

STATE OF NORTH CAROLINA

OFFICE OF THE STATE AUDITOR

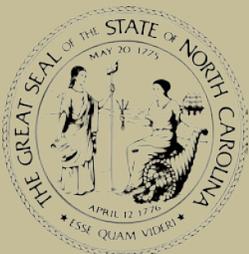
BETH A. WOOD, CPA



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, 2016



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The Taxpayers' Watchdog

STATE OF NORTH CAROLINA
Office of the State Auditor



Beth A. Wood, CPA
State Auditor

2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0600
Telephone: (919) 807-7500
Fax: (919) 807-7647
<http://www.ncauditor.net>

AUDITOR'S TRANSMITTAL

The Honorable Roy Cooper, Governor
Members of the General Assembly of North Carolina
The Honorable Dale R. Folwell, 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, 2016, 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



Beth A. Wood, CPA
State Auditor

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

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INDEPENDENT AUDITOR'S REPORT

The Honorable Roy Cooper, Governor
Members of the General Assembly of North Carolina
The Honorable Dale R. Folwell, 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, 2016, 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, 2016, 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, 2016, 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, 2016, and our report thereon, dated December 2, 2016, 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 11, 2017 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 11, 2017



SCHEDULES

SCHEDULE 1

SCHEDULE OF EMPLOYER ALLOCATIONS

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2016

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 21,751,702	0.04688%
71786	VILLAGE OF MISENHEIMER	2,024,003	0.00436%
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	6,156,200	0.01327%
72657	TOWN OF SPARTA	1,985,899	0.00428%
90001	YANCEY COUNTY	40,324,131	0.08691%
90002	YANCEY SOIL & WATER CONS	532,680	0.00115%
90011	TOWN OF BURNSVILLE	9,658,627	0.02082%
90092	MARTIN-TYRRELL-WASHINGTON DIST HEALTH DEPT	18,309,819	0.03946%
90096	ALBEMARLE REGIONAL HEALTH SERVICES	64,311,868	0.13861%
90098	TOE RIVER HEALTH DISTRICT	13,585,988	0.02928%
90099	APPALACHIAN DISTRICT HEALTH DEPT	22,888,491	0.04933%
90101	ALAMANCE COUNTY	296,918,548	0.63996%
90111	CITY OF BURLINGTON	226,756,148	0.48874%
90114	CITY OF MEBANE	49,553,958	0.10681%
90117	ALAMANCE MUNICIPAL ABC BOARD	6,261,416	0.01350%
90121	CITY OF GRAHAM	50,058,671	0.10789%
90131	TOWN OF ELON	23,404,286	0.05044%
90141	TOWN OF HAW RIVER	6,059,755	0.01306%
90151	VILLAGE OF ALAMANCE	463,758	0.00100%
90161	TOWN OF GREEN LEVEL	1,616,174	0.00348%
90201	ALEXANDER COUNTY	57,619,587	0.12419%
90203	ALEXANDER COUNTY HEALTH DEPT	10,986,899	0.02368%
90205	ALEXANDER COUNTY PUBLIC LIBRARY	1,561,151	0.00336%
90206	ALEXANDER COUNTY DEPT OF S S	20,166,718	0.04347%
90211	TOWN OF TAYLORSVILLE	7,279,188	0.01569%
90301	ALLEGHANY COUNTY	29,693,648	0.06400%
90305	NORTHWESTERN REGIONAL LIBRARY	7,890,614	0.01701%
90307	TOWN OF SPARTA ABC BOARD	359,233	0.00077%
90401	ANSON COUNTY	63,223,468	0.13627%
90411	TOWN OF WADESBORO	16,465,290	0.03549%
90413	WADESBORO HOUSING AUTHORITY	1,731,918	0.00373%
90417	WADESBORO ABC BOARD	561,596	0.00121%
90421	TOWN OF LILESVILLE	1,095,745	0.00236%
90431	TOWN OF POLKTON	1,987,803	0.00428%
90441	TOWN OF PEACHLAND	435,488	0.00094%
90451	TOWN OF ANSONVILLE	830,580	0.00179%
90461	TOWN OF MORVEN	797,898	0.00172%
90501	ASHE COUNTY	64,959,385	0.14001%
90507	WEST JEFFERSON ABC BOARD	337,689	0.00073%
90511	TOWN OF JEFFERSON	4,432,661	0.00955%
90521	TOWN OF WEST JEFFERSON	6,474,016	0.01395%
90601	AVERY COUNTY	54,681,779	0.11786%
90602	AVERY COUNTY FIRE COMMISSION	2,938,837	0.00633%
90605	AVERY-MITCHELL-YANCEY REG LIBRARY	1,782,467	0.00384%
90611	TOWN OF BANNER ELK	7,268,302	0.01567%
90617	HIGH COUNTRY ABC BOARD	1,245,693	0.00268%
90621	TOWN OF NEWLAND	3,808,824	0.00821%
90631	TOWN OF BEECH MOUNTAIN	17,632,904	0.03800%
90641	TOWN OF ELK PARK	667,006	0.00144%
90651	TOWN OF SUGAR MOUNTAIN	5,139,748	0.01108%
90701	COUNTY OF BEAUFORT	109,436,216	0.23587%
90704	BEAUFORT COUNTY ABC BOARD	1,620,452	0.00349%
90705	B H M REGIONAL LIBRARY	1,574,764	0.00339%
90709	MIDEAST COMMISSION	6,758,171	0.01457%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2016

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
90711	CITY OF WASHINGTON	80,275,864	0.17302%
90721	TOWN OF AURORA	1,731,202	0.00373%
90731	TOWN OF BELHAVEN	8,893,088	0.01917%
90741	TOWN OF WASHINGTON PARK	560,670	0.00121%
90751	TOWN OF CHOCOWINITY	3,042,370	0.00656%
90801	BERTIE COUNTY	52,908,954	0.11404%
90804	BERTIE COUNTY ABC BOARD	280,434	0.00060%
90805	ALBEMARLE REGIONAL LIBRARY	2,557,064	0.00551%
90808	BERTIE-MARTIN REGIONAL JAIL COMM	5,144,771	0.01109%
90811	TOWN OF AULANDER	1,856,811	0.00400%
90812	TOWN OF WINDSOR	9,880,134	0.02130%
90813	TOWN OF COLERAIN	252,892	0.00055%
90861	TOWN OF LEWISTON WOODVILLE	220,958	0.00048%
90901	BLADEN COUNTY	98,839,631	0.21303%
90911	TOWN OF ELIZABETH TOWN	16,706,986	0.03601%
90917	ELIZABETH TOWN ABC BOARD	660,553	0.00142%
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMM	575,474	0.00124%
90921	TOWN OF WHITE LAKE	4,053,164	0.00874%
90931	TOWN OF CLARKTON	2,409,113	0.00519%
90941	TOWN OF BLADENBORO	4,213,785	0.00908%
91001	BRUNSWICK COUNTY	307,098,676	0.66190%
91002	TOWN OF LELAND	26,149,575	0.05636%
91003	BRUNSWICK CO HEALTH DEPT	26,235,354	0.05655%
91004	BRUNSWICK COUNTY ABC BOARD	811,016	0.00175%
91006	BRUNSWICK CO DEPT OF SOCIAL SERVICES	46,843,243	0.10096%
91007	CALABASH ABC BOARD	578,416	0.00125%
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	5,903,985	0.01273%
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	867,929	0.00187%
91010	TOWN OF CALABASH	3,174,902	0.00684%
91011	CITY OF SOUTHPORT	14,749,996	0.03179%
91012	CITY OF NORTHWEST	693,090	0.00149%
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	1,013,755	0.00218%
91014	TOWN OF HOLDEN BEACH	9,973,617	0.02150%
91017	CITY OF SOUTHPORT ABC BOARD	1,067,716	0.00230%
91020	TOWN OF BELVILLE	921,513	0.00199%
91021	TOWN OF OAK ISLAND	40,361,262	0.08699%
91024	TOWN OF CAROLINA SHORES	3,077,133	0.00663%
91026	TOWN OF NAVASSA	2,823,308	0.00609%
91027	OAK ISLAND ABC BD	746,873	0.00161%
91032	TOWN OF ST JAMES	865,252	0.00186%
91041	TOWN OF SUNSET BEACH	20,232,721	0.04361%
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	9,566,127	0.02062%
91047	TOWN OF SUNSET BEACH ABC BOARD	611,067	0.00132%
91051	TOWN OF CASWELL BEACH	3,553,867	0.00766%
91057	SHALLOTTE ABC BOARD	695,865	0.00150%
91061	TOWN OF OCEAN ISLE BEACH	17,506,681	0.03773%
91067	OCEAN ISLE BEACH ABC BOARD	859,411	0.00185%
91071	CITY OF BOILING SPRG LAKES	11,311,542	0.02438%
91077	BOILING SPRING LAKES ABC BOARD	184,514	0.00040%
91081	TOWN OF SHALLOTTE	16,936,350	0.03650%
91091	VILLAGE OF BALD HEAD ISLAND	26,158,673	0.05638%
91101	BUNCOMBE COUNTY	634,174,428	1.36685%
91102	LAND-OF-SKY REGIONAL COUNCIL	14,078,255	0.03034%
91104	WOODFIN ABC COMMISSION	381,124	0.00082%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2016

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91107	WESTERN AIR POLLUTION CTL	3,149,068	0.00679%
91108	METRO SEWERAGE DIST OF BUNCOMBE COUNTY	58,563,356	0.12622%
91109	WOODFIN SANITARY WATER AND SEWER DIST	4,272,456	0.00921%
91111	TOWN OF BILTMORE FOREST	10,374,581	0.02236%
91120	WEST BUNCOMBE FIRE DEPT	5,494,857	0.01184%
91121	CITY OF ASHEVILLE	453,956,495	0.97843%
91127	ASHEVILLE ABC BOARD	13,099,382	0.02823%
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	23,631,602	0.05093%
91138	SKYLAND VOL FIRE DEPT	28,927,046	0.06235%
91141	TOWN OF WEAVERVILLE	25,832,439	0.05568%
91147	WEAVERVILLE ABC BOARD	1,123,755	0.00242%
91151	TOWN OF BLACK MOUNTAIN	28,387,044	0.06118%
91154	BLACK MTN ABC BOARD	909,337	0.00196%
91161	TOWN OF MONTREAT	4,389,040	0.00946%
91171	TOWN OF WOODFIN	11,874,153	0.02559%
91201	BURKE COUNTY	107,305,619	0.23128%
91202	BURKE-CATAWBA DIST CONFINEMENT	8,800,003	0.01897%
91203	BURKE CO HEALTH DEPT	11,359,315	0.02448%
91206	BURKE CO DEPT OF SOCIAL SERVICES	38,107,549	0.08213%
91208	BURKE COUNTY TOURISM DEV. AUTHORITY	635,057	0.00137%
91211	TOWN OF VALDESE	21,707,820	0.04679%
91213	VALDESE HOUSING AUTHORITY	1,658,010	0.00357%
91214	TOWN OF RUTHERFORD COLLEGE	1,309,962	0.00282%
91217	MORGANTON ABC BOARD	1,239,465	0.00267%
91221	TOWN OF DREXEL	6,003,850	0.01294%
91231	CITY OF MORGANTON	92,592,631	0.19957%
91233	MORGANTON HOUSING AUTHORITY	2,117,828	0.00456%
91241	TOWN OF GLEN ALPINE	1,707,792	0.00368%
91251	TOWN OF HILDEBRAN	1,230,571	0.00265%
91261	TOWN OF CONNELLY SPRINGS	439,706	0.00095%
91301	CABARRUS COUNTY	360,801,700	0.77765%
91302	WATER & SEWER AUTH CABARRUS CNTY	27,461,810	0.05919%
91306	CABARRUS CO PUBLIC HEALTH AUTH	77,370,177	0.16676%
91308	CABARRUS COUNTY TOURISM AUTHORITY	9,513,248	0.02050%
91311	CITY OF CONCORD	355,627,653	0.76650%
91317	CONCORD ABC BOARD	4,199,895	0.00905%
91321	TOWN OF MOUNT PLEASANT	1,947,857	0.00420%
91327	MT PLEASANT ABC BOARD	477,206	0.00103%
91331	CITY OF KANNAPOLIS	132,276,571	0.28510%
91341	TOWN OF MIDLAND	667,736	0.00144%
91401	CALDWELL COUNTY	170,929,152	0.36841%
91411	TOWN OF GRANITE FALLS	16,415,904	0.03538%
91417	GRANITE FALLS ABC BOARD	460,613	0.00099%
91421	TOWN OF SAWMILLS	3,264,522	0.00704%
91423	LENOIR HOUSING AUTHORITY	1,793,260	0.00387%
91431	TOWN OF HUDSON	6,572,283	0.01417%
91441	TOWN OF HARRISBURG	34,239,241	0.07380%
91451	CITY OF LENOIR	72,512,625	0.15629%
91457	CITY OF LENOIR ABC BRD	1,196,911	0.00258%
91461	TOWN OF CAJAH'S MOUNTAIN	405,444	0.00087%
91501	CAMDEN COUNTY	23,706,466	0.05110%
91504	CAMDEN COUNTY ABC BOARD	473,605	0.00102%
91601	CARTERET COUNTY	134,912,295	0.29078%
91604	CARTERET COUNTY ABC BOARD	4,027,029	0.00868%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2016

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	5,602,625	0.01208%
91611	TOWN OF MOREHEAD CITY	66,554,157	0.14345%
91621	TOWN OF NEWPORT	11,711,217	0.02524%
91631	TOWN OF BEAUFORT	24,992,052	0.05387%
91633	BEAUFORT HOUSING AUTH	1,102,606	0.00238%
91641	TOWN OF PINE KNOLL SHORES	12,722,359	0.02742%
91651	TOWN OF EMERALD ISLE	21,386,595	0.04610%
91661	TOWN OF INDIAN BEACH	7,770,857	0.01675%
91671	TOWN OF CAPE CARTERET	4,527,207	0.00976%
91681	TOWN OF ATLANTIC BEACH	21,868,580	0.04713%
91691	TOWN OF CEDAR POINT	1,121,175	0.00242%
91701	CASWELL COUNTY	50,560,434	0.10897%
91704	CASWELL COUNTY ABC BOARD	773,979	0.00167%
91706	CASWELL CO DEPT OF SOCIAL SERVICES	11,266,925	0.02428%
91719	TOWN OF YANCEYVILLE	2,288,313	0.00493%
91801	CATAWBA COUNTY	389,053,853	0.83854%
91804	CATAWBA COUNTY ABC BOARD	6,782,390	0.01462%
91811	CITY OF HICKORY	215,528,628	0.46454%
91812	HICKORY CONOVER TOURISM DEV AUTH	2,702,191	0.00582%
91813	HICKORY PUBLIC HOUSING AUTHORITY	5,023,827	0.01083%
91818	WESTERN PIEDMONT COUNCIL OF GVMTS	17,891,252	0.03856%
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	13,082,903	0.02820%
91821	CITY OF CLAREMONT	7,560,967	0.01630%
91831	TOWN OF MAIDEN	15,841,527	0.03414%
91841	THE TOWN OF LONGVIEW	12,203,432	0.02630%
91851	TOWN OF CONOVER	33,432,660	0.07206%
91861	TOWN OF BROOKFORD	923,922	0.00199%
91871	CITY OF NEWTON	58,977,974	0.12712%
91881	TOWN OF CATAWBA	468,223	0.00101%
91901	CHATHAM COUNTY	169,645,512	0.36564%
91903	CHATHAM CO HOUSING AUTH	388,565	0.00084%
91904	CHATHAM COUNTY ABC BOARD	1,081,694	0.00233%
91908	GOLDSTON-GULF SANITARY DISTRICT	636,356	0.00137%
91911	TOWN OF SILER CITY	21,522,560	0.04639%
91917	SILER CITY ABC BOARD	629,589	0.00136%
91921	TOWN OF PITTSBORO	16,981,528	0.03660%
92001	CHEROKEE COUNTY	90,956,303	0.19604%
92005	NANTHALA REGIONAL LIBRARY	2,155,336	0.00465%
92011	TOWN OF MURPHY	8,656,584	0.01866%
92017	MURPHY ABC BOARD	1,628,679	0.00351%
92021	TOWN OF ANDREWS	6,609,631	0.01425%
92101	CHOWAN COUNTY	40,305,265	0.08687%
92104	CHOWAN COUNTY ABC BOARD	406,016	0.00088%
92109	ALBEMARLE REGNL PLANNING & DEVELOPMENT COMM	8,307,338	0.01791%
92111	TOWN OF EDENTON	23,204,960	0.05001%
92113	THE NEW EDENTON HOUSING AUTH	1,024,495	0.00221%
92201	CLAY COUNTY	47,634,847	0.10267%
92301	CLEVELAND COUNTY	243,169,198	0.52411%
92302	CLEVELAND CO SANITARY DIST	14,696,452	0.03168%
92311	CITY OF SHELBY	101,406,518	0.21857%
92317	SHELBY ABC BOARD	1,371,385	0.00296%
92321	CITY OF KINGS MOUNTAIN	56,693,447	0.12219%
92327	KINGS MOUNTAIN ABC BOARD	354,047	0.00076%
92331	TOWN OF BOILING SPRINGS	6,465,076	0.01393%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
June 30, 2016

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
92341	TOWN OF LAWNSDALE	367,589	0.00079%
92351	TOWN OF GROVER	903,303	0.00195%
92401	COLUMBUS COUNTY	127,355,611	0.27449%
92403	WHITEVILLE HOUSING AUTHORITY	454,643	0.00098%
92411	CITY OF WHITEVILLE	22,282,144	0.04803%
92417	WHITEVILLE ABC BOARD	822,218	0.00177%
92421	TOWN OF BRUNSWICK	418,960	0.00090%
92427	LAKE WACCAMAW ABC BOARD	31,770	0.00007%
92431	TOWN OF FAIR BLUFF	856,917	0.00185%
92441	TOWN OF CHADBOURN	4,280,602	0.00923%
92444	WEST COLUMBUS ABC BOARD	91,850	0.00020%
92451	TOWN OF TABOR CITY	6,755,215	0.01456%
92461	TOWN OF LAKE WACCAMAW	3,388,465	0.00730%
92501	CRAVEN COUNTY	176,963,168	0.38141%
92502	FIRST CRAVEN SANITARY DIST	1,334,361	0.00288%
92504	CRAVEN CO ABC BD	3,375,367	0.00728%
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	8,680,171	0.01871%
92506	COASTAL CAROLINA REGIONAL AIRPORT	2,025,722	0.00437%
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	3,562,179	0.00768%
92508	COASTAL REGIONAL SOLID WASTE MNGT AUTH	14,816,034	0.03193%
92511	CITY OF NEW BERN	158,507,096	0.34164%
92513	TRILLIUM HEALTH RESOURCES	184,442,113	0.39753%
92521	TOWN OF TRENT WOODS	4,165,562	0.00898%
92531	CITY OF HAVELOCK	38,872,280	0.08378%
92541	TOWN OF RIVER BEND	6,636,248	0.01430%
92551	TOWN OF VANCEBORO	1,939,566	0.00418%
92561	TOWN OF BRIDGETON	1,062,657	0.00229%
92571	TOWN OF COVE CITY	143,820	0.00031%
92601	CUMBERLAND COUNTY	715,370,370	1.54185%
92602	WESTAREA VOLUNTEER FIRE DEPT	381,793	0.00082%
92604	CUMBERLAND CO ABC BOARD	15,950,828	0.03438%
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	3,265,096	0.00704%
92611	CITY OF FAYETTEVILLE	633,351,716	1.36508%
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTH	13,035,549	0.02810%
92614	PUBLIC WORKS COMM CTY OF FAYETTEVILLE	261,991,003	0.56468%
92621	TOWN OF STEDMAN	1,523,415	0.00328%
92631	TOWN OF HOPE MILLS	46,713,028	0.10068%
92641	TOWN OF WADE	480,189	0.00103%
92651	TOWN OF LINDEN	119,292	0.00026%
92661	TOWN OF SPRING LAKE	30,759,662	0.06630%
92671	TOWN OF FALCON	135,506	0.00029%
92681	TOWN OF EASTOVER	469,543	0.00101%
92701	CURRITUCK COUNTY	137,280,237	0.29588%
92704	CURRITUCK CO ABC BOARD	2,212,757	0.00477%
92801	DARE COUNTY	239,874,676	0.51701%
92802	DARE COUNTY TOURISM BOARD	6,221,301	0.01341%
92804	DARE COUNTY ABC BOARD	6,820,547	0.01470%
92811	TOWN OF NAGS HEAD	45,732,938	0.09857%
92821	TOWN OF KILL DEVIL HILLS	47,046,838	0.10140%
92831	TOWN OF MANTEO	11,486,038	0.02476%
92841	TOWN OF SOUTHERN SHORES	13,064,265	0.02816%
92851	TOWN OF KITTY HAWK	20,370,456	0.04391%
92861	TOWN OF DUCK	15,604,829	0.03363%
92901	DAVIDSON COUNTY	267,156,374	0.57581%

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92911	CITY OF THOMASVILLE	90,211,002	0.19443%
92913	THOMASVILLE HOUSING AUTHORITY	1,097,831	0.00237%
92917	LEXINGTON ABC BOARD	926,362	0.00200%
92921	TOWN OF DENTON	2,916,586	0.00629%
92931	CITY OF LEXINGTON	116,212,120	0.25048%
92941	TOWN OF MIDWAY	852,020	0.00184%
93001	DAVIE COUNTY	105,500,732	0.22739%
93009	DAVIE SOIL AND WATER CONSERVATION DIST	712,631	0.00154%
93011	TOWN OF MOCKSVILLE	12,135,011	0.02616%
93021	TOWN OF BERMUDA RUN	1,341,491	0.00289%
93027	COOLEEMEE ABC BOARD	774,575	0.00167%
93031	TOWN OF COOLEEMEE	1,038,415	0.00224%
93101	DUPLIN COUNTY	165,962,585	0.35771%
93103	DUPLIN COUNTY TOURISM DEVELOPMENT AUTHORITY	798,346	0.00172%
93108	EASTPOINTE HUMAN SERVICES	119,063,595	0.25662%
93111	TOWN OF BEULAVILLE	3,283,831	0.00708%
93121	TOWN OF KENANSVILLE	2,732,512	0.00589%
93127	KENANSVILLE ABC BOARD	314,456	0.00068%
93131	TOWN OF WARSAW	11,106,453	0.02394%
93137	WARSAW ABC BOARD	89,489	0.00019%
93141	TOWN OF FAISON	2,112,606	0.00455%
93151	TOWN OF WALLACE	16,951,693	0.03654%
93157	WALLACE ABC BD	175,610	0.00038%
93161	TOWN OF ROSE HILL	2,901,764	0.00625%
93171	TOWN OF CALYPSO	266,780	0.00058%
93181	TOWN OF TEACHEY	509,870	0.00110%
93191	TOWN OF MAGNOLIA	1,533,049	0.00330%
93201	DURHAM COUNTY	733,984,492	1.58197%
93204	DURHAM COUNTY ABC BOARD	13,676,556	0.02948%
93209	ALLIANCE BEHAVIORAL HEALTHCRE	209,313,648	0.45114%
93211	CITY OF DURHAM	949,127,901	2.04568%
93212	DURHAM CONVENTION & VISITORS BUREAU	9,519,017	0.02052%
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	10,607,654	0.02286%
93301	EDGECOMBE COUNTY	117,525,097	0.25331%
93304	EDGECOMBE COUNTY ABC BOARD	1,596,147	0.00344%
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	2,294,186	0.00494%
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	7,963,932	0.01716%
93311	TOWN OF TARBORO	53,667,379	0.11567%
93317	TARBORO REDEVELOPMENT COMMISSION	2,231,313	0.00481%
93321	CITY OF ROCKY MOUNT	346,609,448	0.74706%
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	473,882	0.00102%
93331	TOWN OF PINETOPS	6,072,323	0.01309%
93333	ROCKY MT HOUSING AUTHORITY	9,274,887	0.01999%
93341	TOWN OF MACCLESFIELD	1,266,779	0.00273%
93351	TOWN OF PRINCEVILLE	743,961	0.00160%
93401	FORSYTH COUNTY	640,264,142	1.37997%
93402	AIRPORT COMMISSION OF FORSYTH COUNTY	4,315,488	0.00930%
93406	PIEDMONT TRIAD REGIONAL COUNCIL	33,020,180	0.07117%
93408	CENTERPOINT HUMAN SERVICES	88,004,403	0.18968%
93411	CITY OF WINSTON-SALEM	804,096,345	1.73309%
93413	WINSTON-SALEM HOUSING AUTHORITY	37,179,416	0.08013%
93417	TRIAD MUNICIPAL ABC BOARD	19,084,515	0.04113%
93421	TOWN OF KERNERSVILLE	100,428,991	0.21646%
93431	TOWN OF RURAL HALL	5,229,247	0.01127%

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93441	VILLAGE OF CLEMMONS	6,943,609	0.01497%
93442	CLEMMONS FIRE DEPARTMENT	6,279,992	0.01354%
93451	TOWN OF LEWISVILLE	3,568,112	0.00769%
93461	TOWN OF WALKERTOWN	796,251	0.00172%
93471	VILLAGE OF TOBACCOVILLE	549,226	0.00118%
93501	FRANKLIN COUNTY	157,928,499	0.34039%
93511	TOWN OF FRANKLINTON	4,593,143	0.00990%
93517	FRANKLINTON ABC BOARD	303,499	0.00065%
93521	TOWN OF LOUISBURG	26,164,625	0.05639%
93527	LOUISBURG ABC BOARD	248,928	0.00054%
93531	TOWN OF BUNN	1,115,324	0.00240%
93537	ABC BOARD - TOWN OF BUNN	543,283	0.00117%
93541	TOWN OF YOUNGSVILLE	4,920,889	0.01061%
93601	GASTON COUNTY	516,851,943	1.11399%
93602	TOWN OF STANLEY	7,982,409	0.01720%
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	141,828,973	0.30569%
93610	TOWN OF MCADENVILLE	299,599	0.00065%
93611	CITY OF GASTONIA	321,642,126	0.69325%
93617	GASTONIA ABC BOARD	4,406,754	0.00950%
93618	GASTON COUNTY ECONOMIC DEV. COMMISSION	543,020	0.00117%
93621	CITY OF BELMONT	39,583,396	0.08532%
93623	BELMONT HOUSING AUTHORITY	579,116	0.00125%
93631	TOWN OF CRAMERTON	10,873,854	0.02344%
93641	CITY OF CHERRYVILLE	20,206,081	0.04355%
93647	CHERRYVILLE ABC BOARD	282,176	0.00061%
93651	TOWN OF DALLAS	19,865,744	0.04282%
93661	CITY OF LOWELL	6,226,069	0.01342%
93671	BESSEMER CITY	17,120,470	0.03690%
93681	TOWN OF RANLO	5,106,177	0.01101%
93691	CITY OF MOUNT HOLLY	52,201,229	0.11251%
93701	COUNTY OF GATES	21,434,377	0.04620%
93704	GATES COUNTY ABC BOARD	153,154	0.00033%
93801	GRAHAM COUNTY	25,138,390	0.05418%
93803	GRAHAM CO HEALTH DEPT	6,712,514	0.01447%
93806	GRAHAM COUNTY DEPT OF SOCIAL SERVICES	3,419,558	0.00737%
93821	TOWN OF ROBBINSVILLE	2,652,813	0.00572%
93901	GRANVILLE COUNTY	83,789,159	0.18059%
93904	GRANVILLE CO ABC BD	1,147,445	0.00247%
93906	GRANVILLE COUNTY HOSPITAL	160,126,938	0.34513%
93908	GRANVILLE-VANCE HEALTH DIST	23,307,445	0.05024%
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	13,514,217	0.02913%
93911	CITY OF OXFORD	32,426,378	0.06989%
93913	OXFORD HOUSING AUTHORITY	2,902,861	0.00626%
93914	TOWN OF STOVALL	420,160	0.00091%
93921	CITY OF CREEDMOOR	12,593,653	0.02714%
93931	TOWN OF BUTNER	24,244,628	0.05226%
94001	GREENE COUNTY	41,868,649	0.09024%
94002	MAURY SANITARY LAND DISTRICT	354,247	0.00076%
94004	GREENE COUNTY ABC BOARD	129,216	0.00028%
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	255,222	0.00055%
94011	TOWN OF HOOKERTON	1,187,925	0.00256%
94021	TOWN OF SNOW HILL	3,788,533	0.00817%
94031	TOWN OF WALSTONBURG	377,871	0.00081%
94101	GUILFORD COUNTY	858,470,694	1.85028%

