351 | Pinehurst, Village Of | 50,917,685 | 0.10940% |
| 96361 | Pinebluff, Town Of | 2,279,582 | 0.00490% |
| 96371 | Whispering Pines, Village Of | 7,800,723 | 0.01676% |
| 96381 | Foxfire Village | 1,378,607 | 0.00296% |
| 96391 | Carthage, Town Of | 9,053,813 | 0.01945% |
| 96401 | Nash County | 211,466,862 | 0.45435% |
| 96404 | Nash County A.B.C. Board | 4,153,062 | 0.00892% |
| 96405 | Braswell Memorial Library | 9,038,532 | 0.01942% |
| 96411 | Spring Hope, Town Of | 3,104,081 | 0.00667% |
| 96421 | Nashville, Town Of | 21,443,478 | 0.04607% |
| 96431 | Middlesex, Town Of | 1,833,962 | 0.00394% |
| 96441 | Whitakers, Town Of | 1,821,898 | 0.00391% |
| 96451 | Bailey, Town Of | 412,329 | 0.00089% |
| 96461 | Sharpsburg, Town Of | 7,509,305 | 0.01613% |
| 96501 | New Hanover County | 690,913,333 | 1.48446% |
| 96502 | New Hanover Airport Authority | 18,448,803 | 0.03964% |
| 96503 | Wilmington Housing Authority | 17,437,028 | 0.03746% |
| 96504 | New Hanover County A.B.C. Board | 17,288,770 | 0.03715% |
| 96507 | Cape Fear Public Utility Authority | 101,912,162 | 0.21896% |
| 96508 | Lower Cape Fear Water & Sewer Authority | 478,492 | 0.00103% |
| 96511 | Wrightsville Beach, Town Of | 34,945,836 | 0.07508% |
| 96512 | Cape Fear Public Transportation Authority | 7,235,298 | 0.01555% |
| 96519 | Coastal Care | 80,042,187 | 0.17197% |
| 96521 | Carolina Beach, Town Of | 42,114,086 | 0.09048% |
| 96531 | Wilmington, City Of | 427,789,342 | 0.91912% |
| 96541 | Kure Beach, Town Of | 15,248,335 | 0.03276% |
| 96601 | Northampton County | 85,934,626 | 0.18463% |
| 96604 | Northampton County A.B.C. Board | 365,512 | 0.00079% |
| 96611 | Rich Square, Town Of | 1,371,477 | 0.00295% |
| 96612 | Choanoke Public Transportation Authority | 2,998,689 | 0.00644% |
| 96621 | Woodland, Town Of | 1,704,652 | 0.00366% |
| 96631 | Garysburg, Town Of | 1,190,598 | 0.00256% |

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 |
|------------------------|--|---------------------------------------|--|
| 96641 | Conway, Town Of | 1,259,393 | 0.00271% |
| 96651 | Gaston, Town Of | 898,414 | 0.00193% |
| 96661 | Jackson, Town Of | 801,593 | 0.00172% |
| 96671 | Severn, Town Of | 724,109 | 0.00156% |
| 96681 | Seaboard, Town Of | 1,616,903 | 0.00347% |
| 96701 | Onslow County | 362,125,107 | 0.77804% |
| 96704 | Onslow County A.B.C. Board | 7,411,271 | 0.01592% |
| 96708 | Onslow Water & Sewage Authority | 45,664,937 | 0.09811% |
| 96711 | Jacksonville, City Of | 197,620,322 | 0.42460% |
| 96721 | Swansboro, Town Of | 11,693,115 | 0.02512% |
| 96731 | Holly Ridge, Town Of | 6,245,512 | 0.01342% |
| 96733 | Holly Ridge Housing Authority | 195,395 | 0.00042% |
| 96741 | Richlands, Town Of | 4,322,309 | 0.00929% |
| 96751 | North Topsail Beach, Town Of | 14,386,631 | 0.03091% |
| 96801 | Orange County | 329,642,825 | 0.70825% |
| 96804 | Orange County A.B.C. Board | 10,589,528 | 0.02275% |
| 96808 | Orange Water & Sewer Authority | 55,828,337 | 0.11995% |
| 96811 | Chapel Hill, Town Of | 281,088,328 | 0.60393% |
| 96821 | Carrboro, Town Of | 68,922,130 | 0.14808% |
| 96831 | Hillsborough, Town Of | 39,018,107 | 0.08383% |
| 96901 | Pamlico County | 35,652,609 | 0.07660% |
| 96911 | Bayboro, Town Of | 537,079 | 0.00115% |
| 96912 | Oriental, Town Of | 2,603,086 | 0.00559% |
| 96918 | Bay River Metro Sewerage District | 2,097,842 | 0.00451% |
| 97001 | Pasquotank County | 61,537,095 | 0.13222% |
| 97002 | Pasquotank-Camden Ambulance Service | 18,258,572 | 0.03923% |
| 97004 | Pasquotank County A.B.C Board | 683,098 | 0.00147% |
| 97005 | East Albemarle Regional Library | 1,106,395 | 0.00238% |
| 97008 | Albemarle District Jail Commission | 12,547,681 | 0.02696% |
| 97011 | Elizabeth City | 95,278,588 | 0.20471% |
| 97012 | Elizabeth-Pasquotank County Airport Authority | 1,126,171 | 0.00242% |
| 97013 | Elizabeth City - Pasquotank County Tourism Development Authority | 528,956 | 0.00114% |
| 97015 | Pasquotank-Camden Library | 2,221,274 | 0.00477% |
| 97018 | Elizabeth-Pasquotank County Industrial Development Commission | 439,961 | 0.00095% |
| 97101 | Pender County | 120,385,962 | 0.25865% |
| 97104 | Pender County A.B.C. Board | 2,425,879 | 0.00521% |
| 97111 | Burgaw, Town Of | 11,681,589 | 0.02510% |
| 97121 | Topsail Beach, Town Of | 6,959,512 | 0.01495% |
| 97131 | Surf City | 27,764,201 | 0.05965% |
| 97201 | Perquimans County | 21,993,230 | 0.04725% |
| 97211 | Hertford, Town Of | 8,233,513 | 0.01769% |
| 97213 | Hertford Housing Authority | 1,897,930 | 0.00408% |
| 97217 | Hertford A.B.C. Board | 234,564 | 0.00050% |
| 97221 | Winfall, Town Of | 294,862 | 0.00063% |
| 97301 | Person County | 125,224,897 | 0.26905% |
| 97304 | Person County A.B.C. Board | 859,473 | 0.00185% |
| 97311 | Roxboro, City Of | 47,988,512 | 0.10311% |
| 97401 | Pitt County | 325,076,846 | 0.69844% |
| 97402 | Pitt-Greenville Convention & Visitors Authority | 1,109,440 | 0.00238% |
| 97404 | Pitt County A.B.C. Board | 9,888,873 | 0.02125% |
| 97405 | Sheppard Memorial Library | 5,030,891 | 0.01081% |
| 97408 | Contentnea Metropolitan Sewage District | 2,383,532 | 0.00512% |
| 97411 | Greenville, City Of | 330,395,314 | 0.70987% |
| 97412 | Greenville Utilities Commission | 194,980,384 | 0.41892% |

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2015

Schedule 1

| Employer Number | Employer | Present Value of Future Salary | Present Value of Future Salary Allocation |
|------------------------|-------------------------------------|---------------------------------------|--|
| 97413 | Greenville Housing Authority | 13,646,926 | 0.02932% |
| 97421 | Farmville, City Of | 19,146,619 | 0.04114% |
| 97423 | Farmville Housing Authority | 2,106,590 | 0.00453% |
| 97431 | Grifton, Town Of | 4,082,096 | 0.00877% |
| 97441 | Bethel, Town Of | 3,198,594 | 0.00687% |
| 97451 | Winterville, Town Of | 24,049,921 | 0.05167% |
| 97461 | Ayden, Town Of | 25,068,063 | 0.05386% |
| 97463 | Ayden Housing Authority | 2,623,476 | 0.00564% |
| 97471 | Grimesland, Town Of | 608,761 | 0.00131% |
| 97481 | Simpson, Village Of | 524,546 | 0.00113% |
| 97501 | Polk County | 45,455,711 | 0.09766% |
| 97511 | Tryon, Town Of | 10,109,123 | 0.02172% |
| 97521 | Columbus, Town Of | 6,533,480 | 0.01404% |
| 97531 | Saluda, Town Of | 1,635,490 | 0.00351% |
| 97601 | Randolph County | 224,517,722 | 0.48239% |
| 97607 | Asheboro A.B.C. Board | 1,057,219 | 0.00227% |
| 97611 | Asheboro, City Of | 128,377,127 | 0.27582% |
| 97613 | Asheboro Housing Authority | 5,630,947 | 0.01210% |
| 97621 | Randleman, City Of | 23,873,483 | 0.05129% |
| 97623 | Randleman Housing Authority | 1,395,785 | 0.00300% |
| 97627 | Randleman A.B.C. Board | 422,554 | 0.00091% |
| 97631 | Liberty, Town Of | 8,022,772 | 0.01724% |
| 97637 | Liberty A.B.C. Board | 288,938 | 0.00062% |
| 97641 | Ramseur, Town Of | 2,506,850 | 0.00539% |
| 97651 | Archdale, City Of | 25,200,202 | 0.05414% |
| 97661 | Trinity, City Of | 1,489,823 | 0.00320% |
| 97701 | Richmond County | 113,683,122 | 0.24425% |
| 97705 | Sandhill Regional Library | 2,406,461 | 0.00517% |
| 97711 | Rockingham, City Of | 44,909,871 | 0.09649% |
| 97713 | Rockingham Housing Authority | 2,586,506 | 0.00556% |
| 97717 | Hamlet A.B.C. Board | 305,586 | 0.00066% |
| 97721 | Hamlet, City Of | 24,523,826 | 0.05269% |
| 97727 | Rockingham A.B.C. Board | 1,175,828 | 0.00253% |
| 97731 | Ellerbe, Town Of | 1,564,636 | 0.00336% |
| 97801 | Robeson County | 344,969,185 | 0.74118% |
| 97802 | Lumber River Council Of Governments | 8,656,339 | 0.01860% |
| 97803 | Robeson County Housing Authority | 3,564,703 | 0.00766% |
| 97805 | Robeson County Public Library | 3,149,602 | 0.00677% |
| 97811 | Lumberton, City Of | 120,026,349 | 0.25788% |
| 97817 | Lumberton A.B.C. Board | 332,228 | 0.00071% |
| 97818 | Lumberton Airport Commission | 391,166 | 0.00084% |
| 97821 | Fairmont, Town Of | 6,205,292 | 0.01333% |
| 97823 | Fairmont Housing Authority | 1,201,839 | 0.00258% |
| 97831 | St. Pauls, Town Of | 7,383,149 | 0.01586% |
| 97837 | Saint Paul's A.B.C. Board | 635,692 | 0.00137% |
| 97840 | Maxton, Town Of | 6,890,610 | 0.01480% |
| 97841 | Town Of Parkton | 731,083 | 0.00157% |
| 97847 | Maxton A.B.C. Board | 125,744 | 0.00027% |
| 97851 | Pembroke, Town Of | 12,564,687 | 0.02700% |
| 97853 | Pembroke Housing Authority | 5,184,382 | 0.01114% |
| 97861 | Rowland, Town Of | 3,107,366 | 0.00668% |
| 97871 | Red Springs, Town Of | 14,673,792 | 0.03153% |
| 97877 | Red Springs A.B.C. Board | 120,480 | 0.00026% |
| 97901 | Rockingham County | 199,799,248 | 0.42928% |

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 |
|------------------------|--|---------------------------------------|--|
| 97911 | Reidsville, Town Of | 65,196,583 | 0.14008% |
| 97913 | New Reidsville Housing Authority | 1,755,847 | 0.00377% |
| 97917 | Reidsville A.B.C. Board | 959,929 | 0.00206% |
| 97921 | Mayodan, Town Of | 10,984,859 | 0.02360% |
| 97931 | Stoneville, Town Of | 3,167,253 | 0.00680% |
| 97941 | Madison, Town Of | 10,759,545 | 0.02312% |
| 97947 | Madison A.B.C. Board | 522,270 | 0.00112% |
| 97948 | Madison-Mayodan Recreation Commission | 1,597,495 | 0.00343% |
| 97951 | Eden, City Of | 59,771,546 | 0.12842% |
| 97957 | Eden A.B.C. Board | 925,000 | 0.00199% |
| 98001 | Rowan County | 229,829,119 | 0.49380% |
| 98002 | Rowan County Tourism Development Board | 337,275 | 0.00072% |
| 98003 | Rowan County Housing Authority | 3,170,266 | 0.00681% |
| 98004 | Rowan County A.B.C. Board | 5,878,954 | 0.01263% |
| 98008 | Rowan Soil And Water Conservation District | 387,290 | 0.00083% |
| 98011 | Salisbury, City Of | 167,083,690 | 0.35899% |
| 98013 | Salisbury Housing Authority | 6,643,748 | 0.01427% |
| 98021 | East Spencer, Town Of | 3,448,518 | 0.00741% |
| 98023 | East Spencer Housing Authority | 999,613 | 0.00215% |
| 98031 | Spencer, Town Of | 7,914,803 | 0.01701% |
| 98041 | China Grove, Town Of | 6,694,373 | 0.01438% |
| 98051 | Landis, Town Of | 12,560,039 | 0.02699% |
| 98061 | Granite Quarry, Town Of | 6,240,885 | 0.01341% |
| 98071 | Rockwell, Town Of | 1,502,581 | 0.00323% |
| 98081 | Faith, Town Of | 979,017 | 0.00210% |
| 98091 | Cleveland, Town Of | 2,556,709 | 0.00549% |
| 98101 | Rutherford County | 127,738,735 | 0.27445% |
| 98102 | Broad River Water Authority | 8,031,193 | 0.01726% |
| 98103 | Rutherford-Polk-McDowell D.H.D. | 26,596,100 | 0.05714% |
| 98107 | Forest City A.B.C. Board | 535,759 | 0.00115% |
| 98109 | Isothermal Planning & Develop Commission | 9,624,192 | 0.02068% |
| 98111 | Forest City | 48,604,615 | 0.10443% |
| 98113 | Forest City Housing Authority | 1,927,267 | 0.00414% |
| 98121 | Spindale, Town Of | 9,628,800 | 0.02069% |
| 98131 | Lake Lure, Town Of | 14,249,048 | 0.03061% |
| 98141 | Rutherfordton, Town Of | 14,114,402 | 0.03033% |
| 98147 | Rutherfordton A.B.C. Board | 477,805 | 0.00103% |
| 98161 | Ellenboro, Town Of | 354,920 | 0.00076% |
| 98201 | Sampson County | 139,722,360 | 0.30020% |
| 98205 | J.C. Holliday Memorial Library | 2,337,267 | 0.00502% |
| 98211 | Clinton, City Of | 44,091,620 | 0.09473% |
| 98218 | Clinton A.B.C. Board | 504,757 | 0.00108% |
| 98221 | Salemburg, Town Of | 745,207 | 0.00160% |
| 98231 | Newton Grove, Town Of | 1,738,681 | 0.00374% |
| 98237 | Roseboro A.B.C. Board | 133,566 | 0.00029% |
| 98241 | Garland, Town Of | 475,272 | 0.00102% |
| 98251 | Turkey, Town Of | 145,238 | 0.00031% |
| 98261 | Roseboro, Town Of | 2,006,661 | 0.00431% |
| 98271 | Autryville, Town Of | 156,854 | 0.00034% |
| 98301 | Scotland County | 81,351,812 | 0.17479% |
| 98304 | Scotland County A.B.C. Board | 1,138,507 | 0.00245% |
| 98308 | Laurinburg-Maxton Airport Commission | 1,165,056 | 0.00250% |
| 98311 | Laurinburg, City Of | 54,472,617 | 0.11704% |
| 98313 | Laurens Housing Authority | 10,978,578 | 0.02359% |

Local Governmental Employees' Retirement System
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Schedule 1

| Employer Number | Employer | Present Value of Future Salary | Present Value of Future Salary Allocation |
|------------------------|--|---------------------------------------|--|
| 98321 | Wagram, Town Of | 1,350,033 | 0.00290% |
| 98331 | Gibson, Town Of | 455,249 | 0.00098% |
| 98401 | Stanly County | 130,588,510 | 0.28058% |
| 98411 | Albemarle, City Of | 92,653,917 | 0.19907% |
| 98417 | Albemarle A.B.C. Board | 1,228,505 | 0.00264% |
| 98421 | Norwood, Town Of | 4,754,114 | 0.01021% |
| 98427 | Norwood A.B.C. Board | 241,880 | 0.00052% |
| 98431 | Locust, City Of | 9,567,153 | 0.02056% |
| 98441 | Oakboro, Town Of | 4,837,471 | 0.01039% |
| 98451 | Badin, Town Of | 2,808,485 | 0.00603% |
| 98481 | Stanfield, Town Of | 2,909,915 | 0.00625% |
| 98501 | Stokes County | 72,006,923 | 0.15471% |
| 98511 | Walnut Cove, Town Of | 1,844,112 | 0.00396% |
| 98517 | Walnut Cove A.B.C. Board | 152,471 | 0.00033% |
| 98521 | King, Town Of | 29,777,570 | 0.06398% |
| 98601 | Surry County | 157,694,064 | 0.33881% |
| 98607 | Pilot Mountain A.B.C. Board | 279,627 | 0.00060% |
| 98608 | Yadkin Valley Sewer Authority | 2,536,644 | 0.00545% |
| 98611 | Pilot Mountain, Town Of | 5,645,025 | 0.01213% |
| 98621 | Dobson, Town Of | 5,927,446 | 0.01274% |
| 98627 | Dobson A.B.C. Board | 343,059 | 0.00074% |
| 98631 | Mount Airy, Town Of | 52,941,470 | 0.11375% |
| 98637 | Mt. Airy Alcoholic Board Of Control | 1,093,763 | 0.00235% |
| 98641 | Elkin, Town Of | 14,811,131 | 0.03182% |
| 98647 | Elkin A.B.C. Board | 577,362 | 0.00124% |
| 98701 | Swain County | 50,460,698 | 0.10842% |
| 98711 | Bryson City, Town Of | 8,188,870 | 0.01759% |
| 98717 | Bryson City A.B.C. Board | 922,722 | 0.00198% |
| 98801 | Transylvania County | 100,934,692 | 0.21686% |
| 98811 | Brevard, City Of | 36,008,381 | 0.07737% |
| 98817 | Brevard A.B.C. Board | 1,228,538 | 0.00264% |
| 98901 | Tyrrell County | 15,914,152 | 0.03419% |
| 98904 | Tyrrell County A.B.C. Board | 158,248 | 0.00034% |
| 98911 | Columbia, Town Of | 1,203,593 | 0.00259% |
| 99001 | Union County | 349,619,550 | 0.75117% |
| 99011 | Monroe, City Of | 200,734,982 | 0.43129% |
| 99013 | Monroe Housing Authority | 3,363,129 | 0.00723% |
| 99017 | Monroe A.B.C. Board | 1,919,634 | 0.00412% |
| 99021 | Marshville, Town Of | 6,510,547 | 0.01399% |
| 99022 | Town Of Mineral Springs | 620,809 | 0.00133% |
| 99031 | Wingate, Town Of | 5,986,356 | 0.01286% |
| 99041 | Waxhaw, Town Of | 23,584,198 | 0.05067% |
| 99047 | Waxhaw A.B.C. Board | 552,562 | 0.00119% |
| 99051 | Indian Trail, Town Of | 13,243,842 | 0.02845% |
| 99061 | Unionville, Town Of | 410,165 | 0.00088% |
| 99071 | Weddington, Town Of | 1,853,875 | 0.00398% |
| 99081 | Marvin, Village Of | 1,722,697 | 0.00370% |
| 99091 | Wesley Chapel, Village Of | 222,366 | 0.00048% |
| 99101 | Vance County | 94,296,054 | 0.20260% |
| 99104 | Vance County A.B.C. Board | 1,185,267 | 0.00255% |
| 99109 | Kerr-Tar Regional Council Of Governments | 6,575,216 | 0.01413% |
| 99110 | Kerr-Area Transportation Authority | 8,042,185 | 0.01728% |
| 99111 | Henderson, City Of | 61,801,985 | 0.13278% |
| 99201 | Wake County | 1,434,983,879 | 3.08314% |

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 |
|------------------------|--|---------------------------------------|--|
| 99202 | Holly Springs, Town Of | 121,025,882 | 0.26003% |
| 99203 | Rolesville, Town Of | 11,659,092 | 0.02505% |
| 99204 | Wake County A.B.C. Board | 30,531,772 | 0.06560% |
| 99206 | Morrisville, Town Of | 90,173,883 | 0.19374% |
| 99207 | Wake County Housing Authority | 6,664,998 | 0.01432% |
| 99208 | Bayleaf Fire Department | 8,256,728 | 0.01774% |
| 99210 | Electricities Of N.C., Inc | 75,690,686 | 0.16262% |
| 99211 | Raleigh, City Of | 1,748,348,809 | 3.75642% |
| 99212 | Durham Highway Fire Protection Age | 5,936,375 | 0.01275% |
| 99213 | Raleigh Housing Authority | 38,787,620 | 0.08334% |
| 99218 | Raleigh-Durham Airport Authority | 132,681,970 | 0.28507% |
| 99221 | Cary, Town Of | 620,106,055 | 1.33233% |
| 99222 | Centennial Authority, The | 1,779,590 | 0.00382% |
| 99231 | Wendell, Town Of | 17,284,405 | 0.03714% |
| 99241 | Zebulon, Town Of | 27,583,387 | 0.05926% |
| 99251 | Garner, Town Of | 74,375,136 | 0.15980% |
| 99252 | Garner Fire Department | 34,445,479 | 0.07401% |
| 99261 | Fuquay-Varina, Town Of | 86,349,029 | 0.18552% |
| 99271 | Apex, Town Of | 184,743,399 | 0.39693% |
| 99281 | Wake Forest, Town Of | 108,010,615 | 0.23207% |
| 99291 | Knightdale, Town Of | 37,597,508 | 0.08078% |
| 99301 | Warren County | 83,324,111 | 0.17903% |
| 99304 | Warren County A.B.C. Board | 464,721 | 0.00100% |
| 99311 | Norlina, Town Of | 2,892,278 | 0.00621% |
| 99321 | Warrenton, Town Of | 4,722,483 | 0.01015% |
| 99401 | Washington County | 42,106,824 | 0.09047% |
| 99404 | Washington County A.B.C. Board | 462,313 | 0.00099% |
| 99405 | Pettigrew Regional Library | 2,953,110 | 0.00634% |
| 99411 | Plymouth, Town Of | 4,979,236 | 0.01070% |
| 99413 | Plymouth Housing Authority | 1,957,248 | 0.00421% |
| 99421 | Roper, Town Of | 1,029,210 | 0.00221% |
| 99431 | Creswell, Town Of | 972,242 | 0.00209% |
| 99501 | Watauga County | 81,002,500 | 0.17404% |
| 99502 | Region D Council Of Governments | 7,575,599 | 0.01628% |
| 99508 | Blowing Rock Tourism Development Authority | 1,079,583 | 0.00232% |
| 99509 | Watauga County Tourism Development Authority | 1,334,965 | 0.00287% |
| 99511 | Boone, Town Of | 66,270,174 | 0.14238% |
| 99521 | Blowing Rock, Town Of | 19,076,404 | 0.04099% |
| 99527 | Blowing Rock A.B.C. Board | 548,931 | 0.00118% |
| 99531 | Seven Devils, Town Of | 4,104,928 | 0.00882% |
| 99601 | Wayne County | 247,959,083 | 0.53275% |
| 99602 | Fork Township Sanitary District | 2,389,184 | 0.00513% |
| 99603 | Eastern Carolina Regional Housing Authority | 6,859,565 | 0.01474% |
| 99604 | Wayne County A.B.C. Board | 4,340,617 | 0.00933% |
| 99609 | Southern Wayne Sanitary District | 920,826 | 0.00198% |
| 99610 | Eastern Wayne Sanitary District | 8,763,063 | 0.01883% |
| 99611 | Goldsboro, City Of | 160,392,860 | 0.34461% |
| 99613 | Housing Authority Of City Of Goldsboro | 12,266,018 | 0.02635% |
| 99621 | Mount Olive, Town Of | 13,753,278 | 0.02955% |
| 99623 | Mount Olive Housing Authority | 990,972 | 0.00213% |
| 99631 | Fremont, Town Of | 4,590,336 | 0.00986% |
| 99651 | Pikeville, Town Of | 2,677,252 | 0.00575% |
| 99661 | Walnut Creek, Village Of | 1,622,787 | 0.00349% |
| 99701 | Wilkes County | 129,119,985 | 0.27742% |

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2015

Schedule 1

| Employer Number | Employer | Present Value of Future Salary | Present Value of Future Salary Allocation |
|------------------------|---|---------------------------------------|--|
| 99705 | Appalachian Regional Library | 8,218,425 | 0.01766% |
| 99711 | North Wilkesboro, Town Of | 20,970,094 | 0.04506% |
| 99717 | North Wilkesboro A.B.C. Board | 1,041,675 | 0.00224% |
| 99721 | Wilkesboro, Town Of | 27,208,103 | 0.05846% |
| 99727 | Wilkesboro A.B.C. Board | 1,308,841 | 0.00281% |
| 99801 | Wilson County | 236,471,206 | 0.50807% |
| 99802 | Wilson County Tourism Development Authority | 358,832 | 0.00077% |
| 99804 | Wilson County A.B.C. Board | 4,095,104 | 0.00880% |
| 99811 | Wilson, City Of | 323,848,834 | 0.69580% |
| 99812 | Wilson Economic Development Council | 1,276,536 | 0.00274% |
| 99818 | City Of Wilson Cemetery Commission | 2,057,755 | 0.00442% |
| 99821 | Stantonsburg, Town Of | 3,921,118 | 0.00842% |
| 99831 | Black Creek, Town Of | 2,360,415 | 0.00507% |
| 99841 | Lucama, Town Of | 2,173,085 | 0.00467% |
| 99851 | Elm City, Town Of | 944,873 | 0.00203% |
| 99901 | Yadkin County | 71,018,993 | 0.15259% |
| 99911 | Yadkinville, Town Of | 12,872,827 | 0.02766% |
| 99921 | Jonesville, Town Of | 6,466,711 | 0.01389% |
| 99931 | East Bend, Town Of | 1,197,088 | 0.00257% |
| 99941 | Boonville, Town Of | 4,091,902 | 0.00879% |
| 99991 | N.C. Association Of County Commissioners | 23,986,096 | 0.05154% |
| 99999 | N.C. League Of Municipalities | 43,565,820 | 0.09360% |
| Total | | \$ 46,543,112,879 | 100.00000% |

