

# STATE OF NORTH CAROLINA

OFFICE OF THE STATE AUDITOR

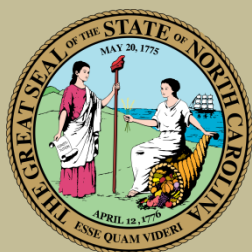
BETH A. WOOD, CPA



## LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM

RALEIGH, NORTH CAROLINA

FINANCIAL AUDIT OF THE SCHEDULE OF EMPLOYER ALLOCATIONS  
AND THE SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
FOR THE YEAR ENDED JUNE 30, 2017



**NCOSA**  
The Taxpayers' Watchdog

STATE OF NORTH CAROLINA  
**Office of the State Auditor**



**Beth A. Wood, CPA**  
State Auditor

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## AUDITOR'S TRANSMITTAL

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The Honorable Roy Cooper, Governor  
The General Assembly of North Carolina  
The Honorable Dale R. Folwell, State Treasurer  
Department of State Treasurer

We have completed a financial audit of the Local Governmental Employees' Retirement System schedule of employer allocations and the schedule of pension amounts by employer for the year ended June 30, 2017, and our audit results are included in this report. You will note from the independent auditor's report that we determined that the schedule of employer allocations and the schedule of pension amounts by employer are presented fairly in all material respects.

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

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

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

Beth A. Wood, CPA  
State Auditor



**Beth A. Wood, CPA**  
**State Auditor**

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Article V, Chapter 147 of the *North Carolina General Statutes*, gives the Auditor broad powers to examine all books, records, files, papers, documents, and financial affairs of every state agency 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**

STATE OF NORTH CAROLINA  
**Office of the State Auditor**



**Beth A. Wood, CPA**  
State Auditor

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## **INDEPENDENT AUDITOR'S REPORT**

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The Honorable Dale R. Folwell, State Treasurer  
Management of the Department of State Treasurer

### Report on the Schedules

We have audited the accompanying schedule of employer allocations of the Local Governmental Employees' Retirement System as of June 30, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense included in the accompanying schedule of pension amounts by employer of the Local Governmental Employees' Retirement System as of and for the year ended June 30, 2017, and the related notes (hereafter referred to as "the schedules").

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Department's preparation and fair presentation of the schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of

accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules.

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

### Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, and total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities of the Local Governmental Employees' Retirement System as of and for the year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

### Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the pension plans included in the State's *Comprehensive Annual Financial Report* (CAFR) as of and for the year ended June 30, 2017, and our report thereon, dated December 1, 2017, expressed an unmodified opinion on those financial statements.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2018 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

### Restriction on Use

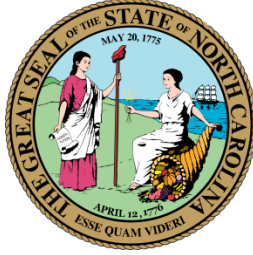
Our report is intended solely for the information and use of the Local Governmental Employees' Retirement System Management, the Local Governmental Employees' Retirement System employers, their auditors and the North Carolina Office of the State Controller and is not intended to be and should not be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



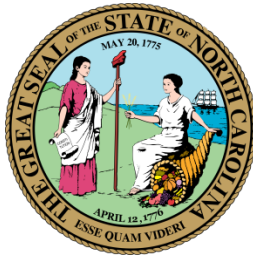
Beth A. Wood, CPA  
State Auditor

Raleigh, North Carolina

March 29, 2018



# SCHEDULES



# **SCHEDULE 1**

## **SCHEDULE OF EMPLOYER ALLOCATIONS**



**Local Governmental Employees' Retirement System**  
**Schedule of Employer Allocations**  
**June 30, 2017**

**Schedule 1**

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 19,874,708	0.04147%
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	6,715,561	0.01401%
72593	TOWN OF SEAGROVE	281,563	0.00059%
72657	TOWN OF SPARTA	1,912,945	0.00399%
90001	YANCEY COUNTY	41,235,180	0.08603%
90002	YANCEY SOIL AND WATER CONSERVATION	510,287	0.00106%
90011	TOWN OF BURNSVILLE	9,463,157	0.01974%
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	16,945,591	0.03535%
90096	ALBEMARLE REGIONAL HEALTH SERVICES	46,762,188	0.09756%
90098	TOE RIVER HEALTH DISTRICT	14,188,534	0.02960%
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	31,792,170	0.06633%
90101	ALAMANCE COUNTY	317,838,131	0.66312%
90111	CITY OF BURLINGTON	238,406,798	0.49740%
90114	CITY OF MEBANE	52,333,682	0.10919%
90117	ALAMANCE MUNICIPAL ABC BOARD	6,743,374	0.01407%
90121	CITY OF GRAHAM	52,682,888	0.10991%
90131	TOWN OF ELON	22,835,475	0.04764%
90141	TOWN OF HAW RIVER	7,084,238	0.01478%
90151	VILLAGE OF ALAMANCE	476,766	0.00099%
90161	TOWN OF GREEN LEVEL	1,639,110	0.00342%
90201	ALEXANDER COUNTY	58,124,951	0.12127%
90203	ALEXANDER COUNTY HEALTH DEPARTMENT	9,555,283	0.01994%
90205	ALEXANDER COUNTY PUBLIC LIBRARY	1,435,861	0.00300%
90206	ALEXANDER COUNTY DEPT OF SOCIAL SERVICES	20,164,803	0.04207%
90211	TOWN OF TAYLORSVILLE	7,092,998	0.01480%
90301	ALLEGHANY COUNTY	32,131,083	0.06704%
90305	NORTHWESTERN REGIONAL LIBRARY	7,749,625	0.01617%
90307	TOWN OF SPARTA ABC BOARD	373,360	0.00078%
90401	ANSON COUNTY	63,610,685	0.13271%
90411	TOWN OF WADESBORO	16,825,431	0.03510%
90413	WADESBORO HOUSING AUTHORITY	1,659,644	0.00346%
90417	WADESBORO ABC BOARD	559,492	0.00117%
90421	TOWN OF LILESVILLE	1,051,502	0.00219%
90431	TOWN OF POLKTON	2,314,978	0.00483%
90441	TOWN OF PEACHLAND	401,786	0.00084%
90451	TOWN OF ANSONVILLE	802,403	0.00167%
90461	TOWN OF MORVEN	355,778	0.00074%
90501	ASHE COUNTY	67,946,420	0.14176%
90507	WEST JEFFERSON ABC BOARD	317,266	0.00066%
90511	TOWN OF JEFFERSON	4,170,045	0.00870%
90521	TOWN OF WEST JEFFERSON	6,653,586	0.01388%
90601	AVERY COUNTY	56,980,274	0.11888%
90602	AVERY COUNTY FIRE COMMISSION	3,060,635	0.00639%
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	2,013,584	0.00420%
90611	TOWN OF BANNER ELK	7,132,592	0.01488%
90617	HIGH COUNTRY ABC BOARD	1,248,212	0.00260%
90621	TOWN OF NEWLAND	3,066,734	0.00640%
90631	TOWN OF BEECH MOUNTAIN	18,959,384	0.03956%
90641	TOWN OF ELK PARK	662,592	0.00138%
90651	TOWN OF SUGAR MOUNTAIN	4,792,719	0.01000%
90701	BEAUFORT COUNTY	127,404,726	0.26581%
90704	BEAUFORT COUNTY ABC BOARD	1,595,336	0.00333%
90705	B H M REGIONAL LIBRARY	2,540,296	0.00530%
90709	MIDEAST COMMISSION	6,065,569	0.01265%

**Local Governmental Employees' Retirement System**  
**Schedule of Employer Allocations**  
**June 30, 2017**

**Schedule 1**

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
90711	CITY OF WASHINGTON	80,892,373	0.16877%
90721	TOWN OF AURORA	1,370,108	0.00286%
90731	TOWN OF BELHAVEN	8,346,020	0.01741%
90741	TOWN OF WASHINGTON PARK	437,291	0.00091%
90751	TOWN OF CHOCOWINITY	3,294,841	0.00687%
90801	BERTIE COUNTY	62,618,913	0.13064%
90804	BERTIE COUNTY ABC BOARD	298,159	0.00062%
90805	ALBEMARLE REGIONAL LIBRARY	2,488,149	0.00519%
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	5,422,294	0.01131%
90811	TOWN OF AULANDER	1,610,816	0.00336%
90812	TOWN OF WINDSOR	10,977,011	0.02290%
90813	TOWN OF COLERAIN	253,171	0.00053%
90861	TOWN OF LEWISTON WOODVILLE	203,285	0.00042%
90901	BLADEN COUNTY	104,561,867	0.21815%
90911	TOWN OF ELIZABETH TOWN	19,064,955	0.03978%
90917	ELIZABETH TOWN ABC BOARD	689,474	0.00144%
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	571,665	0.00119%
90921	TOWN OF WHITE LAKE	6,215,644	0.01297%
90931	TOWN OF CLARKTON	1,952,877	0.00407%
90941	TOWN OF BLADENBORO	3,371,134	0.00703%
91001	BRUNSWICK COUNTY	319,719,007	0.66704%
91002	TOWN OF LELAND	33,007,512	0.06886%
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	27,445,860	0.05726%
91004	BRUNSWICK COUNTY ABC BOARD	1,234,332	0.00258%
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	49,451,151	0.10317%
91007	CALABASH ABC BOARD	455,414	0.00095%
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	5,922,269	0.01236%
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	840,742	0.00175%
91010	TOWN OF CALABASH	3,359,661	0.00701%
91011	CITY OF SOUTHPORT	17,141,998	0.03576%
91012	CITY OF NORTHWEST	922,972	0.00193%
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	1,122,168	0.00234%
91014	TOWN OF HOLDEN BEACH	10,639,247	0.02220%
91017	CITY OF SOUTHPORT ABC BOARD	1,162,649	0.00243%
91020	TOWN OF BELVILLE	1,087,122	0.00227%
91021	TOWN OF OAK ISLAND	41,437,017	0.08645%
91024	TOWN OF CAROLINA SHORES	3,499,583	0.00730%
91026	TOWN OF NAVASSA	2,004,252	0.00418%
91027	OAK ISLAND ABC BOARD	669,236	0.00140%
91032	TOWN OF ST JAMES	860,907	0.00180%
91041	TOWN OF SUNSET BEACH	19,365,216	0.04040%
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	11,198,446	0.02336%
91047	TOWN OF SUNSET BEACH ABC BOARD	629,379	0.00131%
91051	TOWN OF CASWELL BEACH	3,182,381	0.00664%
91057	SHALLOTTE ABC BOARD	690,995	0.00144%
91061	TOWN OF OCEAN ISLE BEACH	19,671,969	0.04104%
91067	OCEAN ISLE BEACH ABC BOARD	751,722	0.00157%
91071	CITY OF BOILING SPRING LAKES	10,912,206	0.02277%
91077	BOILING SPRING LAKES ABC BOARD	170,389	0.00036%
91081	TOWN OF SHALLOTTE	17,369,939	0.03624%
91091	VILLAGE OF BALD HEAD ISLAND	25,782,886	0.05379%
91101	BUNCOMBE COUNTY	649,850,781	1.35581%
91102	LAND-OF-SKY REGIONAL COUNCIL	15,777,880	0.03292%
91104	WOODFIN ABC COMMISSION	378,791	0.00079%

**Local Governmental Employees' Retirement System**  
**Schedule of Employer Allocations**  
**June 30, 2017**

**Schedule 1**

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91107	WESTERN NORTH CAROLINA REGIONAL AIR QUALITY	3,394,249	0.00708%
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	59,500,435	0.12414%
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	4,774,810	0.00996%
91111	TOWN OF BILTMORE FOREST	10,889,180	0.02272%
91120	WEST BUNCOMBE FIRE DEPARTMENT	6,238,257	0.01302%
91121	CITY OF ASHEVILLE	478,963,304	0.99928%
91127	ASHEVILLE ABC BOARD	12,882,064	0.02688%
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	25,104,455	0.05238%
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	30,017,901	0.06263%
91141	TOWN OF WEAVERVILLE	27,591,728	0.05757%
91147	WEAVERVILLE ABC BOARD	1,279,654	0.00267%
91151	TOWN OF BLACK MOUNTAIN	30,391,059	0.06341%
91154	BLACK MOUNTAIN ABC BOARD	1,258,367	0.00263%
91161	TOWN OF MONTREAT	4,438,772	0.00926%
91171	TOWN OF WOODFIN	9,347,303	0.01950%
91201	BURKE COUNTY	109,654,889	0.22878%
91202	BURKE-CATAWBA DISTRICT CONFINEMENT	9,266,092	0.01933%
91203	BURKE COUNTY HEALTH DEPARTMENT	10,516,038	0.02194%
91206	BURKE COUNTY DEPARTMENT OF SOCIAL SERVICES	41,438,484	0.08645%
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	682,742	0.00142%
91211	TOWN OF VALDESE	21,825,263	0.04553%
91213	VALDESE HOUSING AUTHORITY	1,556,999	0.00325%
91214	TOWN OF RUTHERFORD COLLEGE	1,404,862	0.00293%
91217	MORGANTON ABC BOARD	1,380,784	0.00288%
91221	TOWN OF DREXEL	6,405,523	0.01336%
91231	CITY OF MORGANTON	90,380,455	0.18856%
91233	MORGANTON HOUSING AUTHORITY	2,783,508	0.00581%
91241	TOWN OF GLEN ALPINE	1,703,488	0.00355%
91251	TOWN OF HILDEBRAN	953,317	0.00199%
91261	TOWN OF CONNELLY SPRINGS	494,491	0.00103%
91301	CABARRUS COUNTY	369,000,299	0.76986%
91302	WATER AND SEWER AUTH OF CABARRUS COUNTY	28,902,801	0.06030%
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	78,663,983	0.16412%
91308	CABARRUS COUNTY TOURISM AUTHORITY	8,631,330	0.01801%
91311	CITY OF CONCORD	367,556,779	0.76685%
91317	CONCORD ABC BOARD	4,869,728	0.01016%
91321	TOWN OF MOUNT PLEASANT	2,051,747	0.00428%
91327	MOUNT PLEASANT ABC BOARD	392,114	0.00082%
91331	CITY OF KANNAPOLIS	143,949,333	0.30033%
91341	TOWN OF MIDLAND	1,201,908	0.00251%
91401	CALDWELL COUNTY	172,002,065	0.35885%
91411	TOWN OF GRANITE FALLS	18,130,308	0.03783%
91417	GRANITE FALLS ABC BOARD	448,058	0.00093%
91421	TOWN OF SAWMILLS	3,330,118	0.00695%
91423	LENOIR HOUSING AUTHORITY	2,579,343	0.00538%
91431	TOWN OF HUDSON	7,488,907	0.01562%
91441	TOWN OF HARRISBURG	45,601,074	0.09514%
91451	CITY OF LENOIR	70,746,661	0.14760%
91457	CITY OF LENOIR ABC BOARD	1,069,062	0.00223%
91461	TOWN OF CAJAH'S MOUNTAIN	448,829	0.00094%
91501	CAMDEN COUNTY	23,820,953	0.04970%
91504	CAMDEN COUNTY ABC BOARD	466,174	0.00097%
91601	CARTERET COUNTY	134,398,856	0.28040%
91604	CARTERET COUNTY ABC BOARD	4,242,376	0.00885%

**Local Governmental Employees' Retirement System**  
**Schedule of Employer Allocations**  
**June 30, 2017**

**Schedule 1**

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	7,358,320	0.01535%
91611	TOWN OF MOREHEAD CITY	70,497,142	0.14708%
91621	TOWN OF NEWPORT	12,964,370	0.02705%
91631	TOWN OF BEAUFORT	25,045,850	0.05225%
91633	BEAUFORT HOUSING AUTHORITY	1,205,322	0.00251%
91641	TOWN OF PINE KNOLL SHORES	14,926,408	0.03114%
91651	TOWN OF EMERALD ISLE	21,298,650	0.04444%
91661	TOWN OF INDIAN BEACH	8,021,186	0.01673%
91671	TOWN OF CAPE CARTERET	4,635,034	0.00967%
91681	TOWN OF ATLANTIC BEACH	22,661,257	0.04728%
91691	TOWN OF CEDAR POINT	1,111,978	0.00232%
91701	CASWELL COUNTY	59,682,406	0.12452%
91704	CASWELL COUNTY ABC BOARD	830,460	0.00173%
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	11,667,939	0.02434%
91719	TOWN OF YANCEYVILLE	2,380,809	0.00497%
91801	CATAWBA COUNTY	388,054,347	0.80961%
91804	CATAWBA COUNTY ABC BOARD	6,443,850	0.01344%
91811	CITY OF HICKORY	218,355,430	0.45556%
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	2,435,773	0.00508%
91813	HICKORY PUBLIC HOUSING AUTHORITY	4,125,792	0.00861%
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	19,209,530	0.04008%
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	13,657,157	0.02849%
91821	CITY OF CLAREMONT	8,308,210	0.01733%
91831	TOWN OF MAIDEN	16,132,639	0.03366%
91841	THE TOWN OF LONGVIEW	12,145,694	0.02534%
91851	TOWN OF CONOVER	35,904,545	0.07491%
91861	TOWN OF BROOKFORD	946,324	0.00197%
91871	CITY OF NEWTON	63,841,312	0.13319%
91881	TOWN OF CATAWBA	446,001	0.00093%
91901	CHATHAM COUNTY	175,939,058	0.36707%
91903	CHATHAM COUNTY HOUSING AUTHORITY	414,788	0.00087%
91904	CHATHAM COUNTY ABC BOARD	1,602,692	0.00334%
91908	GOLDSTON-GULF SANITARY DISTRICT	811,495	0.00169%
91911	TOWN OF SILER CITY	21,846,577	0.04558%
91917	SILER CITY ABC BOARD	582,841	0.00122%
91921	TOWN OF PITTSBORO	18,063,427	0.03769%
92001	CHEROKEE COUNTY	86,962,343	0.18143%
92005	NANTAHALA REGIONAL LIBRARY	1,985,805	0.00414%
92011	TOWN OF MURPHY	9,610,876	0.02005%
92017	MURPHY ABC BOARD	1,641,123	0.00342%
92021	TOWN OF ANDREWS	7,563,593	0.01578%
92101	CHOWAN COUNTY	40,840,811	0.08521%
92104	CHOWAN COUNTY ABC BOARD	412,277	0.00086%
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMM	9,016,314	0.01881%
92111	TOWN OF EDENTON	24,183,950	0.05046%
92113	THE NEW EDENTON HOUSING AUTHORITY	692,532	0.00144%
92201	CLAY COUNTY	44,762,440	0.09339%
92301	CLEVELAND COUNTY	249,865,525	0.52130%
92302	CLEVELAND COUNTY WATER	14,252,352	0.02974%
92311	CITY OF SHELBY	107,866,728	0.22505%
92317	SHELBY ABC BOARD	1,411,546	0.00294%
92321	CITY OF KINGS MOUNTAIN	56,427,754	0.11773%
92327	KINGS MOUNTAIN ABC BOARD	274,974	0.00057%
92331	TOWN OF BOILING SPRINGS	6,697,546	0.01397%

**Local Governmental Employees' Retirement System**  
**Schedule of Employer Allocations**  
**June 30, 2017**

**Schedule 1**

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
92341	TOWN OF LAWNSDALE	467,953	0.00098%
92351	TOWN OF GROVER	892,359	0.00186%
92401	COLUMBUS COUNTY	128,889,835	0.26891%
92403	WHITEVILLE HOUSING AUTHORITY	529,696	0.00111%
92411	CITY OF WHITEVILLE	24,190,878	0.05047%
92417	WHITEVILLE ABC BOARD	878,876	0.00183%
92421	TOWN OF BRUNSWICK	421,524	0.00088%
92427	LAKE WACCAMAW ABC BOARD	21,030	0.00004%
92431	TOWN OF FAIR BLUFF	1,478,375	0.00308%
92441	TOWN OF CHADBOURN	3,736,712	0.00780%
92444	WEST COLUMBUS ABC BOARD	85,533	0.00018%
92451	TOWN OF TABOR CITY	6,266,094	0.01307%
92461	TOWN OF LAKE WACCAMAW	3,409,967	0.00711%
92501	CRAVEN COUNTY	183,346,794	0.38252%
92502	FIRST CRAVEN SANITARY DISTRICT	1,319,104	0.00275%
92504	CRAVEN COUNTY ABC BOARD	4,040,614	0.00843%
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	9,222,847	0.01924%
92506	COASTAL CAROLINA REGIONAL AIRPORT	2,276,969	0.00475%
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	4,586,148	0.00957%
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTH	14,858,783	0.03100%
92511	CITY OF NEW BERN	159,321,353	0.33240%
92513	TRILLIUM HEALTH RESOURCES	193,301,605	0.40329%
92521	TOWN OF TRENT WOODS	4,167,225	0.00869%
92531	CITY OF HAVELOCK	41,456,420	0.08649%
92541	TOWN OF RIVER BEND	6,935,809	0.01447%
92551	TOWN OF VANCEBORO	2,555,738	0.00533%
92561	TOWN OF BRIDGETON	1,064,342	0.00222%
92571	TOWN OF COVE CITY	482,064	0.00101%
92601	CUMBERLAND COUNTY	727,945,242	1.51874%
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	399,606	0.00083%
92604	CUMBERLAND COUNTY ABC BOARD	16,344,267	0.03410%
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	3,180,978	0.00664%
92611	CITY OF FAYETTEVILLE	626,980,605	1.30809%
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	12,672,343	0.02644%
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	274,515,176	0.57273%
92621	TOWN OF STEDMAN	1,302,857	0.00272%
92631	TOWN OF HOPE MILLS	44,438,651	0.09271%
92641	TOWN OF WADE	489,937	0.00102%
92651	TOWN OF LINDEN	126,835	0.00026%
92661	TOWN OF SPRING LAKE	33,553,303	0.07000%
92671	TOWN OF FALCON	122,655	0.00026%
92681	TOWN OF EASTOVER	560,816	0.00117%
92701	CURRITUCK COUNTY	147,517,229	0.30777%
92704	CURRITUCK COUNTY ABC BOARD	1,993,387	0.00416%
92801	DARE COUNTY	244,214,850	0.50951%
92802	DARE COUNTY TOURISM BOARD	6,217,930	0.01297%
92804	DARE COUNTY ABC BOARD	6,517,338	0.01360%
92811	TOWN OF NAGS HEAD	48,103,740	0.10036%
92821	TOWN OF KILL DEVIL HILLS	47,644,184	0.09940%
92831	TOWN OF MANTEO	10,464,335	0.02183%
92841	TOWN OF SOUTHERN SHORES	13,329,900	0.02781%
92851	TOWN OF KITTY HAWK	22,088,628	0.04608%
92861	TOWN OF DUCK	17,257,644	0.03601%
92901	DAVIDSON COUNTY	264,018,785	0.55083%