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94102	GUIL-RAND FIRE DEPARTMENT	12,789,317	0.02757%
94108	PINECROFT-SEDGEFIELD FIRE DIST INC	14,760,795	0.03181%
94109	ALAMANCE COMM FIRE DIST	4,825,874	0.01040%
94111	CITY OF GREENSBORO	1,188,836,085	2.56233%
94112	PIEDMONT TRIAD REG WATER AUTH	7,669,033	0.01653%
94117	GREENSBORO ABC BD	18,888,895	0.04071%
94118	GUILFORD FIRE DISTRICT # 13 INC	7,561,049	0.01630%
94121	CITY OF HIGH POINT	523,459,988	1.12823%
94127	HIGH POINT ABC BD	7,089,550	0.01528%
94131	TOWN OF JAMESTOWN	9,301,089	0.02005%
94151	TOWN OF GIBSONVILLE	19,891,432	0.04287%
94157	GIBSONVILLE ABC BOARD	436,500	0.00094%
94161	TOWN OF OAK RIDGE	2,686,479	0.00579%
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	1,578,235	0.00340%
94171	TOWN OF SUMMERFIELD	2,550,958	0.00550%
94172	SUMMERFIELD FIRE DISTRICT	12,388,922	0.02670%
94201	HALIFAX COUNTY	161,520,638	0.34813%
94204	HALIFAX COUNTY ABC BOARD	1,156,138	0.00249%
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	1,211,023	0.00261%
94209	ROANOKE RAPIDS SANITARY DISTRICT	15,269,091	0.03291%
94211	TOWN OF ENFIELD	5,751,780	0.01240%
94221	CITY OF ROANOKE RAPIDS	49,671,729	0.10706%
94231	TOWN OF WELDON	9,870,562	0.02127%
94241	TOWN OF SCOTLAND NECK	3,903,497	0.00841%
94251	TOWN OF HOBGOOD	651,575	0.00140%
94261	TOWN OF LITTLETON	1,368,396	0.00295%
94301	HARNETT COUNTY	281,846,129	0.60747%
94311	CITY OF DUNN	34,517,719	0.07440%
94313	DUNN HOUSING AUTHORITY	942,607	0.00203%
94317	DUNN ABC BOARD	562,031	0.00121%
94321	TOWN OF LILLINGTON	12,557,454	0.02707%
94331	TOWN OF ERWIN	7,038,691	0.01517%
94341	TOWN OF COATS	3,758,458	0.00810%
94347	TOWN OF ANGIER ABC BOARD	568,964	0.00123%
94351	TOWN OF ANGIER	11,028,191	0.02377%
94401	HAYWOOD CO	160,296,372	0.34549%
94408	JUNALUSKA SANITARY DISTRICT	1,862,498	0.00401%
94411	TOWN OF WAYNESVILLE	53,784,430	0.11592%
94412	WAYNESVILLE ABC BOARD	758,240	0.00163%
94421	TOWN OF MAGGIE VALLEY	7,840,841	0.01690%
94427	MAGGIE VALLEY ABC BOARD	599,799	0.00129%
94428	MAGGIE VALLEY SANITARY DIST	3,452,009	0.00744%
94431	TOWN OF CANTON	17,441,313	0.03759%
94437	CANTON ABC BOARD	621,164	0.00134%
94501	COUNTY OF HENDERSON	271,296,545	0.58474%
94511	CITY OF HENDERSONVILLE	80,879,352	0.17432%
94517	HENDERSONVILLE ABC BD	2,299,614	0.00496%
94521	TOWN OF LAUREL PARK	5,757,377	0.01241%
94527	LAUREL PARK ABC BOARD	298,861	0.00064%
94531	THE VILLAGE OF FLAT ROCK	719,515	0.00155%
94532	BLUE RIDGE FIRE DEPARTMENT	4,366,280	0.00941%
94541	TOWN OF FLETCHER	13,843,261	0.02984%
94547	FLETCHER ABC BOARD	576,183	0.00124%
94551	TOWN OF MILLS RIVER	2,130,878	0.00459%

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94601	HERTFORD COUNTY	46,445,877	0.10011%
94604	HERTFORD COUNTY ABC BOARD	1,228,891	0.00265%
94606	HERTFORD COUNTY PUBLIC HEALTH AUTHORITY	12,167,571	0.02623%
94611	TOWN OF AHOSKIE	20,622,885	0.04445%
94621	TOWN OF MURFREESBORO	6,089,131	0.01312%
94631	TOWN OF WINTON	1,846,127	0.00398%
94641	TOWN OF COFIELD	218,727	0.00047%
94701	HOKE COUNTY	118,940,262	0.25636%
94704	HOKE COUNTY ABC BOARD	481,676	0.00104%
94711	TOWN OF RAEFORD	16,287,574	0.03511%
94801	HYDE COUNTY	35,512,356	0.07654%
94804	HYDE COUNTY ABC BOARD	175,049	0.00038%
94812	OCRACOCKE SANITARY DIST	1,552,100	0.00335%
94901	IREDELL COUNTY	324,842,776	0.70015%
94908	GREATER STATESVILLE DEVELOPMENT CORP	1,846,737	0.00398%
94911	CITY OF STATESVILLE	128,733,235	0.27746%
94917	STATESVILLE ABC BOARD	1,736,499	0.00374%
94921	CITY OF MOORESVILLE	171,958,430	0.37063%
94923	MOORESVILLE HOUSING AUTHORITY	1,137,022	0.00245%
94927	MOORESVILLE ABC BOARD	1,572,721	0.00339%
94931	TOWN OF TROUTMAN	9,802,206	0.02113%
94941	MI CONNECTION COMMUNICATIONS SYSTEM	24,570,433	0.05296%
95001	JACKSON COUNTY	110,324,483	0.23779%
95002	TUCKASEEGEE WATER AUTHORITY	9,335,354	0.02012%
95005	FONTANA REGIONAL LIBRARY	11,057,371	0.02383%
95008	SOUTHWESTERN NC PLANNING & ECON.DEV.COMMIS.	5,425,422	0.01169%
95009	SMOKY MOUNTAIN M H C	185,131,504	0.39902%
95011	TOWN OF SYLVA	7,920,571	0.01707%
95017	JACKSON COUNTY ABC BOARD	1,663,173	0.00358%
95101	JOHNSTON COUNTY	375,609,069	0.80956%
95103	BENSON HOUSING AUTHORITY	2,791,805	0.00602%
95104	JOHNSTON COUNTY ABC BOARD	4,688,930	0.01011%
95105	PUBLIC LIBRARY OF JOHNSTON CO AND SMITHFIELD	2,956,765	0.00637%
95106	TOWN OF ARCHER LODGE	645,106	0.00139%
95110	JOHNSTON HEALTH CENTER	206,969,451	0.44609%
95111	TOWN OF SMITHFIELD	49,686,538	0.10709%
95113	SMITHFIELD HOUSING AUTHORITY	2,205,472	0.00475%
95121	TOWN OF SELMA	23,004,927	0.04958%
95122	TOWN OF MICRO	131,611	0.00028%
95123	SELMA HOUSING AUTHORITY	2,629,800	0.00567%
95131	TOWN OF CLAYTON	71,689,281	0.15451%
95141	TOWN OF BENSON	14,764,031	0.03182%
95151	TOWN OF FOUR OAKS	5,373,323	0.01158%
95161	TOWN OF PINE LEVEL	3,471,699	0.00748%
95171	TOWN OF KENLY	5,707,130	0.01230%
95181	TOWN OF PRINCETON	3,612,047	0.00779%
95191	TOWN OF WILSON'S MILLS	2,506,066	0.00540%
95201	JONES COUNTY	31,701,983	0.06833%
95204	JONES COUNTY ABC BOARD	536,273	0.00116%
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	223,570	0.00048%
95211	TOWN OF POLLOCKSVILLE	426,678	0.00092%
95221	TOWN OF MAYSVILLE	782,517	0.00169%
95301	LEE COUNTY	111,647,848	0.24064%
95311	CITY OF SANFORD	124,537,587	0.26842%

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95317	SANFORD ABC BOARD	2,385,084	0.00514%
95321	TOWN OF BROADWAY	2,644,735	0.00570%
95401	LENOIR COUNTY	139,097,966	0.29980%
95404	LENOIR COUNTY ABC BOARD	2,310,773	0.00498%
95405	NEUSE REGIONAL LIBRARY	853,253	0.00184%
95411	CITY OF KINSTON	107,972,913	0.23272%
95413	HOUSING AUTH FOR THE CTY OF KINSTON	13,662,969	0.02945%
95415	KINSTON-LENOIR CO PUB LIBRARY	3,688,512	0.00795%
95421	TOWN OF PINK HILL	1,814,257	0.00391%
95431	TOWN OF LAGRANGE	8,357,524	0.01801%
95501	LINCOLN COUNTY	222,323,873	0.47918%
95504	LINCOLN COUNTY ABC BOARD	411,203	0.00089%
95511	CITY OF LINCOLNTON	44,562,856	0.09605%
95513	LINCOLNTON HOUSING AUTHORITY	2,111,886	0.00455%
95517	TOWN OF LINCOLNTON ABC BOARD	771,189	0.00166%
95601	MACON COUNTY	123,383,908	0.26593%
95611	TOWN OF FRANKLIN	18,343,345	0.03954%
95617	HIGHLANDS ABC BOARD	765,882	0.00165%
95621	TOWN OF HIGHLANDS	22,280,541	0.04802%
95701	MADISON COUNTY	59,899,094	0.12910%
95711	TOWN OF MARS HILL	6,413,684	0.01382%
95721	TOWN OF MARSHALL	3,073,469	0.00662%
95733	HOT SPRINGS HOUSING AUTHORITY	724,282	0.00156%
95801	MARTIN COUNTY	41,456,322	0.08935%
95802	MARTIN CO TRAVEL & TOURISM AUTH	316,540	0.00068%
95804	MARTIN COUNTY ABC BOARD	756,322	0.00163%
95811	TOWN OF WILLIAMSTON	24,778,629	0.05341%
95813	WILLIAMSTON HOUSING AUTHORITY	2,059,557	0.00444%
95821	TOWN OF OAK CITY	78,664	0.00017%
95831	TOWN OF HAMILTON	631,685	0.00136%
95841	TOWN OF JAMESVILLE	978,759	0.00211%
95851	TOWN OF ROBERSONVILLE	6,036,791	0.01301%
95853	ROBERSONVILLE HOUSING AUTHORITY	1,114,073	0.00240%
95901	MCDOWELL COUNTY	84,753,682	0.18267%
95908	PLEASANT GARDEN FIRE DEPT	3,341,126	0.00720%
95911	TOWN OF MARION	26,437,681	0.05698%
95917	MARION ABC BOARD	1,038,568	0.00224%
95921	TOWN OF OLD FORT	2,075,023	0.00447%
96001	MECKLENBURG COUNTY	2,057,779,228	4.43519%
96003	CHARLOTTE HOUSING AUTHORITY	80,307,632	0.17309%
96004	MECKLENBURG COUNTY ABC BOARD	40,687,685	0.08770%
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	122,750,064	0.26457%
96008	MECKLENBURG EMER MED SVCS AGCY	275,541,781	0.59388%
96009	CENTRALINA COUNCIL OF GOVERNMENTS	16,691,762	0.03598%
96011	CITY OF CHARLOTTE	2,806,483,371	6.04890%
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	111,793,319	0.24095%
96018	CHARLOTTE FIREMEN'S RET SYS	1,679,501	0.00362%
96021	TOWN OF PINEVILLE	39,821,101	0.08583%
96031	TOWN OF MINT HILL	41,843,446	0.09019%
96041	TOWN OF HUNTERSVILLE	80,370,695	0.17323%
96051	TOWN OF CORNELIUS	47,594,248	0.10258%
96061	TOWN OF STALLINGS	14,292,198	0.03080%
96071	TOWN OF MATTHEWS	52,341,332	0.11281%
96081	TOWN OF DAVIDSON	22,187,103	0.04782%

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96101	MITCHELL COUNTY	35,195,267	0.07586%
96102	MITCHELL SOIL & WATER CONSERVATION DIST	660,227	0.00142%
96111	TOWN OF SPRUCE PINE	7,476,955	0.01612%
96121	TOWN OF BAKERSVILLE	1,025,123	0.00221%
96201	MONTGOMERY COUNTY	57,083,536	0.12303%
96204	MONTGOMERY-MUNICIPAL ABC BOARD	715,267	0.00154%
96211	TOWN OF STAR	1,424,836	0.00307%
96221	TOWN OF TROY	10,612,966	0.02287%
96231	TOWN OF BISCOE	5,314,222	0.01145%
96241	TOWN OF CANDOR	2,139,387	0.00461%
96251	TOWN OF MOUNT GILEAD	3,575,414	0.00771%
96301	MOORE COUNTY	203,151,806	0.43786%
96302	TOWN OF TAYLORTOWN	888,538	0.00192%
96304	MOORE COUNTY ABC BOARD	2,532,270	0.00546%
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	2,236,101	0.00482%
96310	MOORE COUNTY AIRPORT AUTHORITY	2,263,276	0.00488%
96311	TOWN OF SOUTHERN PINES	65,338,587	0.14083%
96312	TOWN OF CAMERON	73,256	0.00016%
96318	SANDHILLS CENTER	82,501,999	0.17782%
96321	TOWN OF VASS	1,733,133	0.00374%
96331	TOWN OF ABERDEEN	33,266,485	0.07170%
96341	TOWN OF ROBBINS	4,248,398	0.00916%
96351	VILLAGE OF PINEHURST	49,809,294	0.10736%
96361	TOWN OF PINEBLUFF	2,732,149	0.00589%
96371	VILLAGE OF WHISPERING PINES	7,588,952	0.01636%
96381	FOXFIRE VILLAGE	1,511,521	0.00326%
96391	TOWN OF CARTHAGE	8,385,788	0.01807%
96401	NASH COUNTY	212,961,183	0.45900%
96404	NASH COUNTY ABC BOARD	4,582,212	0.00988%
96405	BRASWELL MEMORIAL LIBRARY	8,238,738	0.01776%
96411	TOWN OF SPRING HOPE	2,627,128	0.00566%
96421	TOWN OF NASHVILLE	19,886,106	0.04286%
96431	TOWN OF MIDDLESEX	2,601,431	0.00561%
96441	TOWN OF WHITAKERS	1,445,928	0.00312%
96451	TOWN OF BAILEY	637,973	0.00138%
96461	TOWN OF SHARPSBURG	6,223,936	0.01341%
96501	NEW HANOVER COUNTY	656,837,458	1.41570%
96502	NEW HANOVER AIRPORT AUTH	19,629,298	0.04231%
96503	HOUSING AUTH OF THE CITY OF WILMINGTON	15,636,697	0.03370%
96504	NEW HANOVER COUNTY ABC BOARD	16,721,195	0.03604%
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	104,881,449	0.22605%
96508	LOWER CAPE FEAR WATER & SEWER AUTH	455,762	0.00098%
96511	TOWN OF WRIGHTSVILLE BEACH	28,864,803	0.06221%
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	7,886,630	0.01700%
96521	TOWN OF CAROLINA BEACH	43,723,001	0.09424%
96531	CITY OF WILMINGTON	399,421,317	0.86089%
96541	TOWN OF KURE BEACH	15,387,822	0.03317%
96601	NORTHAMPTON COUNTY	85,441,873	0.18416%
96604	NORTHAMPTON COUNTY ABC BOARD	366,272	0.00079%
96611	TOWN OF RICH SQUARE	1,525,243	0.00329%
96612	CHOANOKE PUBLIC TRANSPORTATION AUTH	2,963,265	0.00639%
96621	TOWN OF WOODLAND	1,227,478	0.00265%
96631	TOWN OF GARYSBURG	1,202,558	0.00259%
96641	TOWN OF CONWAY	1,251,438	0.00270%

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96651	TOWN OF GASTON	901,563	0.00194%
96661	TOWN OF JACKSON	883,711	0.00190%
96671	TOWN OF SEVERN	720,339	0.00155%
96681	TOWN OF SEABOARD	1,614,975	0.00348%
96701	ONSWLOW COUNTY	361,196,602	0.77850%
96704	ONSWLOW COUNTY ABC BOARD	7,113,770	0.01533%
96708	ONSWLOW WATER & SEWER AUTHORITY	39,246,327	0.08459%
96711	CITY OF JACKSONVILLE	204,793,238	0.44140%
96721	TOWN OF SWANSBORO	9,176,481	0.01978%
96731	TOWN OF HOLLY RIDGE	7,002,790	0.01509%
96733	HOLLY RIDGE HOUSING AUTHORITY	424,542	0.00092%
96741	TOWN OF RICHLANDS	4,287,966	0.00924%
96751	TOWN OF N TOPSAIL BEACH	12,120,682	0.02612%
96801	ORANGE COUNTY	364,045,764	0.78464%
96804	ORANGE COUNTY ABC BOARD	11,241,771	0.02423%
96808	ORANGE WATER AND SEWER AUTHORITY	59,770,149	0.12882%
96811	TOWN OF CHAPEL HILL	277,738,741	0.59862%
96821	TOWN OF CARRBORO	63,242,989	0.13631%
96831	TOWN OF HILLSBOROUGH	42,871,069	0.09240%
96901	PAMLICO COUNTY	37,862,708	0.08161%
96911	TOWN OF BAYBORO	170,825	0.00037%
96912	TOWN OF ORIENTAL	2,830,215	0.00610%
96918	BAY RIVER METRO SEWERAGE DISTRICT	1,876,904	0.00405%
97001	PASQUOTANK COUNTY	63,289,168	0.13641%
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	21,617,829	0.04659%
97004	PASQUOTANK CO ABC BOARD	505,659	0.00109%
97005	EAST ALBEMARLE REGIONAL LIBRARY	659,110	0.00142%
97008	ALBEMARLE DISTRICT JAIL COMMISSION	12,775,089	0.02753%
97011	ELIZABETH CITY	90,581,177	0.19523%
97012	ELIZABETH CITY-PASQUOTANK CO AIRPORT AUTH	1,136,834	0.00245%
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	959,794	0.00207%
97015	PASQUOTANK-CAMDEN LIBRARY	2,491,335	0.00537%
97018	ELIZABETH CTY-PASQUOTANK CO INDUSTRL DEVELOPMENT C	434,787	0.00094%
97101	PENDER COUNTY	120,763,986	0.26029%
97104	PENDER COUNTY ABC BOARD	2,634,995	0.00568%
97111	TOWN OF BURGAW	12,572,875	0.02710%
97121	TOWN OF TOPSAIL BEACH	5,599,435	0.01207%
97131	TOWN OF SURF CITY	29,213,905	0.06297%
97201	PERQUIMANS COUNTY	22,938,684	0.04944%
97211	TOWN OF HERTFORD	6,549,680	0.01412%
97213	HERTFORD HOUSING AUTH	1,775,350	0.00383%
97217	TOWN OF HERTFORD ABC BOARD	227,247	0.00049%
97221	TOWN OF WINFALL	287,487	0.00062%
97301	PERSON COUNTY	119,431,716	0.25742%
97304	PERSON CO ABC BD	815,712	0.00176%
97311	CITY OF ROXBORO	44,075,011	0.09500%
97401	PITT COUNTY	323,070,980	0.69633%
97402	PITT-GREENVILLE CONV & VISTORS	2,071,675	0.00447%
97404	PITT COUNTY ABC BOARD	9,766,223	0.02105%
97405	SHEPPARD MEMORIAL LIBRARY	5,042,498	0.01087%
97408	CONTENNEA METROPOLITAN SEWERAGE DIST	2,285,831	0.00493%
97411	CITY OF GREENVILLE	312,104,086	0.67269%
97412	GREENVILLE UTILITIES COMMISSION	205,260,220	0.44240%
97413	GREENVILLE HOUSING AUTHORITY	12,949,345	0.02791%

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97421	TOWN OF FARMVILLE	19,078,484	0.04112%
97423	FARMVILLE HOUSING AUTHORITY	2,126,548	0.00458%
97431	TOWN OF GRIFTON	3,951,040	0.00852%
97441	TOWN OF BETHEL	3,271,461	0.00705%
97451	TOWN OF WINTERVILLE	28,320,084	0.06104%
97461	TOWN OF AYDEN	24,064,034	0.05187%
97463	AYDEN HOUSING AUTHORITY	2,324,251	0.00501%
97471	TOWN OF GRIMESLAND	588,525	0.00127%
97481	VILLAGE OF SIMPSON	758,375	0.00163%
97501	POLK COUNTY	44,878,003	0.09673%
97511	TOWN OF TRYON	10,771,540	0.02322%
97521	TOWN OF COLUMBUS	5,999,055	0.01293%
97531	CITY OF SALUDA	1,682,729	0.00363%
97601	RANDOLPH COUNTY	221,811,757	0.47808%
97607	ASHEBORO ABC BOARD	889,806	0.00192%
97611	CITY OF ASHEBORO	119,473,455	0.25751%
97613	ASHEBORO HOUSING AUTH	5,781,097	0.01246%
97621	CITY OF RANDLEMAN	22,005,861	0.04743%
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	1,356,881	0.00292%
97627	CITY OF RANDLEMAN ABC BOARD	471,456	0.00102%
97631	TOWN OF LIBERTY	9,323,318	0.02009%
97637	LIBERTY ABC BOARD	222,209	0.00048%
97641	TOWN OF RAMSEUR	3,247,969	0.00700%
97651	CITY OF ARCHDALE	23,932,583	0.05158%
97661	CITY OF TRINITY	2,034,688	0.00439%
97701	RICHMOND COUNTY	116,366,402	0.25081%
97705	SANDHILL REGIONAL LIBRARY	2,971,767	0.00641%
97711	CITY OF ROCKINGHAM	43,515,382	0.09379%
97713	ROCKINGHAM HOUSING AUTHORITY	2,490,198	0.00537%
97717	HAMLET ABC BOARD	346,987	0.00075%
97721	CITY OF HAMLET	26,561,306	0.05725%
97727	CITY OF ROCKINGHAM ABC BOARD	1,098,001	0.00237%
97731	TOWN OF ELLERBE	1,719,281	0.00371%
97801	COUNTY OF ROBESON	340,286,604	0.73343%
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	8,407,295	0.01812%
97803	ROBESON COUNTY HOUSING AUTHORITY	3,667,968	0.00791%
97805	ROBESON COUNTY PUBLIC LIBRARY	3,832,185	0.00826%
97811	CITY OF LUMBERTON	111,760,669	0.24088%
97817	LUMBERTON ABC BOARD	184,666	0.00040%
97818	LUMBERTON AIRPORT COMM	984,709	0.00212%
97821	TOWN OF FAIRMONT	5,389,699	0.01162%
97823	FAIRMONT HOUSING AUTHORITY	1,143,158	0.00246%
97831	TOWN OF ST PAULS	6,874,843	0.01482%
97837	ST PAUL'S BRD OF ALCOHOLIC CTL	406,981	0.00088%
97840	TOWN OF MAXTON	6,507,174	0.01403%
97841	TOWN OF PARKTON	670,696	0.00145%
97847	MAXTON ABC BOARD	102,695	0.00022%
97851	TOWN OF PEMBROKE	12,741,322	0.02746%
97853	PEMBROKE HOUSING AUTHORITY	4,248,413	0.00916%
97861	TOWN OF ROWLAND	3,176,668	0.00685%
97871	TOWN OF RED SPRINGS	14,614,035	0.03150%
97877	RED SPRINGS ABC BOARD	99,786	0.00022%
97901	ROCKINGHAM COUNTY	202,369,361	0.43617%
97911	CITY OF REIDSVILLE	61,198,452	0.13190%

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97913	THE NEW REIDSVILLE HOUSING AUTH	1,735,597	0.00374%
97917	REIDSVILLE ABC BOARD	919,552	0.00198%
97921	TOWN OF MAYODAN	10,284,311	0.02217%
97931	TOWN OF STONEVILLE	2,858,550	0.00616%
97941	TOWN OF MADISON	10,825,859	0.02333%
97947	MADISON ABC BOARD	719,842	0.00155%
97948	MADISON-MAYODAN RECREATION COMM	1,634,040	0.00352%
97951	CITY OF EDEN	57,983,432	0.12497%
97957	EDEN ABC BOARD	909,787	0.00196%
98001	ROWAN COUNTY	230,405,110	0.49660%
98002	ROWAN CONVENTION & VISTORS BUREAU	337,020	0.00073%
98003	ROWAN CO HOUSING AUTHORITY	3,786,639	0.00816%
98004	ROWAN COUNTY ABC BOARD	5,608,460	0.01209%
98008	ROWAN CO SOIL & WATER CONV DIST	362,801	0.00078%
98011	CITY OF SALISBURY	147,515,810	0.31795%
98013	HOUSING AUTH OF THE CTY OF SALISBURY	6,617,303	0.01426%
98021	TOWN OF EAST SPENCER	3,482,635	0.00751%
98023	EAST SPENCER HOUSING AUTHORITY	672,383	0.00145%
98031	TOWN OF SPENCER	7,206,363	0.01553%
98041	TOWN OF CHINA GROVE	7,682,576	0.01656%
98051	TOWN OF LANDIS	13,926,570	0.03002%
98061	TOWN OF GRANITE QUARRY	4,596,692	0.00991%
98071	TOWN OF ROCKWELL	1,596,464	0.00344%
98081	TOWN OF FAITH	899,190	0.00194%
98091	TOWN OF CLEVELAND	2,360,909	0.00509%
98101	RUTHERFORD COUNTY	128,252,610	0.27643%
98102	BROAD RIVER WATER AUTHORITY	7,808,515	0.01683%
98103	RUTHERFORD POLK MCDOWELL DIST BRD OF HEALTH	24,869,131	0.05360%
98107	FOREST CITY ABC BOARD 168	498,971	0.00108%
98109	ISOTHERMAL PLANNING AND DEV COMM	6,799,847	0.01466%
98111	TOWN OF FOREST CITY	47,283,604	0.10191%
98113	FOREST CITY HOUSING AUTHORITY	1,808,361	0.00390%
98121	TOWN OF SPINDALE	10,628,197	0.02291%
98131	TOWN OF LAKE LURE	13,718,178	0.02957%
98141	TOWN OF RUTHERFORDTON	13,467,133	0.02903%
98147	TOWN OF RUTHERFORDTON ABC BRD	599,666	0.00129%
98161	TOWN OF ELLENBORO	342,971	0.00074%
98201	SAMPSON COUNTY	140,903,544	0.30369%
98205	J C HOLIDAY MEM LIBRARY	2,381,758	0.00513%
98211	CITY OF CLINTON	42,503,019	0.09161%
98218	CLINTON ABC BOARD	473,452	0.00102%
98221	TOWN OF SALEMURG	781,274	0.00168%
98231	TOWN OF NEWTON GROVE	1,485,757	0.00320%
98237	ROSEBORO ABC BOARD	123,699	0.00027%
98241	TOWN OF GARLAND	920,680	0.00198%
98251	TOWN OF TURKEY	145,485	0.00031%
98261	TOWN OF ROSEBORO	1,378,994	0.00297%
98271	TOWN OF AUTRYVILLE	206,606	0.00045%
98301	SCOTLAND COUNTY	82,481,350	0.17777%
98304	SCOTLAND COUNTY ABC BOARD	1,060,340	0.00229%
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	1,182,668	0.00255%
98311	CITY OF LAURINBURG	53,086,925	0.11442%
98313	LAURINBURG HOUSING AUTHORITY	11,246,355	0.02424%
98321	TOWN OF WAGRAM	990,831	0.00214%

