

# North Carolina Department of State Treasurer

Raleigh, North Carolina

## Financial Audit of the Schedule of Employer Allocations and the Schedule of OPEB Amounts by Employer

For the Year Ended June 30, 2023

**UNBIASED. IMPACTFUL. IRREFUTABLE.**



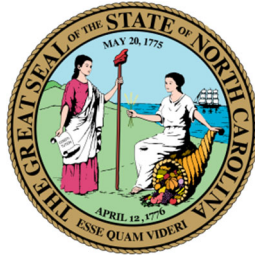
A Department of the  
State of North Carolina



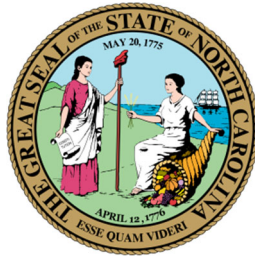
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Chapter 147, Article 5A of the North Carolina General Statutes gives the Auditor broad powers to examine all books, records, files, papers, documents, and financial affairs of every state agency and any organization that receives public funding. The Auditor also has the power to summon people to produce records and to answer questions under oath.



# **Independent Auditor's Report**



# Retiree Health Benefit Fund

**Retiree Health Benefit Fund**  
**Schedule of Employer Allocations**  
**As of and For the Year Ended June 30, 2023**

**Schedule 1**

| Employer Number | Employer  | Present Value of Future Salary | Present Value of Future Salary Allocation |
|-----------------|---|--------------------------------|---|
| 10200           | NORTH CAROLINA EDUCATION LOTTERY                        | \$ 185,580,965                 | 0.11092%                                  |
| 10400           | DEPARTMENT OF JUSTICE                                   | 497,967,050                    | 0.29764%                                  |
| 10500           | OFFICE OF STATE AUDITOR                                 | 109,356,782                    | 0.06536%                                  |
| 10700           | DEPARTMENT OF NATURAL AND CULTURAL RESOURCES            | 736,421,153                    | 0.44017%                                  |
| 10800           | ADMINISTRATIVE OFFICE OF THE COURTS                     | 3,169,068,510                  | 1.89419%                                  |
| 10850           | OFFICE OF ADMINISTRATIVE HEARINGS                       | 24,770,448                     | 0.01481%                                  |
| 10900           | DEPARTMENT OF ADMINISTRATION                            | 260,417,968                    | 0.15565%                                  |
| 10910           | OFFICE OF STATE BUDGET AND MANAGEMENT                   | 79,681,509                     | 0.04763%                                  |
| 10930           | DEPARTMENT OF INFORMATION TECHNOLOGY                    | 883,066,653                    | 0.52782%                                  |
| 10940           | OFFICE OF STATE CONTROLLER                              | 117,626,067                    | 0.07031%                                  |
| 10950           | NC SCHOOL OF SCIENCE AND MATHEMATICS                    | 167,631,774                    | 0.10020%                                  |
| 11050           | NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS          | 35,169,347                     | 0.02102%                                  |
| 11300           | DEPARTMENT OF ENVIRONMENTAL QUALITY                     | 691,437,179                    | 0.41328%                                  |
| 11310           | HOUSING FINANCE AGENCY OF NORTH CAROLINA                | 83,831,737                     | 0.05011%                                  |
| 11600           | WILDLIFE RESOURCES COMMISSION                           | 389,670,991                    | 0.23291%                                  |
| 11900           | STATE BOARD OF ELECTIONS                                | 57,979,075                     | 0.03465%                                  |
| 12100           | OFFICE OF GOVERNOR                                      | 46,426,150                     | 0.02775%                                  |
| 12150           | OFFICE OF LIEUTENANT GOVERNOR                           | 1,917,218                      | 0.00115%                                  |
| 12160           | GENERAL ASSEMBLY  | 285,347,798                    | 0.17056%                                  |
| 12220           | DEPARTMENT OF HEALTH AND HUMAN SERVICES                 | 6,701,430,191                  | 4.00551%                                  |
| 12510           | DEPARTMENT OF COMMERCE                                  | 663,600,369                    | 0.39664%                                  |
| 12600           | DEPARTMENT OF INSURANCE                                 | 278,058,448                    | 0.16620%                                  |
| 12700           | DEPARTMENT OF LABOR                                     | 165,803,244                    | 0.09910%                                  |
| 13500           | DEPARTMENT OF REVENUE                                   | 654,329,804                    | 0.39110%                                  |
| 13700           | DEPARTMENT OF SECRETARY OF STATE                        | 73,559,030                     | 0.04397%                                  |
| 14300           | DEPARTMENT OF STATE TREASURER (W/O STATE HEALTH PLAN)   | 226,707,264                    | 0.13551%                                  |
| 14300.1         | DEPARTMENT OF STATE TREASURER (State Health Plan Only)  | 29,591,962                     | 0.01769%                                  |
| 18400           | DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES         | 786,886,443                    | 0.47033%                                  |
| 18600           | STATE BOARD OF BARBER EXAMINERS                         | 1,555,382                      | 0.00093%                                  |
| 18640           | NORTH CAROLINA BOARD OF OPTICIANS                       | 307,776                        | 0.00018%                                  |
| 18780           | NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS | 4,133,333                      | 0.00247%                                  |
| 19005           | COMMUNITY COLLEGE SYSTEM OFFICE                         | 135,657,729                    | 0.08108%                                  |
| 19100           | DEPARTMENT OF PUBLIC SAFETY                             | 3,071,122,559                  | 1.83564%                                  |
| 19120           | DEPARTMENT OF ADULT CORRECTION                          | 7,477,524,773                  | 4.46939%                                  |
| 20100           | APPALACHIAN STATE UNIVERSITY                            | 1,795,368,911                  | 1.07311%                                  |
| 20200           | NORTH CAROLINA SCHOOL OF THE ARTS                       | 250,494,076                    | 0.14972%                                  |
| 20300           | EAST CAROLINA UNIVERSITY                                | 3,738,796,861                  | 2.23472%                                  |
| 20400           | ELIZABETH CITY STATE UNIVERSITY                         | 205,595,246                    | 0.12289%                                  |
| 20600           | FAYETTEVILLE STATE UNIVERSITY                           | 427,886,970                    | 0.25575%                                  |
| 20700           | NORTH CAROLINA A&T UNIVERSITY                           | 961,306,949                    | 0.57458%                                  |
| 20800           | NORTH CAROLINA CENTRAL UNIVERSITY                       | 654,072,792                    | 0.39095%                                  |
| 20900           | UNIVERSITY OF NORTH CAROLINA AT GREENSBORO              | 1,625,683,565                  | 0.97169%                                  |
| 21200           | UNIVERSITY OF NORTH CAROLINA AT PEMBROKE                | 513,259,725                    | 0.30678%                                  |
| 21300           | NC STATE UNIVERSITY                                     | 6,379,396,622                  | 3.81303%                                  |
| 21520           | UNC-CHAPEL HILL CB1260                                  | 12,230,089,879                 | 7.31005%                                  |
| 21525           | UNC-GENERAL ADMINISTRATION (w/o SEAA)                   | 311,145,356                    | 0.18597%                                  |
| 21525.1         | UNC-GENERAL ADMINISTRATION (SEAA Only)                  | 34,704,071                     | 0.02074%                                  |
| 21550           | UNC HEALTH CARE SYSTEM                                  | 7,448,057,773                  | 4.45178%                                  |
| 21570           | UNIVERSITY OF NORTH CAROLINA PRESS                      | 30,359,200                     | 0.01815%                                  |
| 21800           | WESTERN CAROLINA UNIVERSITY                             | 948,395,536                    | 0.56687%                                  |
| 21900           | WINSTON-SALEM STATE UNIVERSITY                          | 419,819,025                    | 0.25093%                                  |
| 22000           | DEPARTMENT OF PUBLIC INSTRUCTION                        | 603,689,122                    | 0.36083%                                  |
| 23000           | UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE               | 369,356,449                    | 0.22077%                                  |
| 23100           | UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE               | 2,515,875,973                  | 1.50377%                                  |

**Retiree Health Benefit Fund**  
**Schedule of Employer Allocations**  
**As of and For the Year Ended June 30, 2023**

**Schedule 1**

| Employer Number | Employer                                   | Present Value of Future Salary | Present Value of Future Salary Allocation |
|-----------------|--|--------------------------------|---|
| 23200           | UNIVERSITY OF NORTH CAROLINA AT WILMINGTON | 1,461,453,247                  | 0.87353%                                  |
| 30000           | YANCEY COUNTY SCHOOLS                      | 127,831,137                    | 0.07641%                                  |
| 30100           | ALAMANCE COUNTY SCHOOLS                    | 1,256,126,185                  | 0.75080%                                  |
| 30102           | CLOVER GARDEN CHARTER SCHOOL               | 32,465,268                     | 0.01940%                                  |
| 30103           | RIVER MILL ACADEMY CHARTER                 | 37,316,976                     | 0.02230%                                  |
| 30104           | THE HAWBRIDGE SCHOOL                       | 23,091,873                     | 0.01380%                                  |
| 30105           | ALAMANCE COMMUNITY COLLEGE                 | 114,746,756                    | 0.06859%                                  |
| 30200           | ALEXANDER COUNTY SCHOOLS                   | 281,789,511                    | 0.16843%                                  |
| 30300           | ALLEGHANY COUNTY SCHOOLS                   | 95,944,465                     | 0.05735%                                  |
| 30400           | ANSON COUNTY SCHOOLS                       | 177,157,671                    | 0.10589%                                  |
| 30405           | SOUTH PIEDMONT COMMUNITY COLLEGE           | 101,751,717                    | 0.06082%                                  |
| 30500           | ASHE COUNTY SCHOOLS                        | 179,698,082                    | 0.10741%                                  |
| 30600           | AVERY COUNTY SCHOOLS                       | 137,185,434                    | 0.08200%                                  |
| 30700           | BEAUFORT COUNTY SCHOOLS                    | 365,739,536                    | 0.21861%                                  |
| 30705           | BEAUFORT COUNTY COMMUNITY COLLEGE          | 71,509,030                     | 0.04274%                                  |
| 30800           | BERTIE COUNTY SCHOOLS                      | 100,916,514                    | 0.06032%                                  |
| 30900           | BLADEN COUNTY SCHOOLS                      | 254,819,781                    | 0.15231%                                  |
| 30905           | BLADEN COMMUNITY COLLEGE                   | 38,222,122                     | 0.02285%                                  |
| 31000           | BRUNSWICK COUNTY SCHOOLS                   | 717,966,913                    | 0.42914%                                  |
| 31005           | BRUNSWICK COMMUNITY COLLEGE                | 67,234,343                     | 0.04019%                                  |
| 31100           | BUNCOMBE COUNTY SCHOOLS                    | 1,441,999,546                  | 0.86190%                                  |
| 31101           | FRANCINE DELANY NEW SCHOOL FOR CHILDREN    | 10,508,616                     | 0.00628%                                  |
| 31102           | EVERGREEN COMMUNITY CHARTER SCHOOL         | 25,683,350                     | 0.01535%                                  |
| 31105           | ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE       | 212,771,777                    | 0.12718%                                  |
| 31110           | ASHEVILLE CITY SCHOOLS                     | 333,069,025                    | 0.19908%                                  |
| 31200           | BURKE COUNTY SCHOOLS                       | 628,772,895                    | 0.37582%                                  |
| 31205           | WESTERN PIEDMONT COMMUNITY COLLEGE         | 67,994,084                     | 0.04064%                                  |
| 31300           | CABARRUS COUNTY SCHOOLS                    | 1,905,517,142                  | 1.13895%                                  |
| 31301           | CAROLINA INTERNATIONAL SCHOOL              | 28,173,942                     | 0.01684%                                  |
| 31320           | KANNAPOLIS CITY SCHOOLS                    | 315,326,284                    | 0.18847%                                  |
| 31400           | CALDWELL COUNTY SCHOOLS                    | 610,405,543                    | 0.36485%                                  |
| 31405           | CALDWELL COMMUNITY COLLEGE                 | 128,902,180                    | 0.07705%                                  |
| 31500           | CAMDEN COUNTY SCHOOLS                      | 120,005,582                    | 0.07173%                                  |
| 31600           | CARTERET COUNTY SCHOOLS                    | 487,202,611                    | 0.29121%                                  |
| 31605           | CARTERET COMMUNITY COLLEGE                 | 71,731,883                     | 0.04287%                                  |
| 31700           | CASWELL COUNTY SCHOOLS                     | 128,156,944                    | 0.07660%                                  |
| 31800           | CATAWBA COUNTY SCHOOLS                     | 873,900,740                    | 0.52234%                                  |
| 31805           | CATAWBA VALLEY COMMUNITY COLLEGE           | 188,270,994                    | 0.11253%                                  |
| 31810           | HICKORY CITY SCHOOLS                       | 195,434,818                    | 0.11681%                                  |
| 31820           | NEWTON-CONOVER CITY SCHOOLS                | 166,948,923                    | 0.09979%                                  |
| 31900           | CHATHAM COUNTY SCHOOLS                     | 546,164,845                    | 0.32645%                                  |
| 32000           | CHEROKEE COUNTY SCHOOLS                    | 202,623,150                    | 0.12111%                                  |
| 32005           | TRI-COUNTY COMMUNITY COLLEGE               | 52,352,606                     | 0.03129%                                  |
| 32100           | EDENTON-CHOWAN COUNTY SCHOOLS              | 122,447,603                    | 0.07319%                                  |
| 32200           | CLAY COUNTY SCHOOLS                        | 88,240,870                     | 0.05274%                                  |
| 32300           | CLEVELAND COUNTY SCHOOLS                   | 841,242,555                    | 0.50282%                                  |
| 32305           | CLEVELAND TECHNICAL COLLEGE                | 100,325,477                    | 0.05997%                                  |
| 32400           | COLUMBUS COUNTY SCHOOLS                    | 290,852,775                    | 0.17385%                                  |
| 32405           | SOUTHEASTERN COMMUNITY COLLEGE             | 69,627,689                     | 0.04162%                                  |
| 32410           | WHITEVILLE CITY SCHOOLS                    | 135,678,848                    | 0.08110%                                  |
| 32500           | NEW BERN/CRAVEN COUNTY BOARD OF EDUCATION  | 665,453,156                    | 0.39775%                                  |
| 32505           | CRAVEN COMMUNITY COLLEGE                   | 108,208,919                    | 0.06468%                                  |
| 32600           | CUMBERLAND COUNTY SCHOOLS                  | 2,479,231,174                  | 1.48186%                                  |

**Retiree Health Benefit Fund**  
**Schedule of Employer Allocations**  
**As of and For the Year Ended June 30, 2023**

**Schedule 1**

| Employer Number | Employer  | Present Value of Future Salary | Present Value of Future Salary Allocation |
|-----------------|---|--------------------------------|---|
| 32605           | FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE          | 431,870,221                    | 0.25813%                                  |
| 32700           | CURRITUCK COUNTY SCHOOLS                          | 234,910,878                    | 0.14041%                                  |
| 32800           | DARE COUNTY SCHOOLS                               | 324,259,943                    | 0.19381%                                  |
| 32900           | DAVIDSON COUNTY SCHOOLS                           | 905,137,052                    | 0.54101%                                  |
| 32901           | INVEST COLLEGIATE CHARTER (DAVIDSON)              | 14,369,958                     | 0.00859%                                  |
| 32904           | DISCOVERY CHARTER                                 | 13,781,217                     | 0.00824%                                  |
| 32905           | DAVIDSON COUNTY COMMUNITY COLLEGE                 | 129,779,821                    | 0.07757%                                  |
| 32910           | LEXINGTON CITY SCHOOLS                            | 162,474,020                    | 0.09711%                                  |
| 32915           | ALAMANCE COMMUNITY SCHOOLS                        | 19,435,832                     | 0.01162%                                  |
| 32920           | THOMASVILLE CITY SCHOOLS                          | 133,709,945                    | 0.07992%                                  |
| 33000           | DAVIE COUNTY SCHOOLS                              | 357,461,378                    | 0.21366%                                  |
| 33001           | NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY       | 6,334,329                      | 0.00379%                                  |
| 33027           | CORNERSTONE ACADEMY                               | 61,605,255                     | 0.03682%                                  |
| 33100           | DUPLIN COUNTY SCHOOLS                             | 482,149,578                    | 0.28819%                                  |
| 33105           | JAMES SPRUNT TECHNICAL COLLEGE                    | 62,073,930                     | 0.03710%                                  |
| 33200           | DURHAM PUBLIC SCHOOLS                             | 2,225,301,400                  | 1.33009%                                  |
| 33202           | CENTRAL PARK SCHOOL FOR CHILDREN                  | 44,134,433                     | 0.02638%                                  |
| 33203           | HEALTHY START ACADEMY                             | 29,321,230                     | 0.01753%                                  |
| 33204           | VOYAGER ACADEMY                                   | 74,442,733                     | 0.04450%                                  |
| 33205           | DURHAM TECHNICAL INSTITUTE                        | 193,009,721                    | 0.11536%                                  |
| 33206           | BEAR GRASS CHARTER SCHOOL                         | 19,982,077                     | 0.01194%                                  |
| 33207           | INVEST COLLEGIATE CHARTER (BUNCOMBE)              | 84,342,737                     | 0.05041%                                  |
| 33300           | EDGECOMBE COUNTY SCHOOLS                          | 308,687,432                    | 0.18451%                                  |
| 33305           | EDGECOMBE TECHNICAL COLLEGE                       | 63,789,204                     | 0.03813%                                  |
| 33400           | WINSTON-SALEM-FORSYTH COUNTY SCHOOLS              | 3,146,777,471                  | 1.88086%                                  |
| 33402           | ARTS BASED ELEMENTARY CHARTER                     | 30,510,731                     | 0.01824%                                  |
| 33405           | FORSYTH TECHNICAL INSTITUTE                       | 281,347,387                    | 0.16816%                                  |
| 33500           | FRANKLIN COUNTY SCHOOLS                           | 451,157,796                    | 0.26966%                                  |
| 33501           | A CHILDS GARDEN CHARTER (AKA CROSS CREEK CHARTER) | 14,442,173                     | 0.00863%                                  |
| 33600           | GASTON COUNTY SCHOOLS                             | 1,538,573,074                  | 0.91962%                                  |
| 33605           | GASTON COLLEGE                                    | 180,981,620                    | 0.10817%                                  |
| 33700           | GATES COUNTY SCHOOLS                              | 116,889,572                    | 0.06987%                                  |
| 33800           | GRAHAM COUNTY SCHOOLS                             | 87,995,130                     | 0.05260%                                  |
| 33900           | GRANVILLE COUNTY SCHOOLS AND OXFORD ORPHANAGE     | 330,132,871                    | 0.19732%                                  |
| 34000           | GREENE COUNTY SCHOOLS                             | 196,655,581                    | 0.11754%                                  |
| 34100           | GUILFORD COUNTY SCHOOLS                           | 4,076,814,443                  | 2.43675%                                  |
| 34105           | GUILFORD TECHNICAL COMMUNITY COLLEGE              | 301,890,481                    | 0.18044%                                  |
| 34200           | HALIFAX COUNTY SCHOOLS                            | 123,495,449                    | 0.07381%                                  |
| 34205           | HALIFAX COMMUNITY COLLEGE                         | 54,445,312                     | 0.03254%                                  |
| 34220           | ROANOKE RAPIDS CITY SCHOOLS                       | 155,700,794                    | 0.09306%                                  |
| 34230           | WELDON CITY SCHOOLS                               | 53,622,594                     | 0.03205%                                  |
| 34300           | HARNETT COUNTY SCHOOLS                            | 907,325,784                    | 0.54232%                                  |
| 34400           | HAYWOOD COUNTY SCHOOLS                            | 407,591,687                    | 0.24362%                                  |
| 34405           | HAYWOOD TECHNICAL COLLEGE                         | 73,153,178                     | 0.04372%                                  |
| 34500           | HENDERSON COUNTY SCHOOLS                          | 792,517,011                    | 0.47370%                                  |
| 34501           | MOUNTAIN COMMUNITY SCHOOL                         | 11,462,158                     | 0.00685%                                  |
| 34505           | BLUE RIDGE COMMUNITY COLLEGE                      | 98,678,258                     | 0.05898%                                  |
| 34600           | HERTFORD COUNTY SCHOOLS                           | 144,874,728                    | 0.08659%                                  |
| 34605           | ROANOKE-CHOWAN COMMUNITY COLLEGE                  | 25,277,357                     | 0.01511%                                  |
| 34700           | HOKE COUNTY SCHOOLS                               | 488,131,894                    | 0.29176%                                  |
| 34800           | HYDE COUNTY SCHOOLS                               | 50,855,286                     | 0.03040%                                  |
| 34900           | IREDELL COUNTY SCHOOLS                            | 1,056,498,751                  | 0.63148%                                  |
| 34901           | AMERICAN RENAISSANCE MIDDLE SCHOOL                | 29,894,747                     | 0.01787%                                  |
| 34903           | SUCCESS INSTITUTE                                 | 3,381,232                      | 0.00202%                                  |

**Retiree Health Benefit Fund**  
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**Schedule 1**

| Employer Number | Employer                               | Present Value of Future Salary | Present Value of Future Salary Allocation |
|-----------------|--|--------------------------------|---|
| 34905           | MITCHELL COMMUNITY COLLEGE             | 99,317,074                     | 0.05936%                                  |
| 34910           | MOORESVILLE CITY SCHOOLS               | 329,326,683                    | 0.19684%                                  |
| 35000           | JACKSON COUNTY SCHOOLS                 | 239,693,781                    | 0.14327%                                  |
| 35005           | SOUTHWESTERN COMMUNITY COLLEGE         | 84,941,142                     | 0.05077%                                  |
| 35100           | JOHNSTON COUNTY SCHOOLS                | 1,997,831,851                  | 1.19412%                                  |
| 35105           | JOHNSTON TECHNICAL COLLEGE             | 160,757,713                    | 0.09609%                                  |
| 35106           | NEUSE CHARTER SCHOOL                   | 36,145,130                     | 0.02160%                                  |
| 35200           | JONES COUNTY SCHOOLS                   | 76,480,194                     | 0.04571%                                  |
| 35300           | SANFORD-LEE COUNTY BOARD OF EDUCATION  | 555,069,810                    | 0.33177%                                  |
| 35305           | CENTRAL CAROLINA COMMUNITY COLLEGE     | 231,667,606                    | 0.13847%                                  |
| 35400           | LENOIR COUNTY SCHOOLS                  | 493,170,949                    | 0.29477%                                  |
| 35401           | CHILDRENS VILLAGE ACADEMY              | 5,981,440                      | 0.00358%                                  |
| 35405           | LENOIR COUNTY COMMUNITY COLLEGE        | 121,620,664                    | 0.07269%                                  |
| 35500           | LINCOLN COUNTY SCHOOLS                 | 619,239,488                    | 0.37013%                                  |
| 35600           | MACON COUNTY SCHOOLS                   | 262,837,765                    | 0.15710%                                  |
| 35700           | MADISON COUNTY SCHOOLS                 | 143,772,411                    | 0.08593%                                  |
| 35800           | MARTIN COUNTY SCHOOLS                  | 167,706,979                    | 0.10024%                                  |
| 35805           | MARTIN COMMUNITY COLLEGE               | 32,891,079                     | 0.01966%                                  |
| 35900           | MCDOWELL COUNTY SCHOOLS                | 332,543,214                    | 0.19876%                                  |
| 35905           | MCDOWELL TECHNICAL COLLEGE             | 51,246,124                     | 0.03063%                                  |
| 36000           | CHARLOTTE-MECKLENBURG COUNTY SCHOOLS   | 8,539,715,247                  | 5.10428%                                  |
| 36003           | COMMUNITY SCHOOL OF DAVIDSON           | 64,663,379                     | 0.03865%                                  |
| 36004           | CORVIAN COMMUNITY SCHOOL               | 48,036,863                     | 0.02871%                                  |
| 36005           | CENTRAL PIEDMONT COMMUNITY COLLEGE     | 613,751,769                    | 0.36685%                                  |
| 36006           | LAKE NORMAN CHARTER SCHOOL             | 114,751,224                    | 0.06859%                                  |
| 36007           | SOCRATES ACADEMY                       | 38,093,155                     | 0.02277%                                  |
| 36008           | PINE LAKE PREP CHARTER                 | 97,393,808                     | 0.05821%                                  |
| 36009           | CHARLOTTE SECONDARY CHARTER            | 11,348,349                     | 0.00678%                                  |
| 36100           | MITCHELL COUNTY SCHOOLS                | 108,880,492                    | 0.06508%                                  |
| 36105           | MAYLAND TECHNICAL COLLEGE              | 48,196,733                     | 0.02881%                                  |
| 36200           | MONTGOMERY COUNTY SCHOOLS              | 190,682,922                    | 0.11397%                                  |
| 36205           | MONTGOMERY COMMUNITY COLLEGE           | 40,284,613                     | 0.02408%                                  |
| 36300           | MOORE COUNTY SCHOOLS                   | 705,948,377                    | 0.42195%                                  |
| 36301           | ACADEMY OF MOORE COUNTY                | 18,907,415                     | 0.01130%                                  |
| 36302           | STARS CHARTER SCHOOL                   | 33,878,709                     | 0.02025%                                  |
| 36303           | THE NORTH CAROLINA LEADERSHIP ACADEMY  | 43,036,617                     | 0.02572%                                  |
| 36305           | SANDHILLS COMMUNITY COLLEGE            | 144,511,707                    | 0.08638%                                  |
| 36400           | NASH-ROCKY MOUNT SCHOOLS               | 738,693,993                    | 0.44153%                                  |
| 36405           | NASH TECHNICAL COLLEGE                 | 107,242,437                    | 0.06410%                                  |
| 36500           | NEW HANOVER COUNTY SCHOOLS             | 1,690,347,112                  | 1.01034%                                  |
| 36501           | CAPE FEAR CENTER FOR INQUIRY           | 20,167,988                     | 0.01205%                                  |
| 36502           | WILMINGTON PREP ACADEMY                | 4,160,851                      | 0.00249%                                  |
| 36505           | CAPE FEAR COMMUNITY COLLEGE            | 305,128,670                    | 0.18238%                                  |
| 36600           | NORTHAMPTON COUNTY SCHOOLS             | 77,956,218                     | 0.04660%                                  |
| 36700           | ONSLOW COUNTY SCHOOLS                  | 1,288,266,603                  | 0.77001%                                  |
| 36701           | ZECA SCHOOL OF THE ARTS AND TECHNOLOGY | 3,120,713                      | 0.00187%                                  |
| 36705           | COASTAL CAROLINA COMMUNITY COLLEGE     | 131,505,577                    | 0.07860%                                  |
| 36800           | ORANGE COUNTY SCHOOLS                  | 501,389,460                    | 0.29969%                                  |
| 36802           | ORANGE CHARTER SCHOOL                  | 42,510,479                     | 0.02541%                                  |
| 36810           | CHAPEL HILL - CARBORO CITY SCHOOLS     | 1,005,266,052                  | 0.60086%                                  |
| 36900           | PAMLICO COUNTY SCHOOLS                 | 108,741,676                    | 0.06500%                                  |
| 36901           | ARAPAHOE CHARTER SCHOOL                | 33,540,820                     | 0.02005%                                  |

**Retiree Health Benefit Fund**  
**Schedule of Employer Allocations**  
**As of and For the Year Ended June 30, 2023**

**Schedule 1**

| Employer Number | Employer  | Present Value of Future Salary | Present Value of Future Salary Allocation |
|-----------------|---|--------------------------------|---|
| 36905           | PAMLICO COMMUNITY COLLEGE                       | 30,682,573                     | 0.01834%                                  |
| 37000           | ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS    | 260,410,573                    | 0.15565%                                  |
| 37001           | N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY | 32,864,169                     | 0.01964%                                  |
| 37005           | COLLEGE OF THE ALBEMARLE                        | 82,988,732                     | 0.04960%                                  |
| 37100           | PENDER COUNTY SCHOOLS                           | 537,502,767                    | 0.32127%                                  |
| 37200           | PERQUIMANS COUNTY SCHOOLS                       | 110,650,266                    | 0.06614%                                  |
| 37300           | PERSON COUNTY SCHOOLS                           | 265,072,718                    | 0.15844%                                  |
| 37301           | ROXBORO COMMUNITY SCHOOL                        | 27,145,258                     | 0.01623%                                  |
| 37305           | PIEDMONT COMMUNITY COLLEGE                      | 62,407,321                     | 0.03730%                                  |
| 37400           | PITT COUNTY SCHOOLS                             | 1,362,480,359                  | 0.81437%                                  |
| 37405           | PITT COMMUNITY COLLEGE                          | 265,336,483                    | 0.15859%                                  |
| 37500           | POLK COUNTY SCHOOLS                             | 145,468,704                    | 0.08695%                                  |
| 37600           | RANDOLPH COUNTY SCHOOLS                         | 835,481,399                    | 0.49938%                                  |
| 37601           | UWHARRIE CHARTER ACADEMY                        | 90,671,615                     | 0.05420%                                  |
| 37605           | RANDOLPH COMMUNITY COLLEGE                      | 107,534,229                    | 0.06427%                                  |
| 37610           | ASHEBORO CITY SCHOOLS                           | 260,229,866                    | 0.15554%                                  |
| 37700           | RICHMOND COUNTY SCHOOLS                         | 380,689,108                    | 0.22754%                                  |
| 37705           | RICHMOND TECHNICAL COLLEGE                      | 107,196,884                    | 0.06407%                                  |
| 37800           | ROBESON COUNTY SCHOOLS                          | 1,132,246,419                  | 0.67676%                                  |
| 37801           | SOUTHEASTERN ACADEMY CHARTER SCHOOL             | 11,471,799                     | 0.00686%                                  |
| 37805           | ROBESON COMMUNITY COLLEGE                       | 92,043,680                     | 0.05502%                                  |
| 37900           | ROCKINGHAM COUNTY SCHOOLS                       | 594,562,292                    | 0.35538%                                  |
| 37901           | BETHANY COMMUNITY MIDDLE SCHOOL                 | 21,089,795                     | 0.01261%                                  |
| 37905           | ROCKINGHAM COMMUNITY COLLEGE                    | 67,834,330                     | 0.04055%                                  |
| 38000           | ROWAN-SALISBURY SCHOOL SYSTEM                   | 940,819,441                    | 0.56234%                                  |
| 38005           | ROWAN-CABARRUS COMMUNITY COLLEGE                | 224,509,198                    | 0.13419%                                  |
| 38100           | RUTHERFORD COUNTY SCHOOLS                       | 473,847,610                    | 0.28322%                                  |
| 38105           | ISOTHERMAL COMMUNITY COLLEGE                    | 90,404,037                     | 0.05404%                                  |
| 38200           | SAMPSON COUNTY SCHOOLS                          | 432,541,783                    | 0.25853%                                  |
| 38205           | SAMPSON COMMUNITY COLLEGE                       | 64,822,944                     | 0.03875%                                  |
| 38210           | CLINTON CITY SCHOOLS                            | 170,606,040                    | 0.10197%                                  |
| 38300           | SCOTLAND COUNTY SCHOOLS                         | 327,031,295                    | 0.19547%                                  |
| 38400           | STANLY COUNTY SCHOOLS                           | 437,597,095                    | 0.26156%                                  |
| 38402           | GRAY STONE DAY SCHOOL                           | 31,529,704                     | 0.01884%                                  |
| 38405           | STANLY COMMUNITY COLLEGE                        | 104,307,452                    | 0.06234%                                  |
| 38500           | STOKES COUNTY SCHOOLS                           | 328,169,684                    | 0.19615%                                  |
| 38600           | SURRY COUNTY SCHOOLS                            | 411,861,289                    | 0.24617%                                  |
| 38602           | MILLENNIUM CHARTER ACADEMY                      | 34,348,851                     | 0.02053%                                  |
| 38605           | SURRY COMMUNITY COLLEGE                         | 96,173,139                     | 0.05748%                                  |
| 38610           | MOUNT AIRY CITY SCHOOLS                         | 106,310,012                    | 0.06354%                                  |
| 38620           | ELKIN CITY SCHOOLS                              | 76,543,534                     | 0.04575%                                  |
| 38700           | SWAIN COUNTY SCHOOLS                            | 137,656,976                    | 0.08228%                                  |
| 38701           | MOUNTAIN DISCOVERY CHARTER                      | 10,921,657                     | 0.00653%                                  |
| 38800           | TRANSYLVANIA COUNTY SCHOOLS                     | 225,499,075                    | 0.13478%                                  |
| 38801           | BREVARD ACADEMY CHARTER SCHOOL                  | 21,789,881                     | 0.01302%                                  |
| 38900           | TYRRELL COUNTY SCHOOLS                          | 45,696,983                     | 0.02731%                                  |
| 39000           | UNION COUNTY SCHOOLS                            | 2,172,381,929                  | 1.29845%                                  |
| 39100           | VANCE COUNTY SCHOOLS                            | 247,130,665                    | 0.14771%                                  |
| 39101           | VANCE CHARTER SCHOOL                            | 44,209,571                     | 0.02642%                                  |
| 39105           | VANCE-GRANVILLE COMMUNITY COLLEGE               | 99,385,952                     | 0.05940%                                  |
| 39200           | WAKE COUNTY SCHOOLS                             | 9,899,581,137                  | 5.91708%                                  |
| 39201           | ENDEAVOR CHARTER SCHOOL                         | 40,493,233                     | 0.02420%                                  |
| 39204           | SOUTHERN WAKE ACADEMY                           | 37,702,490                     | 0.02253%                                  |
| 39205           | WAKE TECHNICAL COLLEGE                          | 845,792,057                    | 0.50554%                                  |