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

SCHEDULE 2

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2015

| Employer Number | Employer | Net Pension Liability | Deferred Outflows Of Resources | | | |
|-----------------|--|-----------------------|--|------------------------|--|--------------------------------------|
| | | | Differences Between Expected And Actual Experience | Changes Of Assumptions | Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Deferred Outflows Of Resources |
| 70505 | Eastern Band Of Cherokee Indians | \$ 225,833 | \$ - | \$ - | \$ - | \$ - |
| 71786 | Misenheimer, Village Of | 19,612 | - | - | - | - |
| 72265 | Piedmont Triad Airport Authority | 59,824 | - | - | 10,839 | 10,839 |
| 72657 | Sparta, Town Of | 18,311 | - | - | 9,882 | 9,882 |
| 90001 | Yancey County | 369,537 | - | - | 6,644 | 6,644 |
| 90002 | Yancey Soil & Water Conservation District | 5,161 | - | - | 648 | 648 |
| 90011 | Burnsville, Town Of | 102,325 | - | - | 6,946 | 6,946 |
| 90092 | Martin-Tyrell-Washington D.H.D | 218,428 | - | - | - | - |
| 90096 | Pasquotank-Perquimans-Camden-Chowan D.H.D. | 667,177 | - | - | 114,407 | 114,407 |
| 90098 | Toe River District Health Department | 228,302 | - | - | - | - |
| 90099 | Appalachian District Health Department | 267,481 | - | - | 7,269 | 7,269 |
| 90101 | Alamance County | 2,764,526 | - | - | 174,650 | 174,650 |
| 90111 | Burlington, City Of | 2,239,168 | - | - | - | - |
| 90114 | Mebane, Town Of | 450,724 | - | - | 439,606 | 439,606 |
| 90117 | Burlington-Graham A.B.C. Board | 58,433 | - | - | 30,136 | 30,136 |
| 90121 | Graham, City Of | 496,232 | - | - | 9,798 | 9,798 |
| 90131 | Elon College, Town Of | 212,145 | - | - | - | - |
| 90141 | Haw River, Town Of | 71,448 | - | - | 3,000 | 3,000 |
| 90151 | Alamance, Village Of | 4,398 | - | - | - | - |
| 90161 | Green Level, Town Of | 11,803 | - | - | 2,833 | 2,833 |
| 90201 | Alexander County | 531,507 | - | - | 104,767 | 104,767 |
| 90203 | Alexander County Health Department | 123,553 | - | - | 4,522 | 4,522 |
| 90205 | Alexander County Library | 15,842 | - | - | 1,987 | 1,987 |
| 90206 | Alexander County Welfare Department | 196,617 | - | - | 27,116 | 27,116 |
| 90211 | Taylorsville, Town Of | 76,654 | - | - | - | - |
| 90301 | Alleghany County | 280,451 | - | - | 9,055 | 9,055 |
| 90305 | Northwestern Regional Library | 79,571 | - | - | 25,185 | 25,185 |
| 90307 | Sparta A.B.C. Board | 3,815 | - | - | 255 | 255 |
| 90401 | Anson County | 609,911 | - | - | 85,722 | 85,722 |
| 90411 | Wadesboro, Town Of | 179,832 | - | - | - | - |
| 90413 | Wadesboro Housing Authority | 16,336 | - | - | 11,378 | 11,378 |
| 90417 | Wadesboro A.B.C. Board | 6,193 | - | - | 1,363 | 1,363 |
| 90421 | Lilesville, Town Of | 11,085 | - | - | - | - |
| 90431 | Polkton, Town Of | 21,363 | - | - | 11,716 | 11,716 |
| 90441 | Peachland, Town Of | 4,623 | - | - | 1,821 | 1,821 |
| 90451 | Ansonville, Town Of | 5,430 | - | - | 667 | 667 |
| 90461 | Morven, Town Of | 7,719 | - | - | 6,435 | 6,435 |
| 90501 | Ashe County | 644,109 | - | - | 63,065 | 63,065 |
| 90507 | West Jefferson A.B.C. Board | 3,456 | - | - | 5,370 | 5,370 |
| 90511 | Jefferson, Town Of | 40,706 | - | - | 11,362 | 11,362 |
| 90521 | West Jefferson, Town Of | 65,120 | - | - | - | - |
| 90601 | Avery County | 540,842 | - | - | 46,820 | 46,820 |
| 90602 | Avery County Fire Commission | - | - | - | 11,227 | 11,227 |
| 90605 | Avery-Mitchell-Yancey District Library | 16,336 | - | - | 7,730 | 7,730 |
| 90611 | Banner Elk, Town Of | 74,634 | - | - | 7,622 | 7,622 |
| 90617 | High Country Municipal A.B.C. Board | 11,938 | - | - | 8,731 | 8,731 |
| 90621 | Newland, Town Of | 35,634 | - | - | 1,776 | 1,776 |
| 90631 | Beech Mountain, Town Of | 155,013 | - | - | - | - |
| 90641 | Elk Park, Town Of | 6,911 | - | - | 461 | 461 |
| 90651 | Sugar Mountain, Town Of | 46,764 | - | - | 39,741 | 39,741 |
| 90701 | Beaufort County | 1,046,857 | - | - | 53,808 | 53,808 |
| 90704 | Beaufort County A.B.C. Board | 14,945 | - | - | 7,712 | 7,712 |
| 90705 | B.H.M. Regional Library | 13,733 | - | - | 7,044 | 7,044 |
| 90709 | Mideast Economic Development Commission | 97,792 | - | - | 15,357 | 15,357 |
| 90711 | Washington, City Of | 843,822 | - | - | - | - |
| 90721 | Aurora, Town Of | 17,144 | - | - | 7,738 | 7,738 |
| 90731 | Belhaven, Town Of | 87,335 | - | - | - | - |
| 90741 | Washington Park, Town Of | 5,745 | - | - | 2,946 | 2,946 |
| 90751 | Chocowinity, Town Of | 27,825 | - | - | 12,005 | 12,005 |
| 90801 | Bertie County | 469,977 | - | - | 172,175 | 172,175 |
| 90804 | Bertie County A.B.C. Board | 2,109 | - | - | 2,252 | 2,252 |
| 90805 | Albemarle Regional Library | 23,696 | - | - | 16,785 | 16,785 |
| 90808 | Bertie-Martin Regional Jail Commission | 52,778 | - | - | 1,926 | 1,926 |
| 90811 | Aulander, Town Of | 16,246 | - | - | 1,423 | 1,423 |
| 90812 | Windsor, Town Of | 108,114 | - | - | 12,714 | 12,714 |
| 90813 | Colerain, Town Of | 2,423 | - | - | - | - |
| 90861 | Lewiston-Woodville, Town Of | 2,379 | - | - | 3,128 | 3,128 |
| 90901 | Bladen County | 995,739 | - | - | 13,700 | 13,700 |
| 90911 | Elizabethtown, Town Of | 165,425 | - | - | - | - |
| 90917 | Elizabethtown A.B.C. Board | 4,533 | - | - | 442 | 442 |
| 90918 | Southeastern Economic Development Commission | 6,059 | - | - | - | - |
| 90921 | White Lake, Town Of | 51,566 | - | - | 6,080 | 6,080 |
| 90931 | Clarkton, Town Of | 28,139 | - | - | 9,134 | 9,134 |
| 90941 | Bladenboro, Town Of | 36,442 | - | - | - | - |
| 91001 | Brunswick County | 2,949,474 | - | - | 108,217 | 108,217 |
| 91002 | Leland, Town Of | 264,474 | - | - | 7,944 | 7,944 |
| 91003 | Brunswick County Health Department | 288,664 | - | - | 47,973 | 47,973 |
| 91004 | Brunswick County A.B.C. Board | 8,168 | - | - | 8,703 | 8,703 |

| 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 Proportional Share Of Contributions | Total Deferred Inflows Of Resources | Proportional Share Of Pension Expense | Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Employer Pension Expense | | |
| \$ 53,084 | \$ 64,294 | \$ - | \$ 12,609 | \$ 129,987 | \$ 103,107 | \$ (4,212) | \$ 98,895 | | |
| 4,610 | 5,583 | - | 5,334 | 15,527 | 8,954 | (1,647) | 7,307 | | |
| 14,062 | 17,032 | - | 321 | 31,415 | 27,313 | 3,541 | 30,854 | | |
| 4,304 | 5,213 | - | 5,342 | 14,859 | 8,360 | 1,907 | 10,267 | | |
| 86,863 | 105,206 | - | 6,162 | 198,231 | 168,716 | 609 | 169,325 | | |
| 1,213 | 1,469 | - | - | 2,682 | 2,356 | 186 | 2,542 | | |
| 24,052 | 29,132 | - | 6,814 | 59,998 | 46,718 | 539 | 47,257 | | |
| 51,343 | 62,186 | - | 100,977 | 214,506 | 99,726 | (29,320) | 70,406 | | |
| 156,826 | 189,945 | - | - | 346,771 | 304,607 | 35,405 | 340,012 | | |
| 53,664 | 64,997 | - | 78,092 | 196,753 | 104,234 | (24,304) | 79,930 | | |
| 62,874 | 76,151 | - | 11,539 | 150,564 | 122,122 | (590) | 121,532 | | |
| 649,826 | 787,057 | - | 77,366 | 1,514,249 | 1,262,176 | 19,845 | 1,282,021 | | |
| 526,336 | 637,488 | - | 115,434 | 1,279,258 | 1,022,318 | (35,585) | 986,733 | | |
| 105,947 | 128,321 | - | - | 234,268 | 205,783 | 116,699 | 322,482 | | |
| 13,735 | 16,636 | - | - | 30,371 | 26,678 | 8,797 | 35,475 | | |
| 116,644 | 141,276 | - | 27,750 | 285,670 | 226,560 | (3,988) | 222,572 | | |
| 49,867 | 60,397 | - | 19,916 | 130,180 | 96,857 | (6,460) | 90,397 | | |
| 16,794 | 20,341 | - | - | 37,135 | 32,620 | 857 | 33,477 | | |
| 1,034 | 1,252 | - | 1,774 | 4,060 | 2,008 | (520) | 1,488 | | |
| 2,774 | 3,361 | - | - | 6,135 | 5,389 | 759 | 6,148 | | |
| 124,935 | 151,319 | - | - | 276,254 | 242,665 | 34,073 | 276,738 | | |
| 29,042 | 35,176 | - | 20,978 | 85,196 | 56,410 | (5,832) | 50,578 | | |
| 3,724 | 4,510 | - | - | 8,234 | 7,233 | 609 | 7,842 | | |
| 46,216 | 55,977 | - | 5,500 | 107,693 | 89,768 | 7,629 | 97,397 | | |
| 18,018 | 21,824 | - | 7,605 | 47,447 | 34,997 | (2,211) | 32,786 | | |
| 65,923 | 79,844 | - | 15,593 | 161,360 | 128,043 | (2,845) | 125,198 | | |
| 18,704 | 22,654 | - | - | 41,358 | 36,329 | 7,036 | 43,365 | | |
| 897 | 1,086 | - | 120 | 2,103 | 1,742 | 27 | 1,769 | | |
| 143,365 | 173,641 | - | - | 317,006 | 278,462 | 24,356 | 302,818 | | |
| 42,271 | 51,198 | - | 21,502 | 114,971 | 82,104 | (5,751) | 76,353 | | |
| 3,840 | 4,651 | - | - | 8,491 | 7,458 | 3,267 | 10,725 | | |
| 1,456 | 1,764 | - | - | 3,220 | 2,828 | 408 | 3,236 | | |
| 2,606 | 3,156 | - | 2,106 | 7,868 | 5,061 | (668) | 4,393 | | |
| 5,021 | 6,082 | - | - | 11,103 | 9,753 | 3,239 | 12,992 | | |
| 1,087 | 1,316 | - | 271 | 2,674 | 2,110 | 538 | 2,648 | | |
| 1,276 | 1,546 | - | 390 | 3,212 | 2,479 | 121 | 2,600 | | |
| 1,814 | 2,198 | - | 2,921 | 6,933 | 3,524 | 707 | 4,231 | | |
| 151,404 | 183,377 | - | - | 334,781 | 294,075 | 19,456 | 313,531 | | |
| 812 | 984 | - | - | 1,796 | 1,578 | 1,471 | 3,049 | | |
| 9,568 | 11,589 | - | - | 21,157 | 18,585 | 3,435 | 22,020 | | |
| 15,307 | 18,540 | - | 9,513 | 43,360 | 29,731 | (2,739) | 26,992 | | |
| 127,130 | 153,977 | - | - | 281,107 | 246,927 | 14,522 | 261,449 | | |
| - | - | - | - | - | - | 2,939 | 2,939 | | |
| 3,840 | 4,651 | - | - | 8,491 | 7,458 | 2,157 | 9,615 | | |
| 17,543 | 21,248 | - | 1,857 | 40,648 | 34,075 | 2,063 | 36,138 | | |
| 2,806 | 3,399 | - | - | 6,205 | 5,450 | 2,782 | 8,232 | | |
| 8,376 | 10,145 | - | 6,771 | 25,292 | 16,269 | (1,178) | 15,091 | | |
| 36,437 | 44,132 | - | 20,528 | 101,097 | 70,773 | (6,148) | 64,625 | | |
| 1,625 | 1,967 | - | 383 | 3,975 | 3,155 | (7) | 3,148 | | |
| 10,992 | 13,313 | - | 14,071 | 38,376 | 21,351 | 5,697 | 27,048 | | |
| 246,073 | 298,039 | - | 13,017 | 557,129 | 477,954 | 14,588 | 492,542 | | |
| 3,513 | 4,255 | - | - | 7,768 | 6,823 | 2,237 | 9,060 | | |
| 3,228 | 3,909 | - | - | 7,137 | 6,270 | 2,009 | 8,279 | | |
| 22,987 | 27,842 | - | 6,710 | 57,539 | 44,648 | 3,380 | 48,028 | | |
| 198,348 | 240,235 | - | 108,507 | 547,090 | 385,257 | (31,412) | 353,845 | | |
| 4,030 | 4,881 | - | - | 8,911 | 7,827 | 2,391 | 10,218 | | |
| 20,529 | 24,864 | - | 10,287 | 55,680 | 39,874 | (3,227) | 36,647 | | |
| 1,350 | 1,635 | - | 2,248 | 5,233 | 2,623 | 19 | 2,642 | | |
| 6,541 | 7,922 | - | - | 14,463 | 12,704 | 3,613 | 16,317 | | |
| 110,472 | 133,802 | - | - | 244,274 | 214,573 | 45,533 | 260,106 | | |
| 496 | 601 | - | - | 1,097 | 963 | 691 | 1,654 | | |
| 5,570 | 6,746 | - | - | 12,316 | 10,819 | 4,906 | 15,725 | | |
| 12,406 | 15,028 | - | 1,196 | 28,628 | 24,096 | 104 | 24,200 | | |
| 3,819 | 4,626 | - | 1,021 | 9,466 | 7,417 | 209 | 7,626 | | |
| 25,413 | 30,780 | - | - | 56,193 | 49,361 | 4,141 | 53,502 | | |
| 570 | 690 | - | 1,134 | 2,394 | 1,106 | (325) | 781 | | |
| 559 | 677 | - | 3,373 | 4,609 | 1,086 | (309) | 777 | | |
| 234,057 | 283,486 | - | 18,132 | 535,675 | 454,616 | (165) | 454,451 | | |
| 38,885 | 47,097 | - | 48,276 | 134,258 | 75,527 | (15,241) | 60,286 | | |
| 1,065 | 1,291 | - | 1,325 | 3,681 | 2,070 | (327) | 1,743 | | |
| 1,424 | 1,725 | - | 1,838 | 4,987 | 2,766 | (545) | 2,221 | | |
| 12,121 | 14,681 | - | 5,116 | 31,918 | 23,543 | (119) | 23,424 | | |
| 6,614 | 8,011 | - | - | 14,625 | 12,847 | 2,696 | 15,543 | | |
| 8,566 | 10,375 | - | 10,386 | 29,327 | 16,638 | (2,778) | 13,860 | | |
| 693,300 | 839,711 | - | 45,305 | 1,578,316 | 1,346,616 | 24,333 | 1,370,949 | | |
| 62,167 | 75,296 | - | 38,900 | 176,363 | 120,749 | (7,526) | 113,223 | | |
| 67,853 | 82,183 | - | - | 150,036 | 131,793 | 14,866 | 146,659 | | |
| 1,920 | 2,325 | - | 326 | 4,571 | 3,729 | 2,169 | 5,898 | | |

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2015

| Deferred Outflows Of Resources | | | | | | |
|--------------------------------|--|-----------------------|--|------------------------|--|--------------------------------------|
| Employer Number | Employer | Net Pension Liability | Differences Between Expected And Actual Experience | Changes Of Assumptions | Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Deferred Outflows of Resources |
| 91006 | Brunswick County Welfare Department | 453,147 | - | - | 39,361 | 39,361 |
| 91007 | Calabash A.B.C. Board | 4,308 | - | - | 2,705 | 2,705 |
| 91008 | Cape Fear Council Of Governments | 52,195 | - | - | 41,887 | 41,887 |
| 91009 | Brunswick County Tourism Development Authority | 6,777 | - | - | - | - |
| 91010 | Calabash, Town Of | 31,775 | - | - | 15,171 | 15,171 |
| 91011 | Southport, City Of | 135,760 | - | - | 26,502 | 26,502 |
| 91012 | Northwest, City Of | 4,847 | - | - | - | - |
| 91014 | Holden Beach, Town Of | 100,575 | - | - | - | - |
| 91017 | Southport A.B.C. Board | 4,533 | - | - | 5,240 | 5,240 |
| 91020 | Belville, Town Of | 7,629 | - | - | 1,253 | 1,253 |
| 91021 | Oak Island, Town Of | 426,265 | - | - | - | - |
| 91024 | Carolina Shores, Town Of | 19,657 | - | - | 23,517 | 23,517 |
| 91026 | Town Of Navassa | 24,549 | - | - | 32,283 | 32,283 |
| 91027 | Oak Island A.B.C. Board | 7,226 | - | - | 11,247 | 11,247 |
| 91032 | St. James, Town Of | 9,514 | - | - | 14,248 | 14,248 |
| 91041 | Sunset Beach, Town Of | 219,505 | - | - | - | - |
| 91042 | North Brunswick Sanitary District | 96,850 | - | - | 346 | 346 |
| 91047 | Sunset Beach A.B.C. Board | 5,789 | - | - | 10,779 | 10,779 |
| 91051 | Caswell Beach, Town Of | 36,532 | - | - | 3,398 | 3,398 |
| 91057 | Shalotte A.B.C. Board | 6,687 | - | - | 3,761 | 3,761 |
| 91061 | Ocean Isle Beach, Town Of | 149,089 | - | - | - | - |
| 91067 | Ocean Isle A.B.C. Board | 7,674 | - | - | 3,105 | 3,105 |
| 91071 | Boiling Spring Lakes, City Of | 104,165 | - | - | 25,286 | 25,286 |
| 91077 | Boiling Spring Lakes A.B.C. Board | 2,154 | - | - | 712 | 712 |
| 91081 | Shalotte, Town Of | 160,444 | - | - | 667 | 667 |
| 91091 | Bald Head Island, Village Of | 239,476 | - | - | - | - |
| 91101 | Buncombe County | 6,148,702 | - | - | 1,110,952 | 1,110,952 |
| 91102 | Land-Of-Sky Regional Council | 127,188 | - | - | 828 | 828 |
| 91104 | Woodfin A.B.C. Commission | 4,129 | - | - | 290 | 290 |
| 91107 | Western Nc Regional Air Pollution Control | 28,723 | - | - | 6,005 | 6,005 |
| 91108 | Metro Sewerage District Of Buncombe County | 563,910 | - | - | 76,112 | 76,112 |
| 91109 | Woodfin Sanitary Water & Sewer District | 43,354 | - | - | 2,980 | 2,980 |
| 91111 | Biltmore Forest, Town Of | 98,959 | - | - | 26,694 | 26,694 |
| 91119 | Western Highland Area Authority | - | - | - | - | - |
| 91120 | West Buncombe Fire Department | 52,105 | - | - | - | - |
| 91121 | Asheville, City Of | 4,563,158 | - | - | - | - |
| 91127 | Asheville A.B.C. Board | 124,226 | - | - | 58,192 | 58,192 |
| 91128 | Asheville Regional Airport Authority | 226,282 | - | - | 11,970 | 11,970 |
| 91138 | Skyland Volunteer Fire Department | 297,461 | - | - | - | - |
| 91141 | Weaverville, Town Of | 280,766 | - | - | - | - |
| 91147 | Weaverville A.B.C. Board | 9,604 | - | - | 12,471 | 12,471 |
| 91151 | Black Mountain, Town Of | 289,382 | - | - | 14,497 | 14,497 |
| 91154 | Black Mountain A.B.C. Board | 7,136 | - | - | 5,407 | 5,407 |
| 91161 | Montreat, Town Of | 47,886 | - | - | 10,729 | 10,729 |
| 91171 | Woodfin, Town Of | 113,276 | - | - | - | - |
| 91201 | Burke County | 1,001,215 | - | - | 90,548 | 90,548 |
| 91202 | Burke-Catawba District Confinement Facility | 78,808 | - | - | 22,857 | 22,857 |
| 91203 | Burke County Health Department | 111,795 | - | - | 23,765 | 23,765 |
| 91206 | Burke County Welfare Department | 367,832 | - | - | 32,117 | 32,117 |
| 91208 | Burke County Tourism Development Authority | 5,834 | - | - | 10,088 | 10,088 |
| 91211 | Valdese, Town Of | 207,612 | - | - | 5,173 | 5,173 |
| 91213 | Valdese Housing Authority | 15,932 | - | - | - | - |
| 91214 | Rutherford College, Town Of | 12,028 | - | - | 2,843 | 2,843 |
| 91217 | Morganton A.B.C. Board | 8,392 | - | - | 5,709 | 5,709 |
| 91221 | Drexel, Town Of | 63,011 | - | - | 11,263 | 11,263 |
| 91231 | Morganton, City Of | 906,743 | - | - | 31,975 | 31,975 |
| 91233 | Morganton Housing Authority | 19,478 | - | - | 11,447 | 11,447 |
| 91241 | Glen Alpine, Town Of | 18,311 | - | - | - | - |
| 91251 | Hildebrand, Town Of | 11,983 | - | - | 7,071 | 7,071 |
| 91261 | Connelly Springs, Town Of | 3,949 | - | - | 2,054 | 2,054 |
| 91301 | Cabarrus County | 3,247,518 | - | - | - | - |
| 91302 | Water & Sewer Authority Of Cabarrus County | 261,063 | - | - | 67,508 | 67,508 |
| 91306 | Cabarrus County Public Health Authority | 697,381 | - | - | 150,655 | 150,655 |
| 91308 | Cabarrus County Tourism Authority | 83,700 | - | - | 6,832 | 6,832 |
| 91311 | Concord, City Of | 3,559,565 | - | - | 164,438 | 164,438 |
| 91317 | Concord A.B.C. Board | 43,039 | - | - | 4,908 | 4,908 |
| 91321 | Mount Pleasant, Town Of | 14,361 | - | - | 1,444 | 1,444 |
| 91327 | Mt. Pleasant A.B.C. Board | 5,071 | - | - | 108 | 108 |
| 91331 | Kannapolis, Town Of | 1,360,609 | - | - | - | - |
| 91341 | Midland, Town Of | 9,559 | - | - | 747 | 747 |
| 91401 | Caldwell County | 1,589,404 | - | - | 44,271 | 44,271 |
| 91411 | Granite Falls, Town Of | 139,979 | - | - | 4,140 | 4,140 |
| 91417 | Granite Falls A.B.C. Board | 4,667 | - | - | 5,009 | 5,009 |
| 91421 | Sawmills, Town Of | 32,941 | - | - | 3,857 | 3,857 |
| 91423 | Lenoir Housing Authority | 17,727 | - | - | 12,954 | 12,954 |
| 91431 | Hudson, Town Of | 72,076 | - | - | 2,358 | 2,358 |
| 91441 | Harrisburg, Town Of | 359,933 | - | - | - | - |
| 91451 | Lenoir, City Of | 764,206 | - | - | - | - |