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98331	TOWN OF GIBSON	478,687	0.00103%
98401	STANLY COUNTY	127,904,162	0.27568%
98411	CITY OF ALBEMARLE	93,150,312	0.20077%
98417	ALBEMARLE ABC BOARD	1,154,211	0.00249%
98421	TOWN OF NORWOOD	5,027,089	0.01084%
98427	NORWOOD ABC BD	214,162	0.00046%
98431	CITY OF LOCUST	9,283,323	0.02001%
98441	TOWN OF OAKBORO	4,220,273	0.00910%
98451	TOWN OF BADIN	2,606,993	0.00562%
98481	TOWN OF STANFIELD	3,140,651	0.00677%
98501	STOKES COUNTY	72,798,878	0.15691%
98511	TOWN OF WALNUT COVE	2,123,116	0.00458%
98517	WALNUT COVE ABC BOARD	122,404	0.00026%
98521	CITY OF KING	26,474,437	0.05706%
98601	SURRY COUNTY	162,693,416	0.35066%
98604	YADKIN VALLEY ABC BOARD	738,900	0.00159%
98607	PILOT MOUNTAIN ABC BOARD	271,912	0.00059%
98608	YADKIN VALLEY SEWER AUTHORITY	1,964,233	0.00423%
98611	TOWN OF PILOT MOUNTAIN	4,021,483	0.00867%
98621	TOWN OF DOBSON	6,142,976	0.01324%
98627	DOBSON ABC BD	434,741	0.00094%
98631	CITY OF MOUNT AIRY	48,322,482	0.10415%
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	1,030,143	0.00222%
98641	TOWN OF ELKIN	13,926,503	0.03002%
98701	SWAIN COUNTY	54,717,501	0.11793%
98711	TOWN OF BRYSON CITY	8,370,135	0.01804%
98717	BRYSON CITY ABC BOARD	861,988	0.00186%
98801	TRANSYLVANIA COUNTY	101,016,024	0.21772%
98811	CITY OF BREVARD	32,995,498	0.07112%
98817	BREVARD ABC BOARD	1,084,922	0.00234%
98901	TYRRELL COUNTY	15,738,538	0.03392%
98904	TYRRELL CO ABC BOARD	243,093	0.00052%
98911	TOWN OF COLUMBIA	1,328,972	0.00286%
99001	UNION COUNTY	362,351,030	0.78099%
99011	CITY OF MONROE	181,126,496	0.39039%
99013	CITY OF MONROE HOUSING AUTHORITY	2,791,336	0.00602%
99014	INDIAN TRAIL ABC BOARD	1,122,375	0.00242%
99017	MONROE ABC BOARD	2,178,444	0.00470%
99021	TOWN OF MARSHVILLE	6,226,110	0.01342%
99022	TOWN OF MINERAL SPRINGS	547,439	0.00118%
99031	TOWN OF WINGATE	7,411,019	0.01597%
99041	TOWN OF WAXHAW	26,115,485	0.05629%
99047	WAXHAW ABC BOARD	428,497	0.00092%
99051	TOWN OF INDIAN TRAIL	15,474,186	0.03335%
99061	TOWN OF UNIONVILLE	390,842	0.00084%
99071	TOWN OF WEDDINGTON	1,416,147	0.00305%
99081	VILLAGE OF MARVIN	1,373,482	0.00296%
99091	VILLAGE OF WESLEY CHAPEL	196,468	0.00042%
99101	VANCE COUNTY	93,203,540	0.20088%
99104	VANCE COUNTY ABC BD	1,613,306	0.00348%
99109	KERR-TAR REGIONAL COUNCIL OF GOVTS	5,496,191	0.01185%
99110	KERR AREA TRANSPORTATION AUTHORITY	8,525,030	0.01837%
99111	CITY OF HENDERSON	59,188,601	0.12757%
99201	WAKE COUNTY	1,494,644,634	3.22145%

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99202	TOWN OF HOLLY SPRINGS	116,632,541	0.25138%
99203	TOWN OF ROLESVILLE	14,841,987	0.03199%
99204	WAKE COUNTY ABC BOARD	34,754,094	0.07491%
99206	TOWN OF MORRISVILLE	77,318,887	0.16665%
99207	HOUSING AUTHORITY OF THE COUNTY OF WAKE	6,231,128	0.01343%
99208	BAYLEAF FIRE DEPARTMENT	6,344,709	0.01367%
99210	ELECTRICITIES OF NC	73,978,627	0.15945%
99211	CITY OF RALEIGH	1,773,926,248	3.82340%
99212	DURHAM HWY FIRE PROTECTION ASSOC	3,452,533	0.00744%
99213	CITY OF RALEIGH HOUSING AUTHORITY	37,456,579	0.08073%
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	144,886,138	0.31228%
99221	TOWN OF CARY	607,454,191	1.30927%
99222	CENTENNIAL AUTHORITY	1,859,195	0.00401%
99231	TOWN OF WENDELL	17,571,998	0.03787%
99241	TOWN OF ZEBULON	25,999,922	0.05604%
99251	TOWN OF GARNER	76,649,437	0.16521%
99252	GARNER FIRE DEPT	27,041,574	0.05828%
99261	TOWN OF FUQUAY-VARINA	88,826,057	0.19145%
99271	TOWN OF APEX	182,098,507	0.39248%
99281	TOWN OF WAKE FOREST	105,893,798	0.22824%
99291	TOWN OF KNIGHTDALE	35,846,838	0.07726%
99301	WARREN COUNTY	85,637,929	0.18458%
99304	WARREN COUNTY ABC BOARD	459,701	0.00099%
99311	TOWN OF NORLINA	2,674,655	0.00576%
99321	TOWN OF WARRENTON	5,527,394	0.01191%
99401	WASHINGTON COUNTY	43,552,175	0.09387%
99404	WASHINGTON COUNTY ABC BOARD	445,536	0.00096%
99405	PETTIGREW REGIONAL LIBRARY	2,695,283	0.00581%
99411	TOWN OF PLYMOUTH	5,806,069	0.01251%
99413	PLYMOUTH HOUSING AUTHORITY	1,280,675	0.00276%
99421	TOWN OF ROPER	696,658	0.00150%
99431	TOWN OF CRESWELL	1,004,358	0.00216%
99501	WATAUGA COUNTY	80,682,979	0.17390%
99502	REGION D COUNCIL OF GOVERNMENTS	6,391,252	0.01378%
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	1,007,722	0.00217%
99509	WATAUGA COUNTY DISTRICT U TDA	1,340,741	0.00289%
99511	TOWN OF BOONE	63,275,132	0.13638%
99521	TOWN OF BLOWING ROCK	18,641,994	0.04018%
99527	BLOWING ROCK ABC BD	559,321	0.00121%
99531	TOWN OF SEVEN DEVILS	4,066,254	0.00876%
99601	WAYNE COUNTY	245,091,140	0.52825%
99602	FORK TOWNSHIP SANITARY DIST	2,396,458	0.00517%
99603	EASTERN CAROLINA REG'L HOUSING AUTH	6,596,879	0.01422%
99604	WAYNE COUNTY ABC BOARD	4,494,707	0.00969%
99609	SOUTHERN WAYNE SANITARY DISTRICT	972,828	0.00210%
99610	EASTERN WAYNE SANITARY DIST	9,021,280	0.01944%
99611	CITY OF GOLDSBORO	146,129,565	0.31496%
99613	HOUSING AUTHORITY OF GOLDSBORO	15,631,702	0.03369%
99621	TOWN OF MOUNT OLIVE	15,243,504	0.03285%
99623	MT OLIVE HOUSING AUTHORITY	1,355,032	0.00292%
99631	TOWN OF FREMONT	4,798,468	0.01034%
99651	TOWN OF PIKEVILLE	3,111,520	0.00671%
99661	VILLAGE OF WALNUT CREEK	1,647,937	0.00355%
99701	WILKES COUNTY	133,501,530	0.28774%

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Schedule of Employer Allocations
June 30, 2016

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
99705	APPALACHIAN REGIONAL LIBRARY	8,009,887	0.01726%
99711	TOWN OF N WILKESBORO	20,199,333	0.04354%
99717	TOWN OF N WILKESBORO ABC BOARD	1,074,472	0.00232%
99721	TOWN OF WILKESBORO	28,974,502	0.06245%
99727	WILKESBORO ABC BOARD	1,171,586	0.00253%
99801	WILSON COUNTY	241,053,123	0.51955%
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTH	301,084	0.00065%
99804	WILSON COUNTY ABC BOARD	4,019,797	0.00866%
99811	CITY OF WILSON	317,421,844	0.68415%
99812	WILSON ECONOMIC DEV COUNCIL	1,188,106	0.00256%
99818	CITY OF WILSON CEMETERY COMMISSION	1,748,240	0.00377%
99821	TOWN OF STANTONSBURG	3,844,718	0.00829%
99831	TOWN OF BLACK CREEK	2,593,871	0.00559%
99841	TOWN OF LUCAMA	2,132,440	0.00460%
99851	TOWN OF ELM CITY	1,022,417	0.00220%
99901	YADKIN COUNTY	75,958,215	0.16372%
99911	TOWN OF YADKINVILLE	11,842,222	0.02552%
99921	TOWN OF JONESVILLE	7,019,073	0.01513%
99931	TOWN OF EAST BEND	1,165,247	0.00251%
99941	TOWN OF BOONVILLE	3,629,294	0.00782%
99991	N C ASSOC OF CO COMMISSIONERS	26,439,665	0.05699%
99999	N C LEAGUE OF MUNICIPALITIES	46,865,640	0.10101%
Total		\$ 46,396,489,040	100.00000%

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

SCHEDULE 2

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

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Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2016

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 994,951	\$ 18,693	\$ 550,082	\$ 68,145	\$ -	\$ 636,920
71786	VILLAGE OF MISENHEIMER	92,534	1,739	51,159	6,338	-	59,236
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	281,634	5,291	155,708	19,289	7,214	187,502
72657	TOWN OF SPARTA	90,836	1,707	50,221	6,221	6,577	64,726
90001	YANCEY COUNTY	1,844,521	34,655	1,019,788	126,333	17,611	1,198,387
90002	YANCEY SOIL & WATER CONS	24,407	459	13,494	1,672	1,428	17,053
90011	TOWN OF BURNSVILLE	441,870	8,302	244,298	30,264	4,623	287,487
90092	MARTIN-TYRRELL-WASHINGTON DIST HEALTH DEPT	837,473	15,735	463,018	57,359	-	536,112
90096	ALBEMARLE REGIONAL HEALTH SERVICES	2,941,769	55,271	1,626,428	201,485	79,002	1,962,186
90098	TOE RIVER HEALTH DISTRICT	621,420	11,675	343,567	42,562	-	397,804
90099	APPALACHIAN DISTRICT HEALTH DEPT	1,046,948	19,670	578,830	71,707	4,838	675,045
90101	ALAMANCE COUNTY	13,582,095	255,184	7,509,188	930,252	229,062	8,923,686
90111	CITY OF BURLINGTON	10,372,700	194,885	5,734,797	710,437	-	6,640,119
90114	CITY OF MEBANE	2,266,866	42,590	1,253,291	155,260	821,100	2,272,241
90117	ALAMANCE MUNICIPAL ABC BOARD	286,515	5,383	158,407	19,624	42,554	225,968
90121	CITY OF GRAHAM	2,289,787	43,021	1,265,964	156,830	6,521	1,472,336
90131	TOWN OF ELON	1,070,506	20,113	591,855	73,320	-	685,288
90141	TOWN OF HAW RIVER	277,177	5,208	153,244	18,984	2,143	179,579
90151	VILLAGE OF ALAMANCE	21,223	399	11,733	1,454	-	13,586
90161	TOWN OF GREEN LEVEL	73,857	1,388	40,834	5,059	5,728	53,009
90201	ALEXANDER COUNTY	2,635,728	49,521	1,457,226	180,524	70,694	1,757,965
90203	ALEXANDER COUNTY HEALTH DEPT	502,569	9,442	277,858	34,421	3,338	325,059
90205	ALEXANDER COUNTY PUBLIC LIBRARY	71,310	1,340	39,426	4,884	1,378	47,028
90206	ALEXANDER COUNTY DEPT OF S S	922,579	17,334	510,070	63,188	18,047	608,639
90211	TOWN OF TAYLORSVILLE	332,994	6,256	184,104	22,807	-	213,167
90301	ALLEGHANY COUNTY	1,358,294	25,520	750,966	93,031	6,684	876,201
90305	NORTHWESTERN REGIONAL LIBRARY	361,009	6,783	199,592	24,726	26,122	257,223
90307	TOWN OF SPARTA ABC BOARD	16,342	307	9,035	1,119	213	10,674
90401	ANSON COUNTY	2,892,106	54,338	1,598,971	198,083	70,826	1,922,218
90411	TOWN OF WADESBORO	753,217	14,152	416,434	51,589	-	482,175
90413	WADESBORO HOUSING AUTHORITY	79,163	1,487	43,767	5,422	9,568	60,244
90417	WADESBORO ABC BOARD	25,680	482	14,198	1,759	2,032	18,471
90421	TOWN OF LILESVILLE	50,087	941	27,692	3,431	-	32,064
90431	TOWN OF POLKTON	90,836	1,707	50,221	6,221	8,478	66,627
90441	TOWN OF PEACHLAND	19,950	375	11,030	1,366	1,367	14,138
90451	TOWN OF ANSONVILLE	37,990	714	21,003	2,602	3,118	27,437
90461	TOWN OF MORVEN	36,504	686	20,182	2,500	4,750	28,118
90501	ASHE COUNTY	2,971,481	55,829	1,642,855	203,520	46,994	1,949,198
90507	WEST JEFFERSON ABC BOARD	15,493	291	8,566	1,061	8,871	18,789
90511	TOWN OF JEFFERSON	202,683	3,808	112,058	13,882	15,579	145,327
90521	TOWN OF WEST JEFFERSON	296,066	5,563	163,687	20,278	-	189,528
90601	AVERY COUNTY	2,501,384	46,997	1,382,951	171,322	32,298	1,633,568
90602	AVERY COUNTY FIRE COMMISSION	134,344	2,524	74,275	9,201	46,975	132,975
90605	AVERY-MITCHELL-YANCEY REG LIBRARY	81,498	1,531	45,058	5,582	11,852	64,023
90611	TOWN OF BANNER ELK	332,570	6,248	183,869	22,778	5,073	217,968
90617	HIGH COUNTRY ABC BOARD	56,879	1,069	31,447	3,896	8,505	44,917
90621	TOWN OF NEWLAND	174,244	3,274	96,335	11,934	1,182	112,725
90631	TOWN OF BEECH MOUNTAIN	806,487	15,153	445,886	55,237	16,567	532,843
90641	TOWN OF ELK PARK	30,562	574	16,897	2,093	340	19,904
90651	TOWN OF SUGAR MOUNTAIN	235,155	4,418	130,010	16,106	73,167	223,701
90701	COUNTY OF BEAUFORT	5,005,952	94,053	2,767,661	342,863	35,812	3,240,389
90704	BEAUFORT COUNTY ABC BOARD	74,069	1,392	40,951	5,073	13,042	60,458
90705	B H M REGIONAL LIBRARY	71,947	1,352	39,778	4,928	9,785	55,843
90709	MIDEAST COMMISSION	309,224	5,810	170,962	21,179	10,221	208,172
90711	CITY OF WASHINGTON	3,672,064	68,992	2,030,189	251,504	-	2,350,685
90721	TOWN OF AURORA	79,163	1,487	43,767	5,422	5,347	56,023
90731	TOWN OF BELHAVEN	406,852	7,644	224,938	27,866	-	260,448
90741	TOWN OF WASHINGTON PARK	25,680	482	14,198	1,759	3,208	19,647
90751	TOWN OF CHOCOWINY	139,225	2,616	76,974	9,536	8,610	97,736
90801	BERTIE COUNTY	2,420,311	45,473	1,338,127	165,770	156,481	1,705,851
90804	BERTIE COUNTY ABC BOARD	12,734	239	7,040	872	2,282	10,433
90805	ALBEMARLE REGIONAL LIBRARY	116,941	2,197	64,653	8,009	22,372	97,231
90808	BERTIE-MARTIN REGIONAL JAIL COMM	235,367	4,422	130,128	16,121	1,422	152,093
90811	TOWN OF AULANDER	84,893	1,595	46,936	5,814	947	55,292
90812	TOWN OF WINDSOR	452,057	8,493	249,930	30,962	8,573	297,958
90813	TOWN OF COLERAIN	11,673	219	6,453	799	-	7,471
90861	TOWN OF LEWISTON WOODVILLE	10,187	191	5,632	698	3,258	9,779
90901	BLADEN COUNTY	4,521,210	84,946	2,499,660	309,663	9,118	2,903,387
90911	TOWN OF ELIZABETHTOWN	764,253	14,359	422,535	52,344	-	489,238
90917	ELIZABETHTOWN ABC BOARD	30,137	566	16,662	2,064	2,014	21,306
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMM	26,317	494	14,550	1,802	-	16,846
90921	TOWN OF WHITE LAKE	185,492	3,485	102,554	12,705	4,488	123,232
90931	TOWN OF CLARKTON	110,149	2,070	60,899	7,544	6,439	76,952
90941	TOWN OF BLADENBORO	192,708	3,621	106,544	13,199	2,275	125,639
91001	BRUNSWICK COUNTY	14,047,735	263,933	7,766,628	962,144	72,024	9,064,729
91002	TOWN OF LELAND	1,196,148	22,474	661,319	81,925	5,287	771,005
91003	BRUNSWICK CO HEALTH DEPT	1,200,180	22,549	663,549	82,202	33,107	801,407
91004	BRUNSWICK COUNTY ABC BOARD	37,141	698	20,534	2,544	7,859	31,635

Deferred Inflows of Resources				Pension Expense			
Differences Between Expected and Actual Experience	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	
\$ 34,864	\$ -	\$ 31,773	\$ 66,637	\$ 265,936	\$ (10,268)	\$ 255,668	
3,242	-	6,350	9,592	24,733	(2,337)	22,396	
9,869	-	5,063	14,932	75,277	2,290	77,567	
3,183	-	4,643	7,826	24,279	1,726	26,005	
64,634	-	4,549	69,183	493,013	4,026	497,039	
855	-	-	855	6,524	436	6,960	
15,484	-	24,562	40,046	118,105	(4,520)	113,585	
29,346	-	115,870	145,216	223,844	(40,774)	183,070	
103,083	-	44,718	147,801	786,292	23,819	810,111	
21,775	-	163,662	185,437	166,096	(52,769)	113,327	
36,686	-	60,491	97,177	279,834	(14,054)	265,780	
475,932	-	51,491	527,423	3,630,295	45,786	3,676,081	
363,471	-	163,983	527,454	2,772,471	(57,381)	2,715,090	
79,434	-	-	79,434	605,900	245,765	851,665	
10,040	-	-	10,040	76,581	14,293	90,874	
80,237	-	74,370	154,607	612,027	(17,948)	594,079	
37,512	-	23,072	60,584	286,130	(8,950)	277,180	
9,713	-	13,732	23,445	74,085	(2,700)	71,385	
744	-	2,266	3,010	5,673	(782)	4,891	
2,588	-	-	2,588	19,741	1,706	21,447	
92,359	-	450	92,809	704,491	33,957	738,448	
17,611	-	36,458	54,069	134,329	(11,660)	122,669	
2,499	-	782	3,281	19,060	407	19,467	
32,328	-	12,515	44,843	246,592	5,439	252,031	
11,668	-	17,335	29,003	89,005	(5,306)	83,699	
47,596	-	19,561	67,157	363,052	(5,224)	357,828	
12,650	-	-	12,650	96,492	9,102	105,594	
573	-	80	653	4,368	33	4,401	
101,343	-	-	101,343	773,017	26,807	799,824	
26,394	-	45,866	72,260	201,324	(13,554)	187,770	
2,774	-	-	2,774	21,159	3,645	24,804	
900	-	-	900	6,864	687	7,551	
1,755	-	3,590	5,345	13,388	(1,226)	12,162	
3,183	-	1,719	4,902	24,279	2,793	27,072	
699	-	200	899	5,332	579	5,911	
1,331	-	288	1,619	10,154	814	10,968	
1,279	-	2,426	3,705	9,757	583	10,340	
104,124	-	-	104,124	794,233	20,333	814,566	
543	-	-	543	4,141	2,759	6,900	
7,102	-	-	7,102	54,174	5,418	59,592	
10,374	-	17,468	27,842	79,134	(5,509)	73,625	
87,651	-	26,702	114,353	668,583	7,605	676,188	
4,708	-	-	4,708	35,908	12,962	48,870	
2,856	-	-	2,856	21,783	3,784	25,567	
11,654	-	13,074	24,728	88,891	(969)	87,922	
1,993	-	-	1,993	15,203	3,444	18,647	
6,106	-	7,913	14,019	46,573	(1,934)	44,639	
28,260	-	14,381	42,641	215,562	(1,856)	213,706	
1,071	-	782	1,853	8,169	(144)	8,025	
8,240	-	9,365	17,605	62,853	17,053	79,906	
175,414	-	44,222	219,636	1,338,017	5,622	1,343,639	
2,595	-	-	2,595	19,798	4,197	23,995	
2,521	-	-	2,521	19,230	3,240	22,470	
10,836	-	44,565	55,401	82,651	(6,882)	75,769	
128,673	-	193,488	322,161	981,489	(61,567)	919,922	
2,774	-	1,129	3,903	21,159	2,099	23,258	
14,257	-	10,037	24,294	108,745	(3,998)	104,747	
900	-	1,496	2,396	6,864	287	7,151	
4,879	-	-	4,879	37,213	3,670	40,883	
84,810	-	-	84,810	646,914	53,263	700,177	
446	-	-	446	3,404	878	4,282	
4,098	-	-	4,098	31,257	7,624	38,881	
8,248	-	2,972	11,220	62,910	(459)	62,451	
2,975	-	2,175	5,150	22,691	(160)	22,531	
15,841	-	14,237	30,078	120,828	453	121,281	
409	-	1,089	1,498	3,120	(397)	2,723	
357	-	2,245	2,602	2,723	(64)	2,659	
158,428	-	53,019	211,447	1,208,453	(10,432)	1,198,021	
26,780	-	51,509	78,289	204,274	(20,028)	184,246	
1,056	-	882	1,938	8,055	110	8,165	
922	-	2,531	3,453	7,034	(865)	6,169	
6,500	-	10,576	17,076	49,579	(1,977)	47,602	
3,860	-	6,227	10,087	29,441	1,083	30,524	
6,753	-	7,609	14,362	51,508	(2,188)	49,320	
492,248	-	203,248	695,496	3,754,754	(19,658)	3,735,096	
41,914	-	69,296	111,210	319,713	(18,039)	301,674	
42,056	-	38,498	80,554	320,791	4,892	325,683	
1,301	-	217	1,518	9,927	2,541	12,468	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2016

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
91006	BRUNSWICK CO DEPT OF SOCIAL SERVICES	2,142,709	40,258	1,184,648	146,756	28,780	1,400,442
91007	CALABASH ABC BOARD	26,529	498	14,667	1,817	7,512	24,494
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	270,173	5,076	149,372	18,504	45,460	218,412
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	39,688	746	21,942	2,718	4,142	29,548
91010	TOWN OF CALABASH	145,168	2,727	80,259	9,943	10,683	103,612
91011	CITY OF SOUTHPORT	674,690	12,676	373,019	46,210	30,818	462,723
91012	CITY OF NORTHWEST	31,623	594	17,484	2,166	3,563	23,807
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	46,267	869	25,580	3,169	21,362	50,980
91014	TOWN OF HOLDEN BEACH	456,302	8,573	252,278	31,253	-	292,104
91017	CITY OF SOUTHPORT ABC BOARD	48,814	917	26,987	3,343	11,872	43,119
91020	TOWN OF BELVILLE	42,234	794	23,350	2,893	2,656	29,693
91021	TOWN OF OAK ISLAND	1,846,219	34,687	1,020,727	126,450	-	1,181,864
91024	TOWN OF CAROLINA SHORES	140,711	2,644	77,796	9,637	28,363	118,440
91026	TOWN OF NAVASSA	129,250	2,428	71,459	8,852	43,564	126,303
91027	OAK ISLAND ABC BD	34,170	642	18,891	2,340	15,162	37,035
91032	TOWN OF ST JAMES	39,475	742	21,825	2,704	14,052	39,323
91041	TOWN OF SUNSET BEACH	925,550	17,389	511,713	63,392	-	592,494
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	437,625	8,222	241,951	29,973	241	280,387
91047	TOWN OF SUNSET BEACH ABC BOARD	28,015	526	15,489	1,919	17,767	35,701
91051	TOWN OF CASWELL BEACH	162,571	3,054	89,881	11,135	2,509	106,579
91057	SHALLOTTE ABC BOARD	31,835	598	17,601	2,180	5,494	25,873
91061	TOWN OF OCEAN ISLE BEACH	800,757	15,045	442,717	54,845	13,223	525,830
91067	OCEAN ISLE BEACH ABC BOARD	39,263	738	21,708	2,689	3,670	28,805
91071	CITY OF BOILING SPRG LAKES	517,425	9,722	286,071	35,439	16,829	348,061
91077	BOILING SPRING LAKES ABC BOARD	8,489	160	4,693	581	1,140	6,574
91081	TOWN OF SHALLOTTE	774,652	14,554	428,285	53,057	1,642	497,538
91091	VILLAGE OF BALD HEAD ISLAND	1,196,572	22,482	661,554	81,955	-	765,991
91101	BUNCOMBE COUNTY	29,009,136	545,031	16,038,399	1,986,867	791,280	19,361,577
91102	LAND-OF-SKY REGIONAL COUNCIL	643,916	12,098	356,005	44,103	18,534	430,740
91104	WOODFIN ABC COMMISSION	17,403	327	9,622	1,192	993	12,134
91107	WESTERN AIR POLLUTION CTL	144,107	2,708	79,673	9,870	11,761	104,012
91108	METRO SEWERAGE DIST OF BUNCOMBE COUNTY	2,678,811	50,330	1,481,046	183,475	83,626	1,798,477
91109	WOODFIN SANITARY WATER AND SEWER DIST	195,467	3,672	108,068	13,388	2,200	127,328
91111	TOWN OF BILTMORE FOREST	474,554	8,916	262,369	32,503	26,669	330,457
91119	WESTERN HIGHLAND AREA AUTHORITY	-	-	-	-	-	-
91120	WEST BUNCOMBE FIRE DEPT	251,284	4,721	138,928	17,211	-	160,860
91121	CITY OF ASHEVILLE	20,765,562	390,149	11,480,741	1,422,256	-	13,293,146
91127	ASHEVILLE ABC BOARD	599,135	11,257	331,246	41,035	59,704	443,242
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	1,080,905	20,308	597,605	74,032	10,827	702,772
91138	SKYLAND VOL FIRE DEPT	1,323,276	24,862	731,604	90,633	-	847,099
91141	TOWN OF WEAVERVILLE	1,181,716	22,202	653,340	80,937	-	756,479
91147	WEAVERVILLE ABC BOARD	51,361	965	28,396	3,518	10,859	43,738
91151	TOWN OF BLACK MOUNTAIN	1,298,445	24,396	717,876	88,932	10,702	841,906
91154	BLACK MTN ABC BOARD	41,598	782	22,998	2,849	5,846	32,475
91161	TOWN OF MONTREAT	200,773	3,772	111,002	13,751	7,920	136,445
91171	TOWN OF WOODFIN	543,106	10,204	300,269	37,198	-	347,671
91201	BURKE COUNTY	4,908,536	92,223	2,713,803	336,191	65,448	3,207,665
91202	BURKE-CATAWBA DIST CONFINEMENT	402,607	7,564	222,591	27,575	29,505	287,235
91203	BURKE CO HEALTH DEPT	519,548	9,761	287,244	35,584	32,505	365,094
91206	BURKE CO DEPT OF SOCIAL SERVICES	1,743,074	32,749	963,700	119,385	21,519	1,137,353
91208	BURKE COUNTY TOURISM DEV. AUTHORITY	29,076	546	16,076	1,991	7,123	25,736
91211	TOWN OF VALDESE	993,041	18,658	549,026	68,014	5,989	641,687
91213	VALDESE HOUSING AUTHORITY	75,767	1,424	41,889	5,189	-	48,502
91214	TOWN OF RUTHERFORD COLLEGE	59,850	1,124	33,090	4,099	2,071	40,384
91217	MORGANTON ABC BOARD	56,666	1,065	31,330	3,881	11,622	47,898
91221	TOWN OF DREXEL	274,630	5,160	151,836	18,810	7,496	183,302
91231	CITY OF MORGANTON	4,235,544	79,579	2,341,723	290,097	21,281	2,732,680
91233	MORGANTON HOUSING AUTHORITY	96,778	1,818	53,507	6,628	8,243	70,196
91241	TOWN OF GLEN ALPINE	78,102	1,467	43,180	5,349	-	49,996
91251	TOWN OF HILDEBRAN	56,242	1,057	31,095	3,852	4,706	40,710
91261	TOWN OF CONNELLY SPRINGS	20,162	379	11,147	1,381	2,027	14,934
91301	CABARRUS COUNTY	16,504,338	310,088	9,124,820	1,130,400	26,878	10,592,186
91302	WATER & SEWER AUTH CABARRUS CNTY	1,256,210	23,602	694,526	86,039	53,000	857,167
91306	CABARRUS CO PUBLIC HEALTH AUTH	3,539,206	66,496	1,956,736	242,404	174,697	2,440,333
91308	CABARRUS COUNTY TOURISM AUTHORITY	435,079	8,174	240,544	29,799	4,790	283,307
91311	CITY OF CONCORD	16,267,698	305,642	8,993,988	1,114,192	121,391	10,535,213
91317	CONCORD ABC BOARD	192,071	3,609	106,192	13,155	3,623	126,579
91321	TOWN OF MOUNT PLEASANT	89,138	1,675	49,282	6,105	6,260	63,322
91327	MT PLEASANT ABC BOARD	21,860	411	12,085	1,497	72	14,065
91331	CITY OF KANNAPOLIS	6,050,777	113,684	3,345,318	414,424	-	3,873,426
91341	TOWN OF MIDLAND	30,562	574	16,897	2,093	514	20,078
91401	CALDWELL COUNTY	7,818,894	146,903	4,322,864	535,524	30,858	5,036,149
91411	TOWN OF GRANITE FALLS	750,882	14,108	415,143	51,429	22,528	503,208
91417	GRANITE FALLS ABC BOARD	21,011	395	11,616	1,439	3,686	17,136
91421	TOWN OF SAWMILLS	149,412	2,807	82,606	10,233	2,567	98,213
91423	LENOIR HOUSING AUTHORITY	82,134	1,543	45,410	5,625	10,132	62,710
91431	TOWN OF HUDSON	300,735	5,650	166,269	20,598	1,741	194,258
91441	TOWN OF HARRISBURG	1,566,283	29,428	865,957	107,276	-	1,002,661