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**Schedule 1**

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
92911	CITY OF THOMASVILLE	93,699,067	0.19549%
92913	THOMASVILLE HOUSING AUTHORITY	1,055,533	0.00220%
92914	THOMASVILLE ABC BOARD	1,387,557	0.00289%
92917	LEXINGTON ABC BOARD	708,361	0.00148%
92921	TOWN OF DENTON	3,564,093	0.00744%
92931	CITY OF LEXINGTON	115,015,996	0.23996%
92941	TOWN OF MIDWAY	591,438	0.00123%
93001	DAVIE COUNTY	106,537,754	0.22227%
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	703,107	0.00147%
93011	TOWN OF MOCKSVILLE	10,882,297	0.02270%
93021	TOWN OF BERMUDA RUN	1,639,523	0.00342%
93027	COOLEEMEE ABC BOARD	801,233	0.00167%
93031	TOWN OF COOLEEMEE	1,041,602	0.00217%
93101	DUPLIN COUNTY	168,518,875	0.35159%
93103	DUPLIN COUNTY TOURISM DEVELOPMENT AUTHORITY	821,053	0.00171%
93108	EASTPOINTE HUMAN SERVICES	127,615,237	0.26625%
93111	TOWN OF BEULAVILLE	2,803,597	0.00585%
93121	TOWN OF KENANSVILLE	2,984,901	0.00623%
93127	KENANSVILLE ABC BOARD	328,489	0.00069%
93131	TOWN OF WARSAW	10,630,077	0.02218%
93137	WARSAW ABC BOARD	157,181	0.00033%
93141	TOWN OF FAISON	1,968,756	0.00411%
93151	TOWN OF WALLACE	16,432,378	0.03428%
93157	WALLACE ABC BOARD	172,917	0.00036%
93161	TOWN OF ROSE HILL	4,976,963	0.01038%
93171	TOWN OF CALYPSO	248,444	0.00052%
93181	TOWN OF TEACHEY	541,119	0.00113%
93191	TOWN OF MAGNOLIA	1,177,021	0.00246%
93201	DURHAM COUNTY	743,742,304	1.55170%
93204	DURHAM COUNTY ABC BOARD	14,514,042	0.03028%
93209	ALLIANCE BEHAVIORAL HEALTHCARE	223,808,331	0.46694%
93211	CITY OF DURHAM	976,542,903	2.03741%
93212	DURHAM CONVENTION AND VISITORS BUREAU	10,607,511	0.02213%
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	12,600,422	0.02629%
93301	EDGECOMBE COUNTY	120,992,484	0.25243%
93304	EDGECOMBE COUNTY ABC BOARD	1,454,104	0.00303%
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	2,254,189	0.00470%
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	7,813,472	0.01630%
93311	TOWN OF TARBORO	55,910,887	0.11665%
93317	TARBORO REDEVELOPMENT COMMISSION	2,401,123	0.00501%
93321	CITY OF ROCKY MOUNT	352,769,742	0.73600%
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	1,047,326	0.00219%
93331	TOWN OF PINETOPS	5,792,292	0.01208%
93333	ROCKY MOUNT HOUSING AUTHORITY	8,609,451	0.01796%
93341	TOWN OF MACCLESFIELD	1,123,870	0.00234%
93351	TOWN OF PRINCEVILLE	1,630,172	0.00340%
93401	FORSYTH COUNTY	663,117,843	1.38349%
93402	AIRPORT COMMISSION OF FORSYTH COUNTY	4,737,480	0.00988%
93406	PIEDMONT TRIAD REGIONAL COUNCIL	31,184,713	0.06506%
93411	CITY OF WINSTON-SALEM	836,632,346	1.74550%
93413	WINSTON-SALEM HOUSING AUTHORITY	36,939,801	0.07707%
93417	TRIAD MUNICIPAL ABC BOARD	16,500,973	0.03443%
93421	TOWN OF KERNERSVILLE	102,068,612	0.21295%
93431	TOWN OF RURAL HALL	6,080,472	0.01269%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
93441	VILLAGE OF CLEMMONS	7,383,264	0.01540%
93442	CLEMMONS FIRE DEPARTMENT	7,213,240	0.01505%
93451	TOWN OF LEWISVILLE	3,397,664	0.00709%
93461	TOWN OF WALKERTOWN	795,888	0.00166%
93471	VILLAGE OF TOBACCOVILLE	628,699	0.00131%
93501	FRANKLIN COUNTY	173,095,690	0.36114%
93511	TOWN OF FRANKLINTON	4,231,155	0.00883%
93517	FRANKLINTON ABC BOARD	289,114	0.00060%
93521	TOWN OF LOUISBURG	21,878,747	0.04565%
93527	LOUISBURG ABC BOARD	580,616	0.00121%
93531	TOWN OF BUNN	815,354	0.00170%
93537	ABC BOARD - TOWN OF BUNN	536,299	0.00112%
93541	TOWN OF YOUNGSVILLE	5,063,718	0.01056%
93601	GASTON COUNTY	513,884,170	1.07214%
93602	TOWN OF STANLEY	8,405,325	0.01754%
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	180,364,454	0.37630%
93610	TOWN OF MCADENVILLE	639,179	0.00133%
93611	CITY OF GASTONIA	333,332,508	0.69544%
93617	GASTONIA ABC BOARD	3,968,914	0.00828%
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	532,451	0.00111%
93621	CITY OF BELMONT	45,879,499	0.09572%
93623	BELMONT HOUSING AUTHORITY	613,396	0.00128%
93631	TOWN OF CRAMERTON	10,793,206	0.02252%
93641	CITY OF CHERRYVILLE	19,389,092	0.04045%
93647	CHERRYVILLE ABC BOARD	285,670	0.00060%
93651	TOWN OF DALLAS	20,996,069	0.04380%
93661	CITY OF LOWELL	6,429,278	0.01341%
93671	BESSEMER CITY	17,031,421	0.03553%
93681	TOWN OF RANLO	5,356,498	0.01118%
93691	CITY OF MOUNT HOLLY	52,041,226	0.10858%
93701	GATES COUNTY	21,953,513	0.04580%
93704	GATES COUNTY ABC BOARD	144,187	0.00030%
93801	GRAHAM COUNTY	22,954,435	0.04789%
93803	GRAHAM COUNTY HEALTH DEPARTMENT	5,703,735	0.01190%
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	4,498,432	0.00939%
93821	TOWN OF ROBBINSVILLE	1,433,685	0.00299%
93901	GRANVILLE COUNTY	86,152,869	0.17974%
93904	GRANVILLE COUNTY ABC BOARD	1,436,580	0.00300%
93906	GRANVILLE COUNTY HOSPITAL	162,399,409	0.33882%
93908	GRANVILLE-VANCE PUBLIC HEALTH	24,548,706	0.05122%
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	13,353,716	0.02786%
93911	CITY OF OXFORD	30,404,497	0.06343%
93913	OXFORD HOUSING AUTHORITY	2,817,356	0.00588%
93914	TOWN OF STOVALL	386,915	0.00081%
93921	CITY OF CREEDMOOR	13,908,400	0.02902%
93931	TOWN OF BUTNER	23,978,757	0.05003%
94001	GREENE COUNTY	44,138,619	0.09209%
94002	MAURY SANITARY LAND DISTRICT	342,381	0.00071%
94004	GREENE COUNTY ABC BOARD	351,991	0.00073%
94011	TOWN OF HOOKERTON	1,129,730	0.00236%
94021	TOWN OF SNOW HILL	4,478,360	0.00934%
94031	TOWN OF WALSTONBURG	259,821	0.00054%
94101	GUILFORD COUNTY	878,177,594	1.83218%
94102	GUIL-RAND FIRE DEPARTMENT	14,210,341	0.02965%



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<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
94108	PINECROFT-SEDGEFIELD FIRE DISTRICT INC	15,044,485	0.03139%
94109	ALAMANCE COMMUNITY FIRE DISTRICT	4,354,989	0.00909%
94111	CITY OF GREENSBORO	1,230,970,457	2.56823%
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	8,006,532	0.01670%
94117	GREENSBORO ABC BOARD	19,082,102	0.03981%
94118	GUILFORD FIRE DISTRICT # 13 INC	7,160,886	0.01494%
94121	CITY OF HIGH POINT	539,030,952	1.12460%
94127	HIGH POINT ABC BOARD	8,296,099	0.01731%
94131	TOWN OF JAMESTOWN	8,377,340	0.01748%
94151	TOWN OF GIBSONVILLE	19,935,581	0.04159%
94157	GIBSONVILLE ABC BOARD	428,621	0.00089%
94161	TOWN OF OAK RIDGE	2,487,818	0.00519%
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	1,239,910	0.00259%
94171	TOWN OF SUMMERFIELD	3,347,757	0.00698%
94172	SUMMERFIELD FIRE DISTRICT	12,600,382	0.02629%
94201	HALIFAX COUNTY	161,331,633	0.33659%
94204	HALIFAX COUNTY ABC BOARD	1,239,279	0.00259%
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	991,400	0.00207%
94209	ROANOKE RAPIDS SANITARY DISTRICT	16,385,376	0.03419%
94211	TOWN OF ENFIELD	6,548,853	0.01366%
94221	CITY OF ROANOKE RAPIDS	50,023,018	0.10436%
94231	TOWN OF WELDON	10,835,273	0.02261%
94241	TOWN OF SCOTLAND NECK	6,071,001	0.01267%
94251	TOWN OF HOBGOOD	934,782	0.00195%
94261	TOWN OF LITTLETON	1,879,982	0.00392%
94301	HARNETT COUNTY	301,912,572	0.62989%
94311	CITY OF DUNN	37,643,925	0.07854%
94313	DUNN HOUSING AUTHORITY	897,871	0.00187%
94317	DUNN ABC BOARD	576,275	0.00120%
94321	TOWN OF LILLINGTON	13,307,299	0.02776%
94331	TOWN OF ERWIN	6,503,427	0.01357%
94341	TOWN OF COATS	4,539,908	0.00947%
94347	TOWN OF ANGIER ABC BOARD	584,496	0.00122%
94351	TOWN OF ANGIER	11,663,821	0.02433%
94401	HAYWOOD COUNTY	156,818,145	0.32718%
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	1,061,102	0.00221%
94408	JUNALUSKA SANITARY DISTRICT	2,034,117	0.00424%
94411	TOWN OF WAYNESVILLE	60,737,916	0.12672%
94412	WAYNESVILLE ABC BOARD	723,054	0.00151%
94421	TOWN OF MAGGIE VALLEY	7,992,631	0.01668%
94427	MAGGIE VALLEY ABC BOARD	752,591	0.00157%
94428	MAGGIE VALLEY SANITARY DISTRICT	3,126,513	0.00652%
94431	TOWN OF CANTON	20,341,864	0.04244%
94437	CANTON ABC BOARD	733,835	0.00153%
94501	COUNTY OF HENDERSON	273,163,209	0.56991%
94511	CITY OF HENDERSONVILLE	88,857,814	0.18539%
94517	HENDERSONVILLE ABC BOARD	2,280,229	0.00476%
94521	TOWN OF LAUREL PARK	7,271,160	0.01517%
94527	LAUREL PARK ABC BOARD	258,684	0.00054%
94531	THE VILLAGE OF FLAT ROCK	720,382	0.00150%
94532	BLUE RIDGE FIRE DEPARTMENT	4,210,200	0.00878%
94541	TOWN OF FLETCHER	14,042,463	0.02930%
94547	FLETCHER ABC BOARD	515,666	0.00108%
94551	TOWN OF MILLS RIVER	2,006,595	0.00419%



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94601	HERTFORD COUNTY	50,818,869	0.10603%
94604	HERTFORD COUNTY ABC BOARD	1,254,138	0.00262%
94606	HERTFORD COUNTY PUBLIC HEALTH AUTHORITY	11,289,149	0.02355%
94611	TOWN OF AHOSKIE	17,664,356	0.03685%
94621	TOWN OF MURFREESBORO	4,677,485	0.00976%
94631	TOWN OF WINTON	1,874,776	0.00391%
94641	TOWN OF COFIELD	189,142	0.00039%
94701	HOKE COUNTY	121,966,801	0.25446%
94704	HOKE COUNTY ABC BOARD	453,388	0.00095%
94711	TOWN OF RAEFORD	16,105,547	0.03360%
94801	HYDE COUNTY	34,720,273	0.07244%
94804	HYDE COUNTY ABC BOARD	180,551	0.00038%
94812	OCRACOCK SANITARY DISTRICT	1,582,940	0.00330%
94901	IREDELL COUNTY	325,172,270	0.67842%
94908	GREATER STATESVILLE DEVELOPMENT CORPORATION	370,155	0.00077%
94911	CITY OF STATESVILLE	135,696,053	0.28311%
94917	STATESVILLE ABC BOARD	1,683,651	0.00351%
94921	CITY OF MOORESVILLE	189,397,774	0.39515%
94923	MOORESVILLE HOUSING AUTHORITY	1,472,885	0.00307%
94927	MOORESVILLE ABC BOARD	1,466,020	0.00306%
94931	TOWN OF TROUTMAN	10,368,658	0.02163%
94941	MI CONNECTION COMMUNICATIONS SYSTEM	27,743,704	0.05788%
95001	JACKSON COUNTY	119,188,093	0.24867%
95002	TUCKASEEGEE WATER AUTHORITY	9,138,044	0.01907%
95005	FONTANA REGIONAL LIBRARY	10,997,797	0.02295%
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMM	5,523,267	0.01152%
95009	VAYA HEALTH	202,309,318	0.42209%
95011	TOWN OF SYLVA	8,629,858	0.01800%
95017	JACKSON COUNTY ABC BOARD	1,860,525	0.00388%
95101	JOHNSTON COUNTY	401,426,258	0.83751%
95103	BENSON HOUSING AUTHORITY	2,352,304	0.00491%
95104	JOHNSTON COUNTY ABC BOARD	4,888,248	0.01020%
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	2,928,127	0.00611%
95106	TOWN OF ARCHER LODGE	578,192	0.00121%
95110	JOHNSTON HEALTH CENTER	205,632,384	0.42902%
95111	TOWN OF SMITHFIELD	51,666,840	0.10779%
95113	SMITHFIELD HOUSING AUTHORITY	2,237,703	0.00467%
95121	TOWN OF SELMA	23,857,004	0.04977%
95122	TOWN OF MICRO	309,397	0.00065%
95123	SELMA HOUSING AUTHORITY	2,752,034	0.00574%
95131	TOWN OF CLAYTON	79,961,491	0.16683%
95141	TOWN OF BENSON	15,441,790	0.03222%
95151	TOWN OF FOUR OAKS	5,232,937	0.01092%
95161	TOWN OF PINE LEVEL	3,263,673	0.00681%
95171	TOWN OF KENLY	5,011,361	0.01046%
95181	TOWN OF PRINCETON	3,695,037	0.00771%
95191	TOWN OF WILSON'S MILLS	2,586,569	0.00540%
95201	JONES COUNTY	34,017,002	0.07097%
95204	JONES COUNTY ABC BOARD	604,137	0.00126%
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	214,545	0.00045%
95211	TOWN OF POLLOCKSVILLE	404,126	0.00084%
95221	TOWN OF MAYSVILLE	2,112,774	0.00441%
95301	LEE COUNTY	114,640,507	0.23918%
95311	CITY OF SANFORD	128,807,265	0.26874%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
95317	SANFORD ABC BOARD	2,345,262	0.00489%
95321	TOWN OF BROADWAY	2,259,357	0.00471%
95401	LENOIR COUNTY	143,755,487	0.29992%
95404	LENOIR COUNTY ABC BOARD	2,545,009	0.00531%
95405	NEUSE REGIONAL LIBRARY	879,938	0.00184%
95411	CITY OF KINSTON	106,277,995	0.22173%
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	12,369,543	0.02581%
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	3,014,877	0.00629%
95421	TOWN OF PINK HILL	1,854,482	0.00387%
95431	TOWN OF LAGRANGE	7,332,210	0.01530%
95501	LINCOLN COUNTY	233,736,021	0.48765%
95504	LINCOLN COUNTY ABC BOARD	451,781	0.00094%
95511	CITY OF LINCOLNTON	46,714,676	0.09746%
95513	LINCOLNTON HOUSING AUTHORITY	2,236,120	0.00467%
95517	TOWN OF LINCOLNTON ABC BOARD	1,174,001	0.00245%
95601	MACON COUNTY	125,960,728	0.26280%
95611	TOWN OF FRANKLIN	19,486,319	0.04066%
95617	HIGHLANDS ABC BOARD	784,834	0.00164%
95621	TOWN OF HIGHLANDS	21,739,807	0.04536%
95701	MADISON COUNTY	65,890,906	0.13747%
95711	TOWN OF MARS HILL	6,683,827	0.01394%
95721	TOWN OF MARSHALL	3,240,491	0.00676%
95733	HOT SPRINGS HOUSING AUTHORITY	738,319	0.00154%
95801	MARTIN COUNTY	46,164,347	0.09631%
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	292,585	0.00061%
95804	MARTIN COUNTY ABC BOARD	1,049,451	0.00219%
95811	TOWN OF WILLIAMSTON	25,467,053	0.05313%
95813	WILLIAMSTON HOUSING AUTHORITY	2,341,332	0.00488%
95831	TOWN OF HAMILTON	806,878	0.00168%
95841	TOWN OF JAMESVILLE	1,004,862	0.00210%
95851	TOWN OF ROBERSONVILLE	6,359,961	0.01327%
95853	ROBERSONVILLE HOUSING AUTHORITY	1,289,303	0.00269%
95901	MCDOWELL COUNTY	89,705,002	0.18715%
95908	PLEASANT GARDEN FIRE DEPARTMENT	3,458,256	0.00722%
95911	TOWN OF MARION	27,537,764	0.05745%
95917	MARION ABC BOARD	1,281,651	0.00267%
95921	TOWN OF OLD FORT	2,279,089	0.00475%
96001	MECKLENBURG COUNTY	2,127,474,527	4.43864%
96003	CHARLOTTE HOUSING AUTHORITY	79,195,368	0.16523%
96004	MECKLENBURG COUNTY ABC BOARD	42,867,201	0.08944%
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	128,136,771	0.26734%
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	287,368,035	0.59955%
96009	CENTRALINA COUNCIL OF GOVERNMENTS	18,029,106	0.03761%
96011	CITY OF CHARLOTTE	2,930,991,370	6.11504%
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	117,033,773	0.24417%
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	2,090,991	0.00436%
96021	TOWN OF PINEVILLE	34,553,203	0.07209%
96031	TOWN OF MINT HILL	39,583,741	0.08258%
96041	TOWN OF HUNTERVILLE	83,214,645	0.17361%
96051	TOWN OF CORNELIUS	48,226,737	0.10062%
96061	TOWN OF STALLINGS	16,270,829	0.03395%
96071	TOWN OF MATTHEWS	54,485,434	0.11367%
96081	TOWN OF DAVIDSON	24,394,741	0.05090%
96101	MITCHELL COUNTY	36,784,840	0.07675%