| 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 Proportional Share Of Contributions | Total Deferred Inflows Of Resources | Proportional Share Of Pension Expense | Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Employer Pension Expense | |
| 106,516 | 129,010 | - | - | 235,526 | 206,890 | 10,581 | 217,471 | |
| 1,013 | 1,227 | - | 1,531 | 3,771 | 1,967 | 196 | 2,163 | |
| 12,269 | 14,860 | - | - | 27,129 | 23,830 | 11,752 | 35,582 | |
| 1,593 | 1,929 | - | 5,172 | 8,694 | 3,094 | (1,357) | 1,737 | |
| 7,469 | 9,046 | - | - | 16,515 | 14,507 | 4,488 | 18,995 | |
| 31,912 | 38,650 | - | - | 70,562 | 61,983 | 7,321 | 69,304 | |
| 1,139 | 1,380 | - | 7,008 | 9,527 | 2,213 | (2,275) | (62) | |
| 23,641 | 28,634 | - | 13,968 | 66,243 | 45,919 | (4,352) | 41,567 | |
| 1,065 | 1,291 | - | - | 2,356 | 2,070 | 1,452 | 3,522 | |
| 1,793 | 2,172 | - | 788 | 4,753 | 3,483 | 213 | 3,696 | |
| 100,197 | 121,357 | - | 117,926 | 339,480 | 194,616 | (36,538) | 158,078 | |
| 4,621 | 5,596 | - | - | 10,217 | 8,975 | 6,572 | 15,547 | |
| 5,770 | 6,989 | - | 9,371 | 22,130 | 11,208 | 5,317 | 16,525 | |
| 1,698 | 2,057 | - | - | 3,755 | 3,299 | 3,201 | 6,500 | |
| 2,236 | 2,708 | - | - | 4,944 | 4,344 | 3,994 | 8,338 | |
| 51,597 | 62,493 | - | 50,134 | 164,224 | 100,218 | (13,372) | 86,846 | |
| 22,765 | 27,573 | - | - | 50,338 | 44,218 | 105 | 44,323 | |
| 1,361 | 1,648 | - | - | 3,009 | 2,643 | 2,930 | 5,573 | |
| 8,587 | 10,401 | - | 739 | 19,727 | 16,679 | 643 | 17,322 | |
| 1,572 | 1,903 | - | - | 3,475 | 3,053 | 986 | 4,039 | |
| 35,045 | 42,446 | - | 66,154 | 143,645 | 68,068 | (19,177) | 48,891 | |
| 1,804 | 2,185 | - | - | 3,989 | 3,504 | 883 | 4,387 | |
| 24,485 | 29,655 | - | 2,314 | 56,454 | 47,558 | 7,851 | 55,409 | |
| 506 | 613 | - | 155 | 1,274 | 984 | 134 | 1,118 | |
| 37,714 | 45,678 | - | 40,921 | 124,313 | 73,252 | (13,511) | 59,741 | |
| 56,291 | 68,179 | - | 68,527 | 192,997 | 109,336 | (20,635) | 88,701 | |
| 1,445,307 | 1,750,527 | - | - | 3,195,834 | 2,807,260 | 319,671 | 3,126,931 | |
| 29,897 | 36,210 | - | 71,317 | 137,424 | 58,069 | (18,392) | 39,677 | |
| 971 | 1,175 | - | 117 | 2,263 | 1,885 | 37 | 1,922 | |
| 6,752 | 8,177 | - | - | 14,929 | 13,114 | 1,876 | 14,990 | |
| 132,552 | 160,545 | - | - | 293,097 | 257,459 | 22,002 | 279,461 | |
| 10,191 | 12,343 | - | 1,686 | 24,220 | 19,794 | 216 | 20,010 | |
| 23,261 | 28,174 | - | - | 51,435 | 45,181 | 7,050 | 52,231 | |
| - | - | - | 969,759 | 969,759 | - | (324,334) | (324,334) | |
| 12,248 | 14,835 | - | 36,349 | 63,432 | 23,789 | (10,312) | 13,477 | |
| 1,072,611 | 1,299,125 | - | 551,300 | 2,923,036 | 2,083,362 | (176,906) | 1,906,456 | |
| 29,200 | 35,367 | - | - | 64,567 | 56,717 | 17,652 | 74,369 | |
| 53,190 | 64,422 | - | 18,915 | 136,527 | 103,312 | (3,193) | 100,119 | |
| 69,921 | 84,687 | - | 55,043 | 209,651 | 135,809 | (16,578) | 119,231 | |
| 65,996 | 79,933 | - | 80,482 | 226,411 | 128,187 | (23,024) | 105,163 | |
| 2,258 | 2,734 | - | - | 4,992 | 4,385 | 3,462 | 7,847 | |
| 68,022 | 82,387 | - | 14,869 | 165,278 | 132,121 | (1,178) | 130,943 | |
| 1,677 | 2,032 | - | - | 3,709 | 3,258 | 1,557 | 4,815 | |
| 11,256 | 13,634 | - | 3,890 | 28,780 | 21,863 | 1,508 | 23,371 | |
| 26,626 | 32,249 | - | 31,772 | 90,647 | 51,717 | (9,394) | 42,323 | |
| 235,344 | 285,045 | - | - | 520,389 | 457,116 | 25,100 | 482,216 | |
| 18,525 | 22,437 | - | - | 40,962 | 35,981 | 6,746 | 42,727 | |
| 26,278 | 31,828 | - | - | 58,106 | 51,041 | 7,303 | 58,344 | |
| 86,462 | 104,721 | - | - | 191,183 | 167,938 | 10,598 | 178,536 | |
| 1,371 | 1,661 | - | - | 3,032 | 2,664 | 3,311 | 5,975 | |
| 48,801 | 59,107 | - | 6,958 | 114,866 | 94,788 | (92) | 94,696 | |
| 3,745 | 4,536 | - | 3,153 | 11,434 | 7,274 | (893) | 6,381 | |
| 2,827 | 3,425 | - | - | 6,252 | 5,491 | 772 | 6,263 | |
| 1,973 | 2,389 | - | - | 4,362 | 3,832 | 1,656 | 5,488 | |
| 14,811 | 17,939 | - | 2,205 | 34,955 | 28,768 | 3,190 | 31,958 | |
| 213,138 | 258,149 | - | 36,109 | 507,396 | 413,984 | 1,241 | 415,225 | |
| 4,578 | 5,545 | - | - | 10,123 | 8,893 | 3,204 | 12,097 | |
| 4,304 | 5,213 | - | 5,419 | 14,936 | 8,360 | (1,728) | 6,632 | |
| 2,817 | 3,412 | - | 549 | 6,778 | 5,471 | 2,221 | 7,692 | |
| 928 | 1,124 | - | - | 2,052 | 1,803 | 585 | 2,388 | |
| 763,358 | 924,564 | - | 256,080 | 1,944,002 | 1,482,691 | (71,507) | 1,411,184 | |
| 61,365 | 74,324 | - | - | 135,689 | 119,191 | 18,951 | 138,142 | |
| 163,926 | 198,544 | - | - | 362,470 | 318,397 | 43,494 | 361,891 | |
| 19,674 | 23,830 | - | 5,226 | 48,730 | 38,214 | 917 | 39,131 | |
| 836,707 | 1,013,402 | - | 305,324 | 2,155,433 | 1,625,160 | (59,069) | 1,566,091 | |
| 10,117 | 12,253 | - | 2,521 | 24,891 | 19,650 | 442 | 20,092 | |
| 3,376 | 4,089 | - | 7,892 | 15,357 | 6,557 | (1,583) | 4,974 | |
| 1,192 | 1,443 | - | 554 | 3,189 | 2,315 | (109) | 2,206 | |
| 319,823 | 387,363 | - | 368,678 | 1,075,864 | 621,201 | (111,992) | 509,209 | |
| 2,247 | 2,721 | - | - | 4,968 | 4,364 | 233 | 4,597 | |
| 373,603 | 452,501 | - | - | 826,104 | 725,660 | 13,412 | 739,072 | |
| 32,903 | 39,851 | - | 4,210 | 76,964 | 63,909 | (324) | 63,585 | |
| 1,097 | 1,329 | - | - | 2,426 | 2,131 | 1,631 | 3,762 | |
| 7,743 | 9,378 | - | 6,209 | 23,330 | 15,040 | (335) | 14,705 | |
| 4,167 | 5,047 | - | 6,118 | 15,332 | 8,094 | 1,345 | 9,439 | |
| 16,942 | 20,520 | - | 529 | 37,991 | 32,907 | 440 | 33,347 | |
| 84,605 | 102,472 | - | 102,665 | 289,742 | 164,331 | (30,274) | 134,057 | |
| 179,633 | 217,568 | - | 132,353 | 529,554 | 348,907 | (39,920) | 308,987 | |

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2015

| Deferred Outflows Of Resources | | | | | | |
|--------------------------------|---|-----------------------|--|------------------------|--|--------------------------------------|
| Employer Number | Employer | Net Pension Liability | Differences Between Expected And Actual Experience | Changes Of Assumptions | Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Deferred Outflows of Resources |
| 91457 | Lenoir A.B.C. Board | 12,342 | - | - | 15,066 | 15,066 |
| 91461 | Cajah's Mountain, Town Of | 2,872 | - | - | 3,572 | 3,572 |
| 91501 | Camden County | 218,383 | - | - | 45,182 | 45,182 |
| 91504 | Camden County A.B.C. Board | 4,398 | - | - | 6,803 | 6,803 |
| 91601 | Carteret County | 1,162,062 | - | - | 166,506 | 166,506 |
| 91604 | Carteret County A.B.C. Board | 38,147 | - | - | 10,081 | 10,081 |
| 91608 | Western Carteret Interlocal Agency | 52,868 | - | - | 2,631 | 2,631 |
| 91611 | Morehead City, Town Of | 599,634 | - | - | 54,205 | 54,205 |
| 91621 | Newport, Town Of | 117,584 | - | - | 27,831 | 27,831 |
| 91631 | Beaufort, Town Of | 246,074 | - | - | - | - |
| 91633 | Beaufort Housing Authority | 10,412 | - | - | - | - |
| 91641 | Pine Knoll Shores, Town Of | 139,485 | - | - | - | - |
| 91651 | Emerald Isle, Town Of | 215,286 | - | - | - | - |
| 91661 | Indian Beach, Town Of | 85,944 | - | - | - | - |
| 91671 | Cape Carteret, Town Of | 40,391 | - | - | 17,900 | 17,900 |
| 91681 | Atlantic Beach, Town Of | 236,021 | - | - | 126,229 | 126,229 |
| 91691 | Cedar Point, Town Of | 8,392 | - | - | 203 | 203 |
| 91701 | Caswell County | 474,645 | - | - | 3,024 | 3,024 |
| 91704 | Caswell County A.B.C. Board | 7,450 | - | - | 2,161 | 2,161 |
| 91706 | Caswell County Welfare Department | 115,116 | - | - | 1,094 | 1,094 |
| 91719 | Yanceyville, Town Of | 19,837 | - | - | 9,225 | 9,225 |
| 91801 | Catawba County | 3,670,417 | - | - | - | - |
| 91804 | Catawba County A.B.C. Board | 64,402 | - | - | 41,648 | 41,648 |
| 91811 | Hickory, City Of | 2,255,908 | - | - | - | - |
| 91812 | Hickory/Conover Tourism Dev. Authority | 18,625 | - | - | 9,686 | 9,686 |
| 91813 | Hickory Housing Authority | 43,129 | - | - | 14,570 | 14,570 |
| 91818 | Western Piedmont Council Of Governments | 174,536 | - | - | 195,467 | 195,467 |
| 91819 | Western Piedmont Regional Transit Authority | 132,888 | - | - | 20,649 | 20,649 |
| 91821 | Claremont, Town Of | 70,909 | - | - | 6,117 | 6,117 |
| 91831 | Maiden, Town Of | 150,077 | - | - | 16,974 | 16,974 |
| 91841 | Long View, Town Of | 122,476 | - | - | - | - |
| 91851 | Conover, Town Of | 351,899 | - | - | 10,791 | 10,791 |
| 91861 | Brookford, Town Of | 8,303 | - | - | 3,403 | 3,403 |
| 91871 | Newton, Town Of | 606,904 | - | - | - | - |
| 91881 | Catawba, Town Of | 9,604 | - | - | - | - |
| 91901 | Chatham County | 1,534,786 | - | - | 159,330 | 159,330 |
| 91903 | Chatham County Housing Authority | 4,264 | - | - | 654 | 654 |
| 91904 | Chatham County A.B.C. Board | 5,206 | - | - | 4,629 | 4,629 |
| 91908 | Goldston-Gulf Sanitary District | 7,764 | - | - | 2,447 | 2,447 |
| 91911 | Siler City, Town Of | 197,828 | - | - | - | - |
| 91917 | Siler City A.B.C. Board | 6,373 | - | - | 193 | 193 |
| 91921 | Pittsboro, Town Of | 156,360 | - | - | - | - |
| 92001 | Cherokee County | 786,781 | - | - | 4,570 | 4,570 |
| 92005 | Nantahala Regional Library | 20,555 | - | - | 1,268 | 1,268 |
| 92011 | Murphy, Town Of | 81,815 | - | - | 21,281 | 21,281 |
| 92017 | Murphy A.B.C. Board | 16,650 | - | - | 525 | 525 |
| 92021 | Andrews, Town Of | 44,431 | - | - | - | - |
| 92101 | Chowan County | 411,768 | - | - | 27,533 | 27,533 |
| 92104 | Chowan County A.B.C. Board | 3,635 | - | - | 4,345 | 4,345 |
| 92109 | Albemarle Regional Plan. & Develop. Com | 77,686 | - | - | 3,860 | 3,860 |
| 92111 | Edenton, Town Of | 239,297 | - | - | 20,979 | 20,979 |
| 92113 | The New Edenton Housing Authority | 10,277 | - | - | 14,874 | 14,874 |
| 92201 | Clay County | 443,992 | - | - | 69,763 | 69,763 |
| 92301 | Cleveland County | 2,280,098 | - | - | 52,350 | 52,350 |
| 92302 | Cleveland County Sanitary District | 134,234 | - | - | - | - |
| 92311 | Shelby, City Of | 956,649 | - | - | - | - |
| 92317 | Shelby A.B.C. Board | 14,945 | - | - | 11,364 | 11,364 |
| 92321 | Kings Mountain, City Of | 535,681 | - | - | 86,992 | 86,992 |
| 92327 | Kings Mountain A.B.C. Board | 3,501 | - | - | 1,741 | 1,741 |
| 92331 | Boiling Springs, Town Of | 66,377 | - | - | 5,381 | 5,381 |
| 92341 | Lawndale, Town Of | 2,872 | - | - | 305 | 305 |
| 92351 | Grover, Town Of | 12,746 | - | - | 1,737 | 1,737 |
| 92401 | Columbus County | 1,253,123 | - | - | 47,972 | 47,972 |
| 92403 | Whiteville Housing Authority | 7,136 | - | - | 779 | 779 |
| 92411 | Whiteville, City Of | 237,053 | - | - | 775 | 775 |
| 92414 | Town Of Bolton | 4,398 | - | - | - | - |
| 92417 | Whiteville A.B.C. Board | 7,495 | - | - | - | - |
| 92421 | Brunswick, Town Of | 8,886 | - | - | 2,172 | 2,172 |
| 92427 | Lake Waccamaw A.B.C. Board | 404 | - | - | 1,446 | 1,446 |
| 92431 | Fair Bluff, Town Of | 18,311 | - | - | 8,254 | 8,254 |
| 92441 | Chadburn, Town Of | 45,642 | - | - | - | - |
| 92444 | Chadburn A.B.C. Board | 808 | - | - | 2,345 | 2,345 |
| 92451 | Tabor City, Town Of | 50,803 | - | - | 17,940 | 17,940 |
| 92461 | Lake Woccamaw, Town Of | 28,498 | - | - | - | - |
| 92501 | Craven County | 1,748,322 | - | - | 54,529 | 54,529 |
| 92502 | First Craven Sanitary District | 9,604 | - | - | - | - |
| 92504 | Craven County A.B.C. Board | 32,986 | - | - | 16,160 | 16,160 |
| 92505 | Craven-Pamlico-Carteret Regional Library | 88,412 | - | - | 40,404 | 40,404 |

| 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 Proportional Share Of Contributions | Total Deferred Inflows Of Resources | Proportional Share Of Pension Expense | Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Employer Pension Expense | |
| 2,901 | 3,513 | - | - | 6,414 | 5,635 | 4,003 | 9,638 | |
| 675 | 818 | - | - | 1,493 | 1,311 | 962 | 2,273 | |
| 51,333 | 62,174 | - | - | 113,507 | 99,705 | 14,464 | 114,169 | |
| 1,034 | 1,252 | - | - | 2,286 | 2,008 | 1,852 | 3,860 | |
| 273,153 | 330,838 | - | - | 603,991 | 530,553 | 50,325 | 580,878 | |
| 8,967 | 10,860 | - | - | 19,827 | 17,417 | 2,808 | 20,225 | |
| 12,427 | 15,051 | - | 43,081 | 70,559 | 24,137 | (10,398) | 13,739 | |
| 140,949 | 170,715 | - | - | 311,664 | 273,770 | 17,436 | 291,206 | |
| 27,639 | 33,476 | - | 29,260 | 90,375 | 53,684 | (2,500) | 51,184 | |
| 57,842 | 70,056 | - | 6,764 | 134,662 | 112,348 | (2,073) | 110,275 | |
| 2,447 | 2,965 | - | 6,914 | 12,326 | 4,754 | (1,849) | 2,905 | |
| 32,787 | 39,712 | - | 50,608 | 123,107 | 63,684 | (14,643) | 49,041 | |
| 50,605 | 61,292 | - | 19,950 | 131,847 | 98,291 | (5,692) | 92,599 | |
| 20,202 | 24,468 | - | 18,699 | 63,369 | 39,239 | (4,981) | 34,258 | |
| 9,494 | 11,500 | - | - | 20,994 | 18,441 | 4,863 | 23,304 | |
| 55,479 | 67,194 | - | 13,640 | 136,313 | 107,758 | 28,482 | 136,240 | |
| 1,973 | 2,389 | - | 1,085 | 5,447 | 3,832 | (216) | 3,616 | |
| 111,569 | 135,131 | - | 20,987 | 267,687 | 216,704 | (6,227) | 210,477 | |
| 1,751 | 2,121 | - | - | 3,872 | 3,401 | 602 | 4,003 | |
| 27,059 | 32,774 | - | 16,735 | 76,568 | 52,557 | (5,311) | 47,246 | |
| 4,663 | 5,647 | - | 4,838 | 15,148 | 9,057 | 797 | 9,854 | |
| 862,764 | 1,044,962 | - | 90,343 | 1,998,069 | 1,675,771 | (29,651) | 1,646,120 | |
| 15,138 | 18,335 | - | - | 33,473 | 29,403 | 12,149 | 41,552 | |
| 530,271 | 642,254 | - | 264,294 | 1,436,819 | 1,029,960 | (73,282) | 956,678 | |
| 4,378 | 5,302 | - | - | 9,680 | 8,503 | 2,759 | 11,262 | |
| 10,138 | 12,279 | - | 7,915 | 30,332 | 19,691 | 1,167 | 20,858 | |
| 41,026 | 49,690 | - | 15,174 | 105,890 | 79,686 | 46,094 | 125,780 | |
| 31,236 | 37,833 | - | 8,329 | 77,398 | 60,671 | 4,726 | 65,397 | |
| 16,668 | 20,188 | - | - | 36,856 | 32,375 | 1,921 | 34,296 | |
| 35,277 | 42,726 | - | - | 78,003 | 68,519 | 4,564 | 73,083 | |
| 28,789 | 34,869 | - | 32,285 | 95,943 | 55,918 | (9,588) | 46,330 | |
| 82,717 | 100,186 | - | 30,596 | 213,499 | 160,664 | (4,400) | 156,264 | |
| 1,952 | 2,364 | - | 332 | 4,648 | 3,791 | 780 | 4,571 | |
| 142,658 | 172,785 | - | 73,333 | 388,776 | 277,089 | (20,170) | 256,919 | |
| 2,258 | 2,734 | - | 14,638 | 19,630 | 4,385 | (4,674) | (289) | |
| 360,765 | 436,952 | - | - | 797,717 | 700,724 | 48,367 | 749,091 | |
| 1,002 | 1,214 | - | 9,093 | 11,309 | 1,947 | (2,870) | (923) | |
| 1,224 | 1,482 | - | - | 2,706 | 2,377 | 1,499 | 3,876 | |
| 1,825 | 2,211 | - | - | 4,036 | 3,545 | 810 | 4,355 | |
| 46,501 | 56,321 | - | 11,953 | 114,775 | 90,321 | (3,471) | 86,850 | |
| 1,498 | 1,815 | - | - | 3,313 | 2,910 | 51 | 2,961 | |
| 36,754 | 44,515 | - | 15,700 | 96,969 | 71,388 | (4,326) | 67,062 | |
| 184,940 | 223,995 | - | 78,792 | 487,727 | 359,214 | (25,156) | 334,058 | |
| 4,832 | 5,852 | - | 808 | 11,492 | 9,385 | 212 | 9,597 | |
| 19,231 | 23,293 | - | - | 42,524 | 37,354 | 6,978 | 44,332 | |
| 3,914 | 4,740 | - | 2,120 | 10,774 | 7,602 | (571) | 7,031 | |
| 10,444 | 12,649 | - | 26,856 | 49,949 | 20,285 | (7,857) | 12,428 | |
| 96,790 | 117,230 | - | - | 214,020 | 187,998 | 9,014 | 197,012 | |
| 854 | 1,034 | - | - | 1,888 | 1,660 | 1,338 | 2,998 | |
| 18,261 | 22,117 | - | 26,472 | 66,850 | 35,469 | (5,639) | 29,830 | |
| 56,249 | 68,127 | - | - | 124,376 | 109,254 | 6,455 | 115,709 | |
| 2,416 | 2,926 | - | - | 5,342 | 4,692 | 3,980 | 8,672 | |
| 104,364 | 126,404 | - | - | 230,768 | 202,710 | 20,843 | 223,553 | |
| 535,957 | 649,141 | - | 25,029 | 1,210,127 | 1,041,005 | 5,333 | 1,046,338 | |
| 31,553 | 38,216 | - | 12,081 | 81,850 | 61,286 | (3,671) | 57,615 | |
| 224,869 | 272,357 | - | 110,534 | 607,760 | 436,769 | (34,308) | 402,461 | |
| 3,513 | 4,255 | - | - | 7,768 | 6,823 | 3,210 | 10,033 | |
| 125,916 | 152,507 | - | - | 278,423 | 244,571 | 25,764 | 270,335 | |
| 823 | 997 | - | - | 1,820 | 1,598 | 495 | 2,093 | |
| 15,602 | 18,898 | - | - | 34,500 | 30,305 | 1,655 | 31,960 | |
| 675 | 818 | - | 4,150 | 5,643 | 1,311 | (984) | 327 | |
| 2,996 | 3,629 | - | 1,855 | 8,480 | 5,819 | 95 | 5,914 | |
| 294,558 | 356,762 | - | 7,237 | 658,557 | 572,127 | 14,149 | 586,276 | |
| 1,677 | 2,032 | - | - | 3,709 | 3,258 | 214 | 3,472 | |
| 55,721 | 67,489 | - | 14,908 | 138,118 | 108,229 | (4,783) | 103,446 | |
| 1,034 | 1,252 | - | 3,918 | 6,204 | 2,008 | (1,070) | 938 | |
| 1,762 | 2,134 | - | 962 | 4,858 | 3,422 | (254) | 3,168 | |
| 2,089 | 2,530 | - | - | 4,619 | 4,057 | 662 | 4,719 | |
| 95 | 115 | - | - | 210 | 184 | 430 | 614 | |
| 4,304 | 5,213 | - | 1,929 | 11,446 | 8,360 | 1,516 | 9,876 | |
| 10,729 | 12,994 | - | 11,515 | 35,238 | 20,839 | (3,784) | 17,055 | |
| 190 | 230 | - | - | 420 | 369 | 708 | 1,077 | |
| 11,942 | 14,464 | - | - | 26,406 | 23,195 | 5,203 | 28,398 | |
| 6,699 | 8,113 | - | 10,670 | 25,482 | 13,011 | (2,852) | 10,159 | |
| 410,959 | 497,745 | - | 18,957 | 927,661 | 798,216 | 13,274 | 811,490 | |
| 2,258 | 2,734 | - | 4,865 | 9,857 | 4,385 | (1,355) | 3,030 | |
| 7,754 | 9,391 | - | 81 | 17,226 | 15,060 | 4,203 | 19,263 | |
| 20,782 | 25,171 | - | - | 45,953 | 40,366 | 11,528 | 51,894 | |

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2015

| Deferred Outflows Of Resources | | | | | | |
|--------------------------------|---|-----------------------|--|------------------------|--|--------------------------------------|
| Employer Number | Employer | Net Pension Liability | Differences Between Expected And Actual Experience | Changes Of Assumptions | Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Deferred Outflows of Resources |
| 92506 | Craven County Airport Authority | 17,503 | - | - | 14,293 | 14,293 |
| 92507 | Neuse River Council Of Governments | 46,316 | - | - | 471 | 471 |
| 92508 | Coastal Regional Waste Management Authority | 147,923 | - | - | 11,397 | 11,397 |
| 92509 | Neuse Clinic | 970,023 | - | - | 246,204 | 246,204 |
| 92511 | New Bern, City Of | 1,647,657 | - | - | 36,684 | 36,684 |
| 92521 | Trent Woods, Town Of | 43,039 | - | - | 6,649 | 6,649 |
| 92531 | Havelock, City Of | 420,116 | - | - | - | - |
| 92541 | River Bend, Town Of | 56,907 | - | - | 9,296 | 9,296 |
| 92551 | Vanceboro, Town Of | 24,594 | - | - | 10,268 | 10,268 |
| 92561 | Bridgeton, Town Of | 9,784 | - | - | 5,324 | 5,324 |
| 92571 | Cove City, Town Of | 1,705 | - | - | 1,343 | 1,343 |
| 92601 | Cumberland County | 6,755,651 | - | - | 357,942 | 357,942 |
| 92602 | Westarea Volunteer Fire Department | 3,770 | - | - | 1,064 | 1,064 |
| 92604 | Cumberland County A.B.C. Board | 143,704 | - | - | 38,157 | 38,157 |
| 92607 | Region M Council Of Governments | 33,256 | - | - | 10,644 | 10,644 |
| 92608 | Cumberland Memorial Auditorium Com | - | - | - | - | - |
| 92611 | Fayetteville, City Of | 6,162,839 | - | - | 30,531 | 30,531 |
| 92613 | Fayetteville Metro. Housing Authority | 131,272 | - | - | 142,230 | 142,230 |
| 92614 | Fayetteville Public Works Commission | 2,521,055 | - | - | 2,000,530 | 2,000,530 |
| 92621 | Stedman, Town Of | 14,855 | - | - | 1,830 | 1,830 |
| 92631 | Hope Mills, Town Of | 459,924 | - | - | - | - |
| 92641 | Wade, Town Of | 4,802 | - | - | 3,254 | 3,254 |
| 92651 | Linden, Town Of | 1,077 | - | - | 1,999 | 1,999 |
| 92661 | Spring Lake, Town Of | 304,552 | - | - | 158,388 | 158,388 |
| 92671 | Falcon, Town Of | 1,571 | - | - | 2,874 | 2,874 |
| 92681 | Eastover, Town Of | 2,423 | - | - | 5,826 | 5,826 |
| 92701 | Currituck County | 1,267,843 | - | - | - | - |
| 92704 | Currituck County A.B.C. Board | 21,542 | - | - | 3,275 | 3,275 |
| 92801 | Dare County | 2,317,258 | - | - | 246,284 | 246,284 |
| 92802 | Dare County Tourism Board | 64,447 | - | - | - | - |
| 92804 | Dare County A.B.C. Board | 54,618 | - | - | 9,342 | 9,342 |
| 92811 | Nags Head, Town Of | 511,850 | - | - | - | - |
| 92821 | Kill Devil Hills, Town Of | 439,863 | - | - | 18,287 | 18,287 |
| 92831 | Manteo, Town Of | 107,935 | - | - | 19,152 | 19,152 |
| 92841 | Southern Shores, Town Of | 121,489 | - | - | 17,581 | 17,581 |
| 92851 | Kitty Hawk, Town Of | 209,542 | - | - | - | - |
| 92861 | Duck, Town Of | 169,420 | - | - | - | - |
| 92901 | Davidson County | 2,577,379 | - | - | 151,424 | 151,424 |
| 92911 | Thomasville, City Of | 927,433 | - | - | - | - |
| 92913 | Thomasville Housing Authority | 13,329 | - | - | 36,666 | 36,666 |
| 92917 | Lexington A.B.C. Board | 8,796 | - | - | 12,222 | 12,222 |
| 92921 | Denton, Town Of | 36,577 | - | - | - | - |
| 92931 | Lexington, City Of | 1,142,764 | - | - | 23,319 | 23,319 |
| 92941 | Town Of Midway | 7,181 | - | - | 12,561 | 12,561 |
| 93001 | Davie County | 995,335 | - | - | 18,329 | 18,329 |
| 93009 | Davie Soil & Water Conservation District | 7,360 | - | - | - | - |
| 93011 | Mocksville, Town Of | 130,958 | - | - | 3,237 | 3,237 |
| 93021 | Bermuda Run, Town Of | 16,695 | - | - | 5,708 | 5,708 |
| 93027 | Cooleemee A.B.C. Board | 6,687 | - | - | - | - |
| 93031 | Cooleemee, Town Of | 6,463 | - | - | 2,905 | 2,905 |
| 93101 | Duplin County | 1,479,764 | - | - | 188,284 | 188,284 |
| 93103 | Duplin County Tourism Development Authority | - | - | - | 1,951 | 1,951 |
| 93108 | Duplin-Sampson Area Mental Health | 1,101,385 | - | - | 515,577 | 515,577 |
| 93111 | Beulaville, Town Of | 33,076 | - | - | - | - |
| 93121 | Kenansville, Town Of | 33,615 | - | - | - | - |
| 93127 | Kenansville A.B.C. Board | 3,501 | - | - | - | - |
| 93131 | Warsaw, Town Of | 106,274 | - | - | 18,722 | 18,722 |
| 93137 | Warsaw A.B.C. Board | 942 | - | - | 691 | 691 |
| 93141 | Faison, Town Of | 19,478 | - | - | 6,291 | 6,291 |
| 93151 | Wallace, Town Of | 158,155 | - | - | 7,966 | 7,966 |
| 93157 | Wallace A.B.C. Board | 1,077 | - | - | 4,039 | 4,039 |
| 93161 | Rose Hill, Town Of | 33,390 | - | - | 16,076 | 16,076 |
| 93171 | Calypso, Town Of | 2,783 | - | - | 1,177 | 1,177 |
| 93181 | Teachey, Town Of | 4,712 | - | - | 888 | 888 |
| 93191 | Magnolia, Town Of | 16,381 | - | - | 3,520 | 3,520 |
| 93201 | Durham County | 6,748,246 | - | - | 1,154,602 | 1,154,602 |
| 93202 | Parkwood Fire Department | 93,170 | - | - | - | - |
| 93204 | Durham County A.B.C. Board | 142,178 | - | - | 8,342 | 8,342 |
| 93209 | Alliance Behavioral Healthcare | 1,551,885 | - | - | 1,352,045 | 1,352,045 |
| 93211 | Durham, City Of | 9,591,895 | - | - | - | - |
| 93212 | Durham Convention And Visitors Bureau | 95,548 | - | - | 59,120 | 59,120 |
| 93219 | Triangle J Council Of Governments | 108,159 | - | - | 365 | 365 |
| 93301 | Edgecombe County | 1,080,875 | - | - | - | - |
| 93304 | Edgecombe County A.B.C. Board | 14,990 | - | - | 15,670 | 15,670 |
| 93305 | Edgecombe-Nash Memorial Library | 23,023 | - | - | - | - |
| 93309 | Region L Council Of Governments | 68,935 | - | - | 8,879 | 8,879 |
| 93311 | Tarboro, Town Of | 571,180 | - | - | - | - |
| 93317 | Tarboro Redevelopment Commission | 20,914 | - | - | 120 | 120 |