Deferred Inflows of Resources				Pension Expense			
Differences Between Expected and Actual Experience	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	
75,083	-	21,822	96,905	572,715	4,927	577,642	
930	-	1,019	1,949	7,091	1,625	8,716	
9,467	-	-	9,467	72,213	15,722	87,935	
1,391	-	3,815	5,206	10,608	(284)	10,324	
5,087	-	400	5,487	38,801	4,384	43,185	
23,642	-	-	23,642	180,335	10,335	190,670	
1,108	-	4,733	5,841	8,452	(1,352)	7,100	
1,621	-	-	1,621	12,366	5,535	17,901	
15,989	-	17,744	33,733	121,963	(6,457)	115,506	
1,710	-	-	1,710	13,047	3,546	16,593	
1,480	-	582	2,062	11,289	684	11,973	
64,694	-	117,733	182,427	493,467	(45,954)	447,513	
4,931	-	-	4,931	37,610	9,531	47,141	
4,529	-	6,237	10,766	34,547	10,429	44,976	
1,197	-	-	1,197	9,133	5,044	14,177	
1,383	-	-	1,383	10,551	4,978	15,529	
32,432	-	93,669	126,101	247,386	(28,115)	219,271	
15,335	-	9,427	24,762	116,971	(2,338)	114,633	
982	-	-	982	7,488	5,499	12,987	
5,697	-	2,829	8,526	43,453	37	43,490	
1,116	-	-	1,116	8,509	1,691	10,200	
28,059	-	46,977	75,036	214,031	(15,752)	198,279	
1,376	-	-	1,376	10,494	1,258	11,752	
18,131	-	3,799	21,930	138,300	7,310	145,610	
297	-	103	400	2,269	294	2,563	
27,145	-	27,235	54,380	207,053	(13,213)	193,840	
41,929	-	54,149	96,078	319,826	(22,255)	297,571	
1,016,513	-	337,196	1,353,709	7,753,716	232,315	7,986,031	
22,564	-	52,648	75,212	172,109	(13,733)	158,376	
610	-	78	688	4,652	238	4,890	
5,050	-	-	5,050	38,518	3,853	42,371	
93,869	-	-	93,869	716,007	29,649	745,656	
6,849	-	1,611	8,460	52,245	90	52,335	
16,629	-	-	16,629	126,841	8,870	135,711	
-	-	645,425	645,425	-	(324,334)	(324,334)	
8,805	-	29,635	38,440	67,165	(11,244)	55,921	
727,649	-	834,506	1,562,155	5,550,330	(296,106)	5,254,224	
20,994	-	-	20,994	160,140	22,617	182,757	
37,876	-	12,589	50,465	288,910	(2,677)	286,233	
46,369	-	111,983	158,352	353,692	(35,624)	318,068	
41,409	-	106,380	147,789	315,855	(35,698)	280,157	
1,800	-	-	1,800	13,728	3,941	17,669	
45,499	-	50,740	96,239	347,055	(11,759)	335,296	
1,458	-	-	1,458	11,118	2,074	13,192	
7,035	-	5,006	12,041	53,664	881	54,545	
19,031	-	32,510	51,541	145,164	(12,018)	133,146	
172,001	-	21,142	193,143	1,311,980	19,623	1,331,603	
14,108	-	-	14,108	107,611	10,216	117,827	
18,206	-	-	18,206	138,867	11,460	150,327	
61,079	-	1,526	62,605	465,898	10,203	476,101	
1,019	-	-	1,019	7,772	3,400	11,172	
34,797	-	5,137	39,934	265,425	568	265,993	
2,655	-	4,828	7,483	20,252	(1,558)	18,694	
2,097	-	1,863	3,960	15,997	289	16,286	
1,986	-	-	1,986	15,146	3,617	18,763	
9,623	-	9,810	19,433	73,405	1,070	74,475	
148,418	-	85,796	234,214	1,132,099	(14,080)	1,118,019	
3,391	-	159	3,550	25,867	3,164	29,031	
2,737	-	6,784	9,521	20,875	(2,529)	18,346	
1,971	-	1,236	3,207	15,033	2,006	17,039	
707	-	-	707	5,389	729	6,118	
578,331	-	184,573	762,904	4,411,367	(64,543)	4,346,824	
44,019	-	-	44,019	335,767	20,102	355,869	
124,018	-	-	124,018	945,978	60,990	1,006,968	
15,246	-	3,858	19,104	116,290	980	117,270	
570,038	-	535,505	1,105,543	4,348,117	(145,156)	4,202,961	
6,730	-	2,926	9,656	51,338	118	51,456	
3,123	-	5,826	8,949	23,825	(210)	23,615	
766	-	1,050	1,816	5,843	(275)	5,568	
212,026	-	459,221	671,247	1,617,284	(164,462)	1,452,822	
1,071	-	2,374	3,445	8,169	(383)	7,786	
273,983	-	11,385	285,368	2,089,876	10,462	2,100,338	
26,312	-	2,802	29,114	200,700	4,720	205,420	
736	-	-	736	5,616	1,711	7,327	
5,236	-	4,833	10,069	39,936	(400)	39,536	
2,878	-	4,072	6,950	21,953	1,493	23,446	
10,538	-	2,500	13,038	80,382	(116)	80,266	
54,884	-	154,968	209,852	418,645	(51,668)	366,977	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2016

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	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 Outflows of Resources
91451	CITY OF LENOIR	3,316,997	62,321	1,833,882	227,185	-	2,123,388
91457	CITY OF LENOIR ABC BRD	54,756	1,029	30,273	3,750	24,288	59,340
91461	TOWN OF CAJAH'S MOUNTAIN	18,464	347	10,209	1,265	3,156	14,977
91501	CAMDEN COUNTY	1,084,513	20,376	599,599	74,279	41,752	736,006
91504	CAMDEN COUNTY ABC BOARD	21,648	407	11,968	1,483	6,563	20,421
91601	CARTERET COUNTY	6,171,326	115,949	3,411,966	422,681	254,754	4,205,350
91604	CARTERET COUNTY ABC BOARD	184,219	3,461	101,849	12,617	17,354	135,281
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	256,378	4,817	141,745	17,560	1,751	165,873
91611	TOWN OF MOREHEAD CITY	3,044,490	57,201	1,683,219	208,520	36,769	1,985,709
91621	TOWN OF NEWPORT	535,677	10,064	296,162	36,689	20,545	363,460
91631	TOWN OF BEAUFORT	1,143,302	21,481	632,102	78,306	-	731,889
91633	BEAUFORT HOUSING AUTH	50,512	949	27,926	3,460	1,407	33,742
91641	TOWN OF PINE KNOLL SHORES	581,944	10,934	321,742	39,858	-	372,534
91651	TOWN OF EMERALD ISLE	978,396	18,382	540,930	67,011	-	626,323
91661	TOWN OF INDIAN BEACH	355,491	6,679	196,542	24,348	-	227,569
91671	TOWN OF CAPE CARTERET	207,140	3,892	114,523	14,187	17,521	150,123
91681	TOWN OF ATLANTIC BEACH	1,000,256	18,793	553,016	68,509	196,447	836,765
91691	TOWN OF CEDAR POINT	51,361	965	28,396	3,518	2,449	35,328
91701	CASWELL COUNTY	2,312,708	43,452	1,278,637	158,400	20,132	1,500,621
91704	CASWELL COUNTY ABC BOARD	35,443	666	19,595	2,428	1,658	24,347
91706	CASWELL CO DEPT OF SOCIAL SERVICES	515,303	9,682	284,898	35,294	807	330,681
91719	TOWN OF YANCEYVILLE	104,631	1,966	57,848	7,166	6,810	73,790
91801	CATAWBA COUNTY	17,796,628	334,368	9,839,294	1,218,910	-	11,392,572
91804	CATAWBA COUNTY ABC BOARD	310,285	5,830	171,549	21,252	55,024	253,655
91811	CITY OF HICKORY	9,859,095	185,235	5,450,838	675,260	-	6,311,633
91812	HICKORY CONOVER TOURISM DEV AUTH	123,520	2,321	68,291	8,460	16,587	95,659
91813	HICKORY PUBLIC HOUSING AUTHORITY	229,849	4,318	127,078	15,743	16,214	163,353
91818	WESTERN PIEDMONT COUNCIL OF GVMTS	818,372	15,376	452,457	56,051	347,266	871,150
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	598,498	11,245	330,894	40,992	13,743	396,874
91821	CITY OF CLAREMONT	345,941	6,500	191,261	23,694	4,196	225,651
91831	TOWN OF MAIDEN	724,565	13,613	400,593	49,626	12,411	476,243
91841	THE TOWN OF LONGVIEW	558,174	10,487	308,600	38,230	-	357,317
91851	TOWN OF CONOVER	1,529,355	28,734	845,540	104,747	7,182	986,203
91861	TOWN OF BROOKFORD	42,234	794	23,350	2,893	3,091	30,128
91871	CITY OF NEWTON	2,697,912	50,689	1,491,606	184,783	-	1,727,078
91881	TOWN OF CATAWBA	21,436	403	11,851	1,468	-	13,722
91901	CHATHAM COUNTY	7,760,106	145,799	4,290,361	531,498	147,570	5,115,228
91903	CHATHAM CO HOUSING AUTH	17,828	335	9,857	1,221	656	12,069
91904	CHATHAM COUNTY ABC BOARD	49,450	929	27,340	3,387	9,161	40,817
91908	GOLDSTON-GULF SANITARY DISTRICT	29,076	546	16,076	1,991	1,638	20,251
91911	TOWN OF SILER CITY	984,551	18,498	544,333	67,433	9,361	639,625
91917	SILER CITY ABC BOARD	28,864	542	15,958	1,977	731	19,208
91921	TOWN OF PITTSBORO	776,775	14,594	429,458	53,202	-	497,254
92001	CHEROKEE COUNTY	4,160,626	78,171	2,300,302	284,966	65,513	2,728,952
92005	NANTAHALA REGIONAL LIBRARY	98,689	1,854	54,563	6,759	2,627	65,803
92011	TOWN OF MURPHY	396,028	7,441	218,954	27,124	17,408	270,927
92017	MURPHY ABC BOARD	74,494	1,400	41,185	5,102	388	48,075
92021	TOWN OF ANDREWS	302,433	5,682	167,207	20,714	27,119	220,722
92101	CHOWAN COUNTY	1,843,672	34,639	1,019,319	126,275	18,519	1,198,752
92104	CHOWAN COUNTY ABC BOARD	18,677	351	10,326	1,279	4,163	16,119
92109	ALBEMARLE REGNL PLANNING & DEVELOPMENT COMM	380,110	7,142	210,153	26,034	3,189	246,518
92111	TOWN OF EDENTON	1,061,380	19,941	586,809	72,695	14,524	693,969
92113	THE NEW EDENTON HOUSING AUTH	46,904	881	25,932	3,212	25,322	55,347
92201	CLAY COUNTY	2,179,001	40,940	1,204,714	149,242	60,698	1,455,594
92301	CLEVELAND COUNTY	11,123,370	208,989	6,149,823	761,852	77,417	7,198,081
92302	CLEVELAND CO SANITARY DIST	672,356	12,632	371,728	46,050	-	430,410
92311	CITY OF SHELBY	4,638,788	87,155	2,564,666	317,716	-	2,969,537
92317	SHELBY ABC BOARD	62,821	1,180	34,732	4,303	12,749	52,964
92321	CITY OF KINGS MOUNTAIN	2,593,281	48,723	1,433,758	177,617	61,228	1,721,326
92327	KINGS MOUNTAIN ABC BOARD	16,130	303	8,918	1,105	2,630	12,956
92331	TOWN OF BOILING SPRINGS	295,641	5,555	163,452	20,249	3,725	192,981
92341	TOWN OF LAWNSDALE	16,766	315	9,270	1,148	478	11,211
92351	TOWN OF GROVER	41,386	778	22,881	2,835	1,156	27,650
92401	COLUMBUS COUNTY	5,825,597	109,453	3,220,821	399,001	33,227	3,762,502
92403	WHITEVILLE HOUSING AUTHORITY	20,799	391	11,499	1,425	564	13,879
92411	CITY OF WHITEVILLE	1,019,358	19,152	563,576	69,817	572	653,117
92414	TOWN OF BOLTON	-	-	-	-	-	-
92417	WHITEVILLE ABC BOARD	37,565	706	20,769	2,573	-	24,048
92421	TOWN OF BRUNSWICK	19,101	359	10,561	1,308	1,510	13,738
92427	LAKE WACCAMAW ABC BOARD	1,486	28	821	102	1,812	2,763
92431	TOWN OF FAIR BLUFF	39,263	738	21,708	2,689	6,093	31,228
92441	TOWN OF CHADBOURN	195,892	3,680	108,303	13,417	-	125,400
92444	WEST COLUMBUS ABC BOARD	4,245	80	2,347	291	2,653	5,371
92451	TOWN OF TABOR CITY	309,012	5,806	170,845	21,165	36,170	233,986
92461	TOWN OF LAKE WACCAMAW	154,930	2,911	85,657	10,611	10,353	109,532
92501	CRAVEN COUNTY	8,094,798	152,087	4,475,404	554,421	65,347	5,247,259
92502	FIRST CRAVEN SANITARY DIST	61,123	1,148	33,793	4,186	4,833	43,960
92504	CRAVEN CO ABC BD	154,506	2,903	85,422	10,582	18,501	117,408

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	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
116,231	-	204,791	321,022	886,585	(69,029)	817,556
1,919	-	-	1,919	14,636	7,429	22,065
647	-	-	647	4,935	1,104	6,039
38,003	-	-	38,003	289,874	17,323	307,197
759	-	-	759	5,786	2,270	8,056
216,250	-	-	216,250	1,649,505	86,224	1,735,729
6,455	-	-	6,455	49,239	5,419	54,658
8,984	-	42,921	51,905	68,526	(13,278)	55,248
106,682	-	21,938	128,620	813,747	11,753	825,500
18,771	-	25,591	44,362	143,179	(4,085)	139,094
40,063	-	35,292	75,355	305,588	(10,001)	295,587
1,770	-	5,064	6,834	13,501	(1,485)	12,016
20,392	-	73,613	94,005	155,545	(24,397)	131,148
34,284	-	30,276	64,560	261,511	(9,842)	251,669
12,457	-	40,976	53,433	95,018	(12,043)	82,975
7,258	-	-	7,258	55,365	6,025	61,390
35,050	-	9,078	44,128	267,354	55,234	322,588
1,800	-	801	2,601	13,728	383	14,111
81,040	-	13,968	95,008	618,153	(1,590)	616,563
1,242	-	-	1,242	9,473	628	10,101
18,057	-	14,823	32,880	137,733	(6,265)	131,468
3,666	-	3,972	7,638	27,966	602	28,568
623,614	-	122,778	746,392	4,756,777	(45,735)	4,711,042
10,873	-	-	10,873	82,935	18,762	101,697
345,474	-	514,506	859,980	2,635,191	(157,089)	2,478,102
4,328	-	-	4,328	33,015	5,261	38,276
8,054	-	5,268	13,322	61,435	2,581	64,016
28,677	-	10,099	38,776	218,739	98,677	317,416
20,972	-	11,963	32,935	159,970	3,219	163,189
12,122	-	1,501	13,623	92,465	1,532	93,997
25,390	-	9,146	34,536	193,666	2,194	195,860
19,559	-	24,859	44,418	149,192	(10,148)	139,044
53,590	-	62,684	116,274	408,774	(14,788)	393,986
1,480	-	221	1,701	11,289	930	12,219
94,538	-	108,234	202,772	721,112	(34,436)	686,676
751	-	14,714	15,465	5,729	(5,904)	(175)
271,923	-	-	271,923	2,074,162	57,851	2,132,013
625	-	6,052	6,677	4,765	(2,825)	1,940
1,733	-	-	1,733	13,217	3,062	16,279
1,019	-	3,446	4,465	7,772	(83)	7,689
34,500	-	8,482	42,982	263,156	(1,046)	262,110
1,011	-	-	1,011	7,715	203	7,918
27,219	-	12,578	39,797	207,620	(4,638)	202,982
145,793	-	52,440	198,233	1,112,074	(9,057)	1,103,017
3,458	-	597	4,055	26,378	675	27,053
13,877	-	-	13,877	105,852	7,783	113,635
2,610	-	2,160	4,770	19,911	(765)	19,146
10,598	-	18,999	29,597	80,836	(832)	80,004
64,604	-	45,788	110,392	492,787	(2,848)	489,939
654	-	-	654	4,992	1,637	6,629
13,319	-	19,542	32,861	101,598	(5,478)	96,120
37,192	-	17,909	55,101	283,691	1,816	285,507
1,644	-	-	1,644	12,537	7,718	20,255
76,355	-	-	76,355	582,415	23,895	606,310
389,775	-	16,658	406,433	2,973,114	15,377	2,988,491
23,560	-	9,658	33,218	179,711	(3,995)	175,716
162,548	-	92,864	255,412	1,239,880	(38,619)	1,201,261
2,201	-	-	2,201	16,791	4,401	21,192
90,871	-	1,343	92,214	693,146	25,416	718,562
565	-	-	565	4,311	854	5,165
10,360	-	7,047	17,407	79,021	(171)	78,850
588	-	3,063	3,651	4,481	(913)	3,568
1,450	-	5,799	7,249	11,062	(1,052)	10,010
204,135	-	5,343	209,478	1,557,097	14,486	1,571,583
729	-	1,764	2,493	5,559	(242)	5,317
35,719	-	54,750	90,469	272,459	(16,396)	256,063
-	-	8,157	8,157	-	(2,445)	(2,445)
1,316	-	1,694	3,010	10,041	(510)	9,531
669	-	1,551	2,220	5,105	261	5,366
52	-	-	52	397	636	1,033
1,376	-	5,505	6,881	10,494	423	10,917
6,864	-	12,688	19,552	52,359	(5,069)	47,290
149	-	-	149	1,135	971	2,106
10,828	-	-	10,828	82,594	11,274	93,868
5,429	-	7,817	13,246	41,411	(171)	41,240
283,651	-	13,995	297,646	2,163,621	20,801	2,184,422
2,142	-	3,509	5,651	16,337	(103)	16,234
5,414	-	54	5,468	41,297	5,906	47,203

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2016

Deferred Outflows of Resources								
Employer Number	Employer	Net Pension Liability	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 Outflows of Resources	
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	397,089	7,461	219,540	27,197	47,178	301,376	
92506	COASTAL CAROLINA REGIONAL AIRPORT	92,746	1,743	51,277	6,352	17,344	76,716	
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	162,995	3,062	90,116	11,164	348	104,690	
92508	COASTAL REGIONAL SOLID WASTE MNGT AUTH	677,662	12,732	374,662	46,414	7,876	441,684	
92509	EAST CAROLINA BEHAVIORAL HEALTHCARE	-	-	-	-	166,634	166,634	
92511	CITY OF NEW BERN	7,250,745	136,229	4,008,749	496,611	24,415	4,666,004	
92513	TRILLIUM HEALTH RESOURCES	8,436,918	158,515	4,664,554	577,854	1,999,562	7,400,485	
92521	TOWN OF TRENT WOODS	190,586	3,581	105,370	13,053	4,908	126,912	
92531	CITY OF HAVELOCK	1,778,092	33,407	983,061	121,783	-	1,138,251	
92541	TOWN OF RIVER BEND	303,494	5,702	167,794	20,787	11,874	206,157	
92551	TOWN OF VANCEBORO	88,714	1,667	49,047	6,076	6,834	63,624	
92561	TOWN OF BRIDGETON	48,601	913	26,870	3,329	7,071	38,183	
92571	TOWN OF COVE CITY	6,579	124	3,638	451	4,439	8,652	
92601	CUMBERLAND COUNTY	32,723,222	614,813	18,091,821	2,241,249	258,399	21,206,282	
92602	WESTAREA VOLUNTEER FIRE DEPT	17,403	327	9,622	1,192	708	11,849	
92604	CUMBERLAND CO ABC BOARD	729,659	13,709	403,410	49,975	56,939	524,033	
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	149,412	2,807	82,606	10,233	9,606	105,252	
92608	CUMBERLAND MEMORIAL AUDITORIUM COM	-	-	-	-	-	-	
92611	CITY OF FAYETTEVILLE	28,971,571	544,326	16,017,630	1,984,294	20,320	18,566,570	
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTH	596,376	11,205	329,721	40,846	119,119	500,891	
92614	PUBLIC WORKS COMM CTY OF FAYETTEVILLE	11,984,401	225,166	6,625,865	820,824	3,097,959	10,769,814	
92621	TOWN OF STEDMAN	69,613	1,308	38,487	4,768	1,351	45,914	
92631	TOWN OF HOPE MILLS	2,136,767	40,146	1,181,363	146,349	-	1,367,858	
92641	TOWN OF WADE	21,860	411	12,085	1,497	2,730	16,723	
92651	TOWN OF LINDEN	5,518	104	3,051	378	2,819	6,352	
92661	TOWN OF SPRING LAKE	1,407,108	26,437	777,953	96,374	293,360	1,194,124	
92671	TOWN OF FALCON	6,155	116	3,403	422	4,608	8,549	
92681	TOWN OF EASTOVER	21,436	403	11,851	1,468	11,040	24,762	
92701	CURRITUCK COUNTY	6,279,565	117,982	3,471,809	430,094	17,190	4,037,075	
92704	CURRITUCK CO ABC BOARD	101,235	1,902	55,970	6,934	2,418	67,224	
92801	DARE COUNTY	10,972,684	206,158	6,066,512	751,531	219,271	7,243,472	
92802	DARE COUNTY TOURISM BOARD	284,605	5,347	157,351	19,493	-	182,191	
92804	DARE COUNTY ABC BOARD	311,983	5,862	172,488	21,368	12,672	212,390	
92811	TOWN OF NAGS HEAD	2,091,986	39,305	1,156,604	143,282	-	1,339,191	
92821	TOWN OF KILL DEVIL HILLS	2,152,408	40,433	1,189,812	147,396	27,408	1,405,049	
92831	TOWN OF MANTEO	525,490	9,873	290,530	35,991	29,199	365,593	
92841	TOWN OF SOUTHERN SHORES	597,650	11,229	330,425	40,934	11,701	394,289	
92851	TOWN OF KITTY HAWK	931,917	17,509	515,233	63,828	-	596,570	
92861	TOWN OF DUCK	713,741	13,410	394,609	48,885	-	456,904	
92901	DAVIDSON COUNTY	12,220,617	229,604	6,756,462	837,003	108,561	7,931,630	
92911	CITY OF THOMASVILLE	4,126,456	77,529	2,281,411	282,625	-	2,641,565	
92913	THOMASVILLE HOUSING AUTHORITY	50,299	945	27,809	3,445	60,788	92,987	
92917	LEXINGTON ABC BOARD	42,447	798	23,468	2,907	14,645	41,818	
92921	TOWN OF DENTON	133,495	2,508	73,806	9,143	-	85,457	
92931	CITY OF LEXINGTON	5,316,025	99,879	2,939,092	364,100	15,520	3,418,591	
92941	TOWN OF MIDWAY	39,051	734	21,590	2,675	10,216	35,215	
93001	DAVIE COUNTY	4,825,978	90,672	2,668,158	330,536	13,531	3,102,897	
93009	DAVIE SOIL AND WATER CONSERVATION DIST	32,684	614	18,071	2,239	-	20,924	
93011	TOWN OF MOCKSVILLE	555,203	10,431	306,958	38,026	2,390	357,805	
93021	TOWN OF BERMUDA RUN	61,335	1,152	33,910	4,201	4,054	43,317	
93027	COOLEEMEE ABC BOARD	35,443	666	19,595	2,428	903	23,592	
93031	TOWN OF COOLEEMEE	47,540	893	26,283	3,256	15,165	45,597	
93101	DUPLIN COUNTY	7,591,805	142,637	4,197,312	519,971	172,542	5,032,462	
93103	DUPLIN COUNTY TOURISM DEVELOPMENT AUTHORITY	36,504	686	20,182	2,500	9,253	32,621	
93108	EASTPOINTE HUMAN SERVICES	5,446,336	102,327	3,011,138	373,025	417,043	3,903,533	
93111	TOWN OF BEULAVILLE	150,261	2,823	83,076	10,292	-	96,191	
93121	TOWN OF KENANSVILLE	125,006	2,349	69,113	8,562	-	80,024	
93127	KENANSVILLE ABC BOARD	14,432	271	7,979	988	-	9,238	
93131	TOWN OF WARSAW	508,087	9,546	280,908	34,799	13,305	338,558	
93137	WARSAW ABC BOARD	4,032	76	2,230	276	1,359	3,941	
93141	TOWN OF FAISON	96,566	1,814	53,389	6,614	4,187	66,004	
93151	TOWN OF WALLACE	775,501	14,570	428,754	53,115	5,881	502,320	
93157	WALLACE ABC BD	8,065	152	4,458	552	5,676	10,838	
93161	TOWN OF ROSE HILL	132,646	2,492	73,336	9,085	14,075	98,988	
93171	TOWN OF CALYPSO	12,310	231	6,806	843	1,752	9,632	
93181	TOWN OF TEACHEY	23,346	439	12,907	1,599	743	15,688	
93191	TOWN OF MAGNOLIA	70,307	1,316	38,722	4,797	2,648	47,483	
93201	DURHAM COUNTY	33,574,703	630,811	18,562,582	2,299,567	1,259,115	22,752,075	
93202	PARKWOOD FIRE DEPARTMENT	-	-	-	-	-	-	
93204	DURHAM COUNTY ABC BOARD	625,664	11,755	345,913	42,852	6,159	406,679	
93209	ALLIANCE BEHAVIORAL HEALTHCARE	9,574,702	179,892	5,293,604	655,782	1,306,118	7,435,396	
93211	CITY OF DURHAM	43,416,183	815,715	24,003,682	2,973,621	-	27,793,018	
93212	DURHAM CONVENTION & VISITORS BUREAU	435,053	8,182	240,779	29,828	106,395	385,184	
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	485,166	9,115	268,236	33,230	243	310,824	
93301	EDGEcombe COUNTY	5,376,087	101,007	2,972,299	368,214	63,934	3,505,454	
93304	EDGEcombe COUNTY ABC BOARD	73,008	1,372	40,365	5,000	13,604	60,341	
93305	EDGEcombe COUNTY MEMORIAL LIBRARY	104,843	1,970	57,965	7,181	-	67,116	
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	364,193	6,843	201,353	24,944	23,583	256,723	