**Local Governmental Employees' Retirement System**  
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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
96102	MITCHELL SOIL AND WATER CONSERVATION DISTRICT	653,166	0.00136%
96111	TOWN OF SPRUCE PINE	7,355,307	0.01535%
96121	TOWN OF BAKERSVILLE	1,080,555	0.00225%
96201	MONTGOMERY COUNTY	56,501,497	0.11788%
96204	MONTGOMERY-MUNICIPAL ABC BOARD	724,490	0.00151%
96211	TOWN OF STAR	1,254,663	0.00262%
96221	TOWN OF TROY	11,193,120	0.02335%
96231	TOWN OF BISCOE	6,395,544	0.01334%
96241	TOWN OF CANDOR	2,143,011	0.00447%
96251	TOWN OF MOUNT GILEAD	4,505,584	0.00940%
96301	MOORE COUNTY	209,518,525	0.43713%
96302	TOWN OF TAYLORTOWN	1,209,444	0.00252%
96304	MOORE COUNTY ABC BOARD	2,180,919	0.00455%
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	2,182,848	0.00455%
96310	MOORE COUNTY AIRPORT AUTHORITY	2,930,077	0.00611%
96311	TOWN OF SOUTHERN PINES	62,850,842	0.13113%
96312	TOWN OF CAMERON	768,143	0.00160%
96318	SANDHILLS CENTER	103,939,207	0.21685%
96321	TOWN OF VASS	1,770,649	0.00369%
96331	TOWN OF ABERDEEN	33,958,582	0.07085%
96341	TOWN OF ROBBINS	4,016,070	0.00838%
96351	VILLAGE OF PINEHURST	50,882,588	0.10616%
96361	TOWN OF PINEBLUFF	2,668,536	0.00557%
96371	VILLAGE OF WHISPERING PINES	7,311,081	0.01525%
96381	FOXFIRE VILLAGE	1,540,070	0.00321%
96391	TOWN OF CARTHAGE	9,727,020	0.02029%
96401	NASH COUNTY	218,908,440	0.45672%
96404	NASH COUNTY ABC BOARD	4,919,008	0.01026%
96405	BRASWELL MEMORIAL LIBRARY	7,737,496	0.01614%
96411	TOWN OF SPRING HOPE	3,463,592	0.00723%
96421	TOWN OF NASHVILLE	20,383,655	0.04253%
96431	TOWN OF MIDDLESEX	2,052,499	0.00428%
96441	TOWN OF WHITAKERS	1,425,500	0.00297%
96451	TOWN OF BAILEY	970,968	0.00203%
96461	TOWN OF SHARPSBURG	6,522,158	0.01361%
96501	NEW HANOVER COUNTY	693,744,903	1.44739%
96502	NEW HANOVER AIRPORT AUTHORITY	20,340,198	0.04244%
96503	WILMINGTON HOUSING AUTHORITY	14,399,741	0.03004%
96504	NEW HANOVER COUNTY ABC BOARD	20,017,509	0.04176%
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	106,152,981	0.22147%
96508	LOWER CAPE FEAR WATER AND SEWER AUTHORITY	413,885	0.00086%
96511	TOWN OF WRIGHTSVILLE BEACH	29,751,286	0.06207%
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	7,245,236	0.01512%
96521	TOWN OF CAROLINA BEACH	47,362,336	0.09881%
96531	CITY OF WILMINGTON	411,460,978	0.85845%
96541	TOWN OF KURE BEACH	17,232,780	0.03595%
96601	NORTHAMPTON COUNTY	87,085,464	0.18169%
96604	NORTHAMPTON COUNTY ABC BOARD	363,743	0.00076%
96611	TOWN OF RICH SQUARE	1,357,340	0.00283%
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	3,034,962	0.00633%
96621	TOWN OF WOODLAND	1,243,826	0.00260%
96631	TOWN OF GARYSBURG	1,203,646	0.00251%
96641	TOWN OF CONWAY	1,541,896	0.00322%
96651	TOWN OF GASTON	833,657	0.00174%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
96661	TOWN OF JACKSON	942,959	0.00197%
96671	TOWN OF SEVERN	715,076	0.00149%
96681	TOWN OF SEABOARD	837,139	0.00175%
96701	ONSLOW COUNTY	403,604,730	0.84206%
96704	ONSLOW COUNTY ABC BOARD	8,272,232	0.01726%
96708	ONSLOW WATER AND SEWER AUTHORITY	43,286,856	0.09031%
96711	CITY OF JACKSONVILLE	193,945,324	0.40464%
96721	TOWN OF SWANSBORO	10,246,132	0.02138%
96731	TOWN OF HOLLY RIDGE	8,134,622	0.01697%
96733	HOLLY RIDGE HOUSING AUTHORITY	348,266	0.00073%
96741	TOWN OF RICHLANDS	4,353,770	0.00908%
96751	TOWN OF NORTH TOPSAIL BEACH	12,371,017	0.02581%
96801	ORANGE COUNTY	363,385,351	0.75814%
96804	ORANGE COUNTY ABC BOARD	12,720,090	0.02654%
96808	ORANGE WATER AND SEWER AUTHORITY	60,923,933	0.12711%
96811	TOWN OF CHAPEL HILL	288,051,526	0.60097%
96821	TOWN OF CARRBORO	63,494,408	0.13247%
96831	TOWN OF HILLSBOROUGH	44,064,943	0.09193%
96901	PAMLICO COUNTY	43,053,211	0.08982%
96911	TOWN OF BAYBORO	115,660	0.00024%
96912	TOWN OF ORIENTAL	2,878,692	0.00601%
96918	BAY RIVER METRO SEWERAGE DISTRICT	1,819,901	0.00380%
97001	PASQUOTANK COUNTY	66,038,526	0.13778%
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	25,216,865	0.05261%
97004	PASQUOTANK COUNTY ABC BOARD	468,965	0.00098%
97005	EAST ALBEMARLE REGIONAL LIBRARY	1,357,713	0.00283%
97008	ALBEMARLE DISTRICT JAIL COMMISSION	13,737,617	0.02866%
97011	ELIZABETH CITY	91,871,032	0.19167%
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTH	1,411,888	0.00295%
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	871,376	0.00182%
97015	PASQUOTANK-CAMDEN LIBRARY	1,990,168	0.00415%
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMM	414,405	0.00086%
97101	PENDER COUNTY	123,614,897	0.25790%
97104	PENDER COUNTY ABC BOARD	2,601,306	0.00543%
97111	TOWN OF BURGAW	13,518,454	0.02820%
97121	TOWN OF TOPSAIL BEACH	6,537,505	0.01364%
97131	TOWN OF SURF CITY	35,268,403	0.07358%
97201	PERQUIMANS COUNTY	25,253,358	0.05269%
97211	TOWN OF HERTFORD	7,657,349	0.01598%
97213	HERTFORD HOUSING AUTHORITY	1,875,291	0.00391%
97217	TOWN OF HERTFORD ABC BOARD	220,829	0.00046%
97221	TOWN OF WINFALL	342,801	0.00072%
97301	PERSON COUNTY	120,480,931	0.25136%
97304	PERSON COUNTY ABC BOARD	806,965	0.00168%
97311	CITY OF ROXBORO	44,001,018	0.09180%
97401	PITT COUNTY	341,762,915	0.71303%
97402	PITT-GREENVILLE CONVENTION AND VISTORS	2,301,182	0.00480%
97404	PITT COUNTY ABC BOARD	10,068,149	0.02101%
97405	SHEPPARD MEMORIAL LIBRARY	5,229,224	0.01091%
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	2,134,200	0.00445%
97411	CITY OF GREENVILLE	318,162,044	0.66379%
97412	GREENVILLE UTILITIES COMMISSION	216,082,894	0.45082%
97413	GREENVILLE HOUSING AUTHORITY	12,735,825	0.02657%
97421	TOWN OF FARMVILLE	20,557,520	0.04289%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
97423	FARMVILLE HOUSING AUTHORITY	2,089,590	0.00436%
97431	TOWN OF GRIFTON	4,105,279	0.00856%
97441	TOWN OF BETHEL	3,631,921	0.00758%
97451	TOWN OF WINTERVILLE	26,753,399	0.05582%
97461	TOWN OF AYDEN	26,674,150	0.05565%
97463	AYDEN HOUSING AUTHORITY	1,969,420	0.00411%
97471	TOWN OF GRIMESLAND	587,091	0.00122%
97481	VILLAGE OF SIMPSON	472,560	0.00099%
97501	POLK COUNTY	52,729,610	0.11001%
97511	TOWN OF TRYON	11,239,015	0.02345%
97521	TOWN OF COLUMBUS	6,168,657	0.01287%
97531	CITY OF SALUDA	2,069,155	0.00432%
97601	RANDOLPH COUNTY	247,668,359	0.51672%
97607	ASHEBORO ABC BOARD	1,112,021	0.00232%
97611	CITY OF ASHEBORO	118,717,151	0.24768%
97613	ASHEBORO HOUSING AUTHORITY	5,576,630	0.01163%
97621	CITY OF RANDLEMAN	21,656,709	0.04518%
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	1,414,189	0.00295%
97627	CITY OF RANDLEMAN ABC BOARD	464,707	0.00097%
97631	TOWN OF LIBERTY	9,829,954	0.02051%
97637	LIBERTY ABC BOARD	204,733	0.00043%
97641	TOWN OF RAMSEUR	3,303,391	0.00689%
97651	CITY OF ARCHDALE	24,913,641	0.05198%
97661	CITY OF TRINITY	2,472,814	0.00516%
97701	RICHMOND COUNTY	119,707,463	0.24975%
97705	SANDHILL REGIONAL LIBRARY	2,288,410	0.00477%
97711	CITY OF ROCKINGHAM	43,559,506	0.09088%
97713	ROCKINGHAM HOUSING AUTHORITY	1,976,460	0.00412%
97717	HAMLET ABC BOARD	226,764	0.00047%
97721	CITY OF HAMLET	27,126,545	0.05660%
97727	CITY OF ROCKINGHAM ABC BOARD	1,086,409	0.00227%
97731	TOWN OF ELLERBE	1,699,560	0.00355%
97801	ROBESON COUNTY	332,174,110	0.69303%
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	7,331,847	0.01530%
97803	ROBESON COUNTY HOUSING AUTHORITY	3,609,991	0.00753%
97805	ROBESON COUNTY PUBLIC LIBRARY	3,807,570	0.00794%
97811	CITY OF LUMBERTON	115,859,560	0.24172%
97817	LUMBERTON ABC BOARD	1,062,554	0.00222%
97818	LUMBERTON AIRPORT COMMISSION	1,053,999	0.00220%
97821	TOWN OF FAIRMONT	5,394,900	0.01126%
97823	FAIRMONT HOUSING AUTHORITY	1,114,776	0.00233%
97831	TOWN OF ST PAULS	8,153,115	0.01701%
97837	ST PAUL'S BOARD OF ALCOHOLIC CONTROL	489,424	0.00102%
97840	TOWN OF MAXTON	6,323,984	0.01319%
97841	TOWN OF PARKTON	628,120	0.00131%
97847	MAXTON ABC BOARD	101,884	0.00021%
97851	TOWN OF PEMBROKE	13,326,117	0.02780%
97853	PEMBROKE HOUSING AUTHORITY	4,929,926	0.01029%
97861	TOWN OF ROWLAND	3,209,474	0.00670%
97871	TOWN OF RED SPRINGS	14,345,088	0.02993%
97877	RED SPRINGS ABC BOARD	92,351	0.00019%
97901	ROCKINGHAM COUNTY	204,463,551	0.42658%
97911	CITY OF REIDSVILLE	62,334,097	0.13005%
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	1,720,420	0.00359%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
97917	REIDSVILLE ABC BOARD	1,005,324	0.00210%
97921	TOWN OF MAYODAN	10,398,645	0.02170%
97931	TOWN OF STONEVILLE	3,364,254	0.00702%
97941	TOWN OF MADISON	9,814,260	0.02048%
97947	MADISON ABC BOARD	664,959	0.00139%
97948	MADISON-MAYODAN RECREATION COMMISSION	1,058,880	0.00221%
97951	CITY OF EDEN	59,632,616	0.12441%
97957	EDEN ABC BOARD	897,056	0.00187%
98001	ROWAN COUNTY	245,155,970	0.51148%
98002	ROWAN CONVENTION AND VISTORS BUREAU	322,724	0.00067%
98003	ROWAN COUNTY HOUSING AUTHORITY	3,816,371	0.00796%
98004	ROWAN COUNTY ABC BOARD	5,667,643	0.01182%
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	385,389	0.00080%
98011	CITY OF SALISBURY	151,362,462	0.31579%
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	6,780,186	0.01415%
98021	TOWN OF EAST SPENCER	4,133,146	0.00862%
98023	EAST SPENCER HOUSING AUTHORITY	687,662	0.00143%
98031	TOWN OF SPENCER	7,368,904	0.01537%
98041	TOWN OF CHINA GROVE	9,217,610	0.01923%
98051	TOWN OF LANDIS	13,429,877	0.02802%
98061	TOWN OF GRANITE QUARRY	5,115,773	0.01067%
98071	TOWN OF ROCKWELL	1,922,347	0.00401%
98081	TOWN OF FAITH	874,826	0.00183%
98091	TOWN OF CLEVELAND	2,276,664	0.00475%
98101	RUTHERFORD COUNTY	137,593,896	0.28707%
98102	BROAD RIVER WATER AUTHORITY	7,578,917	0.01581%
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	26,080,162	0.05441%
98107	FOREST CITY ABC BOARD 168	515,650	0.00108%
98109	ISOTHERMAL PLANNING AND DEV COMMISSION	7,540,707	0.01573%
98111	TOWN OF FOREST CITY	48,615,284	0.10143%
98113	FOREST CITY HOUSING AUTHORITY	2,216,391	0.00462%
98121	TOWN OF SPINDALE	9,635,286	0.02010%
98131	TOWN OF LAKE LURE	12,093,931	0.02523%
98141	TOWN OF RUTHERFORDTON	14,550,159	0.03036%
98147	TOWN OF RUTHERFORDTON ABC BOARD	618,578	0.00129%
98161	TOWN OF ELLENBORO	348,793	0.00073%
98201	SAMPSON COUNTY	151,766,305	0.31664%
98205	J C HOLIDAY MEMORIAL LIBRARY	2,241,177	0.00468%
98211	CITY OF CLINTON	41,552,111	0.08669%
98218	CLINTON ABC BOARD	633,045	0.00132%
98221	TOWN OF SALEMURG	904,418	0.00189%
98231	TOWN OF NEWTON GROVE	1,090,505	0.00228%
98237	ROSEBORO ABC BOARD	284,484	0.00059%
98241	TOWN OF GARLAND	724,013	0.00151%
98251	TOWN OF TURKEY	142,142	0.00030%
98261	TOWN OF ROSEBORO	1,590,274	0.00332%
98271	TOWN OF AUTRYVILLE	242,057	0.00051%
98301	SCOTLAND COUNTY	84,079,952	0.17542%
98304	SCOTLAND COUNTY ABC BOARD	1,005,359	0.00210%
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	1,136,125	0.00237%
98311	CITY OF LAURINBURG	55,293,699	0.11536%
98313	LAURINBURG HOUSING AUTHORITY	11,291,095	0.02356%
98321	TOWN OF WAGRAM	984,782	0.00205%
98331	TOWN OF GIBSON	468,018	0.00098%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
98401	STANLY COUNTY	132,553,957	0.27655%
98404	LOCUST ABC BOARD	730,120	0.00152%
98411	CITY OF ALBEMARLE	94,980,394	0.19816%
98414	VILLAGE OF MISENHEIMER	1,847,062	0.00385%
98417	ALBEMARLE ABC BOARD	1,097,833	0.00229%
98421	TOWN OF NORWOOD	3,962,035	0.00827%
98427	NORWOOD ABC BOARD	189,824	0.00040%
98431	CITY OF LOCUST	9,871,364	0.02059%
98441	TOWN OF OAKBORO	3,962,127	0.00827%
98451	TOWN OF BADIN	2,730,539	0.00570%
98481	TOWN OF STANFIELD	3,061,240	0.00639%
98501	STOKES COUNTY	76,796,303	0.16022%
98511	TOWN OF WALNUT COVE	2,302,497	0.00480%
98517	WALNUT COVE ABC BOARD	112,513	0.00023%
98521	CITY OF KING	31,719,877	0.06618%
98601	SURRY COUNTY	163,675,923	0.34148%
98604	YADKIN VALLEY ABC BOARD	642,589	0.00134%
98607	PILOT MOUNTAIN ABC BOARD	282,137	0.00059%
98608	YADKIN VALLEY SEWER AUTHORITY	2,358,815	0.00492%
98611	TOWN OF PILOT MOUNTAIN	4,165,406	0.00869%
98621	TOWN OF DOBSON	6,298,609	0.01314%
98627	DOBSON ABC BOARD	416,007	0.00087%
98631	CITY OF MOUNT AIRY	48,178,505	0.10052%
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	998,587	0.00208%
98641	TOWN OF ELKIN	14,212,613	0.02965%
98701	SWAIN COUNTY	54,327,109	0.11334%
98711	TOWN OF BRYSON CITY	8,807,028	0.01837%
98717	BRYSON CITY ABC BOARD	1,009,676	0.00211%
98801	TRANSYLVANIA COUNTY	109,567,034	0.22859%
98811	CITY OF BREVARD	31,231,908	0.06516%
98817	BREVARD ABC BOARD	1,206,693	0.00252%
98901	TYRRELL COUNTY	16,797,947	0.03505%
98904	TYRRELL COUNTY ABC BOARD	132,465	0.00028%
98911	TOWN OF COLUMBIA	1,336,621	0.00279%
99001	UNION COUNTY	387,993,994	0.80949%
99011	CITY OF MONROE	185,668,604	0.38737%
99013	CITY OF MONROE HOUSING AUTHORITY	2,685,821	0.00560%
99014	INDIAN TRAIL ABC BOARD	961,849	0.00201%
99017	MONROE ABC BOARD	2,458,316	0.00513%
99021	TOWN OF MARSHVILLE	7,309,012	0.01525%
99022	TOWN OF MINERAL SPRINGS	516,807	0.00108%
99031	TOWN OF WINGATE	7,276,868	0.01518%
99041	TOWN OF WAXHAW	30,436,906	0.06350%
99047	WAXHAW ABC BOARD	681,885	0.00142%
99051	TOWN OF INDIAN TRAIL	16,950,401	0.03536%
99061	TOWN OF UNIONVILLE	386,740	0.00081%
99071	TOWN OF WEDDINGTON	1,456,294	0.00304%
99081	VILLAGE OF MARVIN	525,630	0.00110%
99091	VILLAGE OF WESLEY CHAPEL	192,002	0.00040%
99101	VANCE COUNTY	104,126,783	0.21724%
99104	VANCE COUNTY ABC BOARD	1,603,845	0.00335%
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	5,912,324	0.01234%
99110	KERR AREA TRANSPORTATION AUTHORITY	8,470,611	0.01767%
99111	CITY OF HENDERSON	60,479,506	0.12618%



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99201	WAKE COUNTY	1,595,960,972	3.32972%
99202	TOWN OF HOLLY SPRINGS	123,924,619	0.25855%
99203	TOWN OF ROLESVILLE	14,574,429	0.03041%
99204	WAKE COUNTY ABC BOARD	40,045,579	0.08355%
99206	TOWN OF MORRISVILLE	81,278,878	0.16958%
99207	WAKE COUNTY HOUSING AUTHORITY	6,389,058	0.01333%
99208	BAYLEAF FIRE DEPARTMENT	6,985,252	0.01457%
99210	ELECTRICITIES OF NORTH CAROLINA	76,422,489	0.15944%
99211	CITY OF RALEIGH	1,778,261,963	3.71006%
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	3,902,093	0.00814%
99213	CITY OF RALEIGH HOUSING AUTHORITY	36,026,115	0.07516%
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	149,360,147	0.31162%
99221	TOWN OF CARY	612,118,668	1.27709%
99222	CENTENNIAL AUTHORITY	1,874,792	0.00391%
99231	TOWN OF WENDELL	17,822,796	0.03718%
99241	TOWN OF ZEBULON	26,518,983	0.05533%
99251	TOWN OF GARNER	77,021,642	0.16069%
99252	GARNER FIRE DEPT	29,366,375	0.06127%
99261	TOWN OF FUQUAY-VARINA	95,565,053	0.19938%
99271	TOWN OF APEX	192,382,296	0.40137%
99281	TOWN OF WAKE FOREST	109,850,643	0.22919%
99291	TOWN OF KNIGHTDALE	35,229,078	0.07350%
99301	WARREN COUNTY	85,693,897	0.17879%
99304	WARREN COUNTY ABC BOARD	443,209	0.00092%
99311	TOWN OF NORLINA	2,600,637	0.00543%
99321	TOWN OF WARRENTON	5,271,527	0.01100%
99401	WASHINGTON COUNTY	44,284,688	0.09239%
99404	WASHINGTON COUNTY ABC BOARD	449,927	0.00094%
99405	PETTIGREW REGIONAL LIBRARY	3,003,880	0.00627%
99411	TOWN OF PLYMOUTH	7,589,756	0.01583%
99413	PLYMOUTH HOUSING AUTHORITY	1,490,082	0.00311%
99421	TOWN OF ROPER	500,371	0.00104%
99431	TOWN OF CRESWELL	1,064,476	0.00222%
99501	WATAUGA COUNTY	80,452,862	0.16785%
99502	REGION D COUNCIL OF GOVERNMENTS	6,581,640	0.01373%
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	1,059,493	0.00221%
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTH	1,324,306	0.00276%
99511	TOWN OF BOONE	67,338,795	0.14049%
99521	TOWN OF BLOWING ROCK	20,467,363	0.04270%
99527	BLOWING ROCK ABC BOARD	568,462	0.00119%
99531	TOWN OF SEVEN DEVILS	4,480,175	0.00935%
99601	WAYNE COUNTY	277,098,296	0.57812%
99602	FORK TOWNSHIP SANITARY DISTRICT	2,967,835	0.00619%
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	7,740,024	0.01615%
99604	WAYNE COUNTY ABC BOARD	4,834,373	0.01009%
99609	SOUTHERN WAYNE SANITARY DISTRICT	727,498	0.00152%
99610	EASTERN WAYNE SANITARY DISTRICT	9,318,938	0.01944%
99611	CITY OF GOLDSBORO	153,183,278	0.31959%
99613	HOUSING AUTHORITY OF GOLDSBORO	15,775,611	0.03291%
99621	TOWN OF MOUNT OLIVE	17,762,607	0.03706%
99623	MOUNT OLIVE HOUSING AUTHORITY	1,265,702	0.00264%
99631	TOWN OF FREMONT	5,280,984	0.01102%
99651	TOWN OF PIKEVILLE	3,219,645	0.00672%
99661	VILLAGE OF WALNUT CREEK	1,561,232	0.00326%