**Retiree Health Benefit Fund**  
**Schedule of Employer Allocations**  
**As of and For the Year Ended June 30, 2023**

**Schedule 1**

| Employer Number | Employer   | Present Value of Future Salary | Present Value of Future Salary Allocation |
|-----------------|--|--------------------------------|---|
| 39208           | EAST WAKE ACADEMY  | 58,124,323                     | 0.03474%                                  |
| 39300           | WARREN COUNTY SCHOOLS  | 103,510,694                    | 0.06187%                                  |
| 39301           | HALIWA-SAPONI TRIBAL CHARTER                                       | 6,094,913                      | 0.00364%                                  |
| 39400           | WASHINGTON COUNTY SCHOOLS  | 63,945,799                     | 0.03822%                                  |
| 39401           | HENDERSON COLLEGIATE CHARTER SCHOOL                                | 65,279,942                     | 0.03902%                                  |
| 39500           | WATAUGA COUNTY SCHOOLS   | 320,915,624                    | 0.19181%                                  |
| 39501           | TWO RIVERS COMMUNITY SCHOOL  | 8,063,486                      | 0.00482%                                  |
| 39600           | WAYNE COUNTY SCHOOLS   | 869,698,900                    | 0.51983%                                  |
| 39605           | WAYNE COMMUNITY COLLEGE  | 127,390,593                    | 0.07614%                                  |
| 39700           | WILKES COUNTY SCHOOLS  | 491,748,536                    | 0.29392%                                  |
| 39703           | PINNACLE CLASSICAL ACADEMY   | 37,700,626                     | 0.02253%                                  |
| 39705           | WILKES COMMUNITY COLLEGE   | 135,291,310                    | 0.08086%                                  |
| 39800           | WILSON COUNTY SCHOOLS  | 550,424,530                    | 0.32899%                                  |
| 39805           | WILSON COMMUNITY COLLEGE   | 65,673,245                     | 0.03925%                                  |
| 39900           | YADKIN COUNTY SCHOOLS  | 298,907,755                    | 0.17866%                                  |
| 40000           | CONSOLIDATED JUDICIAL RETIREMENT SYSTEM                            | 557,186,841                    | 0.33304%                                  |
| 51000           | HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority) | 4,288,724,676                  | 2.56342%                                  |
| 51000.1         | HIGHWAY - ADMINISTRATIVE (Global Transpark Only)                   | 5,298,959                      | 0.00317%                                  |
| 51000.2         | HIGHWAY - ADMINISTRATIVE (Ports Authority Only)                    | 129,099,830                    | 0.07716%                                  |
| 60000           | LEGISLATIVE RETIREMENT SYSTEM                                      | 21,014,701                     | 0.01256%                                  |
| 90901           | BLADEN COUNTY  | 136,953,765                    | 0.08186%                                  |
| 91041           | TOWN OF SUNSET BEACH   | 30,784,764                     | 0.01840%                                  |
| 91111           | TOWN OF BILTMORE FOREST  | 16,388,610                     | 0.00979%                                  |
| 91151           | TOWN OF BLACK MOUNTAIN   | 43,696,557                     | 0.02612%                                  |
| 98101           | RUTHERFORD COUNTY  | 182,626,821                    | 0.10916%                                  |
| 98103           | RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH                      | 30,297,212                     | 0.01811%                                  |
| 98111           | TOWN OF FOREST CITY  | 67,297,135                     | 0.04022%                                  |
| 98131           | TOWN OF LAKE LURE  | 16,618,613                     | 0.00993%                                  |
| 99401           | WASHINGTON COUNTY  | 49,508,734                     | 0.02959%                                  |
| 99521           | TOWN OF BLOWING ROCK   | 41,393,656                     | 0.02474%                                  |
| 99831           | TOWN OF BLACK CREEK  | 2,749,974                      | 0.00164%                                  |
| <b>Total</b>    |  | <b>\$ 167,305,121,065</b>      | <b>100.00000%</b>                         |

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

**Retiree Health Benefit Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and For the Year Ended June 30, 2023**

|                 |   | Deferred Outflows of Resources |  |                        |   |  |                                      |  |
|-----------------|---|--------------------------------|--|------------------------|---|--|--------------------------------------|--|
| Employer Number | Employer  | Net OPEB Liability             | Differences Between Expected and Actual Experience | Changes of Assumptions | Net differences Between Projected and Actual Earnings on Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions | Total Deferred Outflows of Resources |  |
| 10200           | NORTH CAROLINA EDUCATION LOTTERY                        | \$ 29,558,300                  | \$ 325,495   | \$ 3,202,064           | \$ 236,127  | \$ 3,593,663   | \$ 7,357,349                         |  |
| 10400           | DEPARTMENT OF JUSTICE                                   | 79,313,413                     | 873,396  | 8,592,057              | 633,596   | 5,271,289  | 15,370,338                           |  |
| 10500           | OFFICE OF STATE AUDITOR                                 | 17,417,738                     | 191,803  | 1,886,871              | 139,142   | 802,971  | 3,020,787                            |  |
| 10700           | DEPARTMENT OF NATURAL AND CULTURAL RESOURCES            | 117,293,051                    | 1,291,626  | 12,706,408             | 936,997   | 5,877,223  | 20,812,254                           |  |
| 10800           | ADMINISTRATIVE OFFICE OF THE COURTS                     | 504,751,551                    | 5,558,303  | 54,679,958             | 4,032,215   | 28,516,991   | 92,787,467                           |  |
| 10850           | OFFICE OF ADMINISTRATIVE HEARINGS                       | 3,945,298                      | 43,445   | 427,396                | 31,517  | 662,374  | 1,164,732                            |  |
| 10900           | DEPARTMENT OF ADMINISTRATION                            | 41,477,921                     | 456,753  | 4,493,321              | 331,347   | 6,043,249  | 11,324,670                           |  |
| 10910           | OFFICE OF STATE BUDGET AND MANAGEMENT                   | 12,691,226                     | 139,755  | 1,374,846              | 101,384   | 4,162,270  | 5,778,255                            |  |
| 10930           | DEPARTMENT OF INFORMATION TECHNOLOGY                    | 140,649,931                    | 1,548,631  | 15,236,669             | 1,123,584   | 38,314,212   | 56,223,296                           |  |
| 10940           | OFFICE OF STATE CONTROLLER                              | 18,734,825                     | 206,307  | 2,029,552              | 149,663   | 3,366,538  | 5,752,060                            |  |
| 10950           | NC SCHOOL OF SCIENCE AND MATHEMATICS                    | 26,699,453                     | 294,013  | 2,892,363              | 213,289   | 5,720,751  | 9,120,416                            |  |
| 11050           | NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS          | 5,601,577                      | 61,684   | 606,821                | 44,748  | 595,376  | 1,308,629                            |  |
| 11300           | DEPARTMENT OF ENVIRONMENTAL QUALITY                     | 110,128,257                    | 1,212,728  | 11,930,243             | 879,761   | 4,402,169  | 18,424,901                           |  |
| 11310           | HOUSING FINANCE AGENCY OF NORTH CAROLINA                | 13,352,253                     | 147,034  | 1,446,455              | 106,665   | 872,555  | 2,572,709                            |  |
| 11600           | WILDLIFE RESOURCES COMMISSION                           | 62,064,622                     | 683,453  | 6,723,488              | 495,804   | 6,232,239  | 14,134,984                           |  |
| 11900           | STATE BOARD OF ELECTIONS                                | 9,234,583                      | 101,691  | 1,000,386              | 73,771  | 3,195,259  | 4,371,107                            |  |
| 12100           | OFFICE OF GOVERNOR                                      | 7,394,498                      | 81,428   | 801,049                | 59,071  | 968,363  | 1,909,911                            |  |
| 12150           | OFFICE OF LIEUTENANT GOVERNOR                           | 305,364                        | 3,363  | 33,080                 | 2,439   | 96,658   | 135,540                              |  |
| 12160           | GENERAL ASSEMBLY  | 45,448,606                     | 500,478  | 4,923,468              | 363,067   | 2,319,038  | 8,106,051                            |  |
| 12220           | DEPARTMENT OF HEALTH AND HUMAN SERVICES                 | 1,067,366,413                  | 11,753,793   | 115,628,274            | 8,526,671   | 93,639,936   | 229,548,674                          |  |
| 12510           | DEPARTMENT OF COMMERCE                                  | 105,694,564                    | 1,163,904  | 11,449,838             | 844,342   | 14,860,065   | 28,318,250                           |  |
| 12600           | DEPARTMENT OF INSURANCE                                 | 44,287,599                     | 487,693  | 4,797,695              | 353,792   | 1,029,183  | 6,668,363                            |  |
| 12700           | DEPARTMENT OF LABOR                                     | 26,408,215                     | 290,806  | 2,860,814              | 210,962   | 1,564,477  | 4,927,059                            |  |
| 13500           | DEPARTMENT OF REVENUE                                   | 104,218,001                    | 1,147,644  | 11,289,982             | 832,547   | 4,556,368  | 17,826,541                           |  |
| 13700           | DEPARTMENT OF SECRETARY OF STATE                        | 11,716,071                     | 129,017  | 1,269,207              | 93,594  | 1,132,401  | 2,624,219                            |  |
| 14300           | DEPARTMENT OF STATE TREASURER (W/O STATE HEALTH PLAN)   | 36,108,667                     | 397,627  | 3,911,668              | 288,455   | 1,537,998  | 6,135,748                            |  |
| 14300.1         | DEPARTMENT OF STATE TREASURER (STATE HEALTH PLAN ONLY)  | 4,713,242                      | 51,902   | 510,588                | 37,652  | 844,329  | 1,444,471                            |  |
| 18400           | DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES         | 125,330,883                    | 1,380,138  | 13,577,150             | 1,001,207   | 596,622  | 16,555,117                           |  |
| 18600           | STATE BOARD OF BARBER EXAMINERS                         | 247,733                        | 2,728  | 26,837                 | 1,979   | 52,113   | 83,657                               |  |
| 18640           | NORTH CAROLINA BOARD OF OPTICIANS                       | 49,021                         | 540  | 5,310                  | 392   | 14,235   | 20,477                               |  |
| 18740           | NC AUCTIONEERS LICENSING BOARD                          | -                              | -  | -                      | -   | 20,021   | 20,021                               |  |
| 18780           | NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS | 658,335                        | 7,250  | 71,318                 | 5,259   | 122,236  | 206,063                              |  |
| 19005           | COMMUNITY COLLEGE SYSTEM OFFICE                         | 21,606,807                     | 237,933  | 2,340,875              | 172,606   | 4,452,408  | 7,203,622                            |  |
| 19100           | DEPARTMENT OF PUBLIC SAFETY                             | 489,151,266                    | 5,386,513  | 52,989,972             | 3,907,592   | 113,524,354  | 175,808,431                          |  |
| 19120           | DEPARTMENT OF ADULT CORRECTION                          | 1,190,978,427                  | 13,115,004   | 129,019,218            | 9,514,148   | 1,141,654,404  | 1,293,302,774                        |  |
| 20100           | APPALACHIAN STATE UNIVERSITY                            | 285,956,342                    | 3,148,939  | 30,977,777             | 2,284,366   | 14,843,006   | 51,254,088                           |  |
| 20200           | NORTH CAROLINA SCHOOL OF THE ARTS                       | 39,897,299                     | 439,347  | 4,322,092              | 318,720   | 1,220,491  | 6,300,650                            |  |
| 20300           | EAST CAROLINA UNIVERSITY                                | 595,494,706                    | 6,557,562  | 64,510,204             | 4,757,118   | 917,100  | 76,741,984                           |  |
| 20400           | ELIZABETH CITY STATE UNIVERSITY                         | 32,746,063                     | 360,598  | 3,547,395              | 261,592   | 2,665,083  | 6,834,668                            |  |
| 20600           | FAYETTEVILLE STATE UNIVERSITY                           | 68,151,448                     | 750,481  | 7,382,876              | 544,429   | 1,723,266  | 10,401,052                           |  |
| 20700           | NORTH CAROLINA A&T UNIVERSITY                           | 153,111,608                    | 1,686,058  | 16,586,648             | 1,223,134   | 5,461,154  | 24,956,994                           |  |
| 20800           | NORTH CAROLINA CENTRAL UNIVERSITY                       | 104,177,066                    | 1,147,193  | 11,285,547             | 832,220   | -  | 13,264,960                           |  |
| 20900           | UNIVERSITY OF NORTH CAROLINA AT GREENSBORO              | 258,929,809                    | 2,851,324  | 28,049,980             | 2,068,464   | 8,821,629  | 41,791,397                           |  |
| 21200           | UNIVERSITY OF NORTH CAROLINA AT PEMBROKE                | 81,749,145                     | 900,218  | 8,855,921              | 653,054   | 3,370,449  | 13,779,642                           |  |
| 21300           | NC STATE UNIVERSITY                                     | 1,016,074,701                  | 11,188,971   | 110,071,821            | 8,116,927   | 28,461,363   | 157,639,082                          |  |
| 21520           | UNC-CHAPEL HILL CB1260                                  | 1,947,940,481                  | 21,450,637   | 211,021,252            | 15,561,149  | 91,618,040   | 339,651,078                          |  |
| 21525           | UNC-GENERAL ADMINISTRATION (w/o SEAA)                   | 49,557,498                     | 545,725  | 5,368,586              | 395,891   | 5,330,209  | 11,640,411                           |  |
| 21525.1         | UNC-GENERAL ADMINISTRATION (SEAA Only)                  | 5,527,470                      | 60,868   | 598,793                | 44,156  | 1,640,001  | 2,343,818                            |  |
| 21550           | UNC HEALTH CARE SYSTEM                                  | 1,186,285,088                  | 13,063,321   | 128,510,787            | 9,476,655   | 88,273,807   | 239,324,570                          |  |
| 21570           | UNIVERSITY OF NORTH CAROLINA PRESS                      | 4,835,445                      | 53,248   | 523,826                | 38,628  | 460,205  | 1,075,907                            |  |
| 21800           | WESTERN CAROLINA UNIVERSITY                             | 151,055,149                    | 1,663,413  | 16,363,871             | 1,206,706   | 2,619,763  | 21,853,753                           |  |
| 21900           | WINSTON-SALEM STATE UNIVERSITY                          | 66,866,432                     | 736,330  | 7,243,670              | 534,163   | -  | 8,514,163                            |  |
| 22000           | DEPARTMENT OF PUBLIC INSTRUCTION                        | 96,152,236                     | 1,058,824  | 10,416,214             | 768,113   | 18,587,294   | 30,830,445                           |  |
| 23000           | UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE               | 58,829,035                     | 647,823  | 6,372,975              | 469,957   | -  | 7,490,755                            |  |
| 23100           | UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE               | 400,714,688                    | 4,412,653  | 43,409,599             | 3,201,115   | 7,057,879  | 58,081,246                           |  |
| 23200           | UNIVERSITY OF NORTH CAROLINA AT WILMINGTON              | 232,772,119                    | 2,563,277  | 25,216,306             | 1,859,503   | 18,320,274   | 47,959,360                           |  |
| 30000           | YANCEY COUNTY SCHOOLS                                   | 20,360,230                     | 224,206  | 2,205,633              | 162,648   | 1,512,436  | 4,104,923                            |  |
| 30100           | ALAMANCE COUNTY SCHOOLS                                 | 200,068,770                    | 2,203,149  | 21,673,538             | 1,598,252   | 11,716,625   | 37,191,564                           |  |
| 30102           | CLOVER GARDEN CHARTER SCHOOL                            | 5,170,888                      | 56,942   | 560,165                | 41,308  | 1,005,728  | 1,664,143                            |  |
| 30103           | RIVER MILL ACADEMY CHARTER                              | 5,943,639                      | 65,451   | 643,877                | 47,481  | 786,422  | 1,543,231                            |  |
| 30104           | THE HAWBRIDGE SCHOOL                                    | 3,677,944                      | 40,501   | 398,433                | 29,381  | 813,451  | 1,281,766                            |  |
| 30105           | ALAMANCE COMMUNITY COLLEGE                              | 18,276,223                     | 201,257  | 1,979,871              | 146,000   | 283,356  | 2,610,484                            |  |
| 30200           | ALEXANDER COUNTY SCHOOLS                                | 44,881,860                     | 494,237  | 4,862,072              | 358,539   | 2,912,574  | 8,627,422                            |  |
| 30300           | ALLEGHANY COUNTY SCHOOLS                                | 15,281,500                     | 168,279  | 1,655,452              | 122,076   | 1,423,689  | 3,369,496                            |  |
| 30400           | ANSON COUNTY SCHOOLS                                    | 28,216,685                     | 310,721  | 3,056,726              | 225,409   | 2,362,465  | 5,955,321                            |  |
| 30405           | SOUTH PIEDMONT COMMUNITY COLLEGE                        | 16,206,445                     | 178,465  | 1,755,651              | 129,465   | 529,128  | 2,592,709                            |  |
| 30500           | ASHE COUNTY SCHOOLS                                     | 28,621,308                     | 315,177  | 3,100,559              | 228,642   | 2,208,308  | 5,852,686                            |  |
| 30600           | AVERY COUNTY SCHOOLS                                    | 21,850,130                     | 240,613  | 2,367,034              | 174,550   | 1,577,288  | 4,359,485                            |  |
| 30601           | GRANDFATHER ACADEMY                                     | -                              | -  | -                      | -   | 117,052  | 117,052                              |  |
| 30700           | BEAUFORT COUNTY SCHOOLS                                 | 58,252,953                     | 641,479  | 6,310,568              | 465,355   | 6,313,674  | 13,731,076                           |  |
| 30705           | BEAUFORT COUNTY COMMUNITY COLLEGE                       | 11,389,560                     | 125,421  | 1,233,836              | 90,986  | 658,198  | 2,108,441                            |  |
| 30800           | BERTIE COUNTY SCHOOLS                                   | 16,073,418                     | 177,000  | 1,741,241              | 128,403   | 25,296   | 2,071,940                            |  |
| 30900           | BLADEN COUNTY SCHOOLS                                   | 40,586,274                     | 446,934  | 4,396,729              | 324,224   | 6,374,500  | 11,542,387                           |  |
| 30905           | BLADEN COMMUNITY COLLEGE                                | 6,087,807                      | 67,039   | 659,495                | 48,633  | 4,684  | 779,851                              |  |
| 31000           | BRUNSWICK COUNTY SCHOOLS                                | 114,353,763                    | 1,259,259  | 12,387,994             | 913,517   | 4,386,480  | 18,947,250                           |  |
| 31005           | BRUNSWICK COMMUNITY COLLEGE                             | 10,708,711                     | 117,924  | 1,160,079              | 85,547  | 916,091  | 2,279,641                            |  |
| 31100           | BUNCOMBE COUNTY SCHOOLS                                 | 229,673,642                    | 2,529,156  | 24,880,647             | 1,834,751   | 7,680,372  | 36,924,926                           |  |
| 31101           | FRANCINE DELANY NEW SCHOOL FOR CHILDREN                 | 1,673,754                      | 18,431   | 181,319                | 13,371  | 297,453  | 510,574                              |  |

| Deferred Inflows of Resources                      |                        |  |                                     | OPEB 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 OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions | Total Employer OPEB Expense |  |
| \$ 28,961  | \$ 7,885,916           | \$ 459,116   | \$ 8,373,993                        | \$ (542,121)                       | \$ 957,199   | \$ 415,078                  |  |
| 77,711   | 21,160,178             | 1,100,379  | 22,338,268                          | (1,454,670)                        | 749,786  | (704,884)                   |  |
| 17,066   | 4,646,912              | 1,405,785  | 6,069,763                           | (319,454)                          | (292,408)  | (611,862)                   |  |
| 114,924  | 31,292,840             | 3,201,207  | 34,608,971                          | (2,151,246)                        | 2,715,526  | 564,280                     |  |
| 494,555  | 134,663,640            | 263,566  | 135,421,761                         | (9,257,533)                        | 10,427,540   | 1,170,007                   |  |
| 3,866  | 1,052,574              | 415,194  | 1,471,634                           | (72,360)                           | 239,309  | 166,949                     |  |
| 40,640   | 11,065,975             | 157,598  | 11,264,213                          | (760,738)                          | 350,542  | (410,196)                   |  |
| 12,435   | 3,385,917              | -  | 3,398,352                           | (232,766)                          | 1,534,313  | 1,301,547                   |  |
| 137,809  | 37,524,267             | -  | 37,662,076                          | (2,579,627)                        | 20,934,996   | 18,355,369                  |  |
| 18,356   | 4,998,300              | 237,385  | 5,254,041                           | (343,611)                          | 802,181  | 458,570                     |  |
| 26,160   | 7,123,199              | -  | 7,149,359                           | (489,689)                          | 1,896,587  | 1,406,898                   |  |
| 5,488  | 1,494,455              | 363,282  | 1,863,225                           | (102,736)                          | 1,588,870  | 1,486,134                   |  |
| 107,904  | 29,381,330             | 2,905,120  | 32,394,354                          | (2,019,837)                        | 399,801  | (1,620,036)                 |  |
| 13,083   | 3,562,273              | 286,760  | 3,862,116                           | (244,890)                          | 493,490  | 248,600                     |  |
| 60,811   | 16,558,340             | 430,560  | 17,049,711                          | (1,138,312)                        | 2,712,151  | 1,573,839                   |  |
| 9,048  | 2,463,712              | 783,180  | 3,255,940                           | (169,369)                          | 1,015,280  | 845,911                     |  |
| 7,245  | 1,972,792              | 11,658   | 1,991,695                           | (135,620)                          | 197,447  | 61,827                      |  |
| 299  | 81,469                 | 623,991  | 705,759                             | (5,599)                            | (170,589)  | (176,188)                   |  |
| 44,530   | 12,125,321             | 770,046  | 12,939,897                          | (833,562)                          | 847,313  | 13,751                      |  |
| 1,045,805  | 284,764,745            | 139,372,917  | 425,163,467                         | (19,766,322)                       | (6,348,653)  | (25,924,975)                |  |
| 103,559  | 28,198,457             | 11,397,997   | 39,700,013                          | (1,938,520)                        | (2,991,540)  | (4,930,060)                 |  |
| 43,393   | 11,815,574             | 1,670,130  | 13,529,097                          | (812,268)                          | 3,443,709  | 2,631,441                   |  |
| 25,875   | 7,045,499              | 465,250  | 7,536,624                           | (484,346)                          | 498,861  | 14,515                      |  |
| 102,113  | 27,804,522             | 1,924,423  | 29,831,058                          | (1,911,438)                        | 301,042  | (1,610,396)                 |  |
| 11,479   | 3,125,753              | 296,983  | 3,434,215                           | (214,883)                          | 265,591  | 50,708                      |  |
| 35,379   | 9,633,501              | 1,255,988  | 10,924,868                          | (662,260)                          | (561,980)  | (1,224,240)                 |  |
| 4,618  | 1,257,455              | 455,271  | 1,717,344                           | (86,445)                           | 61,973   | (24,472)                    |  |
| 122,799  | 33,437,268             | 1,971,041  | 35,531,108                          | (2,298,663)                        | (675,252)  | (2,973,915)                 |  |
| 243  | 66,093                 | 140,305  | 206,641                             | (4,545)                            | (30,254)   | (34,799)                    |  |
| 48   | 13,078                 | 712  | 13,838                              | (900)                              | 13,666   | 12,766                      |  |
| -  | -                      | 87,169   | 87,169                              | -                                  | (38,489)   | (38,489)                    |  |
| 645  | 175,639                | -  | 176,284                             | (12,075)                           | 85,667   | 73,592                      |  |
| 21,170   | 5,764,522              | 400,788  | 6,166,480                           | (396,283)                          | 1,175,025  | 778,742                     |  |
| 479,270  | 130,501,610            | 1,240,938,061  | 1,371,918,941                       | (8,971,410)                        | (274,487,226)  | (283,458,636)               |  |
| 1,166,919  | 317,743,433            | -  | 318,910,352                         | (21,843,459)                       | 285,413,601  | 263,570,142                 |  |
| 280,180  | 76,290,844             | 1,992,634  | 78,563,658                          | (5,244,661)                        | 7,944,008  | 2,699,347                   |  |
| 39,091   | 10,644,277             | 1,221,085  | 11,904,453                          | (731,746)                          | 1,184,275  | 452,529                     |  |
| 583,465  | 158,873,182            | 42,206,341   | 201,662,968                         | (10,921,832)                       | (2,222,490)  | (13,144,322)                |  |
| 32,085   | 8,736,385              | 301,362  | 9,069,832                           | (600,588)                          | 968,509  | 367,921                     |  |
| 66,775   | 18,182,256             | 6,043,595  | 24,292,626                          | (1,249,951)                        | 271,918  | (978,033)                   |  |
| 150,019  | 40,848,941             | 7,355,455  | 48,354,415                          | (2,808,184)                        | 2,718,154  | (90,030)                    |  |
| 102,073  | 27,793,600             | 11,058,832   | 38,954,505                          | (1,910,689)                        | (2,501,338)  | (4,412,027)                 |  |
| 253,699  | 69,080,383             | 14,741,356   | 84,075,438                          | (4,748,971)                        | 6,067,705  | 1,318,734                   |  |
| 80,098   | 21,810,012             | 3,155,130  | 25,045,240                          | (1,499,343)                        | 1,535,315  | 35,972                      |  |
| 995,549  | 271,080,530            | 37,986,303   | 310,062,382                         | (18,635,591)                       | 19,140,464   | 504,873                     |  |
| 1,908,590  | 519,694,800            | -  | 521,603,390                         | (35,726,727)                       | 65,115,887   | 29,389,160                  |  |
| 48,556   | 13,221,540             | 816,580  | 14,086,676                          | (908,923)                          | 1,105,888  | 196,965                     |  |
| 5,416  | 1,474,684              | 22,175   | 1,502,275                           | (101,379)                          | 803,483  | 702,104                     |  |
| 1,162,321  | 316,491,288            | 44,171,468   | 361,825,077                         | (21,757,381)                       | 39,372,173   | 17,614,792                  |  |
| 4,738  | 1,290,058              | 357,712  | 1,652,508                           | (88,685)                           | 163,532  | 74,847                      |  |
| 148,004  | 40,300,295             | 4,903,529  | 45,351,828                          | (2,770,468)                        | 3,264,604  | 494,136                     |  |
| 65,516   | 17,839,424             | 9,266,054  | 27,170,994                          | (1,226,383)                        | (3,319,713)  | (4,546,096)                 |  |
| 94,210   | 25,652,641             | 2,022,221  | 27,769,072                          | (1,763,505)                        | 2,855,759  | 1,092,254                   |  |
| 57,641   | 15,695,112             | 5,700,075  | 21,452,828                          | (1,078,968)                        | (1,136,825)  | (2,215,793)                 |  |
| 392,620  | 106,907,445            | 11,034,429   | 118,334,494                         | (7,349,415)                        | 8,977,987  | 1,628,572                   |  |
| 228,070  | 62,101,723             | 1,147,080  | 63,476,873                          | (4,269,220)                        | 11,986,781   | 7,717,561                   |  |
| 19,949   | 5,431,945              | 1,966,935  | 7,418,829                           | (373,423)                          | (1,000,100)  | (1,373,523)                 |  |
| 196,027  | 53,376,733             | 11,617,889   | 65,190,649                          | (3,669,416)                        | (2,799,144)  | (6,468,560)                 |  |
| 5,066  | 1,379,551              | 2,720  | 1,387,337                           | (94,838)                           | 292,017  | 197,179                     |  |
| 5,824  | 1,585,715              | 293,649  | 1,885,188                           | (109,011)                          | 144,732  | 35,721                      |  |
| 3,604  | 981,246                | 248,203  | 1,233,053                           | (67,457)                           | 133,113  | 65,656                      |  |
| 17,907   | 4,875,949              | 1,194,216  | 6,088,072                           | (335,201)                          | (204,517)  | (539,718)                   |  |
| 43,975   | 11,974,118             | 3,331,350  | 15,349,443                          | (823,167)                          | (744,278)  | (1,567,445)                 |  |
| 14,973   | 4,076,981              | 619,195  | 4,711,149                           | (280,274)                          | 18,058   | (262,216)                   |  |
| 27,647   | 7,527,984              | 979,205  | 8,534,836                           | (517,514)                          | (104,249)  | (621,763)                   |  |
| 15,879   | 4,323,749              | 908,688  | 5,248,316                           | (297,237)                          | (599,803)  | (897,040)                   |  |
| 28,043   | 7,635,934              | 1,976,717  | 9,640,694                           | (524,937)                          | (617,878)  | (1,142,815)                 |  |
| 21,409   | 5,829,438              | 978,256  | 6,829,103                           | (400,747)                          | (615,125)  | (1,015,872)                 |  |
| -  | -                      | 409,783  | 409,783                             | -                                  | (119,630)  | (119,630)                   |  |
| 57,076   | 15,541,418             | 5,718,644  | 21,317,138                          | (1,068,404)                        | (778,590)  | (1,846,994)                 |  |
| 11,159   | 3,038,643              | 125,465  | 3,175,267                           | (208,893)                          | 116,159  | (92,734)                    |  |
| 15,749   | 4,288,258              | 1,840,805  | 6,144,812                           | (294,799)                          | (1,671,008)  | (1,965,807)                 |  |
| 39,766   | 10,828,090             | 1,535,277  | 12,403,133                          | (744,383)                          | 527,398  | (216,985)                   |  |
| 5,965  | 1,624,178              | 569,446  | 2,199,589                           | (111,654)                          | (97,704)   | (209,358)                   |  |
| 112,044  | 30,508,661             | 2,662,263  | 33,282,968                          | (2,097,335)                        | (420,359)  | (2,517,694)                 |  |
| 10,492   | 2,856,998              | 211,747  | 3,079,237                           | (196,406)                          | 157,066  | (39,340)                    |  |
| 225,034  | 61,275,074             | 10,402,774   | 71,902,882                          | (4,212,391)                        | (3,208,933)  | (7,421,324)                 |  |
| 1,640  | 446,544                | 79,688   | 527,872                             | (30,698)                           | 2,546  | (28,152)                    |  |