Deferred Inflows of Resources				Pension Expense			
Differences Between Expected and Actual Experience	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	
13,914	-	-	13,914	106,136	16,270	122,406	
3,250	-	-	3,250	24,790	5,809	30,599	
5,712	-	22,450	28,162	43,566	(8,043)	35,523	
23,746	-	1,898	25,644	181,129	3,029	184,158	
-	-	1,170,867	1,170,867	-	(223,763)	(223,763)	
254,074	-	243,809	497,883	1,938,018	(57,053)	1,880,965	
295,639	-	-	295,639	2,255,064	518,022	2,773,086	
6,678	-	9,965	16,643	50,941	(1,567)	49,374	
62,306	-	169,554	231,860	475,258	(58,220)	417,038	
10,635	-	3,822	14,457	81,119	3,227	84,346	
3,109	-	11,864	14,973	23,712	(71)	23,641	
1,703	-	-	1,703	12,990	2,452	15,442	
231	-	201	432	1,759	1,143	2,902	
1,146,658	-	-	1,146,658	8,746,437	123,589	8,870,026	
610	-	1,260	1,870	4,652	(75)	4,577	
25,568	-	-	25,568	195,027	20,016	215,043	
5,236	-	-	5,236	39,936	3,862	43,798	
-	-	139,807	139,807	-	(69,872)	(69,872)	
1,015,196	-	707,501	1,722,697	7,743,676	(194,650)	7,549,026	
20,898	-	1,892	22,790	159,403	39,940	199,343	
419,947	-	-	419,947	3,203,255	970,834	4,174,089	
2,439	-	3,050	5,489	18,606	(800)	17,806	
74,875	-	101,284	176,159	571,126	(30,677)	540,449	
766	-	1,900	2,666	5,843	(18)	5,825	
193	-	-	193	1,475	953	2,428	
49,307	-	33,924	83,231	376,099	70,125	446,224	
216	-	-	216	1,645	1,438	3,083	
751	-	-	751	5,729	3,452	9,181	
220,043	-	81,579	301,622	1,678,436	(34,202)	1,644,234	
3,547	-	1,922	5,469	27,059	356	27,415	
384,495	-	-	384,495	2,932,837	78,433	3,011,270	
9,973	-	17,052	27,025	76,071	(5,458)	70,613	
10,932	-	2,663	13,595	83,389	2,603	85,992	
73,306	-	118,839	192,145	559,157	(36,047)	523,110	
75,410	-	-	75,410	575,211	8,904	584,115	
18,414	-	-	18,414	140,456	10,043	150,499	
20,942	-	3,120	24,062	159,743	5,013	164,756	
32,655	-	92,000	124,655	249,088	(34,292)	214,796	
25,010	-	96,581	121,591	190,773	(32,224)	158,549	
428,224	-	69,123	497,347	3,266,392	24,956	3,291,348	
144,596	-	175,676	320,272	1,102,941	(62,151)	1,040,790	
1,763	-	4,115	5,878	13,444	16,267	29,711	
1,487	-	-	1,487	11,345	5,366	16,711	
4,678	-	14,056	18,734	35,681	(6,225)	29,456	
186,279	-	116,480	302,759	1,420,895	(25,185)	1,395,710	
1,368	-	-	1,368	10,438	3,604	14,042	
169,108	-	103,635	272,743	1,289,913	(40,908)	1,249,005	
1,145	-	4,210	5,355	8,736	(1,521)	7,215	
19,455	-	5,043	24,498	148,398	(926)	147,472	
2,149	-	6,719	8,868	16,394	(87)	16,307	
1,242	-	1,496	2,738	9,473	(428)	9,045	
1,666	-	444	2,110	12,707	3,910	16,617	
266,025	-	-	266,025	2,029,178	68,285	2,097,463	
1,279	-	-	1,279	9,757	2,535	12,292	
190,846	-	-	190,846	1,455,726	180,256	1,635,982	
5,265	-	10,981	16,246	40,163	(3,537)	36,626	
4,380	-	13,122	17,502	33,412	(4,063)	29,349	
506	-	1,132	1,638	3,857	(400)	3,457	
17,804	-	6,369	24,173	135,804	3,767	139,571	
141	-	-	141	1,078	401	1,479	
3,384	-	3,505	6,889	25,811	920	26,731	
27,174	-	6,297	33,471	207,280	(329)	206,951	
283	-	526	809	2,156	1,938	4,094	
4,648	-	-	4,648	35,454	6,018	41,472	
431	-	-	431	3,290	591	3,881	
818	-	44	862	6,240	321	6,561	
2,454	-	1,301	3,755	18,720	280	19,000	
1,176,495	-	-	1,176,495	8,974,025	449,570	9,423,595	
-	-	322,063	322,063	-	(109,544)	(109,544)	
21,924	-	15,903	37,827	167,231	(4,266)	162,965	
335,508	-	-	335,508	2,559,177	534,419	3,093,596	
1,521,352	-	1,405,603	2,926,955	11,604,508	(488,704)	11,115,804	
15,261	-	-	15,261	116,404	32,351	148,755	
17,001	-	13,406	30,407	129,678	(4,191)	125,487	
188,384	-	85,549	273,933	1,436,949	(17,290)	1,419,659	
2,558	-	-	2,558	19,514	4,940	24,454	
3,674	-	3,536	7,210	28,023	(1,124)	26,899	
12,762	-	1,972	14,734	97,343	5,745	103,088	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2016

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	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 Outflows of Resources
93311	TOWN OF TARBORO	2,454,905	46,123	1,357,253	168,139	-	1,571,515
93317	TARBORO REDEVELOPMENT COMMISSION	102,084	1,918	56,439	6,992	606	65,955
93321	CITY OF ROCKY MOUNT	15,855,116	297,890	8,765,883	1,085,934	-	10,149,707
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	21,648	407	11,968	1,483	2,836	16,694
93331	TOWN OF PINETOPS	277,814	5,220	153,596	19,028	4,668	182,512
93333	ROCKY MT HOUSING AUTHORITY	424,255	7,971	234,559	29,058	178,353	449,941
93341	TOWN OF MACCLESFIELD	57,940	1,089	32,034	3,968	2,789	39,880
93351	TOWN OF PRINCEVILLE	33,957	638	18,774	2,326	8,409	30,147
93401	FORSYTH COUNTY	29,287,586	550,263	16,192,348	2,005,938	111,475	18,860,024
93402	AIRPORT COMMISSION OF FORSYTH COUNTY	197,377	3,708	109,124	13,519	9,628	135,979
93406	PIEDMONT TRIAD REGIONAL COUNCIL	1,510,466	28,379	835,098	103,453	45,100	1,012,030
93408	CENTERPOINT HUMAN SERVICES	4,025,645	75,635	2,225,674	275,721	321,789	2,898,819
93411	CITY OF WINSTON-SALEM	36,781,976	691,070	20,335,801	2,519,237	-	23,546,108
93413	WINSTON-SALEM HOUSING AUTHORITY	1,700,627	31,952	940,232	116,478	-	1,088,662
93417	TRIAD MUNICIPAL ABC BOARD	872,916	16,401	482,613	59,787	29,582	588,383
93421	TOWN OF KERNERSVILLE	4,594,006	86,313	2,539,907	314,648	-	2,940,868
93431	TOWN OF RURAL HALL	239,187	4,494	132,240	16,382	1,676	154,792
93441	VILLAGE OF CLEMMONS	317,714	5,969	175,655	21,761	34,771	238,156
93442	CLEMMONS FIRE DEPARTMENT	287,364	5,399	158,877	19,882	6,718	190,676
93451	TOWN OF LEWISVILLE	163,208	3,066	90,233	11,178	18,732	123,209
93461	TOWN OF WALKERTOWN	36,500	686	20,182	2,500	695	24,063
93471	VILLAGE OF TOBACCOVILLE	25,044	471	13,846	1,715	2,187	18,219
93501	FRANKLIN COUNTY	7,224,216	135,731	3,994,082	494,794	165,283	4,789,890
93511	TOWN OF FRANKLINTON	210,111	3,948	116,165	14,391	5,204	139,708
93517	FRANKLINTON ABC BOARD	13,795	259	7,627	945	3,198	12,029
93521	TOWN OF LOUISBURG	1,196,785	22,486	661,671	81,969	9,662	775,788
93527	LOUISBURG ABC BOARD	11,461	215	6,336	785	11,237	18,573
93531	TOWN OF BUNN	50,936	957	28,161	3,489	1,068	33,675
93537	ABC BOARD - TOWN OF BUNN	24,831	467	13,728	-	-	15,896
93541	TOWN OF YOUNGSVILLE	225,180	4,231	124,496	15,423	8,559	152,709
93601	GASTON COUNTY	23,642,600	444,204	13,071,381	1,619,307	88,715	15,223,607
93602	TOWN OF STANLEY	365,042	6,859	201,822	25,002	1,192	234,875
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	6,487,766	121,894	3,586,918	444,354	575,194	4,728,360
93610	TOWN OF MCADENVILLE	13,795	259	7,627	945	3,285	12,116
93611	CITY OF GASTONIA	14,713,087	276,433	8,134,485	1,007,715	-	9,418,633
93617	GASTONIA ABC BOARD	201,622	3,788	111,471	13,809	28,939	158,007
93618	GASTON COUNTY ECONOMIC DEV. COMMISSION	24,831	467	13,728	1,701	27,424	43,320
93621	CITY OF BELMONT	1,810,776	34,021	1,001,131	124,022	-	1,159,174
93623	BELMONT HOUSING AUTHORITY	26,529	498	14,667	1,817	4,315	21,297
93631	TOWN OF CRAMERTON	497,475	9,347	275,041	34,073	874	319,335
93641	CITY OF CHERRYVILLE	924,277	17,366	511,009	63,305	21,571	613,251
93647	CHERRYVILLE ABC BOARD	12,946	243	7,158	887	10,457	18,745
93651	TOWN OF DALLAS	908,784	17,074	502,443	62,244	9,033	590,794
93661	CITY OF LOWELL	284,817	5,351	157,468	19,507	12,174	194,500
93671	BESSEMER CITY	783,142	14,714	432,979	53,638	67,993	569,324
93677	BESSEMER CITY A.B.C. BOARD	-	-	-	-	-	-
93681	TOWN OF RANLO	233,669	4,390	129,190	16,004	409	149,993
93691	CITY OF MOUNT HOLLY	2,387,839	44,863	1,320,174	163,546	-	1,528,583
93701	COUNTY OF GATES	980,519	18,422	542,103	67,157	13,714	641,396
93704	GATES COUNTY ABC BOARD	7,004	132	3,872	480	430	4,914
93801	GRAHAM COUNTY	1,149,881	21,604	635,739	78,757	156,479	892,579
93803	GRAHAM CO HEALTH DEPT	307,102	5,770	169,789	21,034	-	196,593
93806	GRAHAM COUNTY DEPT OF S S	156,416	2,939	86,478	10,713	1,793	101,923
93821	TOWN OF ROBBINSVILLE	121,398	2,281	67,118	8,315	26,142	103,856
93901	GRANVILLE COUNTY	3,832,725	72,010	2,119,014	262,507	66,837	2,520,368
93904	GRANVILLE CO ABC BD	52,422	985	28,982	3,590	4,911	38,468
93906	GRANVILLE COUNTY HOSPITAL	7,324,815	137,621	4,049,701	501,684	30,117	4,719,123
93908	GRANVILLE-VANCE HEALTH DIST	1,066,261	20,033	589,509	73,029	8,428	690,999
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	618,236	11,616	341,807	42,344	-	395,767
93911	CITY OF OXFORD	1,483,300	27,869	820,079	101,593	21,802	971,343
93913	OXFORD HOUSING AUTHORITY	132,858	2,496	73,454	9,100	3,917	88,967
93914	TOWN OF STOVALL	19,313	363	10,678	1,323	3,108	15,472
93921	CITY OF CREEDMOOR	576,002	10,822	318,456	39,451	14,895	383,624
93931	TOWN OF BUTNER	1,109,132	20,839	613,210	75,966	197,494	907,509
94001	GREENE COUNTY	1,915,195	35,983	1,058,861	131,174	36,363	1,262,381
94002	MAURY SANITARY LAND DISTRICT	16,130	303	8,918	1,105	867	11,193
94004	GREENE COUNTY ABC BOARD	5,943	112	3,286	407	1,506	5,311
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	11,673	219	6,453	799	-	7,471
94011	TOWN OF HOOKERTON	54,332	1,021	30,039	3,721	4,341	39,122
94021	TOWN OF SNOW HILL	173,395	3,258	95,865	11,876	14,318	125,317
94031	TOWN OF WALSTONBURG	17,191	323	9,505	1,177	8,044	19,049
94101	GUILFORD COUNTY	39,269,140	737,799	21,710,890	2,689,586	420,795	25,559,070
94102	GUIL-RAND FIRE DEPARTMENT	585,128	10,994	323,502	40,076	5,166	379,738
94108	PINECROFT-SEDFIELD FIRE DIST INC	675,115	12,684	373,254	46,239	-	432,177
94109	ALAMANCE COMM FIRE DIST	220,723	4,147	122,032	15,118	1,600	142,899
94111	CITY OF GREENSBORO	54,381,226	1,021,729	30,065,971	3,724,629	15,132	34,827,461
94112	PIEDMONT TRIAD REG WATER AUTH	350,822	6,591	193,960	24,028	-	224,579
94117	GREENSBORO ABC BD	864,003	16,233	477,685	59,176	12,662	565,756

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	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
86,023	-	121,847	207,870	656,160	(38,102)	618,058
3,577	-	557	4,134	27,286	(115)	27,171
555,581	-	746,070	1,301,651	4,237,840	(276,901)	3,960,939
759	-	1,485	2,244	5,786	784	6,570
9,735	-	9,208	18,943	74,256	(1,109)	73,147
14,866	-	-	14,866	113,397	56,479	169,876
2,030	-	-	2,030	15,486	924	16,410
1,190	-	6,601	7,791	9,076	(253)	8,823
1,026,270	-	309,143	1,335,413	7,828,142	(83,612)	7,744,530
6,916	-	2,607	9,523	52,756	3,407	56,163
52,928	-	-	52,928	403,725	19,044	422,769
141,063	-	529,672	670,735	1,075,996	10,994	1,086,990
1,288,882	-	963,900	2,252,782	9,831,282	(369,145)	9,462,137
59,592	-	52,213	111,805	454,553	(17,374)	437,179
30,588	-	-	30,588	233,318	14,150	247,468
160,979	-	286,111	447,090	1,227,910	(103,829)	1,124,081
8,381	-	7,450	15,831	63,931	(1,210)	62,721
11,133	-	-	11,133	84,920	12,654	97,574
10,070	-	29,938	40,008	76,808	(6,567)	70,241
5,719	-	2,999	8,718	43,623	4,342	47,965
1,279	-	-	1,279	9,757	226	9,983
878	-	127	1,005	6,694	562	7,256
253,145	-	77,725	330,870	1,930,927	52,932	1,983,859
7,363	-	14,645	22,008	56,160	(1,792)	54,368
483	-	1,011	1,494	3,687	528	4,215
41,937	-	10,656	52,593	319,883	(2,591)	317,292
402	-	-	402	3,063	3,942	7,005
1,785	-	2,182	3,967	13,614	(800)	12,814
870	-	976	1,846	6,637	(276)	6,361
7,891	-	1,155	9,046	60,187	3,927	64,114
828,463	-	158,818	987,281	6,319,320	(40,519)	6,278,801
12,791	-	14,459	27,250	97,570	(3,773)	93,797
227,339	-	-	227,339	1,734,085	238,417	1,972,502
483	-	4,553	5,036	3,687	155	3,842
515,563	-	266,414	781,977	3,932,592	(113,352)	3,819,240
7,065	-	-	7,065	53,891	10,007	63,898
870	-	-	870	6,637	8,505	15,142
63,452	-	118,410	181,862	483,994	(38,643)	445,351
930	-	2	932	7,091	1,289	8,380
17,432	-	17,303	34,735	132,968	(4,882)	128,086
32,388	-	-	32,388	247,046	7,537	254,583
454	-	-	454	3,460	3,397	6,857
31,845	-	11,722	43,567	242,905	(139)	242,766
9,980	-	-	9,980	76,127	3,955	80,082
27,442	-	1,836	29,278	209,322	28,852	238,174
-	-	1,443	1,443	-	(725)	(725)
8,188	-	17,487	25,675	62,456	(6,141)	56,315
83,673	-	90,621	174,294	638,234	(28,965)	609,269
34,358	-	11,063	45,421	262,078	2,925	265,003
245	-	98	343	1,872	69	1,941
40,293	-	2,943	43,236	307,346	41,370	348,716
10,761	-	34,507	45,268	82,084	(12,391)	69,693
5,481	-	19,837	25,318	41,808	(9,153)	32,655
4,254	-	-	4,254	32,448	7,718	40,166
134,303	-	-	134,303	1,024,431	21,679	1,046,110
1,837	-	56	1,893	14,012	1,550	15,562
256,670	-	185,682	442,352	1,957,815	(46,064)	1,911,751
37,363	-	25,053	62,416	284,996	(4,339)	280,657
21,664	-	27,549	49,213	165,245	(10,320)	154,925
51,976	-	26,554	78,530	396,464	1,748	398,212
4,655	-	1,335	5,990	35,511	530	36,041
677	-	-	677	5,162	1,125	6,287
20,184	-	6,797	26,981	153,957	4,443	158,400
38,865	-	14,064	52,929	296,455	86,278	382,733
67,111	-	53,646	120,757	511,904	(17,058)	494,846
565	-	430	995	4,311	34	4,345
208	-	1,224	1,432	1,588	(207)	1,381
409	-	3,798	4,207	3,120	(1,174)	1,946
1,904	-	1,019	2,923	14,522	639	15,161
6,076	-	-	6,076	46,346	5,712	52,058
602	-	82	684	4,595	2,417	7,012
1,376,035	-	1,094,802	2,470,837	10,496,065	(261,266)	10,234,799
20,504	-	36,634	57,138	156,396	(8,485)	147,911
23,657	-	121,376	145,033	180,448	(40,521)	139,927
7,734	-	33,989	41,723	58,996	(8,690)	50,306
1,905,579	-	1,552,982	3,458,561	14,535,304	(430,419)	14,104,885
12,293	-	20,904	33,197	93,770	(7,213)	86,557
30,276	-	9,635	39,911	230,935	2,033	232,968

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2016

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	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 Outflows of Resources
94118	GUILFORD FIRE DISTRICT # 13 INC	345,941	6,500	191,261	23,694	-	221,455
94121	CITY OF HIGH POINT	23,944,820	449,882	13,238,470	1,640,006	42,878	15,371,236
94127	HIGH POINT ABC BD	324,293	6,093	179,293	22,211	3,883	211,480
94131	TOWN OF JAMESTOWN	425,528	7,995	235,263	29,145	4,546	276,949
94151	TOWN OF GIBSONVILLE	909,845	17,094	503,029	62,316	-	582,439
94157	GIBSONVILLE ABC BOARD	19,950	375	11,000	1,366	5,150	17,921
94161	TOWN OF OAK RIDGE	122,883	2,309	67,939	8,416	8,543	87,207
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	72,159	1,356	39,895	4,942	-	46,193
94171	TOWN OF SUMMERFIELD	116,728	2,193	64,536	7,995	6,490	81,214
94172	SUMMERFIELD FIRE DISTRICT	566,663	10,647	313,294	38,811	-	362,752
94201	HALIFAX COUNTY	7,388,485	138,817	4,084,902	506,045	56,033	4,785,797
94204	HALIFAX COUNTY ABC BOARD	52,846	993	29,217	3,619	10,811	44,640
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	55,393	1,041	30,625	3,794	2,432	37,892
94209	ROANOKE RAPIDS SANITARY DISTRICT	698,460	13,123	386,161	47,838	24,306	471,428
94211	TOWN OF ENFIELD	263,170	4,945	145,499	18,025	334	168,803
94221	CITY OF ROANOKE RAPIDS	2,272,172	42,690	1,256,225	155,623	98,739	1,553,277
94231	TOWN OF WELDON	451,421	8,481	249,578	30,918	1,986	290,963
94241	TOWN OF SCOTLAND NECK	178,488	3,353	98,682	12,225	3,164	117,424
94251	TOWN OF HOBGOOD	29,713	558	16,428	2,035	-	19,021
94261	TOWN OF LITTLETON	62,609	1,176	34,614	4,288	12,167	52,245
94301	HARNETT COUNTY	12,892,548	242,229	7,127,956	883,024	18,885	8,272,094
94311	CITY OF DUNN	1,579,017	29,667	872,997	108,149	5,590	1,016,403
94313	DUNN HOUSING AUTHORITY	43,083	809	23,820	2,951	7,808	35,388
94317	DUNN ABC BOARD	25,680	482	14,198	1,759	6,768	23,207
94321	TOWN OF LILLINGTON	574,516	10,794	317,635	39,349	3,401	371,179
94331	TOWN OF ERWIN	321,958	6,049	178,002	22,051	13,796	219,898
94341	TOWN OF COATS	171,909	3,230	95,044	11,774	513	110,561
94347	TOWN OF ANGIER ABC BOARD	26,105	490	14,433	1,788	3,157	19,868
94351	TOWN OF ANGIER	504,479	9,478	278,913	34,552	2,466	325,409
94401	HAYWOOD CO	7,332,455	137,764	4,053,924	502,208	30,696	4,724,592
94402	HAYWOOD MEDICAL CENTER	-	-	-	-	-	-
94408	JUNALUSKA SANITARY DISTRICT	85,106	1,599	47,053	5,829	10,369	64,850
94411	TOWN OF WAYNESVILLE	2,460,211	46,223	1,360,187	168,502	19,239	1,594,151
94412	WAYNESVILLE ABC BOARD	34,594	650	19,126	2,369	13,305	35,450
94421	TOWN OF MAGGIE VALLEY	358,675	6,739	198,302	24,566	3,528	233,135
94427	MAGGIE VALLEY ABC BOARD	27,378	514	15,137	1,875	785	18,311
94428	MAGGIE VALLEY SANITARY DIST	157,902	2,967	87,300	10,815	3,518	104,600
94431	TOWN OF CANTON	797,786	14,989	441,075	54,641	140,656	651,361
94437	CANTON ABC BOARD	28,439	534	15,723	1,948	12,092	30,297
94501	COUNTY OF HENDERSON	12,410,142	233,165	6,861,245	849,984	248,127	8,192,521
94511	CITY OF HENDERSONVILLE	3,699,654	69,510	2,045,443	253,393	224,818	2,593,164
94512	HENDERSONVILLE WATER COMMISSION	-	-	-	-	-	-
94517	HENDERSONVILLE ABC BD	105,268	1,978	58,200	7,210	19,501	86,889
94521	TOWN OF LAUREL PARK	263,382	4,948	145,617	18,039	5,851	174,455
94527	LAUREL PARK ABC BOARD	13,583	255	7,510	930	477	9,172
94531	THE VILLAGE OF FLAT ROCK	32,896	618	18,188	2,253	5,256	26,315
94532	BLUE RIDGE FIRE DEPARTMENT	199,712	3,752	110,415	13,678	-	127,845
94541	TOWN OF FLETCHER	633,305	11,899	350,138	43,376	-	405,413
94547	FLETCHER ABC BOARD	26,317	494	14,550	1,802	2,133	18,979
94551	TOWN OF MILLS RIVER	97,415	1,830	53,859	6,672	14,242	76,603
94601	HERTFORD COUNTY	2,124,670	39,919	1,174,675	145,521	36,047	1,396,162
94604	HERTFORD COUNTY ABC BOARD	56,242	1,057	31,095	3,852	1,065	37,069
94606	HERTFORD COUNTY PUBLIC HEALTH AUTHORITY	556,688	10,459	307,779	38,128	-	356,366
94611	TOWN OF AHOSKIE	943,378	17,724	521,569	64,613	3,960	607,866
94621	TOWN OF MURFREESBORO	278,450	5,232	153,948	19,071	13,237	191,488
94631	TOWN OF WINTON	84,469	1,587	46,701	5,785	5,170	59,243
94641	TOWN OF COFIELD	9,975	187	5,515	683	4,799	11,184
94701	HOKE COUNTY	5,440,818	102,224	3,008,087	372,647	75,767	3,558,725
94704	HOKE COUNTY ABC BOARD	22,072	415	12,203	1,512	147	14,277
94711	TOWN OF RAEFORD	745,152	14,000	411,976	51,036	14,121	491,133
94801	HYDE COUNTY	1,624,435	30,520	898,108	111,259	62,992	1,102,879
94804	HYDE COUNTY ABC BOARD	8,065	152	4,458	552	3,516	8,678
94812	OCRACOCKE SANITARY DIST	71,098	1,336	39,309	4,870	10,393	55,908
94901	IREDELL COUNTY	14,859,529	279,185	8,215,448	1,017,745	28,689	9,541,067
94908	GREATER STATESVILLE DEVELOPMENT CORP	84,469	1,587	46,701	5,785	-	54,073
94911	CITY OF STATESVILLE	5,888,631	110,637	3,255,672	403,319	7,508	3,777,136
94917	STATESVILLE ABC BOARD	79,375	1,491	43,884	5,437	14,598	65,410
94921	CITY OF MOORESVILLE	7,866,010	147,789	4,348,913	538,751	-	5,035,453
94923	MOORESVILLE HOUSING AUTHORITY	51,997	977	28,748	3,561	1,458	34,744
94927	MOORESVILLE ABC BOARD	71,947	1,352	39,778	4,928	3,081	49,139
94931	TOWN OF TROUTMAN	448,449	8,426	247,936	30,715	-	287,077
94941	MI CONNECTION COMMUNICATIONS SYSTEM	1,123,989	21,118	621,424	76,983	96,457	815,982
95001	JACKSON COUNTY	5,046,700	94,819	2,790,190	345,654	86,860	3,317,523
95002	TUCKASEEIGEE WATER AUTHORITY	427,014	8,023	236,085	29,247	17,432	290,787
95005	FONTANA REGIONAL LIBRARY	505,752	9,502	279,617	34,640	23,207	346,966
95008	SOUTHWESTERN NC PLANNING & ECON.DEV.COMMIS.	248,101	4,661	137,169	16,993	21,945	180,768
95009	SMOKY MOUNTAIN M H C	8,468,541	159,109	4,682,037	580,019	1,306,132	6,727,297
95011	TOWN OF SYLVA	362,283	6,807	200,297	24,813	-	231,917