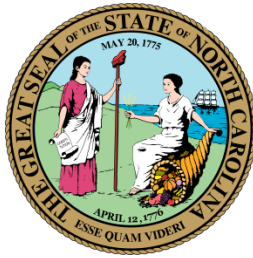


**Local Governmental Employees' Retirement System**  
**Schedule of Employer Allocations**  
**June 30, 2017**

**Schedule 1**

<b>Employer Number</b>	<b>Employer</b>	<b>Present Value of Future Salary</b>	<b>Present Value of Future Salary Allocation</b>
99701	WILKES COUNTY	139,911,379	0.29190%
99705	APPALACHIAN REGIONAL LIBRARY	8,259,409	0.01723%
99711	TOWN OF NORTH WILKESBORO	21,788,313	0.04546%
99717	TOWN OF NORTH WILKESBORO ABC BOARD	1,049,131	0.00219%
99721	TOWN OF WILKESBORO	27,692,223	0.05778%
99727	WILKESBORO ABC BOARD	1,147,416	0.00239%
99801	WILSON COUNTY	248,600,792	0.51866%
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	287,308	0.00060%
99804	WILSON COUNTY ABC BOARD	4,337,621	0.00905%
99811	CITY OF WILSON	321,267,255	0.67027%
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	1,060,349	0.00221%
99818	CITY OF WILSON CEMETERY COMMISSION	1,512,474	0.00316%
99821	TOWN OF STANTONSBURG	4,365,473	0.00911%
99831	TOWN OF BLACK CREEK	3,033,225	0.00633%
99841	TOWN OF LUCAMA	2,081,628	0.00434%
99851	TOWN OF ELM CITY	1,069,121	0.00223%
99901	YADKIN COUNTY	80,075,798	0.16707%
99911	TOWN OF YADKINVILLE	12,453,335	0.02598%
99921	TOWN OF JONESVILLE	7,220,191	0.01506%
99931	TOWN OF EAST BEND	756,921	0.00158%
99941	TOWN OF BOONVILLE	3,615,874	0.00754%
99991	NORTH CAROLINA ASSOC OF COUNTY COMMISSIONERS	25,618,884	0.05345%
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	41,943,942	0.08751%
Total		<u>\$ 47,930,916,685</u>	<u>100.00000%</u>

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



# **SCHEDULE 2**

## **SCHEDULE OF PENSION AMOUNTS BY EMPLOYER**

**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**June 30, 2017**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 633,547	\$ 36,498	\$ 153,826	\$ 90,479	\$ -	\$ 280,803
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	214,034	12,330	51,967	30,567	6,550	101,414
72593	TOWN OF SEAGROVE	9,014	519	2,188	1,287	3,014	7,008
72657	TOWN OF SPARTA	60,956	3,512	14,801	8,705	3,272	30,290
90001	YANCEY COUNTY	1,314,300	75,716	319,114	187,700	11,972	594,502
90002	YANCEY SOIL AND WATER CONSERVATION	16,194	933	3,932	2,313	1,497	8,675
90011	TOWN OF BURNSVILLE	301,573	17,373	73,222	43,069	2,300	135,964
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	540,050	31,112	131,125	77,127	-	239,364
90096	ALBEMARLE REGIONAL HEALTH SERVICES	1,490,447	85,864	361,882	212,856	43,597	704,199
90098	TOE RIVER HEALTH DISTRICT	452,206	26,051	109,796	64,581	5,581	206,009
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	1,013,339	58,378	246,040	144,719	89,744	538,881
90101	ALAMANCE COUNTY	10,130,637	583,619	2,459,731	1,446,795	245,836	4,735,981
90111	CITY OF BURLINGTON	7,598,894	437,767	1,845,021	1,085,227	15,088	3,383,103
90114	CITY OF MEBANE	1,668,121	96,099	405,022	238,231	1,077,044	1,816,396
90117	ALAMANCE MUNICIPAL ABC BOARD	214,951	12,383	52,190	30,698	44,526	139,797
90121	CITY OF GRAHAM	1,679,120	96,733	407,692	239,802	3,244	747,471
90131	TOWN OF ELON	727,807	41,928	176,712	103,941	-	322,581
90141	TOWN OF HAW RIVER	225,797	13,008	54,824	32,247	8,660	108,739
90151	VILLAGE OF ALAMANCE	15,124	871	3,672	2,160	-	6,703
90161	TOWN OF GREEN LEVEL	52,248	3,010	12,686	7,462	4,022	27,180
90201	ALEXANDER COUNTY	1,852,670	106,731	449,830	264,587	36,621	857,769
90203	ALEXANDER COUNTY HEALTH DEPARTMENT	304,628	17,549	73,964	43,505	2,154	137,172
90205	ALEXANDER COUNTY PUBLIC LIBRARY	45,832	2,640	11,128	6,545	769	21,082
90206	ALEXANDER COUNTY DEPT OF SOCIAL SERVICES	642,713	37,026	156,051	91,788	8,978	293,843
90211	TOWN OF TAYLORSVILLE	226,103	13,026	54,898	32,291	-	100,215
90301	ALLEGHANY COUNTY	1,024,185	59,003	248,673	146,268	4,314	458,258
90305	NORTHWESTERN REGIONAL LIBRARY	247,033	14,231	59,980	35,280	20,715	130,206
90307	TOWN OF SPARTA ABC BOARD	11,916	686	2,893	1,702	647	5,928
90401	ANSON COUNTY	2,027,441	116,799	492,266	289,547	44,019	942,631
90411	TOWN OF WADESBORO	536,231	30,892	130,197	76,581	-	237,670
90413	WADESBORO HOUSING AUTHORITY	52,859	3,045	12,834	7,549	5,923	29,351
90417	WADESBORO ABC BOARD	17,874	1,030	4,340	2,553	3,477	11,400
90421	TOWN OF LILESVILLE	33,457	1,927	8,123	4,778	-	14,828
90431	TOWN OF POLKTON	73,789	4,251	17,916	10,538	8,663	41,368
90441	TOWN OF PEACHLAND	12,833	739	3,115	1,833	890	6,577
90451	TOWN OF ANSONVILLE	25,513	1,470	6,194	3,644	2,202	13,510
90461	TOWN OF MORVEN	11,305	651	2,745	1,615	3,066	8,077
90501	ASHE COUNTY	2,165,700	124,764	525,835	309,292	53,925	1,013,816
90507	WEST JEFFERSON ABC BOARD	10,083	581	2,448	1,440	11,545	16,014
90511	TOWN OF JEFFERSON	132,912	7,657	32,271	18,982	14,433	73,343
90521	TOWN OF WEST JEFFERSON	212,048	12,216	51,485	30,283	-	93,984
90601	AVERY COUNTY	1,816,157	104,627	440,965	259,372	20,795	825,759
90602	AVERY COUNTY FIRE COMMISSION	97,621	5,624	23,703	13,942	38,810	82,079
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	64,164	3,696	15,579	9,164	15,425	43,864
90611	TOWN OF BANNER ELK	227,325	13,096	55,195	32,465	2,524	103,280
90617	HIGH COUNTRY ABC BOARD	39,721	2,288	9,644	5,673	7,632	25,237
90621	TOWN OF NEWLAND	97,774	5,633	23,740	13,964	588	43,925
90631	TOWN OF BEECH MOUNTAIN	604,367	34,817	146,742	86,312	17,764	285,635
90641	TOWN OF ELK PARK	21,083	1,215	5,118	3,011	304	9,648
90651	TOWN OF SUGAR MOUNTAIN	152,772	8,801	37,093	21,818	85,885	153,597
90701	BEAUFORT COUNTY	4,060,841	233,942	985,977	579,944	130,818	1,930,681
90704	BEAUFORT COUNTY ABC BOARD	50,873	2,931	12,352	7,265	14,629	37,177
90705	B H M REGIONAL LIBRARY	80,969	4,665	19,659	11,564	18,366	54,254
90709	MIDEAST COMMISSION	193,257	11,133	46,924	27,600	5,085	90,742
90711	CITY OF WASHINGTON	2,578,338	148,536	626,023	368,222	-	1,142,781
90721	TOWN OF AURORA	43,693	2,517	10,608	6,240	2,956	22,321
90731	TOWN OF BELHAVEN	265,977	15,323	64,580	37,985	-	117,888
90741	TOWN OF WASHINGTON PARK	13,902	801	3,375	1,985	2,169	8,330
90751	TOWN OF CHOCOWINITY	104,955	6,046	25,483	14,989	4,940	51,458
90801	BERTIE COUNTY	1,995,817	114,978	484,586	285,030	151,641	1,036,235
90804	BERTIE COUNTY ABC BOARD	9,472	546	2,300	1,353	1,462	5,661
90805	ALBEMARLE REGIONAL LIBRARY	79,289	4,568	19,252	11,324	22,022	57,166
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	172,785	9,954	41,952	24,676	5,678	82,260
90811	TOWN OF AULANDER	51,331	2,957	12,463	7,331	471	23,222
90812	TOWN OF WINDSOR	349,849	20,155	84,944	49,963	15,087	170,149
90813	TOWN OF COLERAIN	8,097	466	1,966	1,156	-	3,588
90861	TOWN OF LEWISTON WOODVILLE	6,416	370	1,558	916	3,211	6,055
90901	BLADEN COUNTY	3,332,728	191,996	809,191	475,960	22,389	1,499,536
90911	TOWN OF ELIZABETHTOWN	607,728	35,011	147,557	86,792	6,806	276,166
90917	ELIZABETHTOWN ABC BOARD	21,999	1,267	5,342	3,142	1,461	11,212
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	18,180	1,047	4,414	2,596	-	8,057
90921	TOWN OF WHITE LAKE	198,146	11,415	48,110	28,298	31,212	119,035
90931	TOWN OF CLARKTON	62,178	3,582	15,097	8,880	3,743	31,302
90941	TOWN OF BLADENBORO	107,399	6,187	26,076	15,338	1,686	49,287
91001	BRUNSWICK COUNTY	10,190,523	587,069	2,474,271	1,455,348	35,831	4,552,519
91002	TOWN OF LELAND	1,051,990	60,604	255,424	150,239	39,390	505,657
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	874,774	50,395	212,396	124,930	27,734	415,455
91004	BRUNSWICK COUNTY ABC BOARD	39,415	2,271	9,571	5,629	12,153	29,624

Deferred Inflows of Resources					Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources		Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
\$ 17,934	\$ -	\$ 53,472	\$ 71,406	\$ 213,506	\$ (18,259)	\$ 195,247		
6,059	-	3,729	9,788	72,130	3,031	75,161		
255	-	-	255	3,038	753	3,791		
1,725	-	6,366	8,091	20,542	900	21,442		
37,204	-	15,474	52,678	442,920	891	443,811		
458	-	-	458	5,457	563	6,020		
8,537	-	30,094	38,631	101,630	(7,615)	94,015		
15,287	-	83,168	98,455	181,997	(42,793)	139,204		
42,190	-	238,564	280,754	502,282	(27,538)	474,744		
12,801	-	110,893	123,694	152,394	(51,374)	101,020		
28,684	-	44,006	72,690	341,496	7,780	349,276		
286,766	-	25,616	312,382	3,414,034	67,895	3,481,929		
215,101	-	106,602	321,703	2,560,834	(53,609)	2,507,225		
47,219	-	-	47,219	562,158	371,192	933,350		
6,085	-	-	6,085	72,439	18,359	90,798		
47,531	-	81,552	129,083	565,865	(25,049)	540,816		
20,602	-	42,066	62,668	245,272	(15,937)	229,335		
6,392	-	10,174	16,566	76,094	(857)	75,237		
428	-	2,719	3,147	5,097	(1,090)	4,007		
1,479	-	462	1,941	17,608	1,591	19,199		
52,443	-	36,396	88,839	624,351	24,941	649,292		
8,623	-	49,077	57,700	102,660	(18,026)	84,634		
1,297	-	2,625	3,922	15,445	(105)	15,340		
18,193	-	25,382	43,575	216,595	1,315	217,910		
6,400	-	15,344	21,744	76,197	(6,134)	70,063		
28,991	-	13,341	42,332	345,151	(5,567)	339,584		
6,993	-	-	6,993	83,250	10,025	93,275		
337	-	40	377	4,016	160	4,176		
57,390	-	11,305	68,695	683,249	23,981	707,230		
15,179	-	41,985	57,164	180,710	(15,971)	164,739		
1,496	-	916	2,412	17,814	3,416	21,230		
506	-	-	506	6,024	1,221	7,245		
947	-	4,721	5,668	11,275	(1,814)	9,461		
2,089	-	1,273	3,362	24,867	3,649	28,516		
363	-	129	492	4,325	621	4,946		
722	-	903	1,625	8,598	635	9,233		
320	-	7,660	7,980	3,810	(1,001)	2,809		
61,304	-	-	61,304	729,843	27,148	756,991		
285	-	-	285	3,398	4,117	7,515		
3,762	-	-	3,762	44,791	6,485	51,276		
6,002	-	18,446	24,448	71,460	(7,131)	64,329		
51,410	-	19,784	71,194	612,047	8,359	620,406		
2,763	-	-	2,763	32,899	14,161	47,060		
1,816	-	-	1,816	21,623	5,623	27,246		
6,435	-	18,006	24,441	76,609	(3,082)	73,527		
1,124	-	-	1,124	13,386	4,087	17,473		
2,768	-	19,000	21,768	32,950	(5,337)	27,613		
17,108	-	8,233	25,341	203,672	(484)	203,188		
597	-	517	1,114	7,105	(123)	6,982		
4,325	-	4,659	8,984	51,484	25,671	77,155		
114,950	-	31,847	146,797	1,368,507	33,872	1,402,379		
1,440	-	-	1,440	17,144	5,643	22,787		
2,292	-	-	2,292	27,287	6,194	33,481		
5,470	-	42,511	47,981	65,128	(9,374)	55,754		
72,985	-	160,849	233,834	868,902	(68,798)	800,104		
1,237	-	4,943	6,180	14,725	1,072	15,797		
7,529	-	18,148	25,677	89,634	(7,025)	82,609		
394	-	952	1,346	4,685	235	4,920		
2,971	-	1,080	4,051	35,370	3,400	38,770		
56,495	-	-	56,495	672,592	65,370	737,962		
268	-	-	268	3,192	893	4,085		
2,244	-	-	2,244	26,720	9,443	36,163		
4,891	-	2,008	6,899	58,229	731	58,960		
1,453	-	8,846	10,299	17,299	(1,986)	15,313		
9,903	-	10,549	20,452	117,899	3,117	121,016		
229	-	1,124	1,353	2,729	(505)	2,224		
182	-	1,117	1,299	2,162	191	2,353		
94,339	-	38,005	132,344	1,123,132	(5,969)	1,117,163		
17,203	-	31,482	48,685	204,805	(18,326)	186,479		
623	-	966	1,589	7,414	(22)	7,392		
515	-	2,553	3,068	6,127	(1,087)	5,040		
5,609	-	7,007	12,616	66,775	5,102	71,877		
1,760	-	14,137	15,897	20,954	(1,298)	19,656		
3,040	-	16,031	19,071	36,194	(4,988)	31,206		
288,461	-	269,013	557,474	3,434,215	(50,061)	3,384,154		
29,779	-	48,600	78,379	354,522	(8,849)	345,673		
24,762	-	28,524	53,286	294,800	7,266	302,066		
1,116	-	108	1,224	13,283	4,277	17,560		

**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**June 30, 2017**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	1,576,152	90,801	382,692	225,096	18,199	716,788
91007	CALABASH ABC BOARD	14,513	836	3,524	2,073	7,476	13,909
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	188,827	10,878	45,847	26,967	37,042	120,734
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	26,735	1,540	6,491	3,818	4,951	16,800
91010	TOWN OF CALABASH	107,093	6,170	26,003	15,294	7,603	55,070
91011	CITY OF SOUTHPORT	546,314	31,473	132,645	78,021	43,643	285,782
91012	CITY OF NORTHWEST	29,485	1,699	7,159	4,211	5,400	18,469
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	35,749	2,059	8,680	5,105	31,764	47,608
91014	TOWN OF HOLDEN BEACH	339,155	19,538	82,347	48,436	1,313	151,634
91017	CITY OF SOUTHPORT ABC BOARD	37,124	2,139	9,014	5,302	10,242	26,697
91020	TOWN OF BELVILLE	34,679	1,998	8,420	4,953	4,064	19,435
91021	TOWN OF OAK ISLAND	1,320,717	76,086	320,672	188,617	-	585,375
91024	TOWN OF CAROLINA SHORES	111,524	6,425	27,078	15,927	24,081	73,511
91026	TOWN OF NAVASSA	63,859	3,679	15,505	9,120	34,468	62,772
91027	OAK ISLAND ABC BOARD	21,388	1,232	5,193	3,055	16,343	25,823
91032	TOWN OF ST JAMES	27,499	1,584	6,677	3,927	14,996	27,184
91041	TOWN OF SUNSET BEACH	617,200	35,556	149,857	88,145	-	273,558
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	356,876	20,559	86,650	50,967	12,354	170,530
91047	TOWN OF SUNSET BEACH ABC BOARD	20,013	1,153	4,859	2,858	20,507	29,377
91051	TOWN OF CASWELL BEACH	101,441	5,844	24,630	14,487	1,619	46,580
91057	SHALLOTTE ABC BOARD	21,999	1,267	5,342	3,142	5,805	15,556
91061	TOWN OF OCEAN ISLE BEACH	626,978	36,120	152,231	89,541	19,267	297,159
91067	OCEAN ISLE BEACH ABC BOARD	23,985	1,382	5,824	3,425	2,413	13,044
91071	CITY OF BOILING SPRING LAKES	347,863	20,040	84,462	49,680	8,372	162,554
91077	BOILING SPRING LAKES ABC BOARD	5,500	317	1,336	785	1,826	4,264
91081	TOWN OF SHALLOTTE	553,647	31,895	134,426	79,068	1,618	247,007
91091	VILLAGE OF BALD HEAD ISLAND	821,762	47,341	199,525	117,359	-	364,225
91101	BUNCOMBE COUNTY	20,713,021	1,193,262	5,029,146	2,958,106	471,609	9,652,123
91102	LAND-OF-SKY REGIONAL COUNCIL	502,926	28,973	122,111	71,825	35,240	258,149
91104	WOODFIN ABC COMMISSION	12,069	695	2,930	1,724	2,115	7,464
91107	WESTERN NORTH CAROLINA REGIONAL AIR QUALITY	108,163	6,231	26,263	15,447	13,143	61,084
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	1,896,515	109,257	460,476	270,849	74,887	915,469
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	152,161	8,766	36,945	21,731	5,921	73,363
91111	TOWN OF BILTMORE FOREST	347,099	19,996	84,276	49,570	25,492	179,334
91119	WESTERN HIGHLAND AREA AUTHORITY	-	-	-	-	-	-
91120	WEST BUNCOMBE FIRE DEPARTMENT	198,910	11,459	48,295	28,407	-	88,161
91121	CITY OF ASHEVILLE	15,266,230	879,476	3,706,660	2,180,229	-	6,766,365
91127	ASHEVILLE ABC BOARD	410,652	23,657	99,706	58,647	46,863	228,873
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	800,221	46,100	194,295	114,283	15,169	369,847
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	956,813	55,121	232,316	136,646	-	424,083
91141	TOWN OF WEAVERVILLE	879,510	50,668	213,546	125,606	-	389,820
91147	WEAVERVILLE ABC BOARD	40,790	2,350	9,904	5,825	8,489	26,568
91151	TOWN OF BLACK MOUNTAIN	968,729	55,808	235,208	138,348	6,907	436,271
91154	BLACK MOUNTAIN ABC BOARD	40,179	2,315	9,756	5,738	7,326	25,135
91161	TOWN OF MONTREAT	141,467	8,150	34,348	20,203	5,327	68,028
91171	TOWN OF WOODFIN	297,906	17,162	72,331	42,545	-	132,038
91201	BURKE COUNTY	3,495,125	201,352	848,620	499,152	40,348	1,589,472
91202	BURKE-CATAWBA DISTRICT CONFINEMENT	295,309	17,013	71,701	42,174	27,893	158,781
91203	BURKE COUNTY HEALTH DEPARTMENT	335,182	19,310	81,383	47,869	25,236	173,798
91206	BURKE COUNTY DEPARTMENT OF SOCIAL SERVICES	1,320,717	76,086	320,672	188,617	32,943	618,318
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	21,694	1,250	5,267	3,098	3,961	13,576
91211	TOWN OF VALDESE	695,572	40,071	168,886	99,337	6,745	315,039
91213	VALDESE HOUSING AUTHORITY	49,651	2,860	12,056	7,091	-	22,007
91214	TOWN OF RUTHERFORD COLLEGE	44,762	2,579	10,868	6,393	1,300	21,140
91217	MORGANTON ABC BOARD	43,998	2,535	10,683	6,284	10,784	30,286
91221	TOWN OF DREXEL	204,104	11,758	49,557	29,149	5,038	95,502
91231	CITY OF MORGANTON	2,880,674	165,954	699,431	411,400	10,587	1,287,372
91233	MORGANTON HOUSING AUTHORITY	88,761	5,113	21,551	12,676	9,544	48,884
91241	TOWN OF GLEN ALPINE	54,234	3,124	13,168	7,745	-	24,037
91251	TOWN OF HILDEBRAN	30,402	1,751	7,381	4,342	2,341	15,815
91261	TOWN OF CONNELLY SPRINGS	15,736	907	3,821	2,247	1,784	8,759
91301	CABARRUS COUNTY	11,761,328	677,561	2,855,665	1,679,681	19,915	5,232,822
91302	WATER AND SEWER AUTH OF CABARRUS COUNTY	921,217	53,071	223,673	131,563	32,897	441,204
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	2,507,299	144,444	608,776	358,077	113,707	1,225,004
91308	CABARRUS COUNTY TOURISM AUTHORITY	275,143	15,851	66,805	39,294	2,442	124,392
91311	CITY OF CONCORD	11,715,344	674,912	2,844,500	1,673,113	78,345	5,270,870
91317	CONCORD ABC BOARD	155,217	8,942	37,687	22,167	13,159	81,955
91321	TOWN OF MOUNT PLEASANT	65,387	3,767	15,876	9,338	18,992	47,973
91327	MOUNT PLEASANT ABC BOARD	12,527	722	3,042	1,789	36	5,589
91331	CITY OF KANNAPOLIS	4,588,210	264,323	1,114,023	655,260	-	2,033,606
91341	TOWN OF MIDLAND	38,346	2,209	9,311	5,476	5,566	22,562
91401	CALDWELL COUNTY	5,482,234	315,827	1,331,093	782,939	17,446	2,447,305
91411	TOWN OF GRANITE FALLS	577,938	33,295	140,324	82,537	28,581	284,737
91417	GRANITE FALLS ABC BOARD	14,208	819	3,450	2,029	2,388	8,686
91421	TOWN OF SAWMILLS	106,177	6,117	25,779	15,164	4,339	51,399
91423	LENOIR HOUSING AUTHORITY	82,191	4,735	19,956	11,738	13,454	49,883
91431	TOWN OF HUDSON	238,630	13,747	57,939	34,080	17,694	123,460
91441	TOWN OF HARRISBURG	1,453,476	83,734	352,905	207,576	46,954	691,169