| 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 Proportional Share Of Contributions | Total Deferred Inflows Of Resources | Proportional Share Of Pension Expense | Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Employer Pension Expense | |
| 4,114 | 4,983 | - | - | 9,097 | 7,991 | 3,986 | 11,977 | |
| 10,887 | 13,186 | - | 14,507 | 38,580 | 21,146 | (4,729) | 16,417 | |
| 34,770 | 42,113 | - | - | 76,883 | 67,536 | 3,521 | 71,057 | |
| 228,013 | 276,164 | - | - | 504,177 | 442,875 | 79,570 | 522,445 | |
| 387,296 | 469,086 | - | 87,312 | 943,694 | 752,257 | (10,588) | 741,669 | |
| 10,117 | 12,253 | - | 4,476 | 26,846 | 19,650 | 244 | 19,894 | |
| 98,752 | 119,606 | - | 126,441 | 344,799 | 191,809 | (37,369) | 154,440 | |
| 13,377 | 16,201 | - | 5,178 | 34,756 | 25,982 | 1,754 | 27,736 | |
| 5,781 | 7,002 | - | 6,119 | 18,902 | 11,229 | 1,832 | 13,061 | |
| 2,300 | 2,785 | - | - | 5,085 | 4,467 | 1,588 | 6,055 | |
| 401 | 486 | - | 302 | 1,189 | 779 | 251 | 1,030 | |
| 1,587,976 | 1,923,324 | - | - | 3,511,300 | 3,084,369 | 118,641 | 3,203,010 | |
| 886 | 1,073 | - | 1,479 | 3,438 | 1,721 | (31) | 1,690 | |
| 33,779 | 40,912 | - | - | 74,691 | 65,610 | 12,033 | 77,643 | |
| 7,817 | 9,468 | - | - | 17,285 | 15,183 | 3,281 | 18,464 | |
| - | - | - | 209,678 | 209,678 | - | (69,872) | (69,872) | |
| 1,448,630 | 1,754,551 | - | 305,824 | 3,509,005 | 2,813,714 | (69,848) | 2,743,866 | |
| 30,857 | 37,373 | - | 2,843 | 71,073 | 59,934 | 36,282 | 96,216 | |
| 592,596 | 717,741 | - | - | 1,310,337 | 1,151,016 | 545,266 | 1,696,282 | |
| 3,492 | 4,230 | - | 3,020 | 10,742 | 6,782 | (531) | 6,251 | |
| 108,109 | 130,939 | - | 49,462 | 288,510 | 209,984 | (13,702) | 196,282 | |
| 1,129 | 1,367 | - | 2,855 | 5,351 | 2,192 | (103) | 2,089 | |
| 253 | 306 | - | - | 559 | 492 | 588 | 1,080 | |
| 71,588 | 86,706 | - | 50,971 | 209,265 | 139,046 | 24,416 | 163,462 | |
| 369 | 447 | - | - | 816 | 717 | 785 | 1,502 | |
| 570 | 690 | - | - | 1,260 | 1,106 | 1,669 | 2,775 | |
| 298,018 | 360,953 | - | 120,235 | 779,206 | 578,848 | (38,655) | 540,193 | |
| 5,064 | 6,133 | - | 18 | 11,215 | 9,835 | 851 | 10,686 | |
| 544,692 | 659,720 | - | - | 1,204,412 | 1,057,970 | 67,853 | 1,125,823 | |
| 15,149 | 18,348 | - | 10,125 | 43,622 | 29,424 | (2,909) | 26,515 | |
| 12,838 | 15,550 | - | 4,001 | 32,389 | 24,937 | 1,108 | 26,045 | |
| 120,315 | 145,723 | - | 34,911 | 300,949 | 233,691 | (11,361) | 222,330 | |
| 103,394 | 125,228 | - | - | 228,622 | 200,824 | 5,195 | 206,019 | |
| 25,371 | 30,729 | - | - | 56,100 | 49,279 | 5,909 | 55,188 | |
| 28,557 | 34,587 | - | 839 | 63,983 | 55,467 | 5,660 | 61,127 | |
| 49,255 | 59,656 | - | 84,346 | 193,257 | 95,669 | (25,661) | 70,008 | |
| 39,824 | 48,234 | - | 64,109 | 152,167 | 77,351 | (18,912) | 58,439 | |
| 605,836 | 733,776 | - | - | 1,339,612 | 1,176,732 | 42,863 | 1,219,595 | |
| 218,001 | 264,039 | - | 166,611 | 648,651 | 423,430 | (47,497) | 375,933 | |
| 3,133 | 3,795 | - | 6,183 | 13,111 | 6,086 | 7,530 | 13,616 | |
| 2,068 | 2,504 | - | - | 4,572 | 4,016 | 3,763 | 7,779 | |
| 8,598 | 10,413 | - | 15,959 | 34,970 | 16,700 | (5,336) | 11,364 | |
| 268,617 | 325,343 | - | 39,818 | 633,778 | 521,742 | (2,625) | 519,117 | |
| 1,688 | 2,044 | - | - | 3,732 | 3,278 | 3,345 | 6,623 | |
| 233,962 | 283,371 | - | 116,386 | 633,719 | 454,432 | (34,127) | 420,305 | |
| 1,730 | 2,096 | - | 3,581 | 7,407 | 3,360 | (1,079) | 2,281 | |
| 30,783 | 37,284 | - | 2,879 | 70,946 | 59,790 | (116) | 59,674 | |
| 3,924 | 4,753 | - | - | 8,677 | 7,622 | 1,654 | 9,276 | |
| 1,572 | 1,903 | - | 2,159 | 5,634 | 3,053 | (663) | 2,390 | |
| 1,519 | 1,839 | - | 667 | 4,025 | 2,951 | 537 | 3,488 | |
| 347,832 | 421,287 | - | - | 769,119 | 675,603 | 57,473 | 733,076 | |
| - | - | - | - | - | - | 511 | 511 | |
| 258,890 | 313,563 | - | - | 572,453 | 502,850 | 163,441 | 666,291 | |
| 7,775 | 9,417 | - | 8,095 | 25,287 | 15,101 | (2,215) | 12,886 | |
| 7,901 | 9,570 | - | 4,165 | 21,636 | 15,347 | (1,384) | 13,963 | |
| 823 | 997 | - | 868 | 2,688 | 1,598 | (264) | 1,334 | |
| 24,981 | 30,256 | - | - | 55,237 | 48,521 | 5,417 | 53,938 | |
| 222 | 268 | - | - | 490 | 430 | 181 | 611 | |
| 4,578 | 5,545 | - | 3,905 | 14,028 | 8,893 | 1,082 | 9,975 | |
| 37,176 | 45,027 | - | 4,832 | 87,035 | 72,207 | 469 | 72,676 | |
| 253 | 306 | - | 713 | 1,272 | 492 | 1,164 | 1,656 | |
| 7,849 | 9,506 | - | - | 17,355 | 15,245 | 5,191 | 20,436 | |
| 654 | 792 | - | - | 1,446 | 1,270 | 351 | 1,621 | |
| 1,108 | 1,342 | - | 59 | 2,509 | 2,151 | 282 | 2,433 | |
| 3,850 | 4,664 | - | 1,955 | 10,469 | 7,479 | 267 | 7,746 | |
| 1,586,235 | 1,921,216 | - | - | 3,507,451 | 3,080,988 | 335,561 | 3,416,549 | |
| 21,900 | 26,525 | - | 290,012 | 338,437 | 42,538 | (80,409) | (37,871) | |
| 33,420 | 40,478 | - | 14,382 | 88,280 | 64,913 | (2,626) | 62,287 | |
| 364,784 | 441,820 | - | - | 806,604 | 708,531 | 433,906 | 1,142,437 | |
| 2,254,660 | 2,730,798 | - | 1,009,770 | 5,995,228 | 4,379,288 | (306,701) | 4,072,587 | |
| 22,459 | 27,202 | - | - | 49,661 | 43,624 | 15,967 | 59,591 | |
| 25,424 | 30,793 | - | 11,898 | 68,115 | 49,381 | (2,993) | 46,388 | |
| 254,069 | 307,724 | - | 119,403 | 681,196 | 493,486 | (33,854) | 459,632 | |
| 3,523 | 4,268 | - | - | 7,791 | 6,844 | 4,349 | 11,193 | |
| 5,412 | 6,555 | - | 1,538 | 13,505 | 10,511 | (482) | 10,029 | |
| 16,204 | 19,626 | - | 2,963 | 38,793 | 31,473 | 1,333 | 32,806 | |
| 134,261 | 162,615 | - | 58,003 | 354,879 | 260,779 | (17,125) | 243,654 | |
| 4,916 | 5,954 | - | 837 | 11,707 | 9,548 | (249) | 9,299 | |

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2015

| | | Deferred Outflows Of Resources | | | | |
|-----------------|---|--------------------------------|--|------------------------|--|--------------------------------------|
| Employer Number | Employer | Net Pension Liability | Differences Between Expected And Actual Experience | Changes Of Assumptions | Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Deferred Outflows of Resources |
| 93321 | Rocky Mount, City Of | 3,458,855 | - | - | - | - |
| 93323 | Rocky Mount-Wilson Airport Authority | 6,552 | - | - | 4,004 | 4,004 |
| 93331 | Pinetops, Town Of | 53,451 | - | - | 5,845 | 5,845 |
| 93333 | Rocky Mount Housing Authority | 96,401 | - | - | 125,918 | 125,918 |
| 93341 | Macclesfield, Town Of | 11,983 | - | - | 1,649 | 1,649 |
| 93351 | Princeville, Town Of | 2,468 | - | - | - | - |
| 93401 | Forsyth County | 6,283,969 | - | - | 151,006 | 151,006 |
| 93402 | Airport Commission Of Forsyth County | 42,366 | - | - | 13,711 | 13,711 |
| 93406 | Piedmont Triad Regional Council | 317,971 | - | - | 55,716 | 55,716 |
| 93408 | Forsyth-Stokes Mental Health Authority | 776,818 | - | - | 470,004 | 470,004 |
| 93411 | Winston-Salem, City Of | 8,079,414 | - | - | - | - |
| 93413 | Winston-Salem Housing Authority | 386,142 | - | - | - | - |
| 93417 | Winston-Salem A.B.C. Board | 190,603 | - | - | 41,318 | 41,318 |
| 93421 | Kernersville, Town Of | 1,015,576 | - | - | - | - |
| 93431 | Rural Hall, Town Of | 60,453 | - | - | 2,518 | 2,518 |
| 93441 | Clemmons, Village Of | 59,420 | - | - | 25,535 | 25,535 |
| 93442 | Clemmons Fire Department | 79,885 | - | - | 9,100 | 9,100 |
| 93451 | Lewisville, Town Of | 34,422 | - | - | 14,117 | 14,117 |
| 93461 | Walkertown, Town Of | 7,719 | - | - | 524 | 524 |
| 93471 | Tobaccoville, Village Of | 6,014 | - | - | 852 | 852 |
| 93501 | Franklin County | 1,557,674 | - | - | 238,351 | 238,351 |
| 93511 | Franklinton, Town Of | 51,252 | - | - | 7,819 | 7,819 |
| 93517 | Franklinton A.B.C. Board | 2,962 | - | - | 2,940 | 2,940 |
| 93521 | Louisburg, Town Of | 213,177 | - | - | - | - |
| 93527 | Louisburg A.B.C. Board | 2,423 | - | - | 9,097 | 9,097 |
| 93531 | Bunn, Town Of | 11,085 | - | - | - | - |
| 93537 | Bunn A.B.C. Board | 5,071 | - | - | - | - |
| 93541 | Youngsville, Town Of | 47,976 | - | - | 12,860 | 12,860 |
| 93601 | Gaston County | 4,932,515 | - | - | - | - |
| 93602 | Stanley, Town Of | 84,059 | - | - | 1,615 | 1,615 |
| 93609 | Gaston-Lincoln Area Mental Health | 1,246,301 | - | - | 629,094 | 629,094 |
| 93610 | Mcadenville, Town Of | 8,258 | - | - | 4,619 | 4,619 |
| 93611 | Gastonia, City Of | 3,098,249 | - | - | - | - |
| 93617 | Gastonia A.B.C. Board | 35,544 | - | - | 21,174 | 21,174 |
| 93618 | Gaston Co. Economic Dev. Commission | 4,578 | - | - | 17,088 | 17,088 |
| 93621 | Belmont, City Of | 430,618 | - | - | - | - |
| 93623 | Belmont Housing Authority | 5,565 | - | - | 2,436 | 2,436 |
| 93631 | Cramerton, Town Of | 106,274 | - | - | 1,313 | 1,313 |
| 93641 | Cherryville, City Of | 193,430 | - | - | 22,249 | 22,249 |
| 93647 | Cherryville A.B.C. Board | 2,693 | - | - | 8,515 | 8,515 |
| 93651 | Dallas, Town Of | 189,212 | - | - | 12,236 | 12,236 |
| 93661 | Lowell, Town Of | 57,221 | - | - | 6,463 | 6,463 |
| 93671 | Bessemer City, City Of | 160,264 | - | - | 97,320 | 97,320 |
| 93677 | Bessemer City A.B.C. Board | - | - | - | - | - |
| 93681 | Ranlo, Town Of | 57,311 | - | - | 554 | 554 |
| 93691 | Mt. Holly, City Of | 507,810 | - | - | - | - |
| 93701 | Gates County | 211,696 | - | - | 19,505 | 19,505 |
| 93704 | Gates County A.B.C. Board | 1,481 | - | - | 100 | 100 |
| 93801 | Graham County | 201,778 | - | - | 32,756 | 32,756 |
| 93803 | Graham County Health Department | 70,999 | - | - | - | - |
| 93806 | Graham County Welfare Department | 34,961 | - | - | 2,429 | 2,429 |
| 93821 | Robbinsville, Town Of | 23,741 | - | - | 9,096 | 9,096 |
| 93901 | Granville County | 807,111 | - | - | 45,329 | 45,329 |
| 93904 | Granville County A.B.C. Board | 11,534 | - | - | 4,336 | 4,336 |
| 93906 | Granville County Hospital | 1,526,797 | - | - | 45,251 | 45,251 |
| 93908 | Granville-Vance Health District | 230,276 | - | - | 12,663 | 12,663 |
| 93910 | South Granville Water And Sewer Authority | 129,387 | - | - | - | - |
| 93911 | Oxford, City Of | 322,548 | - | - | 30,430 | 30,430 |
| 93913 | Oxford Housing Authority | 24,998 | - | - | - | - |
| 93914 | Stovall, Town Of | 4,488 | - | - | 2,751 | 2,751 |
| 93921 | Creedmoor, City Of | 126,246 | - | - | 21,099 | 21,099 |
| 93931 | Butner, Town Of | 230,276 | - | - | 287,416 | 287,416 |
| 94001 | Greene County | 367,203 | - | - | - | - |
| 94002 | Maury Sanitary Land District | 3,725 | - | - | 359 | 359 |
| 94004 | Greene County A.B.C. Board | 987 | - | - | - | - |
| 94005 | Neuse Regional Library - Greene County | 2,827 | - | - | - | - |
| 94011 | Hookerton, Town Of | 6,238 | - | - | - | - |
| 94021 | Snow Hill, Town Of | 34,512 | - | - | 15,464 | 15,464 |
| 94031 | Walstonburg, Town Of | 3,097 | - | - | 5,309 | 5,309 |
| 94101 | Guilford, County Of | 8,735,596 | - | - | 570,013 | 570,013 |
| 94102 | Guil-Rand Fire Department | 124,810 | - | - | 7,762 | 7,762 |
| 94108 | Pinecroft-Sedgefield Fire District | 179,114 | - | - | - | - |
| 94109 | Alamance Community Fire District, Inc | 60,991 | - | - | 2,404 | 2,404 |
| 94111 | Greensboro, City Of | 12,141,673 | - | - | 22,736 | 22,736 |
| 94112 | Piedmont Triad Regional Water Authority | 75,891 | - | - | - | - |
| 94117 | Greensboro A.B.C. Board | 187,147 | - | - | 17,190 | 17,190 |
| 94118 | Guilford Fire District | 86,079 | - | - | - | - |
| 94121 | High Point, City Of | 5,390,554 | - | - | 58,083 | 58,083 |

| 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 Proportional Share Of Contributions | Total Deferred Inflows Of Resources | Proportional Share Of Pension Expense | Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Employer Pension Expense | |
| 813,035 | 984,731 | - | 629,594 | 2,427,360 | 1,579,180 | (195,959) | 1,383,221 | |
| 1,540 | 1,865 | - | - | 3,405 | 2,992 | 1,169 | 4,161 | |
| 12,564 | 15,218 | - | 12,473 | 40,255 | 24,404 | (1,310) | 23,094 | |
| 22,660 | 27,445 | - | - | 50,105 | 44,013 | 34,069 | 78,082 | |
| 2,817 | 3,412 | - | - | 6,229 | 5,471 | 499 | 5,970 | |
| 580 | 702 | - | 9,033 | 10,315 | 1,127 | (2,432) | (1,305) | |
| 1,477,102 | 1,789,036 | - | 265,718 | 3,531,856 | 2,869,017 | (49,339) | 2,819,678 | |
| 9,959 | 12,061 | - | - | 22,020 | 19,343 | 4,083 | 23,426 | |
| 74,742 | 90,526 | - | - | 165,268 | 145,173 | 17,310 | 162,483 | |
| 182,598 | 221,159 | - | - | 403,757 | 354,665 | 148,215 | 502,880 | |
| 1,899,138 | 2,300,197 | - | 813,991 | 5,013,326 | 3,688,748 | (262,344) | 3,426,404 | |
| 90,766 | 109,934 | - | 43,852 | 244,552 | 176,298 | (12,079) | 164,219 | |
| 44,803 | 54,264 | - | - | 99,067 | 87,022 | 13,653 | 100,675 | |
| 238,720 | 289,133 | - | 239,303 | 767,156 | 463,673 | (72,834) | 390,839 | |
| 14,210 | 17,211 | - | 1,738 | 33,159 | 27,600 | 387 | 27,987 | |
| 13,967 | 16,917 | - | - | 30,884 | 27,129 | 8,150 | 35,279 | |
| 18,778 | 22,743 | - | 7,367 | 48,888 | 36,473 | (82) | 36,391 | |
| 8,091 | 9,800 | - | 4,506 | 22,397 | 15,716 | 2,189 | 17,905 | |
| 1,814 | 2,198 | - | - | 4,012 | 3,524 | 145 | 3,669 | |
| 1,414 | 1,712 | - | 191 | 3,317 | 2,746 | 159 | 2,905 | |
| 366,145 | 443,468 | - | - | 809,613 | 711,174 | 73,068 | 784,242 | |
| 12,047 | 14,591 | - | 8,692 | 35,330 | 23,400 | 340 | 23,740 | |
| 696 | 843 | - | 1,519 | 3,058 | 1,352 | 262 | 1,614 | |
| 50,109 | 60,691 | - | 15,750 | 126,550 | 97,328 | (5,094) | 92,234 | |
| 570 | 690 | - | - | 1,260 | 1,106 | 2,690 | 3,796 | |
| 2,606 | 3,156 | - | 3,260 | 9,022 | 5,061 | (1,078) | 3,983 | |
| 1,192 | 1,443 | - | 253 | 2,888 | 2,315 | (70) | 2,245 | |
| 11,277 | 13,659 | - | 1,056 | 25,992 | 21,904 | 4,025 | 25,929 | |
| 1,159,431 | 1,404,280 | - | 222,320 | 2,786,031 | 2,251,996 | (63,502) | 2,188,494 | |
| 19,759 | 23,931 | - | 2,781 | 46,471 | 38,378 | (507) | 37,871 | |
| 292,954 | 354,820 | - | - | 647,774 | 569,013 | 200,451 | 769,464 | |
| 1,941 | 2,351 | - | - | 4,292 | 3,770 | 1,334 | 5,104 | |
| 728,271 | 882,067 | - | 344,120 | 1,954,458 | 1,414,541 | (106,018) | 1,308,523 | |
| 8,355 | 10,119 | - | - | 18,474 | 16,228 | 6,350 | 22,578 | |
| 1,076 | 1,303 | - | - | 2,379 | 2,090 | 4,629 | 6,719 | |
| 101,221 | 122,597 | - | 63,881 | 287,699 | 196,603 | (19,472) | 177,131 | |
| 1,308 | 1,584 | - | 3 | 2,895 | 2,541 | 637 | 3,178 | |
| 24,981 | 30,256 | - | 11,877 | 67,114 | 48,521 | (2,670) | 45,851 | |
| 45,467 | 55,069 | - | - | 100,536 | 88,313 | 6,126 | 94,439 | |
| 633 | 767 | - | - | 1,400 | 1,229 | 2,298 | 3,527 | |
| 44,476 | 53,868 | - | 1,884 | 100,228 | 86,387 | 2,573 | 88,960 | |
| 13,450 | 16,291 | - | - | 29,741 | 26,125 | 1,966 | 28,091 | |
| 37,672 | 45,627 | - | - | 83,299 | 73,171 | 29,327 | 102,498 | |
| - | - | - | 2,168 | 2,168 | - | (725) | (725) | |
| 13,471 | 16,316 | - | 10,839 | 40,626 | 26,166 | (3,480) | 22,686 | |
| 119,365 | 144,573 | - | 59,651 | 323,589 | 231,847 | (16,633) | 215,214 | |
| 49,761 | 60,269 | - | - | 110,030 | 96,652 | 5,791 | 102,443 | |
| 348 | 422 | - | 147 | 917 | 676 | (23) | 653 | |
| 47,430 | 57,446 | - | 4,422 | 109,298 | 92,124 | 7,096 | 99,220 | |
| 16,689 | 20,213 | - | 27,950 | 64,852 | 32,415 | (8,492) | 23,923 | |
| 8,218 | 9,954 | - | 28,695 | 46,867 | 15,962 | (8,961) | 7,001 | |
| 5,581 | 6,759 | - | - | 12,340 | 10,839 | 2,623 | 13,462 | |
| 189,719 | 229,783 | - | - | 419,502 | 368,496 | 12,793 | 381,289 | |
| 2,711 | 3,284 | - | 84 | 6,079 | 5,266 | 1,107 | 6,373 | |
| 358,887 | 434,677 | - | 185,657 | 979,221 | 697,077 | (33,467) | 663,610 | |
| 54,128 | 65,559 | - | 29,543 | 149,230 | 105,135 | (3,499) | 101,636 | |
| 30,414 | 36,837 | - | 25,124 | 92,375 | 59,073 | (7,698) | 51,375 | |
| 75,818 | 91,829 | - | - | 167,647 | 147,263 | 8,627 | 155,890 | |
| 5,876 | 7,117 | - | 1,820 | 14,813 | 11,413 | (485) | 10,928 | |
| 1,055 | 1,278 | - | - | 2,333 | 2,049 | 820 | 2,869 | |
| 29,675 | 35,942 | - | - | 65,617 | 57,639 | 6,204 | 63,843 | |
| 54,128 | 65,559 | - | - | 119,687 | 105,135 | 89,922 | 195,057 | |
| 86,314 | 104,542 | - | 80,125 | 270,981 | 167,651 | (26,479) | 141,172 | |
| 876 | 1,060 | - | 646 | 2,582 | 1,701 | (122) | 1,579 | |
| 232 | 281 | - | 1,821 | 2,334 | 451 | (598) | (147) | |
| 665 | 805 | - | 2,165 | 3,635 | 1,291 | (597) | 694 | |
| 1,466 | 1,776 | - | 1,505 | 4,747 | 2,848 | (485) | 2,363 | |
| 8,112 | 9,826 | - | - | 17,938 | 15,757 | 4,772 | 20,529 | |
| 728 | 882 | - | 123 | 1,733 | 1,414 | 1,349 | 2,763 | |
| 2,053,379 | 2,487,012 | - | 782,940 | 5,323,331 | 3,988,335 | (112,635) | 3,875,700 | |
| 29,338 | 35,533 | - | 22,547 | 87,418 | 56,983 | (3,306) | 53,677 | |
| 42,102 | 50,993 | - | 76,781 | 169,876 | 81,776 | (23,008) | 58,768 | |
| 14,336 | 17,364 | - | 9,763 | 41,463 | 27,846 | (1,752) | 26,094 | |
| 2,854,008 | 3,456,717 | - | 506,101 | 6,816,826 | 5,543,419 | (124,883) | 5,418,536 | |
| 17,839 | 21,606 | - | 16,225 | 55,670 | 34,649 | (4,766) | 29,883 | |
| 43,991 | 53,280 | - | - | 97,271 | 85,444 | 4,529 | 89,973 | |
| 20,234 | 24,507 | - | 45,232 | 89,973 | 39,300 | (13,304) | 25,996 | |
| 1,267,098 | 1,534,683 | - | 255,935 | 3,057,716 | 2,461,119 | (70,392) | 2,390,727 | |