Deferred Inflows of Resources				Pension Expense			
Differences Between Expected and Actual Experience	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	
12,122	-	58,615	70,737	92,465	(20,217)	72,248	
839,053	-	429,585	1,268,638	6,400,099	(137,554)	6,262,545	
11,364	-	617	11,981	86,679	1,077	87,756	
14,911	-	1,120	16,031	113,737	979	114,716	
31,882	-	19,133	51,015	243,188	(6,795)	236,393	
699	-	-	699	5,332	1,948	7,280	
4,306	-	-	4,306	32,845	3,088	35,933	
2,529	-	13,113	15,642	19,287	(4,643)	14,644	
4,090	-	1,733	5,823	31,200	1,342	32,542	
19,857	-	98,660	118,517	151,461	(34,663)	116,798	
258,901	-	3,701	262,602	1,974,834	16,226	1,991,060	
1,852	-	-	1,852	14,125	3,721	17,846	
1,941	-	6,726	8,667	14,806	(2,601)	12,205	
24,475	-	9,712	34,187	186,688	6,975	193,663	
9,222	-	30,868	40,090	70,341	(13,456)	56,885	
79,619	-	138,383	218,002	607,318	(16,318)	591,000	
15,818	-	11,747	27,565	120,658	(4,519)	116,139	
6,254	-	1,327	7,581	47,707	665	48,372	
1,041	-	9,627	10,668	7,942	(3,119)	4,823	
2,194	-	-	2,194	16,734	3,737	20,471	
451,769	-	169,326	621,095	3,445,989	(41,856)	3,404,133	
55,331	-	74,131	129,462	422,048	(19,207)	402,841	
1,510	-	-	1,510	11,516	2,576	14,092	
900	-	-	900	6,864	2,325	9,189	
20,132	-	21,015	41,147	153,560	(4,393)	149,167	
11,282	-	6,234	17,516	86,055	4,465	90,520	
6,024	-	8,986	15,010	45,949	(3,091)	42,858	
915	-	-	915	6,977	1,291	8,268	
17,678	-	4,917	22,595	134,840	(1,210)	133,630	
256,937	-	635	257,572	1,959,858	9,581	1,969,439	
-	-	2,781,798	2,781,798	-	(1,007,431)	(1,007,431)	
2,982	-	3,687	6,669	22,747	940	23,687	
86,209	-	5,607	91,816	657,578	5,340	662,918	
1,212	-	-	1,212	9,246	4,870	14,116	
12,568	-	12,354	24,922	95,868	(4,339)	91,529	
959	-	709	1,668	7,318	47	7,365	
5,533	-	-	5,533	42,205	1,203	43,408	
27,955	-	1,228	29,183	213,236	40,509	253,745	
997	-	-	997	7,601	4,158	11,759	
434,865	-	-	434,865	3,317,049	102,687	3,419,736	
129,640	-	42,694	172,334	988,863	69,976	1,058,839	
-	-	217,292	217,292	-	(78,713)	(78,713)	
3,689	-	-	3,689	28,137	7,376	35,513	
9,229	-	18,701	27,930	70,398	(2,526)	67,872	
476	-	3,557	4,033	3,631	(767)	2,864	
1,153	-	-	1,153	8,793	1,863	10,656	
6,998	-	15,319	22,317	53,380	(5,410)	47,970	
22,192	-	23,573	45,765	169,273	(7,692)	161,581	
922	-	-	922	7,034	656	7,690	
3,414	-	2,442	5,856	26,038	3,648	29,686	
74,451	-	3,381	77,832	567,893	8,786	576,679	
1,971	-	52	2,023	15,033	271	15,304	
19,507	-	52,213	71,720	148,795	(19,437)	129,358	
33,057	-	4,915	37,972	252,151	(1,077)	251,074	
9,757	-	19,570	29,327	74,426	(4)	74,422	
2,960	-	-	2,960	22,577	1,734	24,311	
350	-	-	350	2,666	1,678	4,344	
190,652	-	100,921	291,573	1,454,251	4,371	1,458,622	
773	-	86	859	5,900	46	5,946	
26,111	-	8,957	35,068	199,168	1,479	200,647	
56,922	-	-	56,922	434,188	22,612	456,800	
283	-	294	577	2,156	1,680	3,836	
2,491	-	-	2,491	19,004	3,221	22,225	
520,695	-	82,188	602,883	3,971,734	(17,216)	3,954,518	
2,960	-	5,878	8,838	22,577	(2,269)	20,308	
206,344	-	58,992	265,336	1,573,945	(16,183)	1,557,762	
2,781	-	-	2,781	21,216	5,296	26,512	
275,634	-	505,665	781,299	2,102,469	(155,426)	1,947,043	
1,822	-	173	1,995	13,898	374	14,272	
2,521	-	52	2,573	19,230	803	20,033	
15,714	-	23,880	39,594	119,864	(8,140)	111,724	
39,386	-	-	39,386	300,426	42,457	342,883	
176,842	-	8,022	184,864	1,348,909	22,510	1,371,419	
14,963	-	-	14,963	114,135	5,391	119,526	
17,722	-	399	18,121	135,180	9,376	144,556	
8,694	-	8,420	17,114	66,314	7,393	73,707	
296,747	-	-	296,747	2,263,517	547,444	2,810,961	
12,695	-	13,568	26,263	96,833	(4,659)	92,174	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2016

Deferred Outflows of Resources								
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources	
95017	JACKSON COUNTY ABC BOARD	75,980	1,428	42,007	5,204	20,942	69,581	
95101	JOHNSTON COUNTY	17,181,575	322,812	9,499,248	1,176,785	77,016	11,075,861	
95103	BENSON HOUSING AUTHORITY	127,765	2,400	70,637	8,751	41,064	122,852	
95104	JOHNSTON COUNTY ABC BOARD	214,568	4,031	118,629	14,696	18,344	155,700	
95105	PUBLIC LIBRARY OF JOHNSTON CO AND SMITHFIELD	135,193	2,540	74,745	9,259	9,013	95,557	
95106	TOWN OF ARCHER LODGE	29,500	554	16,310	2,021	7,510	26,395	
95110	JOHNSTON HEALTH CENTER	9,467,524	177,878	5,234,349	648,441	-	6,060,668	
95111	TOWN OF SMITHFIELD	2,272,809	42,702	1,256,577	155,667	-	1,454,946	
95113	SMITHFIELD HOUSING AUTHORITY	100,811	1,894	55,735	6,905	69,845	134,379	
95121	TOWN OF SELMA	1,052,254	19,770	581,764	72,070	18,227	691,831	
95122	TOWN OF MICRO	5,943	112	3,286	407	1,558	5,363	
95123	SELMA HOUSING AUTHORITY	120,336	2,261	66,531	8,242	8,689	85,723	
95131	TOWN OF CLAYTON	3,279,220	61,611	1,812,996	224,597	53,573	2,152,777	
95141	TOWN OF BENSON	675,327	12,688	373,371	46,254	2,515	434,828	
95151	TOWN OF FOUR OAKS	245,766	4,618	135,878	16,833	732	158,061	
95161	TOWN OF PINE LEVEL	158,751	2,983	87,769	10,873	6,290	107,915	
95171	TOWN OF KENLY	261,047	4,905	144,327	17,879	10,389	177,500	
95181	TOWN OF PRINCETON	165,330	3,106	91,407	11,324	1,657	107,494	
95191	TOWN OF WILSON'S MILLS	114,606	2,153	63,362	7,849	12,291	85,655	
95201	JONES COUNTY	1,450,192	27,247	801,773	99,325	8,455	936,800	
95204	JONES COUNTY ABC BOARD	24,619	463	13,611	1,686	-	15,760	
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	10,187	191	5,632	698	779	7,300	
95211	TOWN OF POLLOCKSVILLE	19,525	367	10,796	1,337	1,964	14,464	
95221	TOWN OF MAYSVILLE	35,867	674	19,830	2,457	5,443	28,404	
95301	LEE COUNTY	5,107,187	95,955	2,823,631	349,797	72,796	3,342,179	
95311	CITY OF SANFORD	5,696,772	107,032	3,149,597	390,178	8,404	3,655,211	
95317	SANFORD ABC BOARD	109,088	2,050	60,312	7,472	5,874	75,708	
95321	TOWN OF BROADWAY	120,973	2,273	66,883	8,286	4,716	82,158	
95401	LENOIR COUNTY	6,362,760	119,545	3,517,805	435,792	42,759	4,115,901	
95404	LENOIR COUNTY ABC BOARD	105,692	1,986	58,434	7,239	6,596	74,255	
95405	NEUSE REGIONAL LIBRARY	39,051	734	21,590	2,675	12,414	37,413	
95411	CITY OF KINSTON	4,939,098	92,797	2,730,699	338,284	19,324	3,181,104	
95412	GLOBAL TRANSPARK DEVELOPMENT COMM	-	-	-	-	-	-	
95413	HOUSING AUTH FOR THE CTY OF KINSTON	625,028	11,743	345,561	42,809	198,118	598,231	
95415	KINSTON-LENOIR CO PUB LIBRARY	168,726	3,170	93,284	11,556	10,656	118,666	
95421	TOWN OF PINK HILL	82,983	1,559	45,879	5,684	-	53,122	
95431	TOWN OF LAGRANGE	382,233	7,181	211,327	26,180	450	245,138	
95501	LINCOLN COUNTY	10,169,805	191,073	5,622,622	696,541	63,710	6,573,946	
95504	LINCOLN COUNTY ABC BOARD	18,889	355	10,444	1,294	5,463	17,556	
95511	CITY OF LINCOLN TON	2,038,503	38,300	1,127,035	139,619	10,808	1,315,762	
95513	LINCOLN TON HOUSING AUTHORITY	96,566	1,814	53,389	6,614	19,516	81,333	
95517	TOWN OF LINCOLN TON ABC BOARD	35,231	662	19,478	2,413	13,465	36,018	
95601	MACON COUNTY	5,643,925	106,040	3,120,380	386,559	138,057	3,751,036	
95611	TOWN OF FRANKLIN	839,171	15,767	463,597	57,476	2,750	539,950	
95617	HIGHLANDS ABC BOARD	35,019	658	19,360	2,398	338	22,754	
95621	TOWN OF HIGHLANDS	1,019,145	19,148	563,459	69,802	6,364	658,773	
95701	MADISON COUNTY	2,739,934	51,479	1,514,839	187,661	51,877	1,805,856	
95711	TOWN OF MARS HILL	293,307	5,511	162,162	20,089	9,232	196,994	
95721	TOWN OF MARSHALL	140,499	2,640	77,678	9,623	-	89,941	
95733	HOT SPRINGS HOUSING AUTHORITY	33,108	622	18,305	2,268	926	22,121	
95801	MARTIN COUNTY	1,896,306	35,628	1,048,419	129,880	14,615	1,228,542	
95802	MARTIN CO TRAVEL & TOURISM AUTH	14,432	271	7,979	988	2,741	11,979	
95804	MARTIN COUNTY ABC BOARD	34,594	650	19,126	2,369	3,054	25,199	
95811	TOWN OF WILLIAMSTON	1,133,539	21,297	626,705	77,637	2,541	728,180	
95813	WILLIAMSTON HOUSING AUTHORITY	94,232	1,770	52,098	6,454	51,874	112,196	
95821	TOWN OF OAK CITY	3,608	68	1,995	247	1,916	4,226	
95831	TOWN OF HAMILTON	28,864	542	15,958	1,977	15,027	33,504	
95841	TOWN OF JAMESVILLE	44,781	841	24,759	3,067	1,840	30,507	
95851	TOWN OF ROBERSONVILLE	276,116	5,188	152,657	18,911	90,972	267,728	
95853	ROBERSONVILLE HOUSING AUTHORITY	50,936	957	28,161	3,489	8,043	40,650	
95901	MCDOWELL COUNTY	3,876,869	72,840	2,143,420	265,531	69,258	2,551,049	
95908	PLEASANT GARDEN FIRE DEPT	152,808	2,871	84,484	10,466	-	97,821	
95911	TOWN OF MARION	1,209,306	22,721	668,594	82,827	4,490	778,632	
95917	MARION ABC BOARD	47,540	893	26,283	3,256	4,422	34,854	
95921	TOWN OF OLD FORT	94,868	1,782	52,450	6,498	5,096	65,826	
96001	MECKLENBURG COUNTY	94,129,590	1,768,532	52,041,809	6,447,037	2,806,449	63,063,827	
96003	CHARLOTTE HOUSING AUTHORITY	3,673,550	69,020	2,031,011	251,605	4,786	2,356,422	
96004	MECKLENBURG COUNTY ABC BOARD	1,861,288	34,970	1,029,057	127,482	148,722	1,340,231	
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	5,615,062	105,497	3,104,422	384,582	345,182	3,939,683	
96008	MECKLENBURG EMER MED SVCS AGCY	12,604,123	236,810	6,968,493	863,270	-	8,068,573	
96009	CENTRALINA COUNCIL OF GOVERNMENTS	763,616	14,347	422,183	52,301	12,534	501,365	
96011	CITY OF CHARLOTTE	128,377,922	2,411,999	70,976,825	8,792,742	167,249	82,348,815	
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	5,113,766	96,079	2,827,268	350,247	112,910	3,386,504	
96018	CHARLOTTE FIREMEN'S RET SYS	76,829	1,443	42,476	5,262	11,396	60,577	
96021	TOWN OF PINEVILLE	1,821,600	34,225	1,007,115	124,763	50,366	1,216,469	
96031	TOWN OF MINT HILL	1,914,134	35,963	1,058,275	131,101	-	1,225,339	
96041	TOWN OF HUNTERSVILLE	3,676,521	69,075	2,032,653	251,809	-	2,353,537	
96051	TOWN OF CORNELIUS	2,177,091	40,904	1,203,657	149,111	-	1,393,672	

Deferred Inflows of Resources				Pension Expense			
Differences Between Expected and Actual Experience	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	
2,662	-	-	2,662	20,308	7,629	27,937	
602,062	-	94,065	696,127	4,592,383	13,084	4,605,467	
4,477	-	-	4,477	34,150	17,815	51,965	
7,519	-	-	7,519	57,351	6,442	63,793	
4,737	-	-	4,737	36,135	3,391	39,526	
1,034	-	-	1,034	7,885	2,593	10,478	
331,753	-	1,586,204	1,917,957	2,530,530	(606,774)	1,923,756	
79,642	-	161,003	240,645	607,488	(55,722)	551,766	
3,533	-	-	3,533	26,945	22,544	49,489	
36,872	-	25,446	62,318	281,252	(7,200)	274,052	
208	-	-	208	1,588	460	2,048	
4,217	-	2,933	7,150	32,164	1,145	33,309	
114,908	-	1,701	116,609	876,487	16,429	892,916	
23,664	-	28,114	51,778	180,505	(8,530)	171,975	
8,612	-	5,502	14,114	65,690	(1,532)	64,158	
5,563	-	2,096	7,659	42,432	1,045	43,477	
9,147	-	12,793	21,940	69,774	(1,741)	68,033	
5,793	-	6,539	12,332	44,190	(1,251)	42,939	
4,016	-	7,144	11,160	30,633	3,134	33,767	
50,816	-	33,064	83,880	387,615	(9,716)	377,899	
863	-	1,794	2,657	6,580	(650)	5,930	
357	-	-	357	2,723	284	3,007	
684	-	1,957	2,641	5,219	(462)	4,757	
1,257	-	16,082	17,339	9,587	(2,048)	7,539	
178,962	-	22,569	201,531	1,365,076	13,085	1,378,161	
199,621	-	175,770	375,391	1,522,663	(55,618)	1,467,045	
3,823	-	76	3,899	29,158	1,881	31,039	
4,239	-	-	4,239	32,334	1,629	33,963	
222,958	-	-	222,958	1,700,672	15,065	1,715,737	
3,704	-	-	3,704	28,250	1,847	30,097	
1,368	-	-	1,368	10,438	3,754	14,192	
173,072	-	37,438	210,510	1,320,148	(13,504)	1,306,644	
-	-	46,349	46,349	-	(18,518)	(18,518)	
21,902	-	18,897	40,799	167,061	50,061	217,122	
5,912	-	7,763	13,675	45,098	2,761	47,859	
2,908	-	14,322	17,230	22,180	(4,969)	17,211	
13,394	-	13,081	26,475	102,165	(3,706)	98,459	
356,361	-	102,347	458,708	2,718,240	3,938	2,722,178	
662	-	-	662	5,049	1,872	6,921	
71,431	-	71,910	143,341	544,862	(14,324)	530,538	
3,384	-	-	3,384	25,811	6,831	32,642	
1,235	-	-	1,235	9,417	4,330	13,747	
197,769	-	-	197,769	1,508,538	52,468	1,561,006	
29,406	-	5,641	35,047	224,298	(610)	223,688	
1,227	-	2,141	3,368	9,360	(777)	8,583	
35,712	-	3,443	39,155	272,403	2,020	274,423	
96,010	-	-	96,010	732,344	20,713	753,057	
10,278	-	143	10,421	78,397	3,103	81,500	
4,923	-	9,473	14,396	37,553	(3,665)	33,888	
1,160	-	259	1,419	8,849	278	9,127	
66,449	-	8,079	74,528	506,855	1,206	508,061	
506	-	2,509	3,015	3,857	(428)	3,429	
1,212	-	-	1,212	9,246	1,188	10,434	
39,720	-	5,345	45,065	302,978	(1,031)	301,947	
3,302	-	-	3,302	25,187	15,540	40,727	
126	-	-	126	964	623	1,587	
1,011	-	-	1,011	7,715	4,667	12,382	
1,569	-	-	1,569	11,969	601	12,570	
9,675	-	8,402	18,077	73,802	23,087	96,889	
1,785	-	-	1,785	13,614	2,791	16,405	
135,850	-	11,402	147,252	1,036,230	29,652	1,065,882	
5,355	-	24,519	29,874	40,843	(9,059)	31,784	
42,375	-	41,660	84,035	323,230	(11,084)	312,146	
1,666	-	676	2,342	12,707	1,746	14,453	
3,324	-	1,906	5,230	25,357	463	25,820	
3,298,406	-	282,683	3,581,089	25,159,458	1,275,874	26,435,332	
128,725	-	112,661	241,386	981,886	(39,821)	942,065	
65,222	-	-	65,222	497,495	52,239	549,734	
196,758	-	-	196,758	1,500,824	151,848	1,652,672	
441,663	-	411,808	853,471	3,368,897	(148,661)	3,220,236	
26,758	-	3,502	30,260	204,103	4,896	208,999	
4,498,506	-	70,330	4,568,836	34,313,535	40,438	34,353,973	
179,192	-	-	179,192	1,366,835	35,829	1,402,664	
2,692	-	-	2,692	20,535	5,069	25,604	
63,831	-	33,170	97,001	486,887	9,814	496,701	
67,073	-	136,310	203,383	511,620	(50,978)	460,642	
128,829	-	127,191	256,020	982,680	(45,617)	937,063	
76,288	-	94,345	170,633	581,905	(32,749)	549,156	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2016

Deferred Outflows of Resources								
Employer Number	Employer	Net Pension Liability	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 Outflows of Resources	
96061	TOWN OF STALLINGS	653,679	12,282	361,402	44,771	2,239	420,694	
96071	TOWN OF MATTHEWS	2,394,206	44,983	1,323,695	163,982	64,300	1,596,960	
96081	TOWN OF DAVIDSON	1,014,901	19,068	561,112	69,512	14,379	664,071	
96101	MITCHELL COUNTY	1,610,003	30,249	890,129	110,271	31,021	1,061,670	
96102	MITCHELL SOIL & WATER CONSERVATION DIST	30,137	566	16,662	2,064	-	19,292	
96111	TOWN OF SPRUCE PINE	342,120	6,428	189,150	23,432	16,577	235,587	
96121	TOWN OF BAKERSVILLE	46,904	881	25,932	3,212	535	30,560	
96201	MONTGOMERY COUNTY	2,611,109	49,058	1,443,615	178,838	-	1,671,511	
96204	MONTGOMERY-MUNICIPAL ABC BOARD	32,684	614	18,071	2,239	3,853	24,777	
96211	TOWN OF STAR	65,156	1,224	36,023	4,463	5,441	47,151	
96221	TOWN OF TROY	485,378	9,119	268,353	33,244	4,903	315,619	
96231	TOWN OF BISCOE	243,007	4,566	134,353	16,644	-	155,563	
96241	TOWN OF CANDOR	97,840	1,838	54,093	6,701	7,866	70,498	
96251	TOWN OF MOUNT GILEAD	163,632	3,074	90,468	11,207	-	104,749	
96301	MOORE COUNTY	9,292,856	174,597	5,137,779	636,478	94,185	6,043,039	
96302	TOWN OF TAYLORTOWN	40,749	766	22,529	2,791	4,449	30,535	
96304	MOORE COUNTY ABC BOARD	115,879	2,177	64,066	7,937	7,913	82,093	
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	102,297	1,922	56,557	7,006	10,711	76,196	
96310	MOORE COUNTY AIRPORT AUTHORITY	103,570	1,946	57,261	7,094	6,056	72,357	
96311	TOWN OF SOUTHERN PINES	2,988,884	56,156	1,652,476	204,712	22,194	1,935,538	
96312	TOWN OF CAMERON	3,396	64	1,878	233	51	2,226	
96318	SANDHILLS CENTER	3,773,936	70,906	2,086,511	258,481	9,984,043	12,399,941	
96321	TOWN OF VASS	79,375	1,491	43,884	5,437	837	51,649	
96331	TOWN OF ABERDEEN	1,521,714	28,590	841,317	104,224	4,814	978,945	
96341	TOWN OF ROBBINS	194,406	3,653	107,482	13,315	13,221	137,671	
96351	VILLAGE OF PINEHURST	2,278,539	42,810	1,259,745	156,060	9,467	1,468,082	
96361	TOWN OF PINEBLUFF	125,006	2,349	69,113	8,562	5,269	85,293	
96371	VILLAGE OF WHISPERING PINES	347,214	6,524	191,965	23,781	2,683	224,953	
96381	FOXFIRE VILLAGE	69,188	1,300	38,252	4,739	99	44,390	
96391	TOWN OF CARTHAGE	383,506	7,205	212,030	26,267	19,761	265,263	
96401	NASH COUNTY	9,741,518	183,026	5,385,833	667,207	31,898	6,267,964	
96404	NASH COUNTY ABC BOARD	209,687	3,940	115,930	14,362	23,586	157,818	
96405	BRASWELL MEMORIAL LIBRARY	376,927	7,082	208,393	25,816	15,838	257,129	
96411	TOWN OF SPRING HOPE	120,124	2,257	66,413	8,227	8,181	85,078	
96421	TOWN OF NASHVILLE	909,633	17,090	502,912	62,302	-	582,304	
96431	TOWN OF MIDDLESEX	119,063	2,237	65,827	8,155	8,471	84,690	
96441	TOWN OF WHITAKERS	66,217	1,244	36,610	4,535	6,875	49,264	
96451	TOWN OF BAILEY	29,288	550	16,193	2,006	3,611	22,360	
96461	TOWN OF SHARPSBURG	284,605	5,347	157,351	19,493	8,046	190,237	
96501	NEW HANOVER COUNTY	30,045,897	564,510	16,611,597	2,057,876	597,577	19,831,560	
96502	NEW HANOVER AIRPORT AUTH	897,960	16,871	496,459	61,502	58,143	632,975	
96503	HOUSING AUTH OF THE CITY OF WILMINGTON	715,227	13,438	395,431	48,987	200,924	658,780	
96504	NEW HANOVER COUNTY ABC BOARD	764,890	14,371	422,888	52,388	11,269	500,916	
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	4,797,538	90,137	2,652,435	328,589	180,324	3,251,485	
96508	LOWER CAPE FEAR WATER & SEWER AUTH	20,799	391	11,499	1,425	9,383	22,698	
96511	TOWN OF WRIGHTSVILLE BEACH	1,320,305	24,806	729,962	90,429	-	845,197	
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	360,797	6,779	199,475	24,711	8,267	239,232	
96519	COASTALCARE	-	-	-	-	300,924	300,924	
96521	TOWN OF CAROLINA BEACH	2,000,089	37,578	1,105,797	136,988	46,521	1,326,884	
96531	CITY OF WILMINGTON	18,270,970	343,280	10,101,546	1,251,398	75,559	11,771,783	
96541	TOWN OF KURE BEACH	703,979	13,227	389,212	48,216	22,779	473,434	
96601	NORTHAMPTON COUNTY	3,908,492	73,434	2,160,904	267,697	58,499	2,560,534	
96604	NORTHAMPTON COUNTY ABC BOARD	16,766	315	9,270	1,148	1,595	12,328	
96611	TOWN OF RICH SQUARE	69,825	1,312	38,605	4,782	2,869	47,568	
96612	CHOANOKE PUBLIC TRANSPORTATION AUTH	135,617	2,548	74,979	9,289	7,363	94,179	
96621	TOWN OF WOODLAND	56,242	1,057	31,095	3,852	1,133	37,137	
96631	TOWN OF GARYSBURG	54,968	1,033	30,391	3,765	5,664	40,853	
96641	TOWN OF CONWAY	57,303	1,077	31,682	3,925	10,873	47,557	
96651	TOWN OF GASTON	41,173	774	22,764	2,820	781	27,139	
96661	TOWN OF JACKSON	40,324	758	22,294	2,762	6,032	31,846	
96671	TOWN OF SEVERN	32,896	618	18,188	2,253	11,385	32,444	
96681	TOWN OF SEABOARD	73,857	1,388	40,834	5,059	18,633	65,914	
96701	ONSLow COUNTY	16,522,378	310,427	9,134,794	1,131,635	289,202	10,866,058	
96704	ONSLow COUNTY ABC BOARD	325,354	6,113	179,880	22,284	9,181	217,458	
96708	ONSLow WATER & SEWER AUTHORITY	1,795,283	33,730	992,565	122,961	54,938	1,204,194	
96711	CITY OF JACKSONVILLE	9,367,987	176,008	5,179,317	641,623	20,750	6,017,698	
96721	TOWN OF SWANSBORO	419,798	7,887	232,096	28,752	10,855	279,590	
96731	TOWN OF HOLLY RIDGE	320,260	6,017	177,063	21,935	18,052	223,067	
96733	HOLLY RIDGE HOUSING AUTHORITY	19,525	367	10,796	1,337	6,066	18,566	
96741	TOWN OF RICHLANDS	196,104	3,684	108,420	13,431	7,135	132,670	
96751	TOWN OF N TOPSAIL BEACH	554,354	10,415	306,488	37,968	21,729	376,600	
96801	ORANGE COUNTY	16,652,689	312,875	9,206,840	1,140,561	642,631	11,302,907	
96804	ORANGE COUNTY ABC BOARD	514,242	9,662	284,311	35,221	4,453	333,647	
96808	ORANGE WATER AND SEWER AUTHORITY	2,733,992	51,367	1,511,553	187,254	67,087	1,817,261	
96811	TOWN OF CHAPEL HILL	12,704,722	238,700	7,024,111	870,160	-	8,132,911	
96821	TOWN OF CARRBORO	2,892,955	54,354	1,599,440	198,142	-	1,851,936	
96831	TOWN OF HILLSBOROUGH	1,961,038	36,845	1,084,207	134,314	56,487	1,311,853	
96901	PAMLICO COUNTY	1,732,038	32,542	957,599	118,629	46,444	1,155,214	