**Retiree Health Benefit Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and For the Year Ended June 30, 2023**

|                 |  |                    |  | Deferred Outflows of Resources |   |  |                                      |
|-----------------|--|--------------------|--|--------------------------------|---|--|--------------------------------------|
| Employer Number | Employer   | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions         | Net differences Between Projected and Actual Earnings on Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions | Total Deferred Outflows of Resources |
| 31102           | EVERGREEN COMMUNITY CHARTER SCHOOL                 | 4,090,700          | 45,047   | 443,147                        | 32,679  | 184,013  | 704,886                              |
| 31105           | ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE               | 33,889,101         | 373,185  | 3,671,221                      | 270,724   | 376,275  | 4,691,405                            |
| 31110           | ASHEVILLE CITY SCHOOLS                             | 53,049,376         | 584,177  | 5,746,862                      | 423,786   | 268,014  | 7,022,839                            |
| 31200           | BURKE COUNTY SCHOOLS                               | 100,147,439        | 1,102,819  | 10,849,016                     | 800,029   | 6,228,163  | 18,980,027                           |
| 31205           | WESTERN Piedmont COMMUNITY COLLEGE                 | 10,829,719         | 119,256  | 1,173,188                      | 86,513  | 412,549  | 1,791,506                            |
| 31300           | CABARRUS COUNTY SCHOOLS                            | 303,500,139        | 3,342,131  | 32,878,304                     | 2,424,515   | 12,099,641   | 50,744,591                           |
| 31301           | CAROLINA INTERNATIONAL SCHOOL                      | 4,487,389          | 49,415   | 486,121                        | 35,848  | -  | 571,384                              |
| 31320           | KANNAPOLIS CITY SCHOOLS                            | 50,223,412         | 553,058  | 5,440,724                      | 401,210   | 2,218,654  | 8,613,646                            |
| 31400           | CALDWELL COUNTY SCHOOLS                            | 97,221,989         | 1,070,604  | 10,532,101                     | 776,659   | 5,254,842  | 17,634,206                           |
| 31405           | CALDWELL COMMUNITY COLLEGE                         | 20,530,821         | 226,085  | 2,224,113                      | 164,011   | 1,527,018  | 4,141,227                            |
| 31500           | CAMDEN COUNTY SCHOOLS                              | 19,113,820         | 210,481  | 2,070,609                      | 152,691   | 2,895,911  | 5,329,692                            |
| 31600           | CARTERET COUNTY SCHOOLS                            | 77,598,915         | 854,516  | 8,406,325                      | 619,900   | 6,008,460  | 15,889,201                           |
| 31605           | CARTERET COMMUNITY COLLEGE                         | 11,425,055         | 125,812  | 1,237,681                      | 91,269  | 688,574  | 2,143,336                            |
| 31700           | CASWELL COUNTY SCHOOLS                             | 20,412,123         | 224,777  | 2,211,254                      | 163,063   | 1,011,196  | 3,610,290                            |
| 31800           | CATAWBA COUNTY SCHOOLS                             | 139,190,033        | 1,532,755  | 15,078,518                     | 1,111,921   | 13,141,882   | 30,865,076                           |
| 31805           | CATAWBA VALLEY COMMUNITY COLLEGE                   | 29,986,754         | 330,213  | 3,248,478                      | 239,550   | 3,064,747  | 6,882,988                            |
| 31810           | HICKORY CITY SCHOOLS                               | 31,127,767         | 342,778  | 3,372,085                      | 248,665   | 244,185  | 4,207,713                            |
| 31820           | NEWTON-CONOVER CITY SCHOOLS                        | 26,590,694         | 292,816  | 2,880,582                      | 212,420   | -  | 3,385,818                            |
| 31900           | CHATHAM COUNTY SCHOOLS                             | 86,990,089         | 957,931  | 9,423,675                      | 694,922   | 3,163,721  | 14,240,249                           |
| 32000           | CHEROKEE COUNTY SCHOOLS                            | 32,272,685         | 355,385  | 3,496,114                      | 257,811   | 306,562  | 4,415,872                            |
| 32035           | TRICOUNTY COMMUNITY COLLEGE                        | 98,338,430         | 91,822   | 903,306                        | 66,612  | 1,168,588  | 2,230,328                            |
| 32100           | EDENTON-CHOWAN COUNTY SCHOOLS                      | 19,502,772         | 214,764  | 2,112,744                      | 155,798   | 1,865,967  | 4,349,273                            |
| 32200           | CLAY COUNTY SCHOOLS                                | 14,054,513         | 154,768  | 1,522,532                      | 112,275   | 1,585,814  | 3,375,389                            |
| 32300           | CLEVELAND COUNTY SCHOOLS                           | 133,988,421        | 1,475,475  | 14,515,025                     | 1,070,368   | 8,168,702  | 25,229,570                           |
| 32305           | CLEVELAND TECHNICAL COLLEGE                        | 15,979,281         | 175,963  | 1,731,043                      | 127,651   | 2,436,149  | 4,470,806                            |
| 32400           | COLUMBUS COUNTY SCHOOLS                            | 46,325,407         | 510,133  | 5,018,452                      | 370,071   | 2,899,232  | 8,797,888                            |
| 32405           | SOUTHEASTERN COMMUNITY COLLEGE                     | 11,089,910         | 122,122  | 1,201,375                      | 88,592  | 253,408  | 1,665,497                            |
| 32410           | WHITEVILLE CITY SCHOOLS                            | 21,610,170         | 237,970  | 2,341,039                      | 172,633   | 2,492,018  | 5,243,660                            |
| 32500           | NEW BERN/CRAVEN COUNTY BOARD OF EDUCATION          | 105,989,666        | 1,167,154  | 11,481,907                     | 846,700   | 738,090  | 14,233,851                           |
| 32505           | CRAVEN COMMUNITY COLLEGE                           | 17,234,913         | 189,790  | 1,867,066                      | 137,681   | 1,016,014  | 3,210,551                            |
| 32600           | CUMBERLAND COUNTY SCHOOLS                          | 394,878,110        | 4,348,381  | 42,777,320                     | 3,154,489   | 26,023,527   | 76,303,717                           |
| 32605           | FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE           | 68,785,878         | 757,467  | 7,451,605                      | 549,497   | 9,641,819  | 18,400,388                           |
| 32700           | CURRITUCK COUNTY SCHOOLS                           | 37,415,294         | 412,016  | 4,053,215                      | 298,893   | 1,410,203  | 6,174,327                            |
| 32800           | DARE COUNTY SCHOOLS                                | 51,646,315         | 568,727  | 5,594,868                      | 412,577   | 2,503,537  | 9,079,709                            |
| 32900           | DAVIDSON COUNTY SCHOOLS                            | 144,165,179        | 1,587,541  | 15,617,477                     | 1,151,666   | 4,201,392  | 22,558,076                           |
| 32901           | INVEST COLLEGIATE CHARTER (DAVIDSON)               | 2,288,766          | 25,204   | 247,943                        | 18,284  | 125,784  | 417,215                              |
| 32904           | DISCOVERY CHARTER                                  | 2,194,996          | 24,171   | 237,785                        | 17,535  | 1,680,542  | 1,960,033                            |
| 32905           | DAVIDSON COUNTY COMMUNITY COLLEGE                  | 20,670,606         | 227,624  | 2,239,256                      | 165,127   | 784,464  | 3,416,471                            |
| 32910           | LEXINGTON CITY SCHOOLS                             | 25,877,955         | 284,967  | 2,803,370                      | 206,726   | 1,012,552  | 4,307,615                            |
| 32915           | ALAMANCE COMMUNITY SCHOOLS                         | 3,095,632          | 34,089   | 335,351                        | 24,729  | 2,494,794  | 2,888,963                            |
| 32920           | THOMASVILLE CITY SCHOOLS                           | 21,296,575         | 234,517  | 2,307,067                      | 170,128   | 180,012  | 2,891,724                            |
| 33000           | DAVIE COUNTY SCHOOLS                               | 56,934,454         | 626,960  | 6,167,735                      | 454,822   | 4,107,244  | 11,356,761                           |
| 33001           | NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY        | 1,008,896          | 11,110   | 109,294                        | 8,060   | 65,946   | 194,410                              |
| 33027           | CORNERSTONE ACADEMY                                | 9,812,142          | 108,051  | 1,062,954                      | 78,384  | 1,489,003  | 2,738,392                            |
| 33100           | DUPLIN COUNTY SCHOOLS                              | 76,794,096         | 845,853  | 8,319,138                      | 613,471   | 3,575,802  | 13,354,064                           |
| 33105           | JAMES SPRUNT TECHNICAL COLLEGE                     | 9,886,789          | 108,873  | 1,071,040                      | 78,981  | 1,252,514  | 2,511,408                            |
| 33200           | DURHAM PUBLIC SCHOOLS                              | 354,433,593        | 3,903,008  | 38,395,947                     | 2,831,398   | 6,792,400  | 51,922,753                           |
| 33202           | CENTRAL PARK SCHOOL FOR CHILDREN                   | 7,029,487          | 77,408   | 761,507                        | 56,155  | 683,064  | 1,578,134                            |
| 33203           | HEALTHY START ACADEMY                              | 4,670,121          | 51,427   | 505,916                        | 37,307  | 1,065,755  | 1,660,405                            |
| 33204           | VOYAGER ACADEMY                                    | 11,856,823         | 130,567  | 1,284,455                      | 94,718  | 1,186,805  | 2,696,545                            |
| 33205           | DURHAM TECHNICAL INSTITUTE                         | 30,741,510         | 338,524  | 3,330,241                      | 245,579   | 3,872,569  | 7,786,913                            |
| 33206           | BEAR GRASS CHARTER SCHOOL                          | 3,182,633          | 35,047   | 344,776                        | 25,425  | 398,751  | 803,999                              |
| 33207           | INVEST COLLEGIATE CHARTER (BUNCOMBE)               | 13,433,642         | 147,931  | 1,455,272                      | 107,315   | 2,431,966  | 4,142,484                            |
| 33208           | KIPP HALIFAX COLLEGE PREP CHARTER                  | -                  | -  | -                              | -   | -  | -                                    |
| 33209           | PIONEER SPRINGS COMMUNITY CHARTER                  | -                  | -  | -                              | -   | 138,675  | 138,675                              |
| 33300           | EDGECOMBE COUNTY SCHOOLS                           | 49,166,012         | 541,414  | 5,326,176                      | 392,763   | 1,139,424  | 7,399,777                            |
| 33305           | EDGECOMBE TECHNICAL COLLEGE                        | 10,159,989         | 111,881  | 1,100,636                      | 81,163  | 716,044  | 2,009,724                            |
| 33400           | WINSTON-SALEM-FORSYTH COUNTY SCHOOLS               | 501,201,160        | 5,519,206  | 54,295,343                     | 4,003,852   | 32,349,118   | 96,167,519                           |
| 33402           | ARTS BASED ELEMENTARY CHARTER                      | 4,859,579          | 53,513   | 526,440                        | 38,821  | 697,450  | 1,316,224                            |
| 33405           | FORSYTH TECHNICAL INSTITUTE                        | 44,811,442         | 493,462  | 4,854,443                      | 357,977   | 3,731,906  | 9,437,788                            |
| 33500           | FRANKLIN COUNTY SCHOOLS                            | 71,857,897         | 791,296  | 7,784,398                      | 574,038   | 2,326,003  | 11,475,735                           |
| 33501           | A CHILD'S GARDEN CHARTER (AKA CROSS CREEK CHARTER) | 2,300,270          | 25,330   | 249,189                        | 18,376  | 613,816  | 906,711                              |
| 33600           | GASTON COUNTY SCHOOLS                              | 245,055,336        | 2,698,539  | 26,546,953                     | 1,957,628   | 9,561,075  | 40,764,195                           |
| 33605           | GASTON COLLEGE                                     | 28,825,741         | 317,428  | 3,122,705                      | 230,275   | 2,310,782  | 5,981,190                            |
| 33700           | GATES COUNTY SCHOOLS                               | 18,617,520         | 205,015  | 2,016,844                      | 148,726   | 1,516,629  | 3,887,214                            |
| 33800           | GRAHAM COUNTY SCHOOLS                              | 14,015,374         | 154,337  | 1,518,292                      | 111,962   | 1,895,639  | 3,680,230                            |
| 33900           | GRANVILLE COUNTY SCHOOLS AND OXFORD ORPHANAGE      | 52,581,722         | 579,028  | 5,696,201                      | 420,050   | -  | 6,695,279                            |
| 34000           | GREENE COUNTY SCHOOLS                              | 31,322,203         | 344,919  | 3,393,148                      | 250,218   | 3,142,844  | 7,131,129                            |
| 34100           | GUILFORD COUNTY SCHOOLS                            | 649,332,260        | 7,150,419  | 70,342,450                     | 5,187,200   | 6,016,348  | 88,696,417                           |
| 34105           | GUILFORD TECHNICAL COMMUNITY COLLEGE               | 48,083,431         | 529,493  | 5,208,899                      | 384,115   | 1,383,382  | 7,505,889                            |
| 34200           | HALIFAX COUNTY SCHOOLS                             | 19,669,667         | 216,602  | 2,130,824                      | 157,131   | 1,232,352  | 3,736,909                            |
| 34205           | HALIFAX COMMUNITY COLLEGE                          | 8,671,747          | 95,493   | 939,414                        | 69,274  | 637,611  | 1,741,792                            |
| 34220           | ROANOKE RAPIDS CITY SCHOOLS                        | 24,799,153         | 273,087  | 2,686,503                      | 198,108   | 842,978  | 4,000,676                            |
| 34230           | WELDON CITY SCHOOLS                                | 8,540,708          | 94,050   | 925,219                        | 68,228  | 964,721  | 2,052,218                            |
| 34300           | HARNETT COUNTY SCHOOLS                             | 144,513,789        | 1,591,380  | 15,655,243                     | 1,154,450   | -  | 18,401,073                           |
| 34400           | HAYWOOD COUNTY SCHOOLS                             | 64,918,929         | 714,884  | 7,032,696                      | 518,606   | 2,403,759  | 10,669,945                           |
| 34405           | HAYWOOD TECHNICAL COLLEGE                          | 11,651,430         | 128,305  | 1,262,205                      | 93,078  | 63,924   | 1,547,512                            |
| 34500           | HENDERSON COUNTY SCHOOLS                           | 126,227,688        | 1,390,014  | 13,674,301                     | 1,008,372   | 8,903,236  | 24,975,923                           |

| Deferred Inflows of Resources                      |                        |  |                                     | OPEB 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 OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions | Total Employer OPEB Expense |
| 4,008  | 1,091,366              | 322,805  | 1,418,179                           | (75,026)                           | (28,608)   | (103,634)                   |
| 33,205   | 9,041,339              | 1,511,437  | 10,585,981                          | (621,551)                          | (97,893)   | (719,444)                   |
| 51,978   | 14,153,146             | 3,406,210  | 17,611,334                          | (972,965)                          | (731,247)  | (1,704,212)                 |
| 98,124   | 26,718,529             | 5,666,592  | 32,483,245                          | (1,836,783)                        | (2,113,070)  | (3,949,853)                 |
| 10,611   | 2,889,282              | 555,400  | 3,455,293                           | (198,627)                          | (258,719)  | (457,346)                   |
| 297,369  | 80,971,388             | 4,670,808  | 85,939,565                          | (5,566,426)                        | 469,030  | (5,097,396)                 |
| 4,397  | 1,197,199              | 1,627,353  | 2,828,949                           | (82,301)                           | (607,463)  | (689,764)                   |
| 49,209   | 13,399,201             | 2,279,215  | 15,727,625                          | (921,135)                          | (937,539)  | (1,858,674)                 |
| 95,258   | 25,938,042             | 9,435,340  | 35,468,640                          | (1,783,125)                        | (3,526,687)  | (5,309,812)                 |
| 20,116   | 5,477,457              | 840,465  | 6,338,038                           | (376,552)                          | 121,015  | (255,537)                   |
| 18,728   | 5,099,413              | 494,696  | 5,612,837                           | (350,562)                          | 623,043  | 272,481                     |
| 76,031   | 20,702,764             | 4,630,575  | 25,409,370                          | (1,423,223)                        | (215,331)  | (1,638,554)                 |
| 11,194   | 3,048,112              | 28,415   | 3,087,721                           | (209,545)                          | 203,127  | (6,418)                     |
| 20,000   | 5,445,790              | 2,202,882  | 7,668,672                           | (374,375)                          | (773,949)  | (1,148,324)                 |
| 136,378  | 37,134,778             | 6,632,365  | 43,903,521                          | (2,552,854)                        | (916,979)  | (3,469,833)                 |
| 29,381   | 8,000,224              | 82,401   | 8,112,006                           | (549,982)                          | 1,229,405  | 679,423                     |
| 30,499   | 8,304,637              | 2,955,366  | 11,290,502                          | (570,907)                          | (1,540,602)  | (2,111,509)                 |
| 26,054   | 7,094,183              | 2,434,116  | 9,554,353                           | (487,696)                          | (1,239,438)  | (1,727,134)                 |
| 85,233   | 23,208,254             | 2,944,674  | 26,238,161                          | (1,595,466)                        | (270,121)  | (1,865,587)                 |
| 31,621   | 8,610,092              | 1,694,367  | 10,336,080                          | (591,905)                          | (742,806)  | (1,334,711)                 |
| 8,170  | 2,224,626              | 246,450  | 2,479,246                           | (152,933)                          | 301,523  | 148,590                     |
| 19,109   | 5,203,182              | 1,253,776  | 6,476,067                           | (357,697)                          | (159,902)  | (517,599)                   |
| 13,771   | 3,749,631              | 562,529  | 4,325,931                           | (257,770)                          | 274,792  | 17,022                      |
| 131,282  | 35,747,029             | 8,712,061  | 44,590,372                          | (2,457,451)                        | (4,296,786)  | (6,754,237)                 |
| 15,656   | 4,263,143              | 453,619  | 4,732,418                           | (293,074)                          | 313,614  | 20,540                      |
| 45,390   | 12,359,245             | 3,214,430  | 15,619,065                          | (849,643)                          | (1,673,100)  | (2,522,743)                 |
| 10,866   | 2,958,698              | 1,248,842  | 4,218,406                           | (203,396)                          | (410,135)  | (613,531)                   |
| 21,174   | 5,765,419              | 355,409  | 6,142,002                           | (396,345)                          | 330,737  | (65,608)                    |
| 103,849  | 28,277,188             | 6,420,588  | 34,801,625                          | (1,943,933)                        | (2,738,671)  | (4,682,604)                 |
| 16,887   | 4,598,136              | 538,013  | 5,153,036                           | (316,101)                          | 319,464  | 3,363                       |
| 386,901  | 105,350,293            | 37,728,002   | 143,465,196                         | (7,242,368)                        | (6,051,114)  | (13,293,482)                |
| 67,396   | 18,351,517             | 405,714  | 18,824,627                          | (1,261,586)                        | 3,339,320  | 2,077,734                   |
| 36,659   | 9,992,099              | 1,266,328  | 11,265,086                          | (686,225)                          | (124,865)  | (811,090)                   |
| 50,603   | 13,778,820             | 3,491,390  | 17,320,813                          | (947,234)                          | 522,236  | (424,998)                   |
| 141,253  | 38,462,106             | 8,979,609  | 47,582,968                          | (2,644,101)                        | (4,213,010)  | (6,857,111)                 |
| 2,243  | 610,624                | 1,393,670  | 2,006,537                           | (41,977)                           | (508,301)  | (550,278)                   |
| 2,151  | 585,607                | -  | 587,758                             | (40,257)                           | 557,693  | 517,436                     |
| 20,253   | 5,514,751              | 411,250  | 5,946,254                           | (379,116)                          | (60,945)   | (440,061)                   |
| 25,355   | 6,904,030              | 2,734,144  | 9,663,529                           | (474,622)                          | (834,237)  | (1,308,859)                 |
| 3,033  | 825,890                | -  | 828,923                             | (56,775)                           | 767,568  | 710,793                     |
| 20,866   | 5,681,754              | 2,734,820  | 8,437,440                           | (390,596)                          | (893,661)  | (1,284,257)                 |
| 55,784   | 15,189,653             | 4,107,745  | 19,353,182                          | (1,044,223)                        | (996,944)  | (2,041,167)                 |
| 989  | 269,165                | 411,603  | 681,757                             | (18,503)                           | (188,613)  | (207,116)                   |
| 9,614  | 2,617,800              | -  | 2,627,414                           | (179,962)                          | 645,506  | 465,544                     |
| 75,243   | 20,488,045             | 4,020,777  | 24,584,065                          | (1,408,463)                        | (2,414,760)  | (3,823,223)                 |
| 9,687  | 2,637,716              | 167,968  | 2,815,371                           | (181,331)                          | 191,557  | 10,226                      |
| 347,274  | 94,560,022             | 22,130,514   | 117,037,810                         | (6,500,585)                        | (7,515,121)  | (14,015,706)                |
| 6,887  | 1,875,410              | 370,206  | 2,252,503                           | (128,926)                          | 310,791  | 181,865                     |
| 4,576  | 1,245,951              | -  | 1,250,527                           | (85,654)                           | 340,618  | 254,964                     |
| 11,617   | 3,163,305              | 82,463   | 3,257,385                           | (217,464)                          | (88,477)   | (305,941)                   |
| 30,121   | 8,201,587              | 1,061,393  | 9,293,101                           | (563,824)                          | 572,968  | 9,144                       |
| 3,118  | 849,101                | 47,192   | 899,411                             | (58,371)                           | 130,408  | 72,037                      |
| 13,162   | 3,583,987              | 132,212  | 3,729,361                           | (246,382)                          | 1,329,793  | 1,083,411                   |
| -  | -                      | -  | -                                   | -                                  | (201,200)  | (201,200)                   |
| -  | -                      | 2,069,399  | 2,069,399                           | -                                  | (477,514)  | (477,514)                   |
| 48,173   | 13,117,095             | 4,549,984  | 17,715,252                          | (901,743)                          | (1,433,961)  | (2,335,704)                 |
| 9,955  | 2,710,603              | 1,731,745  | 4,452,303                           | (186,342)                          | (685,002)  | (871,344)                   |
| 491,076  | 133,716,425            | 11,894,978   | 146,102,379                         | (9,182,414)                        | 756,616  | (8,435,798)                 |
| 4,761  | 1,296,497              | 187,923  | 1,489,181                           | (89,127)                           | 183,977  | 94,850                      |
| 43,906   | 11,955,331             | 633,233  | 12,632,470                          | (821,877)                          | 148,636  | (673,241)                   |
| 70,406   | 19,171,107             | 3,512,358  | 22,753,871                          | (1,317,928)                        | (2,111,564)  | (3,429,492)                 |
| 2,254  | 613,693                | 392,084  | 1,008,031                           | (42,189)                           | 107,602  | 65,413                      |
| 240,105  | 65,378,786             | 24,428,963   | 90,047,854                          | (4,494,503)                        | (5,763,416)  | (10,257,919)                |
| 28,243   | 7,690,475              | 2,037,994  | 9,756,712                           | (528,686)                          | (738,068)  | (1,266,754)                 |
| 18,241   | 4,967,004              | 244,656  | 5,229,901                           | (341,461)                          | 169,391  | (172,070)                   |
| 13,732   | 3,739,189              | 673,231  | 4,426,152                           | (257,054)                          | 291  | (256,763)                   |
| 51,520   | 14,028,379             | 9,343,207  | 23,423,106                          | (964,389)                          | (4,492,385)  | (5,456,774)                 |
| 30,689   | 8,356,511              | 1,501,752  | 9,888,952                           | (574,473)                          | (226,783)  | (801,256)                   |
| 636,215  | 173,236,607            | 27,398,225   | 201,271,047                         | (11,909,255)                       | (18,010,690)   | (29,919,945)                |
| 47,112   | 12,628,271             | 3,261,100  | 16,136,483                          | (891,886)                          | (1,923,210)  | (2,805,096)                 |
| 19,272   | 5,247,708              | 3,116,932  | 8,383,912                           | (360,755)                          | (809,562)  | (1,170,317)                 |
| 8,497  | 2,313,552              | 1,139,331  | 3,461,380                           | (159,046)                          | (363,458)  | (522,504)                   |
| 24,298   | 6,616,214              | 1,470,594  | 8,111,106                           | (454,837)                          | (357,953)  | (812,790)                   |
| 8,368  | 2,278,592              | 886,714  | 3,173,674                           | (156,644)                          | (637,747)  | (794,391)                   |
| 141,594  | 38,555,113             | 18,732,302   | 57,429,009                          | (2,650,495)                        | (7,466,605)  | (10,117,100)                |
| 63,608   | 17,319,846             | 4,078,277  | 21,461,731                          | (1,190,662)                        | (1,197,872)  | (2,388,534)                 |
| 11,416   | 3,108,507              | 869,910  | 3,989,833                           | (213,698)                          | (391,189)  | (604,887)                   |
| 123,678  | 33,676,529             | 3,786,627  | 37,586,834                          | (2,315,112)                        | 787,130  | (1,527,982)                 |

**Retiree Health Benefit Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and For the Year Ended June 30, 2023**

|                 |   |                    |  | Deferred Outflows of Resources |   |  |                                      |
|-----------------|---|--------------------|--|--------------------------------|---|--|--------------------------------------|
| Employer Number | Employer  | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions         | Net differences Between Projected and Actual Earnings on Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions | Total Deferred Outflows of Resources |
| 34501           | MOUNTAIN COMMUNITY SCHOOL                       | 1,825,628          | 20,104   | 197,771                        | 14,584  | 303,694  | 536,153                              |
| 34505           | BLUE RIDGE COMMUNITY COLLEGE                    | 15,716,921         | 173,074  | 1,702,621                      | 125,555   | 854,525  | 2,855,775                            |
| 34600           | HERTFORD COUNTY SCHOOLS                         | 23,074,838         | 254,099  | 2,499,707                      | 184,334   | 696,624  | 3,634,764                            |
| 34605           | ROANOKE-CHOWAN COMMUNITY COLLEGE                | 4,026,037          | 44,335   | 436,142                        | 32,162  | 154,857  | 667,496                              |
| 34700           | HOKE COUNTY SCHOOLS                             | 77,746,925         | 856,146  | 8,422,359                      | 621,082   | 2,338,174  | 12,237,761                           |
| 34800           | HYDE COUNTY SCHOOLS                             | 8,099,946          | 89,196   | 877,471                        | 64,707  | 395,617  | 1,426,991                            |
| 34900           | IREDELL COUNTY SCHOOLS                          | 168,273,226        | 1,853,018  | 18,229,113                     | 1,344,253   | 4,953,192  | 26,379,576                           |
| 34901           | AMERICAN RENAISSANCE MIDDLE SCHOOL              | 4,761,469          | 52,433   | 515,812                        | 38,037  | 286,808  | 893,090                              |
| 34903           | SUCCESS INSTITUTE                               | 538,544            | 5,930  | 58,341                         | 4,302   | 340,637  | 409,210                              |
| 34905           | MITCHELL COMMUNITY COLLEGE                      | 15,818,669         | 174,195  | 1,713,643                      | 126,368   | 692,058  | 2,706,264                            |
| 34910           | MOORESVILLE CITY SCHOOLS                        | 52,453,316         | 577,614  | 5,682,291                      | 419,024   | 1,984,656  | 8,663,585                            |
| 35000           | JACKSON COUNTY SCHOOLS                          | 38,177,088         | 420,404  | 4,135,741                      | 304,978   | 3,253,321  | 8,114,444                            |
| 35005           | SOUTHWESTERN COMMUNITY COLLEGE                  | 13,528,952         | 148,980  | 1,465,597                      | 108,076   | 49,770   | 1,772,423                            |
| 35100           | JOHNSTON COUNTY SCHOOLS                         | 318,203,512        | 3,504,043  | 34,471,127                     | 2,541,973   | 9,274,984  | 49,792,127                           |
| 35105           | JOHNSTON TECHNICAL COLLEGE                      | 25,604,593         | 281,957  | 2,773,757                      | 204,543   | 284,718  | 3,544,975                            |
| 35106           | NEUSE CHARTER SCHOOL                            | 5,756,995          | 63,396   | 623,658                        | 45,990  | 70,398   | 803,442                              |
| 35200           | JONES COUNTY SCHOOLS                            | 12,181,338         | 134,140  | 1,319,610                      | 97,311  | 796,779  | 2,347,840                            |
| 35300           | SANFORD-LEE COUNTY BOARD OF EDUCATION           | 88,408,422         | 973,550  | 9,577,323                      | 706,252   | 4,963,089  | 16,220,214                           |
| 35305           | CENTRAL CAROLINA COMMUNITY COLLEGE              | 36,898,723         | 406,327  | 3,997,255                      | 294,766   | 3,489,860  | 8,188,208                            |
| 35400           | LENOIR COUNTY SCHOOLS                           | 78,549,516         | 864,984  | 8,509,304                      | 627,494   | 10,568,775   | 20,570,557                           |
| 35401           | CHILDRENS VILLAGE ACADEMY                       | 952,691            | 10,491   | 103,305                        | 7,611   | 277,518  | 388,825                              |
| 35405           | LENOIR COUNTY COMMUNITY COLLEGE                 | 19,371,061         | 213,313  | 2,098,476                      | 154,746   | 209,533  | 2,675,068                            |
| 35500           | LINCOLN COUNTY SCHOOLS                          | 98,629,010         | 1,086,098  | 10,684,524                     | 787,899   | 7,107,122  | 19,665,643                           |
| 35600           | MACON COUNTY SCHOOLS                            | 41,863,333         | 460,997  | 4,535,073                      | 334,426   | 2,632,105  | 7,962,601                            |
| 35700           | MADISON COUNTY SCHOOLS                          | 22,899,269         | 252,166  | 2,480,688                      | 182,931   | 2,124,239  | 5,040,024                            |
| 35800           | MARTIN COUNTY SCHOOLS                           | 26,711,431         | 294,145  | 2,893,661                      | 213,385   | 424,625  | 3,825,816                            |
| 35805           | MARTIN COMMUNITY COLLEGE                        | 5,238,708          | 57,688   | 567,512                        | 41,849  | 86,709   | 753,758                              |
| 35900           | MCDOWELL COUNTY SCHOOLS                         | 52,965,629         | 583,255  | 5,737,790                      | 423,117   | 1,092,807  | 7,836,969                            |
| 35905           | MCDOWELL TECHNICAL COLLEGE                      | 8,162,197          | 89,882   | 884,214                        | 65,204  | 2,274,944  | 3,314,244                            |
| 36000           | CHARLOTTE-MECKLENBURG COUNTY SCHOOLS            | 1,360,158,199      | 14,978,004   | 147,346,538                    | 10,865,642  | 9,621,854  | 182,812,038                          |
| 36001           | COMMUNITY CHARTER SCHOOL                        | -                  | -  | -                              | -   | -  | -                                    |
| 36002           | KENNEDY CHARTER                                 | -                  | -  | -                              | -   | -  | -                                    |
| 36003           | COMMUNITY SCHOOL OF DAVIDSON                    | 10,299,222         | 113,415  | 1,115,719                      | 82,275  | 1,043,236  | 2,354,645                            |
| 36004           | CORVIAN COMMUNITY SCHOOL                        | 7,651,044          | 84,253   | 828,841                        | 61,120  | 1,077,975  | 2,052,189                            |
| 36005           | CENTRAL PIEDMONT COMMUNITY COLLEGE              | 97,754,959         | 1,076,473  | 10,589,838                     | 780,917   | -  | 12,447,228                           |
| 36006           | LAKE NORMAN CHARTER SCHOOL                      | 18,276,934         | 201,265  | 1,979,948                      | 146,006   | 1,487,172  | 3,814,391                            |
| 36007           | SOCRATES ACADEMY                                | 6,067,265          | 66,812   | 657,269                        | 48,468  | 1,125,467  | 1,898,016                            |
| 36008           | PINE LAKE PREP CHARTER                          | 15,512,344         | 170,821  | 1,680,459                      | 123,921   | 1,017,612  | 2,992,813                            |
| 36009           | CHARLOTTE SECONDARY CHARTER                     | 1,807,503          | 19,904   | 195,808                        | 14,439  | 45,066   | 275,217                              |
| 36100           | MITCHELL COUNTY SCHOOLS                         | 17,341,879         | 190,968  | 1,878,653                      | 138,536   | 1,605,925  | 3,814,082                            |
| 36102           | KIPP CHARLOTTE CHARTER                          | -                  | -  | -                              | -   | 569,805  | 569,805                              |
| 36105           | MAYLAND TECHNICAL COLLEGE                       | 7,676,508          | 84,533   | 831,599                        | 61,324  | 390,618  | 1,368,074                            |
| 36200           | MONTGOMERY COUNTY SCHOOLS                       | 30,370,911         | 334,443  | 3,290,094                      | 242,618   | 691,496  | 4,558,651                            |
| 36205           | MONTGOMERY COMMUNITY COLLEGE                    | 6,416,309          | 70,656   | 695,082                        | 51,257  | 170,607  | 987,602                              |
| 36300           | MOORE COUNTY SCHOOLS                            | 112,439,519        | 1,238,179  | 12,180,623                     | 898,225   | 2,549,464  | 16,866,511                           |
| 36301           | ACADEMY OF MOORE COUNTY                         | 3,011,468          | 33,162   | 326,234                        | 24,057  | 609,199  | 992,652                              |
| 36302           | STARS CHARTER SCHOOL                            | 5,396,011          | 59,421   | 584,552                        | 43,106  | 1,607,642  | 2,294,721                            |
| 36303           | THE NORTH CAROLINA LEADERSHIP ACADEMY           | 6,854,632          | 75,483   | 742,565                        | 54,758  | 1,568,150  | 2,440,956                            |
| 36305           | SANDHILLS COMMUNITY COLLEGE                     | 23,017,018         | 253,462  | 2,493,444                      | 183,872   | 2,037,016  | 4,967,794                            |
| 36310           | FERNLEAF COMMUNITY CHARTER                      | -                  | -  | -                              | -   | -  | -                                    |
| 36400           | NASH-ROCKY MOUNT SCHOOLS                        | 117,655,057        | 1,295,612  | 12,745,624                     | 939,889   | 6,325,683  | 21,306,808                           |
| 36405           | NASH TECHNICAL COLLEGE                          | 17,080,976         | 188,095  | 1,850,390                      | 136,452   | -  | 2,174,937                            |
| 36500           | NEW HANOVER COUNTY SCHOOLS                      | 269,229,057        | 2,964,739  | 29,165,703                     | 2,150,740   | 18,397,654   | 52,678,836                           |
| 36501           | CAPE FEAR CENTER FOR INQUIRY                    | 3,212,243          | 35,373   | 347,984                        | 25,661  | 45,420   | 454,438                              |
| 36502           | WILMINGTON PREP ACADEMY                         | 662,716            | 7,298  | 71,792                         | 5,294   | -  | 84,384                               |
| 36505           | CAPE FEAR COMMUNITY COLLEGE                     | 48,599,192         | 535,172  | 5,264,772                      | 388,235   | 3,509,529  | 9,697,708                            |
| 36600           | NORTHAMPTON COUNTY SCHOOLS                      | 12,416,432         | 136,729  | 1,345,078                      | 99,189  | 435,078  | 2,016,074                            |
| 36601           | GASTON COLLEGE PREPARATORY CHARTER              | -                  | -  | -                              | -   | -  | -                                    |
| 36700           | ONSLOW COUNTY SCHOOLS                           | 205,187,916        | 2,259,521  | 22,228,097                     | 1,639,146   | 158,383  | 26,285,147                           |
| 36701           | ZECA SCHOOL OF THE ARTS AND TECHNOLOGY          | 497,049            | 5,473  | 53,846                         | 3,971   | 124,761  | 188,051                              |
| 36705           | COASTAL CAROLINA COMMUNITY COLLEGE              | 20,945,474         | 230,651  | 2,269,032                      | 167,323   | 1,619,973  | 4,286,979                            |
| 36800           | ORANGE COUNTY SCHOOLS                           | 79,858,515         | 879,399  | 8,651,108                      | 637,951   | 3,116,164  | 13,284,622                           |
| 36802           | ORANGE CHARTER SCHOOL                           | 6,770,831          | 74,560   | 733,487                        | 54,089  | 1,125,916  | 1,988,052                            |
| 36810           | CHAPEL HILL - CARBORO CITY SCHOOLS              | 160,113,168        | 1,763,159  | 17,345,130                     | 1,279,066   | 3,329,180  | 23,716,535                           |
| 36900           | PAMLICO COUNTY SCHOOLS                          | 17,319,766         | 190,725  | 1,876,258                      | 138,359   | 3,382,080  | 5,587,422                            |
| 36901           | ARAPAHOE CHARTER SCHOOL                         | 5,342,193          | 58,828   | 578,722                        | 42,676  | 513,194  | 1,193,420                            |
| 36905           | PAMLICO COMMUNITY COLLEGE                       | 4,886,949          | 53,815   | 529,405                        | 39,039  | 107,441  | 729,700                              |
| 37000           | ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS    | 41,476,743         | 456,740  | 4,493,194                      | 331,338   | 83,042   | 5,364,314                            |
| 37001           | N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY | 5,234,421          | 57,641   | 567,047                        | 41,815  | 1,552,536  | 2,219,039                            |
| 37005           | COLLEGE OF THE ALBEMARLE                        | 13,217,981         | 145,556  | 1,431,910                      | 105,592   | 1,485,144  | 3,168,202                            |
| 37100           | PENDER COUNTY SCHOOLS                           | 85,610,442         | 942,739  | 9,274,217                      | 893,900   | 6,634,859  | 17,535,715                           |
| 37200           | PERQUIMANS COUNTY SCHOOLS                       | 17,623,758         | 194,072  | 1,909,189                      | 140,788   | 2,475,701  | 4,719,750                            |
| 37300           | PERSON COUNTY SCHOOLS                           | 42,219,303         | 464,917  | 4,573,636                      | 337,269   | 1,983,602  | 7,359,424                            |
| 37301           | ROXBORO COMMUNITY SCHOOL                        | 4,323,545          | 47,611   | 468,372                        | 34,539  | 9,598  | 560,120                              |
| 37305           | PIEDMONT COMMUNITY COLLEGE                      | 9,939,890          | 109,458  | 1,076,793                      | 79,405  | 401,273  | 1,666,929                            |
| 37400           | PITT COUNTY SCHOOLS                             | 217,008,269        | 2,389,686  | 23,508,602                     | 1,733,574   | 9,171,759  | 36,803,621                           |
| 37405           | PITT COMMUNITY COLLEGE                          | 42,261,315         | 465,380  | 4,578,187                      | 337,605   | 1,251,421  | 6,632,521                            |
| 37500           | POLK COUNTY SCHOOLS                             | 23,169,444         | 255,141  | 2,509,956                      | 185,089   | 1,468,550  | 4,418,736                            |