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2015

| Deferred Outflows Of Resources | | | | | | |
|--------------------------------|---|-----------------------|--|------------------------|--|--------------------------------------|
| Employer Number | Employer | Net Pension Liability | Differences Between Expected And Actual Experience | Changes Of Assumptions | Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Deferred Outflows of Resources |
| 94127 | High Point A.B.C. Board | 65,210 | - | - | 1,794 | 1,794 |
| 94131 | Jamestown, Town Of | 90,297 | - | - | 5,160 | 5,160 |
| 94151 | Gibsonville, Town Of | 180,415 | - | - | - | - |
| 94157 | Gibsonville A.B.C. Board | 3,680 | - | - | 5,172 | 5,172 |
| 94161 | Oak Ridge, Town Of | 23,786 | - | - | 10,210 | 10,210 |
| 94168 | Colfax Volunteer Fire Department | 18,760 | - | - | - | - |
| 94171 | Summerfield, Town Of | 22,933 | - | - | 7,548 | 7,548 |
| 94172 | Summerfield Fire District | 140,832 | - | - | - | - |
| 94201 | Halifax County | 1,531,061 | - | - | 50,619 | 50,619 |
| 94204 | Halifax County A.B.C. Board | 10,816 | - | - | 8,780 | 8,780 |
| 94205 | Halifax County Tourism Development Authority | 12,117 | - | - | 2,123 | 2,123 |
| 94209 | Roanoke Rapids Sanitary District | 159,501 | - | - | 33,797 | 33,797 |
| 94211 | Enfield, Town Of | 54,618 | - | - | - | - |
| 94221 | Roanoke Rapids, City Of | 506,868 | - | - | 133,753 | 133,753 |
| 94231 | Weldon, Town Of | 87,380 | - | - | - | - |
| 94241 | Scotland Neck, Town Of | 38,058 | - | - | 1,946 | 1,946 |
| 94251 | Hobgood, Town Of | 10,636 | - | - | - | - |
| 94261 | Littleton, Town Of | 7,450 | - | - | 5,710 | 5,710 |
| 94301 | Harnett County | 2,720,859 | - | - | 28,375 | 28,375 |
| 94311 | Dunn, Town Of | 378,603 | - | - | 8,399 | 8,399 |
| 94313 | Dunn Housing Authority | 8,123 | - | - | 4,957 | 4,957 |
| 94317 | Dunn A.B.C. Board | 5,161 | - | - | 5,283 | 5,283 |
| 94321 | Lillington, Town Of | 122,386 | - | - | 5,110 | 5,110 |
| 94331 | Erwin, Town Of | 78,180 | - | - | 19,876 | 19,876 |
| 94341 | Coats, Town Of | 39,673 | - | - | 695 | 695 |
| 94347 | Angier A.B.C. Board | 5,879 | - | - | 3,077 | 3,077 |
| 94351 | Angier, Town Of | 103,447 | - | - | 3,341 | 3,341 |
| 94401 | Haywood County | 1,492,868 | - | - | 27,625 | 27,625 |
| 94402 | Haywood Medical Center | - | - | - | - | - |
| 94408 | Junaluska Sanitary District | 8,527 | - | - | 1,501 | 1,501 |
| 94411 | Waynesville, Town Of | 530,519 | - | - | 26,062 | 26,062 |
| 94412 | Waynesville A.B.C. Board | 7,719 | - | - | 11,778 | 11,778 |
| 94421 | Maggie Valley, Town Of | 76,968 | - | - | 4,780 | 4,780 |
| 94427 | Maggie Valley A.B.C. Board | 7,001 | - | - | 1,064 | 1,064 |
| 94428 | Maggie Valley Sanitary District | 34,916 | - | - | 3,717 | 3,717 |
| 94431 | Canton, Town Of | 163,316 | - | - | 66,437 | 66,437 |
| 94437 | Canton A.B.C. Board | 5,206 | - | - | 9,266 | 9,266 |
| 94501 | Henderson County | 2,509,791 | - | - | 320,395 | 320,395 |
| 94511 | Hendersonville, City Of | 794,051 | - | - | 305,854 | 305,854 |
| 94512 | Hendersonville Water Commission | - | - | - | - | - |
| 94517 | Hendersonville A.B.C. Board | 22,036 | - | - | 18,662 | 18,662 |
| 94521 | Laurel Park, Town Of | 73,243 | - | - | 8,170 | 8,170 |
| 94527 | Laurel Park A.B.C. Board | 4,039 | - | - | 646 | 646 |
| 94531 | Flat Rock, Village Of | 7,450 | - | - | 4,255 | 4,255 |
| 94532 | Blue Ridge Fire Department | 51,836 | - | - | - | - |
| 94541 | Fletcher, Town Of | 128,983 | - | - | - | - |
| 94547 | Fletcher A.B.C. Board | 6,059 | - | - | 1,270 | 1,270 |
| 94551 | Mills River, Town Of | 13,733 | - | - | 5,089 | 5,089 |
| 94601 | Hertford County | 436,138 | - | - | 3,989 | 3,989 |
| 94604 | Hertford County A.B.C. Board | 12,387 | - | - | 306 | 306 |
| 94606 | Hertford County Public Health Authority | 128,400 | - | - | - | - |
| 94611 | Ahoskie, Town Of | 203,573 | - | - | 5,197 | 5,197 |
| 94621 | Murfreesboro, Town Of | 68,217 | - | - | 19,889 | 19,889 |
| 94631 | Winton, Town Of | 18,086 | - | - | 3,734 | 3,734 |
| 94641 | Cofield, Town Of | 2,109 | - | - | 3,886 | 3,886 |
| 94701 | Hoke County | 1,169,782 | - | - | 106,283 | 106,283 |
| 94704 | Hoke County A.B.C. Board | 4,892 | - | - | 216 | 216 |
| 94711 | Raeford, Town Of | 158,290 | - | - | 19,128 | 19,128 |
| 94801 | Hyde County | 333,230 | - | - | 68,986 | 68,986 |
| 94804 | Hyde County A.B.C. Board | 2,513 | - | - | 5,272 | 5,272 |
| 94812 | Ocracoke Sanitary District | 12,656 | - | - | 6,140 | 6,140 |
| 94901 | Iredell County | 3,003,419 | - | - | 27,750 | 27,750 |
| 94908 | Greater Statesville Development Co | 19,208 | - | - | - | - |
| 94911 | Statesville, City Of | 1,260,483 | - | - | 10,171 | 10,171 |
| 94917 | Statesville A.B.C. Board | 18,131 | - | - | 13,207 | 13,207 |
| 94921 | Mooreville, City Of | 1,826,592 | - | - | - | - |
| 94923 | Mooreville Housing Authority | 13,150 | - | - | 1,174 | 1,174 |
| 94927 | Mooreville A.B.C. Board | 14,676 | - | - | 436 | 436 |
| 94931 | Troutman, Town Of | 107,800 | - | - | - | - |
| 94941 | MI Connection Communications System | 226,865 | - | - | 138,270 | 138,270 |
| 95001 | Jackson County | 1,062,475 | - | - | 57,256 | 57,256 |
| 95002 | Tuckaseegee Water And Sewer Authority | 86,124 | - | - | 7,462 | 7,462 |
| 95005 | Fontana Regional Library | 109,955 | - | - | 32,686 | 32,686 |
| 95008 | Southwestern Planning & Economic Development Commission | 61,350 | - | - | 31,519 | 31,519 |
| 95009 | Smoky Mountain Mental Health Center | 1,621,942 | - | - | 1,586,223 | 1,586,223 |
| 95011 | Sylva, Town Of | 84,194 | - | - | - | - |
| 95017 | Sylva A.B.C. Board | 17,907 | - | - | 24,346 | 24,346 |
| 95101 | Johnston County | 3,536,317 | - | - | 114,469 | 114,469 |

| 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 Proportional Share Of Contributions | Total Deferred Inflows Of Resources | Proportional Share Of Pension Expense | Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Employer Pension Expense | |
| 15,328 | 18,566 | - | 836 | 34,730 | 29,772 | 381 | 30,153 | |
| 21,225 | 25,708 | - | 1,683 | 48,616 | 41,226 | 788 | 42,014 | |
| 42,408 | 51,364 | - | 15,932 | 109,704 | 82,371 | (4,738) | 77,633 | |
| 865 | 1,047 | - | - | 1,912 | 1,680 | 1,551 | 3,231 | |
| 5,591 | 6,771 | - | - | 12,362 | 10,860 | 2,796 | 13,656 | |
| 4,410 | 5,341 | - | 10,581 | 20,332 | 8,565 | (3,167) | 5,398 | |
| 5,391 | 6,529 | - | 2,604 | 14,524 | 10,470 | 1,105 | 11,575 | |
| 33,104 | 40,095 | - | 72,580 | 145,779 | 64,298 | (22,164) | 42,134 | |
| 359,889 | 435,891 | - | 5,561 | 801,341 | 699,023 | 11,391 | 710,414 | |
| 2,542 | 3,079 | - | - | 5,621 | 4,938 | 2,538 | 7,476 | |
| 2,848 | 3,450 | - | 10,106 | 16,404 | 5,532 | (2,824) | 2,708 | |
| 37,492 | 45,410 | - | - | 82,902 | 72,822 | 9,490 | 82,312 | |
| 12,838 | 15,550 | - | 44,410 | 72,798 | 24,937 | (13,542) | 11,395 | |
| 119,144 | 144,304 | - | 95,551 | 358,999 | 231,416 | 3,057 | 234,473 | |
| 20,539 | 24,877 | - | 16,781 | 62,197 | 39,894 | (5,034) | 34,860 | |
| 8,946 | 10,835 | - | 1,798 | 21,579 | 17,376 | 180 | 17,556 | |
| 2,500 | 3,029 | - | 7,479 | 13,008 | 4,856 | (2,035) | 2,821 | |
| 1,751 | 2,121 | - | - | 3,872 | 3,401 | 1,639 | 5,040 | |
| 639,562 | 774,624 | - | 106,045 | 1,520,231 | 1,242,239 | (18,270) | 1,223,969 | |
| 88,994 | 107,788 | - | 39,856 | 236,638 | 172,855 | (7,625) | 165,230 | |
| 1,909 | 2,312 | - | - | 4,221 | 3,709 | 1,459 | 5,168 | |
| 1,213 | 1,469 | - | - | 2,682 | 2,356 | 1,541 | 3,897 | |
| 28,768 | 34,844 | - | 9,322 | 72,934 | 55,877 | (731) | 55,146 | |
| 18,377 | 22,257 | - | - | 40,634 | 35,694 | 6,081 | 41,775 | |
| 9,326 | 11,295 | - | 5,831 | 26,452 | 18,113 | (1,768) | 16,345 | |
| 1,382 | 1,674 | - | - | 3,056 | 2,684 | 1,009 | 3,693 | |
| 24,316 | 29,451 | - | 5,005 | 58,772 | 47,230 | (799) | 46,431 | |
| 350,912 | 425,018 | - | 954 | 776,884 | 681,586 | 6,913 | 688,499 | |
| - | - | - | 3,789,229 | 3,789,229 | - | (1,007,431) | (1,007,431) | |
| 2,004 | 2,428 | - | 5,540 | 9,972 | 3,893 | (1,460) | 2,433 | |
| 124,703 | 151,038 | - | 182 | 275,923 | 242,215 | 6,761 | 248,976 | |
| 1,814 | 2,198 | - | - | 4,012 | 3,524 | 3,553 | 7,077 | |
| 18,092 | 21,912 | - | 14,753 | 54,757 | 35,141 | (3,683) | 31,458 | |
| 1,646 | 1,993 | - | 296 | 3,935 | 3,196 | 179 | 3,375 | |
| 8,207 | 9,941 | - | - | 18,148 | 15,941 | 996 | 16,937 | |
| 38,389 | 46,496 | - | 1,845 | 86,730 | 74,564 | 16,775 | 91,339 | |
| 1,224 | 1,482 | - | - | 2,706 | 2,377 | 2,720 | 5,097 | |
| 589,949 | 714,534 | - | - | 1,304,483 | 1,145,873 | 96,428 | 1,242,301 | |
| 186,649 | 226,065 | - | - | 412,714 | 362,533 | 81,036 | 443,569 | |
| - | - | - | 296,006 | 296,006 | - | (78,713) | (78,713) | |
| 5,180 | 6,274 | - | - | 11,454 | 10,061 | 5,686 | 15,747 | |
| 17,216 | 20,852 | - | - | 38,068 | 33,440 | 2,319 | 35,759 | |
| 949 | 1,150 | - | 87 | 2,186 | 1,844 | 140 | 1,984 | |
| 1,751 | 2,121 | - | - | 3,872 | 3,401 | 1,274 | 4,675 | |
| 12,184 | 14,758 | - | 9,222 | 36,164 | 23,666 | (3,043) | 20,623 | |
| 30,319 | 36,721 | - | 21,032 | 88,072 | 58,889 | (5,586) | 53,303 | |
| 1,424 | 1,725 | - | - | 3,149 | 2,766 | 344 | 3,110 | |
| 3,228 | 3,909 | - | 3,309 | 10,446 | 6,270 | 836 | 7,106 | |
| 102,518 | 124,168 | - | 4,581 | 231,267 | 199,124 | 135 | 199,259 | |
| 2,912 | 3,526 | - | 78 | 6,516 | 5,655 | 54 | 5,709 | |
| 30,182 | 36,555 | - | 49,118 | 115,855 | 58,622 | (14,801) | 43,821 | |
| 47,852 | 57,957 | - | 7,385 | 113,194 | 92,944 | (1,109) | 91,835 | |
| 16,035 | 19,421 | - | 22,477 | 57,933 | 31,145 | 768 | 31,913 | |
| 4,251 | 5,149 | - | - | 9,400 | 8,258 | 1,082 | 9,340 | |
| 496 | 601 | - | - | 1,097 | 963 | 1,145 | 2,108 | |
| 274,968 | 333,035 | - | - | 608,003 | 534,077 | 30,516 | 564,593 | |
| 1,150 | 1,393 | - | - | 2,543 | 2,233 | 69 | 2,302 | |
| 37,207 | 45,065 | - | 7,454 | 89,726 | 72,269 | 2,514 | 74,783 | |
| 78,329 | 94,870 | - | - | 173,199 | 152,140 | 19,193 | 171,333 | |
| 591 | 715 | - | - | 1,306 | 1,147 | 1,756 | 2,903 | |
| 2,975 | 3,603 | - | - | 6,578 | 5,778 | 1,684 | 7,462 | |
| 705,980 | 855,069 | - | 111,333 | 1,672,382 | 1,371,245 | (19,864) | 1,351,381 | |
| 4,515 | 5,469 | - | 6,118 | 16,102 | 8,770 | (1,852) | 6,918 | |
| 296,288 | 358,858 | - | 21,982 | 677,128 | 575,488 | (4,690) | 570,798 | |
| 4,262 | 5,162 | - | - | 9,424 | 8,278 | 3,920 | 12,198 | |
| 429,357 | 520,028 | - | 261,755 | 1,211,140 | 833,951 | (73,258) | 760,693 | |
| 3,091 | 3,744 | - | 260 | 7,095 | 6,004 | 220 | 6,224 | |
| 3,450 | 4,178 | - | 78 | 7,706 | 6,700 | 88 | 6,788 | |
| 25,339 | 30,691 | - | 13,608 | 69,638 | 49,217 | (4,351) | 44,866 | |
| 53,327 | 64,588 | - | - | 117,915 | 103,578 | 42,325 | 145,903 | |
| 249,744 | 302,485 | - | 12,053 | 564,282 | 485,085 | 10,957 | 496,042 | |
| 20,244 | 24,519 | - | - | 44,763 | 39,321 | 2,230 | 41,551 | |
| 25,846 | 31,304 | - | - | 57,150 | 50,201 | 9,479 | 59,680 | |
| 14,421 | 17,466 | - | - | 31,887 | 28,010 | 9,574 | 37,584 | |
| 381,252 | 461,765 | - | - | 843,017 | 740,516 | 492,433 | 1,232,949 | |
| 19,790 | 23,970 | - | 8,448 | 52,208 | 38,440 | (2,647) | 35,793 | |
| 4,209 | 5,099 | - | - | 9,308 | 8,176 | 6,759 | 14,935 | |
| 831,243 | 1,006,785 | - | - | 1,838,028 | 1,614,546 | 37,453 | 1,651,999 | |

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2015

| Deferred Outflows Of Resources | | | | | | | |
|--------------------------------|---|-----------------------|--|------------------------|--|--------------------------------------|--|
| Employer Number | Employer | Net Pension Liability | Differences Between Expected And Actual Experience | Changes Of Assumptions | Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Deferred Outflows of Resources | |
| 95103 | Benson Housing Authority | 26,524 | - | - | 48,801 | 48,801 | |
| 95104 | Johnston County A.B.C. Board | 45,867 | - | - | 18,618 | 18,618 | |
| 95105 | Johnston County Public Library | 27,915 | - | - | 8,844 | 8,844 | |
| 95106 | Archer Lodge, Town Of | 2,648 | - | - | 6,153 | 6,153 | |
| 95110 | Johnston County Memorial Hospital Authority | 2,475,996 | - | - | - | - | |
| 95111 | Smithfield, Town Of | 512,478 | - | - | - | - | |
| 95113 | Smithfield Housing Authority | 19,882 | - | - | 47,395 | 47,395 | |
| 95121 | Selma, Town Of | 213,357 | - | - | 12,266 | 12,266 | |
| 95122 | Micro, Town Of | 1,481 | - | - | 770 | 770 | |
| 95123 | Selma Housing Authority | 22,978 | - | - | 5,208 | 5,208 | |
| 95131 | Clayton, Town Of | 660,311 | - | - | 48,270 | 48,270 | |
| 95141 | Benson, Town Of | 134,189 | - | - | 3,779 | 3,779 | |
| 95151 | Four Oaks, Town Of | 47,123 | - | - | 1,100 | 1,100 | |
| 95161 | Pine Level, Town Of | 31,685 | - | - | 984 | 984 | |
| 95171 | Kenly, Town Of | 57,176 | - | - | 14,073 | 14,073 | |
| 95181 | Princeton, Town Of | 36,083 | - | - | 2,244 | 2,244 | |
| 95191 | Wilson's Mills, Town Of | 35,500 | - | - | 17,276 | 17,276 | |
| 95201 | Jones County | 282,740 | - | - | - | - | |
| 95204 | Jones County A.B.C. Board | 6,687 | - | - | - | - | |
| 95205 | Neuse Regional Library - Jones County | 2,244 | - | - | 732 | 732 | |
| 95211 | Pollocksville, Town Of | 2,648 | - | - | - | - | |
| 95221 | Maysville, Town Of | 20,241 | - | - | 8,178 | 8,178 | |
| 95301 | Lee County | 1,056,641 | - | - | 78,924 | 78,924 | |
| 95311 | Sanford, City Of | 1,343,959 | - | - | 11,385 | 11,385 | |
| 95317 | Sanford A.B.C. Board | 24,190 | - | - | 5,631 | 5,631 | |
| 95321 | Broadway, Town Of | 25,357 | - | - | 5,157 | 5,157 | |
| 95401 | Lenoir County | 1,286,423 | - | - | 30,785 | 30,785 | |
| 95404 | Lenoir County A.B.C. Board | 15,708 | - | - | 1,247 | 1,247 | |
| 95405 | Neuse Regional Library | 7,629 | - | - | 7,508 | 7,508 | |
| 95411 | Kinston, City Of | 1,033,079 | - | - | 4,288 | 4,288 | |
| 95412 | N.C. Eastern Region Development Commission | - | - | - | - | - | |
| 95413 | Kinston Housing Authority | 132,753 | - | - | 116,698 | 116,698 | |
| 95415 | Kinston-Lenoir County Library | 34,378 | - | - | 16,011 | 16,011 | |
| 95421 | Pink Hill, Town Of | 22,888 | - | - | - | - | |
| 95431 | Lagrange, Town Of | 77,417 | - | - | 676 | 676 | |
| 95501 | Lincoln County | 2,169,380 | - | - | 95,725 | 95,725 | |
| 95504 | Lincoln County A.B.C. Board | 5,430 | - | - | 6,006 | 6,006 | |
| 95511 | Lincolnton, City Of | 493,180 | - | - | 16,239 | 16,239 | |
| 95513 | Lincolnton Housing Authority | 19,971 | - | - | 16,106 | 16,106 | |
| 95517 | Lincolnton A.B.C. Board | 5,116 | - | - | 7,907 | 7,907 | |
| 95601 | Macon County | 1,102,597 | - | - | 133,089 | 133,089 | |
| 95611 | Franklin, Town Of | 177,274 | - | - | 4,132 | 4,132 | |
| 95617 | Highlands A.B.C. Board | 7,315 | - | - | - | - | |
| 95621 | Highlands, Town Of | 225,339 | - | - | 9,562 | 9,562 | |
| 95701 | Madison County | 558,165 | - | - | 53,748 | 53,748 | |
| 95711 | Mars Hill, Town Of | 57,625 | - | - | 11,118 | 11,118 | |
| 95721 | Marshall, Town Of | 30,159 | - | - | - | - | |
| 95733 | Hot Springs Housing Authority | 7,315 | - | - | 1,270 | 1,270 | |
| 95801 | Martin County | 412,038 | - | - | 19,797 | 19,797 | |
| 95802 | Martin County Travel & Tourism Authority | 3,052 | - | - | 1,743 | 1,743 | |
| 95804 | Martin County A.B.C. Board | 6,463 | - | - | 3,631 | 3,631 | |
| 95811 | Williamston, City Of | 235,437 | - | - | 1,268 | 1,268 | |
| 95813 | Williamston Housing Authority | 22,529 | - | - | 28,420 | 28,420 | |
| 95821 | Oak City, Town Of | 718 | - | - | 1,247 | 1,247 | |
| 95831 | Hamilton, Town Of | 8,617 | - | - | 10,186 | 10,186 | |
| 95841 | Jamesville, Town Of | 9,290 | - | - | 1,226 | 1,226 | |
| 95851 | Robersonville, Town Of | 64,626 | - | - | 53,046 | 53,046 | |
| 95853 | Robersonville Housing Authority | 10,951 | - | - | 6,046 | 6,046 | |
| 95901 | Mc Dowell County | 810,342 | - | - | 101,864 | 101,864 | |
| 95908 | Pleasant Garden Fire Department | 29,935 | - | - | - | - | |
| 95911 | Marion, Town Of | 278,701 | - | - | 6,082 | 6,082 | |
| 95917 | Marion A.B.C. Board | 10,995 | - | - | 6,344 | 6,344 | |
| 95921 | Old Fort, Town Of | 15,528 | - | - | 1,431 | 1,431 | |
| 96001 | Mecklenburg County | 19,812,280 | - | - | 4,155,557 | 4,155,557 | |
| 96003 | Charlott Housing Authority | 791,358 | - | - | 6,483 | 6,483 | |
| 96004 | Mecklenburg County A.B.C. Board | 368,370 | - | - | 122,867 | 122,867 | |
| 96005 | Charlotte-Mecklenburg Public Library | 1,197,921 | - | - | 480,553 | 480,553 | |
| 96008 | Mecklenburg County EMS Agency | 2,431,880 | - | - | - | - | |
| 96009 | Centralina Council Of Governments | 175,523 | - | - | 18,336 | 18,336 | |
| 96011 | Charlotte, City Of | 26,454,656 | - | - | 226,557 | 226,557 | |
| 96012 | Charlotte Auditorium-Coliseum | 983,083 | - | - | 60,138 | 60,138 | |
| 96018 | Charlotte Firefighters' Retirement System Board Of Trustees | 15,079 | - | - | 16,080 | 16,080 | |
| 96021 | Pineville, Town Of | 398,170 | - | - | 68,773 | 68,773 | |
| 96031 | Mint Hill, Town Of | 364,241 | - | - | - | - | |
| 96041 | Huntersville, Town Of | 753,705 | - | - | - | - | |
| 96051 | Cornelius, Town Of | 460,732 | - | - | - | - | |
| 96061 | Stallings, Town Of | 142,761 | - | - | 3,033 | 3,033 | |
| 96071 | Matthews, Town Of | 582,490 | - | - | 87,101 | 87,101 | |

| 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 Proportional Share Of Contributions | Total Deferred Inflows Of Resources | Proportional Share Of Pension Expense | Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Employer Pension Expense | |
| 6,235 | 7,552 | - | - | 13,787 | 12,110 | 15,741 | 27,851 | |
| 10,781 | 13,058 | - | - | 23,839 | 20,941 | 5,173 | 26,114 | |
| 6,562 | 7,948 | - | - | 14,510 | 12,745 | 2,659 | 15,404 | |
| 622 | 754 | - | - | 1,376 | 1,209 | 1,780 | 2,989 | |
| 582,005 | 704,912 | - | 1,506,750 | 2,793,667 | 1,130,444 | (465,575) | 664,869 | |
| 120,462 | 145,902 | - | 120,258 | 386,622 | 233,978 | (35,873) | 198,105 | |
| 4,673 | 5,660 | - | - | 10,333 | 9,077 | 13,286 | 22,363 | |
| 50,151 | 60,742 | - | 38,233 | 149,126 | 97,410 | (9,576) | 87,834 | |
| 348 | 422 | - | - | 770 | 676 | 203 | 879 | |
| 5,401 | 6,542 | - | 4,407 | 16,350 | 10,491 | (111) | 10,380 | |
| 155,212 | 187,989 | - | 2,556 | 345,757 | 301,472 | 11,781 | 313,253 | |
| 31,542 | 38,203 | - | 35,601 | 105,346 | 61,266 | (8,056) | 53,210 | |
| 11,077 | 13,416 | - | 6,729 | 31,222 | 21,515 | (1,394) | 20,121 | |
| 7,448 | 9,021 | - | 2,839 | 19,308 | 14,466 | (414) | 14,052 | |
| 13,440 | 16,278 | - | 13,027 | 42,745 | 26,105 | (673) | 25,432 | |
| 8,482 | 10,273 | - | 891 | 19,646 | 16,474 | 289 | 16,763 | |
| 8,344 | 10,106 | - | - | 18,450 | 16,208 | 4,985 | 21,193 | |
| 66,461 | 80,496 | - | 44,970 | 191,927 | 129,088 | (11,906) | 117,182 | |
| 1,572 | 1,903 | - | 1,443 | 4,918 | 3,053 | (445) | 2,608 | |
| 527 | 638 | - | - | 1,165 | 1,025 | 216 | 1,241 | |
| 622 | 754 | - | 2,928 | 4,304 | 1,209 | (971) | 238 | |
| 4,758 | 5,763 | - | 8,738 | 19,259 | 9,241 | 448 | 9,689 | |
| 248,373 | 300,824 | - | 33,910 | 583,107 | 482,421 | 9,320 | 491,741 | |
| 315,909 | 382,623 | - | 80,619 | 779,151 | 613,600 | (23,983) | 589,617 | |
| 5,686 | 6,887 | - | 114 | 12,687 | 11,044 | 1,436 | 12,480 | |
| 5,960 | 7,219 | - | - | 13,179 | 11,577 | 1,384 | 12,961 | |
| 302,385 | 366,243 | - | - | 668,628 | 587,331 | 9,501 | 596,832 | |
| 3,692 | 4,472 | - | - | 8,164 | 7,172 | 366 | 7,538 | |
| 1,793 | 2,172 | - | - | 3,965 | 3,483 | 1,972 | 5,455 | |
| 242,834 | 294,117 | - | 56,251 | 593,202 | 471,664 | (17,690) | 453,974 | |
| - | - | - | 64,866 | 64,866 | - | (18,518) | (18,518) | |
| 31,205 | 37,794 | - | 28,393 | 97,392 | 60,610 | 21,053 | 81,663 | |
| 8,081 | 9,877 | - | 8,257 | 26,125 | 15,695 | 3,193 | 18,888 | |
| 5,380 | 6,516 | - | 10,740 | 22,636 | 10,450 | (3,209) | 7,241 | |
| 18,198 | 22,040 | - | 7,701 | 47,939 | 35,346 | (1,790) | 33,556 | |
| 509,932 | 617,619 | - | 22,136 | 1,149,687 | 990,455 | 26,220 | 1,016,675 | |
| 1,276 | 1,546 | - | - | 2,822 | 2,479 | 1,598 | 4,077 | |
| 115,926 | 140,408 | - | 15,951 | 272,285 | 225,167 | 1,255 | 226,422 | |
| 4,694 | 5,686 | - | - | 10,380 | 9,118 | 4,724 | 13,842 | |
| 1,203 | 1,456 | - | - | 2,659 | 2,336 | 2,296 | 4,632 | |
| 259,175 | 313,908 | - | - | 573,083 | 503,403 | 40,649 | 544,052 | |
| 41,670 | 50,469 | - | 7,521 | 99,660 | 80,936 | (587) | 80,349 | |
| 1,720 | 2,083 | - | 3,006 | 6,809 | 3,340 | (864) | 2,476 | |
| 52,968 | 64,154 | - | 4,044 | 121,166 | 102,881 | 2,139 | 105,020 | |
| 131,202 | 158,909 | - | - | 290,111 | 254,837 | 16,836 | 271,673 | |
| 13,545 | 16,406 | - | 215 | 30,166 | 26,309 | 2,838 | 29,147 | |
| 7,089 | 8,586 | - | 7,726 | 23,401 | 13,769 | (2,552) | 11,217 | |
| 1,720 | 2,083 | - | - | 3,803 | 3,340 | 344 | 3,684 | |
| 96,853 | 117,307 | - | 11,625 | 225,785 | 188,121 | 1,295 | 189,416 | |
| 717 | 869 | - | 3,770 | 5,356 | 1,393 | (805) | 588 | |
| 1,519 | 1,839 | - | - | 3,358 | 2,951 | 1,062 | 4,013 | |
| 55,342 | 67,029 | - | 7,241 | 129,612 | 107,492 | (1,472) | 106,020 | |
| 5,296 | 6,414 | - | - | 11,710 | 10,286 | 7,517 | 17,803 | |
| 169 | 204 | - | - | 373 | 328 | 357 | 685 | |
| 2,025 | 2,453 | - | - | 4,478 | 3,934 | 2,711 | 6,645 | |
| 2,184 | 2,645 | - | - | 4,829 | 4,241 | 351 | 4,592 | |
| 15,191 | 18,399 | - | 12,624 | 46,214 | 29,506 | 9,664 | 39,170 | |
| 2,574 | 3,117 | - | - | 5,691 | 5,000 | 1,805 | 6,805 | |
| 190,478 | 230,703 | - | - | 421,181 | 369,971 | 32,606 | 402,577 | |
| 7,036 | 8,522 | - | 28,750 | 44,308 | 13,667 | (8,066) | 5,601 | |
| 65,511 | 79,346 | - | 11,622 | 156,479 | 127,244 | (2,295) | 124,949 | |
| 2,585 | 3,130 | - | - | 5,715 | 5,020 | 1,922 | 6,942 | |
| 3,650 | 4,421 | - | 2,864 | 10,935 | 7,090 | (583) | 6,507 | |
| 4,657,052 | 5,640,527 | - | - | 10,297,579 | 9,045,522 | 1,349,108 | 10,394,630 | |
| 186,016 | 225,299 | - | 76,107 | 487,422 | 361,304 | (23,757) | 337,547 | |
| 86,589 | 104,874 | - | - | 191,463 | 168,184 | 36,170 | 204,354 | |
| 281,582 | 341,047 | - | - | 622,629 | 546,924 | 148,458 | 695,382 | |
| 571,635 | 692,353 | - | 289,783 | 1,553,771 | 1,110,302 | (92,965) | 1,017,337 | |
| 41,258 | 49,972 | - | - | 91,230 | 80,137 | 5,803 | 85,940 | |
| 6,218,401 | 7,531,602 | - | 4,010 | 13,754,013 | 12,078,174 | 57,967 | 12,136,141 | |
| 231,082 | 279,882 | - | - | 510,964 | 448,838 | 17,599 | 466,437 | |
| 3,545 | 4,293 | - | - | 7,838 | 6,885 | 4,989 | 11,874 | |
| 93,593 | 113,358 | - | - | 206,951 | 181,789 | 18,407 | 200,196 | |
| 85,618 | 103,699 | - | 146,924 | 336,241 | 166,298 | (42,673) | 123,625 | |
| 177,165 | 214,578 | - | 113,428 | 505,171 | 344,112 | (33,399) | 310,713 | |
| 108,299 | 131,170 | - | 74,458 | 313,927 | 210,352 | (21,918) | 188,434 | |
| 33,557 | 40,644 | - | 4,823 | 79,024 | 65,179 | (819) | 64,360 | |
| 136,919 | 165,834 | - | 31,476 | 334,229 | 265,942 | 12,274 | 278,216 | |