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	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
22,906	-	11,106	34,012	174,719	(2,865)	171,854
83,896	-	103,673	187,569	639,936	(9,157)	630,779
35,563	-	6,375	41,938	271,268	4,406	275,674
56,416	-	4,721	61,137	430,330	11,900	442,230
1,056	-	2,903	3,959	8,055	(1,101)	6,954
11,988	-	-	11,988	91,444	7,174	98,618
1,644	-	1,907	3,551	12,537	(758)	11,779
91,496	-	39,692	131,188	697,911	(11,921)	685,990
1,145	-	-	1,145	8,736	1,391	10,127
2,283	-	8,969	11,252	17,415	(2,857)	14,558
17,008	-	16,105	33,113	129,734	(2,405)	127,329
8,515	-	22,692	31,207	64,952	(7,733)	57,219
3,428	-	5,900	9,328	26,151	2,187	28,338
5,734	-	25,538	31,272	43,736	(8,651)	35,085
325,632	-	147,101	472,733	2,483,844	(12,863)	2,470,981
1,428	-	-	1,428	10,892	1,514	12,406
4,061	-	231	4,292	30,973	2,329	33,302
3,585	-	-	3,585	27,342	3,278	30,620
3,629	-	4,123	7,752	27,683	1,701	29,384
104,734	-	96,281	201,015	798,885	(16,365)	782,520
119	-	3,416	3,535	908	(1,535)	(627)
132,243	-	-	132,243	1,008,718	2,586,539	3,595,257
2,781	-	3,510	6,291	21,216	(764)	20,452
53,323	-	66,351	119,674	406,732	(20,081)	386,651
6,812	-	11,188	18,000	51,962	(1,095)	50,867
79,843	-	28,826	108,669	609,020	(3,422)	605,598
4,380	-	390	4,770	33,412	1,728	35,140
12,167	-	7,435	19,602	92,805	(750)	92,055
2,424	-	3,089	5,513	18,493	(1,205)	17,288
13,438	-	26,107	39,545	102,506	2,012	104,518
341,354	-	37,434	378,788	2,603,765	4,298	2,608,063
7,348	-	-	7,348	56,046	7,753	63,799
13,208	-	2,411	15,619	100,747	4,565	105,312
4,209	-	6,127	10,336	32,107	778	32,885
31,875	-	86,301	118,176	243,131	(29,627)	213,504
4,172	-	4,421	8,593	31,824	304	32,128
2,320	-	826	3,146	17,699	2,052	19,751
1,026	-	2,200	3,226	7,828	55	7,883
9,973	-	27,042	37,015	76,071	(4,548)	71,523
1,052,842	-	395,352	1,448,194	8,030,827	146,416	8,177,243
31,466	-	-	31,466	240,012	22,313	262,325
25,062	-	29,898	54,960	191,170	46,110	237,280
26,803	-	6,125	32,928	204,444	2,299	206,743
168,111	-	-	168,111	1,282,312	64,565	1,346,877
729	-	-	729	5,559	3,176	8,735
46,265	-	135,169	181,434	352,898	(47,382)	305,516
12,643	-	-	12,643	96,436	2,688	99,124
-	-	931,590	931,590	-	(102,954)	(102,954)
70,085	-	27,885	97,970	534,594	8,139	542,733
640,235	-	381,680	1,021,915	4,883,562	(81,286)	4,802,276
24,668	-	-	24,668	188,163	10,018	198,181
136,958	-	6,413	143,371	1,044,683	25,319	1,070,002
588	-	108	696	4,481	546	5,027
2,447	-	649	3,096	18,663	1,079	19,742
4,752	-	1,323	6,075	36,248	1,616	37,864
1,971	-	7,687	9,658	15,033	(2,457)	12,576
1,926	-	154	2,080	14,692	2,250	16,942
2,008	-	-	2,008	15,316	3,846	19,162
1,443	-	2,222	3,665	11,005	(715)	10,290
1,413	-	-	1,413	10,778	2,137	12,915
1,153	-	418	1,571	8,793	3,408	12,201
2,588	-	1,494	4,082	19,741	5,200	24,941
578,963	-	79,279	658,242	4,416,189	74,739	4,490,928
11,401	-	-	11,401	86,962	3,774	90,736
62,909	-	26,851	89,760	479,853	14,104	493,957
328,265	-	348,266	676,531	2,503,925	(105,928)	2,397,997
14,710	-	34,469	49,179	112,206	(3,553)	108,653
11,222	-	12	11,234	85,601	5,258	90,859
684	-	1,048	1,732	5,219	1,706	6,925
6,872	-	1,549	8,421	52,416	2,530	54,946
19,425	-	37,607	57,032	148,171	348	148,519
583,529	-	-	583,529	4,451,019	235,775	4,686,794
18,020	-	3,167	21,187	137,449	1,086	138,535
95,802	-	-	95,802	730,756	24,557	755,313
445,188	-	86,222	531,410	3,395,786	(32,722)	3,363,064
101,372	-	153,131	254,503	773,244	(47,603)	725,641
68,717	-	-	68,717	524,157	19,256	543,413
60,693	-	-	60,693	462,948	15,281	478,229

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2016

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	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 Outflows of Resources
96911	TOWN OF BAYBORO	7,853	148	4,341	538	3,997	9,024
96912	TOWN OF ORIENTAL	129,462	2,432	71,576	8,867	7,641	90,516
96918	BAY RIVER METRO SEWERAGE DISTRICT	85,955	1,615	47,522	5,887	12,921	67,945
97001	PASQUOTANK COUNTY	2,895,077	54,393	1,600,613	198,287	107,093	1,960,386
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	988,796	18,578	546,679	67,724	28,607	661,588
97004	PASQUOTANK CO ABC BOARD	23,133	435	12,790	1,584	3,251	18,060
97005	EAST ALBEMARLE REGIONAL LIBRARY	30,137	566	16,662	2,064	3,091	22,383
97008	ALBEMARLE DISTRICT JAIL COMMISSION	584,279	10,978	323,033	40,018	14,688	388,717
97010	ALBEMARLE HOSPITAL AUTHORITY	-	-	-	-	-	-
97011	ELIZABETH CITY	4,143,435	77,848	2,290,798	283,788	-	2,652,434
97012	ELIZABETH CITY-PASQUOTANK CO AIRPORT AUTH	51,997	977	28,748	3,561	3,417	36,703
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	43,932	825	24,289	3,009	7,733	35,856
97015	PASQUOTANK-CAMDEN LIBRARY	113,969	2,141	63,011	7,806	6,681	79,639
97018	ELIZABETH CTY-PASQUOTANK CO INDUSTRIAL DEVELOPMENT I	19,960	375	11,030	1,366	6,124	18,895
97101	PENDER COUNTY	5,524,226	103,791	3,054,201	378,360	28,605	3,564,957
97104	PENDER COUNTY ABC BOARD	120,549	2,265	66,648	8,257	15,710	92,880
97111	TOWN OF BURGAW	575,153	10,806	317,987	39,393	14,654	382,840
97121	TOWN OF TOPSAIL BEACH	256,166	4,813	141,628	17,545	-	163,986
97131	TOWN OF SURF CITY	1,336,434	25,109	738,880	91,534	6,841	862,364
97201	PERQUIMANS COUNTY	1,049,282	19,714	580,121	71,866	22,797	694,498
97211	TOWN OF HERTFORD	299,674	5,630	165,682	20,525	3,573	195,410
97213	HERTFORD HOUSING AUTH	81,285	1,527	44,941	5,567	1,545	53,580
97217	TOWN OF HERTFORD ABC BOARD	10,399	195	5,749	712	6,975	13,631
97221	TOWN OF WINFALL	13,158	247	7,275	901	5,895	14,318
97301	PERSON COUNTY	5,463,315	102,646	3,020,525	374,188	36,738	3,534,097
97304	PERSON CO ABC BD	37,353	702	20,651	2,558	7,244	31,155
97311	CITY OF ROXBORO	2,016,218	37,881	1,114,715	138,093	-	1,290,689
97401	PITT COUNTY	14,778,455	277,662	8,170,625	1,012,192	-	9,460,479
97402	PITT-GREENVILLE CONV & VISITORS	94,868	1,782	52,450	6,498	15,050	75,780
97404	PITT COUNTY ABC BOARD	446,752	8,394	246,998	30,598	1,976	287,966
97405	SHEPPARD MEMORIAL LIBRARY	230,698	4,334	127,547	15,801	20,704	168,386
97408	CONTENNEA METROPOLITAN SEWERAGE DIST	104,631	1,966	57,848	7,166	7,585	74,565
97411	CITY OF GREENVILLE	14,276,735	268,235	7,893,237	977,829	-	9,139,301
97412	GREENVILLE UTILITIES COMMISSION	9,389,210	176,407	5,191,051	643,077	158,642	6,169,177
97413	GREENVILLE HOUSING AUTHORITY	592,344	11,129	327,492	40,570	1,832	381,023
97421	TOWN OF FARMVILLE	872,704	16,397	482,495	59,772	-	558,664
97423	FARMVILLE HOUSING AUTHORITY	97,203	1,826	53,741	6,658	26,530	88,755
97431	TOWN OF GRIFTON	180,823	3,397	99,973	12,385	2,882	118,637
97441	TOWN OF BETHEL	149,625	2,811	82,724	10,248	406	96,189
97451	TOWN OF WINTERVILLE	1,295,473	24,340	716,234	88,728	30,041	859,343
97461	TOWN OF AYDEN	1,100,855	20,683	608,634	75,399	4,454	709,170
97463	AYDEN HOUSING AUTHORITY	106,329	1,998	58,786	7,283	2,539	70,606
97471	TOWN OF GRIMESLAND	26,954	506	14,902	1,846	5,163	22,417
97481	VILLAGE OF SIMPSON	34,594	650	19,126	2,369	5,965	28,110
97491	FOUNTAIN, TOWN OF	-	-	-	-	-	-
97501	POLK COUNTY	2,052,935	38,571	1,135,014	140,608	45,898	1,360,091
97511	TOWN OF TRYON	492,806	9,259	272,459	33,753	10,778	326,249
97521	TOWN OF COLUMBUS	274,418	5,156	151,719	18,795	4,402	180,072
97531	CITY OF SALUDA	77,041	1,447	42,594	5,277	3,234	52,552
97601	RANDOLPH COUNTY	10,146,459	190,634	5,609,715	694,942	-	6,495,291
97607	ASHEBORO ABC BOARD	40,749	766	22,529	2,791	8,819	34,905
97611	CITY OF ASHEBORO	5,465,225	102,682	3,021,581	374,319	-	3,498,582
97613	ASHEBORO HOUSING AUTH	264,443	4,968	146,203	18,112	5,357	174,640
97621	CITY OF RANDLEMAN	1,006,623	18,913	556,536	68,945	24,561	668,955
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	61,972	1,164	34,262	4,245	10,193	49,864
97627	CITY OF RANDLEMAN ABC BOARD	21,648	407	11,968	1,483	942	14,800
97631	TOWN OF LIBERTY	426,377	8,011	235,733	29,203	14,802	287,749
97637	LIBERTY ABC BOARD	10,187	191	5,632	698	655	7,176
97641	TOWN OF RAMSEUR	148,563	2,791	82,137	10,175	15,548	110,651
97651	CITY OF ARCHDALE	1,094,700	20,568	605,232	74,977	4,062	704,839
97661	CITY OF TRINITY	93,171	1,751	51,511	6,381	12,364	72,007
97701	RICHMOND COUNTY	5,323,028	100,010	2,942,965	364,580	31,450	3,439,005
97705	SANDHILL REGIONAL LIBRARY	136,042	2,556	75,214	9,318	9,600	96,688
97711	CITY OF ROCKINGHAM	1,990,538	37,399	1,100,517	136,334	18,485	1,292,735
97713	ROCKINGHAM HOUSING AUTHORITY	113,969	2,141	63,011	7,806	1,863	74,821
97717	HAMLET ABC BOARD	15,918	299	8,801	1,090	1,454	11,644
97721	CITY OF HAMLET	1,215,037	22,828	671,763	83,219	19,505	797,315
97727	CITY OF ROCKINGHAM ABC BOARD	50,299	945	27,809	3,445	-	32,199
97731	TOWN OF ELLERBE	78,739	1,479	43,532	5,393	8,501	58,905
97801	COUNTY OF ROBESON	15,565,842	292,455	8,605,950	1,066,121	55,808	10,020,334
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	384,567	7,225	212,617	26,339	19,490	265,671
97803	ROBESON COUNTY HOUSING AUTHORITY	167,877	3,154	92,815	11,498	9,364	116,831
97805	ROBESON COUNTY PUBLIC LIBRARY	175,305	3,294	96,922	12,007	13,426	125,649
97811	CITY OF LUMBERTON	5,112,281	96,051	2,826,447	350,146	-	3,272,644
97817	LUMBERTON ABC BOARD	8,489	160	4,693	581	4,157	9,591
97818	LUMBERTON AIRPORT COMM	44,994	845	24,876	3,082	8,112	36,915
97821	TOWN OF FAIRMONT	246,615	4,633	136,348	16,891	-	157,872
97823	FAIRMONT HOUSING AUTHORITY	52,209	981	28,865	3,576	926	34,348

Deferred Inflows of Resources				Pension Expense			
Differences Between Expected and Actual Experience	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	
275	-	3,716	3,991	2,099	570	2,669	
4,537	-	1,013	5,550	34,603	3,054	37,657	
3,012	-	1,194	4,206	22,974	5,498	28,472	
101,447	-	23,162	124,609	773,812	18,429	792,241	
34,649	-	-	34,649	264,291	11,775	276,066	
811	-	-	811	6,183	1,295	7,478	
1,056	-	2,036	3,092	8,055	428	8,483	
20,474	-	4,604	25,078	156,169	5,905	162,074	
-	-	3,339,356	3,339,356	-	(1,282,454)	(1,282,454)	
145,191	-	128,959	274,150	1,107,479	(38,250)	1,069,229	
1,822	-	1,887	3,709	13,898	148	14,046	
1,539	-	866	2,405	11,742	1,850	13,592	
3,994	-	1,588	5,582	30,462	1,275	31,737	
699	-	-	699	5,332	2,103	7,435	
193,575	-	13,944	207,519	1,476,544	2,643	1,479,187	
4,224	-	-	4,224	32,221	5,708	37,929	
20,154	-	17,411	37,565	153,730	858	154,588	
8,976	-	14,541	23,517	68,469	(4,515)	63,954	
46,830	-	3,274	50,104	357,209	1,536	358,745	
36,768	-	3,773	40,541	280,458	4,235	284,693	
10,501	-	16,466	26,967	80,098	(3,078)	77,020	
2,848	-	668	3,516	21,726	577	22,303	
364	-	-	364	2,780	2,380	5,160	
461	-	-	461	3,517	2,057	5,574	
191,441	-	62,348	253,789	1,460,264	(7,105)	1,453,159	
1,309	-	-	1,309	9,984	2,504	12,488	
70,651	-	97,758	168,409	538,906	(33,821)	505,085	
517,854	-	142,656	660,510	3,950,064	(59,462)	3,890,602	
3,324	-	-	3,324	25,357	4,096	29,453	
15,655	-	16,111	31,766	119,410	(3,656)	115,754	
8,084	-	9,829	17,913	61,662	1,556	63,218	
3,666	-	-	3,666	27,966	2,375	30,341	
500,273	-	854,591	1,354,864	3,815,962	(289,319)	3,526,643	
329,008	-	-	329,008	2,509,598	54,212	2,563,810	
20,756	-	10,212	30,968	158,325	(4,434)	153,891	
30,581	-	40,232	70,813	233,261	(16,104)	217,157	
3,406	-	-	3,406	25,981	8,001	33,982	
6,336	-	-	6,336	48,331	910	49,241	
5,243	-	4,997	10,240	39,992	(1,212)	38,780	
45,395	-	5,880	51,275	346,261	8,187	354,448	
38,575	-	46,078	84,653	294,242	(12,230)	282,012	
3,726	-	5,965	9,691	28,420	(427)	27,993	
944	-	-	944	7,204	1,776	8,980	
1,212	-	-	1,212	9,246	2,373	11,619	
-	-	12,790	12,790	-	(4,941)	(4,941)	
71,937	-	-	71,937	548,719	19,873	568,592	
17,268	-	1,307	18,575	131,720	2,532	134,252	
9,616	-	17,530	27,146	73,348	(3,049)	70,299	
2,700	-	14,595	17,295	20,592	(4,705)	15,887	
355,543	-	137,509	493,052	2,712,000	(46,067)	2,665,933	
1,428	-	-	1,428	10,892	3,435	14,327	
191,508	-	281,180	472,688	1,460,774	(93,859)	1,366,915	
9,266	-	5,319	14,585	70,682	(505)	70,177	
35,273	-	43,510	78,783	269,056	(2,547)	266,509	
2,172	-	-	2,172	16,564	3,688	20,252	
759	-	1,562	2,321	5,786	(216)	5,570	
14,941	-	-	14,941	113,964	5,492	119,456	
357	-	40	397	2,723	244	2,967	
5,206	-	5,807	11,013	39,709	1,546	41,255	
38,360	-	51,828	90,188	292,597	(17,065)	275,532	
3,265	-	2,964	6,229	24,903	3,435	28,338	
186,525	-	17,434	203,959	1,422,767	529	1,423,296	
4,767	-	3,526	8,293	36,362	2,791	39,153	
69,751	-	24,399	94,150	532,042	2,197	534,239	
3,994	-	10,607	14,601	30,462	(2,389)	28,073	
558	-	3,295	3,853	4,255	(1,146)	3,109	
42,576	-	36,721	79,297	324,762	(7,125)	317,637	
1,763	-	3,253	5,016	13,444	(1,207)	12,237	
2,759	-	-	2,759	21,046	2,797	23,843	
545,445	-	191,858	737,303	4,160,521	(29,463)	4,131,058	
13,476	-	22,046	35,522	102,789	2,256	105,045	
5,883	-	2,358	8,241	44,871	3,329	48,200	
6,143	-	454	6,597	46,856	3,757	50,613	
179,140	-	235,946	415,086	1,366,438	(72,994)	1,293,444	
297	-	3,747	4,044	2,269	78	2,347	
1,577	-	4,294	5,871	12,026	58	12,084	
8,642	-	26,909	35,551	65,917	(10,681)	55,236	
1,829	-	1,188	3,017	13,955	(339)	13,616	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2016

Deferred Outflows of Resources								
Employer Number	Employer	Net Pension Liability	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 Outflows of Resources	
97831	TOWN OF ST PAULS	314,530	5,909	173,896	21,543	-	201,348	
97837	ST PAUL'S BRD OF ALCOHOLIC CTL	18,677	351	10,326	1,279	2,093	14,049	
97840	TOWN OF MAXTON	297,764	5,594	164,626	20,394	64,083	254,697	
97841	TOWN OF PARKTON	30,774	578	17,014	2,108	636	20,336	
97847	MAXTON ABC BOARD	4,669	88	2,582	320	650	3,640	
97851	TOWN OF PEMBROKE	582,793	10,950	322,212	39,916	2,911	375,989	
97853	PEMBROKE HOUSING AUTHORITY	194,406	3,653	107,482	13,315	6,323	130,773	
97861	TOWN OF ROWLAND	145,380	2,731	80,377	9,957	2,745	95,810	
97871	TOWN OF RED SPRINGS	668,536	12,561	369,616	45,789	173,467	601,433	
97877	RED SPRINGS ABC BOARD	4,669	88	2,582	320	1,306	4,296	
97901	ROCKINGHAM COUNTY	9,256,989	173,923	5,117,949	634,021	76,379	6,002,272	
97911	CITY OF REIDSVILLE	2,799,360	52,595	1,547,694	191,731	50,935	1,842,955	
97913	THE NEW REIDSVILLE HOUSING AUTH	79,375	1,491	43,884	5,437	11,163	61,975	
97917	REIDSVILLE ABC BOARD	42,022	790	23,233	2,878	6,195	33,096	
97921	TOWN OF MAYODAN	470,522	8,840	260,139	32,227	17,914	319,120	
97931	TOWN OF STONEVILLE	130,736	2,456	72,280	8,954	19,564	103,254	
97941	TOWN OF MADISON	495,141	9,303	273,750	33,913	27,337	344,303	
97947	MADISON ABC BOARD	32,896	618	18,188	2,253	9,195	30,254	
97948	MADISON-MAYODAN RECREATION COMM	74,706	1,404	41,303	5,117	3,029	50,853	
97951	CITY OF EDEN	2,652,282	49,832	1,466,378	181,658	21,304	1,719,172	
97957	EDEN ABC BOARD	41,598	782	22,998	2,849	2,215	28,844	
98001	ROWAN COUNTY	10,539,516	198,019	5,827,025	721,863	119,593	6,866,500	
98002	ROWAN CONVENTION & VISTORS BUREAU	15,493	291	8,566	1,061	799	10,717	
98003	ROWAN CO HOUSING AUTHORITY	173,183	3,254	95,748	11,861	41,565	152,428	
98004	ROWAN COUNTY ABC BOARD	256,590	4,821	141,862	17,574	29,242	193,499	
98008	ROWAN CO SOIL & WATER CONV DIST	16,554	311	9,153	1,134	-	10,598	
98011	CITY OF SALISBURY	6,747,964	126,783	3,730,775	462,175	-	4,319,733	
98013	HOUSING AUTH OF THE CTY OF SALISBURY	302,645	5,686	167,324	20,728	97,343	291,081	
98021	TOWN OF EAST SPENCER	159,387	2,995	88,121	10,917	20,868	122,901	
98023	EAST SPENCER HOUSING AUTHORITY	30,774	578	17,014	2,108	-	19,700	
98031	TOWN OF SPENCER	329,599	6,193	182,226	22,575	7,207	218,201	
98041	TOWN OF CHINA GROVE	351,459	6,603	194,313	24,072	7,422	232,410	
98051	TOWN OF LANDIS	637,125	11,970	352,250	43,637	31,222	439,079	
98061	TOWN OF GRANITE QUARRY	210,323	3,952	116,282	14,405	-	134,639	
98071	TOWN OF ROCKWELL	73,008	1,372	40,365	5,000	9,217	55,954	
98081	TOWN OF FAITH	41,173	774	22,764	2,820	-	26,358	
98091	TOWN OF CLEVELAND	108,027	2,030	59,725	7,399	1,196	70,350	
98101	RUTHERFORD COUNTY	5,866,771	110,226	3,243,585	401,821	61,462	3,817,094	
98102	BROAD RIVER WATER AUTHORITY	357,189	6,711	197,480	24,464	-	228,655	
98103	RUTHERFORD POLK MCDOWELL DIST BRD OF HEALTH	1,137,572	21,373	628,934	77,913	-	728,220	
98107	FOREST CITY ABC BOARD 168	22,921	431	12,672	1,570	7,420	22,093	
98109	ISOTHERMAL PLANNING AND DEV COMM	311,134	5,846	172,018	21,310	3,018	202,192	
98111	TOWN OF FOREST CITY	2,162,872	40,637	1,195,796	148,137	-	1,384,570	
98113	FOREST CITY HOUSING AUTHORITY	82,771	1,555	45,762	5,669	8,069	61,055	
98121	TOWN OF SPINDALE	486,227	9,135	268,822	33,302	3,951	315,210	
98131	TOWN OF LAKE LURE	627,574	11,791	346,969	42,983	-	401,743	
98141	TOWN OF RUTHERFORDTON	616,114	11,576	340,633	42,198	1,495	395,902	
98147	TOWN OF RUTHERFORDTON ABC BRD	27,378	514	15,137	1,875	7,556	25,082	
98161	TOWN OF ELLENBORO	15,705	295	8,683	1,076	2,152	12,206	
98201	SAMPSON COUNTY	6,445,319	121,096	3,563,450	441,447	-	4,125,993	
98205	J C HOLIDAY MEM LIBRARY	108,876	2,046	60,195	7,457	2,803	72,501	
98211	CITY OF CLINTON	1,944,271	36,529	1,074,937	133,165	-	1,244,631	
98218	CLINTON ABC BOARD	21,648	407	11,968	1,483	-	13,858	
98221	TOWN OF SALEMBURG	35,655	670	19,713	2,442	3,240	26,065	
98231	TOWN OF NEWTON GROVE	67,915	1,276	37,548	4,652	2,641	46,117	
98237	ROSEBORO ABC BOARD	5,730	108	3,169	392	2,342	6,011	
98241	TOWN OF GARLAND	42,022	790	23,233	2,878	8,690	35,591	
98251	TOWN OF TURKEY	6,579	124	3,638	451	1,191	5,404	
98261	TOWN OF ROSEBORO	63,033	1,184	34,849	4,317	4,504	44,854	
98271	TOWN OF AUTRYVILLE	9,551	179	5,280	654	3,951	10,064	
98301	SCOTLAND COUNTY	3,772,875	70,886	2,085,925	258,408	76,085	2,491,304	
98304	SCOTLAND COUNTY ABC BOARD	48,601	913	26,870	3,329	1,590	32,702	
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	54,120	1,017	29,921	3,707	7,689	42,334	
98311	CITY OF LAURINBURG	2,428,376	45,625	1,342,586	166,322	25,434	1,579,967	
98313	LAURINBURG HOUSING AUTHORITY	514,454	9,666	284,429	35,236	166,298	495,629	
98321	TOWN OF WAGRAM	45,418	853	25,111	3,111	3,126	32,201	
98331	TOWN OF GIBSON	21,860	411	12,085	1,497	2,778	16,771	
98401	STANLY COUNTY	5,850,853	109,927	3,234,785	400,731	92,083	3,837,526	
98411	CITY OF ALBEMARLE	4,261,012	80,057	2,355,803	291,841	8,012	2,735,713	
98417	ALBEMARLE ABC BOARD	52,846	993	29,217	3,619	1,318	35,147	
98421	TOWN OF NORWOOD	230,061	4,322	127,195	15,757	7,887	155,161	
98427	NORWOOD ABC BD	9,763	183	5,397	669	946	7,195	
98431	CITY OF LOCUST	424,679	7,979	234,794	29,087	2,505	274,365	
98441	TOWN OF OAKBORO	193,132	3,629	106,778	13,228	1,146	124,781	
98451	TOWN OF BADIN	119,275	2,241	65,944	8,169	-	76,354	
98481	TOWN OF STANFIELD	143,682	2,700	79,438	9,841	3,106	95,085	
98501	STOKES COUNTY	3,330,156	62,568	1,841,157	228,086	44,212	2,176,023	
98511	TOWN OF WALNUT COVE	97,203	1,826	53,741	6,658	4,485	66,710	