| Deferred Inflows of Resources                      |                        |  |                                     | OPEB 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 OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions | Total Employer OPEB Expense |
| 1,789  | 487,063                | 127,279  | 616,131                             | (33,485)                           | 75,522   | 42,037                      |
| 15,399   | 4,193,148              | 148,004  | 4,356,551                           | (288,261)                          | 493,302  | 205,041                     |
| 22,609   | 6,156,181              | 3,332,462  | 9,511,252                           | (423,211)                          | (1,247,781)  | (1,670,992)                 |
| 3,945  | 1,074,114              | 825,066  | 1,903,125                           | (73,841)                           | (505,812)  | (579,653)                   |
| 76,176   | 20,742,252             | 5,060,531  | 25,878,959                          | (1,425,939)                        | (826,105)  | (2,252,044)                 |
| 7,936  | 2,161,000              | 526,400  | 2,695,336                           | (148,560)                          | (170,222)  | (318,782)                   |
| 164,874  | 44,893,939             | 5,047,234  | 50,106,047                          | (3,086,261)                        | (2,283,303)  | (5,369,564)                 |
| 4,665  | 1,270,321              | 84,118   | 1,359,104                           | (87,329)                           | 5,796  | (81,533)                    |
| 528  | 143,679                | 16,287   | 160,494                             | (9,878)                            | 74,661   | 64,783                      |
| 15,499   | 4,220,293              | 514,022  | 4,749,814                           | (290,126)                          | 18,750   | (271,376)                   |
| 51,394   | 13,994,121             | 3,657,957  | 17,703,472                          | (962,036)                          | (797,543)  | (1,759,579)                 |
| 37,406   | 10,185,339             | 838,463  | 11,061,208                          | (700,198)                          | 346,762  | (353,436)                   |
| 13,256   | 3,609,415              | 1,329,116  | 4,951,787                           | (248,132)                          | (484,126)  | (732,258)                   |
| 311,775  | 84,894,129             | 13,580,574   | 98,786,478                          | (5,836,097)                        | (1,700,535)  | (7,536,632)                 |
| 25,087   | 6,831,099              | 1,330,754  | 8,186,940                           | (469,607)                          | (202,904)  | (672,511)                   |
| 5,641  | 1,535,920              | 1,169,393  | 2,710,954                           | (105,588)                          | (407,922)  | (513,510)                   |
| 11,935   | 3,249,883              | 907,377  | 4,169,195                           | (223,415)                          | (268,784)  | (492,199)                   |
| 86,622   | 23,586,653             | 10,690,965   | 34,364,240                          | (1,621,478)                        | (2,349,302)  | (3,970,780)                 |
| 36,153   | 9,844,282              | 389,421  | 10,269,856                          | (676,752)                          | 1,098,190  | 421,438                     |
| 76,963   | 20,956,377             | 1,987,610  | 23,020,950                          | (1,440,659)                        | 1,520,319  | 79,660                      |
| 933  | 254,170                | 110,016  | 365,113                             | (17,474)                           | 15,971   | (1,500)                     |
| 18,980   | 5,168,043              | 2,660,850  | 7,847,873                           | (355,281)                          | (1,075,299)  | (1,430,580)                 |
| 96,637   | 26,313,424             | 3,789,277  | 30,199,338                          | (1,808,931)                        | (657,355)  | (2,466,286)                 |
| 41,018   | 11,168,799             | 1,147,410  | 12,357,227                          | (767,805)                          | 136,926  | (630,879)                   |
| 22,437   | 6,109,340              | 663,188  | 6,794,965                           | (419,990)                          | (62,852)   | (482,842)                   |
| 26,172   | 7,126,394              | 1,953,129  | 9,105,695                           | (489,909)                          | (1,278,402)  | (1,768,311)                 |
| 5,133  | 1,397,645              | 496,451  | 1,899,229                           | (96,082)                           | 102,142  | 6,060                       |
| 51,896   | 14,130,802             | 3,595,405  | 17,778,103                          | (971,430)                          | (1,698,742)  | (2,670,172)                 |
| 7,997  | 2,177,608              | 488,828  | 2,674,433                           | (149,700)                          | 145,459  | (4,241)                     |
| 1,332,682  | 362,879,231            | 99,407,997   | 463,619,910                         | (24,946,349)                       | (30,600,337)   | (55,546,686)                |
| -  | -                      | -  | -                                   | -                                  | (218,360)  | (218,360)                   |
| -  | -                      | -  | -                                   | -                                  | (161,620)  | (161,620)                   |
| 10,091   | 2,747,749              | 526,828  | 3,283,668                           | (188,696)                          | (113,891)  | (302,787)                   |
| 7,496  | 2,041,237              | 534,476  | 2,583,209                           | (140,326)                          | 435,065  | 294,739                     |
| 95,780   | 26,080,234             | 10,503,545   | 36,679,559                          | (1,792,900)                        | (3,380,279)  | (5,173,179)                 |
| 17,908   | 4,876,139              | -  | 4,894,047                           | (335,213)                          | 1,004,438  | 669,225                     |
| 5,945  | 1,618,697              | 416,483  | 2,041,125                           | (111,280)                          | 380,635  | 269,355                     |
| 15,199   | 4,138,568              | 245,803  | 4,399,570                           | (284,508)                          | (102,057)  | (386,565)                   |
| 1,771  | 482,227                | 940,745  | 1,424,743                           | (33,151)                           | (703,542)  | (736,693)                   |
| 16,992   | 4,626,673              | 1,061,323  | 5,704,988                           | (318,063)                          | (148,671)  | (466,734)                   |
| -  | -                      | 5,592,117  | 5,592,117                           | -                                  | (1,163,596)  | (1,163,596)                 |
| 7,521  | 2,048,030              | 1,043,131  | 3,098,682                           | (140,792)                          | (343,489)  | (484,281)                   |
| 29,757   | 8,102,714              | 3,279,889  | 11,412,360                          | (557,026)                          | (1,967,305)  | (2,524,331)                 |
| 6,287  | 1,711,819              | 613,046  | 2,331,152                           | (117,680)                          | 94,392   | (23,288)                    |
| 110,168  | 29,997,956             | 5,782,310  | 35,890,434                          | (2,062,227)                        | (2,985,821)  | (5,048,048)                 |
| 2,951  | 803,435                | 120,680  | 927,066                             | (55,233)                           | 284,142  | 228,909                     |
| 5,287  | 1,439,612              | -  | 1,444,899                           | (98,968)                           | 561,458  | 462,490                     |
| 6,716  | 1,828,761              | -  | 1,835,477                           | (125,720)                          | 1,786,164  | 1,660,444                   |
| 22,552   | 6,140,755              | 110,343  | 6,273,650                           | (422,151)                          | 467,432  | 45,281                      |
| -  | -                      | -  | -                                   | -                                  | (179,981)  | (179,981)                   |
| 115,278  | 31,389,420             | 9,873,110  | 41,377,808                          | (2,157,884)                        | (4,457,635)  | (6,615,519)                 |
| 16,736   | 4,557,067              | 2,494,267  | 7,068,070                           | (313,278)                          | (1,007,060)  | (1,320,338)                 |
| 263,790  | 71,828,140             | 4,987,638  | 77,079,568                          | (4,937,870)                        | 869,650  | (4,068,220)                 |
| 3,147  | 857,001                | 326,139  | 1,186,287                           | (58,916)                           | (29,490)   | (88,406)                    |
| 649  | 176,807                | 490,144  | 667,600                             | (12,155)                           | (147,710)  | (159,865)                   |
| 47,617   | 12,965,872             | 2,070,070  | 15,083,559                          | (891,348)                          | (204,639)  | (1,095,987)                 |
| 12,166   | 3,312,604              | 4,020,312  | 7,345,082                           | (227,727)                          | (1,408,414)  | (1,636,141)                 |
| -  | -                      | 7,871,898  | 7,871,898                           | -                                  | (2,758,969)  | (2,758,969)                 |
| 201,043  | 54,742,480             | 14,743,554   | 69,687,077                          | (3,763,304)                        | (4,479,183)  | (8,242,487)                 |
| 487  | 132,609                | 585,916  | 719,012                             | (9,115)                            | (91,643)   | (100,758)                   |
| 20,522   | 5,588,083              | 5,427,879  | 11,036,484                          | (384,156)                          | (590,985)  | (975,141)                   |
| 78,245   | 21,305,607             | 3,832,834  | 25,216,686                          | (1,464,666)                        | (1,544,755)  | (3,009,421)                 |
| 6,634  | 1,806,403              | 83,253   | 1,896,290                           | (124,184)                          | 950,370  | 826,186                     |
| 156,879  | 42,716,901             | 2,867,098  | 45,740,878                          | (2,936,600)                        | (846,197)  | (3,782,797)                 |
| 16,970   | 4,620,774              | 1,053,836  | 5,691,580                           | (317,656)                          | 393,763  | 76,107                      |
| 5,234  | 1,425,254              | 680,778  | 2,111,266                           | (97,979)                           | 21,575   | (76,404)                    |
| 4,788  | 1,303,798              | 386,135  | 1,694,721                           | (89,629)                           | 26,035   | (63,594)                    |
| 40,639   | 11,065,660             | 5,482,581  | 16,588,880                          | (760,714)                          | (2,825,462)  | (3,586,176)                 |
| 5,129  | 1,396,501              | -  | 1,401,630                           | (96,002)                           | 818,275  | 722,273                     |
| 12,951   | 3,526,451              | 112,768  | 3,652,170                           | (242,428)                          | 407,808  | 165,380                     |
| 83,881   | 22,840,175             | 521,739  | 23,445,795                          | (1,570,162)                        | 1,703,124  | 132,962                     |
| 17,268   | 4,701,876              | 1,238,482  | 5,957,626                           | (323,233)                          | 17,877   | (305,356)                   |
| 41,366   | 11,263,769             | 3,252,359  | 14,557,494                          | (774,333)                          | (1,135,647)  | (1,909,980)                 |
| 4,236  | 1,153,487              | 680,225  | 1,837,948                           | (79,296)                           | (249,022)  | (328,318)                   |
| 9,739  | 2,651,882              | 560,774  | 3,222,395                           | (182,306)                          | (224,684)  | (406,990)                   |
| 212,624  | 57,896,055             | 9,471,984  | 67,580,663                          | (3,980,098)                        | (1,360,844)  | (5,340,942)                 |
| 41,408   | 11,274,978             | 2,690,286  | 14,006,672                          | (775,105)                          | (1,024,035)  | (1,799,140)                 |
| 22,701   | 6,181,421              | 1,009,549  | 7,213,671                           | (424,947)                          | (317,534)  | (742,481)                   |

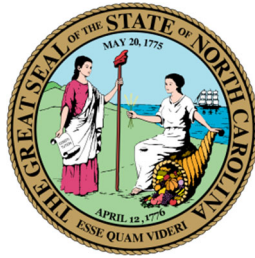
**Retiree Health Benefit Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and For the Year Ended June 30, 2023**

|                         |  | Deferred Outflows of Resources |  |                        |   |  |                                      |
|-------------------------|--|--------------------------------|--|------------------------|---|--|--------------------------------------|
| Employer Number         | Employer   | Net OPEB Liability             | Differences Between Expected and Actual Experience | Changes of Assumptions | Net differences Between Projected and Actual Earnings on Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions | Total Deferred Outflows of Resources |
| 37600                   | RANDOLPH COUNTY SCHOOLS  | 133,070,817                    | 1,465,370  | 14,415,620             | 1,063,038   | 4,342,431  | 21,286,459                           |
| 37601                   | UWHARRIE CHARTER ACADEMY   | 14,441,669                     | 159,031  | 1,564,472              | 115,367   | 2,924,107  | 4,762,977                            |
| 37605                   | RANDOLPH COMMUNITY COLLEGE   | 17,127,452                     | 188,607  | 1,855,424              | 136,823   | 674,804  | 2,855,658                            |
| 37610                   | ASHEBORO CITY SCHOOLS  | 41,447,961                     | 456,423  | 4,490,076              | 331,108   | 21,837   | 5,299,444                            |
| 37700                   | RICHMOND COUNTY SCHOOLS  | 60,634,036                     | 667,699  | 6,568,512              | 484,376   | 4,733,333  | 12,453,920                           |
| 37705                   | RICHMOND TECHNICAL COLLEGE   | 17,073,723                     | 188,015  | 1,849,604              | 136,394   | 805,340  | 2,979,353                            |
| 37800                   | ROBESON COUNTY SCHOOLS   | 180,337,893                    | 1,965,873  | 19,536,084             | 1,440,632   | 12,172,041   | 35,134,630                           |
| 37801                   | SOUTHEASTERN ACADEMY CHARTER SCHOOL                                | 1,827,163                      | 20,121   | 197,937                | 14,596  | 222,290  | 454,944                              |
| 37805                   | ROBESON COMMUNITY COLLEGE  | 14,660,204                     | 161,438  | 1,588,146              | 117,113   | 1,430,283  | 3,296,980                            |
| 37900                   | ROCKINGHAM COUNTY SCHOOLS  | 94,698,566                     | 1,042,817  | 10,258,737             | 756,501   | 2,690,084  | 14,748,139                           |
| 37901                   | BETHANY COMMUNITY MIDDLE SCHOOL                                    | 3,359,065                      | 36,990   | 363,889                | 26,834  | 907,629  | 1,335,342                            |
| 37905                   | ROCKINGHAM COMMUNITY COLLEGE                                       | 10,804,274                     | 118,976  | 1,170,432              | 86,310  | 391,892  | 1,767,610                            |
| 38000                   | ROWAN-SALISBURY SCHOOL SYSTEM                                      | 149,848,471                    | 1,650,125  | 16,233,151             | 1,197,067   | 1,946,454  | 21,026,797                           |
| 38005                   | ROWAN-CABARRUS COMMUNITY COLLEGE                                   | 35,758,573                     | 393,772  | 3,873,742              | 285,658   | 3,889,616  | 8,442,788                            |
| 38100                   | RUTHERFORD COUNTY SCHOOLS  | 75,471,803                     | 831,092  | 8,175,894              | 602,908   | 7,130,424  | 16,740,318                           |
| 38105                   | ISOTHERMAL COMMUNITY COLLEGE                                       | 14,399,051                     | 158,562  | 1,559,856              | 115,027   | 1,030,272  | 2,863,717                            |
| 38200                   | SAMPSON COUNTY SCHOOLS   | 68,892,841                     | 758,645  | 7,463,192              | 550,351   | 4,629,427  | 13,401,615                           |
| 38205                   | SAMPSON COMMUNITY COLLEGE  | 10,324,636                     | 113,694  | 1,118,472              | 82,478  | 619,344  | 1,933,988                            |
| 38210                   | CLINTON CITY SCHOOLS   | 27,173,177                     | 299,230  | 2,943,682              | 217,073   | 2,014,976  | 5,474,961                            |
| 38300                   | SCOTLAND COUNTY SCHOOLS  | 52,087,721                     | 573,588  | 5,642,686              | 416,103   | 3,042,375  | 9,674,752                            |
| 38400                   | STANLY COUNTY SCHOOLS  | 69,698,025                     | 767,512  | 7,550,419              | 556,784   | 5,280,479  | 14,155,184                           |
| 38402                   | GRAY STONE DAY SCHOOL  | 5,021,875                      | 65,301   | 544,022                | 40,117  | 130,325  | 769,765                              |
| 38405                   | STANLY COMMUNITY COLLEGE   | 16,613,508                     | 182,947  | 1,799,749              | 132,717   | 528,913  | 2,644,326                            |
| 38500                   | STOKES COUNTY SCHOOLS  | 52,269,036                     | 575,584  | 5,662,328              | 417,552   | 3,400,602  | 10,056,066                           |
| 38600                   | SURRY COUNTY SCHOOLS   | 65,598,968                     | 722,373  | 7,106,365              | 524,038   | 3,665,835  | 12,018,611                           |
| 38601                   | BRIDGES CHARTER SCHOOLS  | -                              | -  | -                      | -   | 23,824   | 23,824                               |
| 38602                   | MILLENNIUM CHARTER ACADEMY   | 5,470,892                      | 60,245   | 592,664                | 43,704  | 113,226  | 809,839                              |
| 38605                   | SURRY COMMUNITY COLLEGE  | 15,317,921                     | 168,680  | 1,659,397              | 122,367   | 725,487  | 2,675,931                            |
| 38610                   | MOUNT AIRY CITY SCHOOLS  | 16,932,465                     | 186,460  | 1,834,301              | 135,265   | 2,044,761  | 4,200,787                            |
| 38620                   | ELKIN CITY SCHOOLS   | 12,191,427                     | 134,251  | 1,320,703              | 97,391  | 1,542,389  | 3,094,734                            |
| 38700                   | SWAIN COUNTY SCHOOLS   | 21,925,236                     | 241,440  | 2,375,170              | 175,150   | 2,177,608  | 4,969,368                            |
| 38701                   | MOUNTAIN DISCOVERY CHARTER   | 1,739,541                      | 19,156   | 188,445                | 13,896  | 367,022  | 588,519                              |
| 38800                   | TRANSYLVANIA COUNTY SCHOOLS  | 35,916,235                     | 395,508  | 3,890,622              | 286,917   | 2,253,234  | 6,626,481                            |
| 38801                   | BREVARD ACADEMY CHARTER SCHOOL                                     | 3,470,571                      | 38,218   | 375,969                | 27,725  | 382,474  | 824,386                              |
| 38900                   | TYRRELL COUNTY SCHOOLS   | 7,278,361                      | 80,149   | 788,468                | 58,143  | 418,358  | 1,345,118                            |
| 39000                   | UNION COUNTY SCHOOLS   | 346,004,873                    | 3,810,191  | 37,482,861             | 2,764,065   | 8,960,490  | 53,017,607                           |
| 39100                   | VANCE COUNTY SCHOOLS   | 39,361,593                     | 433,448  | 4,264,059              | 314,441   | 1,181,776  | 6,193,724                            |
| 39101                   | VANCE CHARTER SCHOOL   | 7,041,454                      | 77,540   | 762,804                | 56,251  | 964,024  | 1,860,619                            |
| 39105                   | VANCE-GRANVILLE COMMUNITY COLLEGE                                  | 15,829,640                     | 174,315  | 1,714,832              | 126,455   | 787,471  | 2,803,073                            |
| 39200                   | WAKE COUNTY SCHOOLS  | 1,576,750,052                  | 17,363,104   | 170,810,029            | 12,595,889  | 48,776,964   | 249,545,986                          |
| 39201                   | ENDEAVOR CHARTER SCHOOL  | 6,449,535                      | 71,022   | 698,681                | 51,522  | 1,815,720  | 2,636,945                            |
| 39204                   | SOUTHERN WAKE ACADEMY  | 6,005,043                      | 66,127   | 650,529                | 47,971  | 976,543  | 1,741,170                            |
| 39205                   | WAKE TECHNICAL COLLEGE   | 134,713,039                    | 1,483,454  | 14,593,523             | 1,076,157   | 10,851,509   | 28,004,643                           |
| 39208                   | EAST WAKE ACADEMY  | 9,257,718                      | 101,946  | 1,002,893              | 73,955  | 364,448  | 1,543,242                            |
| 39209                   | CASA ESPERANZA MONTESSORI  | -                              | -  | -                      | -   | 29,382   | 29,382                               |
| 39220                   | NORTH CAROLINA INNOVATIVE SCHOOL DISTRICT                          | -                              | -  | -                      | -   | 680,900  | 680,900                              |
| 39300                   | WARREN COUNTY SCHOOLS  | 16,486,605                     | 181,550  | 1,786,001              | 131,703   | 1,710,649  | 3,809,903                            |
| 39301                   | HALIWA-SAPONI TRIBAL CHARTER                                       | 970,763                        | 10,690   | 105,163                | 7,755   | 185,201  | 308,809                              |
| 39400                   | WASHINGTON COUNTY SCHOOLS  | 10,184,931                     | 112,156  | 1,103,338              | 81,362  | 740,672  | 2,037,528                            |
| 39401                   | HENDERSON COLLEGIATE CHARTER SCHOOL                                | 10,397,426                     | 114,496  | 1,126,358              | 83,060  | 1,484,314  | 2,808,228                            |
| 39500                   | WATAUGA COUNTY SCHOOLS   | 51,113,651                     | 562,861  | 5,537,164              | 408,322   | 5,835,814  | 12,344,161                           |
| 39501                   | TWO RIVERS COMMUNITY SCHOOL  | 1,284,307                      | 14,143   | 139,130                | 10,260  | 62,699   | 226,232                              |
| 39600                   | WAYNE COUNTY SCHOOLS   | 138,520,788                    | 1,525,385  | 15,006,018             | 1,106,575   | 3,282,226  | 20,920,204                           |
| 39605                   | WAYNE COMMUNITY COLLEGE  | 20,290,062                     | 223,433  | 2,198,031              | 162,087   | 486,459  | 3,070,010                            |
| 39700                   | WILKES COUNTY SCHOOLS  | 78,322,963                     | 862,489  | 8,484,761              | 625,684   | 1,190,688  | 11,163,622                           |
| 39703                   | PINNACLE CLASSICAL ACADEMY   | 6,004,744                      | 66,124   | 650,497                | 47,969  | 478,533  | 1,243,123                            |
| 39705                   | WILKES COMMUNITY COLLEGE   | 21,548,444                     | 237,291  | 2,334,352              | 172,140   | 1,394,669  | 4,138,452                            |
| 39800                   | WILSON COUNTY SCHOOLS  | 87,688,548                     | 965,402  | 9,497,172              | 700,341   | 1,236,024  | 12,398,939                           |
| 39805                   | WILSON COMMUNITY COLLEGE   | 10,460,069                     | 115,186  | 1,133,144              | 83,560  | 447,461  | 1,779,351                            |
| 39900                   | YADKIN COUNTY SCHOOLS  | 47,608,358                     | 524,261  | 5,157,434              | 380,320   | 3,378,162  | 9,440,177                            |
| 40000                   | CONSOLIDATED JUDICIAL RETIREMENT SYSTEM                            | 88,745,610                     | 977,263  | 9,613,851              | 708,946   | 19,049,470   | 30,349,530                           |
| 51000                   | HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority) | 683,084,138                    | 7,522,093  | 73,998,806             | 5,456,827   | 47,153,948   | 134,131,674                          |
| 51000.1                 | HIGHWAY - ADMINISTRATIVE (Global Transpark Only)                   | 843,988                        | 9,294  | 91,430                 | 6,742   | 477,517  | 584,983                              |
| 51000.2                 | HIGHWAY - ADMINISTRATIVE (Ports Authority Only)                    | 20,562,300                     | 226,431  | 2,227,523              | 164,262   | 2,244,197  | 4,862,413                            |
| 60000                   | LEGISLATIVE RETIREMENT SYSTEM                                      | 3,347,103                      | 36,858   | 362,593                | 26,738  | 475,268  | 901,457                              |
| 90901                   | BLADEN COUNTY  | 21,813,231                     | 240,206  | 2,363,037              | 174,255   | 637,687  | 3,415,185                            |
| 91041                   | TOWN OF SUNSET BEACH   | 4,903,225                      | 53,994   | 531,169                | 39,169  | 683,705  | 1,308,037                            |
| 91111                   | TOWN OF BILTMORE FOREST  | 2,610,286                      | 28,744   | 282,773                | 20,852  | 744,273  | 1,076,642                            |
| 91151                   | TOWN OF BLACK MOUNTAIN   | 6,959,743                      | 76,640   | 753,952                | 55,598  | 734,835  | 1,621,025                            |
| 98101                   | RUTHERFORD COUNTY  | 29,087,782                     | 320,313  | 3,151,092              | 232,368   | 1,628,119  | 5,531,692                            |
| 98103                   | RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH                      | 4,825,572                      | 53,139   | 522,756                | 38,549  | 315,141  | 929,585                              |
| 98111                   | TOWN OF FOREST CITY  | 10,718,711                     | 118,034  | 1,161,163              | 85,627  | 606,802  | 1,971,626                            |
| 98131                   | TOWN OF LAKE LURE  | 2,646,921                      | 29,148   | 286,742                | 21,145  | 671,086  | 1,008,121                            |
| 99401                   | WASHINGTON COUNTY  | 7,885,474                      | 86,835   | 854,237                | 62,993  | 570,115  | 1,574,180                            |
| 99521                   | TOWN OF BLOWING ROCK   | 6,592,952                      | 72,601   | 714,217                | 52,668  | 1,470,787  | 2,310,273                            |
| 99831                   | TOWN OF BLACK CREEK  | 438,001                        | 4,823  | 47,449                 | 3,499   | 151,897  | 207,668                              |
| Total for All Employers |  | \$ 26,647,426,243              | \$ 293,440,315                                     | \$ 2,886,727,438       | \$ 212,873,326  | \$ 2,508,895,715   | \$ 6,901,936,794                     |

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

| Deferred Inflows of Resources                      |                        |  |                                     | OPEB 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 OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions | Total Employer OPEB Expense |
| 130,383  | 35,502,220             | 10,036,211   | 45,668,814                          | (2,440,622)                        | (5,666,246)  | (8,106,868)                 |
| 14,150   | 3,852,921              | -  | 3,867,071                           | (264,871)                          | 2,045,397  | 1,780,526                   |
| 16,781   | 4,569,466              | 769,798  | 5,356,045                           | (314,131)                          | (113,479)  | (427,610)                   |
| 40,611   | 11,057,982             | 2,584,843  | 13,683,436                          | (760,188)                          | (1,945,290)  | (2,705,478)                 |
| 59,409   | 16,176,671             | 3,859,732  | 20,095,812                          | (1,112,075)                        | (1,026,323)  | (2,138,398)                 |
| 16,729   | 4,555,131              | 1,440,572  | 6,012,432                           | (313,146)                          | (166,247)  | (479,393)                   |
| 176,695  | 48,112,695             | 16,427,053   | 64,716,443                          | (3,307,536)                        | (4,058,163)  | (7,365,699)                 |
| 1,790  | 487,472                | 115,184  | 604,446                             | (33,511)                           | 43,856   | 10,345                      |
| 14,364   | 3,911,224              | 401,217  | 4,326,805                           | (268,881)                          | 152,061  | (116,820)                   |
| 92,786   | 25,264,813             | 3,461,512  | 28,819,111                          | (1,736,844)                        | (2,914,439)  | (4,651,283)                 |
| 3,291  | 896,172                | -  | 899,463                             | (61,607)                           | 498,846  | 437,239                     |
| 10,586   | 2,882,493              | 161,449  | 3,054,528                           | (198,158)                          | (218,676)  | (416,834)                   |
| 146,821  | 39,978,363             | 18,112,549   | 58,237,733                          | (2,748,337)                        | (6,277,013)  | (9,025,350)                 |
| 35,036   | 9,540,099              | -  | 9,575,135                           | (655,841)                          | 1,177,882  | 522,041                     |
| 73,947   | 20,135,268             | 5,313,352  | 25,522,567                          | (1,384,212)                        | (233,231)  | (1,617,443)                 |
| 14,108   | 3,841,551              | 560,222  | 4,415,881                           | (264,088)                          | (64,401)   | (328,489)                   |
| 67,501   | 18,380,054             | 4,466,552  | 22,914,107                          | (1,263,549)                        | (1,478,546)  | (2,742,095)                 |
| 10,116   | 2,754,530              | 311,280  | 3,075,926                           | (189,362)                          | 120,626  | (68,736)                    |
| 26,624   | 7,249,584              | 1,584,000  | 8,860,208                           | (498,376)                          | (290,801)  | (789,177)                   |
| 51,035   | 13,896,584             | 5,157,327  | 19,104,946                          | (955,328)                          | (1,730,867)  | (2,686,195)                 |
| 68,290   | 18,594,871             | 4,219,459  | 22,882,620                          | (1,278,516)                        | (861,009)  | (2,139,329)                 |
| 4,920  | 1,339,796              | 314,313  | 1,659,029                           | (92,105)                           | 534,534  | 442,429                     |
| 16,278   | 4,432,350              | 1,136,644  | 5,585,272                           | (304,705)                          | (235,766)  | (540,471)                   |
| 51,213   | 13,944,957             | 3,546,604  | 17,542,774                          | (958,655)                          | (1,164,970)  | (2,123,625)                 |
| 64,274   | 17,501,275             | 4,913,171  | 22,478,720                          | (1,203,136)                        | (1,943,973)  | (3,147,109)                 |
| -  | -                      | 812,991  | 812,991                             | (235,274)                          | -  | (235,274)                   |
| 5,360  | 1,459,590              | 611,283  | 2,076,233                           | (100,340)                          | 31,410   | (68,930)                    |
| 15,008   | 4,086,698              | 2,508,936  | 6,610,642                           | (280,943)                          | (863,570)  | (1,144,513)                 |
| 16,590   | 4,517,445              | 186,561  | 4,720,596                           | (310,553)                          | 585,642  | 275,089                     |
| 11,945   | 3,252,574              | 221,584  | 3,486,103                           | (223,601)                          | 104,784  | (118,817)                   |
| 21,482   | 5,849,476              | 996,286  | 6,867,244                           | (402,127)                          | (68,945)   | (471,072)                   |
| 1,704  | 464,096                | -  | 465,800                             | (31,904)                           | 106,462  | 74,558                      |
| 35,191   | 9,582,162              | 1,807,061  | 11,424,414                          | (658,731)                          | (357,845)  | (1,016,576)                 |
| 3,400  | 925,920                | 218,807  | 1,148,127                           | (63,654)                           | 78,233   | 14,579                      |
| 7,131  | 1,941,808              | 882,298  | 2,831,237                           | (133,491)                          | (118,910)  | (252,401)                   |
| 339,015  | 92,311,308             | 25,813,951   | 118,464,274                         | (6,345,994)                        | (11,213,656)   | (17,559,650)                |
| 38,566   | 10,501,355             | 6,647,083  | 17,187,004                          | (721,920)                          | (4,183,361)  | (4,905,281)                 |
| 6,899  | 1,878,603              | -  | 1,885,502                           | (129,146)                          | 603,883  | 474,737                     |
| 15,510   | 4,223,220              | 2,488,081  | 6,726,811                           | (290,327)                          | (1,574,343)  | (1,864,670)                 |
| 1,544,898  | 420,664,189            | 44,724,101   | 466,933,188                         | (28,918,809)                       | (13,117,737)   | (42,036,546)                |
| 6,319  | 1,720,684              | 194,003  | 1,921,006                           | (118,288)                          | 347,880  | 229,592                     |
| 5,884  | 1,602,097              | 1,393,188  | 3,001,169                           | (110,137)                          | 484,471  | 374,334                     |
| 131,992  | 35,940,352             | 2,458,432  | 38,530,776                          | (2,470,740)                        | 4,117,464  | 1,646,724                   |
| 9,071  | 2,469,885              | 837,962  | 3,316,918                           | (169,794)                          | (162,984)  | (332,778)                   |
| -  | -                      | 3,818,687  | 3,818,687                           | -                                  | (1,372,398)  | (1,372,398)                 |
| -  | -                      | 1,612,577  | 1,612,577                           | -                                  | 39,485   | 39,485                      |
| 16,154   | 4,398,493              | 2,369,374  | 6,784,021                           | (302,376)                          | (1,180,629)  | (1,483,005)                 |
| 951  | 258,992                | 90,444   | 350,387                             | (17,805)                           | (150,871)  | (168,676)                   |
| 9,979  | 2,717,258              | 2,397,615  | 5,124,852                           | (186,799)                          | (1,059,487)  | (1,246,286)                 |
| 10,187   | 2,773,949              | 2,028,844  | 4,812,980                           | (190,697)                          | 645,619  | 454,922                     |
| 50,081   | 13,636,710             | 3,844,961  | 17,531,752                          | (937,464)                          | 875,682  | (61,782)                    |
| 1,258  | 342,643                | 121,942  | 465,843                             | (23,554)                           | (72,705)   | (96,259)                    |
| 135,723  | 36,956,228             | 11,237,442   | 48,329,393                          | (2,540,576)                        | (4,291,729)  | (6,832,305)                 |
| 19,880   | 5,413,225              | 1,984,980  | 7,418,085                           | (372,136)                          | (138,910)  | (511,046)                   |
| 76,741   | 20,895,934             | 5,977,267  | 26,949,942                          | (1,436,504)                        | (3,533,589)  | (4,970,093)                 |
| 5,883  | 1,602,017              | 362,398  | 1,970,298                           | (110,132)                          | 560,714  | 450,582                     |
| 21,113   | 5,748,951              | 147,312  | 5,917,376                           | (395,215)                          | 460,941  | 65,726                      |
| 85,898   | 23,389,261             | 6,228,014  | 29,703,173                          | (1,807,908)                        | (3,503,754)  | (5,111,662)                 |
| 10,249   | 2,790,662              | 589,943  | 3,399,854                           | (191,846)                          | (116,757)  | (308,603)                   |
| 46,647   | 12,701,526             | 2,864,376  | 15,612,549                          | (873,175)                          | (945,061)  | (1,818,236)                 |
| 86,953   | 23,676,613             | -  | 23,763,566                          | (1,627,662)                        | 5,880,439  | 4,252,777                   |
| 669,285  | 182,241,335            | 30,431,675   | 213,342,295                         | (12,528,289)                       | (2,042,968)  | (14,571,257)                |
| 827  | 225,169                | 229,690  | 455,686                             | (15,480)                           | 164,558  | 149,078                     |
| 20,147   | 5,485,856              | -  | 5,506,003                           | (377,127)                          | 1,251,399  | 874,272                     |
| 3,279  | 892,980                | 293,450  | 1,189,709                           | (61,387)                           | 162,774  | 101,387                     |
| 21,373   | 5,819,594              | 503,360  | 6,344,327                           | (400,071)                          | 56,111   | (343,960)                   |
| 4,804  | 1,308,141              | 172,257  | 1,485,202                           | (89,931)                           | 232,666  | 142,735                     |
| 2,558  | 696,403                | 237,123  | 936,084                             | (47,875)                           | 73,839   | 25,964                      |
| 6,819  | 1,856,803              | -  | 1,863,622                           | (127,645)                          | 176,052  | 48,407                      |
| 28,500   | 7,760,385              | 356,160  | 8,145,045                           | (533,492)                          | 300,993  | (232,499)                   |
| 4,728  | 1,287,424              | 521,839  | 1,813,991                           | (88,505)                           | (57,547)   | (146,052)                   |
| 10,502   | 2,859,666              | 113,139  | 2,983,307                           | (196,589)                          | 191,427  | (5,162)                     |
| 2,593  | 706,177                | 284,322  | 993,092                             | (48,546)                           | 63,021   | 14,475                      |
| 7,726  | 2,103,781              | 715,908  | 2,827,415                           | (144,624)                          | (245,594)  | (390,218)                   |
| 6,460  | 1,758,946              | -  | 1,765,406                           | (120,920)                          | 589,273  | 468,353                     |
| 429  | 116,855                | 187,335  | 304,619                             | (8,034)                            | (48,045)   | (56,079)                    |
| \$ 26,109,117                                      | \$ 7,109,318,272       | \$ 2,508,895,802   | \$ 9,644,323,191                    | \$ (488,734,294)                   | \$ (25)  | \$ (488,734,319)            |





# Disability Income Plan of North Carolina

**Disability Income Plan of North Carolina**  
**Schedule of Employer Allocations**  
**As of and For the Year Ended June 30, 2023**

**Schedule 1**

| Employer Number | Employer  | Present Value of Future Salary | Present Value of Future Salary Allocation |
|-----------------|---|--------------------------------|---|
| 10200           | NORTH CAROLINA EDUCATION LOTTERY                        | \$ 196,082,474                 | 0.10497%                                  |
| 10400           | DEPARTMENT OF JUSTICE                                   | 549,003,176                    | 0.29390%                                  |
| 10500           | OFFICE OF STATE AUDITOR                                 | 126,631,219                    | 0.06779%                                  |
| 10700           | DEPARTMENT OF NATURAL AND CULTURAL RESOURCES            | 843,889,724                    | 0.45177%                                  |
| 10800           | ADMINISTRATIVE OFFICE OF THE COURTS                     | 3,592,178,837                  | 1.92303%                                  |
| 10850           | OFFICE OF ADMINISTRATIVE HEARINGS                       | 28,856,983                     | 0.01545%                                  |
| 10900           | DEPARTMENT OF ADMINISTRATION                            | 281,769,935                    | 0.15084%                                  |
| 10910           | OFFICE OF STATE BUDGET AND MANAGEMENT                   | 100,821,768                    | 0.05397%                                  |
| 10930           | DEPARTMENT OF INFORMATION TECHNOLOGY                    | 917,610,771                    | 0.49123%                                  |
| 10940           | OFFICE OF STATE CONTROLLER                              | 124,617,968                    | 0.06671%                                  |
| 10950           | NC SCHOOL OF SCIENCE AND MATHEMATICS                    | 189,780,534                    | 0.10160%                                  |
| 11050           | NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS          | 40,876,285                     | 0.02188%                                  |
| 11300           | DEPARTMENT OF ENVIRONMENTAL QUALITY                     | 770,527,428                    | 0.41249%                                  |
| 11310           | HOUSING FINANCE AGENCY OF NORTH CAROLINA                | 92,237,545                     | 0.04938%                                  |
| 11600           | WILDLIFE RESOURCES COMMISSION                           | 412,359,188                    | 0.22075%                                  |
| 11900           | STATE BOARD OF ELECTIONS                                | 57,881,524                     | 0.03099%                                  |
| 12100           | OFFICE OF GOVERNOR                                      | 54,510,343                     | 0.02918%                                  |
| 12150           | OFFICE OF LIEUTENANT GOVERNOR                           | 8,442,715                      | 0.00452%                                  |
| 12160           | GENERAL ASSEMBLY  | 330,371,156                    | 0.17686%                                  |
| 12220           | DEPARTMENT OF HEALTH AND HUMAN SERVICES                 | 7,263,499,057                  | 3.88842%                                  |
| 12510           | DEPARTMENT OF COMMERCE                                  | 702,635,275                    | 0.37615%                                  |
| 12600           | DEPARTMENT OF INSURANCE                                 | 312,523,534                    | 0.16731%                                  |
| 12700           | DEPARTMENT OF LABOR                                     | 179,362,170                    | 0.09602%                                  |
| 13500           | DEPARTMENT OF REVENUE                                   | 711,805,830                    | 0.38106%                                  |
| 13700           | DEPARTMENT OF SECRETARY OF STATE                        | 77,223,338                     | 0.04134%                                  |
| 14300           | DEPARTMENT OF STATE TREASURER (w/o State Health Plan)   | 248,561,786                    | 0.13306%                                  |
| 14300.2         | DEPARTMENT OF STATE TREASURER (State Health Plan Only)  | 33,217,787                     | 0.01778%                                  |
| 18400           | DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES         | 858,377,449                    | 0.45952%                                  |
| 18600           | STATE BOARD OF BARBER EXAMINERS                         | 2,104,239                      | 0.00113%                                  |
| 18640           | NORTH CAROLINA BOARD OF OPTICIANS                       | 324,387                        | 0.00017%                                  |
| 18740           | NC AUCTIONEERS LICENSING BOARD                          | 909,907                        | 0.00049%                                  |
| 18780           | NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS | 4,644,278                      | 0.00249%                                  |
| 19005           | COMMUNITY COLLEGE SYSTEM OFFICE                         | 144,023,788                    | 0.07710%                                  |
| 19100           | DEPARTMENT OF PUBLIC SAFETY                             | 3,263,144,482                  | 1.74683%                                  |
| 19120           | DEPARTMENT OF ADULT CORRECTION                          | 8,365,566,919                  | 4.47840%                                  |
| 20100           | APPALACHIAN STATE UNIVERSITY                            | 2,109,493,078                  | 1.12929%                                  |
| 20200           | NORTH CAROLINA SCHOOL OF THE ARTS                       | 287,988,599                    | 0.15417%                                  |
| 20300           | EAST CAROLINA UNIVERSITY                                | 4,311,897,081                  | 2.30832%                                  |
| 20400           | ELIZABETH CITY STATE UNIVERSITY                         | 231,032,044                    | 0.12368%                                  |
| 20600           | FAYETTEVILLE STATE UNIVERSITY                           | 515,478,660                    | 0.27596%                                  |
| 20700           | NORTH CAROLINA A&T UNIVERSITY                           | 1,087,096,169                  | 0.58196%                                  |
| 20800           | NORTH CAROLINA CENTRAL UNIVERSITY                       | 734,992,328                    | 0.39347%                                  |
| 20900           | UNIVERSITY OF NORTH CAROLINA AT GREENSBORO              | 1,791,413,741                  | 0.95901%                                  |
| 21200           | UNIVERSITY OF NORTH CAROLINA AT PEMBROKE                | 583,837,691                    | 0.31255%                                  |
| 21300           | NC STATE UNIVERSITY                                     | 7,245,877,341                  | 3.87899%                                  |
| 21520           | UNC-CHAPEL HILL CB1260                                  | 14,228,714,009                 | 7.61716%                                  |
| 21525           | UNC-GENERAL ADMINISTRATION (w/o SEAA)                   | 335,949,781                    | 0.17985%                                  |
| 21525.2         | UNC-GENERAL ADMINISTRATION (SEAA Only)                  | 26,638,623                     | 0.01426%                                  |
| 21550           | UNC HEALTH CARE SYSTEM                                  | 8,763,812,768                  | 4.69160%                                  |
| 21570           | UNIVERSITY OF NORTH CAROLINA PRESS                      | 43,087,008                     | 0.02307%                                  |
| 21800           | WESTERN CAROLINA UNIVERSITY                             | 1,100,726,858                  | 0.58926%                                  |
| 21900           | WINSTON-SALEM STATE UNIVERSITY                          | 461,715,989                    | 0.24717%                                  |
| 22000           | DEPARTMENT OF PUBLIC INSTRUCTION                        | 611,861,489                    | 0.32755%                                  |
| 23000           | UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE               | 436,744,525                    | 0.23381%                                  |