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
44,616	-	22,958	67,574	531,165	3,230	534,395
411	-	507	918	4,891	2,150	7,041
5,345	-	-	5,345	63,635	17,548	81,183
757	-	2,458	3,215	9,010	187	9,197
3,031	-	296	3,327	36,091	4,736	40,827
15,464	-	-	15,464	184,108	16,126	200,234
835	-	2,458	3,293	9,936	(662)	9,274
1,012	-	-	1,012	12,047	9,518	21,565
9,600	-	11,287	20,887	114,295	(6,129)	108,166
1,051	-	-	1,051	12,511	4,025	16,536
982	-	376	1,358	11,687	1,259	12,946
37,385	-	82,677	120,062	445,083	(48,679)	396,404
3,157	-	-	3,157	37,584	10,843	48,427
1,808	-	3,103	4,911	21,520	11,546	33,066
605	-	-	605	7,208	6,601	13,809
778	-	-	778	9,267	6,458	15,725
17,471	-	109,443	126,914	207,997	(39,088)	168,909
10,102	-	6,985	17,087	120,268	717	120,985
567	-	-	567	6,744	7,559	14,303
2,871	-	8,430	11,301	34,186	(1,576)	32,610
623	-	-	623	7,414	2,191	9,605
17,748	-	27,800	45,548	211,292	(13,384)	197,908
679	-	406	1,085	8,083	1,156	9,239
9,847	-	22,478	32,325	117,230	2,353	119,583
156	-	51	207	1,853	551	2,404
15,672	-	13,549	29,221	186,579	(13,101)	173,478
23,261	-	66,212	89,473	276,935	(30,835)	246,100
586,320	-	587,664	1,173,984	6,980,306	147,859	7,128,165
14,236	-	33,978	48,214	169,487	(8,323)	161,164
342	-	39	381	4,067	589	4,656
3,062	-	-	3,062	36,451	5,162	41,613
53,684	-	-	53,684	639,127	34,876	674,003
4,307	-	920	5,227	51,278	1,215	52,493
9,825	-	-	9,825	116,973	10,793	127,766
-	-	321,091	321,091	-	(324,334)	(324,334)
5,630	-	21,939	27,569	67,033	(12,131)	54,902
432,139	-	650,994	1,083,133	5,144,733	(324,255)	4,820,478
11,624	-	11,624	11,624	138,390	25,061	163,451
22,652	-	6,263	28,915	269,675	(679)	268,996
27,084	-	127,984	155,068	322,447	(48,531)	273,916
24,896	-	80,393	105,289	296,396	(38,126)	258,270
1,155	-	-	1,155	13,746	4,333	18,079
27,422	-	49,311	76,733	326,463	(15,290)	311,173
1,137	-	-	1,137	13,540	2,962	16,502
4,004	-	3,079	7,083	47,675	935	48,610
8,433	-	58,020	66,453	100,395	(21,400)	78,995
98,936	-	96,428	195,364	1,177,860	(568)	1,177,292
8,359	-	-	8,359	99,519	12,367	111,886
9,488	-	-	9,488	112,957	12,508	125,465
37,385	-	1,131	38,516	445,083	15,708	460,791
614	-	-	614	7,311	3,460	10,771
19,689	-	3,315	23,004	234,408	1,355	235,763
1,405	-	7,680	9,085	16,732	(2,660)	14,072
1,267	-	3,669	4,936	15,085	(283)	14,802
1,245	-	-	1,245	14,828	4,311	19,139
5,778	-	7,113	12,891	68,783	1,397	70,180
81,543	-	132,995	214,538	970,790	(32,073)	938,717
2,513	-	117	2,630	29,912	4,289	34,201
1,535	-	4,391	5,926	18,277	(2,564)	15,713
861	-	3,540	4,401	10,245	1,340	11,585
445	-	-	445	5,303	850	6,153
332,926	-	249,856	582,782	3,963,578	(98,741)	3,864,837
26,077	-	6,670	32,747	310,451	18,435	328,886
70,974	-	7,101	78,075	844,962	59,215	904,177
7,788	-	21,144	28,932	92,723	(3,684)	89,039
331,624	-	516,736	848,360	3,948,081	(187,514)	3,760,567
4,394	-	1,760	6,154	52,308	2,823	55,131
1,851	-	3,760	5,611	22,035	3,437	25,472
355	-	1,563	1,918	4,222	(481)	3,741
129,878	-	342,951	472,829	1,546,231	(176,510)	1,369,721
1,085	-	1,759	2,844	12,923	939	13,862
155,185	-	142,927	298,112	1,847,518	(23,160)	1,824,358
16,360	-	1,394	17,754	194,765	7,766	202,531
402	-	-	402	4,788	1,814	6,602
3,006	-	3,143	6,149	35,782	365	36,147
2,327	-	2,026	4,353	27,699	3,208	30,907
6,755	-	1,767	8,522	80,419	4,026	84,445
41,143	-	103,301	144,444	489,823	(39,929)	449,894

**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**June 30, 2017**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
91451	CITY OF LENOIR	2,254,919	129,904	547,497	322,034	-	999,435
91457	CITY OF LENOIR ABC BOARD	34,068	1,963	8,272	4,865	30,858	45,958
91461	TOWN OF CAJAH'S MOUNTAIN	14,361	827	3,487	2,051	2,052	8,417
91501	CAMDEN COUNTY	759,278	43,741	184,353	108,435	24,430	360,959
91504	CAMDEN COUNTY ABC BOARD	14,819	854	3,599	2,116	5,620	12,189
91601	CARTERET COUNTY	4,283,735	246,783	1,040,096	611,777	168,530	2,067,186
91604	CARTERET COUNTY ABC BOARD	135,203	7,789	32,827	19,309	20,977	80,902
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	234,505	13,510	56,938	33,491	2,430	106,369
91611	TOWN OF MOREHEAD CITY	2,246,975	129,447	545,569	320,899	19,333	1,015,248
91621	TOWN OF NEWPORT	413,249	23,807	100,337	59,018	13,260	196,422
91631	TOWN OF BEAUFORT	798,235	45,986	193,812	113,999	-	353,797
91633	BEAUFORT HOUSING AUTHORITY	38,346	2,209	9,311	5,476	1,513	18,509
91641	TOWN OF PINE KNOLL SHORES	475,733	27,407	115,509	67,941	-	210,857
91651	TOWN OF EMERALD ISLE	678,920	39,112	164,843	96,959	-	300,914
91661	TOWN OF INDIAN BEACH	255,588	14,724	62,057	36,502	-	113,283
91671	TOWN OF CAPE CARTERET	147,731	8,511	35,869	21,098	11,497	76,975
91681	TOWN OF ATLANTIC BEACH	722,307	41,612	175,378	103,156	274,278	594,424
91691	TOWN OF CEDAR POINT	35,443	2,042	8,605	5,062	1,782	17,491
91701	CASWELL COUNTY	1,902,321	109,591	461,886	271,678	95,964	939,119
91704	CASWELL COUNTY ABC BOARD	26,430	1,523	6,417	3,775	1,084	12,799
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	371,848	21,422	90,285	53,105	9,101	173,913
91719	TOWN OF YANCEYVILLE	75,928	4,374	18,435	10,844	4,395	38,048
91801	CATAWBA COUNTY	12,368,598	712,546	3,003,111	1,766,407	-	5,482,064
91804	CATAWBA COUNTY ABC BOARD	205,326	11,829	49,854	29,323	55,699	146,705
91811	CITY OF HICKORY	6,959,695	400,943	1,689,822	993,941	-	3,084,706
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	77,608	4,471	18,843	11,084	11,326	45,724
91813	HICKORY PUBLIC HOUSING AUTHORITY	131,537	7,578	31,938	18,785	10,986	69,287
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	612,311	35,275	148,670	87,447	469,231	740,623
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	435,248	25,074	105,678	62,159	15,073	207,984
91821	CITY OF CLAREMONT	264,754	15,252	64,283	37,811	2,434	119,780
91831	TOWN OF MAIDEN	514,232	29,625	124,856	73,439	7,847	235,767
91841	THE TOWN OF LONGVIEW	387,125	22,302	93,994	55,287	1,681	173,264
91851	TOWN OF CONOVER	1,144,417	65,929	277,866	163,439	9,030	516,264
91861	TOWN OF BROOKFORD	30,096	1,734	7,308	4,298	2,050	15,390
91871	CITY OF NEWTON	2,034,774	117,222	494,045	290,594	22,538	924,399
91881	TOWN OF CATAWBA	14,208	819	3,450	2,029	1,155	7,453
91901	CHATHAM COUNTY	5,607,813	323,062	1,361,584	800,873	89,719	2,575,238
91903	CHATHAM COUNTY HOUSING AUTHORITY	13,291	766	3,227	1,898	2,037	7,928
91904	CHATHAM COUNTY ABC BOARD	51,026	2,940	12,389	7,287	11,190	33,806
91908	GOLDSTON-GULF SANITARY DISTRICT	25,819	1,487	6,269	3,687	935	12,378
91911	TOWN OF SILER CITY	696,336	40,115	169,071	99,446	13,510	322,142
91917	SILER CITY ABC BOARD	18,638	1,074	4,526	2,662	527	8,789
91921	TOWN OF PITTSBORO	575,799	33,171	139,804	82,232	-	255,207
92001	CHEROKEE COUNTY	2,771,748	159,678	672,984	395,844	48,219	1,276,725
92005	NANTAHALA REGIONAL LIBRARY	63,248	3,644	15,356	9,033	1,741	29,774
92011	TOWN OF MURPHY	306,308	17,646	74,372	43,745	17,614	153,377
92017	MURPHY ABC BOARD	52,248	3,010	12,686	7,462	639	23,797
92021	TOWN OF ANDREWS	241,075	13,888	58,533	34,429	30,504	137,354
92101	CHOWAN COUNTY	1,301,773	74,994	316,072	185,911	9,505	586,482
92104	CHOWAN COUNTY ABC BOARD	13,138	757	3,190	1,876	3,377	9,200
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMM	287,365	16,555	69,773	41,040	2,067	129,435
92111	TOWN OF EDENTON	770,889	44,410	187,173	110,094	10,602	352,279
92113	THE NEW EDENTON HOUSING AUTHORITY	21,999	1,267	5,342	3,142	17,604	27,355
92201	CLAY COUNTY	1,426,741	82,193	346,414	203,758	36,804	669,169
92301	CLEVELAND COUNTY	7,964,020	458,801	1,933,674	1,137,372	53,669	3,583,516
92302	CLEVELAND COUNTY WATER	454,345	26,174	110,316	64,887	-	201,377
92311	CITY OF SHELBY	3,438,141	198,069	834,785	491,014	8,358	1,532,226
92317	SHELBY ABC BOARD	44,915	2,588	10,905	6,414	15,615	35,522
92321	CITY OF KINGS MOUNTAIN	1,798,588	103,615	436,700	256,863	35,464	832,642
92327	KINGS MOUNTAIN ABC BOARD	8,708	502	2,115	1,244	2,932	6,793
92331	TOWN OF BOILING SPRINGS	213,423	12,295	51,819	30,480	2,070	96,664
92341	TOWN OF LAWNSDALE	14,972	863	3,635	2,138	523	7,159
92351	TOWN OF GROVER	28,416	1,637	6,899	4,058	746	13,340
92401	COLUMBUS COUNTY	4,108,200	236,670	997,476	586,708	34,938	1,855,792
92403	WHITEVILLE HOUSING AUTHORITY	16,958	977	4,117	2,422	1,858	9,374
92411	CITY OF WHITEVILLE	771,042	44,419	187,210	110,115	369	342,113
92414	TOWN OF BOLTON	-	-	-	-	-	-
92417	WHITEVILLE ABC BOARD	27,957	1,611	6,788	3,993	-	12,392
92421	TOWN OF BRUNSWICK	13,444	774	3,264	1,920	3,546	9,504
92427	LAKE WACCAMAW ABC BOARD	611	35	148	87	1,998	2,268
92431	TOWN OF FAIR BLUFF	47,054	2,711	11,425	6,720	18,832	39,688
92441	TOWN OF CHADBOURN	119,162	6,865	28,933	17,018	-	52,816
92444	WEST COLUMBUS ABC BOARD	2,750	158	667	393	2,573	3,791
92451	TOWN OF TABOR CITY	199,673	11,503	48,481	28,516	29,255	117,755
92461	TOWN OF LAKE WACCAMAW	108,621	6,258	26,373	15,513	12,982	61,126
92501	CRAVEN COUNTY	5,843,846	336,660	1,418,892	834,582	137,822	2,727,956
92502	FIRST CRAVEN SANITARY DISTRICT	42,012	2,420	10,201	6,000	3,940	22,561
92504	CRAVEN COUNTY ABC BOARD	128,787	7,419	31,269	18,393	29,049	86,130

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
63,830	-	199,933	263,763	759,910	(85,072)	674,838
964	-	-	964	11,481	10,929	22,410
407	-	637	1,044	4,840	945	5,785
21,493	-	6,922	28,415	255,877	15,592	271,469
419	-	-	419	4,994	2,602	7,596
121,259	-	40,367	161,626	1,443,623	76,132	1,519,755
3,827	-	-	3,827	45,564	7,680	53,244
6,638	-	28,763	35,401	79,029	(12,888)	66,141
63,605	-	53,335	116,940	757,233	2,483	759,716
11,698	-	14,620	26,318	139,265	(4,185)	135,080
22,596	-	52,272	74,868	269,006	(16,747)	252,259
1,085	-	3,215	4,300	12,923	(1,367)	11,556
13,466	-	55,139	68,605	160,322	(25,877)	134,445
19,218	-	30,696	49,914	228,797	(12,407)	216,390
7,235	-	45,519	52,754	86,133	(16,188)	69,945
4,182	-	1,197	5,379	49,785	5,725	55,510
20,446	-	4,516	24,962	243,418	89,641	333,059
1,003	-	1,533	2,536	11,944	129	12,073
53,849	-	6,949	60,798	641,084	18,725	659,809
748	-	-	748	8,907	641	9,548
10,526	-	8,271	18,797	125,313	(4,120)	121,193
2,149	-	4,419	6,568	25,588	37	25,625
350,116	-	242,225	592,341	4,168,229	(87,031)	4,081,198
5,812	-	-	5,812	69,195	23,621	92,816
197,007	-	519,421	716,428	2,345,423	(197,590)	2,147,833
2,197	-	2,710	4,907	26,154	4,584	30,738
3,723	-	13,565	17,288	44,328	(155)	44,173
17,333	-	5,024	22,357	206,349	155,106	361,455
12,321	-	8,276	20,597	146,679	5,278	151,957
7,494	-	1,112	8,606	89,222	1,572	90,794
14,556	-	13,475	28,031	173,296	520	173,816
10,958	-	14,711	25,669	130,461	(9,727)	120,734
32,395	-	44,287	76,682	385,670	(13,424)	372,246
852	-	1,061	1,913	10,142	692	10,834
57,598	-	73,797	131,395	685,721	(28,802)	656,919
402	-	8,809	9,211	4,788	(5,615)	(827)
158,739	-	16,546	175,285	1,889,838	53,714	1,943,552
376	-	3,011	3,387	4,479	(2,426)	2,053
1,444	-	-	1,444	17,196	4,334	21,530
731	-	2,553	3,284	8,701	(56)	8,645
19,711	-	5,011	24,722	234,666	598	235,264
528	-	310	838	6,281	126	6,407
16,299	-	10,651	26,950	194,045	(5,316)	188,729
78,459	-	157,894	236,353	934,081	(42,009)	892,072
1,790	-	2,252	4,042	21,315	208	21,523
8,671	-	-	8,671	103,226	9,780	113,006
1,479	-	1,257	2,736	17,608	(668)	16,940
6,824	-	11,142	17,966	81,242	1,771	83,013
36,849	-	63,189	100,038	438,699	(10,164)	428,535
372	-	-	372	4,428	1,850	6,278
8,134	-	12,612	20,746	96,842	(5,396)	91,446
21,821	-	13,269	35,090	259,790	2,449	262,239
623	-	2,179	2,802	7,414	7,173	14,587
40,387	-	43,356	83,743	480,813	13,056	493,869
225,436	-	40,357	265,793	2,683,882	7,360	2,691,242
12,861	-	28,639	41,500	153,115	(9,739)	143,376
97,323	-	54,246	151,569	1,158,656	(36,529)	1,122,127
1,271	-	-	1,271	15,136	6,218	21,354
50,912	-	20,869	71,581	606,126	20,498	626,624
246	-	-	246	2,935	1,142	4,077
6,041	-	7,559	13,600	71,924	(755)	71,169
424	-	1,977	2,401	5,045	(859)	4,186
804	-	4,166	4,970	9,576	(1,010)	8,566
116,290	-	3,448	119,738	1,384,467	19,009	1,403,476
480	-	1,307	1,787	5,715	135	5,850
21,826	-	44,165	65,991	259,842	(17,900)	241,942
-	-	5,712	5,712	-	(2,445)	(2,445)
791	-	2,726	3,517	9,422	(895)	8,527
381	-	1,149	1,530	4,531	935	5,466
17	-	-	17	206	841	1,047
1,332	-	3,766	5,098	15,857	4,147	20,004
3,373	-	15,306	18,679	40,158	(6,990)	33,168
78	-	-	78	927	1,194	2,121
5,652	-	-	5,652	67,290	12,363	79,653
3,075	-	4,965	8,040	36,605	1,157	37,762
165,421	-	9,032	174,453	1,969,381	45,362	2,014,743
1,189	-	2,154	3,343	14,158	(13)	14,145
3,646	-	27	3,673	43,401	10,026	53,427



**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**June 30, 2017**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
92505	CRAVEN-PAMLIĆO-CARTERET REGIONAL LIBRARY	293,934	16,933	71,367	41,978	59,108	189,386
92506	COASTAL CAROLINA REGIONAL AIRPORT	72,567	4,181	17,619	10,364	17,893	50,057
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	146,203	8,423	35,498	20,880	10,349	75,150
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTH	473,594	27,283	114,989	67,636	5,884	215,792
92511	CITY OF NEW BERN	5,078,151	292,549	1,232,981	725,230	12,146	2,262,906
92513	TRILLIUM HEALTH RESOURCES	6,161,154	354,940	1,495,936	879,898	1,731,137	4,461,911
92521	TOWN OF TRENT WOODS	132,759	7,648	32,235	18,960	3,168	62,011
92531	CITY OF HAVELOCK	1,321,328	76,121	320,820	188,704	-	585,645
92541	TOWN OF RIVER BEND	221,062	12,735	53,674	31,571	7,292	105,272
92551	TOWN OF VANCEBORO	81,428	4,691	19,771	11,629	7,529	43,620
92561	TOWN OF BRIDGETON	33,915	1,954	8,235	4,844	5,369	20,402
92571	TOWN OF COVE CITY	15,430	889	3,746	2,204	9,367	16,206
92601	CUMBERLAND COUNTY	23,202,140	1,336,658	5,633,508	3,313,587	134,811	10,418,564
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	12,680	730	3,079	1,811	352	5,972
92604	CUMBERLAND COUNTY ABC BOARD	520,954	30,012	126,488	74,399	52,760	283,659
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	101,441	5,844	24,630	14,487	9,416	54,377
92608	CUMBERLAND MEMORIAL AUDITORIUM COMMISSION	-	-	-	-	-	-
92611	CITY OF FAYETTEVILLE	19,983,992	1,151,263	4,852,137	2,853,991	10,109	8,867,500
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	403,930	23,270	98,075	57,687	84,489	263,521
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	8,749,728	504,065	2,124,444	1,249,582	3,908,054	7,786,145
92621	TOWN OF STEDMAN	41,554	2,394	10,089	5,934	872	19,289
92631	TOWN OF HOPE MILLS	1,416,352	81,595	343,892	202,275	-	627,762
92641	TOWN OF WADE	15,583	898	3,784	2,225	2,556	9,463
92651	TOWN OF LINDEN	3,972	229	964	567	3,432	5,192
92661	TOWN OF SPRING LAKE	1,069,406	61,608	259,653	152,726	446,841	920,828
92671	TOWN OF FALCON	3,972	229	964	567	6,237	7,997
92681	TOWN OF EASTOVER	17,874	1,030	4,340	2,553	13,621	21,544
92701	CURRITUCK COUNTY	4,701,873	270,871	1,141,620	671,493	48,990	2,132,974
92704	CURRITUCK COUNTY ABC BOARD	63,553	3,661	15,431	9,076	1,560	29,728
92801	DARE COUNTY	7,783,901	448,425	1,889,940	1,111,649	152,907	3,602,921
92802	DARE COUNTY TOURISM BOARD	198,146	11,415	48,110	28,298	-	87,823
92804	DARE COUNTY ABC BOARD	207,770	11,969	50,447	29,672	8,730	100,818
92811	TOWN OF NAGS HEAD	1,533,223	88,328	372,269	218,965	-	679,562
92821	TOWN OF KILL DEVIL HILLS	1,518,557	87,483	368,707	216,871	24,870	697,931
92831	TOWN OF MANTEO	333,502	19,213	80,975	47,629	19,156	166,973
92841	TOWN OF SOUTHERN SHORES	424,860	24,476	103,157	60,676	5,821	194,130
92851	TOWN OF KITTY HAWK	703,975	40,555	170,926	100,537	-	312,018
92861	TOWN OF DUCK	550,133	31,693	133,573	78,567	-	243,833
92901	DAVIDSON COUNTY	8,415,157	484,791	2,043,211	1,201,801	65,697	3,795,500
92911	CITY OF THOMASVILLE	2,986,546	172,053	725,137	426,520	28,442	1,352,152
92913	THOMASVILLE HOUSING AUTHORITY	33,610	1,936	8,160	4,800	79,442	94,338
92914	THOMASVILLE ABC BOARD	44,151	2,544	10,720	6,305	17,173	36,742
92917	LEXINGTON ABC BOARD	22,610	1,303	5,490	3,229	13,223	23,245
92921	TOWN OF DENTON	113,663	6,548	27,597	16,233	13,244	63,622
92931	CITY OF LEXINGTON	3,665,924	211,191	890,091	523,545	7,721	1,632,548
92941	TOWN OF MIDWAY	18,791	1,083	4,563	2,684	6,612	14,942
93001	DAVIE COUNTY	3,395,670	195,622	824,473	484,949	8,733	1,513,777
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	22,458	1,294	5,453	3,207	-	9,954
93011	TOWN OF MOCKSVILLE	346,793	19,978	84,202	49,527	1,542	155,249
93021	TOWN OF BERMUDA RUN	52,248	3,010	12,686	7,462	3,788	26,946
93027	COOLEEMEE ABC BOARD	25,513	1,470	6,194	3,644	1,152	12,460
93031	TOWN OF COOLEEMEE	33,152	1,910	8,050	4,735	18,910	33,605
93101	DUPLIN COUNTY	5,371,321	309,438	1,304,163	767,099	104,257	2,484,957
93103	DUPLIN COUNTY TOURISM DEVELOPMENT AUTHORITY	26,124	1,505	6,343	3,731	6,718	18,297
93108	EASTPOINTE HUMAN SERVICES	4,067,562	234,329	987,609	580,904	274,861	2,077,703
93111	TOWN OF BEULAVILLE	89,372	5,149	21,700	12,764	-	39,613
93121	TOWN OF KENANSVILLE	95,177	5,483	23,109	13,593	2,043	44,228
93127	KENANSVILLE ABC BOARD	10,541	607	2,560	1,505	124	4,796
93131	TOWN OF WARSAW	338,849	19,521	82,273	48,392	7,888	158,074
93137	WARSAW ABC BOARD	5,041	290	1,224	720	2,709	4,943
93141	TOWN OF FAISON	62,789	3,617	15,246	8,967	2,083	29,913
93151	TOWN OF WALLACE	523,703	30,170	127,156	74,792	3,795	235,913
93157	WALLACE ABC BOARD	5,500	317	1,336	785	6,931	9,369
93161	TOWN OF ROSE HILL	158,578	9,136	38,503	22,647	35,990	106,276
93171	TOWN OF CALYPSO	7,944	458	1,929	1,135	1,960	5,482
93181	TOWN OF TEACHEY	17,263	995	4,191	2,465	772	8,423
93191	TOWN OF MAGNOLIA	37,582	2,165	9,125	5,367	1,713	18,370
93201	DURHAM COUNTY	23,705,678	1,365,667	5,755,768	3,385,499	809,545	11,316,479
93202	PARKWOOD FIRE DEPARTMENT	-	-	-	-	-	-
93204	DURHAM COUNTY ABC BOARD	462,595	26,650	112,319	66,065	24,167	229,201
93209	ALLIANCE BEHAVIORAL HEALTHCARE	7,133,550	410,959	1,732,035	1,018,770	838,336	4,000,100
93211	CITY OF DURHAM	31,125,981	1,793,145	7,557,426	4,445,221	-	13,795,792
93212	DURHAM CONVENTION AND VISITORS BUREAU	338,085	19,477	82,087	48,283	158,429	308,276
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	401,638	23,138	97,518	57,360	22,706	200,722
93301	EDGEcombe COUNTY	3,856,431	222,166	936,346	550,752	47,371	1,756,635
93304	EDGEcombe COUNTY ABC BOARD	46,290	2,667	11,239	6,611	9,418	29,935
93305	EDGEcombe COUNTY MEMORIAL LIBRARY	71,803	4,137	17,434	10,254	-	31,825
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	249,019	14,346	60,462	35,563	22,457	132,828