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2015

| Deferred Outflows Of Resources | | | | | | |
|--------------------------------|---|-----------------------|--|------------------------|--|--------------------------------------|
| Employer Number | Employer | Net Pension Liability | Differences Between Expected And Actual Experience | Changes Of Assumptions | Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Deferred Outflows of Resources |
| 96081 | Davidson, Town Of | 196,662 | - | - | 18,152 | 18,152 |
| 96101 | Mitchell County | 345,527 | - | - | 44,144 | 44,144 |
| 96102 | Mitchell Soil & Water Conservation District | 6,148 | - | - | - | - |
| 96111 | Spruce Pine, Town Of | 72,525 | - | - | 19,326 | 19,326 |
| 96121 | Bakersville, Town Of | 8,617 | - | - | - | - |
| 96201 | Montgomery County | 559,826 | - | - | - | - |
| 96204 | Montgomery-Municipal A.B.C. Board | 6,687 | - | - | 3,580 | 3,580 |
| 96211 | Star, Town Of | 12,297 | - | - | 3,410 | 3,410 |
| 96221 | Troy, Town Of | 106,454 | - | - | 7,367 | 7,367 |
| 96231 | Biscoe, Town Of | 55,740 | - | - | - | - |
| 96241 | Candor, Town Of | 25,581 | - | - | 11,582 | 11,582 |
| 96251 | Mount Gilead, Town Of | 40,706 | - | - | - | - |
| 96301 | Moore County | 2,036,089 | - | - | 127,584 | 127,584 |
| 96302 | Taylortown, Town Of | 6,373 | - | - | 3,813 | 3,813 |
| 96304 | Moore County A.B.C. Board | 23,517 | - | - | 5,596 | 5,596 |
| 96305 | Moore County Tourism Development Authority | 22,619 | - | - | 6,951 | 6,951 |
| 96310 | Moore County Airport Authority | 27,511 | - | - | 8,825 | 8,825 |
| 96311 | Southern Pines, Town Of | 645,500 | - | - | 33,347 | 33,347 |
| 96312 | Cameron, Town Of | 2,154 | - | - | 70 | 70 |
| 96321 | Vass, Town Of | 17,817 | - | - | 1,133 | 1,133 |
| 96331 | Aberdeen, Town Of | 341,577 | - | - | 6,521 | 6,521 |
| 96341 | Robbins, Town Of | 36,263 | - | - | 15,619 | 15,619 |
| 96351 | Pinehurst, Village Of | 490,981 | - | - | 13,512 | 13,512 |
| 96361 | Pinebluff, Town Of | 21,991 | - | - | 3,095 | 3,095 |
| 96371 | Whispering Pines, Village Of | 75,218 | - | - | 4,031 | 4,031 |
| 96381 | Foxfire Village | 13,284 | - | - | - | - |
| 96391 | Carthage, Town Of | 87,290 | - | - | 29,691 | 29,691 |
| 96401 | Nash County | 2,039,096 | - | - | 47,927 | 47,927 |
| 96404 | Nash County A.B.C. Board | 40,032 | - | - | 16,085 | 16,085 |
| 96405 | Braswell Memorial Library | 87,156 | - | - | 21,454 | 21,454 |
| 96411 | Spring Hope, Town Of | 29,935 | - | - | 11,082 | 11,082 |
| 96421 | Nashville, Town Of | 206,759 | - | - | - | - |
| 96431 | Middlesex, Town Of | 17,682 | - | - | - | - |
| 96441 | Whitakers, Town Of | 17,548 | - | - | 9,313 | 9,313 |
| 96451 | Bailey, Town Of | 3,994 | - | - | - | - |
| 96461 | Sharpsburg, Town Of | 72,390 | - | - | 12,089 | 12,089 |
| 96501 | New Hanover County | 6,662,167 | - | - | 846,416 | 846,416 |
| 96502 | New Hanover Airport Authority | 177,902 | - | - | 55,319 | 55,319 |
| 96503 | Wilmington Housing Authority | 168,118 | - | - | 128,764 | 128,764 |
| 96504 | New Hanover County A.B.C. Board | 166,727 | - | - | 15,265 | 15,265 |
| 96507 | Cape Fear Public Utility Authority | 982,679 | - | - | 154,964 | 154,964 |
| 96508 | Lower Cape Fear Water & Sewer Authority | 4,623 | - | - | 6,981 | 6,981 |
| 96511 | Wrightsville Beach, Town Of | 336,955 | - | - | - | - |
| 96512 | Cape Fear Public Transportation Authority | 69,787 | - | - | 7,077 | 7,077 |
| 96519 | Coastal Care | 771,791 | - | - | 439,316 | 439,316 |
| 96521 | Carolina Beach, Town Of | 406,069 | - | - | 63,018 | 63,018 |
| 96531 | Wilmington, City Of | 4,124,955 | - | - | 102,353 | 102,353 |
| 96541 | Kure Beach, Town Of | 147,025 | - | - | 29,974 | 29,974 |
| 96601 | Northampton County | 828,608 | - | - | 76,768 | 76,768 |
| 96604 | Northampton County A.B.C. Board | 3,545 | - | - | 1,052 | 1,052 |
| 96611 | Rich Square, Town Of | 13,239 | - | - | 3,489 | 3,489 |
| 96612 | Choanoke Public Transportation Authority | 28,902 | - | - | 5,289 | 5,289 |
| 96621 | Woodland, Town Of | 16,426 | - | - | 1,535 | 1,535 |
| 96631 | Garysburg, Town Of | 11,489 | - | - | 7,954 | 7,954 |
| 96641 | Conway, Town Of | 12,162 | - | - | 8,689 | 8,689 |
| 96651 | Gaston, Town Of | 8,662 | - | - | - | - |
| 96661 | Jackson, Town Of | 7,719 | - | - | 5,464 | 5,464 |
| 96671 | Severn, Town Of | 7,001 | - | - | 9,488 | 9,488 |
| 96681 | Seaboard, Town Of | 15,573 | - | - | 15,931 | 15,931 |
| 96701 | Onslow County | 3,491,797 | - | - | 391,755 | 391,755 |
| 96704 | Onslow County A.B.C. Board | 71,448 | - | - | 8,646 | 8,646 |
| 96708 | Onslow Water & Sewage Authority | 440,312 | - | - | 75,998 | 75,998 |
| 96711 | Jacksonville, City Of | 1,905,579 | - | - | 31,177 | 31,177 |
| 96721 | Swansboro, Town Of | 112,737 | - | - | 16,232 | 16,232 |
| 96731 | Holly Ridge, Town Of | 60,228 | - | - | 8,335 | 8,335 |
| 96733 | Holly Ridge Housing Authority | 1,885 | - | - | 3,128 | 3,128 |
| 96741 | Richlands, Town Of | 41,693 | - | - | 10,067 | 10,067 |
| 96751 | North Topsail Beach, Town Of | 138,722 | - | - | 32,648 | 32,648 |
| 96801 | Orange County | 3,178,584 | - | - | 548,289 | 548,289 |
| 96804 | Orange County A.B.C. Board | 102,101 | - | - | 6,509 | 6,509 |
| 96808 | Orange Water & Sewer Authority | 538,328 | - | - | 55,837 | 55,837 |
| 96811 | Chapel Hill, Town Of | 2,710,402 | - | - | - | - |
| 96821 | Carrboro, Town Of | 664,574 | - | - | - | - |
| 96831 | Hillsborough, Town Of | 376,224 | - | - | 43,358 | 43,358 |
| 96901 | Pamlico County | 343,776 | - | - | 36,588 | 36,588 |
| 96911 | Bayboro, Town Of | 5,161 | - | - | 5,530 | 5,530 |
| 96912 | Oriental, Town Of | 25,088 | - | - | 10,958 | 10,958 |
| 96918 | Bay River Metro Sewerage District | 20,241 | - | - | 18,728 | 18,728 |

| 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 Proportional Share Of Contributions | Total Deferred Inflows Of Resources | Proportional Share Of Pension Expense | Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Employer Pension Expense | |
| 46,227 | 55,989 | - | 8,636 | 110,852 | 89,788 | 3,810 | 93,598 | |
| 81,219 | 98,371 | - | - | 179,590 | 157,754 | 13,123 | 170,877 | |
| 1,445 | 1,751 | - | 3,275 | 6,471 | 2,807 | (951) | 1,856 | |
| 17,048 | 20,647 | - | - | 37,695 | 33,112 | 6,264 | 39,376 | |
| 2,025 | 2,453 | - | 2,804 | 7,282 | 3,934 | (896) | 3,038 | |
| 131,592 | 159,382 | - | 15,240 | 306,214 | 255,595 | (4,436) | 251,159 | |
| 1,572 | 1,903 | - | - | 3,475 | 3,053 | 1,049 | 4,102 | |
| 2,891 | 3,501 | - | 13,476 | 19,868 | 5,614 | (3,614) | 2,000 | |
| 25,023 | 30,308 | - | 9,879 | 65,210 | 48,603 | (122) | 48,481 | |
| 13,102 | 15,869 | - | 17,230 | 46,201 | 25,449 | (5,018) | 20,431 | |
| 6,013 | 7,283 | - | - | 13,296 | 11,679 | 3,716 | 15,395 | |
| 9,568 | 11,589 | - | 22,611 | 43,768 | 18,585 | (6,269) | 12,316 | |
| 478,601 | 579,671 | - | 50,322 | 1,108,594 | 929,599 | 16,569 | 946,168 | |
| 1,498 | 1,815 | - | - | 3,313 | 2,910 | 1,072 | 3,982 | |
| 5,528 | 6,696 | - | 347 | 12,571 | 10,737 | 1,349 | 12,086 | |
| 5,317 | 6,439 | - | - | 11,756 | 10,327 | 1,830 | 12,157 | |
| 6,467 | 7,833 | - | - | 14,300 | 12,560 | 2,769 | 15,329 | |
| 151,731 | 183,773 | - | 36,509 | 372,013 | 294,711 | 1,596 | 296,307 | |
| 506 | 613 | - | 4,120 | 5,239 | 984 | (1,360) | (376) | |
| 4,188 | 5,073 | - | 936 | 10,197 | 8,135 | (16) | 8,119 | |
| 80,291 | 97,247 | - | 28,384 | 205,922 | 155,951 | (7,786) | 148,165 | |
| 8,524 | 10,324 | - | 16,810 | 35,658 | 16,556 | (1,533) | 15,023 | |
| 115,409 | 139,782 | - | - | 255,191 | 224,163 | 4,046 | 228,209 | |
| 5,169 | 6,261 | - | 528 | 11,958 | 10,040 | 897 | 10,937 | |
| 17,681 | 21,415 | - | 2,442 | 41,538 | 34,342 | 709 | 35,051 | |
| 3,123 | 3,782 | - | 4,319 | 11,224 | 6,065 | (1,230) | 4,835 | |
| 20,518 | 24,851 | - | 16,363 | 61,732 | 39,853 | 5,646 | 45,499 | |
| 479,307 | 580,528 | - | 28,827 | 1,088,662 | 930,972 | 8,483 | 939,455 | |
| 9,410 | 11,397 | - | - | 20,807 | 18,277 | 4,614 | 22,891 | |
| 20,487 | 24,813 | - | 2,631 | 47,931 | 39,792 | 4,736 | 44,528 | |
| 7,036 | 8,522 | - | 3,307 | 18,865 | 13,667 | 1,795 | 15,462 | |
| 48,601 | 58,864 | - | 67,679 | 175,144 | 94,398 | (19,699) | 74,699 | |
| 4,156 | 5,035 | - | 6,311 | 15,502 | 8,073 | (1,890) | 6,183 | |
| 4,125 | 4,996 | - | 1,061 | 10,182 | 8,012 | 2,083 | 10,095 | |
| 939 | 1,137 | - | 3,080 | 5,156 | 1,824 | (880) | 944 | |
| 17,016 | 20,610 | - | 22,473 | 60,099 | 33,051 | (1,840) | 31,211 | |
| 1,566,001 | 1,896,710 | - | - | 3,462,711 | 3,041,688 | 248,839 | 3,290,527 | |
| 41,817 | 50,648 | - | - | 92,465 | 81,223 | 17,141 | 98,364 | |
| 39,518 | 47,863 | - | 44,922 | 132,303 | 76,756 | 18,684 | 95,440 | |
| 39,191 | 47,467 | - | 679 | 87,337 | 76,121 | 3,769 | 79,890 | |
| 230,987 | 279,768 | - | - | 510,755 | 448,653 | 46,062 | 494,715 | |
| 1,087 | 1,316 | - | - | 2,403 | 2,110 | 2,028 | 4,138 | |
| 79,204 | 95,930 | - | 83,594 | 258,728 | 153,840 | (27,020) | 126,820 | |
| 16,404 | 19,868 | - | - | 36,272 | 31,862 | 1,891 | 33,753 | |
| 181,416 | 219,728 | - | - | 401,144 | 352,370 | 138,391 | 490,761 | |
| 95,450 | 115,607 | - | 7,000 | 218,057 | 185,395 | 14,156 | 199,551 | |
| 969,607 | 1,174,369 | - | 56,777 | 2,200,753 | 1,883,295 | 7,805 | 1,891,100 | |
| 34,560 | 41,857 | - | - | 76,417 | 67,126 | 9,437 | 76,563 | |
| 194,772 | 235,903 | - | 8,687 | 439,362 | 378,311 | 23,401 | 401,712 | |
| 833 | 1,010 | - | 146 | 1,989 | 1,619 | 314 | 1,933 | |
| 3,112 | 3,769 | - | 879 | 7,760 | 6,045 | 937 | 6,982 | |
| 6,794 | 8,229 | - | 1,988 | 17,011 | 13,196 | 720 | 13,916 | |
| 3,861 | 4,677 | - | 5,352 | 13,890 | 7,499 | (1,388) | 6,111 | |
| 2,701 | 3,271 | - | - | 5,972 | 5,245 | 2,289 | 7,534 | |
| 2,859 | 3,463 | - | - | 6,322 | 5,553 | 2,605 | 8,158 | |
| 2,036 | 2,466 | - | 3,139 | 7,641 | 3,955 | (917) | 3,038 | |
| 1,814 | 2,198 | - | - | 4,012 | 3,524 | 1,580 | 5,104 | |
| 1,646 | 1,993 | - | 628 | 4,267 | 3,196 | 2,274 | 5,470 | |
| 3,661 | 4,434 | - | 2,245 | 10,340 | 7,110 | 3,419 | 10,529 | |
| 820,778 | 994,110 | - | 44,907 | 1,859,795 | 1,594,220 | 87,535 | 1,681,755 | |
| 16,794 | 20,341 | - | - | 37,135 | 32,620 | 2,887 | 35,507 | |
| 103,499 | 125,356 | - | - | 228,855 | 201,029 | 21,060 | 222,089 | |
| 447,923 | 542,516 | - | 370,486 | 1,360,925 | 870,014 | (86,559) | 783,455 | |
| 26,500 | 32,096 | - | - | 58,596 | 51,471 | 5,377 | 56,848 | |
| 14,157 | 17,147 | - | 18 | 31,322 | 27,498 | 2,176 | 29,674 | |
| 443 | 537 | - | 1,420 | 2,400 | 861 | 674 | 1,535 | |
| 9,800 | 11,870 | - | - | 21,670 | 19,035 | 2,932 | 21,967 | |
| 32,608 | 39,494 | - | 11,731 | 83,833 | 63,335 | 7,848 | 71,183 | |
| 747,154 | 904,938 | - | - | 1,652,092 | 1,451,218 | 167,849 | 1,619,067 | |
| 24,000 | 29,068 | - | 4,291 | 57,359 | 46,615 | 1,054 | 47,669 | |
| 126,539 | 153,262 | - | - | 279,801 | 245,780 | 17,190 | 262,970 | |
| 637,104 | 771,648 | - | 64,512 | 1,473,264 | 1,237,465 | (21,522) | 1,215,943 | |
| 156,214 | 189,204 | - | 78,182 | 423,600 | 303,419 | (22,386) | 281,033 | |
| 88,435 | 107,111 | - | - | 195,546 | 171,769 | 12,593 | 184,362 | |
| 80,808 | 97,872 | - | - | 178,680 | 156,955 | 10,109 | 167,064 | |
| 1,213 | 1,469 | - | - | 2,682 | 2,356 | 1,533 | 3,889 | |
| 5,897 | 7,143 | - | - | 13,040 | 11,454 | 3,316 | 14,770 | |
| 4,758 | 5,763 | - | - | 10,521 | 9,241 | 5,807 | 15,048 | |

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2015

| Deferred Outflows Of Resources | | | | | | |
|--------------------------------|--|-----------------------|--|------------------------|--|--------------------------------------|
| Employer Number | Employer | Net Pension Liability | Differences Between Expected And Actual Experience | Changes Of Assumptions | Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Deferred Outflows of Resources |
| 97001 | Pasquotank County | 593,395 | - | - | 32,955 | 32,955 |
| 97002 | Pasquotank-Camden Ambulance Service | 176,062 | - | - | 30,256 | 30,256 |
| 97004 | Pasquotank County A.B.C Board | 6,597 | - | - | 4,261 | 4,261 |
| 97005 | East Albemarle Regional Library | 10,681 | - | - | 4,188 | 4,188 |
| 97008 | Albemarle District Jail Commission | 120,995 | - | - | 22,069 | 22,069 |
| 97010 | Albemarle Hospital Authority | - | - | - | - | - |
| 97011 | Elizabeth City | 918,726 | - | - | - | - |
| 97012 | Elizabeth-Pasquotank County Airport Authority | 10,861 | - | - | - | - |
| 97013 | Elizabeth City - Pasquotank County Tourism Development Authority | 5,116 | - | - | 3,990 | 3,990 |
| 97015 | Pasquotank-Camden Library | 21,407 | - | - | 4,844 | 4,844 |
| 97018 | Elizabeth-Pasquotank County Industrial Development Commission | 4,264 | - | - | 4,824 | 4,824 |
| 97101 | Pender County | 1,160,806 | - | - | 31,750 | 31,750 |
| 97104 | Pender County A.B.C. Board | 23,382 | - | - | 15,368 | 15,368 |
| 97111 | Burgaw, Town Of | 112,647 | - | - | 19,973 | 19,973 |
| 97121 | Topsail Beach, Town Of | 67,095 | - | - | - | - |
| 97131 | Surf City | 267,706 | - | - | 9,267 | 9,267 |
| 97201 | Perquimans County | 212,055 | - | - | 3,188 | 3,188 |
| 97211 | Hertford, Town Of | 79,392 | - | - | 4,840 | 4,840 |
| 97213 | Hertford Housing Authority | 18,311 | - | - | 2,295 | 2,295 |
| 97217 | Hertford A.B.C. Board | 2,244 | - | - | 5,254 | 5,254 |
| 97221 | Winfall, Town Of | 2,827 | - | - | 3,966 | 3,966 |
| 97301 | Person County | 1,207,480 | - | - | 49,765 | 49,765 |
| 97304 | Person County A.B.C. Board | 8,303 | - | - | 5,672 | 5,672 |
| 97311 | Roxboro, City Of | 462,751 | - | - | - | - |
| 97401 | Pitt County | 3,134,557 | - | - | - | - |
| 97402 | Pitt-Greenville Convention & Visitors Authority | 10,681 | - | - | 2,197 | 2,197 |
| 97404 | Pitt County A.B.C. Board | 95,369 | - | - | 2,969 | 2,969 |
| 97405 | Sheppard Memorial Library | 48,515 | - | - | 16,036 | 16,036 |
| 97408 | Contentnea Metropolitan Sewage District | 22,978 | - | - | 3,502 | 3,502 |
| 97411 | Greenville, City Of | 3,185,854 | - | - | - | - |
| 97412 | Greenville Utilities Commission | 1,880,088 | - | - | 108,364 | 108,364 |
| 97413 | Greenville Housing Authority | 131,586 | - | - | - | - |
| 97421 | Farmville, City Of | 184,634 | - | - | - | - |
| 97423 | Farmville Housing Authority | 20,330 | - | - | 15,480 | 15,480 |
| 97431 | Grifton, Town Of | 39,359 | - | - | 2,088 | 2,088 |
| 97441 | Bethel, Town Of | 30,832 | - | - | 610 | 610 |
| 97451 | Winterville, Town Of | 231,892 | - | - | 15,363 | 15,363 |
| 97461 | Ayden, Town Of | 241,720 | - | - | 6,692 | 6,692 |
| 97463 | Ayden Housing Authority | 25,312 | - | - | 3,657 | 3,657 |
| 97471 | Grimesland, Town Of | 5,879 | - | - | 3,951 | 3,951 |
| 97481 | Simpson, Village Of | 5,071 | - | - | 5,813 | 5,813 |
| 97491 | Fountain, Town Of | - | - | - | - | - |
| 97501 | Polk County | 438,292 | - | - | 56,032 | 56,032 |
| 97511 | Tryon, Town Of | 97,478 | - | - | 1,256 | 1,256 |
| 97521 | Columbus, Town Of | 63,011 | - | - | 6,614 | 6,614 |
| 97531 | Saluda, Town Of | 15,753 | - | - | - | - |
| 97601 | Randolph County | 2,164,937 | - | - | - | - |
| 97607 | Asheboro A.B.C. Board | 10,188 | - | - | 9,315 | 9,315 |
| 97611 | Asheboro, City Of | 1,237,864 | - | - | - | - |
| 97613 | Asheboro Housing Authority | 54,304 | - | - | - | - |
| 97621 | Randleman, City Of | 230,186 | - | - | 33,286 | 33,286 |
| 97623 | Randleman Housing Authority | 13,464 | - | - | 12,396 | 12,396 |
| 97627 | Randleman A.B.C. Board | 4,084 | - | - | 574 | 574 |
| 97631 | Liberty, Town Of | 77,372 | - | - | 13,630 | 13,630 |
| 97637 | Liberty A.B.C. Board | 2,783 | - | - | 910 | 910 |
| 97641 | Ramseur, Town Of | 24,190 | - | - | 6,183 | 6,183 |
| 97651 | Archdale, City Of | 242,977 | - | - | 5,502 | 5,502 |
| 97661 | Trinity, City Of | 14,361 | - | - | 7,918 | 7,918 |
| 97701 | Richmond County | 1,096,179 | - | - | 16,193 | 16,193 |
| 97705 | Sandhill Regional Library | 23,203 | - | - | 9,595 | 9,595 |
| 97711 | Rockingham, City Of | 433,041 | - | - | 27,003 | 27,003 |
| 97713 | Rockingham Housing Authority | 24,953 | - | - | 2,799 | 2,799 |
| 97717 | Hamlet A.B.C. Board | 2,962 | - | - | - | - |
| 97721 | Hamlet, City Of | 236,470 | - | - | 5,209 | 5,209 |
| 97727 | Rockingham A.B.C. Board | 11,354 | - | - | - | - |
| 97731 | Ellerbe, Town Of | 15,079 | - | - | 6,942 | 6,942 |
| 97801 | Robeson County | 3,326,371 | - | - | 83,852 | 83,852 |
| 97802 | Lumber River Council Of Governments | 83,476 | - | - | 29,284 | 29,284 |
| 97803 | Robeson County Housing Authority | 34,378 | - | - | 10,731 | 10,731 |
| 97805 | Robeson County Public Library | 30,383 | - | - | 7,183 | 7,183 |
| 97811 | Lumberton, City Of | 1,157,350 | - | - | - | - |
| 97817 | Lumberton A.B.C. Board | 3,186 | - | - | 2,036 | 2,036 |
| 97818 | Lumberton Airport Commission | 3,770 | - | - | 1,627 | 1,627 |
| 97821 | Fairmont, Town Of | 59,824 | - | - | - | - |
| 97823 | Fairmont Housing Authority | 11,579 | - | - | 267 | 267 |
| 97831 | St. Pauls, Town Of | 71,179 | - | - | - | - |
| 97837 | Saint Paul's A.B.C. Board | 6,148 | - | - | 2,919 | 2,919 |
| 97840 | Maxton, Town Of | 66,422 | - | - | 48,307 | 48,307 |