**Disability Income Plan of North Carolina**  
**Schedule of Employer Allocations**  
**As of and For the Year Ended June 30, 2023**

**Schedule 1**

| Employer Number | Employer                                   | Present Value of Future Salary | Present Value of Future Salary Allocation |
|-----------------|--|--------------------------------|---|
| 23100           | UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE  | 2,908,587,851                  | 1.55708%                                  |
| 23200           | UNIVERSITY OF NORTH CAROLINA AT WILMINGTON | 1,707,979,091                  | 0.91435%                                  |
| 30000           | YANCEY COUNTY SCHOOLS                      | 132,252,220                    | 0.07080%                                  |
| 30100           | ALAMANCE COUNTY SCHOOLS                    | 1,383,173,216                  | 0.74046%                                  |
| 30102           | CLOVER GARDEN CHARTER SCHOOL               | 35,378,648                     | 0.01894%                                  |
| 30103           | RIVER MILL ACADEMY CHARTER                 | 38,174,272                     | 0.02044%                                  |
| 30104           | THE HAWBRIDGE SCHOOL                       | 30,571,724                     | 0.01637%                                  |
| 30105           | ALAMANCE COMMUNITY COLLEGE                 | 128,834,202                    | 0.06897%                                  |
| 30200           | ALEXANDER COUNTY SCHOOLS                   | 306,072,546                    | 0.16385%                                  |
| 30300           | ALLEGHANY COUNTY SCHOOLS                   | 107,716,102                    | 0.05766%                                  |
| 30400           | ANSON COUNTY SCHOOLS                       | 207,287,917                    | 0.11097%                                  |
| 30405           | SOUTH PIEDMONT COMMUNITY COLLEGE           | 117,499,515                    | 0.06290%                                  |
| 30500           | ASHE COUNTY SCHOOLS                        | 195,597,800                    | 0.10471%                                  |
| 30600           | AVERY COUNTY SCHOOLS                       | 156,465,928                    | 0.08376%                                  |
| 30700           | BEAUFORT COUNTY SCHOOLS                    | 406,607,537                    | 0.21767%                                  |
| 30705           | BEAUFORT COUNTY COMMUNITY COLLEGE          | 84,542,843                     | 0.04526%                                  |
| 30800           | BERTIE COUNTY SCHOOLS                      | 114,406,481                    | 0.06125%                                  |
| 30900           | BLADEN COUNTY SCHOOLS                      | 275,664,639                    | 0.14757%                                  |
| 30905           | BLADEN COMMUNITY COLLEGE                   | 48,947,133                     | 0.02620%                                  |
| 31000           | BRUNSWICK COUNTY SCHOOLS                   | 815,969,393                    | 0.43682%                                  |
| 31005           | BRUNSWICK COMMUNITY COLLEGE                | 77,403,462                     | 0.04144%                                  |
| 31100           | BUNCOMBE COUNTY SCHOOLS                    | 1,586,612,816                  | 0.84937%                                  |
| 31101           | FRANCINE DELANY NEW SCHOOL FOR CHILDREN    | 10,508,698                     | 0.00563%                                  |
| 31102           | EVERGREEN COMMUNITY CHARTER SCHOOL         | 29,492,243                     | 0.01579%                                  |
| 31105           | ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE       | 243,280,607                    | 0.13024%                                  |
| 31110           | ASHEVILLE CITY SCHOOLS                     | 366,750,579                    | 0.19634%                                  |
| 31200           | BURKE COUNTY SCHOOLS                       | 683,582,078                    | 0.36595%                                  |
| 31205           | WESTERN PIEDMONT COMMUNITY COLLEGE         | 73,211,307                     | 0.03919%                                  |
| 31300           | CABARRUS COUNTY SCHOOLS                    | 2,096,913,121                  | 1.12256%                                  |
| 31301           | CAROLINA INTERNATIONAL SCHOOL              | 37,376,274                     | 0.02001%                                  |
| 31320           | KANNAPOLIS CITY SCHOOLS                    | 355,771,379                    | 0.19046%                                  |
| 31400           | CALDWELL COUNTY SCHOOLS                    | 642,663,269                    | 0.34404%                                  |
| 31405           | CALDWELL COMMUNITY COLLEGE                 | 153,718,489                    | 0.08229%                                  |
| 31500           | CAMDEN COUNTY SCHOOLS                      | 123,322,488                    | 0.06602%                                  |
| 31600           | CARTERET COUNTY SCHOOLS                    | 524,227,079                    | 0.28064%                                  |
| 31605           | CARTERET COMMUNITY COLLEGE                 | 82,644,878                     | 0.04424%                                  |
| 31700           | CASWELL COUNTY SCHOOLS                     | 144,086,305                    | 0.07713%                                  |
| 31800           | CATAWBA COUNTY SCHOOLS                     | 923,143,771                    | 0.49419%                                  |
| 31805           | CATAWBA VALLEY COMMUNITY COLLEGE           | 204,975,282                    | 0.10973%                                  |
| 31810           | HICKORY CITY SCHOOLS                       | 216,736,458                    | 0.11603%                                  |
| 31820           | NEWTON-CONOVER CITY SCHOOLS                | 183,184,870                    | 0.09807%                                  |
| 31900           | CHATHAM COUNTY SCHOOLS                     | 611,486,822                    | 0.32735%                                  |
| 32000           | CHEROKEE COUNTY SCHOOLS                    | 229,589,573                    | 0.12291%                                  |
| 32005           | TRI-COUNTY COMMUNITY COLLEGE               | 59,469,696                     | 0.03184%                                  |
| 32100           | EDENTON-CHOWAN COUNTY SCHOOLS              | 131,175,649                    | 0.07022%                                  |
| 32200           | CLAY COUNTY SCHOOLS                        | 99,890,917                     | 0.05348%                                  |
| 32300           | CLEVELAND COUNTY SCHOOLS                   | 908,042,501                    | 0.48611%                                  |
| 32305           | CLEVELAND COMMUNITY COLLEGE                | 112,116,885                    | 0.06002%                                  |
| 32400           | COLUMBUS COUNTY SCHOOLS                    | 328,277,899                    | 0.17574%                                  |
| 32405           | SOUTHEASTERN COMMUNITY COLLEGE             | 80,461,125                     | 0.04307%                                  |
| 32410           | WHITEVILLE CITY SCHOOLS                    | 147,848,981                    | 0.07915%                                  |
| 32500           | NEW BERN CRAVEN COUNTY BOARD OF EDUCATION  | 787,719,594                    | 0.42170%                                  |
| 32505           | CRAVEN COMMUNITY COLLEGE                   | 124,571,008                    | 0.06669%                                  |
| 32600           | CUMBERLAND COUNTY SCHOOLS                  | 2,860,813,363                  | 1.53150%                                  |

**Disability Income Plan of North Carolina**  
**Schedule of Employer Allocations**  
**As of and For the Year Ended June 30, 2023**

**Schedule 1**

| Employer Number | Employer  | Present Value of Future Salary | Present Value of Future Salary Allocation |
|-----------------|---|--------------------------------|---|
| 32605           | FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE          | 500,118,703                    | 0.26773%                                  |
| 32700           | CURRITUCK COUNTY SCHOOLS                          | 296,415,358                    | 0.15868%                                  |
| 32800           | DARE COUNTY SCHOOLS                               | 390,084,582                    | 0.20883%                                  |
| 32900           | DAVIDSON COUNTY SCHOOLS                           | 988,426,646                    | 0.52914%                                  |
| 32901           | INVEST COLLEGIATE CHARTER (DAVIDSON)              | 16,146,411                     | 0.00864%                                  |
| 32904           | DISCOVERY CHARTER                                 | 17,468,549                     | 0.00935%                                  |
| 32905           | DAVIDSON COUNTY COMMUNITY COLLEGE                 | 140,423,815                    | 0.07517%                                  |
| 32910           | LEXINGTON CITY SCHOOLS                            | 193,120,973                    | 0.10338%                                  |
| 32915           | ALAMANCE COMMUNITY SCHOOL                         | 23,286,981                     | 0.01247%                                  |
| 32920           | THOMASVILLE CITY SCHOOLS                          | 155,458,736                    | 0.08322%                                  |
| 33000           | DAVIE COUNTY SCHOOLS                              | 374,008,560                    | 0.20022%                                  |
| 33001           | NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY       | 6,001,745                      | 0.00321%                                  |
| 33027           | CORNERSTONE ACADEMY                               | 62,145,177                     | 0.03327%                                  |
| 33100           | DUPLIN COUNTY SCHOOLS                             | 539,710,729                    | 0.28893%                                  |
| 33105           | JAMES SPRUNT TECHNICAL COLLEGE                    | 70,532,425                     | 0.03776%                                  |
| 33200           | DURHAM PUBLIC SCHOOLS                             | 2,613,383,538                  | 1.39904%                                  |
| 33202           | CENTRAL PARK SCHOOL FOR CHILDREN                  | 48,049,436                     | 0.02572%                                  |
| 33203           | HEALTHY START ACADEMY                             | 46,830,454                     | 0.02507%                                  |
| 33204           | VOYAGER ACADEMY                                   | 81,376,579                     | 0.04356%                                  |
| 33205           | DURHAM TECHNICAL INSTITUTE                        | 212,570,122                    | 0.11380%                                  |
| 33206           | BEAR GRASS CHARTER SCHOOL                         | 19,959,018                     | 0.01068%                                  |
| 33207           | INVEST COLLEGIATE CHARTER (BUNCOMBE)              | 95,480,715                     | 0.05111%                                  |
| 33300           | EDGECOMBE COUNTY SCHOOLS                          | 369,054,500                    | 0.19757%                                  |
| 33305           | EDGECOMBE TECHNICAL COLLEGE                       | 75,140,410                     | 0.04023%                                  |
| 33400           | WINSTON-SALEM-FORSYTH COUNTY SCHOOLS              | 3,478,830,058                  | 1.86235%                                  |
| 33402           | ARTS BASED ELEMENTARY CHARTER                     | 33,675,478                     | 0.01803%                                  |
| 33405           | FORSYTH TECHNICAL INSTITUTE                       | 304,963,912                    | 0.16326%                                  |
| 33500           | FRANKLIN COUNTY SCHOOLS                           | 506,548,705                    | 0.27117%                                  |
| 33501           | A CHILDS GARDEN CHARTER (AKA CROSS CREEK CHARTER) | 21,223,604                     | 0.01136%                                  |
| 33600           | GASTON COUNTY SCHOOLS                             | 1,682,722,487                  | 0.90082%                                  |
| 33605           | GASTON COLLEGE                                    | 209,615,555                    | 0.11222%                                  |
| 33700           | GATES COUNTY SCHOOLS                              | 123,838,075                    | 0.06630%                                  |
| 33800           | GRAHAM COUNTY SCHOOLS                             | 97,900,242                     | 0.05241%                                  |
| 33900           | GRANVILLE COUNTY SCHOOLS AND OXFORD ORPHANAGE     | 386,965,004                    | 0.20716%                                  |
| 34000           | GREENE COUNTY SCHOOLS                             | 219,566,412                    | 0.11754%                                  |
| 34100           | GUILFORD COUNTY SCHOOLS                           | 4,604,996,457                  | 2.46523%                                  |
| 34105           | GUILFORD TECHNICAL COMMUNITY COLLEGE              | 344,884,226                    | 0.18463%                                  |
| 34200           | HALIFAX COUNTY SCHOOLS                            | 134,507,263                    | 0.07201%                                  |
| 34205           | HALIFAX COMMUNITY COLLEGE                         | 55,972,106                     | 0.02996%                                  |
| 34220           | ROANOKE RAPIDS CITY SCHOOLS                       | 166,004,202                    | 0.08887%                                  |
| 34230           | WELDON CITY SCHOOLS                               | 60,197,003                     | 0.03223%                                  |
| 34300           | HARNETT COUNTY SCHOOLS                            | 1,083,589,029                  | 0.58009%                                  |
| 34400           | HAYWOOD COUNTY SCHOOLS                            | 443,726,203                    | 0.23754%                                  |
| 34405           | HAYWOOD TECHNICAL COLLEGE                         | 81,229,178                     | 0.04349%                                  |
| 34500           | HENDERSON COUNTY SCHOOLS                          | 866,182,854                    | 0.46370%                                  |
| 34501           | MOUNTAIN COMMUNITY SCHOOL                         | 12,355,080                     | 0.00661%                                  |
| 34505           | BLUE RIDGE COMMUNITY COLLEGE                      | 127,156,724                    | 0.06807%                                  |
| 34600           | HERTFORD COUNTY SCHOOLS                           | 155,048,194                    | 0.08300%                                  |
| 34605           | ROANOKE-CHOWAN COMMUNITY COLLEGE                  | 31,371,832                     | 0.01679%                                  |
| 34700           | HOKE COUNTY SCHOOLS                               | 572,454,529                    | 0.30646%                                  |
| 34800           | HYDE COUNTY SCHOOLS                               | 55,900,644                     | 0.02993%                                  |
| 34900           | IREDELL-STATESVILLE SCHOOLS                       | 1,197,133,218                  | 0.64087%                                  |
| 34901           | AMERICAN RENAISSANCE MIDDLE SCHOOL                | 34,156,299                     | 0.01829%                                  |
| 34903           | SUCCESS INSTITUTE                                 | 3,378,626                      | 0.00181%                                  |

**Disability Income Plan of North Carolina**  
**Schedule of Employer Allocations**  
**As of and For the Year Ended June 30, 2023**

**Schedule 1**

| Employer Number | Employer                                     | Present Value of Future Salary | Present Value of Future Salary Allocation |
|-----------------|--|--------------------------------|---|
| 34905           | MITCHELL COMMUNITY COLLEGE                   | 104,796,775                    | 0.05610%                                  |
| 34910           | MOORESVILLE CITY SCHOOLS                     | 357,185,488                    | 0.19121%                                  |
| 35000           | JACKSON COUNTY SCHOOLS                       | 268,432,153                    | 0.14370%                                  |
| 35005           | SOUTHWESTERN COMMUNITY COLLEGE               | 94,701,755                     | 0.05070%                                  |
| 35100           | JOHNSTON COUNTY SCHOOLS                      | 2,181,717,393                  | 1.16796%                                  |
| 35105           | JOHNSTON TECHNICAL COLLEGE                   | 175,278,206                    | 0.09383%                                  |
| 35106           | NEUSE CHARTER SCHOOL                         | 39,443,947                     | 0.02112%                                  |
| 35200           | JONES COUNTY SCHOOLS                         | 82,185,681                     | 0.04400%                                  |
| 35300           | SANFORD-LEE COUNTY BOARD OF EDUCATION        | 650,206,903                    | 0.34808%                                  |
| 35305           | CENTRAL CAROLINA COMMUNITY COLLEGE           | 242,943,539                    | 0.13006%                                  |
| 35400           | LENOIR COUNTY SCHOOLS                        | 553,483,795                    | 0.29630%                                  |
| 35401           | CHILDRENS VILLAGE ACADEMY                    | 5,565,258                      | 0.00298%                                  |
| 35405           | LENOIR COUNTY COMMUNITY COLLEGE              | 137,671,624                    | 0.07370%                                  |
| 35500           | LINCOLN COUNTY SCHOOLS                       | 665,669,878                    | 0.35636%                                  |
| 35600           | MACON COUNTY SCHOOLS                         | 302,426,494                    | 0.16190%                                  |
| 35700           | MADISON COUNTY SCHOOLS                       | 160,587,494                    | 0.08597%                                  |
| 35800           | MARTIN COUNTY SCHOOLS                        | 181,150,622                    | 0.09698%                                  |
| 35805           | MARTIN COMMUNITY COLLEGE                     | 35,301,522                     | 0.01890%                                  |
| 35900           | MCDOWELL COUNTY SCHOOLS                      | 362,401,539                    | 0.19401%                                  |
| 35905           | MCDOWELL TECHNICAL COLLEGE                   | 54,510,188                     | 0.02918%                                  |
| 36000           | CHARLOTTE-MECKLENBURG COUNTY SCHOOLS         | 9,573,617,532                  | 5.12512%                                  |
| 36003           | COMMUNITY SCHOOL OF DAVIDSON                 | 69,313,387                     | 0.03711%                                  |
| 36004           | CORVIAN COMMUNITY CHARTER SCHOOL             | 60,998,340                     | 0.03265%                                  |
| 36005           | CENTRAL PIEDMONT COMMUNITY COLLEGE           | 673,604,115                    | 0.36061%                                  |
| 36006           | LAKE NORMAN CHARTER SCHOOL                   | 114,158,400                    | 0.06111%                                  |
| 36007           | SOCRATES ACADEMY                             | 47,951,691                     | 0.02567%                                  |
| 36008           | PINE LAKE PREP CHARTER                       | 105,697,814                    | 0.05658%                                  |
| 36009           | CHARLOTTE SECONDARY CHARTER                  | 11,622,297                     | 0.00622%                                  |
| 36100           | MITCHELL COUNTY SCHOOLS                      | 116,405,969                    | 0.06232%                                  |
| 36105           | MAYLAND TECHNICAL COLLEGE                    | 51,930,420                     | 0.02780%                                  |
| 36200           | MONTGOMERY COUNTY SCHOOLS                    | 217,484,092                    | 0.11643%                                  |
| 36205           | MONTGOMERY COMMUNITY COLLEGE                 | 46,922,433                     | 0.02512%                                  |
| 36300           | MOORE COUNTY SCHOOLS                         | 791,532,983                    | 0.42374%                                  |
| 36301           | ACADEMY OF MOORE COUNTY                      | 19,757,108                     | 0.01058%                                  |
| 36302           | STARS CHARTER SCHOOL                         | 35,517,107                     | 0.01901%                                  |
| 36303           | THE NORTH CAROLINA LEADERSHIP ACADEMY        | 46,604,704                     | 0.02495%                                  |
| 36305           | SANDHILLS COMMUNITY COLLEGE                  | 167,327,579                    | 0.08958%                                  |
| 36400           | NASH-ROCKY MOUNT SCHOOLS                     | 806,468,783                    | 0.43173%                                  |
| 36405           | NASH COMMUNITY COLLEGE                       | 116,865,506                    | 0.06256%                                  |
| 36500           | NEW HANOVER COUNTY SCHOOLS                   | 1,933,646,496                  | 1.03515%                                  |
| 36501           | CAPE FEAR CENTER FOR INQUIRY                 | 24,973,338                     | 0.01337%                                  |
| 36502           | WILMINGTON PREP ACADEMY                      | 4,200,183                      | 0.00225%                                  |
| 36505           | CAPE FEAR COMMUNITY COLLEGE                  | 349,693,254                    | 0.18720%                                  |
| 36600           | NORTHAMPTON COUNTY SCHOOLS                   | 84,976,403                     | 0.04549%                                  |
| 36700           | ONslow COUNTY SCHOOLS                        | 1,586,896,845                  | 0.84953%                                  |
| 36701           | ZECA SCHOOL OF THE ARTS AND TECHNOLOGY       | 4,268,315                      | 0.00228%                                  |
| 36705           | COASTAL CAROLINA COMMUNITY COLLEGE           | 149,695,317                    | 0.08014%                                  |
| 36800           | ORANGE COUNTY SCHOOLS                        | 571,967,711                    | 0.30620%                                  |
| 36802           | ORANGE CHARTER SCHOOL                        | 43,618,508                     | 0.02335%                                  |
| 36810           | CHAPEL HILL - CARRBORO CITY SCHOOLS          | 1,096,599,957                  | 0.58705%                                  |
| 36900           | PAMLICO COUNTY SCHOOLS                       | 121,624,003                    | 0.06511%                                  |
| 36901           | ARAPAHOE CHARTER SCHOOL                      | 37,594,948                     | 0.02013%                                  |
| 36905           | PAMLICO COMMUNITY COLLEGE                    | 31,845,648                     | 0.01705%                                  |
| 37000           | ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS | 314,859,430                    | 0.16856%                                  |

**Disability Income Plan of North Carolina**  
**Schedule of Employer Allocations**  
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**Schedule 1**

| Employer Number | Employer  | Present Value of Future Salary | Present Value of Future Salary Allocation |
|-----------------|---|--------------------------------|---|
| 37001           | N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY | 36,930,361                     | 0.01977%                                  |
| 37005           | COLLEGE OF THE ALBEMARLE                        | 97,694,926                     | 0.05230%                                  |
| 37100           | PENDER COUNTY SCHOOLS                           | 627,368,908                    | 0.33585%                                  |
| 37200           | PERQUIMANS COUNTY SCHOOLS                       | 116,744,072                    | 0.06250%                                  |
| 37300           | PERSON COUNTY SCHOOLS                           | 303,213,572                    | 0.16232%                                  |
| 37301           | ROXBORO COMMUNITY SCHOOL                        | 29,790,484                     | 0.01595%                                  |
| 37305           | PIEDMONT COMMUNITY COLLEGE                      | 72,928,993                     | 0.03904%                                  |
| 37400           | PITT COUNTY SCHOOLS                             | 1,569,050,674                  | 0.83997%                                  |
| 37405           | PITT COMMUNITY COLLEGE                          | 279,178,731                    | 0.14945%                                  |
| 37500           | POLK COUNTY SCHOOLS                             | 161,248,910                    | 0.08632%                                  |
| 37600           | RANDOLPH COUNTY SCHOOLS                         | 926,556,745                    | 0.49602%                                  |
| 37601           | UWHARRIE CHARTER ACADEMY                        | 96,118,048                     | 0.05146%                                  |
| 37605           | RANDOLPH COMMUNITY COLLEGE                      | 109,061,142                    | 0.05838%                                  |
| 37610           | ASHEBORO CITY SCHOOLS                           | 284,406,253                    | 0.15225%                                  |
| 37700           | RICHMOND COUNTY SCHOOLS                         | 429,474,972                    | 0.22991%                                  |
| 37705           | RICHMOND TECHNICAL COLLEGE                      | 119,024,942                    | 0.06372%                                  |
| 37800           | ROBESON COUNTY SCHOOLS                          | 1,350,983,561                  | 0.72323%                                  |
| 37801           | SOUTHEASTERN ACADEMY CHARTER SCHOOL             | 10,849,770                     | 0.00581%                                  |
| 37805           | ROBESON COMMUNITY COLLEGE                       | 100,943,723                    | 0.05404%                                  |
| 37900           | ROCKINGHAM COUNTY SCHOOLS                       | 657,242,082                    | 0.35185%                                  |
| 37901           | BETHANY COMMUNITY MIDDLE SCHOOL                 | 25,799,316                     | 0.01381%                                  |
| 37905           | ROCKINGHAM COMMUNITY COLLEGE                    | 70,705,944                     | 0.03785%                                  |
| 38000           | ROWAN-SALISBURY SCHOOL SYSTEM                   | 1,047,429,753                  | 0.56073%                                  |
| 38005           | ROWAN-CABARRUS COMMUNITY COLLEGE                | 232,732,119                    | 0.12459%                                  |
| 38100           | RUTHERFORD COUNTY SCHOOLS                       | 546,274,351                    | 0.29244%                                  |
| 38105           | ISOTHERMAL COMMUNITY COLLEGE                    | 95,268,085                     | 0.05100%                                  |
| 38200           | SAMPSON COUNTY SCHOOLS                          | 469,151,885                    | 0.25115%                                  |
| 38205           | SAMPSON COMMUNITY COLLEGE                       | 74,409,806                     | 0.03983%                                  |
| 38210           | CLINTON CITY SCHOOLS                            | 183,892,352                    | 0.09844%                                  |
| 38300           | SCOTLAND COUNTY SCHOOLS                         | 369,007,771                    | 0.19754%                                  |
| 38400           | STANLY COUNTY SCHOOLS                           | 478,813,107                    | 0.25633%                                  |
| 38402           | GRAY STONE DAY SCHOOL                           | 33,740,018                     | 0.01806%                                  |
| 38405           | STANLY COMMUNITY COLLEGE                        | 115,575,258                    | 0.06187%                                  |
| 38500           | STOKES COUNTY SCHOOLS                           | 356,010,371                    | 0.19059%                                  |
| 38600           | SURRY COUNTY SCHOOLS                            | 453,595,374                    | 0.24283%                                  |
| 38602           | MILLENNIUM CHARTER ACADEMY                      | 35,257,113                     | 0.01887%                                  |
| 38605           | SURRY COMMUNITY COLLEGE                         | 116,431,467                    | 0.06233%                                  |
| 38610           | MOUNT AIRY CITY SCHOOLS                         | 120,364,720                    | 0.06444%                                  |
| 38620           | ELKIN CITY SCHOOLS                              | 84,222,014                     | 0.04509%                                  |
| 38700           | SWAIN COUNTY SCHOOLS                            | 151,154,097                    | 0.08092%                                  |
| 38701           | MOUNTAIN DISCOVERY CHARTER                      | 12,095,037                     | 0.00647%                                  |
| 38800           | TRANSYLVANIA COUNTY SCHOOLS                     | 256,970,090                    | 0.13757%                                  |
| 38801           | BREVARD ACADEMY CHARTER SCHOOL                  | 24,360,141                     | 0.01304%                                  |
| 38900           | TYRRELL COUNTY SCHOOLS                          | 52,897,427                     | 0.02832%                                  |
| 39000           | UNION COUNTY SCHOOLS                            | 2,483,268,308                  | 1.32939%                                  |
| 39100           | VANCE COUNTY SCHOOLS                            | 293,269,277                    | 0.15700%                                  |
| 39101           | VANCE CHARTER SCHOOL                            | 45,205,558                     | 0.02420%                                  |
| 39105           | VANCE-GRANVILLE COMMUNITY COLLEGE               | 107,967,014                    | 0.05780%                                  |
| 39200           | WAKE COUNTY PUBLIC SCHOOLS SYSTEM               | 11,029,294,790                 | 5.90440%                                  |
| 39201           | ENDEAVOR CHARTER SCHOOL                         | 48,975,608                     | 0.02622%                                  |
| 39204           | SOUTHERN WAKE ACADEMY                           | 47,217,971                     | 0.02528%                                  |
| 39205           | WAKE TECHNICAL COLLEGE                          | 952,621,124                    | 0.50997%                                  |
| 39208           | EAST WAKE FIRST ACADEMY                         | 68,759,333                     | 0.03681%                                  |
| 39300           | WARREN COUNTY SCHOOLS                           | 124,626,383                    | 0.06672%                                  |

**Disability Income Plan of North Carolina**  
**Schedule of Employer Allocations**  
**As of and For the Year Ended June 30, 2023**

**Schedule 1**

| Employer<br>Number | Employer   | Present Value of<br>Future Salary | Present Value of<br>Future Salary<br>Allocation |
|--------------------|--|-----------------------------------|---|
| 39301              | HALIWA-SAPONI TRIBAL CHARTER                                       | 10,572,990                        | 0.00566%  |
| 39400              | WASHINGTON COUNTY SCHOOLS  | 71,386,860                        | 0.03822%  |
| 39401              | HENDERSON COLLEGIATE CHARTER SCHOOL                                | 89,039,133                        | 0.04767%  |
| 39500              | WATAUGA COUNTY SCHOOLS   | 363,338,423                       | 0.19451%  |
| 39501              | TWO RIVERS COMMUNITY SCHOOL  | 9,145,415                         | 0.00490%  |
| 39600              | WAYNE COUNTY SCHOOLS   | 954,363,325                       | 0.51091%  |
| 39605              | WAYNE COMMUNITY COLLEGE  | 139,515,050                       | 0.07469%  |
| 39700              | WILKES COUNTY SCHOOLS  | 537,553,362                       | 0.28777%  |
| 39703              | PINNACLE CLASSICAL ACADEMY   | 41,698,278                        | 0.02232%  |
| 39705              | WILKES COMMUNITY COLLEGE   | 142,911,349                       | 0.07651%  |
| 39800              | WILSON COUNTY SCHOOLS  | 600,585,420                       | 0.32152%  |
| 39805              | WILSON COMMUNITY COLLEGE   | 68,632,414                        | 0.03674%  |
| 39900              | YADKIN COUNTY SCHOOLS  | 326,698,092                       | 0.17489%  |
| 51000              | HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority) | 4,533,442,293                     | 2.42692%  |
| 51000.2            | HIGHWAY - ADMINISTRATIVE (Global Transpark Only)                   | 5,303,034                         | 0.00284%  |
| 51000.3            | HIGHWAY - ADMINISTRATIVE (Ports Authority Only)                    | 162,954,348                       | 0.08724%  |
| <b>Total</b>       |  | <b>\$ 186,798,031,973</b>         | <b>100.00000%</b>                               |