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	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
11,021	-	14,308	25,329	84,069	(5,890)	78,179
654	-	289	943	4,992	751	5,743
10,434	-	1,938	12,372	79,588	19,035	98,623
1,078	-	8,091	9,169	8,225	(3,706)	4,519
164	-	145	309	1,248	113	1,361
20,422	-	8,317	28,739	155,772	(838)	154,934
6,812	-	13,159	19,971	51,962	(826)	51,136
5,094	-	8,154	13,248	38,858	(2,826)	36,032
23,426	-	-	23,426	178,690	54,798	233,488
164	-	-	164	1,248	452	1,700
324,375	-	20,062	344,437	2,474,257	24,654	2,498,911
98,093	-	38,377	136,470	748,228	10,404	758,632
2,781	-	-	2,781	21,216	3,404	24,620
1,473	-	-	1,473	11,232	2,211	13,443
16,488	-	8,707	25,195	125,764	3,320	129,084
4,581	-	13,697	18,278	34,944	733	35,677
17,350	-	299	17,649	132,344	9,188	141,532
1,153	-	615	1,768	8,793	2,366	11,159
2,618	-	138	2,756	19,968	1,084	21,052
92,939	-	14,205	107,144	708,916	(103)	708,813
1,458	-	1,781	3,239	11,118	(83)	11,035
369,316	-	-	369,316	2,817,058	52,584	2,869,642
543	-	13,050	13,593	4,141	(6,329)	(2,188)
6,069	-	-	6,069	46,289	12,223	58,512
8,991	-	-	8,991	68,583	9,885	78,468
580	-	1,300	1,880	4,425	(496)	3,929
236,456	-	424,125	660,581	1,803,632	(139,310)	1,664,322
10,605	-	4,167	14,772	80,893	27,256	108,149
5,585	-	1,894	7,479	42,602	6,826	49,428
1,078	-	7,858	8,936	8,225	(2,638)	5,587
11,550	-	8,978	20,528	88,097	(569)	87,528
12,316	-	9,673	21,989	93,940	(1,971)	91,969
22,326	-	229	22,555	170,294	9,417	179,711
7,370	-	24,647	32,017	56,216	(7,214)	49,002
2,558	-	1,859	4,417	19,514	1,734	21,248
1,443	-	4,336	5,779	11,005	(1,542)	9,463
3,785	-	1,622	5,407	28,874	(412)	28,462
205,578	-	23,820	229,398	1,568,102	17,983	1,586,085
12,516	-	10,404	22,920	95,471	(3,682)	91,789
39,862	-	46,538	86,400	304,056	(19,483)	284,573
803	-	-	803	6,127	2,610	8,737
10,902	-	35,765	46,667	83,162	(10,144)	73,018
75,789	-	50,975	126,764	578,104	(14,078)	564,026
2,900	-	-	2,900	22,123	2,984	25,107
17,038	-	6,313	23,351	129,961	(421)	129,540
21,991	-	44,899	66,890	167,741	(17,152)	150,589
21,589	-	35,601	57,190	164,678	(12,695)	151,983
959	-	-	959	7,318	2,501	9,819
550	-	-	550	4,198	752	4,950
225,851	-	60,876	286,727	1,722,739	(21,268)	1,701,471
3,815	-	1,718	5,533	29,101	209	29,310
68,129	-	112,970	181,099	519,675	(35,337)	484,338
759	-	1,864	2,623	5,786	(792)	4,994
1,249	-	-	1,249	9,530	905	10,435
2,380	-	7,471	9,851	18,153	(2,255)	15,898
201	-	-	201	1,532	794	2,326
1,473	-	331	1,804	11,232	3,061	14,293
231	-	-	231	1,759	412	2,171
2,209	-	6,643	8,852	16,848	(118)	16,730
335	-	-	335	2,553	1,392	3,945
132,206	-	15,711	147,917	1,008,434	17,172	1,025,606
1,703	-	-	1,703	12,990	514	13,504
1,896	-	-	1,896	14,465	2,796	17,261
85,093	-	70,361	155,454	649,069	(6,522)	642,547
18,027	-	119	18,146	137,506	48,906	186,412
1,591	-	4,186	5,777	12,140	451	12,591
766	-	265	1,031	5,843	699	6,542
205,020	-	8,491	213,511	1,563,847	31,358	1,595,205
149,311	-	35,211	184,522	1,138,906	(6,790)	1,132,116
1,852	-	852	2,704	14,125	(72)	14,053
8,062	-	1,282	9,344	61,492	2,111	63,603
342	-	-	342	2,609	309	2,918
14,881	-	22,555	37,436	113,511	(5,398)	108,113
6,768	-	21,657	28,425	51,621	(6,155)	45,466
4,180	-	2,135	6,315	31,881	(658)	31,223
5,035	-	2,045	7,080	38,404	1,030	39,434
116,692	-	5,894	122,586	890,102	8,576	898,678
3,406	-	23,108	26,514	25,981	(10,027)	15,954

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2016

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	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 Outflows of Resources
98517	WALNUT COVE ABC BOARD	5,518	104	3,051	378	1,036	4,569
98521	CITY OF KING	1,211,004	22,753	669,533	82,943	-	775,229
98601	SURRY COUNTY	7,442,180	139,826	4,114,588	509,723	-	4,764,137
98604	YADKIN VALLEY ABC BOARD	33,745	634	18,656	2,311	8,069	29,670
98607	PILOT MOUNTAIN ABC BOARD	12,522	235	6,923	858	-	8,016
98608	YADKIN VALLEY SEWER AUTHORITY	89,775	1,687	49,634	6,149	6,369	63,839
98611	TOWN OF PILOT MOUNTAIN	184,006	3,457	101,732	12,603	4,723	122,515
98621	TOWN OF DOBSON	280,997	5,279	155,356	19,246	951	180,832
98627	DOBSON ABC BD	19,950	375	11,030	1,366	426	13,197
98631	CITY OF MOUNT AIRY	2,210,412	41,530	1,222,079	151,393	-	1,415,002
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	47,116	885	26,049	3,227	6,585	36,746
98641	TOWN OF ELKIN	637,125	11,970	352,250	43,637	4,514	412,371
98647	ELKIN ABC BOARD	-	-	-	-	4,884	4,884
98701	SWAIN COUNTY	2,502,870	47,025	1,383,772	171,424	4,631	1,606,852
98711	TOWN OF BRYSON CITY	382,869	7,193	211,678	26,223	2,488	247,582
98717	BRYSON CITY ABC BOARD	39,475	742	21,825	2,704	783	26,054
98801	TRANSYLVANIA COUNTY	4,620,748	86,816	2,554,692	316,480	92,904	3,050,892
98811	CITY OF BREVARD	1,509,405	28,359	834,511	103,381	31,001	997,252
98817	BREVARD ABC BOARD	49,663	933	27,457	3,401	244	32,035
98901	TYRRELL COUNTY	719,896	13,526	398,011	49,306	2,099	462,942
98904	TYRRELL CO ABC BOARD	11,036	207	6,101	756	575	7,639
98911	TOWN OF COLUMBIA	60,699	1,140	33,558	4,157	13,795	52,650
99001	UNION COUNTY	16,575,224	311,420	9,164,012	1,135,255	444,444	11,055,131
99011	CITY OF MONROE	8,285,384	155,668	4,580,774	567,475	-	5,303,917
99013	CITY OF MONROE HOUSING AUTHORITY	127,765	2,400	70,637	8,751	20	81,808
99014	INDIAN TRAIL ABC BOARD	51,361	965	28,396	3,518	15,702	48,581
99017	MONROE ABC BOARD	99,750	1,874	55,149	6,832	5,674	69,529
99021	TOWN OF MARSHVILLE	284,817	5,351	157,468	19,507	5,869	188,195
99022	TOWN OF MINERAL SPRINGS	25,044	471	13,846	1,715	6,383	22,415
99031	TOWN OF WINGATE	338,937	6,368	187,390	23,214	3,840	220,812
99041	TOWN OF WAXHAW	1,194,662	22,446	660,498	81,824	59,009	823,777
99047	WAXHAW ABC BOARD	19,525	367	10,796	1,337	3,322	15,822
99051	TOWN OF INDIAN TRAIL	707,799	13,298	391,323	48,478	16,843	469,942
99061	TOWN OF UNIONVILLE	17,828	335	9,857	1,221	6,023	17,436
99071	TOWN OF WEDDINGTON	64,731	1,216	35,788	4,434	-	41,438
99081	VILLAGE OF MARVIN	62,821	1,180	34,732	4,303	5,558	45,773
99091	VILLAGE OF WESLEY CHAPEL	8,914	167	4,928	611	2,618	8,324
99101	VANCE COUNTY	4,263,347	80,101	2,357,094	292,001	7,868	2,737,064
99104	VANCE COUNTY ABC BD	73,857	1,388	40,834	5,059	14,979	62,260
99109	KERR-TAR REGIONAL COUNCIL OF GOVTS	251,497	4,725	139,046	17,225	5,297	166,293
99110	KERR AREA TRANSPORTATION AUTHORITY	389,873	7,325	215,551	26,703	63,672	313,251
99111	CITY OF HENDERSON	2,707,463	50,869	1,496,886	185,437	-	1,733,192
99201	WAKE COUNTY	68,369,961	1,284,553	37,799,979	4,682,732	1,101,849	44,869,113
99202	TOWN OF HOLLY SPRINGS	5,335,126	100,238	2,949,653	365,408	-	3,415,299
99203	TOWN OF ROLESVILLE	678,935	12,756	375,365	46,501	40,829	475,451
99204	WAKE COUNTY ABC BOARD	1,589,841	29,870	878,982	108,890	82,158	1,099,900
99206	TOWN OF MORRISVILLE	3,536,871	66,452	1,955,445	242,244	400,880	2,665,021
99207	HOUSING AUTHORITY OF THE COUNTY OF WAKE	285,030	5,355	157,586	19,522	79,584	262,047
99208	BAYLEAF FIRE DEPARTMENT	290,123	5,451	160,401	19,871	-	185,723
99210	ELECTRICITIES OF NC	3,384,063	63,581	1,870,961	231,778	80,869	2,247,189
99211	CITY OF RALEIGH	81,145,356	1,524,581	44,863,164	5,557,732	-	51,945,477
99212	DURHAM HWY FIRE PROTECTION ASSOC	157,902	2,967	87,300	10,815	-	101,082
99213	CITY OF RALEIGH HOUSING AUTHORITY	1,713,361	32,191	947,272	117,350	9,384	1,106,197
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	6,627,628	124,522	3,664,244	453,933	189,764	4,432,463
99221	TOWN OF CARY	27,787,095	522,071	15,362,764	1,903,168	-	17,788,003
99222	CENTENNIAL AUTHORITY	85,106	1,599	47,053	5,829	3,575	58,056
99231	TOWN OF WENDELL	803,728	15,101	444,360	55,048	-	514,509
99241	TOWN OF ZEBULON	1,189,357	22,346	657,564	81,460	-	761,370
99251	TOWN OF GARNER	3,506,310	65,877	1,938,548	240,151	3,992	2,248,568
99252	GARNER FIRE DEPT	1,236,897	23,239	683,848	84,716	-	791,803
99261	TOWN OF FUQUAY-VARINA	4,063,210	76,341	2,246,444	278,294	-	2,601,079
99271	TOWN OF APEX	8,329,740	156,501	4,605,298	570,513	-	5,332,312
99281	TOWN OF WAKE FOREST	4,844,017	91,011	2,678,131	331,772	13,554	3,114,468
99291	TOWN OF KNIGHTDALE	1,639,716	30,807	906,557	112,306	-	1,049,670
99301	WARREN COUNTY	3,917,406	73,601	2,165,832	268,307	122,430	2,630,170
99304	WARREN COUNTY ABC BOARD	21,011	395	11,616	1,439	3,536	16,986
99311	TOWN OF NORLINA	122,246	2,297	67,587	8,373	-	78,257
99321	TOWN OF WARRENTON	252,770	4,749	139,750	17,312	97,754	259,565
99401	WASHINGTON COUNTY	1,992,236	37,431	1,101,456	136,450	60,934	1,336,271
99404	WASHINGTON COUNTY ABC BOARD	20,374	383	11,264	1,395	890	13,932
99405	PETTIGREW REGIONAL LIBRARY	123,308	2,317	68,174	8,445	11,934	90,870
99411	TOWN OF PLYMOUTH	265,504	4,988	146,790	18,185	24,011	193,974
99413	PLYMOUTH HOUSING AUTHORITY	58,576	1,101	32,386	4,012	10	37,509
99421	TOWN OF ROPER	31,835	598	17,601	2,180	1,536	21,915
99431	TOWN OF CRESWELL	45,842	861	25,346	3,140	2,153	31,500
99501	WATAUGA COUNTY	3,690,741	69,343	2,040,515	252,783	5,725	2,368,366
99502	REGION D COUNCIL OF GOVERNMENTS	292,458	5,495	161,692	20,031	28,542	215,760
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	46,055	865	25,463	3,154	-	29,482

Deferred Inflows of Resources				Pension Expense			
Differences Between Expected and Actual Experience	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	
193	-	-	193	1,475	354	1,829	
42,435	-	62,867	105,302	323,684	(18,900)	304,784	
260,782	-	160,211	420,993	1,989,185	(63,542)	1,925,643	
1,182	-	-	1,182	9,020	2,090	11,110	
439	-	2,348	2,787	3,347	(874)	2,473	
3,146	-	7,247	10,393	23,995	567	24,562	
6,448	-	12,848	19,296	49,182	(1,131)	48,051	
9,846	-	9,470	19,316	75,106	(2,481)	72,625	
699	-	202	901	5,332	25	5,357	
77,455	-	118,586	196,041	590,811	(36,690)	554,121	
1,651	-	-	1,651	12,593	2,205	14,798	
22,326	-	10,581	32,907	170,294	(473)	169,821	
-	-	6,717	6,717	-	178	178	
87,703	-	48,875	136,578	668,980	(17,040)	651,940	
13,416	-	10,451	23,867	102,335	(1,808)	100,527	
1,383	-	798	2,181	10,551	14	10,565	
161,916	-	-	161,916	1,235,058	33,821	1,268,879	
52,891	-	35,404	88,295	403,442	4,853	408,295	
1,740	-	4,380	6,120	13,274	(2,136)	11,138	
25,226	-	3,837	29,063	192,418	(563)	191,855	
387	-	723	1,110	2,950	22	2,972	
2,127	-	-	2,127	16,224	4,655	20,879	
580,814	-	-	580,814	4,430,314	166,582	4,596,896	
290,329	-	573,396	863,725	2,214,561	(205,800)	2,008,761	
4,477	-	8,750	13,227	34,150	(2,371)	31,779	
1,800	-	-	1,800	13,728	4,068	17,796	
3,495	-	6,645	10,140	26,662	(1,651)	25,011	
9,980	-	982	10,962	76,127	1,993	78,120	
878	-	265	1,143	6,694	1,778	8,472	
11,877	-	20,151	32,028	90,593	(8,432)	82,161	
41,862	-	-	41,862	319,316	24,415	343,731	
684	-	-	684	5,219	1,258	6,477	
24,802	-	-	24,802	189,184	5,410	194,594	
625	-	-	625	4,765	1,888	6,653	
2,268	-	3,405	5,673	17,302	(1,312)	15,990	
2,201	-	7,640	9,841	16,791	(809)	15,982	
312	-	6,497	6,809	2,383	(2,491)	(108)	
149,392	-	72,656	222,048	1,139,530	(24,965)	1,114,565	
2,588	-	-	2,588	19,741	4,886	24,627	
8,813	-	22,236	31,049	67,221	(6,150)	61,071	
13,662	-	-	13,662	104,207	21,007	125,214	
94,873	-	165,116	259,989	723,665	(59,086)	664,579	
2,395,760	-	485,474	2,881,234	18,274,287	101,682	18,375,969	
186,949	-	202,410	389,359	1,426,001	(62,123)	1,363,878	
23,791	-	-	23,791	181,469	16,396	197,865	
55,710	-	-	55,710	424,941	24,836	449,777	
123,936	-	13,550	137,486	945,354	117,813	1,063,167	
9,988	-	-	9,988	76,184	24,293	100,477	
10,166	-	57,522	67,688	77,546	(20,235)	57,311	
118,581	-	-	118,581	904,510	27,612	932,122	
2,843,424	-	1,538,962	4,382,386	21,688,963	(519,725)	21,169,238	
5,533	-	49,365	54,898	42,205	(15,321)	26,884	
60,038	-	21,194	81,232	457,956	(2,728)	455,228	
232,240	-	-	232,240	1,771,468	55,483	1,826,951	
973,691	-	703,621	1,677,312	7,427,083	(220,702)	7,206,381	
2,982	-	1,230	4,212	22,747	950	23,697	
28,164	-	27,202	55,366	214,825	(11,082)	203,743	
41,676	-	122,254	163,930	317,898	(45,505)	272,393	
122,865	-	14,191	137,056	937,185	(5,897)	931,288	
43,342	-	244,190	287,532	330,604	(77,201)	253,403	
142,379	-	177,810	320,189	1,086,037	(61,360)	1,024,677	
291,883	-	151,650	443,533	2,226,417	(42,013)	2,184,404	
169,740	-	113,243	282,983	1,294,735	(25,393)	1,269,342	
57,457	-	124,026	181,483	438,272	(41,703)	396,569	
137,270	-	957	138,227	1,047,065	54,774	1,101,839	
736	-	498	1,234	5,616	822	6,438	
4,284	-	7,642	11,926	32,675	(2,750)	29,925	
8,857	-	-	8,857	67,562	33,905	101,467	
69,810	-	-	69,810	532,495	26,694	559,189	
714	-	-	714	5,446	284	5,730	
4,321	-	675	4,996	32,958	3,510	36,468	
9,304	-	8,844	18,148	70,965	2,430	73,395	
2,053	-	4,264	6,317	15,657	(1,235)	14,422	
1,116	-	4,910	6,026	8,509	(633)	7,876	
1,606	-	1,856	3,462	12,253	541	12,794	
129,328	-	-	129,328	986,481	1,961	988,442	
10,248	-	143	10,391	78,170	8,980	87,150	
1,614	-	2,564	4,178	12,310	(994)	11,316	

Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
June 30, 2016

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	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 Outflows of Resources
99509	WATAUGA COUNTY DISTRICT U TDA	61,335	1,152	33,910	4,201	-	39,263
99511	TOWN OF BOONE	2,894,440	54,382	1,600,262	198,243	6,972	1,859,859
99521	TOWN OF BLOWING ROCK	852,754	16,022	471,466	58,406	1,435	547,329
99527	BLOWING ROCK ABC BD	25,680	482	14,198	1,759	1,404	17,843
99531	TOWN OF SEVEN DEVILS	185,917	3,493	102,788	12,734	39,764	158,779
99601	WAYNE COUNTY	11,211,235	210,640	6,198,401	767,869	60,572	7,237,482
99602	FORK TOWNSHIP SANITARY DIST	109,725	2,062	60,664	7,515	5,410	75,651
99603	EASTERN CAROLINA REG'L HOUSING AUTH	301,796	5,670	166,856	20,670	103,545	296,741
99604	WAYNE COUNTY ABC BOARD	205,654	3,864	113,701	14,085	20,600	152,250
99609	SOUTHERN WAYNE SANITARY DISTRICT	44,569	837	24,641	3,053	5,629	34,160
99610	EASTERN WAYNE SANITARY DIST	412,582	7,752	228,106	28,258	4,583	268,699
99611	CITY OF GOLDSBORO	6,684,506	125,590	3,695,690	457,829	-	4,279,109
99613	HOUSING AUTHORITY OF GOLDSBORO	715,015	13,434	395,313	48,972	227,196	684,915
99621	TOWN OF MOUNT OLIVE	697,187	13,099	385,457	47,751	25,982	472,289
99623	MT OLIVE HOUSING AUTHORITY	61,972	1,164	34,262	4,245	3,598	43,269
99631	TOWN OF FREMONT	219,449	4,123	121,328	15,030	-	140,481
99651	TOWN OF PIKEVILLE	142,409	2,676	78,734	9,754	8,790	99,954
99661	VILLAGE OF WALNUT CREEK	75,343	1,416	41,655	5,160	30,447	78,678
99701	WILKES COUNTY	6,106,807	114,736	3,376,295	418,262	31,037	3,940,330
99705	APPALACHIAN REGIONAL LIBRARY	366,315	6,882	202,526	25,089	11,090	245,587
99711	TOWN OF N WILKESBORO	924,065	17,362	510,891	63,290	1,891	593,434
99717	TOWN OF N WILKESBORO ABC BOARD	49,238	925	27,222	3,372	-	31,519
99721	TOWN OF WILKESBORO	1,325,398	24,902	732,778	90,778	-	848,458
99727	WILKESBORO ABC BOARD	53,695	1,009	29,687	3,678	46,298	80,672
99801	WILSON COUNTY	11,026,591	207,171	6,096,316	755,223	34,256	7,092,966
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTH	13,795	259	7,627	945	358	9,189
99804	WILSON COUNTY ABC BOARD	183,794	3,453	101,615	12,588	10,128	127,784
99811	CITY OF WILSON	14,519,955	272,805	8,027,707	994,487	-	9,294,999
99812	WILSON ECONOMIC DEV COUNCIL	54,332	1,021	30,039	3,721	8,999	43,680
99818	CITY OF WILSON CEMETERY COMMISSION	80,012	1,503	44,237	5,480	5,574	56,794
99821	TOWN OF STANTONSBURG	175,942	3,306	97,274	12,050	17,868	130,498
99831	TOWN OF BLACK CREEK	118,639	2,229	65,592	8,126	3,830	79,777
99841	TOWN OF LUCAMA	97,627	1,834	53,976	6,687	1,970	64,467
99851	TOWN OF ELM CITY	46,691	877	25,815	3,198	221	30,111
99901	YADKIN COUNTY	3,474,687	65,283	1,921,064	237,985	67,178	2,291,510
99911	TOWN OF YADKINVILLE	541,620	10,176	299,448	37,096	2,863	349,583
99921	TOWN OF JONESVILLE	321,109	6,033	177,533	21,993	4,809	210,368
99931	TOWN OF EAST BEND	53,271	1,001	29,452	3,649	-	34,102
99941	TOWN OF BOONVILLE	165,967	3,118	91,759	11,367	-	106,244
99991	N C ASSOC OF CO COMMISSIONERS	1,209,519	22,725	668,712	82,841	48,305	822,583
99999	N C LEAGUE OF MUNICIPALITIES	2,143,771	40,278	1,185,235	146,829	111,413	1,483,755
Total for All Employers		\$ 2,122,335,002	\$ 39,875,009	\$ 1,173,384,002	\$ 145,360,989	\$ 47,059,865	\$ 1,405,679,865

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

Deferred Inflows of Resources				Pension Expense			
Differences Between Expected and Actual Experience	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	
2,149	-	8,463	10,612	16,394	(3,831)	12,563	
101,424	-	87,693	189,117	773,641	(24,491)	749,150	
29,881	-	21,691	51,572	227,929	(5,407)	222,522	
900	-	-	900	6,864	529	7,393	
6,515	-	-	6,515	49,693	11,838	61,531	
392,854	-	101,945	494,799	2,996,598	(7,394)	2,989,204	
3,845	-	4,155	8,000	29,328	(359)	28,969	
10,575	-	-	10,575	80,666	31,525	112,191	
7,206	-	-	7,206	54,968	7,598	62,566	
1,562	-	-	1,562	11,913	2,073	13,986	
14,457	-	1,313	15,770	110,277	1,406	111,683	
234,233	-	295,351	529,584	1,786,670	(97,648)	1,689,022	
25,055	-	-	25,055	191,113	65,914	257,027	
24,430	-	7,236	31,666	186,348	6,510	192,858	
2,172	-	316	2,488	16,564	990	17,554	
7,690	-	9,381	17,071	58,656	(4,223)	54,433	
4,990	-	2,840	7,830	38,064	1,419	39,483	
2,640	-	-	2,640	20,138	9,415	29,553	
213,989	-	19,671	233,660	1,632,260	(10)	1,632,250	
12,836	-	842	13,678	97,911	4,693	102,604	
32,380	-	15,994	48,374	246,989	(4,420)	242,569	
1,725	-	2,122	3,847	13,161	(653)	12,508	
46,443	-	11,340	57,783	354,259	(3,888)	350,371	
1,882	-	-	1,882	14,352	14,149	28,501	
386,384	-	67,721	454,105	2,947,246	(3,738)	2,943,508	
483	-	107	590	3,687	53	3,740	
6,440	-	-	6,440	49,125	3,222	52,347	
508,796	-	526,561	1,035,357	3,880,971	(175,139)	3,705,832	
1,904	-	-	1,904	14,522	2,839	17,361	
2,804	-	2,988	5,792	21,386	1,745	23,131	
6,165	-	860	7,025	47,027	7,184	54,211	
4,157	-	873	5,030	31,710	823	32,533	
3,421	-	3,207	6,628	26,094	(660)	25,434	
1,636	-	1,432	3,068	12,480	(310)	12,170	
121,757	-	24,163	145,920	928,733	8,817	937,550	
18,979	-	20,527	39,506	144,767	(6,851)	137,916	
11,252	-	7,353	18,605	85,828	(2,145)	83,683	
1,867	-	5,581	7,448	14,238	(2,037)	12,201	
5,816	-	11,883	17,699	44,360	(3,674)	40,686	
42,383	-	-	42,383	323,287	19,414	342,701	
75,120	-	43,601	118,721	572,998	11,793	584,791	
\$ 74,369,003	\$ -	\$ 47,059,541	\$ 121,428,544	\$ 567,268,993	\$ 112	\$ 567,269,105	



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 Statute 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, 2016, is 899.

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

- C. Contributions** - 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, 2016, all employers made contributions of 7.15% of covered payroll for law enforcement officers and 6.67% 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 year ended June 30, 2016 and a Schedule of Pension Amounts by Employer for the fiscal year ended June 30, 2016, 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, 2016, 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	\$ 24,882,010
Plan Fiduciary Net Position	<u>(22,759,675)</u>
Net Pension Liability	<u>\$ 2,122,335</u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 91.47%

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 4.86 years for the year ended June 30, 2016, 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, 2016 (dollars in thousands).

	Year of Deferral	Amortization Period	Beginning of Year Balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources						
Difference between expected and actual experience	2016	4.86	\$ 0	\$ 50,205	\$ 10,330	\$ 39,875
Change in Assumptions	2016	4.86		183,019	37,658	145,361
Net Difference between projected and actual earnings on pension plan investments	2014-2016	5.00	(127,771)	1,479,258	178,103	1,173,384
Total			<u>\$ (127,771)</u>	<u>\$ 1,712,482</u>	<u>\$ 226,091</u>	<u>\$ 1,358,620</u>
Deferred Inflows of Resources						
Difference between expected and actual experience	2014	4.99	\$ 48,290	\$ 0	\$ 16,150	\$ 32,140
Difference between expected and actual experience	2015	4.82	57,203		14,974	42,229
Total			<u>\$ 105,493</u>	<u>\$ 0</u>	<u>\$ 31,124</u>	<u>\$ 74,369</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 and are shown in the following table (dollars in thousands).

Year Ended June 30:	
2017	\$ 194,967
2018	195,127
2019	557,035
2020	337,122
Total	<u>\$ 1,284,251</u>

NOTE 3 - ACTUARIAL METHODS AND ASSUMPTIONS

The total pension liability was determined by an actuarial valuation performed as of December 31, 2015. 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, 2016. 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 3.50% to 7.75% 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.

For the fiscal year ended June 30, 2016, retirees in the LGERS system received a 0.625% cost of living adjustment if their retirement began on or before July 1, 2014. This cost of living adjustment was granted by the LGERS Board of Trustees. Members with retirement effective dates between August 1, 2014, and June 1, 2015 received a prorated amount. This benefit enhancement reflects legislation enacted by the North Carolina General Assembly effective July 1, 2015. Future and ad hoc cost of living adjustment amounts are not considered to be substantively automatic and are therefore not included in the measurement.

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, 2015 valuations were based on the results of an actuarial experience review for LGERS for the period January 1, 2010 through December 31, 2014. This actuarial experience review is reflected in the Schedule of Pension Amounts by Employer as a deferred outflow of resources in the column titled Changes of Assumptions.

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 - COLLECTIVE PENSION EXPENSE

The components of collective pension expense for the year ended June 30, 2016 are as follows (amounts in thousands):

Service cost	\$ 684,288
Interest	1,707,699
Member contributions	(375,572)
Plan changes	12,581
Projected earnings on plan investments	(1,654,447)
Administrative expense	3,926
Other	(6,173)
Recognition (amortization) of deferred inflows and outflows of resources:	
Difference between expected and actual experience	(20,794)
Difference between projected and actual earnings on plan investments	178,103
Changes in assumptions	37,658
Collective Pension Expense	<u>\$ 567,269</u>

NOTE 5 - 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, 2016. The additional financial and actuarial information is available at <http://osc.nc.gov/public-information/2016-cafr> or by contacting LGERS at:

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

STATE OF NORTH CAROLINA
Office of the State Auditor



Beth A. Wood, CPA
State Auditor

2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0600
Telephone: (919) 807-7500
Fax: (919) 807-7647
<http://www.ncauditor.net>

**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 Dale R. Folwell, 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, 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, 2016, and the related notes (hereafter referred to as "the Schedules") and have issued our report thereon dated April 11, 2017.

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 11, 2017

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For additional information contact:
Bill Holmes
Director of External Affairs
919-807-7513