| 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 Proportional Share Of Contributions | Total Deferred Inflows Of Resources | Proportional Share Of Pension Expense | Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Employer Pension Expense | |
| 139,483 | 168,939 | - | 34,801 | 343,223 | 270,921 | (3,012) | 267,909 | |
| 41,385 | 50,124 | - | - | 91,509 | 80,383 | 9,692 | 90,075 | |
| 1,551 | 1,878 | - | - | 3,429 | 3,012 | 1,236 | 4,248 | |
| 2,511 | 3,041 | - | 870 | 6,422 | 4,877 | 805 | 5,682 | |
| 28,441 | 34,447 | - | 4,023 | 66,911 | 55,242 | 6,328 | 61,570 | |
| - | - | - | 4,621,809 | 4,621,809 | - | (1,282,454) | (1,282,454) | |
| 215,955 | 261,560 | - | 45,455 | 522,970 | 419,455 | (13,198) | 406,257 | |
| 2,553 | 3,092 | - | 2,625 | 8,270 | 4,959 | (738) | 4,221 | |
| 1,203 | 1,456 | - | 1,301 | 3,960 | 2,336 | 610 | 2,946 | |
| 5,032 | 6,095 | - | 2,386 | 13,513 | 9,774 | 470 | 10,244 | |
| 1,002 | 1,214 | - | - | 2,216 | 1,947 | 1,403 | 3,350 | |
| 272,858 | 330,479 | - | 20,951 | 624,288 | 529,979 | 1,305 | 531,284 | |
| 5,496 | 6,657 | - | - | 12,153 | 10,675 | 4,463 | 15,138 | |
| 26,479 | 32,070 | - | 23,585 | 82,134 | 51,430 | 506 | 51,936 | |
| 15,771 | 19,102 | - | 4,857 | 39,730 | 30,633 | (1,594) | 29,039 | |
| 62,927 | 76,215 | - | 263 | 139,405 | 122,224 | 2,338 | 124,562 | |
| 49,845 | 60,372 | - | 5,669 | 115,886 | 96,816 | (1,061) | 95,755 | |
| 18,662 | 22,603 | - | 493 | 41,758 | 36,247 | 1,102 | 37,349 | |
| 4,304 | 5,213 | - | - | 9,517 | 8,360 | 750 | 9,110 | |
| 527 | 638 | - | - | 1,165 | 1,025 | 1,537 | 2,562 | |
| 665 | 805 | - | - | 1,470 | 1,291 | 1,237 | 2,528 | |
| 283,829 | 343,768 | - | 24,566 | 652,163 | 551,289 | 4,812 | 556,101 | |
| 1,952 | 2,364 | - | - | 4,316 | 3,791 | 1,665 | 5,456 | |
| 108,774 | 131,744 | - | 52,902 | 293,420 | 211,274 | (17,632) | 193,642 | |
| 736,805 | 892,404 | - | 173,025 | 1,802,234 | 1,431,118 | (53,476) | 1,377,642 | |
| 2,511 | 3,041 | - | - | 5,552 | 4,877 | 608 | 5,485 | |
| 22,417 | 27,151 | - | 6,744 | 56,312 | 43,542 | (772) | 42,770 | |
| 11,404 | 13,812 | - | 14,768 | 39,984 | 22,150 | (741) | 21,409 | |
| 5,401 | 6,542 | - | - | 11,943 | 10,491 | 1,046 | 11,537 | |
| 748,863 | 907,008 | - | 655,467 | 2,311,338 | 1,454,538 | (188,816) | 1,265,722 | |
| 441,931 | 535,258 | - | - | 977,189 | 858,375 | 32,711 | 891,086 | |
| 30,931 | 37,462 | - | 15,120 | 83,513 | 60,077 | (4,908) | 55,169 | |
| 43,400 | 52,565 | - | 49,361 | 145,326 | 84,297 | (14,669) | 69,628 | |
| 4,779 | 5,788 | - | - | 10,567 | 9,282 | 4,082 | 13,364 | |
| 9,252 | 11,206 | - | - | 20,458 | 17,970 | 559 | 18,529 | |
| 7,247 | 8,777 | - | 1,727 | 17,751 | 14,077 | (248) | 13,829 | |
| 54,508 | 66,019 | - | 7,964 | 128,491 | 105,873 | 3,053 | 108,926 | |
| 56,819 | 68,817 | - | 35,892 | 161,528 | 110,360 | (7,158) | 103,202 | |
| 5,950 | 7,206 | - | - | 13,156 | 11,556 | 1,119 | 12,675 | |
| 1,382 | 1,674 | - | - | 3,056 | 2,684 | 1,160 | 3,844 | |
| 1,192 | 1,443 | - | - | 2,635 | 2,315 | 1,853 | 4,168 | |
| - | - | - | 17,731 | 17,731 | - | (4,941) | (4,941) | |
| 103,024 | 124,781 | - | - | 227,805 | 200,107 | 17,869 | 217,976 | |
| 22,913 | 27,752 | - | 1,771 | 52,436 | 44,505 | (44) | 44,461 | |
| 14,811 | 17,939 | - | 10,193 | 42,943 | 28,768 | (456) | 28,312 | |
| 3,703 | 4,485 | - | 20,137 | 28,325 | 7,192 | (5,542) | 1,650 | |
| 508,888 | 616,354 | - | 99,926 | 1,225,168 | 988,427 | (28,855) | 959,572 | |
| 2,395 | 2,901 | - | - | 5,296 | 4,651 | 2,830 | 7,481 | |
| 290,971 | 352,418 | - | 175,198 | 818,587 | 565,161 | (52,740) | 512,421 | |
| 12,765 | 15,460 | - | 7,211 | 35,436 | 24,793 | (1,892) | 22,901 | |
| 54,107 | 65,533 | - | - | 119,640 | 105,094 | 8,725 | 113,819 | |
| 3,165 | 3,834 | - | - | 6,999 | 6,147 | 3,382 | 9,529 | |
| 960 | 1,163 | - | 2,115 | 4,238 | 1,865 | (362) | 1,503 | |
| 18,187 | 22,028 | - | - | 40,215 | 35,325 | 4,120 | 39,445 | |
| 654 | 792 | - | - | 1,446 | 1,270 | 254 | 1,524 | |
| 5,686 | 6,887 | - | 8,725 | 21,298 | 11,044 | (1,299) | 9,745 | |
| 57,114 | 69,176 | - | 31,347 | 157,637 | 110,934 | (9,044) | 101,890 | |
| 3,376 | 4,089 | - | 4,015 | 11,480 | 6,557 | 1,597 | 8,154 | |
| 257,667 | 312,080 | - | 26,195 | 595,942 | 500,473 | (4,522) | 495,951 | |
| 5,454 | 6,606 | - | 4,776 | 16,836 | 10,593 | 1,959 | 12,552 | |
| 101,790 | 123,286 | - | - | 225,076 | 197,710 | 8,519 | 206,229 | |
| 5,865 | 7,104 | - | 8,186 | 21,155 | 11,393 | (1,207) | 10,186 | |
| 696 | 843 | - | 4,817 | 6,356 | 1,352 | (1,522) | (170) | |
| 55,584 | 67,322 | - | 49,743 | 172,649 | 107,963 | (11,280) | 96,683 | |
| 2,669 | 3,233 | - | 2,991 | 8,893 | 5,184 | (905) | 4,279 | |
| 3,545 | 4,293 | - | - | 7,838 | 6,885 | 1,901 | 8,786 | |
| 781,893 | 947,013 | - | 110,627 | 1,839,533 | 1,518,693 | (916) | 1,517,777 | |
| 19,622 | 23,766 | - | 25,905 | 69,293 | 38,112 | 3,013 | 41,125 | |
| 8,081 | 9,787 | - | 3,194 | 21,062 | 15,695 | 2,753 | 18,448 | |
| 7,142 | 8,650 | - | 682 | 16,474 | 13,872 | 1,652 | 15,524 | |
| 272,045 | 329,496 | - | 152,581 | 754,122 | 528,401 | (40,821) | 487,580 | |
| 749 | 907 | - | 5,075 | 6,731 | 1,455 | (648) | 807 | |
| 886 | 1,073 | - | 6,452 | 8,411 | 1,721 | (1,732) | (11) | |
| 14,062 | 17,032 | - | 30,153 | 61,247 | 27,313 | (9,151) | 18,162 | |
| 2,722 | 3,297 | - | 1,785 | 7,804 | 5,286 | (527) | 4,759 | |
| 16,731 | 20,264 | - | 18,623 | 55,618 | 32,497 | (5,566) | 26,931 | |
| 1,445 | 1,751 | - | - | 3,196 | 2,807 | 826 | 3,633 | |
| 15,613 | 18,910 | - | 2,912 | 37,435 | 30,325 | 11,672 | 41,997 | |

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2015

| | | Deferred Outflows Of Resources | | | | |
|-----------------|--|--------------------------------|--|------------------------|--|--------------------------------------|
| Employer Number | Employer | Net Pension Liability | Differences Between Expected And Actual Experience | Changes Of Assumptions | Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Deferred Outflows of Resources |
| 97841 | Town Of Parkton | 7,046 | - | - | 861 | 861 |
| 97847 | Maxton A.B.C. Board | 1,212 | - | - | 247 | 247 |
| 97851 | Pembroke, Town Of | 121,174 | - | - | 4,374 | 4,374 |
| 97853 | Pembroke Housing Authority | 49,996 | - | - | 8,907 | 8,907 |
| 97861 | Rowland, Town Of | 29,979 | - | - | 3,718 | 3,718 |
| 97871 | Red Springs, Town Of | 141,505 | - | - | 110,246 | 110,246 |
| 97877 | Red Springs A.B.C. Board | 1,167 | - | - | 1,018 | 1,018 |
| 97901 | Rockingham County | 1,926,583 | - | - | 106,230 | 106,230 |
| 97911 | Reidsville, Town Of | 628,671 | - | - | 71,282 | 71,282 |
| 97913 | New Reidsville Housing Authority | 16,920 | - | - | 6,158 | 6,158 |
| 97917 | Reidsville A.B.C. Board | 9,245 | - | - | 5,143 | 5,143 |
| 97921 | Mayodan, Town Of | 105,915 | - | - | 24,267 | 24,267 |
| 97931 | Stoneville, Town Of | 30,518 | - | - | 26,501 | 26,501 |
| 97941 | Madison, Town Of | 103,761 | - | - | 31,985 | 31,985 |
| 97947 | Madison A.B.C. Board | 5,026 | - | - | 4,156 | 4,156 |
| 97948 | Madison-Mayodan Recreation Commission | 15,394 | - | - | 4,150 | 4,150 |
| 97951 | Eden, City Of | 576,341 | - | - | 21,486 | 21,486 |
| 97957 | Eden A.B.C. Board | 8,931 | - | - | - | - |
| 98001 | Rowan County | 2,216,145 | - | - | 168,061 | 168,061 |
| 98002 | Rowan County Tourism Development Board | 3,231 | - | - | 317 | 317 |
| 98003 | Rowan County Housing Authority | 30,563 | - | - | 17,489 | 17,489 |
| 98004 | Rowan County A.B.C. Board | 56,683 | - | - | 20,837 | 20,837 |
| 98008 | Rowan Soil And Water Conservation District | 3,725 | - | - | - | - |
| 98011 | Salisbury, City Of | 1,611,126 | - | - | - | - |
| 98013 | Salisbury Housing Authority | 64,043 | - | - | 58,583 | 58,583 |
| 98021 | East Spencer, Town Of | 33,256 | - | - | 28,268 | 28,268 |
| 98023 | East Spencer Housing Authority | 9,649 | - | - | - | - |
| 98031 | Spencer, Town Of | 76,340 | - | - | 9,763 | 9,763 |
| 98041 | China Grove, Town Of | 64,537 | - | - | - | - |
| 98051 | Landis, Town Of | 121,130 | - | - | 20,456 | 20,456 |
| 98061 | Granite Quarry, Town Of | 60,183 | - | - | - | - |
| 98071 | Rockwell, Town Of | 14,496 | - | - | 30 | 30 |
| 98081 | Faith, Town Of | 9,425 | - | - | - | - |
| 98091 | Cleveland, Town Of | 24,639 | - | - | 1,323 | 1,323 |
| 98101 | Rutherford County | 1,231,715 | - | - | 85,616 | 85,616 |
| 98102 | Broad River Water Authority | 77,462 | - | - | - | - |
| 98103 | Rutherford-Polk-McDowell D.H.D. | 256,441 | - | - | - | - |
| 98107 | Forest City A.B.C. Board | 5,161 | - | - | 6,297 | 6,297 |
| 98109 | Isothermal Planning & Develop Commission | 92,811 | - | - | 4,088 | 4,088 |
| 98111 | Forest City | 468,676 | - | - | - | - |
| 98113 | Forest City Housing Authority | 18,580 | - | - | 8,658 | 8,658 |
| 98121 | Spindale, Town Of | 92,855 | - | - | 4,901 | 4,901 |
| 98131 | Lake Lure, Town Of | 137,376 | - | - | - | - |
| 98141 | Rutherfordon, Town Of | 136,119 | - | - | 2,025 | 2,025 |
| 98147 | Rutherfordon A.B.C. Board | 4,623 | - | - | 4,763 | 4,763 |
| 98161 | Ellenboro, Town Of | 3,411 | - | - | 1,659 | 1,659 |
| 98201 | Sampson County | 1,347,280 | - | - | - | - |
| 98205 | J.C. Holliday Memorial Library | 22,529 | - | - | 568 | 568 |
| 98211 | Clinton, City Of | 425,143 | - | - | - | - |
| 98218 | Clinton A.B.C. Board | 4,847 | - | - | - | - |
| 98221 | Salemburg, Town Of | 7,181 | - | - | 924 | 924 |
| 98231 | Newton Grove, Town Of | 16,785 | - | - | 3,578 | 3,578 |
| 98237 | Roseboro A.B.C. Board | 1,302 | - | - | 1,617 | 1,617 |
| 98241 | Garland, Town Of | 4,578 | - | - | 5,723 | 5,723 |
| 98251 | Turkey, Town Of | 1,391 | - | - | 1,008 | 1,008 |
| 98261 | Roseboro, Town Of | 19,343 | - | - | 6,107 | 6,107 |
| 98271 | Autryville, Town Of | 1,526 | - | - | 3,388 | 3,388 |
| 98301 | Scotland County | 784,447 | - | - | 75,940 | 75,940 |
| 98304 | Scotland County A.B.C. Board | 10,995 | - | - | 1,227 | 1,227 |
| 98308 | Laurinburg-Maxton Airport Commission | 11,220 | - | - | 6,775 | 6,775 |
| 98311 | Laurinburg, City Of | 525,268 | - | - | 38,215 | 38,215 |
| 98313 | Laurenburg Housing Authority | 105,871 | - | - | 83,421 | 83,421 |
| 98321 | Wagram, Town Of | 13,015 | - | - | 4,697 | 4,697 |
| 98331 | Gibson, Town Of | 4,398 | - | - | 1,602 | 1,602 |
| 98401 | Stanly County | 1,259,226 | - | - | 125,640 | 125,640 |
| 98411 | Albemarle, City Of | 893,414 | - | - | 12,038 | 12,038 |
| 98417 | Albemarle A.B.C. Board | 11,848 | - | - | 202 | 202 |
| 98421 | Norwood, Town Of | 45,822 | - | - | 10,089 | 10,089 |
| 98427 | Norwood A.B.C. Board | 2,334 | - | - | 629 | 629 |
| 98431 | Locust, City Of | 92,272 | - | - | 3,764 | 3,764 |
| 98441 | Oakboro, Town Of | 46,630 | - | - | 1,722 | 1,722 |
| 98451 | Badin, Town Of | 27,062 | - | - | - | - |
| 98481 | Stanfield, Town Of | 28,050 | - | - | 4,667 | 4,667 |
| 98501 | Stokes County | 694,329 | - | - | 1,189 | 1,189 |
| 98511 | Walnut Cove, Town Of | 17,772 | - | - | - | - |
| 98517 | Walnut Cove A.B.C. Board | 1,481 | - | - | 761 | 761 |
| 98521 | King, Town Of | 287,138 | - | - | - | - |
| 98601 | Surry County | 1,520,559 | - | - | - | - |

| 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 Proportional Share Of Contributions | Total Deferred Inflows Of Resources | Proportional Share Of Pension Expense | Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Employer Pension Expense | |
| 1,656 | 2,006 | - | 11,332 | 14,994 | 3,217 | (3,565) | (348) | |
| 285 | 345 | - | 218 | 848 | 553 | (8) | 545 | |
| 28,483 | 34,498 | - | 2,076 | 65,057 | 55,324 | 920 | 56,244 | |
| 11,752 | 14,234 | - | - | 25,986 | 22,826 | 2,583 | 25,409 | |
| 7,047 | 8,535 | - | 10,408 | 25,990 | 13,687 | (2,508) | 11,179 | |
| 33,262 | 40,286 | - | - | 73,548 | 64,606 | 30,514 | 95,120 | |
| 274 | 332 | - | - | 606 | 533 | 300 | 833 | |
| 452,860 | 548,495 | - | - | 1,001,355 | 879,603 | 29,852 | 909,455 | |
| 147,775 | 178,982 | - | - | 326,757 | 287,027 | 20,346 | 307,373 | |
| 3,977 | 4,817 | - | - | 8,794 | 7,725 | 1,674 | 9,399 | |
| 2,173 | 2,633 | - | - | 4,806 | 4,221 | 1,540 | 5,761 | |
| 24,896 | 30,154 | - | 4,793 | 59,843 | 48,357 | 4,750 | 53,107 | |
| 7,174 | 8,689 | - | 16,394 | 32,257 | 13,933 | 1,455 | 15,388 | |
| 24,390 | 29,541 | - | 449 | 54,380 | 47,373 | 8,223 | 55,596 | |
| 1,182 | 1,431 | - | 924 | 3,537 | 2,295 | 779 | 3,074 | |
| 3,618 | 4,382 | - | - | 8,000 | 7,028 | 1,120 | 8,148 | |
| 135,474 | 164,083 | - | 21,343 | 320,900 | 263,135 | (1,513) | 261,622 | |
| 2,099 | 2,543 | - | 2,439 | 7,081 | 4,078 | (658) | 3,420 | |
| 520,924 | 630,933 | - | - | 1,151,857 | 1,011,806 | 51,737 | 1,063,543 | |
| 760 | 920 | - | 19,608 | 21,288 | 1,475 | (6,475) | (5,000) | |
| 7,184 | 8,702 | - | - | 15,886 | 13,954 | 4,754 | 18,708 | |
| 13,324 | 16,137 | - | - | 29,461 | 25,879 | 6,122 | 32,001 | |
| 876 | 1,060 | - | 1,261 | 3,197 | 1,701 | (386) | 1,315 | |
| 378,709 | 458,685 | - | 225,366 | 1,062,760 | 735,578 | (69,748) | 665,830 | |
| 15,054 | 18,233 | - | 6,261 | 39,548 | 29,240 | 13,242 | 42,482 | |
| 7,817 | 9,468 | - | 511 | 17,796 | 15,183 | 7,229 | 22,412 | |
| 2,268 | 2,747 | - | 5,970 | 10,985 | 4,405 | (1,707) | 2,698 | |
| 17,944 | 21,734 | - | 4,928 | 44,606 | 34,854 | 908 | 35,762 | |
| 15,170 | 18,373 | - | 13,566 | 47,109 | 29,465 | (3,893) | 25,572 | |
| 28,473 | 34,486 | - | 344 | 63,303 | 55,303 | 5,240 | 60,543 | |
| 14,147 | 17,134 | - | 9,771 | 41,052 | 27,477 | (2,669) | 24,808 | |
| 3,407 | 4,127 | - | 2,518 | 10,052 | 6,618 | (649) | 5,969 | |
| 2,215 | 2,683 | - | 3,607 | 8,505 | 4,303 | (1,075) | 3,228 | |
| 5,792 | 7,015 | - | 2,437 | 15,244 | 11,249 | (469) | 10,780 | |
| 289,526 | 350,668 | - | - | 640,194 | 562,354 | 24,154 | 586,508 | |
| 18,208 | 22,053 | - | 10,956 | 51,217 | 35,366 | (3,038) | 32,328 | |
| 60,279 | 73,008 | - | 54,531 | 187,818 | 117,081 | (17,119) | 99,962 | |
| 1,213 | 1,469 | - | - | 2,682 | 2,356 | 1,842 | 4,198 | |
| 21,816 | 26,423 | - | 12,026 | 60,265 | 42,374 | (2,952) | 39,422 | |
| 110,166 | 133,431 | - | 8,997 | 252,594 | 213,979 | (2,544) | 211,435 | |
| 4,367 | 5,290 | - | - | 9,657 | 8,483 | 2,491 | 10,974 | |
| 21,827 | 26,436 | - | 8,552 | 56,815 | 42,394 | (600) | 41,794 | |
| 32,291 | 39,111 | - | 45,410 | 116,812 | 62,721 | (13,728) | 48,993 | |
| 31,996 | 38,753 | - | 24,703 | 95,452 | 62,147 | (7,732) | 54,415 | |
| 1,087 | 1,316 | - | - | 2,403 | 2,110 | 1,412 | 3,522 | |
| 802 | 971 | - | - | 1,773 | 1,557 | 496 | 2,053 | |
| 316,690 | 383,568 | - | 59,618 | 759,876 | 615,116 | (16,633) | 598,483 | |
| 5,296 | 6,414 | - | 2,327 | 14,037 | 10,286 | (419) | 9,867 | |
| 99,934 | 121,037 | - | 66,554 | 287,525 | 194,104 | (18,515) | 175,589 | |
| 1,139 | 1,380 | - | 2,460 | 4,979 | 2,213 | (752) | 1,461 | |
| 1,688 | 2,044 | - | - | 3,732 | 3,278 | 242 | 3,520 | |
| 3,945 | 4,778 | - | 7,750 | 16,473 | 7,663 | (1,655) | 6,008 | |
| 306 | 370 | - | - | 676 | 594 | 482 | 1,076 | |
| 1,076 | 1,303 | - | 449 | 2,828 | 2,090 | 1,797 | 3,887 | |
| 327 | 396 | - | - | 723 | 635 | 290 | 925 | |
| 4,547 | 5,507 | - | - | 10,054 | 8,831 | 1,603 | 10,434 | |
| 359 | 434 | - | - | 793 | 697 | 990 | 1,687 | |
| 184,391 | 223,331 | - | 23,606 | 431,328 | 358,148 | 11,985 | 370,133 | |
| 2,585 | 3,130 | - | - | 5,715 | 5,020 | 334 | 5,354 | |
| 2,637 | 3,194 | - | - | 5,831 | 5,123 | 2,032 | 7,155 | |
| 123,469 | 149,544 | - | 15,245 | 288,258 | 239,817 | 8,790 | 248,607 | |
| 24,886 | 30,141 | - | 179 | 55,206 | 48,336 | 21,778 | 70,114 | |
| 3,059 | 3,705 | - | 502 | 7,266 | 5,942 | 1,440 | 7,382 | |
| 1,034 | 1,252 | - | 398 | 2,684 | 2,008 | 286 | 2,294 | |
| 295,992 | 358,500 | - | - | 654,492 | 574,914 | 33,558 | 608,472 | |
| 210,005 | 254,354 | - | 24,018 | 488,377 | 407,898 | (2,261) | 405,637 | |
| 2,785 | 3,373 | - | 1,280 | 7,438 | 5,409 | (375) | 5,034 | |
| 10,771 | 13,045 | - | 1,926 | 25,742 | 20,920 | 1,997 | 22,917 | |
| 549 | 664 | - | - | 1,213 | 1,065 | 180 | 1,245 | |
| 21,689 | 26,270 | - | 11,539 | 59,498 | 42,128 | (1,762) | 40,366 | |
| 10,961 | 13,275 | - | 15,891 | 40,127 | 21,289 | (3,584) | 17,705 | |
| 6,361 | 7,704 | - | 1,056 | 15,121 | 12,356 | (300) | 12,056 | |
| 6,593 | 7,985 | - | 24 | 14,602 | 12,806 | 1,555 | 14,361 | |
| 163,208 | 197,675 | - | 8,856 | 369,739 | 317,004 | (2,651) | 314,353 | |
| 4,178 | 5,060 | - | 34,296 | 43,534 | 8,114 | (11,189) | (3,075) | |
| 348 | 422 | - | - | 770 | 676 | 224 | 900 | |
| 67,494 | 81,748 | - | 22,955 | 172,197 | 131,096 | (6,798) | 124,298 | |
| 357,421 | 432,901 | - | 193,863 | 984,185 | 694,228 | (57,392) | 636,836 | |