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

**Disability Income Plan of North Carolina**  
**Schedule of OPEB Amounts by Employer**  
**As of and For the Year Ended June 30, 2023**

| Deferred Outflows of Resources |   |                    |  |   |                        |  |                                      |  |
|--------------------------------|---|--------------------|--|---|------------------------|--|--------------------------------------|--|
| Employer Number                | Employer  | Net OPEB 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 |  |
| 10200                          | NORTH CAROLINA EDUCATION LOTTERY                        | \$ 27,918          | \$ 24,466  | \$ 36,464   | \$ 2,034               | \$ 2,178   | \$ 65,142                            |  |
| 10400                          | DEPARTMENT OF JUSTICE                                   | 78,166             | 68,502   | 102,095   | 5,696                  | 3,739  | 180,032                              |  |
| 10500                          | OFFICE OF STATE AUDITOR                                 | 18,029             | 15,800   | 23,549  | 1,314                  | 2,331  | 42,994                               |  |
| 10700                          | DEPARTMENT OF NATURAL AND CULTURAL RESOURCES            | 120,153            | 105,299  | 156,936   | 8,755                  | 8,208  | 279,198                              |  |
| 10800                          | ADMINISTRATIVE OFFICE OF THE COURTS                     | 511,449            | 448,220  | 668,022   | 37,268                 | 70,859   | 1,224,369                            |  |
| 10850                          | OFFICE OF ADMINISTRATIVE HEARINGS                       | 4,109              | 3,601  | 5,367   | 299                    | 3,405  | 12,672                               |  |
| 10900                          | DEPARTMENT OF ADMINISTRATION                            | 40,117             | 35,158   | 52,399  | 2,923                  | 18,444   | 108,924                              |  |
| 10910                          | OFFICE OF STATE BUDGET AND MANAGEMENT                   | 14,354             | 12,579   | 18,748  | 1,046                  | -  | 32,373                               |  |
| 10930                          | DEPARTMENT OF INFORMATION TECHNOLOGY                    | 130,648            | 114,496  | 170,643   | 9,520                  | 29,923   | 324,582                              |  |
| 10940                          | OFFICE OF STATE CONTROLLER                              | 17,742             | 15,549   | 23,174  | 1,293                  | 5,815  | 45,831                               |  |
| 10950                          | NC SCHOOL OF SCIENCE AND MATHEMATICS                    | 27,022             | 23,681   | 35,294  | 1,969                  | 2,013  | 62,957                               |  |
| 11050                          | NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS          | 5,819              | 5,100  | 7,601   | 424                    | 2,196  | 15,321                               |  |
| 11300                          | DEPARTMENT OF ENVIRONMENTAL QUALITY                     | 109,706            | 96,143   | 143,291   | 7,994                  | 38,074   | 285,502                              |  |
| 11310                          | HOUSING FINANCE AGENCY OF NORTH CAROLINA                | 13,133             | 11,509   | 17,154  | 957                    | 3,658  | 33,278                               |  |
| 11600                          | WILDLIFE RESOURCES COMMISSION                           | 58,711             | 51,452   | 76,684  | 4,278                  | 174  | 132,588                              |  |
| 11900                          | STATE BOARD OF ELECTIONS                                | 8,242              | 7,223  | 10,765  | 601                    | 1,544  | 20,133                               |  |
| 12100                          | OFFICE OF GOVERNOR                                      | 7,761              | 6,801  | 10,137  | 566                    | 443  | 17,947                               |  |
| 12150                          | OFFICE OF LIEUTENANT GOVERNOR                           | 1,202              | 1,054  | 1,570   | 88                     | 376  | 3,088                                |  |
| 12160                          | GENERAL ASSEMBLY  | 47,038             | 41,223   | 61,438  | 3,428                  | 8,624  | 114,713                              |  |
| 12220                          | DEPARTMENT OF HEALTH AND HUMAN SERVICES                 | 1,034,164          | 906,313  | 1,350,759   | 75,358                 | 487,670  | 2,820,100                            |  |
| 12510                          | DEPARTMENT OF COMMERCE                                  | 100,041            | 87,673   | 130,667   | 7,290                  | 76,414   | 302,044                              |  |
| 12600                          | DEPARTMENT OF INSURANCE                                 | 44,498             | 38,997   | 58,120  | 3,242                  | 20,962   | 121,321                              |  |
| 12700                          | DEPARTMENT OF LABOR                                     | 25,537             | 22,380   | 33,355  | 1,861                  | 14,437   | 72,033                               |  |
| 13500                          | DEPARTMENT OF REVENUE                                   | 101,347            | 88,817   | 132,373   | 7,385                  | 28,780   | 257,355                              |  |
| 13700                          | DEPARTMENT OF SECRETARY OF STATE                        | 10,995             | 9,636  | 14,361  | 801                    | 6,268  | 31,066                               |  |
| 14300                          | DEPARTMENT OF STATE TREASURER (w/o State Health Plan)   | 35,389             | 31,014   | 46,222  | 2,579                  | 18,983   | 98,798                               |  |
| 14300.2                        | DEPARTMENT OF STATE TREASURER (State Health Plan Only)  | 4,729              | 4,144  | 6,176   | 345                    | 10,236   | 20,901                               |  |
| 18400                          | DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES         | 122,214            | 107,105  | 159,628   | 8,905                  | 36,130   | 311,768                              |  |
| 18600                          | STATE BOARD OF BARBER EXAMINERS                         | 301                | 263  | 393   | 22                     | 258  | 936                                  |  |
| 18640                          | NORTH CAROLINA BOARD OF OPTICIANS                       | 45                 | 40   | 59  | 3                      | 19   | 121                                  |  |
| 18740                          | NC AUCTIONEERS LICENSING BOARD                          | 130                | 114  | 170   | 9                      | 226  | 519                                  |  |
| 18780                          | NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS | 662                | 580  | 865   | 48                     | -  | 1,493                                |  |
| 19005                          | COMMUNITY COLLEGE SYSTEM OFFICE                         | 20,506             | 17,970   | 26,783  | 1,494                  | 9,236  | 55,483                               |  |
| 19100                          | DEPARTMENT OF PUBLIC SAFETY                             | 464,587            | 407,151  | 606,814   | 33,854                 | 1,331,839  | 2,379,658                            |  |
| 19120                          | DEPARTMENT OF ADULT CORRECTION                          | 1,191,075          | 1,043,825  | 1,555,707   | 86,791                 | -  | 2,686,323                            |  |
| 20100                          | APPALACHIAN STATE UNIVERSITY                            | 300,346            | 263,215  | 392,293   | 21,886                 | 16,828   | 694,222                              |  |
| 20200                          | NORTH CAROLINA SCHOOL OF THE ARTS                       | 41,003             | 35,934   | 53,556  | 2,988                  | 6,820  | 99,298                               |  |
| 20300                          | EAST CAROLINA UNIVERSITY                                | 613,921            | 538,023  | 801,864   | 44,735                 | 132,644  | 1,517,266                            |  |
| 20400                          | ELIZABETH CITY STATE UNIVERSITY                         | 32,894             | 28,827   | 42,964  | 2,397                  | 2,725  | 76,913                               |  |
| 20600                          | FAYETTEVILLE STATE UNIVERSITY                           | 73,394             | 64,321   | 95,863  | 5,348                  | 34,504   | 200,036                              |  |
| 20700                          | NORTH CAROLINA A&T UNIVERSITY                           | 154,778            | 135,643  | 202,161   | 11,278                 | 33,148   | 382,230                              |  |
| 20800                          | NORTH CAROLINA CENTRAL UNIVERSITY                       | 104,647            | 91,710   | 136,684   | 7,625                  | 51,144   | 287,163                              |  |
| 20900                          | UNIVERSITY OF NORTH CAROLINA AT GREENSBORO              | 255,058            | 223,526  | 333,141   | 18,586                 | 29,427   | 604,680                              |  |
| 21200                          | UNIVERSITY OF NORTH CAROLINA AT PEMBROKE                | 83,126             | 72,849   | 108,574   | 6,057                  | 9,730  | 197,210                              |  |
| 21300                          | NC STATE UNIVERSITY                                     | 1,031,656          | 904,115  | 1,347,484   | 75,175                 | 134,573  | 2,461,347                            |  |
| 21520                          | UNC-CHAPEL HILL CB1260                                  | 2,025,860          | 1,775,408  | 2,646,049   | 147,621                | -  | 4,569,078                            |  |
| 21525                          | UNC-GENERAL ADMINISTRATION (w/o SEAA)                   | 47,833             | 41,919   | 62,476  | 3,485                  | 11,435   | 119,315                              |  |
| 21525.2                        | UNC-GENERAL ADMINISTRATION (SEAA Only)                  | 3,793              | 3,324  | 4,954   | 276                    | 6,030  | 14,584                               |  |
| 21550                          | UNC HEALTH CARE SYSTEM                                  | 1,247,778          | 1,093,518  | 1,629,768   | 90,923                 | -  | 2,814,209                            |  |
| 21570                          | UNIVERSITY OF NORTH CAROLINA PRESS                      | 6,136              | 5,377  | 8,014   | 447                    | 172  | 14,010                               |  |
| 21800                          | WESTERN CAROLINA UNIVERSITY                             | 156,720            | 137,345  | 204,697   | 11,420                 | 4,408  | 357,870                              |  |
| 21900                          | WINSTON-SALEM STATE UNIVERSITY                          | 65,737             | 57,610   | 85,862  | 4,790                  | 53,608   | 201,870                              |  |
| 22000                          | DEPARTMENT OF PUBLIC INSTRUCTION                        | 87,115             | 76,345   | 113,784   | 6,348                  | 33,942   | 230,419                              |  |
| 23000                          | UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE               | 62,184             | 54,496   | 81,221  | 4,531                  | 15,555   | 155,803                              |  |
| 23100                          | UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE               | 414,121            | 362,924  | 540,898   | 30,176                 | 48,065   | 982,063                              |  |
| 23200                          | UNIVERSITY OF NORTH CAROLINA AT WILMINGTON              | 243,181            | 213,117  | 317,627   | 17,720                 | -  | 548,464                              |  |
| 30000                          | YANCEY COUNTY SCHOOLS                                   | 18,830             | 16,502   | 24,595  | 1,372                  | 7,354  | 49,823                               |  |
| 30100                          | ALAMANCE COUNTY SCHOOLS                                 | 196,933            | 172,586  | 257,221   | 14,350                 | 3,012  | 447,169                              |  |
| 30102                          | CLOVER GARDEN CHARTER SCHOOL                            | 5,037              | 4,415  | 6,579   | 367                    | 45   | 11,406                               |  |
| 30103                          | RIVER MILL ACADEMY CHARTER                              | 5,436              | 4,764  | 7,100   | 396                    | 219  | 12,479                               |  |
| 30104                          | THE HAWBRIDGE SCHOOL                                    | 4,354              | 3,816  | 5,687   | 317                    | 558  | 10,378                               |  |
| 30105                          | ALAMANCE COMMUNITY COLLEGE                              | 18,343             | 16,076   | 23,959  | 1,337                  | 9,197  | 50,569                               |  |
| 30200                          | ALEXANDER COUNTY SCHOOLS                                | 43,578             | 38,190   | 56,918  | 3,175                  | 5,589  | 103,872                              |  |
| 30300                          | ALLEGHANY COUNTY SCHOOLS                                | 15,335             | 13,439   | 20,030  | 1,117                  | 2,047  | 36,633                               |  |
| 30400                          | ANSON COUNTY SCHOOLS                                    | 29,514             | 25,865   | 38,549  | 2,151                  | 3,311  | 69,876                               |  |
| 30405                          | SOUTH PIEDMONT COMMUNITY COLLEGE                        | 16,729             | 14,661   | 21,850  | 1,219                  | 5,952  | 43,682                               |  |
| 30500                          | ASHE COUNTY SCHOOLS                                     | 27,849             | 24,406   | 36,374  | 2,029                  | 7,453  | 70,262                               |  |
| 30600                          | AVERY COUNTY SCHOOLS                                    | 22,277             | 19,523   | 29,087  | 1,623                  | 4,493  | 54,736                               |  |
| 30601                          | GRANDFATHER ACADEMY                                     | -                  | -  | -   | -                      | 1,554  | 1,554                                |  |
| 30700                          | BEAUFORT COUNTY SCHOOLS                                 | 57,892             | 50,735   | 75,614  | 4,218                  | 14,484   | 145,051                              |  |
| 30705                          | BEAUFORT COUNTY COMMUNITY COLLEGE                       | 12,037             | 10,549   | 15,722  | 877                    | 1,099  | 28,247                               |  |
| 30800                          | BERTIE COUNTY SCHOOLS                                   | 16,290             | 14,276   | 21,277  | 1,187                  | 12,944   | 49,684                               |  |
| 30900                          | BLADEN COUNTY SCHOOLS                                   | 39,248             | 34,396   | 51,263  | 2,860                  | 14,358   | 102,877                              |  |
| 30905                          | BLADEN COMMUNITY COLLEGE                                | 6,968              | 6,107  | 9,101   | 508                    | 5,352  | 21,068                               |  |
| 31000                          | BRUNSWICK COUNTY SCHOOLS                                | 116,177            | 101,814  | 151,743   | 8,466                  | 8,739  | 270,762                              |  |
| 31005                          | BRUNSWICK COMMUNITY COLLEGE                             | 11,021             | 9,659  | 14,395  | 803                    | 2,464  | 27,321                               |  |
| 31100                          | BUNCOMBE COUNTY SCHOOLS                                 | 225,898            | 197,971  | 295,054   | 16,461                 | 20,005   | 529,491                              |  |
| 31101                          | FRANCINE DELANY NEW SCHOOL FOR CHILDREN                 | 1,497              | 1,312  | 1,956   | 109                    | 895  | 4,272                                |  |

| Deferred Inflows of Resources                      |                        |  |                                     | OPEB 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 OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions | Total Employer OPEB Expense |  |
| \$ 15,463  | \$ 4,766               | \$ 7,029   | \$ 27,258                           | \$ 38,834                          | \$ (395)   | \$ 38,439                   |  |
| 43,294   | 13,343                 | 15,599   | 72,236                              | 108,728                            | (397)  | 108,331                     |  |
| 9,986  | 3,078                  | 4,900  | 17,964                              | 25,079                             | (223)  | 24,856                      |  |
| 66,550   | 20,510                 | 18,157   | 105,217                             | 167,132                            | (1,152)  | 165,980                     |  |
| 283,282  | 87,306                 | 30,082   | 400,670                             | 711,425                            | 11,981   | 723,406                     |  |
| 2,276  | 701                    | -  | 2,977                               | 5,716                              | 919  | 6,635                       |  |
| 22,220   | 6,848                  | 6,151  | 35,219                              | 55,803                             | 7,873  | 63,676                      |  |
| 7,950  | 2,450                  | 11,135   | 21,535                              | 19,966                             | (2,787)  | 17,179                      |  |
| 72,363   | 22,302                 | 100,537  | 195,202                             | 181,731                            | (11,515)   | 170,216                     |  |
| 9,827  | 3,029                  | -  | 12,856                              | 24,679                             | 2,032  | 26,711                      |  |
| 14,967   | 4,613                  | 9,054  | 28,634                              | 37,587                             | (2,785)  | 34,802                      |  |
| 3,223  | 993                    | 3,719  | 7,935                               | 8,095                              | (1,852)  | 6,243                       |  |
| 60,764   | 18,727                 | 1,570  | 81,061                              | 152,601                            | 15,043   | 167,644                     |  |
| 7,274  | 2,242                  | 568  | 10,084                              | 18,268                             | 869  | 19,137                      |  |
| 32,519   | 10,022                 | 21,306   | 63,847                              | 81,666                             | (5,409)  | 76,257                      |  |
| 4,565  | 1,407                  | 9,598  | 15,570                              | 11,465                             | (1,153)  | 10,312                      |  |
| 4,299  | 1,325                  | 2,973  | 8,597                               | 10,795                             | (375)  | 10,420                      |  |
| 666  | 205                    | 596  | 1,467                               | 1,672                              | (168)  | 1,504                       |  |
| 26,053   | 8,029                  | 3,218  | 37,300                              | 65,429                             | 3,133  | 68,562                      |  |
| 572,803  | 176,534                | 204,573  | 953,910                             | 1,438,521                          | 130,618  | 1,569,139                   |  |
| 55,411   | 17,077                 | 16,804   | 89,292                              | 139,157                            | 31,339   | 170,496                     |  |
| 24,646   | 7,596                  | 5,710  | 37,952                              | 61,896                             | 409  | 62,305                      |  |
| 14,145   | 4,359                  | -  | 18,504                              | 35,523                             | 4,396  | 39,919                      |  |
| 56,134   | 17,300                 | 3,378  | 76,812                              | 140,973                            | 8,974  | 149,947                     |  |
| 6,090  | 1,877                  | 460  | 8,427                               | 15,294                             | 1,966  | 17,260                      |  |
| 19,601   | 6,041                  | 19,966   | 45,608                              | 49,226                             | 1,298  | 50,524                      |  |
| 2,619  | 807                    | 3,368  | 6,794                               | 6,578                              | 3,342  | 9,920                       |  |
| 67,692   | 20,862                 | -  | 88,554                              | 169,999                            | 12,058   | 182,057                     |  |
| 166  | 51                     | 84   | 301                                 | 418                                | 81   | 499                         |  |
| 25   | 8                      | 33   | 66                                  | 63                                 | (13)   | 50                          |  |
| 72   | 22                     | -  | 94                                  | 181                                | 67   | 248                         |  |
| 367  | 113                    | 594  | 1,074                               | 921                                | (233)  | 688                         |  |
| 11,358   | 3,500                  | -  | 14,858                              | 28,523                             | 2,510  | 31,033                      |  |
| 257,326  | 79,306                 | 346,415  | 683,047                             | 646,240                            | 559,173  | 1,205,413                   |  |
| 659,713  | 203,319                | 1,088,295  | 1,951,327                           | 1,656,784                          | (544,148)  | 1,112,636                   |  |
| 166,356  | 51,270                 | 31,827   | 249,453                             | 417,781                            | (7,153)  | 410,628                     |  |
| 22,711   | 6,999                  | 871  | 30,581                              | 57,035                             | 1,501  | 58,536                      |  |
| 340,039  | 104,798                | 28,811   | 473,648                             | 853,963                            | 5,277  | 859,240                     |  |
| 18,219   | 5,615                  | 116  | 23,950                              | 45,755                             | 964  | 46,719                      |  |
| 40,652   | 12,529                 | 3,499  | 56,680                              | 102,091                            | 4,711  | 106,802                     |  |
| 85,729   | 26,421                 | 5,512  | 117,662                             | 215,296                            | 8,793  | 224,089                     |  |
| 57,962   | 17,864                 | -  | 75,826                              | 145,564                            | 16,727   | 162,291                     |  |
| 141,272  | 43,539                 | 24,936   | 209,747                             | 354,786                            | 3,240  | 358,026                     |  |
| 46,042   | 14,190                 | 8,789  | 69,021                              | 115,628                            | (669)  | 114,959                     |  |
| 571,414  | 176,106                | 103,254  | 850,774                             | 1,435,032                          | (15,596)   | 1,419,436                   |  |
| 1,122,084  | 345,819                | 340,376  | 1,808,279                           | 2,817,968                          | (114,318)  | 2,703,650                   |  |
| 26,494   | 8,165                  | 20,588   | 55,247                              | 66,536                             | 802  | 67,338                      |  |
| 2,101  | 647                    | 2,610  | 5,358                               | 5,275                              | 1,208  | 6,483                       |  |
| 691,120  | 212,999                | 464,336  | 1,368,455                           | 1,735,657                          | (119,709)  | 1,615,948                   |  |
| 3,398  | 1,047                  | 1,878  | 6,323                               | 8,535                              | (410)  | 8,125                       |  |
| 86,804   | 26,752                 | 17,722   | 131,278                             | 217,997                            | (5,223)  | 212,774                     |  |
| 36,411   | 11,222                 | -  | 47,633                              | 91,441                             | 13,448   | 104,889                     |  |
| 48,251   | 14,871                 | 1,911  | 65,033                              | 121,177                            | 12,467   | 133,644                     |  |
| 34,443   | 10,615                 | 2,143  | 47,201                              | 86,498                             | 2,375  | 88,873                      |  |
| 229,373  | 70,691                 | 73,410   | 373,474                             | 576,042                            | (15,309)   | 560,733                     |  |
| 134,693  | 41,511                 | 67,613   | 243,817                             | 338,264                            | (19,003)   | 319,261                     |  |
| 10,430   | 3,214                  | -  | 13,644                              | 26,192                             | 2,170  | 28,362                      |  |
| 109,077  | 33,617                 | 23,612   | 166,306                             | 273,933                            | (4,851)  | 269,082                     |  |
| 2,790  | 860                    | 2,630  | 6,280                               | 7,007                              | (937)  | 6,070                       |  |
| 3,011  | 928                    | 1,856  | 5,795                               | 7,562                              | (633)  | 6,929                       |  |
| 2,411  | 743                    | 3,495  | 6,649                               | 6,056                              | (854)  | 5,202                       |  |
| 10,160   | 3,131                  | 56   | 13,347                              | 25,515                             | 2,312  | 27,827                      |  |
| 24,137   | 7,439                  | 1,701  | 33,277                              | 60,616                             | 990  | 61,606                      |  |
| 8,494  | 2,618                  | 1,640  | 12,752                              | 21,331                             | (333)  | 20,998                      |  |
| 16,347   | 5,038                  | 2,000  | 23,385                              | 41,053                             | 436  | 41,489                      |  |
| 9,266  | 2,856                  | 2,341  | 14,463                              | 23,270                             | 1,763  | 25,033                      |  |
| 15,425   | 4,754                  | 612  | 20,791                              | 38,737                             | 1,371  | 40,108                      |  |
| 12,339   | 3,803                  | 1,899  | 18,041                              | 30,987                             | 416  | 31,403                      |  |
| -  | -                      | 444  | 444                                 | -                                  | 211  | 211                         |  |
| 32,065   | 9,882                  | 10,559   | 52,506                              | 80,527                             | 1,337  | 81,864                      |  |
| 6,667  | 2,055                  | 2,084  | 10,806                              | 16,744                             | (215)  | 16,529                      |  |
| 9,023  | 2,781                  | -  | 11,804                              | 22,659                             | 4,396  | 27,055                      |  |
| 21,739   | 6,700                  | 2,378  | 30,817                              | 54,594                             | 2,692  | 57,286                      |  |
| 3,880  | 1,189                  | -  | 5,049                               | 9,693                              | 1,524  | 11,217                      |  |
| 64,348   | 19,832                 | 7,077  | 91,257                              | 161,602                            | (1,284)  | 160,318                     |  |
| 6,105  | 1,881                  | 731  | 8,717                               | 15,331                             | 860  | 16,191                      |  |
| 125,121  | 38,561                 | 6,771  | 170,453                             | 314,224                            | 84   | 314,308                     |  |
| 829  | 256                    | 427  | 1,512                               | 2,083                              | 81   | 2,164                       |  |

**Disability Income Plan of North Carolina**  
**Schedule of OPEB Amounts by Employer**  
**As of and For the Year Ended June 30, 2023**

| Deferred Outflows of Resources |   |                    |  |   |                        |  |                                      |
|--------------------------------|---|--------------------|--|---|------------------------|--|--------------------------------------|
| Employer Number                | Employer  | Net OPEB 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 |
| 31102                          | EVERGREEN COMMUNITY CHARTER SCHOOL                | 4,200              | 3,680  | 5,485   | 306                    | 1,397  | 10,868                               |
| 31105                          | ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE              | 34,639             | 30,356   | 45,243  | 2,524                  | 10,436   | 88,559                               |
| 31110                          | ASHEVILLE CITY SCHOOLS                            | 52,219             | 45,763   | 68,205  | 3,805                  | 7,532  | 125,305                              |
| 31200                          | BURKE COUNTY SCHOOLS                              | 97,328             | 85,296   | 127,124   | 7,092                  | 23,755   | 243,267                              |
| 31205                          | WESTERN PIEDMONT COMMUNITY COLLEGE                | 10,423             | 9,134  | 13,614  | 760                    | 6,625  | 30,133                               |
| 31300                          | CABARRUS COUNTY SCHOOLS                           | 298,556            | 261,646  | 389,955   | 21,755                 | 1,755  | 675,111                              |
| 31301                          | CAROLINA INTERNATIONAL SCHOOL                     | 5,322              | 4,664  | 6,951   | 388                    | 1,343  | 13,346                               |
| 31320                          | KANNAPOLIS CITY SCHOOLS                           | 50,655             | 44,392   | 66,162  | 3,691                  | 3,112  | 117,357                              |
| 31400                          | CALDWELL COUNTY SCHOOLS                           | 91,501             | 80,189   | 119,513   | 6,667                  | 40,474   | 246,843                              |
| 31405                          | CALDWELL COMMUNITY COLLEGE                        | 21,886             | 19,180   | 28,586  | 1,595                  | 7,010  | 56,371                               |
| 31500                          | CAMDEN COUNTY SCHOOLS                             | 17,559             | 15,388   | 22,934  | 1,279                  | 3,547  | 43,148                               |
| 31600                          | CARTERET COUNTY SCHOOLS                           | 74,639             | 65,412   | 97,489  | 5,439                  | 13,158   | 181,498                              |
| 31605                          | CARTERET COMMUNITY COLLEGE                        | 11,766             | 10,311   | 15,368  | 857                    | 2,147  | 28,683                               |
| 31700                          | CASWELL COUNTY SCHOOLS                            | 20,513             | 17,977   | 26,793  | 1,495                  | 10,063   | 56,328                               |
| 31800                          | CATAWBA COUNTY SCHOOLS                            | 131,435            | 115,186  | 171,672   | 9,577                  | 23,839   | 320,274                              |
| 31805                          | CATAWBA VALLEY COMMUNITY COLLEGE                  | 29,184             | 25,576   | 38,118  | 2,127                  | 4,872  | 70,693                               |
| 31810                          | HICKORY CITY SCHOOLS                              | 30,859             | 27,044   | 40,307  | 2,249                  | 10,416   | 80,016                               |
| 31820                          | NEWTON-CONOVER CITY SCHOOLS                       | 26,083             | 22,858   | 34,068  | 1,901                  | 5,785  | 64,612                               |
| 31900                          | CHATHAM COUNTY SCHOOLS                            | 87,062             | 76,299   | 113,715   | 6,344                  | 2,820  | 199,178                              |
| 32000                          | CHEROKEE COUNTY SCHOOLS                           | 32,689             | 28,648   | 42,696  | 2,382                  | 5,434  | 79,160                               |
| 32005                          | TRI-COUNTY COMMUNITY COLLEGE                      | 8,468              | 7,421  | 11,061  | 617                    | 1,319  | 20,418                               |
| 32100                          | EDENTON-CHOWAN COUNTY SCHOOLS                     | 18,676             | 16,367   | 24,393  | 1,361                  | 5,697  | 47,818                               |
| 32200                          | CLAY COUNTY SCHOOLS                               | 14,224             | 12,465   | 18,578  | 1,036                  | 1,688  | 33,767                               |
| 32300                          | CLEVELAND COUNTY SCHOOLS                          | 129,286            | 113,303  | 168,865   | 9,421                  | 31,981   | 323,570                              |
| 32305                          | CLEVELAND COMMUNITY COLLEGE                       | 15,963             | 13,989   | 20,850  | 1,163                  | 3,026  | 39,028                               |
| 32400                          | COLUMBUS COUNTY SCHOOLS                           | 46,740             | 40,961   | 61,049  | 3,406                  | 14,831   | 120,247                              |
| 32405                          | SOUTHEASTERN COMMUNITY COLLEGE                    | 11,455             | 10,039   | 14,962  | 835                    | 5,416  | 31,252                               |
| 32410                          | WHITEVILLE CITY SCHOOLS                           | 21,051             | 18,448   | 27,495  | 1,534                  | 3,242  | 50,719                               |
| 32500                          | NEW BERN CRAVEN COUNTY BOARD OF EDUCATION         | 112,155            | 98,290   | 146,490   | 8,173                  | 13,507   | 266,460                              |
| 32505                          | CRAVEN COMMUNITY COLLEGE                          | 17,737             | 15,544   | 23,167  | 1,292                  | 3,588  | 43,591                               |
| 32600                          | CUMBERLAND COUNTY SCHOOLS                         | 407,318            | 356,962  | 532,012   | 29,680                 | 60,966   | 979,620                              |
| 32605                          | FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE          | 71,205             | 62,403   | 93,004  | 5,189                  | 5,442  | 166,038                              |
| 32700                          | CURRITUCK COUNTY SCHOOLS                          | 42,203             | 36,985   | 55,122  | 3,075                  | -  | 95,182                               |
| 32800                          | DARE COUNTY SCHOOLS                               | 55,540             | 48,674   | 72,543  | 4,047                  | 2,961  | 128,225                              |
| 32900                          | DAVIDSON COUNTY SCHOOLS                           | 140,730            | 123,332  | 183,813   | 10,255                 | 24,295   | 341,695                              |
| 32901                          | INVEST COLLEGIATE CHARTER (DAVIDSON)              | 2,298              | 2,014  | 3,001   | 167                    | 3,526  | 8,708                                |
| 32904                          | DISCOVERY CHARTER                                 | 2,487              | 2,179  | 3,248   | 181                    | -  | 5,608                                |
| 32905                          | DAVIDSON COUNTY COMMUNITY COLLEGE                 | 19,992             | 17,521   | 26,113  | 1,457                  | 6,174  | 51,265                               |
| 32910                          | LEXINGTON CITY SCHOOLS                            | 27,495             | 24,096   | 35,912  | 2,004                  | 4,368  | 66,380                               |
| 32915                          | ALAMANCE COMMUNITY SCHOOL                         | 3,317              | 2,907  | 4,332   | 242                    | -  | 7,481                                |
| 32920                          | THOMASVILLE CITY SCHOOLS                          | 22,133             | 19,397   | 28,909  | 1,613                  | 1,620  | 51,539                               |
| 33000                          | DAVIE COUNTY SCHOOLS                              | 53,251             | 46,667   | 69,552  | 3,880                  | 11,233   | 131,332                              |
| 33001                          | NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY       | 854                | 748  | 1,115   | 62                     | 1,601  | 3,526                                |
| 33027                          | CORNERSTONE ACADEMY                               | 8,848              | 7,755  | 11,557  | 645                    | -  | 19,957                               |
| 33100                          | DUPLIN COUNTY SCHOOLS                             | 76,844             | 67,344   | 100,369   | 5,599                  | 13,743   | 187,055                              |
| 33105                          | JAMES SPRUNT TECHNICAL COLLEGE                    | 10,043             | 8,801  | 13,117  | 732                    | 1,438  | 24,088                               |
| 33200                          | DURHAM PUBLIC SCHOOLS                             | 372,089            | 326,088  | 485,999   | 27,113                 | 5,613  | 844,813                              |
| 33202                          | CENTRAL PARK SCHOOL FOR CHILDREN                  | 6,840              | 5,995  | 8,935   | 498                    | 433  | 15,861                               |
| 33203                          | HEALTHY START ACADEMY                             | 6,668              | 5,843  | 8,709   | 486                    | -  | 15,038                               |
| 33204                          | VOYAGER ACADEMY                                   | 11,585             | 10,153   | 15,132  | 844                    | 333  | 26,462                               |
| 33205                          | DURHAM TECHNICAL INSTITUTE                        | 30,266             | 26,525   | 39,532  | 2,205                  | 6,767  | 75,029                               |
| 33206                          | BEAR GRASS CHARTER SCHOOL                         | 2,840              | 2,489  | 3,710   | 207                    | 789  | 7,195                                |
| 33207                          | INVEST COLLEGIATE CHARTER (BUNCOMBE)              | 13,593             | 11,913   | 17,755  | 991                    | -  | 30,659                               |
| 33209                          | PIONEER SPRINGS COMMUNITY CHARTER                 | -                  | -  | -   | -                      | 6,035  | 6,035                                |
| 33300                          | EDGECOMBE COUNTY SCHOOLS                          | 52,546             | 46,050   | 68,632  | 3,829                  | 6,925  | 125,436                              |
| 33305                          | EDGECOMBE TECHNICAL COLLEGE                       | 10,700             | 9,377  | 13,975  | 780                    | 8,827  | 32,959                               |
| 33400                          | WINSTON-SALEM-FORSYTH COUNTY SCHOOLS              | 495,311            | 434,077  | 646,943   | 36,092                 | 23,922   | 1,141,034                            |
| 33402                          | ARTS BASED ELEMENTARY CHARTER                     | 4,795              | 4,202  | 6,263   | 349                    | -  | 10,814                               |
| 33405                          | FORSYTH TECHNICAL INSTITUTE                       | 43,421             | 38,053   | 56,713  | 3,164                  | 9,813  | 107,743                              |
| 33500                          | FRANKLIN COUNTY SCHOOLS                           | 72,120             | 63,204   | 94,199  | 5,255                  | 4,356  | 167,014                              |
| 33501                          | A CHILDS GARDEN CHARTER (AKA CROSS CREEK CHARTER) | 3,021              | 2,648  | 3,946   | 220                    | -  | 6,814                                |
| 33600                          | GASTON COUNTY SCHOOLS                             | 239,582            | 209,963  | 312,927   | 17,458                 | 49,365   | 589,713                              |
| 33605                          | GASTON COLLEGE                                    | 29,846             | 26,156   | 38,983  | 2,175                  | 16,707   | 84,021                               |
| 33700                          | GATES COUNTY SCHOOLS                              | 17,633             | 15,453   | 23,031  | 1,285                  | 927  | 40,696                               |
| 33800                          | GRAHAM COUNTY SCHOOLS                             | 13,939             | 12,216   | 18,206  | 1,016                  | 3,410  | 34,848                               |
| 33900                          | GRANVILLE COUNTY SCHOOLS AND OXFORD ORPHANAGE     | 55,096             | 48,285   | 71,963  | 4,015                  | 23,624   | 147,887                              |
| 34000                          | GREENE COUNTY SCHOOLS                             | 31,261             | 27,396   | 40,831  | 2,278                  | 3,448  | 73,953                               |
| 34100                          | GUILFORD COUNTY SCHOOLS                           | 655,653            | 574,596  | 856,372   | 47,776                 | 24,974   | 1,503,718                            |
| 34105                          | GUILFORD TECHNICAL COMMUNITY COLLEGE              | 49,104             | 43,034   | 64,137  | 3,578                  | 26,498   | 137,247                              |
| 34200                          | HALIFAX COUNTY SCHOOLS                            | 19,152             | 16,784   | 25,015  | 1,396                  | 12,652   | 55,847                               |
| 34205                          | HALIFAX COMMUNITY COLLEGE                         | 7,968              | 6,983  | 10,408  | 581                    | 6,384  | 24,356                               |
| 34220                          | ROANOKE RAPIDS CITY SCHOOLS                       | 23,636             | 20,714   | 30,872  | 1,722                  | 6,986  | 60,294                               |
| 34230                          | WELDON CITY SCHOOLS                               | 8,572              | 7,512  | 11,196  | 625                    | 6,412  | 25,745                               |
| 34300                          | HARNETT COUNTY SCHOOLS                            | 154,281            | 135,207  | 201,512   | 11,242                 | 13,384   | 361,345                              |
| 34400                          | HAYWOOD COUNTY SCHOOLS                            | 63,176             | 55,366   | 82,517  | 4,604                  | 3,441  | 145,928                              |
| 34405                          | HAYWOOD TECHNICAL COLLEGE                         | 11,567             | 10,137   | 15,108  | 843                    | 3,114  | 29,202                               |
| 34500                          | HENDERSON COUNTY SCHOOLS                          | 123,326            | 108,079  | 161,080   | 8,987                  | 5,954  | 284,100                              |
| 34501                          | MOUNTAIN COMMUNITY SCHOOL                         | 1,758              | 1,541  | 2,296   | 128                    | 320  | 4,285                                |