Deferred Inflows of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
8,320	-	-	8,320	99,056	23,320	122,376	
2,054	-	-	2,054	24,455	7,399	31,854	
4,139	-	14,283	18,422	49,271	(5,512)	43,759	
13,406	-	1,407	14,813	159,602	3,411	163,013	
143,746	-	237,633	381,379	1,711,341	(72,839)	1,638,502	
174,403	-	1,664,349	1,838,752	2,076,314	164,662	2,240,976	
3,758	-	10,611	14,369	44,740	(2,554)	42,186	
37,403	-	124,043	161,446	445,289	(61,397)	383,892	
6,258	-	7,300	13,558	74,498	2,019	76,517	
2,305	-	8,359	10,664	27,441	961	28,402	
960	-	-	960	11,430	2,639	14,069	
437	-	100	537	5,200	2,687	7,887	
656,779	-	46,060	702,839	7,819,142	112,074	7,931,216	
359	-	927	1,286	4,273	(99)	4,174	
14,747	-	-	14,747	175,562	23,975	199,537	
2,871	-	-	2,871	34,186	4,781	38,967	
-	-	69,935	69,935	-	(69,872)	(69,872)	
565,684	-	976,593	1,542,277	6,734,623	(313,138)	6,421,485	
11,434	-	941	12,375	136,125	41,506	177,631	
247,677	-	-	247,677	2,948,666	1,416,067	4,364,733	
1,176	-	6,521	7,697	14,004	(1,988)	12,016	
40,092	-	146,834	186,926	477,312	(49,734)	427,578	
441	-	945	1,386	5,251	173	5,424	
112	-	-	112	1,339	1,345	2,684	
30,272	-	16,877	47,149	360,391	130,287	490,678	
112	-	-	112	1,339	2,205	3,544	
506	-	-	506	6,024	4,960	10,984	
133,095	-	42,924	176,019	1,584,535	(25,139)	1,559,396	
1,799	-	5,674	7,473	21,418	(706)	20,712	
220,338	-	-	220,338	2,623,182	81,450	2,704,632	
5,609	-	17,517	23,126	66,775	(6,938)	59,837	
5,881	-	12,427	18,308	70,019	(172)	69,847	
43,401	-	85,272	128,673	516,697	(36,667)	480,030	
42,986	-	-	42,986	511,755	10,495	522,250	
9,440	-	2,159	11,599	112,390	9,503	121,893	
12,026	-	13,149	25,175	143,178	2,288	145,466	
19,927	-	62,664	82,591	237,240	(35,531)	201,709	
15,573	-	83,092	98,665	185,395	(36,908)	148,487	
238,206	-	124,949	363,155	2,835,915	6,522	2,842,437	
84,540	-	113,525	198,065	1,006,469	(55,041)	951,428	
951	-	2,047	2,998	11,327	25,513	36,840	
1,250	-	-	1,250	14,879	4,293	19,172	
640	-	-	640	7,620	6,352	13,972	
3,217	-	7,831	11,048	38,304	(2,914)	35,390	
103,771	-	147,858	251,629	1,235,420	(41,276)	1,194,144	
532	-	1,770	2,302	6,333	3,162	9,495	
96,121	-	123,729	219,850	1,144,344	(57,358)	1,086,986	
636	-	4,280	4,916	7,568	(1,918)	5,650	
9,817	-	15,019	24,836	116,870	(3,863)	113,007	
1,479	-	4,978	6,457	17,608	260	17,868	
722	-	834	1,556	8,598	(308)	8,290	
938	-	221	1,159	11,172	5,880	17,052	
152,045	-	115,334	267,379	1,810,140	39,451	1,849,591	
739	-	1,798	2,537	8,804	2,085	10,889	
115,140	-	-	115,140	1,370,772	189,775	1,560,547	
2,530	-	15,463	17,993	30,118	(5,541)	24,577	
2,694	-	9,059	11,753	32,075	(3,552)	28,523	
298	-	731	1,029	3,552	(369)	3,183	
9,592	-	21,906	31,498	114,192	(530)	113,662	
143	-	-	143	1,699	839	2,538	
1,777	-	7,408	9,185	21,160	(351)	20,809	
14,824	-	19,989	34,813	176,489	(4,355)	172,134	
156	-	340	496	1,853	2,783	4,636	
4,489	-	-	4,489	53,441	13,001	66,442	
225	-	-	225	2,677	791	3,468	
489	-	28	517	5,818	412	6,230	
1,064	-	2,443	3,507	12,665	(169)	12,496	
671,033	-	206,420	877,453	7,988,834	397,964	8,386,798	
-	-	212,519	212,519	-	(109,544)	(109,544)	
13,095	-	9,452	22,547	155,895	782	156,677	
201,928	-	-	201,928	2,404,013	551,077	2,955,090	
881,078	-	991,023	1,872,101	10,489,483	(507,236)	9,982,247	
9,570	-	-	9,570	113,935	53,448	167,383	
11,369	-	9,094	20,463	135,352	1,456	136,808	
109,163	-	61,692	170,855	1,299,621	(19,789)	1,279,832	
1,310	-	-	1,310	15,600	5,129	20,729	
2,033	-	5,631	7,664	24,198	(1,929)	22,269	
7,049	-	981	8,030	83,920	7,147	91,067	

**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**June 30, 2017**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
93311	TOWN OF TARBORO	1,782,089	102,665	432,693	254,507	1,699	791,564
93317	TARBORO REDEVELOPMENT COMMISSION	76,539	4,409	18,583	10,931	805	34,728
93321	CITY OF ROCKY MOUNT	11,244,041	647,761	2,730,067	1,605,805	-	4,983,633
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	33,457	1,927	8,123	4,778	8,607	23,435
93331	TOWN OF PINETOPS	184,549	10,632	44,809	26,356	2,512	84,309
93333	ROCKY MOUNT HOUSING AUTHORITY	274,379	15,807	66,619	39,185	194,737	316,348
93341	TOWN OF MACCLESFIELD	35,749	2,059	8,680	5,105	1,866	17,710
93351	TOWN OF PRINCEVILLE	51,943	2,992	12,611	7,418	18,867	41,888
93401	FORSYTH COUNTY	21,135,895	1,217,623	5,131,821	3,018,498	99,926	9,467,868
93402	AIRPORT COMMISSION OF FORSYTH COUNTY	150,939	8,695	36,648	21,556	5,545	72,444
93406	PIEDMONT TRIAD REGIONAL COUNCIL	993,937	57,260	241,329	141,948	26,056	466,593
93408	CENTERPOINT HUMAN SERVICES	-	-	-	-	173,575	173,575
93411	CITY OF WINSTON-SALEM	26,666,405	1,536,232	6,474,635	3,808,332	250,711	12,069,910
93413	WINSTON-SALEM HOUSING AUTHORITY	1,177,416	67,830	285,878	168,151	-	521,859
93417	TRIAD MUNICIPAL ABC BOARD	525,995	30,302	127,712	75,119	15,432	248,565
93421	TOWN OF KERNERSVILLE	3,253,286	187,419	789,902	464,614	-	1,441,935
93431	TOWN OF RURAL HALL	193,868	11,169	47,071	27,687	12,612	98,539
93441	VILLAGE OF CLEMMONS	235,269	13,554	57,124	33,600	30,786	135,064
93442	CLEMMONS FIRE DEPARTMENT	229,922	13,246	55,826	32,836	5,191	107,099
93451	TOWN OF LEWISVILLE	108,316	6,240	26,299	15,469	16,242	64,250
93461	TOWN OF WALKERTOWN	25,360	1,461	6,157	3,622	580	11,820
93471	VILLAGE OF TOBACCOVILLE	20,013	1,153	4,859	2,858	4,280	13,150
93501	FRANKLIN COUNTY	5,517,219	317,843	1,339,587	787,935	233,815	2,679,180
93511	TOWN OF FRANKLINTON	134,898	7,771	32,753	19,265	2,589	62,378
93517	FRANKLINTON ABC BOARD	9,166	528	2,226	1,309	3,133	7,196
93521	TOWN OF LOUISBURG	697,406	40,177	169,331	99,599	7,159	316,266
93527	LOUISBURG ABC BOARD	18,485	1,065	4,488	2,640	15,016	23,209
93531	TOWN OF BUNN	25,971	1,496	6,306	3,709	791	12,302
93537	ABC BOARD - TOWN OF BUNN	17,110	986	4,154	2,444	-	7,584
93541	TOWN OF YOUNGSVILLE	161,328	9,294	39,171	23,040	4,560	76,065
93601	GASTON COUNTY	16,379,329	943,601	3,976,921	2,339,195	65,732	7,325,449
93602	TOWN OF STANLEY	267,963	15,437	65,062	38,269	4,381	123,149
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	5,748,822	331,185	1,395,821	821,011	823,315	3,371,332
93610	TOWN OF MCADENVILLE	20,319	1,171	4,933	2,902	6,303	15,309
93611	CITY OF GASTONIA	10,624,397	612,064	2,579,617	1,517,311	61,146	4,770,138
93617	GASTONIA ABC BOARD	126,495	7,287	30,714	18,065	19,622	75,688
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	16,958	977	4,117	2,422	33,625	41,141
93621	CITY OF BELMONT	1,462,336	84,244	355,057	208,842	48,292	696,435
93623	BELMONT HOUSING AUTHORITY	19,555	1,127	4,748	2,793	5,501	14,169
93631	TOWN OF CRAMERTON	344,043	19,820	83,534	49,134	435	152,923
93641	CITY OF CHERRYVILLE	617,964	35,600	150,042	88,254	14,033	287,929
93647	CHERRYVILLE ABC BOARD	9,166	528	2,226	1,309	12,039	16,102
93651	TOWN OF DALLAS	669,143	38,549	162,468	95,563	5,830	302,410
93661	CITY OF LOWELL	204,868	11,802	49,742	29,258	11,769	102,571
93671	BESSEMER CITY	542,800	31,270	131,793	77,519	38,666	279,248
93677	BESSEMER CITY A.B.C. BOARD	-	-	-	-	-	-
93681	TOWN OF RANLO	170,799	9,840	41,470	24,393	264	75,967
93691	CITY OF MOUNT HOLLY	1,658,802	95,562	402,759	236,900	-	735,221
93701	GATES COUNTY	699,697	40,309	169,888	99,926	7,923	318,046
93704	GATES COUNTY ABC BOARD	4,583	264	1,113	655	578	2,610
93801	GRAHAM COUNTY	731,627	42,148	177,639	104,486	113,630	437,903
93803	GRAHAM COUNTY HEALTH DEPARTMENT	181,799	10,473	44,141	25,963	-	80,577
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	143,453	8,264	34,831	20,487	13,283	76,865
93821	TOWN OF ROBBINSVILLE	45,679	2,632	11,090	6,524	18,424	38,670
93901	GRANVILLE COUNTY	2,745,929	158,191	666,715	392,157	89,069	1,306,132
93904	GRANVILLE COUNTY ABC BOARD	45,832	2,640	11,128	6,545	9,710	30,023
93906	GRANVILLE COUNTY HOSPITAL	5,176,231	298,199	1,256,796	739,237	14,983	2,309,215
93908	GRANVILLE-VANCE PUBLIC HEALTH	782,500	45,079	189,992	111,752	12,340	359,163
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	425,624	24,520	103,342	60,785	-	188,647
93911	CITY OF OXFORD	969,035	55,825	235,283	138,392	13,175	442,675
93913	OXFORD HOUSING AUTHORITY	89,830	5,175	21,810	12,829	2,902	42,716
93914	TOWN OF STOVALL	12,375	713	3,005	1,767	3,568	9,053
93921	CITY OF CREEDMOOR	443,345	25,541	107,645	63,316	16,222	212,724
93931	TOWN OF BUTNER	764,320	44,032	185,578	109,155	107,572	446,337
94001	GREENE COUNTY	1,406,880	81,049	341,592	200,922	45,532	669,095
94002	MAURY SANITARY LAND DISTRICT	10,847	625	2,633	1,549	1,428	6,235
94004	GREENE COUNTY ABC BOARD	11,152	642	2,708	1,593	4,768	9,711
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	-	-	-	-	-	-
94011	TOWN OF HOOKERTON	36,054	2,077	8,754	5,149	3,216	19,196
94021	TOWN OF SNOW HILL	142,689	8,220	34,645	20,378	20,025	83,268
94031	TOWN OF WALSTONBURG	8,250	475	2,003	1,178	7,232	10,888
94101	GUILFORD COUNTY	27,990,635	1,612,520	6,796,161	3,997,450	271,577	12,677,708
94102	GUIL-RAND FIRE DEPARTMENT	452,970	26,095	109,981	64,690	2,570	203,336
94108	PINECROFT-SEDGEFIELD FIRE DISTRICT INC	479,552	27,627	116,436	68,487	-	212,550
94109	ALAMANCE COMMUNITY FIRE DISTRICT	138,870	8,000	33,718	19,833	796	62,347
94111	CITY OF GREENSBORO	39,235,440	2,260,325	9,526,412	5,603,364	7,528	17,397,629
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	255,130	14,698	61,946	36,436	-	113,080
94117	GREENSBORO ABC BOARD	608,187	35,037	147,669	86,857	8,133	277,696

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
50,445	-	83,745	134,190	600,566	(37,677)	562,889
2,167	-	277	2,444	25,794	(23)	25,771
318,283	-	681,688	999,971	3,789,252	(330,030)	3,459,222
947	-	1,100	2,047	11,275	2,519	13,794
5,224	-	11,531	16,755	62,193	(2,506)	59,687
7,767	-	-	7,767	92,466	74,695	167,161
1,012	-	863	1,875	12,047	708	12,755
1,470	-	4,169	5,639	17,505	2,906	20,411
598,290	-	186,001	784,291	7,122,815	(76,616)	7,046,199
4,273	-	3,446	7,719	50,867	3,029	53,896
28,135	-	48,133	76,268	334,958	7,011	341,969
-	-	1,605,024	1,605,024	-	(292,149)	(292,149)
754,841	-	594,754	1,349,595	8,986,602	(306,468)	8,680,134
33,329	-	35,372	68,701	396,790	(17,507)	379,283
14,889	-	33,069	47,958	177,261	5,883	183,144
92,090	-	273,225	365,315	1,096,360	(126,565)	969,795
5,488	-	5,397	10,885	65,334	1,734	67,068
6,660	-	-	6,660	79,286	14,822	94,108
6,508	-	20,988	27,496	77,484	(6,353)	71,131
3,066	-	1,492	4,558	36,502	5,181	41,683
718	-	-	718	8,546	254	8,800
567	-	63	630	6,744	1,243	7,987
156,175	-	57,589	213,764	1,859,308	88,331	1,947,639
3,819	-	13,801	17,620	45,461	(2,683)	42,778
259	-	503	762	3,089	771	3,860
19,741	-	74,583	94,324	235,026	(19,847)	215,179
523	-	-	523	6,230	5,872	12,102
735	-	2,743	3,478	8,752	(1,210)	7,542
484	-	1,898	2,382	5,766	(575)	5,191
4,567	-	781	5,348	54,368	4,003	58,371
463,647	-	282,932	746,579	5,519,848	(87,424)	5,432,424
7,585	-	10,262	17,847	90,304	(2,871)	87,433
162,731	-	-	162,731	1,937,358	360,052	2,297,410
575	-	3,373	3,948	6,847	1,242	8,089
300,743	-	153,061	453,804	3,580,431	(98,066)	3,482,365
3,581	-	-	3,581	42,629	10,180	52,809
480	-	-	480	5,715	12,182	17,897
41,394	-	79,767	121,161	492,809	(26,570)	466,239
554	-	1	555	6,590	1,908	8,498
9,739	-	20,459	30,198	115,943	(7,001)	108,942
17,493	-	11,062	28,555	208,254	4,772	213,026
259	-	-	259	3,089	4,642	7,731
18,941	-	13,910	32,851	225,502	(1,521)	223,981
5,799	-	-	5,799	69,041	4,842	73,883
15,365	-	2,899	18,264	182,924	28,467	211,391
-	-	718	718	-	(725)	(725)
4,835	-	12,629	17,464	57,560	(6,498)	51,062
46,955	-	115,438	162,393	559,018	(42,411)	516,607
19,806	-	17,631	37,437	235,799	566	236,365
130	-	49	179	1,545	136	1,681
20,710	-	54,734	75,444	246,559	28,052	274,611
5,146	-	42,594	47,740	61,266	(17,510)	43,756
4,061	-	10,049	14,110	48,344	(6,121)	42,223
1,293	-	343	1,636	15,394	7,633	23,027
77,729	-	-	77,729	925,381	32,657	958,038
1,297	-	28	1,325	15,445	3,144	18,589
146,523	-	222,323	368,846	1,744,394	(70,525)	1,673,869
22,150	-	16,479	38,629	263,703	(2,302)	261,401
12,048	-	34,002	46,050	143,436	(14,513)	128,923
27,430	-	54,353	81,783	326,566	(6,922)	319,644
2,543	-	1,064	3,607	30,273	476	30,749
350	-	-	350	4,170	1,520	5,690
12,550	-	5,036	17,586	149,408	6,326	155,734
21,635	-	39,017	60,652	257,576	79,129	336,705
39,824	-	27,168	66,992	474,120	(12,411)	461,709
307	-	214	521	3,655	237	3,892
316	-	626	942	3,758	706	4,464
-	-	5,864	5,864	-	(1,984)	(1,984)
1,021	-	3,156	4,177	12,150	(16)	12,134
4,039	-	-	4,039	48,086	8,567	56,653
234	-	41	275	2,780	2,829	5,609
792,326	-	721,969	1,514,295	9,432,869	(270,678)	9,162,191
12,822	-	36,856	49,678	152,651	(11,311)	141,340
13,575	-	108,607	122,182	161,610	(47,459)	114,151
3,931	-	41,294	45,225	46,799	(12,890)	33,909
1,110,631	-	1,491,627	2,602,258	13,222,378	(524,586)	12,697,792
7,222	-	18,973	26,195	85,979	(8,534)	77,445
17,216	-	15,587	32,803	204,959	(79)	204,880