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2015

| | | Deferred Outflows Of Resources | | | | |
|-----------------|--|--------------------------------|--|------------------------|--|--------------------------------------|
| Employer Number | Employer | Net Pension Liability | Differences Between Expected And Actual Experience | Changes Of Assumptions | Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Deferred Outflows of Resources |
| 98607 | Pilot Mountain A.B.C. Board | 2,693 | - | - | - | - |
| 98608 | Yadkin Valley Sewer Authority | 24,459 | - | - | 8,812 | 8,812 |
| 98611 | Pilot Mountain, Town Of | 54,439 | - | - | 6,920 | 6,920 |
| 98621 | Dobson, Town Of | 57,176 | - | - | 1,429 | 1,429 |
| 98627 | Dobson A.B.C. Board | 3,321 | - | - | - | - |
| 98631 | Mount Airy, Town Of | 510,503 | - | - | - | - |
| 98637 | Mt. Airy Alcoholic Board Of Control | 10,547 | - | - | 4,776 | 4,776 |
| 98641 | Elkin, Town Of | 142,806 | - | - | 6,782 | 6,782 |
| 98647 | Elkin A.B.C. Board | 5,565 | - | - | 6,802 | 6,802 |
| 98701 | Swain County | 486,582 | - | - | - | - |
| 98711 | Bryson City, Town Of | 78,943 | - | - | 3,738 | 3,738 |
| 98717 | Bryson City A.B.C. Board | 8,886 | - | - | 1,061 | 1,061 |
| 98801 | Transylvania County | 973,255 | - | - | 99,717 | 99,717 |
| 98811 | Brevard, City Of | 347,232 | - | - | 45,027 | 45,027 |
| 98817 | Brevard A.B.C. Board | 11,848 | - | - | 20 | 20 |
| 98901 | Tyrrell County | 153,443 | - | - | 2,843 | 2,843 |
| 98904 | Tyrrell County A.B.C. Board | 1,526 | - | - | 785 | 785 |
| 98911 | Columbia, Town Of | 11,624 | - | - | 11,625 | 11,625 |
| 99001 | Union County | 3,371,206 | - | - | 487,095 | 487,095 |
| 99011 | Monroe, City Of | 1,935,604 | - | - | - | - |
| 99013 | Monroe Housing Authority | 32,448 | - | - | 30 | 30 |
| 99017 | Monroe A.B.C. Board | 18,490 | - | - | 3,093 | 3,093 |
| 99021 | Marshville, Town Of | 62,786 | - | - | 8,115 | 8,115 |
| 99022 | Town Of Mineral Springs | 5,969 | - | - | 3,652 | 3,652 |
| 99031 | Wingate, Town Of | 57,715 | - | - | - | - |
| 99041 | Waxhaw, Town Of | 227,404 | - | - | 73,962 | 73,962 |
| 99047 | Waxhaw A.B.C. Board | 5,341 | - | - | 3,723 | 3,723 |
| 99051 | Indian Trail, Town Of | 127,682 | - | - | 9,749 | 9,749 |
| 99061 | Unionville, Town Of | 3,949 | - | - | 4,237 | 4,237 |
| 99071 | Weddington, Town Of | 17,862 | - | - | - | - |
| 99081 | Marvin, Village Of | 16,605 | - | - | 7,529 | 7,529 |
| 99091 | Wesley Chapel, Village Of | 2,154 | - | - | 1,358 | 1,358 |
| 99101 | Vance County | 909,257 | - | - | 10,659 | 10,659 |
| 99104 | Vance County A.B.C. Board | 11,444 | - | - | 9,419 | 9,419 |
| 99109 | Kerr-Tar Regional Council Of Governments | 63,415 | - | - | 7,175 | 7,175 |
| 99110 | Kerr-Area Transportation Authority | 77,552 | - | - | 50,872 | 50,872 |
| 99111 | Henderson, City Of | 595,909 | - | - | - | - |
| 99201 | Wake County | 13,836,947 | - | - | 853,316 | 853,316 |
| 99202 | Holly Springs, Town Of | 1,166,999 | - | - | - | - |
| 99203 | Rolesville, Town Of | 112,423 | - | - | 36,329 | 36,329 |
| 99204 | Wake County A.B.C. Board | 294,409 | - | - | 35,346 | 35,346 |
| 99206 | Morrisville, Town Of | 869,493 | - | - | 294,440 | 294,440 |
| 99207 | Wake County Housing Authority | 64,267 | - | - | 42,248 | 42,248 |
| 99208 | Bayleaf Fire Department | 79,616 | - | - | - | - |
| 99210 | Electricities Of N.C., Inc | 729,829 | - | - | 79,253 | 79,253 |
| 99211 | Raleigh, City Of | 16,858,588 | - | - | - | - |
| 99212 | Durham Highway Fire Protection Age | 57,221 | - | - | - | - |
| 99213 | Raleigh Housing Authority | 374,025 | - | - | 12,712 | 12,712 |
| 99218 | Raleigh-Durham Airport Authority | 1,279,377 | - | - | 73,436 | 73,436 |
| 99221 | Cary, Town Of | 5,979,417 | - | - | - | - |
| 99222 | Centennial Authority, The | 17,144 | - | - | 4,842 | 4,842 |
| 99231 | Wendell, Town Of | 166,682 | - | - | - | - |
| 99241 | Zebulon, Town Of | 265,955 | - | - | - | - |
| 99251 | Garner, Town Of | 717,173 | - | - | 2,836 | 2,836 |
| 99252 | Garner Fire Department | 332,152 | - | - | - | - |
| 99261 | Fuquay-Varina, Town Of | 832,603 | - | - | - | - |
| 99271 | Apex, Town Of | 1,781,398 | - | - | - | - |
| 99281 | Wake Forest, Town Of | 1,041,516 | - | - | 20,365 | 20,365 |
| 99291 | Knightdale, Town Of | 362,536 | - | - | - | - |
| 99301 | Warren County | 803,476 | - | - | 177,452 | 177,452 |
| 99304 | Warren County A.B.C. Board | 4,488 | - | - | 2,210 | 2,210 |
| 99311 | Norlina, Town Of | 27,870 | - | - | - | - |
| 99321 | Warrenton, Town Of | 45,553 | - | - | 76,874 | 76,874 |
| 99401 | Washington County | 406,024 | - | - | 69,897 | 69,897 |
| 99404 | Washington County A.B.C. Board | 4,443 | - | - | 464 | 464 |
| 99405 | Pettigrew Regional Library | 28,454 | - | - | 10,735 | 10,735 |
| 99411 | Plymouth, Town Of | 48,021 | - | - | 9,261 | 9,261 |
| 99413 | Plymouth Housing Authority | 18,894 | - | - | 15 | 15 |
| 99421 | Roper, Town Of | 9,918 | - | - | 2,308 | 2,308 |
| 99431 | Creswell, Town Of | 9,380 | - | - | 3,235 | 3,235 |
| 99501 | Watauga County | 781,081 | - | - | 5,893 | 5,893 |
| 99502 | Region D Council Of Governments | 73,064 | - | - | 23,510 | 23,510 |
| 99508 | Blowing Rock Tourism Development Authority | 10,412 | - | - | - | - |
| 99509 | Watauga County Tourism Development Authority | 12,880 | - | - | - | - |
| 99511 | Boone, Town Of | 638,993 | - | - | 9,445 | 9,445 |
| 99521 | Blowing Rock, Town Of | 183,961 | - | - | 2,156 | 2,156 |
| 99527 | Blowing Rock A.B.C. Board | 5,296 | - | - | 1,431 | 1,431 |
| 99531 | Seven Devils, Town Of | 39,584 | - | - | 20,550 | 20,550 |

| 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 Proportional Share Of Contributions | Total Deferred Inflows Of Resources | Proportional Share Of Pension Expense | Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Employer Pension Expense | |
| 633 | 767 | - | 3,127 | 4,527 | 1,229 | (855) | 374 | |
| 5,749 | 6,964 | - | - | 12,713 | 11,167 | 2,444 | 13,611 | |
| 12,796 | 15,499 | - | - | 28,295 | 24,855 | 2,197 | 27,052 | |
| 13,440 | 16,278 | - | 7,170 | 36,888 | 26,105 | (1,399) | 24,706 | |
| 781 | 946 | - | 287 | 2,014 | 1,516 | (85) | 1,431 | |
| 119,998 | 145,340 | - | 73,976 | 339,314 | 233,076 | (19,961) | 213,115 | |
| 2,479 | 3,003 | - | - | 5,482 | 4,815 | 1,378 | 6,193 | |
| 33,568 | 40,656 | - | - | 74,224 | 65,200 | 2,268 | 67,468 | |
| 1,308 | 1,584 | - | - | 2,892 | 2,541 | 1,918 | 4,459 | |
| 114,376 | 138,530 | - | 67,115 | 320,021 | 222,155 | (18,240) | 203,915 | |
| 18,556 | 22,475 | - | 4,970 | 46,001 | 36,042 | (51) | 35,991 | |
| 2,089 | 2,530 | - | 356 | 4,975 | 4,057 | 159 | 4,216 | |
| 228,772 | 277,084 | - | - | 505,856 | 444,350 | 28,264 | 472,614 | |
| 81,620 | 98,857 | - | - | 180,477 | 158,533 | 14,026 | 172,559 | |
| 2,785 | 3,373 | - | 6,581 | 12,739 | 5,409 | (2,196) | 3,213 | |
| 36,068 | 43,685 | - | 1,929 | 81,682 | 70,056 | 99 | 70,155 | |
| 359 | 434 | - | - | 793 | 697 | 210 | 907 | |
| 2,732 | 3,309 | - | - | 6,041 | 5,307 | 3,250 | 8,557 | |
| 792,432 | 959,778 | - | - | 1,752,210 | 1,539,162 | 141,082 | 1,680,244 | |
| 454,981 | 551,063 | - | 459,033 | 1,465,077 | 883,722 | (139,923) | 743,799 | |
| 7,627 | 9,237 | - | 1,611 | 18,475 | 14,814 | (412) | 14,402 | |
| 4,346 | 5,264 | - | 9,984 | 19,594 | 8,442 | (2,529) | 5,913 | |
| 14,758 | 17,875 | - | - | 32,633 | 28,666 | 2,247 | 30,913 | |
| 1,403 | 1,700 | - | 398 | 3,501 | 2,725 | 823 | 3,548 | |
| 13,566 | 16,432 | - | 29,578 | 59,576 | 26,350 | (9,427) | 16,923 | |
| 53,453 | 64,741 | - | - | 118,194 | 103,824 | 22,468 | 126,292 | |
| 1,255 | 1,520 | - | - | 2,775 | 2,438 | 1,082 | 3,520 | |
| 30,013 | 36,351 | - | - | 66,364 | 58,295 | 2,837 | 61,132 | |
| 928 | 1,124 | - | - | 2,052 | 1,803 | 1,132 | 2,935 | |
| 4,199 | 5,086 | - | 3,846 | 13,131 | 8,155 | (1,133) | 7,022 | |
| 3,903 | 4,727 | - | 4,939 | 13,569 | 7,581 | 319 | 7,900 | |
| 506 | 613 | - | 9,762 | 10,881 | 984 | (2,909) | (1,925) | |
| 213,729 | 258,864 | - | 55,133 | 527,726 | 415,131 | (15,649) | 399,482 | |
| 2,690 | 3,258 | - | - | 5,948 | 5,225 | 2,737 | 7,962 | |
| 14,906 | 18,054 | - | 13,996 | 46,956 | 28,953 | (2,803) | 26,150 | |
| 18,229 | 22,079 | - | - | 40,308 | 35,407 | 14,051 | 49,458 | |
| 140,074 | 169,654 | - | 150,495 | 460,223 | 272,069 | (43,920) | 228,149 | |
| 3,252,497 | 3,939,359 | - | 729,431 | 7,921,287 | 6,317,416 | (20,576) | 6,296,840 | |
| 274,313 | 332,243 | - | 87,018 | 693,574 | 532,807 | (25,597) | 507,210 | |
| 26,426 | 32,007 | - | - | 58,433 | 51,328 | 12,096 | 63,424 | |
| 69,203 | 83,818 | - | - | 153,021 | 134,416 | 10,094 | 144,510 | |
| 204,382 | 247,544 | - | 20,359 | 472,285 | 396,977 | 70,269 | 467,246 | |
| 15,107 | 18,297 | - | - | 33,404 | 29,342 | 11,612 | 40,954 | |
| 18,714 | 22,666 | - | 40,620 | 82,000 | 36,350 | (12,593) | 23,757 | |
| 171,553 | 207,781 | - | - | 379,334 | 333,212 | 21,598 | 354,810 | |
| 3,962,760 | 4,799,615 | - | 945,012 | 9,707,387 | 7,696,980 | (290,574) | 7,406,406 | |
| 13,450 | 16,291 | - | 24,218 | 53,959 | 26,125 | (6,995) | 19,130 | |
| 87,918 | 106,484 | - | 3,486 | 197,888 | 170,765 | 2,162 | 172,927 | |
| 300,729 | 364,237 | - | - | 664,966 | 584,114 | 20,131 | 604,245 | |
| 1,405,515 | 1,702,332 | - | 326,287 | 3,434,134 | 2,729,971 | (97,649) | 2,632,322 | |
| 4,030 | 4,881 | - | - | 8,911 | 7,827 | 1,268 | 9,095 | |
| 39,180 | 47,454 | - | 29,623 | 116,257 | 76,101 | (9,300) | 66,801 | |
| 62,515 | 75,718 | - | 112,284 | 250,517 | 121,425 | (34,090) | 87,335 | |
| 168,578 | 204,178 | - | 21,322 | 394,078 | 327,433 | (6,389) | 321,044 | |
| 78,075 | 94,563 | - | 149,032 | 321,670 | 151,648 | (41,736) | 109,912 | |
| 195,711 | 237,040 | - | 131,110 | 563,861 | 380,134 | (39,125) | 341,009 | |
| 418,733 | 507,162 | - | 33,239 | 959,134 | 813,318 | (9,004) | 804,314 | |
| 244,818 | 296,519 | - | 40,640 | 581,977 | 475,516 | (3,828) | 471,688 | |
| 85,217 | 103,213 | - | 91,311 | 279,741 | 165,520 | (26,390) | 139,130 | |
| 188,864 | 228,749 | - | - | 417,613 | 366,836 | 55,022 | 421,858 | |
| 1,055 | 1,278 | - | 748 | 3,081 | 2,049 | 329 | 2,378 | |
| 6,551 | 7,935 | - | 4,771 | 19,257 | 12,724 | (1,593) | 11,131 | |
| 10,708 | 12,969 | - | - | 23,677 | 20,798 | 22,633 | 43,431 | |
| 95,440 | 115,595 | - | - | 211,035 | 185,375 | 23,046 | 208,421 | |
| 1,044 | 1,265 | - | - | 2,309 | 2,029 | 138 | 2,167 | |
| 6,688 | 8,101 | - | 1,014 | 15,803 | 12,991 | 2,471 | 15,462 | |
| 11,288 | 13,672 | - | 13,288 | 38,248 | 21,925 | (2,020) | 19,905 | |
| 4,441 | 5,379 | - | 1,919 | 11,739 | 8,626 | (497) | 8,129 | |
| 2,331 | 2,824 | - | 1,881 | 7,036 | 4,528 | 280 | 4,808 | |
| 2,205 | 2,670 | - | 857 | 5,732 | 4,282 | 858 | 5,140 | |
| 183,600 | 222,372 | - | - | 405,972 | 356,611 | 1,592 | 358,203 | |
| 17,174 | 20,801 | - | 215 | 38,190 | 33,358 | 6,082 | 39,440 | |
| 2,447 | 2,965 | - | 2,402 | 7,814 | 4,754 | (756) | 3,998 | |
| 3,028 | 3,667 | - | 10,919 | 17,614 | 5,881 | (3,548) | 2,333 | |
| 150,201 | 181,920 | - | 26,201 | 358,322 | 291,739 | (6,290) | 285,449 | |
| 43,242 | 52,374 | - | 7,202 | 102,818 | 83,989 | (1,164) | 82,825 | |
| 1,245 | 1,507 | - | - | 2,752 | 2,418 | 425 | 2,843 | |
| 9,304 | 11,269 | - | - | 20,573 | 18,072 | 5,449 | 23,521 | |

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2015

| Deferred Outflows Of Resources | | | | | | |
|--------------------------------|---|-----------------------|--|------------------------|--|--------------------------------------|
| Employer Number | Employer | Net Pension Liability | Differences Between Expected And Actual Experience | Changes Of Assumptions | Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Deferred Outflows of Resources |
| 99601 | Wayne County | 2,390,950 | - | - | 82,052 | 82,052 |
| 99602 | Fork Township Sanitary District | 23,023 | - | - | 4,650 | 4,650 |
| 99603 | Eastern Carolina Regional Housing Authority | 66,152 | - | - | 59,474 | 59,474 |
| 99604 | Wayne County A.B.C. Board | 41,872 | - | - | 19,985 | 19,985 |
| 99609 | Southern Wayne Sanitary District | 8,886 | - | - | 4,733 | 4,733 |
| 99610 | Eastern Wayne Sanitary District | 84,508 | - | - | 4,222 | 4,222 |
| 99611 | Goldsboro, City Of | 1,546,589 | - | - | - | - |
| 99613 | Housing Authority Of City Of Goldsboro | 118,257 | - | - | 93,901 | 93,901 |
| 99621 | Mount Olive, Town Of | 132,619 | - | - | 14,472 | 14,472 |
| 99623 | Mount Olive Housing Authority | 9,559 | - | - | 3,065 | 3,065 |
| 99631 | Fremont, Town Of | 44,251 | - | - | - | - |
| 99651 | Pikeville, Town Of | 25,806 | - | - | 8,067 | 8,067 |
| 99661 | Walnut Creek, Village Of | 15,663 | - | - | 19,740 | 19,740 |
| 99701 | Wilkes County | 1,245,044 | - | - | 26,009 | 26,009 |
| 99705 | Appalachian Regional Library | 79,257 | - | - | 13,078 | 13,078 |
| 99711 | North Wilkesboro, Town Of | 202,227 | - | - | 2,841 | 2,841 |
| 99717 | North Wilkesboro A.B.C. Board | 10,053 | - | - | - | - |
| 99721 | Wilkesboro, Town Of | 262,365 | - | - | - | - |
| 99727 | Wilkesboro A.B.C. Board | 12,611 | - | - | 27,734 | 27,734 |
| 99801 | Wilson County | 2,280,188 | - | - | 51,470 | 51,470 |
| 99802 | Wilson County Tourism Development Authority | 3,456 | - | - | 192 | 192 |
| 99804 | Wilson County A.B.C. Board | 39,494 | - | - | 8,311 | 8,311 |
| 99811 | Wilson, City Of | 3,122,709 | - | - | - | - |
| 99812 | Wilson Economic Development Council | 12,297 | - | - | 5,490 | 5,490 |
| 99818 | City Of Wilson Cemetery Commission | 19,837 | - | - | 8,093 | 8,093 |
| 99821 | Stantonsburg, Town Of | 37,788 | - | - | 17,656 | 17,656 |
| 99831 | Black Creek, Town Of | 22,754 | - | - | 864 | 864 |
| 99841 | Lucama, Town Of | 20,959 | - | - | 2,669 | 2,669 |
| 99851 | Elm City, Town Of | 9,111 | - | - | 299 | 299 |
| 99901 | Yadkin County | 684,815 | - | - | 50,407 | 50,407 |
| 99911 | Yadkinville, Town Of | 124,136 | - | - | 3,879 | 3,879 |
| 99921 | Jonesville, Town Of | 62,337 | - | - | 4,320 | 4,320 |
| 99931 | East Bend, Town Of | 11,534 | - | - | - | - |
| 99941 | Boonville, Town Of | 39,449 | - | - | - | - |
| 99991 | N.C. Association Of County Commissioners | 231,308 | - | - | 50,153 | 50,153 |
| 99999 | N.C. League Of Municipalities | 420,071 | - | - | 68,610 | 68,610 |
| Total for All Employers | | \$ 448,793,979 | \$ - | \$ - | \$ 35,048,818 | \$ 35,048,818 |

| 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 Proportional Share Of Contributions | Total Deferred Inflows Of Resources | Proportional Share Of Pension Expense | Net Amortization Of Deferred Amounts From Changes In Proportion And Differences Between Employer Contributions And Proportional Share Of Contributions | Total Employer Pension Expense | |
| 562,014 | 680,700 | - | 15,204 | 1,257,918 | 1,091,615 | 16,394 | 1,108,009 | |
| 5,412 | 6,555 | - | 6,243 | 18,210 | 10,511 | (871) | 9,640 | |
| 15,550 | 18,834 | - | - | 34,384 | 30,203 | 24,924 | 46,174 | |
| 9,842 | 11,921 | - | - | 21,763 | 19,117 | 5,908 | 25,025 | |
| 2,089 | 2,530 | - | - | 4,619 | 4,057 | 1,463 | 5,520 | |
| 19,864 | 24,059 | - | 1,778 | 45,701 | 38,583 | 946 | 39,529 | |
| 363,539 | 440,311 | - | 169,698 | 973,548 | 706,113 | (51,702) | 654,411 | |
| 27,797 | 33,668 | - | - | 61,465 | 53,992 | 24,924 | 78,916 | |
| 31,173 | 37,757 | - | 9,802 | 78,732 | 60,549 | 2,274 | 62,823 | |
| 2,247 | 2,721 | - | 475 | 5,443 | 4,364 | 643 | 5,007 | |
| 10,402 | 12,598 | - | 12,007 | 35,007 | 20,203 | (3,894) | 16,309 | |
| 6,066 | 7,347 | - | 4,267 | 17,680 | 11,782 | 685 | 12,467 | |
| 3,682 | 4,459 | - | - | 8,141 | 7,151 | 5,275 | 12,426 | |
| 292,659 | 354,463 | - | 29,556 | 676,678 | 568,439 | (3,076) | 565,363 | |
| 18,630 | 22,565 | - | 1,141 | 42,336 | 36,186 | 4,075 | 40,261 | |
| 47,535 | 57,574 | - | 17,381 | 122,490 | 92,329 | (3,600) | 88,729 | |
| 2,363 | 2,862 | - | 1,405 | 6,630 | 4,590 | (371) | 4,219 | |
| 61,671 | 74,695 | - | 6,389 | 142,755 | 119,786 | (2,070) | 117,716 | |
| 2,964 | 3,590 | - | - | 6,554 | 5,758 | 7,418 | 13,176 | |
| 535,978 | 649,166 | - | 48,316 | 1,233,460 | 1,041,046 | 4,566 | 1,045,612 | |
| 812 | 984 | - | 161 | 1,957 | 1,578 | (4) | 1,574 | |
| 9,283 | 11,243 | - | - | 20,526 | 18,031 | 2,185 | 20,216 | |
| 734,020 | 889,030 | - | 370,492 | 1,993,542 | 1,425,708 | (106,989) | 1,318,719 | |
| 2,891 | 3,501 | - | - | 6,392 | 5,614 | 1,554 | 7,168 | |
| 4,663 | 5,647 | - | - | 10,310 | 9,057 | 2,519 | 11,576 | |
| 8,883 | 10,759 | - | 1,166 | 20,808 | 17,253 | 5,600 | 22,853 | |
| 5,348 | 6,478 | - | 1,183 | 13,009 | 10,389 | (21) | 10,368 | |
| 4,927 | 5,967 | - | 3,262 | 14,156 | 9,569 | (392) | 9,177 | |
| 2,142 | 2,594 | - | 105 | 4,841 | 4,160 | 43 | 4,203 | |
| 160,972 | 194,965 | - | 36,305 | 392,242 | 312,660 | 1,054 | 313,714 | |
| 29,179 | 35,341 | - | 15,730 | 80,250 | 56,676 | (4,246) | 52,430 | |
| 14,653 | 17,748 | - | 11,048 | 43,449 | 28,461 | (2,564) | 25,897 | |
| 2,711 | 3,284 | - | 6,082 | 12,077 | 5,266 | (1,721) | 3,545 | |
| 9,273 | 11,231 | - | 4,752 | 25,256 | 18,011 | (1,451) | 16,560 | |
| 54,371 | 65,853 | - | - | 120,224 | 105,606 | 15,800 | 121,406 | |
| 98,741 | 119,594 | - | 65,511 | 283,846 | 191,788 | (3,949) | 187,839 | |
| \$ 105,492,995 | \$ 127,771,008 | \$ - | \$ 35,048,730 | \$ 268,312,733 | \$ 204,901,984 | \$ 30 | \$ 204,902,014 | |



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 pension plan established by the State to provide benefits for employees of local governments. Benefit provisions are established by *North Carolina General Statutes* 128-27 and may be amended only by the North Carolina General Assembly. The number of employers receiving allocations on the attached Schedule of Pension Amounts by Employer for the fiscal year ended June 30, 2015, is 894.

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. Cost of living benefit increases are contingent upon investment gains of the Plan at the discretion of the LGERS Board of Trustees, except as authorized by the General Assembly.

LGERS plan members who are Law Enforcement Officers (LEO) 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** - Contribution provisions are established by North Carolina General Statute 128-30 and may be amended only by the North Carolina General Assembly. Plan members are required to contribute 6% of their annual pay. The actuarially determined contribution rate for employers is set annually by the LGERS Board of Trustees. For the fiscal year ended June 30, 2015, all employers made contributions of 7.54% of covered payroll for law enforcement officers and 7.06% for general employees and firefighters. This was equal to the actuarially determined contribution. This amount, combined with member contributions and investment income fund the benefits earned by plan members during the year and administrative expenses. 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. By state law, prior to January 1, 2015, refunds to members with at least five years of service included 4% interest. Effective January 1, 2015, refunds to members include interest (currently 4%) regardless of the number of years of retirement service credit or of the reason for separation from service. 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.

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 Schedule of Employer Allocations and Schedule of Pension Amounts by Employer provide employers with the required information for financial reporting.

There are two schedules (a Schedule of Employer Allocations for the fiscal years ended June 30, 2015 and a Schedule of Pension Amounts by Employer for the fiscal year ended June 30, 2015, collectively 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 Liability Calculation** - The components of the calculation of the net pension liability of the defined benefit cost-sharing plan for participating employers as of June 30, 2015, 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 | \$ 23,496,136 |
| Plan Fiduciary Net Position | <u>(23,047,342)</u> |
| Net Pension Liability | <u>\$ 448,794</u> |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 98.09% |

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 liability is disclosed in the State of North Carolina's notes to the financial statements.

- C. Schedule of Employer Allocations** - The Schedule of Employer Allocations provides information used to allocate the net pension liability 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 collective amounts. 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.
- D. Schedule of Pension Amounts by Employer** - The Schedule of Pension Amounts by Employer provides the amount of net pension liability 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 Schedule 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 4.82 years for the year ended June 30, 2015 and 4.99 years for the year ended June 30, 2014. The remaining unamortized balance is included in either deferred outflow of resources or in deferred inflow of resources as indicated.

E. Deferred Outflows of Resources and Deferred Inflows of Resources

The recognition period for amortizing the deferred outflow and deferred inflow of resources is set forth by GASB 68, paragraph 71. Depending on the specific deferral the period is defined as either a fixed five year period or the Average Expected Remaining Service Life (AERSL) of all members in the plan. The following table presents a summary of changes in the deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2015 (dollars in thousands).

| | Year of Deferral | Amortization Period | Beginning of Year Balance | Additions | Deductions | End of Year Balance |
|--|---------------------|------------------------|---------------------------------|-----------------------|-------------------|------------------------|
| Deferred Inflows of Resources: | | | | | | |
| Difference between expected and actual experience | 2014 | 4.99 | \$ 64,440 | \$ - | \$ 16,150 | \$ 48,290 |
| Difference between expected and actual experience | 2015 | 4.82 | - | 72,177 | 14,974 | 57,203 |
| Subtotal | | | \$ 64,440 | \$ 72,177 | \$ 31,124 | \$ 105,493 |
| Net Difference between projected and actual earnings on pension plan investments | 2014 - 2015 | 5.00 | 1,372,916 | (1,127,396) | 117,749 | 127,771 |
| Total | | | <u>\$ 1,437,356</u> | <u>\$ (1,055,219)</u> | <u>\$ 148,873</u> | <u>\$ 233,264</u> |

Amounts reported as deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) related to pensions will be recognized in pension expense are shown in the following table (dollars in thousands).

| Year Ended June 30: | |
|---------------------|---------------------|
| 2016 | \$ (148,873) |
| 2017 | (148,873) |
| 2018 | (148,713) |
| 2019 | 213,195 |
| Total | <u>\$ (233,264)</u> |

NOTE 3 - ACTUARIAL METHODS AND ASSUMPTIONS

The total pension liability was determined by an actuarial valuation performed as of December 31, 2014. 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, 2015. 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, 2014 valuations were based on the results of an actuarial experience study for the period January 1, 2005 through December 31, 2009. Future and ad hoc cost of living adjustment amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine total pension liability.

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 liability) is located in the State of North Carolina's *Comprehensive Annual Financial Report* for the fiscal year ended June 30, 2015. The additional financial and actuarial information is available at http://www.osc.nc.gov/financial/15_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 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 the total pension expense included in the accompanying Schedule of Pension Amounts by Employer as of and for the years ended June 30, 2015, and the related notes (hereafter referred to as "the Schedules") and have issued our report thereon dated April 14, 2016.

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

April 14, 2016

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