| Deferred Inflows of Resources                      |                        |  |                                     | OPEB 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 OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions | Total Employer OPEB Expense |
| 2,326  | 717                    | 2,905  | 5,948                               | 5,842                              | (599)  | 5,243                       |
| 19,186   | 5,913                  | 3,153  | 28,252                              | 48,182                             | 1,923  | 50,105                      |
| 28,923   | 8,914                  | 9,999  | 47,836                              | 72,636                             | (2,470)  | 70,166                      |
| 53,908   | 16,614                 | 5,730  | 76,252                              | 135,383                            | 4,400  | 139,783                     |
| 5,773  | 1,779                  | 394  | 7,946                               | 14,498                             | 2,036  | 16,534                      |
| 165,364  | 50,964                 | 74,566   | 290,894                             | 415,291                            | (21,283)   | 394,008                     |
| 2,948  | 908                    | 262  | 4,118                               | 7,403                              | 287  | 7,690                       |
| 28,057   | 8,647                  | 5,889  | 42,593                              | 70,461                             | (2,020)  | 68,441                      |
| 50,681   | 15,619                 | 182  | 66,482                              | 127,278                            | 9,543  | 136,821                     |
| 12,122   | 3,736                  | 304  | 16,162                              | 30,443                             | 1,786  | 32,229                      |
| 9,725  | 2,997                  | 2,321  | 15,043                              | 24,424                             | 440  | 24,864                      |
| 41,341   | 12,741                 | 11,783   | 65,865                              | 103,823                            | 810  | 104,633                     |
| 6,517  | 2,008                  | 224  | 8,749                               | 16,367                             | 878  | 17,245                      |
| 11,362   | 3,502                  | 362  | 15,226                              | 28,534                             | 1,838  | 30,372                      |
| 72,799   | 22,436                 | 7,668  | 102,903                             | 182,826                            | 4,973  | 187,799                     |
| 16,164   | 4,982                  | 1,641  | 22,787                              | 40,595                             | 979  | 41,574                      |
| 17,092   | 5,268                  | 312  | 22,672                              | 42,925                             | 2,632  | 45,557                      |
| 14,447   | 4,452                  | 496  | 19,395                              | 36,281                             | 1,250  | 37,531                      |
| 48,222   | 14,862                 | 10,394   | 73,478                              | 121,103                            | (2,432)  | 118,671                     |
| 18,106   | 5,580                  | 1,111  | 24,797                              | 45,471                             | 456  | 45,927                      |
| 4,690  | 1,446                  | 2,633  | 8,769                               | 11,779                             | (79)   | 11,700                      |
| 10,344   | 3,188                  | 1,306  | 14,838                              | 25,978                             | 939  | 26,917                      |
| 7,878  | 2,428                  | 1,943  | 12,249                              | 19,785                             | (561)  | 19,224                      |
| 71,609   | 22,069                 | 4,622  | 98,300                              | 179,836                            | 7,287  | 187,123                     |
| 8,842  | 2,725                  | 3,729  | 15,296                              | 22,204                             | 117  | 22,321                      |
| 25,888   | 7,979                  | 1,760  | 35,627                              | 65,015                             | 4,144  | 69,159                      |
| 6,345  | 1,955                  | -  | 8,300                               | 15,934                             | 1,476  | 17,410                      |
| 11,660   | 3,593                  | 3,147  | 18,400                              | 29,282                             | 478  | 29,760                      |
| 62,121   | 19,145                 | 16,152   | 97,418                              | 156,008                            | (2,240)  | 153,768                     |
| 9,824  | 3,028                  | 1,248  | 14,100                              | 24,672                             | 493  | 25,165                      |
| 225,605  | 69,530                 | 80,243   | 375,378                             | 566,578                            | (2,855)  | 563,723                     |
| 39,439   | 12,155                 | 11,842   | 63,436                              | 99,047                             | (1,480)  | 97,567                      |
| 23,375   | 7,204                  | 7,458  | 38,037                              | 58,704                             | (2,170)  | 56,534                      |
| 30,763   | 9,481                  | 10,146   | 50,390                              | 77,257                             | (2,468)  | 74,789                      |
| 77,948   | 24,023                 | 6,908  | 108,879                             | 195,755                            | 2,443  | 198,198                     |
| 1,273  | 392                    | 2,785  | 4,450                               | 3,196                              | 70   | 3,266                       |
| 1,377  | 424                    | 4,012  | 5,813                               | 3,459                              | (1,104)  | 2,355                       |
| 11,073   | 3,413                  | 654  | 15,140                              | 27,809                             | 2,015  | 29,824                      |
| 15,229   | 4,693                  | 1,651  | 21,573                              | 38,245                             | 577  | 38,822                      |
| 1,837  | 566                    | 5,761  | 8,164                               | 4,613                              | (1,339)  | 3,274                       |
| 12,259   | 3,778                  | 1,074  | 17,111                              | 30,787                             | (293)  | 30,494                      |
| 29,494   | 9,090                  | 2,209  | 40,793                              | 74,071                             | 839  | 74,910                      |
| 473  | 146                    | 66   | 685                                 | 1,188                              | 492  | 1,680                       |
| 4,901  | 1,510                  | 4,848  | 11,259                              | 12,308                             | (1,516)  | 10,792                      |
| 42,562   | 13,117                 | 24   | 55,703                              | 106,890                            | 3,664  | 110,554                     |
| 5,562  | 1,714                  | 1,579  | 8,855                               | 13,969                             | 48   | 14,017                      |
| 206,093  | 63,516                 | 83,977   | 353,586                             | 517,575                            | (19,384)   | 498,191                     |
| 3,789  | 1,168                  | 5,798  | 10,755                              | 9,515                              | (1,622)  | 7,893                       |
| 3,693  | 1,138                  | 7,309  | 12,140                              | 9,275                              | (2,057)  | 7,218                       |
| 6,417  | 1,978                  | 4,963  | 13,358                              | 16,115                             | (1,118)  | 14,997                      |
| 16,764   | 5,167                  | 2,151  | 24,082                              | 42,100                             | 1,996  | 44,096                      |
| 1,573  | 485                    | 633  | 2,691                               | 3,951                              | 22   | 3,973                       |
| 7,529  | 2,320                  | 17,449   | 27,298                              | 18,908                             | (4,985)  | 13,923                      |
| -  | -                      | 1,074  | 1,074                               | -                                  | 648  | 648                         |
| 29,104   | 8,970                  | 4,996  | 43,070                              | 73,091                             | (585)  | 72,506                      |
| 5,926  | 1,826                  | 315  | 8,067                               | 14,883                             | 2,156  | 17,039                      |
| 274,343  | 84,551                 | 24,283   | 383,177                             | 688,976                            | (7,751)  | 681,225                     |
| 2,656  | 819                    | 2,541  | 6,016                               | 6,670                              | (891)  | 5,779                       |
| 24,050   | 7,412                  | 5,472  | 36,934                              | 60,398                             | 3,306  | 63,704                      |
| 39,946   | 12,311                 | 3,249  | 55,506                              | 100,319                            | (12)   | 100,307                     |
| 1,673  | 516                    | 1,804  | 3,993                               | 4,203                              | (456)  | 3,747                       |
| 132,700  | 40,897                 | 60,515   | 234,112                             | 333,258                            | (3,982)  | 329,276                     |
| 16,531   | 5,095                  | -  | 21,626                              | 41,516                             | 5,269  | 46,785                      |
| 9,767  | 3,010                  | 972  | 13,749                              | 24,528                             | 103  | 24,631                      |
| 7,721  | 2,379                  | 2,059  | 12,159                              | 19,389                             | 155  | 19,544                      |
| 30,517   | 9,405                  | -  | 39,922                              | 76,639                             | 6,555  | 83,194                      |
| 17,315   | 5,336                  | 2,528  | 25,179                              | 43,484                             | (447)  | 43,037                      |
| 363,153  | 111,921                | 42,494   | 517,568                             | 912,012                            | (7,519)  | 904,493                     |
| 27,198   | 8,382                  | -  | 35,580                              | 68,304                             | 9,400  | 77,704                      |
| 10,608   | 3,269                  | 2,815  | 16,692                              | 26,640                             | 2,252  | 28,892                      |
| 4,413  | 1,360                  | 1,395  | 7,168                               | 11,084                             | 1,927  | 13,011                      |
| 13,091   | 4,035                  | 582  | 17,708                              | 32,877                             | 1,031  | 33,908                      |
| 4,748  | 1,463                  | 452  | 6,663                               | 11,923                             | 1,384  | 13,307                      |
| 85,453   | 26,336                 | 8,824  | 120,613                             | 214,604                            | (409)  | 214,195                     |
| 34,992   | 10,784                 | 4,386  | 50,162                              | 87,878                             | 108  | 87,986                      |
| 6,407  | 1,974                  | 755  | 9,136                               | 16,089                             | 510  | 16,599                      |
| 68,308   | 21,052                 | 17,963   | 107,323                             | 171,546                            | (5,729)  | 165,817                     |
| 974  | 300                    | 829  | 2,103                               | 2,445                              | (303)  | 2,142                       |

**Disability Income Plan of North Carolina**  
**Schedule of OPEB Amounts by Employer**  
**As of and For the Year Ended June 30, 2023**

| Deferred Outflows of Resources |   |                    |  |   |                        |  |                                      |
|--------------------------------|---|--------------------|--|---|------------------------|--|--------------------------------------|
| Employer Number                | Employer  | Net OPEB 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 |
| 34505                          | BLUE RIDGE COMMUNITY COLLEGE                    | 18,104             | 15,866   | 23,646  | 1,319                  | 2,552  | 43,383                               |
| 34600                          | HERTFORD COUNTY SCHOOLS                         | 22,075             | 19,346   | 28,833  | 1,609                  | 13,581   | 63,369                               |
| 34605                          | ROANOKE-CHOWAN COMMUNITY COLLEGE                | 4,465              | 3,913  | 5,833   | 325                    | 3,869  | 13,940                               |
| 34700                          | HOKE COUNTY SCHOOLS                             | 81,506             | 71,430   | 106,458   | 5,939                  | 425  | 184,252                              |
| 34800                          | HYDE COUNTY SCHOOLS                             | 7,960              | 6,976  | 10,397  | 580                    | 3,896  | 21,849                               |
| 34900                          | IREDELL-STATESVILLE SCHOOLS                     | 170,446            | 149,374  | 222,625   | 12,420                 | 7,672  | 392,091                              |
| 34901                          | AMERICAN RENAISSANCE MIDDLE SCHOOL              | 4,864              | 4,263  | 6,354   | 354                    | 145  | 11,116                               |
| 34903                          | SUCCESS INSTITUTE                               | 481                | 422  | 629   | 35                     | 389  | 1,475                                |
| 34905                          | MITCHELL COMMUNITY COLLEGE                      | 14,920             | 13,076   | 19,488  | 1,087                  | 4,405  | 38,056                               |
| 34910                          | MOORESVILLE CITY SCHOOLS                        | 50,854             | 44,567   | 66,423  | 3,706                  | 2,507  | 117,203                              |
| 35000                          | JACKSON COUNTY SCHOOLS                          | 38,218             | 33,494   | 49,919  | 2,785                  | 406  | 86,604                               |
| 35005                          | SOUTHWESTERN COMMUNITY COLLEGE                  | 13,484             | 11,817   | 17,612  | 983                    | 5,822  | 36,234                               |
| 35100                          | JOHNSTON COUNTY SCHOOLS                         | 310,631            | 272,228  | 405,726   | 22,635                 | 10,161   | 710,750                              |
| 35105                          | JOHNSTON TECHNICAL COLLEGE                      | 24,955             | 21,870   | 32,595  | 1,818                  | 3,543  | 59,826                               |
| 35106                          | NEUSE CHARTER SCHOOL                            | 5,617              | 4,923  | 7,337   | 409                    | 732  | 13,401                               |
| 35200                          | JONES COUNTY SCHOOLS                            | 11,702             | 10,256   | 15,285  | 853                    | 4,803  | 31,197                               |
| 35300                          | SANFORD-LEE COUNTY BOARD OF EDUCATION           | 92,575             | 81,130   | 120,916   | 6,746                  | 14,584   | 223,376                              |
| 35305                          | CENTRAL CAROLINA COMMUNITY COLLEGE              | 34,591             | 30,314   | 45,180  | 2,521                  | 4,444  | 82,459                               |
| 35400                          | LENOIR COUNTY SCHOOLS                           | 78,804             | 69,062   | 102,929   | 5,742                  | 1,581  | 179,314                              |
| 35401                          | CHILDRENS VILLAGE ACADEMY                       | 793                | 695  | 1,035   | 58                     | 467  | 2,255                                |
| 35405                          | LENOIR COUNTY COMMUNITY COLLEGE                 | 19,601             | 17,178   | 25,602  | 1,428                  | 6,421  | 50,629                               |
| 35500                          | LINCOLN COUNTY SCHOOLS                          | 94,778             | 83,060   | 123,792   | 6,906                  | 8,059  | 221,817                              |
| 35600                          | MACON COUNTY SCHOOLS                            | 43,059             | 37,736   | 56,241  | 3,139                  | 4,735  | 101,850                              |
| 35700                          | MADISON COUNTY SCHOOLS                          | 22,865             | 20,038   | 29,864  | 1,666                  | 3,152  | 54,720                               |
| 35800                          | MARTIN COUNTY SCHOOLS                           | 25,793             | 22,604   | 33,689  | 1,879                  | 12,272   | 70,444                               |
| 35805                          | MARTIN COMMUNITY COLLEGE                        | 5,027              | 4,405  | 6,565   | 366                    | 3,318  | 14,654                               |
| 35900                          | MCDOWELL COUNTY SCHOOLS                         | 51,599             | 45,220   | 67,395  | 3,760                  | 12,983   | 129,358                              |
| 35905                          | MCDOWELL TECHNICAL COLLEGE                      | 7,761              | 6,801  | 10,137  | 566                    | 4,871  | 22,375                               |
| 36000                          | CHARLOTTE-MECKLENBURG COUNTY SCHOOLS            | 1,363,077          | 1,194,563  | 1,780,364   | 99,325                 | 39,721   | 3,113,973                            |
| 36001                          | COMMUNITY CHARTER SCHOOL                        | -                  | -  | -   | -                      | 339  | 339                                  |
| 36003                          | COMMUNITY SCHOOL OF DAVIDSON                    | 9,870              | 8,650  | 12,891  | 719                    | 2,269  | 24,529                               |
| 36004                          | CORVIAN COMMUNITY CHARTER SCHOOL                | 8,684              | 7,610  | 11,342  | 633                    | -  | 19,585                               |
| 36005                          | CENTRAL PIEDMONT COMMUNITY COLLEGE              | 95,908             | 84,051   | 125,269   | 6,989                  | 38,837   | 255,146                              |
| 36006                          | LAKE NORMAN CHARTER SCHOOL                      | 16,253             | 14,244   | 21,228  | 1,184                  | 80   | 36,736                               |
| 36007                          | SOCRATES ACADEMY                                | 6,827              | 5,983  | 8,917   | 497                    | -  | 15,397                               |
| 36008                          | PINE LAKE PREP CHARTER                          | 15,048             | 13,188   | 19,655  | 1,097                  | 40   | 33,980                               |
| 36009                          | CHARLOTTE SECONDARY CHARTER                     | 1,654              | 1,450  | 2,161   | 121                    | 2,562  | 6,294                                |
| 36100                          | MITCHELL COUNTY SCHOOLS                         | 16,575             | 14,526   | 21,649  | 1,208                  | 4,683  | 42,066                               |
| 36102                          | KIPP CHARLOTTE CHARTER                          | -                  | -  | -   | -                      | 14,908   | 14,908                               |
| 36105                          | MAYLAND TECHNICAL COLLEGE                       | 7,394              | 6,480  | 9,657   | 539                    | 5,071  | 21,747                               |
| 36200                          | MONTGOMERY COUNTY SCHOOLS                       | 30,966             | 27,138   | 40,445  | 2,256                  | 15,714   | 85,553                               |
| 36205                          | MONTGOMERY COMMUNITY COLLEGE                    | 6,681              | 5,855  | 8,726   | 487                    | 345  | 15,413                               |
| 36300                          | MOORE COUNTY SCHOOLS                            | 112,698            | 98,765   | 147,199   | 8,212                  | 8,427  | 262,603                              |
| 36301                          | ACADEMY OF MOORE COUNTY                         | 2,814              | 2,466  | 3,675   | 205                    | 388  | 6,734                                |
| 36302                          | STARS CHARTER SCHOOL                            | 5,056              | 4,431  | 6,604   | 368                    | 33   | 11,436                               |
| 36303                          | THE NORTH CAROLINA LEADERSHIP ACADEMY           | 6,636              | 5,815  | 8,667   | 484                    | -  | 14,966                               |
| 36305                          | SANDHILLS COMMUNITY COLLEGE                     | 23,825             | 20,879   | 31,118  | 1,736                  | 3,790  | 57,523                               |
| 36310                          | FERNLEAF COMMUNITY CHARTER                      | -                  | -  | -   | -                      | 467  | 467                                  |
| 36400                          | NASH-ROCKY MOUNT SCHOOLS                        | 114,823            | 100,628  | 149,974   | 8,367                  | 37,942   | 296,911                              |
| 36405                          | NASH COMMUNITY COLLEGE                          | 16,638             | 14,581   | 21,732  | 1,212                  | 8,598  | 46,123                               |
| 36500                          | NEW HANOVER COUNTY SCHOOLS                      | 275,308            | 241,273  | 359,590   | 20,061                 | 10,756   | 631,680                              |
| 36501                          | CAPE FEAR CENTER FOR INQUIRY                    | 3,556              | 3,116  | 4,644   | 259                    | 93   | 8,112                                |
| 36502                          | WILMINGTON PREP ACADEMY                         | 598                | 524  | 782   | 44                     | 767  | 2,117                                |
| 36505                          | CAPE FEAR COMMUNITY COLLEGE                     | 49,788             | 43,633   | 65,030  | 3,628                  | 11,195   | 123,486                              |
| 36600                          | NORTHAMPTON COUNTY SCHOOLS                      | 12,099             | 10,603   | 15,802  | 882                    | 12,379   | 39,666                               |
| 36601                          | GASTON COLLEGE PREPARATORY CHARTER              | -                  | -  | -   | -                      | 15,565   | 15,565                               |
| 36700                          | ONSLow COUNTY SCHOOLS                           | 225,941            | 198,008  | 295,110   | 16,464                 | 6,119  | 515,701                              |
| 36701                          | ZECA SCHOOL OF THE ARTS AND TECHNOLOGY          | 606                | 531  | 792   | 44                     | 487  | 1,854                                |
| 36705                          | COASTAL CAROLINA COMMUNITY COLLEGE              | 21,314             | 18,679   | 27,839  | 1,553                  | 9,115  | 57,186                               |
| 36800                          | ORANGE COUNTY SCHOOLS                           | 81,437             | 71,369   | 106,368   | 5,934                  | 12,393   | 196,064                              |
| 36802                          | ORANGE CHARTER SCHOOL                           | 6,210              | 5,442  | 8,111   | 453                    | -  | 14,006                               |
| 36810                          | CHAPEL HILL - CARRBORO CITY SCHOOLS             | 156,132            | 136,830  | 203,929   | 11,377                 | 2,237  | 354,373                              |
| 36900                          | PAMLICO COUNTY SCHOOLS                          | 17,317             | 15,176   | 22,618  | 1,262                  | 2,656  | 41,712                               |
| 36901                          | ARAPAHOE CHARTER SCHOOL                         | 5,354              | 4,692  | 6,993   | 390                    | 2,184  | 14,259                               |
| 36905                          | PAMLICO COMMUNITY COLLEGE                       | 4,535              | 3,974  | 5,923   | 330                    | 1,840  | 12,067                               |
| 37000                          | ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS    | 44,830             | 39,288   | 58,554  | 3,267                  | 12,079   | 113,188                              |
| 37001                          | N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY | 5,258              | 4,608  | 6,868   | 383                    | -  | 11,859                               |
| 37005                          | COLLEGE OF THE ALBEMARLE                        | 13,910             | 12,190   | 18,168  | 1,014                  | 1,313  | 32,685                               |
| 37100                          | PENDER COUNTY SCHOOLS                           | 89,323             | 78,280   | 116,668   | 6,509                  | 602  | 202,059                              |
| 37200                          | PERQUIMANS COUNTY SCHOOLS                       | 16,623             | 14,568   | 21,711  | 1,211                  | 4,287  | 41,777                               |
| 37300                          | PERSON COUNTY SCHOOLS                           | 43,171             | 37,834   | 56,387  | 3,146                  | 8,188  | 105,555                              |
| 37301                          | ROXBORO COMMUNITY SCHOOL                        | 4,242              | 3,718  | 5,541   | 309                    | 978  | 10,546                               |
| 37305                          | PIEDMONT COMMUNITY COLLEGE                      | 10,383             | 9,099  | 13,562  | 757                    | 5,327  | 28,745                               |
| 37400                          | PITT COUNTY SCHOOLS                             | 223,398            | 195,780  | 291,789   | 16,279                 | 6,268  | 510,116                              |
| 37405                          | PITT COMMUNITY COLLEGE                          | 39,748             | 34,834   | 51,916  | 2,896                  | 17,430   | 107,076                              |
| 37500                          | POLK COUNTY SCHOOLS                             | 22,958             | 20,119   | 29,986  | 1,673                  | 4,619  | 56,397                               |
| 37600                          | RANDOLPH COUNTY SCHOOLS                         | 131,921            | 115,612  | 172,307   | 9,613                  | 24,311   | 321,843                              |
| 37601                          | UWHARRIE CHARTER ACADEMY                        | 13,686             | 11,994   | 17,876  | 997                    | -  | 30,867                               |

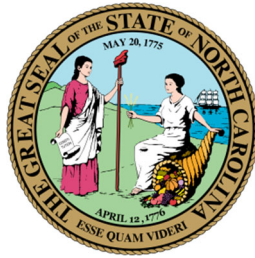
| Deferred Inflows of Resources                      |                        |  |                                     | OPEB Expense                       |  |                             |  |
|--|------------------------|--|-------------------------------------|------------------------------------|--|-----------------------------|--|
| 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 OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions | Total Employer OPEB Expense |  |
| 10,027   | 3,090                  | 5,817  | 18,934                              | 25,182                             | (922)  | 24,260                      |  |
| 12,227   | 3,768                  | -  | 15,995                              | 30,706                             | 3,978  | 34,684                      |  |
| 2,473  | 762                    | 108  | 3,343                               | 6,211                              | 995  | 7,206                       |  |
| 45,145   | 13,913                 | 24,224   | 83,282                              | 113,375                            | (7,990)  | 105,385                     |  |
| 4,409  | 1,359                  | 119  | 5,887                               | 11,073                             | 836  | 11,909                      |  |
| 94,407   | 29,095                 | 11,124   | 134,626                             | 237,090                            | (131)  | 236,959                     |  |
| 2,694  | 830                    | 2,099  | 5,623                               | 6,766                              | (620)  | 6,146                       |  |
| 267  | 82                     | 403  | 752                                 | 670                                | 82   | 752                         |  |
| 8,264  | 2,547                  | -  | 10,811                              | 20,754                             | 1,366  | 22,120                      |  |
| 28,167   | 8,681                  | 3,710  | 40,558                              | 70,738                             | (298)  | 70,440                      |  |
| 21,168   | 6,524                  | 7,411  | 35,103                              | 53,162                             | (2,800)  | 50,362                      |  |
| 7,469  | 2,302                  | -  | 9,771                               | 18,756                             | 1,715  | 20,471                      |  |
| 172,052  | 53,025                 | 42,347   | 267,424                             | 432,087                            | (14,757)   | 417,330                     |  |
| 13,822   | 4,260                  | 1,959  | 20,041                              | 34,712                             | 767  | 35,479                      |  |
| 3,111  | 959                    | 950  | 5,020                               | 7,813                              | (173)  | 7,640                       |  |
| 6,482  | 1,998                  | 121  | 8,601                               | 16,278                             | 1,417  | 17,695                      |  |
| 51,276   | 15,803                 | 18,016   | 85,095                              | 128,772                            | (3,579)  | 125,193                     |  |
| 19,159   | 5,905                  | 6,184  | 31,248                              | 48,116                             | (426)  | 47,690                      |  |
| 43,648   | 13,452                 | 13,122   | 70,222                              | 109,616                            | (5,322)  | 104,294                     |  |
| 439  | 135                    | 889  | 1,463                               | 1,102                              | 43   | 1,145                       |  |
| 10,857   | 3,346                  | 945  | 15,148                              | 27,265                             | 1,718  | 28,983                      |  |
| 52,495   | 16,179                 | 6,767  | 75,441                              | 131,835                            | (654)  | 131,181                     |  |
| 23,849   | 7,350                  | 8,073  | 39,272                              | 59,895                             | (1,074)  | 58,821                      |  |
| 12,664   | 3,903                  | 695  | 17,262                              | 31,805                             | 396  | 32,201                      |  |
| 14,286   | 4,403                  | -  | 18,689                              | 35,878                             | 3,907  | 39,785                      |  |
| 2,784  | 858                    | 520  | 4,162                               | 6,992                              | 1,042  | 8,034                       |  |
| 28,580   | 8,808                  | 117  | 37,505                              | 71,774                             | 3,307  | 75,081                      |  |
| 4,299  | 1,325                  | 359  | 5,983                               | 10,795                             | 1,499  | 12,294                      |  |
| 754,981  | 232,680                | 262,919  | 1,250,580                           | 1,896,038                          | (54,676)   | 1,841,362                   |  |
| -  | -                      | -  | -                                   | -                                  | 339  | 339                         |  |
| 5,467  | 1,685                  | 2,118  | 9,270                               | 13,729                             | 175  | 13,904                      |  |
| 4,810  | 1,482                  | 7,232  | 13,524                              | 12,079                             | (1,923)  | 10,156                      |  |
| 53,121   | 16,372                 | -  | 69,493                              | 133,408                            | 10,227   | 143,635                     |  |
| 9,002  | 2,774                  | 8,254  | 20,030                              | 22,608                             | (3,244)  | 19,364                      |  |
| 3,781  | 1,165                  | 4,883  | 9,829                               | 9,497                              | (1,489)  | 8,008                       |  |
| 8,335  | 2,569                  | 7,393  | 18,297                              | 20,932                             | (1,883)  | 19,049                      |  |
| 916  | 282                    | 817  | 2,015                               | 2,301                              | 483  | 2,784                       |  |
| 9,180  | 2,829                  | 329  | 12,338                              | 23,055                             | 1,058  | 24,113                      |  |
| -  | -                      | 3,948  | 3,948                               | -                                  | 918  | 918                         |  |
| 4,095  | 1,262                  | -  | 5,357                               | 10,285                             | 1,476  | 11,761                      |  |
| 17,151   | 5,286                  | -  | 22,437                              | 43,073                             | 3,649  | 46,722                      |  |
| 3,700  | 1,140                  | 1,122  | 5,962                               | 9,293                              | (236)  | 9,057                       |  |
| 62,421   | 19,238                 | 3,905  | 85,564                              | 156,763                            | 1,102  | 157,865                     |  |
| 1,559  | 480                    | 2,471  | 4,510                               | 3,914                              | (445)  | 3,469                       |  |
| 2,800  | 863                    | 4,891  | 8,554                               | 7,033                              | (1,339)  | 5,694                       |  |
| 3,675  | 1,133                  | 9,237  | 14,045                              | 9,230                              | (4,018)  | 5,212                       |  |
| 13,196   | 4,067                  | 1,050  | 18,313                              | 33,140                             | 871  | 34,011                      |  |
| -  | -                      | -  | -                                   | -                                  | 465  | 465                         |  |
| 63,598   | 19,601                 | 2,829  | 86,028                              | 159,719                            | 10,470   | 170,189                     |  |
| 9,216  | 2,840                  | -  | 12,056                              | 23,144                             | 2,856  | 26,000                      |  |
| 152,488  | 46,996                 | 43,679   | 243,163                             | 382,954                            | (14,845)   | 368,109                     |  |
| 1,970  | 607                    | 1,820  | 4,397                               | 4,946                              | (435)  | 4,511                       |  |
| 331  | 102                    | 230  | 663                                 | 832                                | 95   | 927                         |  |
| 27,576   | 8,499                  | 2,583  | 38,658                              | 69,255                             | 2,395  | 71,650                      |  |
| 6,701  | 2,065                  | -  | 8,766                               | 16,829                             | 3,461  | 20,290                      |  |
| -  | -                      | 689  | 689                                 | -                                  | 3,081  | 3,081                       |  |
| 125,144  | 38,569                 | 32,218   | 195,931                             | 314,284                            | (13,016)   | 301,268                     |  |
| 336  | 104                    | 945  | 1,385                               | 843                                | (70)   | 773                         |  |
| 11,805   | 3,638                  | 3,715  | 19,158                              | 29,648                             | 1,758  | 31,406                      |  |
| 45,106   | 13,901                 | 7,359  | 66,366                              | 113,279                            | (643)  | 112,636                     |  |
| 3,440  | 1,060                  | 6,032  | 10,532                              | 8,638                              | (2,157)  | 6,481                       |  |
| 86,478   | 26,652                 | 16,920   | 130,050                             | 217,179                            | (5,351)  | 211,828                     |  |
| 9,591  | 2,956                  | 4,530  | 17,077                              | 24,087                             | (892)  | 23,195                      |  |
| 2,965  | 914                    | 838  | 4,717                               | 7,447                              | 51   | 7,498                       |  |
| 2,512  | 774                    | 82   | 3,368                               | 6,308                              | 532  | 6,840                       |  |
| 24,831   | 7,653                  | 1,502  | 33,986                              | 62,359                             | 1,322  | 63,681                      |  |
| 2,912  | 898                    | 5,550  | 9,360                               | 7,314                              | (1,550)  | 5,764                       |  |
| 7,704  | 2,374                  | 1,361  | 11,439                              | 19,348                             | 341  | 19,689                      |  |
| 49,474   | 15,248                 | 23,516   | 88,238                              | 124,248                            | (7,956)  | 116,292                     |  |
| 9,207  | 2,838                  | 2,015  | 14,060                              | 23,122                             | 593  | 23,715                      |  |
| 23,911   | 7,369                  | 6,301  | 37,581                              | 60,050                             | (290)  | 59,760                      |  |
| 2,350  | 724                    | 150  | 3,224                               | 5,901                              | 274  | 6,175                       |  |
| 5,751  | 1,772                  | -  | 7,523                               | 14,443                             | 1,814  | 16,257                      |  |
| 123,736  | 38,135                 | 57,092   | 218,963                             | 310,747                            | (17,411)   | 293,336                     |  |
| 22,015   | 6,785                  | 266  | 29,066                              | 55,289                             | 5,300  | 60,589                      |  |
| 12,716   | 3,919                  | 566  | 17,201                              | 31,934                             | 1,131  | 33,065                      |  |
| 73,069   | 22,519                 | 5,935  | 101,523                             | 183,503                            | 3,686  | 187,189                     |  |
| 7,581  | 2,336                  | 18,145   | 28,062                              | 19,038                             | (5,001)  | 14,037                      |  |

**Disability Income Plan of North Carolina**  
**Schedule of OPEB Amounts by Employer**  
**As of and For the Year Ended June 30, 2023**

|                                |  |                      | Deferred Outflows of Resources                     |   |                        |  |                                      |
|--------------------------------|--|----------------------|--|---|------------------------|--|--------------------------------------|
| Employer Number                | Employer   | Net OPEB 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 |
| 37605                          | RANDOLPH COMMUNITY COLLEGE   | 15,527               | 13,607   | 20,280  | 1,131                  | 4,865  | 39,883                               |
| 37610                          | ASHEBORO CITY SCHOOLS  | 40,492               | 35,486   | 52,889  | 2,951                  | 4,880  | 96,206                               |
| 37700                          | RICHMOND COUNTY SCHOOLS  | 61,147               | 53,587   | 79,866  | 4,456                  | 11,612   | 149,521                              |
| 37705                          | RICHMOND TECHNICAL COLLEGE   | 16,947               | 14,852   | 22,135  | 1,235                  | 7,213  | 45,435                               |
| 37800                          | ROBESON COUNTY SCHOOLS   | 192,350              | 168,570  | 251,236   | 14,016                 | 58,473   | 492,295                              |
| 37801                          | SOUTHEASTERN ACADEMY CHARTER SCHOOL                                | 1,545                | 1,354  | 2,018   | 113                    | 68   | 3,553                                |
| 37805                          | ROBESON COMMUNITY COLLEGE  | 14,372               | 12,596   | 18,772  | 1,047                  | 2,819  | 35,234                               |
| 37900                          | ROCKINGHAM COUNTY SCHOOLS  | 93,578               | 82,009   | 122,226   | 6,819                  | 20,422   | 231,476                              |
| 37901                          | BETHANY COMMUNITY MIDDLE SCHOOL                                    | 3,673                | 3,219  | 4,797   | 268                    | -  | 8,284                                |
| 37905                          | ROCKINGHAM COMMUNITY COLLEGE                                       | 10,067               | 8,822  | 13,148  | 734                    | 5,116  | 27,820                               |
| 38000                          | ROWAN-SALISBURY SCHOOL SYSTEM                                      | 149,132              | 130,695  | 194,786   | 10,867                 | 25,999   | 362,347                              |
| 38005                          | ROWAN-CABARRUS COMMUNITY COLLEGE                                   | 33,136               | 29,039   | 43,280  | 2,415                  | 1,712  | 76,446                               |
| 38100                          | RUTHERFORD COUNTY SCHOOLS  | 77,777               | 68,162   | 101,588   | 5,667                  | 14,133   | 189,550                              |
| 38105                          | ISOTHERMAL COMMUNITY COLLEGE                                       | 13,564               | 11,887   | 17,716  | 988                    | 4,585  | 35,176                               |
| 38200                          | SAMPSON COUNTY SCHOOLS   | 66,796               | 58,538   | 87,244  | 4,867                  | 18,468   | 169,117                              |
| 38205                          | SAMPSON COMMUNITY COLLEGE  | 10,593               | 9,284  | 13,836  | 772                    | 2,054  | 25,946                               |
| 38210                          | CLINTON CITY SCHOOLS   | 26,181               | 22,944   | 34,196  | 1,908                  | 6,451  | 65,499                               |
| 38300                          | SCOTLAND COUNTY SCHOOLS  | 52,538               | 46,043   | 68,621  | 3,828                  | 11,014   | 129,506                              |
| 38400                          | STANLY COUNTY SCHOOLS  | 68,174               | 59,745   | 89,044  | 4,968                  | 13,624   | 167,381                              |
| 38402                          | GRAY STONE DAY SCHOOL  | 4,803                | 4,209  | 6,274   | 350                    | 404  | 11,237                               |
| 38405                          | STANLY COMMUNITY COLLEGE   | 16,455               | 14,421   | 21,492  | 1,199                  | 4,884  | 41,996                               |
| 38500                          | STOKES COUNTY SCHOOLS  | 50,689               | 44,423   | 66,207  | 3,694                  | 11,429   | 125,753                              |
| 38600                          | SURRY COUNTY SCHOOLS   | 64,583               | 56,599   | 84,354  | 4,706                  | 18,997   | 164,656                              |
| 38601                          | BRIDGES CHARTER SCHOOLS  | -                    | -  | -   | -                      | 1,432  | 1,432                                |
| 38602                          | MILLENNIUM CHARTER ACADEMY   | 5,019                | 4,398  | 6,555   | 366                    | 1,126  | 12,445                               |
| 38605                          | SURRY COMMUNITY COLLEGE  | 16,577               | 14,528   | 21,652  | 1,208                  | 6,127  | 43,515                               |
| 38610                          | MOUNT AIRY CITY SCHOOLS  | 17,138               | 15,020   | 22,385  | 1,249                  | 94   | 38,748                               |
| 38620                          | ELKIN CITY SCHOOLS   | 11,992               | 10,510   | 15,663  | 874                    | 2,578  | 29,625                               |
| 38700                          | SWAIN COUNTY SCHOOLS   | 21,521               | 18,861   | 28,110  | 1,568                  | 1,455  | 49,994                               |
| 38701                          | MOUNTAIN DISCOVERY CHARTER   | 1,721                | 1,508  | 2,248   | 125                    | 314  | 4,195                                |
| 38800                          | TRANSYLVANIA COUNTY SCHOOLS  | 36,588               | 32,065   | 47,789  | 2,666                  | 2,897  | 85,417                               |
| 38801                          | BREVARD ACADEMY CHARTER SCHOOL                                     | 3,468                | 3,039  | 4,530   | 253                    | 1,731  | 9,553                                |
| 38900                          | TYRRELL COUNTY SCHOOLS   | 7,532                | 6,601  | 9,838   | 549                    | 582  | 17,570                               |
| 39000                          | UNION COUNTY SCHOOLS   | 353,565              | 309,854  | 461,803   | 25,764                 | 45,333   | 842,754                              |
| 39100                          | VANCE COUNTY SCHOOLS   | 41,756               | 36,594   | 54,539  | 3,043                  | 29,091   | 123,267                              |
| 39101                          | VANCE CHARTER SCHOOL   | 6,436                | 5,641  | 8,407   | 469                    | 358  | 14,875                               |
| 39105                          | VANCE-GRANVILLE COMMUNITY COLLEGE                                  | 15,372               | 13,472   | 20,079  | 1,120                  | 12,088   | 46,759                               |
| 39200                          | WAKE COUNTY PUBLIC SCHOOLS SYSTEM                                  | 1,570,334            | 1,376,198  | 2,051,070   | 114,427                | 5,716  | 3,547,411                            |
| 39201                          | ENDEAVOR CHARTER SCHOOL  | 6,973                | 6,111  | 9,108   | 508                    | 238  | 15,965                               |
| 39204                          | SOUTHERN WAKE ACADEMY  | 6,723                | 5,892  | 8,782   | 490                    | 2,225  | 17,389                               |
| 39205                          | WAKE TECHNICAL COLLEGE   | 135,632              | 118,864  | 177,153   | 9,883                  | 15,912   | 321,812                              |
| 39208                          | EAST WAKE FIRST ACADEMY  | 9,790                | 8,580  | 12,787  | 713                    | 472  | 22,552                               |
| 39209                          | CASA ESPERANZA MONTESSORI  | -                    | -  | -   | -                      | 7,671  | 7,671                                |
| 39220                          | NORTH CAROLINA INNOVATIVE SCHOOL DISTRICT                          | -                    | -  | -   | -                      | 1,657  | 1,657                                |
| 39300                          | WARREN COUNTY SCHOOLS  | 17,745               | 15,551   | 23,177  | 1,293                  | 11,568   | 51,589                               |
| 39301                          | HALIWA-SAPONI TRIBAL CHARTER                                       | 1,505                | 1,319  | 1,966   | 110                    | 821  | 4,216                                |
| 39400                          | WASHINGTON COUNTY SCHOOLS  | 10,165               | 8,908  | 13,277  | 741                    | 11,161   | 34,087                               |
| 39401                          | HENDERSON COLLEGIATE CHARTER SCHOOL                                | 12,678               | 11,111   | 16,560  | 924                    | -  | 28,595                               |
| 39500                          | WATAUGA COUNTY SCHOOLS   | 51,732               | 45,336   | 67,569  | 3,770                  | 1,810  | 118,485                              |
| 39501                          | TWO RIVERS COMMUNITY SCHOOL  | 1,303                | 1,142  | 1,702   | 95                     | 290  | 3,229                                |
| 39600                          | WAYNE COUNTY SCHOOLS   | 135,882              | 119,083  | 177,480   | 9,901                  | 42,602   | 349,066                              |
| 39605                          | WAYNE COMMUNITY COLLEGE  | 19,865               | 17,409   | 25,946  | 1,447                  | 5,398  | 50,200                               |
| 39700                          | WILKES COUNTY SCHOOLS  | 76,535               | 67,073   | 99,966  | 5,577                  | 11,999   | 184,615                              |
| 39703                          | PINNACLE CLASSICAL ACADEMY   | 5,936                | 5,202  | 7,754   | 433                    | -  | 13,389                               |
| 39705                          | WILKES COMMUNITY COLLEGE   | 20,349               | 17,833   | 26,578  | 1,483                  | 3,015  | 48,909                               |
| 39800                          | WILSON COUNTY SCHOOLS  | 85,511               | 74,940   | 111,690   | 6,231                  | 30,083   | 222,944                              |
| 39805                          | WILSON COMMUNITY COLLEGE   | 9,771                | 8,563  | 12,763  | 712                    | 3,520  | 25,558                               |
| 39900                          | YADKIN COUNTY SCHOOLS  | 46,514               | 40,763   | 60,753  | 3,389                  | 14,839   | 119,744                              |
| 51000                          | HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority) | 645,464              | 565,667  | 843,063   | 47,034                 | 454,083  | 1,909,847                            |
| 51000.2                        | HIGHWAY - ADMINISTRATIVE (Global Transpark Only)                   | 755                  | 662  | 987   | 55                     | 2,325  | 4,029                                |
| 51000.3                        | HIGHWAY - ADMINISTRATIVE (Ports Authority Only)                    | 23,202               | 20,334   | 30,305  | 1,691                  | 1,404  | 53,734                               |
| <b>Total for All Employers</b> |  | <b>\$ 26,596,008</b> | <b>\$ 23,308,000</b>                               | <b>\$ 34,738,006</b>  | <b>\$ 1,938,002</b>    | <b>\$ 5,170,373</b>  | <b>\$ 65,154,381</b>                 |

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

| Deferred Inflows of Resources                      |                        |  |                                     | OPEB 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 OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions | Total Employer OPEB Expense |  |
| 8,600  | 2,650                  | -  | 11,250                              | 21,598                             | 1,390  | 22,988                      |  |
| 22,428   | 6,912                  | 3,530  | 32,870                              | 56,325                             | 269  | 56,594                      |  |
| 33,868   | 10,438                 | 4,359  | 48,665                              | 85,055                             | 693  | 85,748                      |  |
| 9,387  | 2,893                  | 502  | 12,782                              | 23,573                             | 1,319  | 24,892                      |  |
| 106,539  | 32,835                 | 30,036   | 169,410                             | 267,559                            | 1,087  | 268,646                     |  |
| 856  | 264                    | 885  | 2,005                               | 2,149                              | (226)  | 1,923                       |  |
| 7,961  | 2,453                  | 809  | 11,223                              | 19,992                             | 1,024  | 21,016                      |  |
| 51,831   | 15,974                 | 4,643  | 72,448                              | 130,167                            | 5,908  | 136,075                     |  |
| 2,034  | 627                    | 3,209  | 5,870                               | 5,109                              | (1,143)  | 3,966                       |  |
| 5,576  | 1,718                  | 453  | 7,747                               | 14,003                             | 2,128  | 16,131                      |  |
| 82,601   | 25,457                 | 6,837  | 114,895                             | 207,442                            | 6,329  | 213,771                     |  |
| 18,353   | 5,656                  | 2,536  | 26,545                              | 46,092                             | 694  | 46,786                      |  |
| 43,079   | 13,277                 | 10,199   | 66,555                              | 108,188                            | (953)  | 107,235                     |  |
| 7,513  | 2,315                  | -  | 9,828                               | 18,867                             | 1,322  | 20,189                      |  |
| 36,997   | 11,402                 | 5,807  | 54,206                              | 92,913                             | 3,533  | 96,446                      |  |
| 5,867  | 1,808                  | 1,029  | 8,704                               | 14,735                             | 209  | 14,944                      |  |
| 14,501   | 4,469                  | 2,904  | 21,874                              | 36,418                             | 545  | 36,963                      |  |
| 29,100   | 8,968                  | 6,197  | 44,265                              | 73,080                             | 1,012  | 74,092                      |  |
| 37,760   | 11,637                 | 6,426  | 55,823                              | 94,829                             | 1,128  | 95,957                      |  |
| 2,660  | 820                    | 2,473  | 5,953                               | 6,681                              | (1,344)  | 5,337                       |  |
| 9,114  | 2,809                  | 535  | 12,458                              | 22,889                             | 685  | 23,574                      |  |
| 28,076   | 8,653                  | 2,654  | 39,383                              | 70,509                             | 2,515  | 73,024                      |  |
| 35,771   | 11,024                 | 6,797  | 53,592                              | 89,835                             | 3,313  | 93,148                      |  |
| -  | -                      | 304  | 304                                 | -                                  | 201  | 201                         |  |
| 2,780  | 857                    | 585  | 4,222                               | 6,981                              | (72)   | 6,909                       |  |
| 9,182  | 2,830                  | 1,860  | 13,872                              | 23,059                             | 1,867  | 24,926                      |  |
| 9,493  | 2,926                  | 5,005  | 17,424                              | 23,840                             | (1,540)  | 22,300                      |  |
| 6,642  | 2,047                  | 1,099  | 9,788                               | 16,681                             | 603  | 17,284                      |  |
| 11,920   | 3,674                  | 3,058  | 18,652                              | 29,936                             | (758)  | 29,178                      |  |
| 853  | 294                    | 1,171  | 2,418                               | 2,394                              | (296)  | 2,098                       |  |
| 20,265   | 6,246                  | 5,208  | 31,719                              | 50,894                             | (665)  | 50,229                      |  |
| 1,921  | 592                    | 3,778  | 6,291                               | 4,824                              | (554)  | 4,270                       |  |
| 4,172  | 1,286                  | 644  | 6,102                               | 10,477                             | 214  | 10,691                      |  |
| 195,832  | 60,354                 | 48,214   | 304,400                             | 491,808                            | (5,128)  | 486,680                     |  |
| 23,128   | 7,128                  | 79   | 30,335                              | 58,082                             | 7,619  | 65,701                      |  |
| 3,565  | 1,099                  | 3,097  | 7,761                               | 8,953                              | (846)  | 8,107                       |  |
| 8,515  | 2,624                  | -  | 11,139                              | 21,383                             | 4,105  | 25,488                      |  |
| 869,777  | 268,060                | 214,136  | 1,351,973                           | 2,184,333                          | (77,703)   | 2,106,630                   |  |
| 3,862  | 1,190                  | 4,997  | 10,049                              | 9,700                              | (1,643)  | 8,057                       |  |
| 3,724  | 1,148                  | 8,274  | 13,146                              | 9,352                              | (2,095)  | 7,257                       |  |
| 75,124   | 23,153                 | 32,872   | 131,149                             | 188,663                            | (3,406)  | 185,257                     |  |
| 5,422  | 1,671                  | 4,464  | 11,557                              | 13,618                             | (1,448)  | 12,170                      |  |
| -  | -                      | 1,785  | 1,785                               | -                                  | 1,588  | 1,588                       |  |
| -  | -                      | 3,795  | 3,795                               | -                                  | (166)  | (166)                       |  |
| 9,829  | 3,029                  | 1,488  | 14,346                              | 24,683                             | 2,272  | 26,955                      |  |
| 834  | 257                    | 1,175  | 2,266                               | 2,094                              | (12)   | 2,082                       |  |
| 5,630  | 1,735                  | -  | 7,365                               | 14,139                             | 2,957  | 17,096                      |  |
| 7,022  | 2,164                  | 13,582   | 22,768                              | 17,636                             | (4,283)  | 13,353                      |  |
| 28,653   | 8,831                  | 16,996   | 54,480                              | 71,959                             | (4,084)  | 67,875                      |  |
| 722  | 222                    | 362  | 1,306                               | 1,813                              | 65   | 1,878                       |  |
| 75,262   | 23,195                 | 436  | 98,893                              | 189,011                            | 7,804  | 196,815                     |  |
| 11,003   | 3,391                  | 1,569  | 15,963                              | 27,632                             | 1,314  | 28,946                      |  |
| 42,391   | 13,065                 | -  | 55,456                              | 106,461                            | 3,967  | 110,428                     |  |
| 3,288  | 1,013                  | 4,487  | 8,788                               | 8,257                              | (1,850)  | 6,407                       |  |
| 11,271   | 3,474                  | 733  | 15,478                              | 28,305                             | 780  | 29,085                      |  |
| 47,363   | 14,597                 | 292  | 62,252                              | 118,946                            | 6,431  | 125,377                     |  |
| 5,412  | 1,668                  | 35   | 7,115                               | 13,592                             | 1,397  | 14,989                      |  |
| 25,763   | 7,940                  | 4,770  | 38,473                              | 64,701                             | 2,734  | 67,435                      |  |
| 357,510  | 110,182                | 108,947  | 576,639                             | 897,839                            | 119,611  | 1,017,450                   |  |
| 418  | 129                    | 1,764  | 2,311                               | 1,051                              | 294  | 1,345                       |  |
| 12,851   | 3,961                  | 4,468  | 21,280                              | 32,274                             | (1,211)  | 31,063                      |  |
| \$ 14,731,002                                      | \$ 4,539,990           | \$ 5,170,331   | \$ 24,441,323                       | \$ 36,994,998                      | \$ (14)  | \$ 36,994,984               |  |



# Notes to the Schedules

## Note 1 - Summary of Significant Accounting and Reporting Policies

- A. Basis of Accounting** - Employers participating in the Retiree Health Benefit Fund (RHBF) and the Disability Income Plan of North Carolina (DIPNC) are required to report other postemployment benefit (OPEB) information in their financial statements for fiscal periods beginning on or after June 15, 2017, in accordance with Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB Statement No. 75). This Statement requires the liability of employers and non-employer contributing entities to employees for defined benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

There are two schedules for each plan (a schedule of employer allocations as of and for the fiscal year ended June 30, 2023, and a schedule of OPEB amounts by employer as of and for the fiscal year ended June 30, 2023, collectively the "OPEB schedules") for use by the employers in the RHBF and DIPNC plan, respectively. The underlying financial information used to prepare the OPEB schedules is based on RHBF's and DIPNC's financial statements. The financial statements of these plans are prepared using the accrual basis of accounting. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits are recognized when due and payable in accordance with the terms of each plan. The plans' 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. Schedules of Employer Allocations** - The schedules of employer allocations provide information used to allocate the net OPEB liability among each of the employers in these plans. While GASB Statement No. 75 allows the employer's proportionate share of the collective OPEB amounts to be based on historical employer contributions, it encourages the use of the employer's projected long-term contribution effort to the plans. The basis for the employer's proportion should be consistent with the manner in which contributions to the plan are determined.

Contributions to the plans are based on a percentage of salary. The plans' 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 plans' actuarial assumptions and reflects the current demographics of each employer, along with the employer's expected long-term contribution effort to these plans.

- C. Schedules of OPEB Amounts by Employer** - The schedules of OPEB amounts by employer provide the amount of net OPEB liability as well as deferred inflows and outflows and OPEB expense to be reported in the financial statements of each employer participant in these plans. Amounts reported on the schedules of OPEB amounts by employer may not precisely agree with the percentages in the schedules of employer allocations due to the number of decimal places used in allocating the collective OPEB amounts.

The proportional share of OPEB 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 OPEBs through the OPEB plans.

### **Note 2 - Plan Descriptions**

#### **A. Retiree Health Benefit Fund**

*Plan Administration:* The State of North Carolina administers the Retiree Health Benefit Fund (RHBF) as an other postemployment benefit (OPEB) plan. This plan is a cost-sharing, multiple-employer, defined benefit healthcare plan, exclusively for the benefit of former employees of the State, the University of North Carolina System, and community colleges. In addition, Local Education Agencies (LEAs), charter schools, and some select local governments also participate. RHBF has been established as a fund to provide health benefits to retired and disabled employees and their applicable beneficiaries. RHBF is established by General Statute 135-7, Article 1. The number of employers receiving allocations on the attached schedule of OPEB amounts by employer for the fiscal year ended June 30, 2023, is 310.

By statute, RHBF is administered by the Board of Trustees of the Teachers' and State Employees' Retirement System, which consists of 13 members – eight appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer, the State Superintendent and the Director of the Office of State Human Resources who serve as ex-officio members. RHBF is supported by a percent of payroll contribution from participating employing units. Each year the percentage is set in legislation, as are the maximum per retiree contributions from RHBF to the State Health Plan. The State Treasurer, with the approval of the State Health Plan Board of Trustees, then sets the employer contributions (subject to the legislative cap) and the premiums to be paid by retirees, as well as the health benefits to be provided through the State Health Plan.

*Benefits Provided:* Plan benefits received by retired employees and disabled employees from RHBF are other postemployment benefits. The healthcare benefits for retired and disabled employees who are not eligible for Medicare are the same as for active employees as described in Note 15 of the State of North Carolina's *Annual Comprehensive Financial Report* for the fiscal year ended June 30, 2023. The plan options change when former employees become eligible for Medicare. The benefits provided include medical and pharmacy coverage for employees and their dependents. Non-Medicare eligible members have two self-funded options administered by the State Health Plan while Medicare members have three options, including one self-funded option and two fully-insured Medicare Advantage/Prescription Drug Plan options. Self-funded medical and pharmacy claims costs are shared between the covered member and the State Health Plan. If the self-funded plan is elected by a Medicare eligible member, the coverage is secondary to Medicare. Fully-insured claims include cost sharing from covered members with the remaining balance paid by the fully-insured carrier.

Those former employees who are eligible to receive medical benefits from RHBF are long-term disability beneficiaries of the Disability Income Plan of North Carolina (DIPNC)

and retirees of the Teachers' and State Employees' Retirement System (TSERS), the Consolidated Judicial Retirement System (CJRS), the Legislative Retirement System (LRS), the University Employees' Optional Retirement Program (ORP), and a small number of local governments, with five or more years of contributory membership service in their retirement system prior to disability or retirement, with the following exceptions: for employees first hired on or after October 1, 2006, and members of the North Carolina General Assembly first taking office on or after February 1, 2007, future coverage as retired employees and retired members of the North Carolina General Assembly is subject to the requirement that the future retiree have 20 or more years of retirement service credit in order to receive coverage on a noncontributory basis. Employees first hired on or after October 1, 2006 and members of the North Carolina General Assembly first taking office on or after February 1, 2007 with 10 but less than 20 years of retirement service credit are eligible for coverage on a partially contributory basis. For such future retirees, the State will pay 50% of the State Health Plan's total noncontributory premium. Employees first hired on or after October 1, 2006 and members of the North Carolina General Assembly first taking office on or after February 1, 2007 with five but less than 10 years of retirement service credit are eligible for coverage on a fully contributory basis.

Section 35.21 (c) & (d) of Session Law 2017-57 repealed retiree medical benefits for employees first hired on or after January 1, 2021. The legislation amended Article 3B of Chapter 135 of the General Statutes to require that retirees must earn contributory retirement service in the TSERS (or in an allowed local system unit), the CJRS or the LRS prior to January 1, 2021, and not withdraw that service, in order to be eligible for retiree medical benefits under the amended law. Consequently, members first hired on and after January 1, 2021 will not be eligible to receive retiree medical benefits.

RHBF's benefit and contribution provisions are established by Chapter 135-7, Article 1, and Chapter 135, Article 3B of the General Statutes and may be amended only by the North Carolina General Assembly. RHBF does not provide for automatic post-retirement benefit increases.

*Contributions:* By General Statute, accumulated contributions from employers to RHBF and any earnings on those contributions shall be used to provide health benefits to retired and disabled employees and their applicable beneficiaries. By statute, contributions to the RHBF are irrevocable. Also, by law RHBF assets are dedicated to providing benefits to retired and disabled employees and their applicable beneficiaries and are not subject to the claims of creditors of the employers making contributions to RHBF. However, RHBF assets may be used for reasonable expenses to administer RHBF, including costs to conduct required actuarial valuations of state-supported retired employees' health benefits. Contribution rates to RHBF, which are intended to finance benefits and administrative expenses on a pay-as-you-go basis, are determined by the North Carolina General Assembly in the Appropriations Bill. Additional contributions of \$180.5 and \$35 million were received by RHBF in the fiscal years ended 2022 and 2023 from the Public Employee Health Benefit Fund as passed by Session Law 2020-48 and codified into General Statute 135-48.5 and from the Unfunded Liability Solvency Reserve codified in General Statute 143C-4-10.

For the fiscal year ended June 30, 2023, the State and the other employers contributed the legislatively mandated 6.89% of covered payroll. This amount, combined with investment income, funds the benefits received during the year. RHBF is reported as an employee benefit trust fund.

### B. Disability Income Plan of North Carolina

*Plan Administration:* The State of North Carolina administers the Disability Income Plan of North Carolina (DIPNC) as an other postemployment benefit (OPEB) plan. This plan is a cost-sharing, multiple-employer defined benefit plan, with short-term and long-term disability benefits provided to the eligible members of the Teachers' and State Employees' Retirement System (TSERS), which includes employees of the State, the University of North Carolina System, community colleges, certain participating component units, Local Education Agencies (LEAs), and the University Employees' Optional Retirement Program. The number of employers receiving allocations on the attached schedule of OPEB amounts by employer for the fiscal year ended June 30, 2023, is 295.

By statute, DIPNC is administered by the Department of State Treasurer and the Board of Trustees of the Teachers' and State Employees' Retirement System, which consists of 13 members – eight appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer, the State Superintendent and the Director of the Office of State Human Resources who serve as ex-officio members.

*Benefits Provided:* Long-term disability benefits are payable as an other postemployment benefit from DIPNC after the conclusion of the short-term disability period or after salary continuation payments cease, whichever is later, while the employee is disabled and does not meet the TSERS conditions for unreduced service retirement. An employee is eligible to receive long-term disability benefits provided the following requirements are met: (1) the employee has five or more years of contributing membership service in the TSERS or the University Employees' Optional Retirement Program, earned within 96 months prior to becoming disabled or cessation of salary continuation payments, whichever is later; (2) the employee must make application to receive long-term benefits within 180 days after the conclusion of the short-term disability period or after salary continuation payments cease or after monthly payments for Workers' Compensation cease (excluding monthly payments for permanent partial benefits), whichever is later; (3) the employee must be certified by the Medical Board to be mentally or physically disabled for the further performance of his/her usual occupation; (4) the disability must have been continuous, likely to be permanent, and incurred at the time of active employment; (5) the employee must not be eligible to receive an unreduced retirement benefit from the TSERS; and (6) the employee must terminate employment as a permanent, full-time employee. A general employee is eligible to receive an unreduced retirement benefit from the TSERS after (1) reaching the age of 65 and completing five years of membership service, or (2) reaching the age of 60 and completing 25 years of creditable service, or (3) completing 30 years of creditable service, at any age. A member who is a law enforcement officer is eligible to receive an unreduced retirement benefit from TSERS after (1) reaching the age of 55 and completing five years of creditable service as an officer, or (2) at any age with 30 years of creditable service.

For employees who had five or more years of membership service as of July 31, 2007, during the first 36 months of the long-term disability period, the monthly long-term disability benefit is equal to 65% of one-twelfth of an employee's annual base rate of compensation last payable to the participant or beneficiary prior to the beginning of the short-term disability period, plus the like percentage of one-twelfth of the annual longevity payment and local supplements to which the participant or beneficiary would be eligible. The monthly benefits are subject to a maximum of \$3,900 per month reduced by any primary Social

Security disability benefits, by an amount equal to the monthly primary Social Security retirement benefit to which the employee might be entitled should the employee be at least age 62, and by monthly payments for Workers' Compensation to which the participant or beneficiary may be entitled. However, the benefits payable shall be no less than \$10 a month. After the first 36 months of the long-term disability, the long-term benefit is calculated in the same manner as described above except the monthly benefit is reduced by an amount equal to a monthly primary Social Security disability benefit to which the participant or beneficiary might be entitled had Social Security disability benefits been awarded. When an employee qualifies for an unreduced service retirement allowance from the TSERS, the benefits payable from DIPNC will cease, and the employee will commence retirement under the TSERS or the University Employees' Optional Retirement Program.

For employees who had less than five years of membership service as of July 31, 2007, and meet the requirements for long-term disability on or after August 1, 2007, benefits are calculated in the same manner as described above except that after the first 36 months of the long-term disability, no further long-term disability benefits are payable unless the employee has been approved and is in receipt of primary Social Security disability benefits.

**Contributions:** Although the DIPNC operates on a calendar year, disability income benefits are funded by actuarially determined employer contributions that are established in the Appropriations Act by the North Carolina General Assembly and coincide with the state fiscal year. For the fiscal year ended June 30, 2023, the State and the other employers made a statutory contribution of 0.10% of covered payroll. This was equal to the actuarially determined contribution.

The contributions cannot be separated between the amounts that relate to other postemployment benefits and employment benefits for active employees. Those individuals who are receiving extended short-term disability benefit payments cannot be separated from the number of members currently eligible to receive disability benefits as an other postemployment benefit.

DIPNC's benefit and contribution provisions are established by Chapter 135, Article 6, of the General Statutes and may be amended only by the North Carolina General Assembly. The plan does not provide for automatic post-retirement benefit increases.

### Note 3 - Net OPEB Liability

The components of the net OPEB liability of the participating employers at June 30, 2023, calculated in accordance with GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, are shown in the following table (dollars in thousands):

|   | RHBF                 | DIPNC            |
|---|----------------------|------------------|
| Total OPEB Liability  | \$ 29,850,087        | \$ 283,168       |
| Plan Fiduciary Net Position   | 3,202,661            | 256,572          |
| Net OPEB Liability  | <u>\$ 26,647,426</u> | <u>\$ 26,596</u> |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 10.73%               | 90.61%           |

The total OPEB liability is calculated by RHBF's and DIPNC's actuaries. The plans' fiduciary net positions are reported in the State of North Carolina's *Annual Comprehensive Financial Report*. In addition, the net OPEB liability is disclosed in the State of North Carolina's notes to the financial statements.

### Note 4 - Actuarial Methods and Assumptions

The total OPEB liability for RHBF and DIPNC was determined by an actuarial valuation performed as of December 31, 2022, using the following actuarial assumptions, applied to all periods in the measurement, unless otherwise specified. The total OPEB liabilities were then rolled forward to June 30, 2023 utilizing update procedures incorporating the actuarial assumptions.

|  | RHBF                            | DIPNC         |
|--|---------------------------------|---------------|
|  | (1)                             | (1)           |
| Valuation Date   | 12/31/2022                      | 12/31/2022    |
| Inflation  | 2.5%                            | 2.5%          |
| Salary Increases   | 3.25% to 8.05%                  | 3.25% - 8.05% |
| Investment Rate of Return (2)                              | 6.5%                            | 3.00%         |
| Healthcare Cost Trend Rate - Medical (3)                   | 6.5% grading down to 5% by 2029 | N/A           |
| Healthcare Cost Trend Rate - Prescription Drug (3)         | 10% grading down to 5% by 2033  | N/A           |
| Healthcare Cost Trend Rate - Prescription Drug Rebates (3) | 7% grading down to 5% by 2033   | N/A           |
| Healthcare Cost Trend Rate - Medicare Advantage (3)        | 0% through 2025, 5% thereafter  | N/A           |
| Healthcare Cost Trend Rate - Administrative (3)            | 3%                              | N/A           |

(1) - Salary increases include 3.25% inflation and productivity factor.

(2) - Investment rate of return is net of OPEB plan investment expense, including inflation.

(3) - Disability Income Plan of NC eliminated employer reimbursements from the plan (which included State Health Plan premiums) effective July 1, 2019.

N/A - Not Applicable

The OPEB plans currently use mortality tables that vary by age, gender, employee group (i.e. teacher, other educational employee, general employee, or law enforcement officer) and health status (i.e. disabled or not disabled). The current mortality rates are based on published tables and studies that cover significant portions of the U.S. public plan population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

Actuarial valuations of the plans involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The results of the valuations fluctuate from year to year as actual experience differs from assumptions. This includes demographic experiences (i.e. mortality and retirement) that differ from expected. This also includes financial experiences (i.e. member medical costs and contributions) that vary from expected trends. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial assumptions used for RHBF are consistent with those used to value the pension benefits of the TSERS where appropriate. These assumptions are based on the most recent pension valuations available. The discount rate used for RHBF reflects a pay-as-you-go approach.

The actuarial methods and assumptions used for DIPNC include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. Prior to July 1, 2019, employers received a reimbursement from DIPNC for employer costs, including the employer's share of the State Health Plan premiums, incurred during the second six months of the first year of a member's short-term disability coverage. With the elimination of the reimbursement to employers, State Health Plan premiums are no longer reimbursed by DIPNC for the benefits that were effective on or after July 1, 2019.

The actuarial assumptions used in the December 31, 2022 valuations were generally based on the results of an actuarial experience study prepared as of December 31, 2019, as amended for updates to certain assumptions (such as medical claims and medical trend rate assumptions) implemented based on annual reviews that have occurred since that experience study.

*Discount Rate:* The discount rate used to measure the total OPEB liability for the RHBF was 3.65%. The projection of cash flow used to determine the discount rate assumed that contributions from employers would be made at the current statutorily determined contribution rate. Based on those assumptions, the plan's fiduciary net position was not projected to be available to make all projected future benefit payments to the current plan members. As a result, a municipal bond rate of 3.65% was used as the discount rate used to measure the total OPEB liability. This rate is based on the Bond Buyer 20-year General Obligation Index as of June 30, 2023.

The discount rate used to measure the total OPEB liability for DIPNC was 3%. The projection of cash flow used to determine the discount rate assumed that contributions from plan members would be made at the current contribution rate and that contributions from employers would be made at statutorily required rates, actuarially determined. Based on those assumptions, the plan's fiduciary net position was not projected to be available to make all projected future benefit payments to the current plan members. In order to develop the blended discount rate of 3%, 3% was used during the period that the plan was projected to have a fiduciary net position, and a municipal bond rate of 3.65% was used during the period that the plan was projected to have no fiduciary net position. The 3.65% rate is based on the Bond Buyer 20-year General Obligation Index as of June 30, 2023.

**Note 5 - Collective OPEB Expense**

The components of collective OPEB expense for the year ended June 30, 2023, to be recognized in 2024, are as follows (dollars in thousands):

|   | <u>RHBF</u>         | <u>DIPNC</u>     |
|---|---------------------|------------------|
| Service Cost  | \$ 1,279,519        | \$ 23,657        |
| Interest on the Total OPEB Liability                                      | 965,755             | 9,641            |
| Projected Earnings on Plan Investments                                    | (190,668)           | (8,067)          |
| Administrative Expense  | 148                 | 968              |
| Other   | 2,400               | 3                |
| Recognition (Amortization) of Deferred Inflows and Outflows of Resources: |                     |                  |
| Difference Between Expected and Actual Experience                         | 49,739              | 2,671            |
| Difference Between Projected and Actual Earnings on Plan Investments      | 72,204              | 7,646            |
| Changes in Assumptions  | (2,667,831)         | 476              |
| Collective OPEB Expense   | <u>\$ (488,734)</u> | <u>\$ 36,995</u> |

**Note 6 - Deferred Outflows of Resources and Deferred Inflows of Resources**

The recognition period for amortizing the deferred outflows and deferred inflows of resources is set forth by GASB Statement No. 75, paragraph 86. Depending on the specific deferral, the period is defined as either a fixed five year period or the average expected remaining service life of all employees that are provided OPEB through the OPEB plans (active employees and inactive employees). The following tables present a summary of changes in the deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2023 (dollars in thousands):

*RHBF*: This period is five years for June 30, 2023 and 2022 and six years for June 30, 2021, 2020, 2019, and 2018. Differences between projected and actual investment earnings on plan assets are amortized over five years. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

|   | Year of<br>Deferral | Amortization<br>Period | Beginning of<br>Year Balance | Additions           | Deductions          | End of Year<br>Balance |
|---|---------------------|------------------------|------------------------------|---------------------|---------------------|------------------------|
| <b>Deferred Outflows of Resources</b>   |                     |                        |                              |                     |                     |                        |
| Differences Between Expected and Actual Experience                            | 2023                | 5.00                   | \$ -                         | \$ 152,230          | \$ 30,446           | \$ 121,784             |
| Differences Between Expected and Actual Experience                            | 2022                | 5.00                   | 85,539                       | -                   | 21,385              | 64,154                 |
| Differences Between Expected and Actual Experience                            | 2021                | 6.00                   | 129,933                      | -                   | 32,483              | 97,450                 |
| Differences Between Expected and Actual Experience                            | 2020                | 6.00                   | 15,079                       | -                   | 5,026               | 10,053                 |
| Changes in Assumptions  | 2023                | 5.00                   | -                            | 2,016,086           | 403,217             | 1,612,869              |
| Changes in Assumptions  | 2021                | 6.00                   | 1,292,946                    | -                   | 323,237             | 969,709                |
| Changes in Assumptions  | 2019                | 6.00                   | 608,297                      | -                   | 304,148             | 304,149                |
| Net Difference Between Projected and Actual Earnings on OPEB Plan Investments | 2019-2023           | 5.00                   | 205,637                      | 79,440              | 72,204              | 212,873                |
| Total   |                     |                        | <u>\$ 2,337,431</u>          | <u>\$ 2,247,756</u> | <u>\$ 1,192,146</u> | <u>\$ 3,393,041</u>    |
| <b>Deferred Inflows of Resources</b>  |                     |                        |                              |                     |                     |                        |
| Differences Between Expected and Actual Experience                            | 2019                | 6.00                   | \$ 52,219                    | \$ -                | \$ 26,110           | \$ 26,109              |
| Differences Between Expected and Actual Experience                            | 2018                | 6.00                   | 13,491                       | -                   | 13,491              | -                      |
| Changes in Assumptions  | 2022                | 5.00                   | 7,039,105                    | -                   | 1,759,776           | 5,279,329              |
| Changes in Assumptions  | 2020                | 6.00                   | 2,744,984                    | -                   | 914,995             | 1,829,989              |
| Changes in Assumptions  | 2018                | 6.00                   | 1,023,662                    | -                   | 1,023,662           | -                      |
| Total   |                     |                        | <u>\$ 10,873,461</u>         | <u>\$ -</u>         | <u>\$ 3,738,034</u> | <u>\$ 7,135,427</u>    |

*DIPNC*: This period is three years for the year ended June 30, 2023, six years for the year ended June 30, 2022, nine years for the years ended, June 30, 2021, 2020, 2019, and seven years for the year ended June 30, 2018. Differences between projected and actual investment earnings on plan assets are amortized over five years. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

|   | Year of<br>Deferral | Amortization<br>Period | Beginning of<br>Year Balance | Additions        | Deductions       | End of Year<br>Balance |
|---|---------------------|------------------------|------------------------------|------------------|------------------|------------------------|
| <b>Deferred Outflows of Resources</b>   |                     |                        |                              |                  |                  |                        |
| Differences Between Expected and Actual Experience                            | 2022                | 6.00                   | \$ 1,446                     | \$ -             | \$ 289           | \$ 1,157               |
| Differences Between Expected and Actual Experience                            | 2021                | 9.00                   | 12,256                       | -                | 1,751            | 10,505                 |
| Differences Between Expected and Actual Experience                            | 2020                | 9.00                   | 3,424                        | -                | 571              | 2,853                  |
| Differences Between Expected and Actual Experience                            | 2019                | 9.00                   | 2,282                        | -                | 456              | 1,826                  |
| Differences Between Expected and Actual Experience                            | 2018                | 7.00                   | 13,937                       | -                | 6,970            | 6,967                  |
| Changes in Assumptions  | 2023                | 3.00                   | -                            | 1,473            | 491              | 982                    |
| Changes in Assumptions  | 2018                | 7.00                   | 1,912                        | -                | 956              | 956                    |
| Net Difference Between Projected and Actual Earnings on OPEB Plan Investments | 2019-2023           | 5.00                   | 31,464                       | 10,920           | 7,646            | 34,738                 |
| Total   |                     |                        | <u>\$ 66,721</u>             | <u>\$ 12,393</u> | <u>\$ 19,130</u> | <u>\$ 59,984</u>       |
| <b>Deferred Inflows of Resources</b>  |                     |                        |                              |                  |                  |                        |
| Differences Between Expected and Actual Experience                            | 2023                | 3.00                   | \$ -                         | \$ 22,097        | \$ 7,366         | \$ 14,731              |
| Changes in Assumptions  | 2022                | 6.00                   | 460                          | -                | 92               | 368                    |
| Changes in Assumptions  | 2021                | 9.00                   | 2,283                        | -                | 326              | 1,957                  |
| Changes in Assumptions  | 2019                | 9.00                   | 2,768                        | -                | 553              | 2,215                  |
| Total   |                     |                        | <u>\$ 5,511</u>              | <u>\$ 22,097</u> | <u>\$ 8,337</u>  | <u>\$ 19,271</u>       |

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

| <u>Year Ending June 30:</u> | <u>RHBF</u>         | <u>DIPNC</u>     |
|-----------------------------|---------------------|------------------|
| 2024                        | \$ -                | \$ 12,959        |
| 2025                        | 1,513,236           | 8,031            |
| 2026                        | 1,801,745           | 12,026           |
| 2027                        | 876,956             | 4,280            |
| 2028                        | (449,551)           | 1,994            |
| Thereafter                  | -                   | 1,423            |
| <b>Total</b>                | <b>\$ 3,742,386</b> | <b>\$ 40,713</b> |

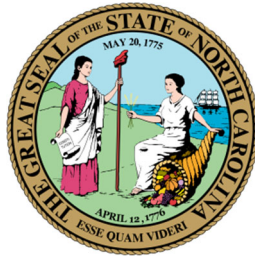
#### **Note 7 - Additional Financial and Actuarial Information**

These schedules are designed to provide employers information for preparation of disclosures in accordance with GASB Statement No. 75. Additional financial information for RHBF and DIPNC (including the disclosure of the net OPEB liability) is located in the State of North Carolina's *Annual Comprehensive Financial Report* for the fiscal year ended June 30, 2023. The additional financial and actuarial information is available at <https://www.osc.nc.gov/public-information/2023-annual-comprehensive-financial-report> or by contacting North Carolina Retirement Systems at:

3200 Atlantic Avenue  
Raleigh, North Carolina 27604

<https://www.osbm.nc.gov/stewardship-services/committee-actuarial-valuation-retired-employees-health-benefits-opeb>

<https://www.myncretirement.com/governance/valuations-and-annual-comprehensive-financial-reports>



# **Independent Auditor's Report**