**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**June 30, 2017**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
94118	GUILFORD FIRE DISTRICT # 13 INC	228,242	13,149	55,417	32,596	-	101,162
94121	CITY OF HIGH POINT	17,180,773	989,772	4,171,512	2,453,652	65,556	7,680,492
94127	HIGH POINT ABC BOARD	264,449	15,235	64,208	37,767	8,697	125,907
94131	TOWN OF JAMESTOWN	267,046	15,384	64,840	38,138	3,004	121,366
94151	TOWN OF GIBSONVILLE	635,380	36,604	154,271	90,741	-	281,616
94157	GIBSONVILLE ABC BOARD	13,597	783	3,302	1,942	3,748	9,775
94161	TOWN OF OAK RIDGE	79,289	4,568	19,252	11,324	5,455	40,599
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	39,568	2,279	9,607	5,651	-	17,537
94171	TOWN OF SUMMERFIELD	106,635	6,143	25,891	15,229	10,026	57,289
94172	SUMMERFIELD FIRE DISTRICT	401,638	23,138	97,518	57,360	-	178,016
94201	HALIFAX COUNTY	5,142,163	296,236	1,248,524	734,372	37,947	2,317,079
94204	HALIFAX COUNTY ABC BOARD	39,568	2,279	9,607	5,651	12,190	29,727
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	31,624	1,822	7,678	4,516	1,652	15,668
94209	ROANOKE RAPIDS SANITARY DISTRICT	522,328	30,091	126,822	74,596	23,431	254,940
94211	TOWN OF ENFIELD	208,687	12,022	50,669	29,803	7,857	100,351
94221	CITY OF ROANOKE RAPIDS	1,594,332	91,848	387,106	227,693	63,725	770,372
94231	TOWN OF WELDON	345,418	19,899	83,868	49,330	8,354	161,451
94241	TOWN OF SCOTLAND NECK	193,563	11,151	46,997	27,643	26,711	112,502
94251	TOWN OF HOBGOOD	29,791	1,716	7,233	4,255	3,290	16,494
94261	TOWN OF LITTLETON	59,887	3,450	14,541	8,553	15,518	42,062
94301	HARNETT COUNTY	9,622,974	554,372	2,336,470	1,374,294	85,982	4,351,118
94311	CITY OF DUNN	1,199,874	69,124	291,331	171,359	26,150	557,964
94313	DUNN HOUSING AUTHORITY	28,568	1,646	6,936	4,080	7,421	20,083
94317	DUNN ABC BOARD	18,333	1,056	4,451	2,618	7,663	15,788
94321	TOWN OF LILLINGTON	424,096	24,432	102,971	60,567	1,692	189,662
94331	TOWN OF ERWIN	207,312	11,943	50,336	29,607	7,715	99,601
94341	TOWN OF COATS	144,675	8,335	35,127	20,662	5,564	69,688
94347	TOWN OF ANGLIER ABC BOARD	18,638	1,074	4,526	2,662	4,271	12,533
94351	TOWN OF ANGLIER	371,695	21,413	90,248	53,083	1,592	166,336
94401	HAYWOOD COUNTY	4,998,404	287,954	1,213,619	713,841	20,795	2,236,209
94402	HAYWOOD MEDICAL CENTER	-	-	-	-	-	-
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	33,763	1,945	8,198	4,822	14,624	29,589
94408	JUNALUSKA SANITARY DISTRICT	64,775	3,732	15,728	9,251	7,577	36,288
94411	TOWN OF WAYNESVILLE	1,935,931	111,528	470,046	276,478	63,511	921,563
94412	WAYNESVILLE ABC BOARD	23,069	1,329	5,602	3,295	12,533	22,759
94421	TOWN OF MAGGIE VALLEY	254,824	14,680	61,871	36,392	4,157	117,100
94427	MAGGIE VALLEY ABC BOARD	23,985	1,382	5,824	3,425	4,090	14,721
94428	MAGGIE VALLEY SANITARY DISTRICT	99,608	5,738	24,185	14,225	2,315	46,463
94431	TOWN OF CANTON	648,366	37,352	157,424	92,596	210,809	498,181
94437	CANTON ABC BOARD	23,374	1,347	5,675	3,338	13,868	24,228
94501	COUNTY OF HENDERSON	8,706,646	501,583	2,113,984	1,243,430	145,440	4,004,437
94511	CITY OF HENDERSONVILLE	2,832,246	163,164	687,673	404,484	155,537	1,410,858
94512	HENDERSONVILLE WATER COMMISSION	-	-	-	-	-	-
94517	HENDERSONVILLE ABC BOARD	72,720	4,189	17,656	10,385	18,702	50,932
94521	TOWN OF LAUREL PARK	231,756	13,351	56,271	33,098	15,354	118,074
94527	LAUREL PARK ABC BOARD	8,250	475	2,003	1,178	308	3,964
94531	THE VILLAGE OF FLAT ROCK	22,916	1,320	5,564	3,273	6,665	16,822
94532	BLUE RIDGE FIRE DEPARTMENT	134,134	7,727	32,568	19,156	-	59,451
94541	TOWN OF FLETCHER	447,623	25,787	108,683	63,927	-	198,397
94547	FLETCHER ABC BOARD	16,499	951	4,006	2,356	2,853	10,166
94551	TOWN OF MILLS RIVER	64,012	3,688	15,543	9,142	11,600	39,973
94601	HERTFORD COUNTY	1,619,845	93,318	393,300	231,336	77,480	795,434
94604	HERTFORD COUNTY ABC BOARD	40,026	2,306	9,718	5,716	2,471	20,211
94606	HERTFORD COUNTY PUBLIC HEALTH AUTHORITY	359,779	20,727	87,355	51,381	-	159,463
94611	TOWN OF AHOSKIE	562,966	32,432	136,689	80,399	2,567	252,087
94621	TOWN OF MURFREESBORO	149,106	8,590	36,203	21,294	6,585	72,672
94631	TOWN OF WINTON	59,734	3,441	14,504	8,531	6,569	33,045
94641	TOWN OF COFIELD	5,958	343	1,446	851	5,156	7,796
94701	HOKE COUNTY	3,887,444	223,953	943,877	555,181	45,251	1,768,262
94704	HOKE COUNTY ABC BOARD	14,513	836	3,524	2,073	77	6,510
94711	TOWN OF RAEFORD	513,315	29,572	124,633	73,308	9,113	236,626
94801	HYDE COUNTY	1,106,683	63,755	268,704	158,050	40,380	530,889
94804	HYDE COUNTY ABC BOARD	5,805	334	1,409	829	2,556	5,128
94812	OCRACOE SANITARY DISTRICT	50,415	2,904	12,241	7,200	10,442	32,787
94901	IREDELL COUNTY	10,364,378	597,084	2,516,484	1,480,177	16,760	4,610,505
94908	GREATER STATESVILLE DEVELOPMENT CORPORATION	11,763	678	2,857	1,680	-	5,215
94911	CITY OF STATESVILLE	4,325,137	249,168	1,050,149	617,689	39,747	1,956,753
94917	STATESVILLE ABC BOARD	53,623	3,089	13,020	7,658	16,574	40,341
94921	CITY OF MOORESVILLE	6,036,797	347,775	1,465,741	862,138	19,200	2,694,854
94923	MOORESVILLE HOUSING AUTHORITY	46,901	2,702	11,387	6,698	5,727	26,514
94927	MOORESVILLE ABC BOARD	46,748	2,693	11,350	6,676	2,683	23,402
94931	TOWN OF TROUTMAN	330,446	19,037	80,233	47,192	954	147,416
94941	MI CONNECTION COMMUNICATIONS SYSTEM	884,246	50,941	214,696	126,283	68,775	460,695
95001	JACKSON COUNTY	3,798,989	218,857	922,399	542,548	176,888	1,860,692
95002	TUCKASEEGEE WATER AUTHORITY	291,337	16,784	70,737	41,607	15,647	144,775
95005	FONTANA REGIONAL LIBRARY	350,612	20,199	85,129	50,072	13,727	169,127
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMM	175,994	10,139	42,731	25,134	19,189	97,193
95009	VAYA HEALTH	6,448,366	371,486	1,565,671	920,916	897,451	3,755,524

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
6,461	-	56,599	63,060	76,918	(24,768)	52,150
486,333	-	276,825	763,158	5,789,936	(128,084)	5,661,852
7,486	-	398	7,884	89,119	2,605	91,724
7,559	-	9,062	16,621	89,995	(1,148)	88,847
17,986	-	36,672	54,658	214,124	(12,878)	201,246
385	-	-	385	4,582	2,084	6,666
2,244	-	3,144	5,388	26,720	2,302	29,022
1,120	-	11,664	12,784	13,334	(5,442)	7,892
3,019	-	862	3,881	35,936	2,780	38,716
11,369	-	90,059	101,428	135,352	(41,178)	94,174
145,558	-	70,514	216,072	1,732,913	(942)	1,731,971
1,120	-	-	1,120	13,334	4,996	18,330
895	-	5,048	5,943	10,657	(3,026)	7,631
14,785	-	7,196	21,981	176,025	9,128	185,153
5,907	-	17,326	23,233	70,328	(11,553)	58,775
45,130	-	120,971	166,101	537,291	(24,799)	512,492
9,778	-	6,714	16,492	116,406	(2,799)	113,607
5,479	-	856	6,335	65,231	6,835	72,066
843	-	6,508	7,351	10,039	(2,297)	7,742
1,695	-	-	1,695	20,182	5,508	25,690
272,396	-	117,980	390,376	3,242,951	(22,710)	3,220,241
33,965	-	52,115	86,080	404,358	(13,365)	390,993
809	-	-	809	9,628	3,124	12,752
519	-	-	519	6,178	3,130	9,308
12,005	-	19,924	31,929	142,921	(5,646)	137,275
5,868	-	10,557	16,425	69,864	2,981	72,845
4,095	-	5,713	9,808	48,756	(1,783)	46,973
528	-	-	528	6,281	1,892	8,173
10,522	-	4,723	15,245	125,262	(1,683)	123,579
141,489	-	83,776	225,265	1,684,467	(11,283)	1,673,184
-	-	1,774,367	1,774,367	-	(1,007,431)	(1,007,431)
956	-	-	956	11,378	3,656	15,034
1,834	-	4,064	5,898	21,829	382	22,211
54,800	-	4,125	58,925	652,410	18,114	670,524
653	-	-	653	7,774	5,893	13,667
7,213	-	6,763	13,976	85,876	(3,870)	82,006
679	-	478	1,157	8,083	943	9,026
2,820	-	3,346	6,166	33,568	366	33,934
18,353	-	611	18,964	218,500	68,328	286,828
662	-	-	662	7,877	5,640	13,517
246,458	-	11,569	258,027	2,934,147	99,795	3,033,942
80,172	-	31,633	111,805	954,469	72,914	1,027,383
-	-	138,579	138,579	-	(78,713)	(78,713)
2,058	-	-	2,058	24,507	9,021	33,528
6,560	-	13,856	20,416	78,102	429	78,531
234	-	3,369	3,603	2,780	(953)	1,827
649	-	-	649	7,723	2,681	10,404
3,797	-	10,367	14,164	45,203	(5,525)	39,678
12,671	-	27,614	40,285	150,849	(10,625)	140,224
467	-	-	467	5,560	1,000	6,560
1,812	-	1,576	3,388	21,572	4,116	25,688
45,853	-	2,182	48,035	545,889	21,640	567,529
1,133	-	26	1,159	13,489	697	14,186
10,184	-	51,703	61,887	121,246	(24,169)	97,077
15,936	-	35,426	51,362	189,720	(9,323)	180,397
4,221	-	18,055	22,276	50,249	(1,288)	48,961
1,691	-	-	1,691	20,130	2,517	22,647
169	-	-	169	2,008	2,187	4,195
110,041	-	103,182	213,223	1,310,072	(2,731)	1,307,341
411	-	100	511	4,891	38	4,929
14,530	-	6,693	21,223	172,988	1,163	174,151
31,327	-	19,605	50,932	372,953	17,711	390,664
164	-	218	382	1,956	1,879	3,835
1,427	-	-	1,427	16,990	4,040	21,030
293,383	-	129,476	422,859	3,492,805	(36,324)	3,456,481
333	-	21,664	21,997	3,964	(6,783)	(2,819)
122,431	-	40,147	162,578	1,457,575	(7,457)	1,450,118
1,518	-	-	1,518	18,071	7,114	25,185
170,883	-	350,239	521,122	2,034,406	(150,626)	1,883,780
1,328	-	86	1,414	15,806	1,556	17,362
1,323	-	26	1,349	15,754	911	16,665
9,354	-	15,740	25,094	111,361	(7,901)	103,460
25,030	-	-	25,030	297,992	46,151	344,143
107,537	-	3,991	111,528	1,280,263	51,652	1,331,915
8,247	-	-	8,247	98,181	6,293	104,474
9,925	-	1,630	11,555	118,157	9,042	127,199
4,982	-	6,239	11,221	59,310	9,098	68,408
182,533	-	-	182,533	2,173,105	582,135	2,755,240

**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**June 30, 2017**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference	Changes of Assumptions	Changes in	Total Deferred
				Between Projected and Actual Investment Earnings on Plan Investments		Differences Between Employer Contributions and Proportional Share of Contributions	
95011	TOWN OF SYLVA	274,990	15,842	66,768	39,272	3,275	125,157
95017	JACKSON COUNTY ABC BOARD	59,276	3,415	14,392	8,465	13,339	39,611
95101	JOHNSTON COUNTY	12,794,833	737,101	3,106,601	1,827,279	39,562	5,710,543
95103	BENSON HOUSING AUTHORITY	75,011	4,321	18,213	10,713	24,203	57,450
95104	JOHNSTON COUNTY ABC BOARD	155,828	8,977	37,835	22,254	19,729	88,795
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	93,344	5,377	22,664	13,331	8,129	49,501
95106	TOWN OF ARCHER LODGE	18,485	1,065	4,488	2,640	4,918	13,111
95110	JOHNSTON HEALTH CENTER	6,554,237	377,585	1,591,377	936,036	-	2,904,998
95111	TOWN OF SMITHFIELD	1,646,733	94,867	399,829	235,176	-	729,872
95113	SMITHFIELD HOUSING AUTHORITY	71,345	4,110	17,322	10,189	82,563	114,184
95121	TOWN OF SELMA	760,348	43,803	184,613	108,588	12,640	349,644
95122	TOWN OF MICRO	9,930	572	2,411	1,418	3,675	8,076
95123	SELMA HOUSING AUTHORITY	87,691	5,052	21,291	12,524	8,811	47,678
95131	TOWN OF CLAYTON	2,548,700	146,829	618,827	363,990	105,945	1,235,591
95141	TOWN OF BENSON	492,232	28,357	119,515	70,298	1,251	219,421
95151	TOWN OF FOUR OAKS	166,827	9,611	40,506	23,825	364	74,306
95161	TOWN OF PINE LEVEL	104,038	5,994	25,261	14,858	5,468	51,581
95171	TOWN OF KENLY	159,800	9,206	38,799	22,822	6,705	77,532
95181	TOWN OF PRINCETON	117,787	6,786	28,599	16,822	1,069	53,276
95191	TOWN OF WILSON'S MILLS	82,497	4,753	20,031	11,782	12,522	49,088
95201	JONES COUNTY	1,084,225	62,461	263,252	154,842	6,474	487,029
95204	JONES COUNTY ABC BOARD	19,249	1,109	4,674	2,749	1,824	10,356
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	6,875	396	1,669	982	605	3,652
95211	TOWN OF POLLOCKSVILLE	12,833	739	3,115	1,833	1,455	7,142
95221	TOWN OF MAYSVILLE	67,373	3,881	16,358	9,622	21,037	50,898
95301	LEE COUNTY	3,654,008	210,505	887,197	521,843	73,478	1,693,023
95311	CITY OF SANFORD	4,105,603	236,521	996,846	586,337	41,083	1,860,787
95317	SANFORD ABC BOARD	74,706	4,304	18,138	10,669	6,328	39,439
95321	TOWN OF BROADWAY	71,956	4,145	17,471	10,276	3,087	34,979
95401	LENOIR COUNTY	4,581,947	263,963	1,112,502	654,365	27,695	2,058,525
95404	LENOIR COUNTY ABC BOARD	81,122	4,673	19,697	11,585	5,158	41,113
95405	NEUSE REGIONAL LIBRARY	28,110	1,619	6,826	4,015	15,544	28,004
95411	CITY OF KINSTON	3,387,420	195,147	822,470	483,771	14,015	1,515,403
95412	GLOBAL TRANSPARK DEVELOPMENT COMMISSION	-	-	-	-	-	-
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	394,305	22,716	95,737	56,312	247,679	422,444
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	96,094	5,536	23,331	13,724	5,301	47,892
95421	TOWN OF PINK HILL	59,123	3,406	14,355	8,444	226	26,431
95431	TOWN OF LAGRANGE	233,742	13,466	56,753	33,382	224	103,825
95501	LINCOLN COUNTY	7,449,941	429,186	1,808,855	1,063,955	31,695	3,333,691
95504	LINCOLN COUNTY ABC BOARD	14,361	827	3,487	2,051	7,912	14,277
95511	CITY OF LINCOLNTON	1,488,919	85,776	361,511	212,638	44,242	704,167
95513	LINCOLNTON HOUSING AUTHORITY	71,345	4,110	17,322	10,189	21,773	53,394
95517	TOWN OF LINCOLNTON ABC BOARD	37,429	2,156	9,087	5,345	17,989	34,577
95601	MACON COUNTY	4,014,856	231,293	974,812	573,377	85,590	1,865,072
95611	TOWN OF FRANKLIN	621,172	35,785	150,821	88,712	8,653	283,971
95617	HIGHLANDS ABC BOARD	25,055	1,443	6,084	3,578	722	11,827
95621	TOWN OF HIGHLANDS	692,975	39,922	168,255	98,966	3,166	310,309
95701	MADISON COUNTY	2,100,161	120,989	509,922	299,932	62,898	993,741
95711	TOWN OF MARS HILL	212,965	12,269	51,708	30,414	6,056	100,447
95721	TOWN OF MARSHALL	103,274	5,950	25,075	14,749	-	45,774
95733	HOT SPRINGS HOUSING AUTHORITY	23,527	1,355	5,712	3,360	581	11,008
95801	MARTIN COUNTY	1,471,350	84,763	357,246	210,129	62,205	714,343
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	9,319	537	2,263	1,331	3,297	7,428
95804	MARTIN COUNTY ABC BOARD	33,457	1,927	8,123	4,778	3,631	18,459
95811	TOWN OF WILLIAMSTON	811,679	46,760	197,076	115,919	1,678	361,433
95813	WILLIAMSTON HOUSING AUTHORITY	74,553	4,295	18,101	10,647	72,000	105,043
95821	TOWN OF OAK CITY	-	-	-	-	1,293	1,293
95831	TOWN OF HAMILTON	25,666	1,479	6,232	3,665	23,962	35,338
95841	TOWN OF JAMESVILLE	32,082	1,848	7,790	4,582	2,103	16,323
95851	TOWN OF ROBERSONVILLE	202,729	11,679	49,223	28,952	130,637	220,491
95853	ROBERSONVILLE HOUSING AUTHORITY	41,096	2,367	9,978	5,869	8,793	27,007
95901	MCDOWELL COUNTY	2,859,134	164,713	694,201	408,324	36,652	1,303,890
95908	PLEASANT GARDEN FIRE DEPARTMENT	110,302	6,354	26,781	15,753	-	48,888
95911	TOWN OF MARION	877,677	50,562	213,101	125,344	2,898	391,905
95917	MARION ABC BOARD	40,790	2,350	9,904	5,825	4,378	22,457
95921	TOWN OF OLD FORT	72,567	4,181	17,619	10,364	3,925	36,089
96001	MECKLENBURG COUNTY	67,810,124	3,906,491	16,464,380	9,684,225	1,457,342	31,512,438
96003	CHARLOTTE HOUSING AUTHORITY	2,524,257	145,421	612,893	360,499	3,089	1,121,902
96004	MECKLENBURG COUNTY ABC BOARD	1,366,395	78,717	331,762	195,140	149,546	755,165
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	4,084,215	235,289	991,653	583,282	222,285	2,032,509
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	9,159,463	527,670	2,223,929	1,308,098	-	4,059,697
96009	CENTRALINA COUNCIL OF GOVERNMENTS	574,577	33,101	139,508	82,057	33,181	287,847
96011	CITY OF CHARLOTTE	93,420,873	5,381,908	22,682,701	13,341,794	796,221	42,202,624
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	3,730,241	214,896	905,707	532,730	77,080	1,730,413
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	66,609	3,837	16,173	9,513	9,704	39,227
96021	TOWN OF PINEVILLE	1,101,336	63,447	267,406	157,286	31,959	520,098
96031	TOWN OF MINT HILL	1,261,594	72,679	306,317	180,173	-	559,169
96041	TOWN OF HUNTERSVILLE	2,652,280	152,796	643,977	378,782	-	1,175,555



Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
7,784	-	8,909	16,693	92,672	(3,840)	88,832
1,678	-	-	1,678	19,976	7,635	27,611
362,181	-	114,122	476,303	4,311,870	1,978	4,313,848
2,123	-	-	2,123	25,279	18,053	43,332
4,411	-	-	4,411	52,514	8,399	60,913
2,642	-	-	2,642	31,457	4,018	35,475
523	-	1,433	1,956	6,230	2,234	8,464
185,530	-	1,097,124	1,282,654	2,208,784	(636,198)	1,572,586
46,614	-	120,462	167,076	554,950	(59,518)	495,432
2,020	-	-	2,020	24,043	31,359	55,402
21,523	-	14,371	35,894	256,238	(7,628)	248,610
281	-	-	281	3,346	1,103	4,449
2,482	-	1,459	3,941	29,552	1,830	31,382
72,146	-	846	72,992	858,914	33,842	892,756
13,934	-	29,129	43,063	165,883	(11,233)	154,650
4,722	-	10,802	15,524	56,221	(3,332)	52,889
2,945	-	1,353	4,298	35,061	1,287	36,348
4,523	-	14,987	19,510	53,853	(3,646)	50,207
3,334	-	9,474	12,808	39,694	(2,444)	37,250
2,335	-	5,293	7,628	27,802	4,438	32,240
30,691	-	21,158	51,849	365,385	(9,663)	355,722
545	-	1,143	1,688	6,487	(195)	6,292
195	-	-	195	2,317	311	2,628
363	-	1,231	1,594	4,325	(523)	3,802
1,907	-	11,299	13,206	22,705	2,535	25,240
103,433	-	11,228	114,661	1,231,404	19,362	1,250,766
116,217	-	117,171	233,388	1,383,592	(46,704)	1,336,888
2,115	-	38	2,153	25,176	2,474	27,650
2,037	-	2,158	4,195	24,249	1,089	25,338
129,700	-	19,902	149,602	1,544,120	10,089	1,554,209
2,296	-	-	2,296	27,338	1,949	29,287
796	-	-	796	9,473	5,475	14,948
95,887	-	60,237	156,124	1,141,564	(23,907)	1,117,657
-	-	27,831	27,831	-	(18,518)	(18,518)
11,162	-	9,401	20,563	132,881	77,340	210,221
2,720	-	16,874	19,594	32,384	(165)	32,219
1,674	-	9,353	11,027	19,924	(4,913)	15,011
6,616	-	34,003	40,619	78,771	(9,919)	68,852
210,884	-	124,610	335,494	2,510,637	(8,646)	2,501,991
407	-	-	407	4,840	2,952	7,792
42,147	-	52,155	94,302	501,767	(4,607)	497,160
2,020	-	-	2,020	24,043	9,103	33,146
1,060	-	-	1,060	12,614	6,544	19,158
113,648	-	19,082	132,730	1,353,010	47,697	1,400,707
17,583	-	3,649	21,232	209,336	1,212	210,548
709	-	1,277	1,986	8,443	(659)	7,784
19,616	-	4,423	24,039	233,533	1,481	235,014
59,449	-	-	59,449	707,756	28,646	736,402
6,028	-	5,836	11,864	71,769	1,663	73,432
2,923	-	9,622	12,545	34,803	(4,619)	30,184
666	-	464	1,130	7,929	209	8,138
41,649	-	4,103	45,752	495,846	14,399	510,245
264	-	1,248	1,512	3,141	(81)	3,060
947	-	-	947	11,275	1,628	12,903
22,976	-	5,329	28,305	273,537	(1,501)	272,036
2,110	-	-	2,110	25,124	24,457	49,581
-	-	652	652	-	460	460
727	-	-	727	8,649	8,068	16,717
908	-	-	908	10,812	817	11,629
5,739	-	4,180	9,919	68,320	39,831	108,151
1,163	-	-	1,163	13,849	3,675	17,524
80,933	-	13,191	94,124	963,531	28,466	991,997
3,122	-	22,164	25,286	37,172	(10,736)	26,436
24,844	-	40,952	65,796	295,778	(14,076)	281,702
1,155	-	501	1,656	13,746	2,216	15,962
2,054	-	948	3,002	24,455	526	24,981
1,919,490	-	477,903	2,397,393	22,852,072	1,208,760	24,060,832
71,454	-	135,978	207,432	850,677	(56,030)	794,647
38,678	-	-	38,678	460,476	65,505	525,981
115,611	-	-	115,611	1,376,384	159,087	1,535,471
259,275	-	767,021	1,026,296	3,086,747	(274,630)	2,812,117
16,264	-	2,595	18,859	193,633	11,508	205,141
2,644,449	-	51,460	2,695,909	31,482,917	212,508	31,695,425
105,591	-	937	106,528	1,257,095	35,595	1,292,690
1,885	-	-	1,885	22,447	5,913	28,360
31,175	-	119,309	150,484	371,151	(13,869)	357,282
35,712	-	179,263	214,975	425,158	(74,461)	350,697
75,078	-	139,404	214,482	893,821	(60,075)	833,746



**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**June 30, 2017**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
96051	TOWN OF CORNELIUS	1,537,195	88,557	373,233	219,533	-	681,323
96061	TOWN OF STALLINGS	518,662	29,880	125,932	74,072	21,868	251,752
96071	TOWN OF MATTHEWS	1,736,563	100,042	421,639	248,005	72,999	842,685
96081	TOWN OF DAVIDSON	777,611	44,798	188,805	111,054	10,640	355,297
96101	MITCHELL COUNTY	1,172,527	67,548	284,691	167,453	39,221	558,913
96102	MITCHELL SOIL AND WATER CONSERVATION DISTRICT	20,777	1,197	5,045	2,967	-	9,209
96111	TOWN OF SPRUCE PINE	234,505	13,510	56,938	33,491	9,403	113,342
96121	TOWN OF BAKERSVILLE	34,374	1,980	8,346	4,909	397	15,632
96201	MONTGOMERY COUNTY	1,800,880	103,747	437,256	257,191	-	798,194
96204	MONTGOMERY-MUNICIPAL ABC BOARD	23,069	1,329	5,602	3,295	3,517	13,743
96211	TOWN OF STAR	40,026	2,306	9,718	5,716	4,494	22,234
96221	TOWN OF TROY	356,723	20,551	86,613	50,945	2,439	160,548
96231	TOWN OF BISCOE	203,798	11,741	49,482	29,105	2,554	92,882
96241	TOWN OF CANDOR	68,289	3,934	16,580	9,753	5,027	35,294
96251	TOWN OF MOUNT GILEAD	143,606	8,273	34,868	20,509	6,198	69,848
96301	MOORE COUNTY	6,678,136	384,722	1,621,460	953,730	60,786	3,020,698
96302	TOWN OF TAYLORTOWN	38,499	2,218	9,347	5,498	7,399	24,462
96304	MOORE COUNTY ABC BOARD	69,511	4,005	16,877	9,927	5,469	36,278
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	69,511	4,005	16,877	9,927	13,328	44,137
96310	MOORE COUNTY AIRPORT AUTHORITY	93,344	5,377	22,664	13,331	10,507	51,879
96311	TOWN OF SOUTHERN PINES	2,003,303	115,409	486,404	286,099	11,041	898,953
96312	TOWN OF CAMERON	24,444	1,408	5,935	3,491	7,668	18,502
96318	SANDHILLS CENTER	3,312,867	190,852	804,368	473,123	7,711,758	9,180,101
96321	TOWN OF VASS	56,373	3,248	13,687	8,051	1,642	26,628
96331	TOWN OF ABERDEEN	1,082,392	62,356	262,806	154,581	3,107	482,850
96341	TOWN OF ROBBINS	128,023	7,375	31,084	18,283	8,694	65,436
96351	VILLAGE OF PINEHURST	1,621,831	93,432	393,782	231,620	5,421	724,255
96361	TOWN OF PINEBLUFF	85,094	4,902	20,661	12,153	3,403	41,119
96371	VILLAGE OF WHISPERING PINES	232,978	13,422	56,568	33,272	1,335	104,597
96381	FOX FIRE VILLAGE	49,040	2,825	11,907	7,004	235	21,971
96391	TOWN OF CARTHAGE	309,975	17,857	75,263	44,269	9,831	147,220
96401	NASH COUNTY	6,977,416	401,964	1,694,125	996,472	15,869	3,108,430
96404	NASH COUNTY ABC BOARD	156,744	9,030	38,058	22,385	26,983	96,456
96405	BRASWELL MEMORIAL LIBRARY	246,574	14,205	59,869	35,214	10,221	119,509
96411	TOWN OF SPRING HOPE	110,454	6,363	26,818	15,774	12,280	61,235
96421	TOWN OF NASHVILLE	649,741	37,431	157,758	92,792	-	287,981
96431	TOWN OF MIDDLESEX	65,387	3,767	15,876	9,338	6,277	35,258
96441	TOWN OF WHITAKERS	45,373	2,614	11,017	6,480	7,489	27,600
96451	TOWN OF BAILEY	31,013	1,787	7,530	4,429	6,431	20,177
96461	TOWN OF SHARPSBURG	207,923	11,978	50,484	29,694	6,504	98,660
96501	NEW HANOVER COUNTY	22,112,110	1,273,862	5,368,847	3,157,916	365,065	10,165,690
96502	NEW HANOVER AIRPORT AUTHORITY	648,366	37,352	157,424	92,596	39,317	326,689
96503	WILMINGTON HOUSING AUTHORITY	458,928	26,439	111,428	65,541	240,013	443,421
96504	NEW HANOVER COUNTY ABC BOARD	637,977	36,753	154,902	91,112	44,166	326,933
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	3,383,448	194,918	821,505	483,203	115,759	1,615,385
96508	LOWER CAPE FEAR WATER AND SEWER AUTHORITY	13,138	757	3,190	1,876	11,113	16,936
96511	TOWN OF WRIGHTSVILLE BEACH	948,258	54,628	230,238	135,424	-	420,290
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	230,992	13,307	56,085	32,989	5,578	107,959
96521	TOWN OF CAROLINA BEACH	1,509,543	86,964	366,519	215,584	30,024	699,091
96531	CITY OF WILMINGTON	13,114,738	755,530	3,184,274	1,872,966	48,765	5,861,535
96541	TOWN OF KURE BEACH	549,216	31,640	133,350	78,436	24,801	268,227
96601	NORTHAMPTON COUNTY	2,775,720	159,907	673,948	396,411	50,154	1,280,420
96604	NORTHAMPTON COUNTY ABC BOARD	11,611	669	2,819	1,658	2,027	7,173
96611	TOWN OF RICH SQUARE	43,235	2,491	10,498	6,174	1,561	20,724
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	96,705	5,571	23,480	13,811	7,699	50,561
96621	TOWN OF WOODLAND	39,721	2,288	9,644	5,673	1,435	19,040
96631	TOWN OF GARYSBURG	38,346	2,209	9,311	5,476	3,375	20,371
96641	TOWN OF CONWAY	49,193	2,834	11,944	7,025	15,380	37,183
96651	TOWN OF GASTON	26,582	1,531	6,454	3,796	1,983	13,764
96661	TOWN OF JACKSON	30,096	1,734	7,308	4,298	5,449	18,789
96671	TOWN OF SEVERN	22,763	1,311	5,527	3,251	8,612	18,701
96681	TOWN OF SEABOARD	26,735	1,540	6,491	3,818	12,682	24,531
96701	ON SLOW COUNTY	12,864,344	741,105	3,123,478	1,837,207	445,953	6,147,743
96704	ON SLOW COUNTY ABC BOARD	263,685	15,191	64,023	37,658	28,813	145,685
96708	ON SLOW WATER AND SEWER AUTHORITY	1,379,687	79,483	334,989	197,038	93,931	705,441
96711	CITY OF JACKSONVILLE	6,181,778	356,128	1,500,943	882,844	10,323	2,750,238
96721	TOWN OF SWANSBORO	326,627	18,817	79,305	46,647	14,615	159,384
96731	TOWN OF HOLLY RIDGE	259,255	14,935	62,947	37,025	20,951	135,858
96733	HOLLY RIDGE HOUSING AUTHORITY	11,152	642	2,708	1,593	3,988	8,931
96741	TOWN OF RICHLANDS	138,717	7,991	33,681	19,811	4,204	65,687
96751	TOWN OF NORTH TOPSAIL BEACH	394,305	22,716	95,737	56,312	10,810	185,575
96801	ORANGE COUNTY	11,582,279	667,247	2,812,192	1,654,110	406,857	5,540,406
96804	ORANGE COUNTY ABC BOARD	405,458	23,358	98,446	57,905	7,601	187,310
96808	ORANGE WATER AND SEWER AUTHORITY	1,941,889	111,871	471,493	277,329	42,529	903,222
96811	TOWN OF CHAPEL HILL	9,181,157	528,920	2,229,197	1,311,196	37,410	4,106,723
96821	TOWN OF CARRBORO	2,023,775	116,588	491,375	289,023	-	896,986
96831	TOWN OF HILLSBOROUGH	1,404,436	80,909	340,998	200,573	37,726	660,206
96901	PAMLICO COUNTY	1,372,201	79,051	333,172	195,969	85,745	693,937

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
43,513	-	109,605	153,118	518,036	(44,751)	473,285
14,682	-	7,447	22,129	174,790	2,241	177,031
49,157	-	71,715	120,872	585,223	(1,282)	583,941
22,012	-	4,115	26,127	262,056	5,137	267,193
33,191	-	3,498	36,689	395,143	17,230	412,373
588	-	3,137	3,725	7,002	(1,435)	5,567
6,638	-	1,683	8,321	79,029	6,754	85,783
973	-	1,764	2,737	11,584	(946)	10,638
50,977	-	73,119	124,096	606,898	(23,257)	583,641
653	-	-	653	7,774	1,655	9,429
1,133	-	4,462	5,595	13,489	(2,681)	10,808
10,098	-	15,042	25,140	120,216	(3,357)	116,859
5,769	-	14,959	20,728	68,680	(7,094)	61,586
1,933	-	4,371	6,304	23,014	2,407	25,421
4,065	-	16,886	20,951	48,395	(7,102)	41,293
189,037	-	160,488	349,525	2,250,538	(27,776)	2,222,762
1,090	-	-	1,090	12,974	2,631	15,605
1,968	-	1,092	3,060	23,425	2,085	25,510
1,968	-	-	1,968	23,425	4,752	28,177
2,642	-	3,055	5,697	31,457	3,506	34,963
56,707	-	139,297	196,004	675,115	(33,999)	641,116
692	-	1,864	2,556	8,238	374	8,612
93,777	-	-	93,777	1,116,439	2,665,103	3,781,542
1,596	-	2,449	4,045	18,998	(489)	18,509
30,639	-	53,524	84,163	364,767	(22,322)	342,445
3,624	-	13,544	17,168	43,144	(3,090)	40,054
45,909	-	28,542	74,451	546,558	(5,218)	541,340
2,409	-	3,423	5,832	28,677	936	29,613
6,595	-	14,966	21,561	78,514	(3,158)	75,356
1,388	-	1,858	3,246	16,526	(1,164)	15,362
8,774	-	18,208	26,982	104,462	2,008	106,470
197,509	-	86,285	283,794	2,351,396	(10,848)	2,340,548
4,437	-	-	4,437	52,823	10,540	63,363
6,980	-	2,204	9,184	83,096	4,354	87,450
3,127	-	4,004	7,131	37,223	2,528	39,751
18,392	-	78,762	97,154	218,963	(35,149)	183,814
1,851	-	10,135	11,986	22,035	(1,596)	20,439
1,284	-	440	1,724	15,291	2,815	18,106
878	-	1,319	2,197	10,451	994	11,445
5,886	-	18,452	24,338	70,070	(3,923)	66,147
625,924	-	292,930	918,854	7,451,801	150,498	7,602,299
18,353	-	-	18,353	218,500	23,185	241,685
12,991	-	14,874	27,865	154,659	71,167	225,826
18,059	-	4,428	22,487	214,999	11,523	226,522
95,775	-	22,795	118,570	1,140,225	58,867	1,199,092
372	-	-	372	4,428	4,402	8,830
26,842	-	95,843	122,685	319,564	(49,396)	270,168
6,539	-	9,964	16,503	77,844	198	78,042
42,730	-	25,241	67,971	508,717	6,710	515,427
371,237	-	418,860	790,097	4,419,678	(117,601)	4,302,077
15,547	-	-	15,547	185,086	13,028	198,114
78,572	-	4,139	82,711	935,420	30,132	965,552
329	-	70	399	3,913	799	4,712
1,224	-	4,284	5,508	14,570	112	14,682
2,737	-	658	3,395	32,590	2,270	34,860
1,124	-	4,828	5,952	13,386	(2,281)	11,105
1,085	-	345	1,430	12,923	2,192	15,115
1,392	-	-	1,392	16,578	5,934	22,512
752	-	1,305	2,057	8,958	(364)	8,594
852	-	-	852	10,142	2,525	12,667
644	-	208	852	7,671	3,620	11,291
757	-	9,027	9,784	9,010	3,129	12,139
364,149	-	51,464	415,613	4,335,295	139,565	4,474,860
7,464	-	-	7,464	88,862	9,625	98,487
39,055	-	19,895	58,950	464,956	29,117	494,073
174,987	-	468,550	643,537	2,083,265	(165,088)	1,918,177
9,246	-	25,539	34,785	110,074	(1,269)	108,805
7,339	-	6	7,345	87,369	7,300	94,669
316	-	1,209	1,525	3,758	1,574	5,332
3,927	-	2,410	6,337	46,748	2,215	48,963
11,162	-	31,380	42,542	132,881	(737)	132,144
327,858	-	73,178	401,036	3,903,238	217,480	4,120,718
11,477	-	2,044	13,521	136,640	2,424	139,064
54,969	-	3,699	58,668	654,418	23,633	678,051
259,889	-	53,500	313,389	3,094,058	(23,369)	3,070,689
57,287	-	134,629	191,916	682,014	(54,878)	627,136
39,755	-	-	39,755	473,296	19,380	492,676
38,843	-	-	38,843	462,433	28,927	491,360

**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**June 30, 2017**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
96911	TOWN OF BAYBORO	3,667	211	890	524	2,464	4,089
96912	TOWN OF ORIENTAL	91,816	5,289	22,293	13,113	4,325	45,020
96918	BAY RIVER METRO SEWERAGE DISTRICT	58,053	3,344	14,095	8,291	7,713	33,443
97001	PASQUOTANK COUNTY	2,104,897	121,262	511,071	300,608	148,744	1,081,685
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	803,735	46,303	195,148	114,784	16,832	373,067
97004	PASQUOTANK COUNTY ABC BOARD	14,972	863	3,635	2,138	4,225	10,861
97005	EAST ALBEMARLE REGIONAL LIBRARY	43,235	2,491	10,498	6,174	13,129	32,292
97008	ALBEMARLE DISTRICT JAIL COMMISSION	437,845	25,224	106,309	62,530	12,387	206,450
97010	ALBEMARLE HOSPITAL AUTHORITY	-	-	-	-	-	-
97011	ELIZABETH CITY	2,928,187	168,691	710,967	418,186	-	1,297,844
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTH	45,068	2,596	10,942	6,436	4,949	24,923
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	27,805	1,602	6,751	3,971	6,233	18,557
97015	PASQUOTANK-CAMDEN LIBRARY	63,401	3,652	15,394	9,054	4,608	32,708
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMM	13,138	757	3,190	1,876	6,833	12,656
97101	PENDER COUNTY	3,939,998	228,980	956,636	562,686	22,549	1,768,851
97104	PENDER COUNTY ABC BOARD	82,955	4,779	20,142	11,847	11,700	48,468
97111	TOWN OF BURGAW	430,818	24,819	104,603	61,527	7,621	198,570
97121	TOWN OF TOPSAIL BEACH	208,381	12,005	50,595	29,760	13,649	106,009
97131	TOWN OF SURF CITY	1,124,099	64,758	272,933	160,537	29,703	527,931
97201	PERQUIMANS COUNTY	804,957	46,373	195,445	114,959	43,529	400,306
97211	TOWN OF HERTFORD	244,130	14,064	59,275	34,865	16,009	124,213
97213	HERTFORD HOUSING AUTHORITY	59,734	3,441	14,504	8,531	6,715	33,191
97217	TOWN OF HERTFORD ABC BOARD	7,028	405	1,706	1,004	8,215	11,330
97221	TOWN OF WINFALL	11,000	634	2,670	1,571	8,086	12,961
97301	PERSON COUNTY	3,840,085	221,224	932,377	548,417	23,710	1,725,728
97304	PERSON COUNTY ABC BOARD	25,666	1,479	6,232	3,665	8,739	20,115
97311	CITY OF ROXBORO	1,402,450	80,794	340,516	200,289	-	621,599
97401	PITT COUNTY	10,893,123	627,545	2,644,864	1,555,689	151,378	4,979,476
97402	PITT-GREENVILLE CONVENTION AND VISTORS	73,331	4,225	17,804	10,473	15,704	48,206
97404	PITT COUNTY ABC BOARD	320,975	18,491	77,933	45,840	983	143,247
97405	SHEPPARD MEMORIAL LIBRARY	166,675	9,602	40,468	23,803	26,973	100,846
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	67,984	3,916	16,507	9,709	7,648	37,780
97411	CITY OF GREENVILLE	10,140,873	584,208	2,462,217	1,448,257	-	4,494,682
97412	GREENVILLE UTILITIES COMMISSION	6,887,281	396,771	1,672,240	983,599	229,685	3,282,295
97413	GREENVILLE HOUSING AUTHORITY	405,916	23,385	98,557	57,970	7,437	187,349
97421	TOWN OF FARMVILLE	655,240	37,748	159,093	93,577	8,155	298,573
97423	FARMVILLE HOUSING AUTHORITY	66,609	3,837	16,173	9,513	35,421	64,944
97431	TOWN OF GRIFFON	130,773	7,534	31,751	18,676	6,440	64,401
97441	TOWN OF BETHEL	115,801	6,671	28,117	16,538	202	51,528
97451	TOWN OF WINTERVILLE	852,775	49,128	207,055	121,788	19,770	397,741
97461	TOWN OF AYDEN	850,178	48,978	206,424	121,417	5,855	382,674
97463	AYDEN HOUSING AUTHORITY	62,789	3,617	15,246	8,967	1,420	29,250
97471	TOWN OF GRIMESLAND	18,638	1,074	4,526	2,662	6,770	15,032
97481	VILLAGE OF SIMPSON	15,124	871	3,672	2,160	3,592	10,295
97491	TOWN OF FOUNTAIN	-	-	-	-	-	-
97501	POLK COUNTY	1,680,648	96,821	408,064	240,020	125,050	869,955
97511	TOWN OF TRYON	358,251	20,639	86,984	51,163	12,835	171,621
97521	TOWN OF COLUMBUS	196,618	11,327	47,739	28,080	2,190	89,336
97531	CITY OF SALUDA	65,998	3,802	16,025	9,425	11,185	40,437
97601	RANDOLPH COUNTY	7,894,050	454,770	1,916,685	1,127,380	190,925	3,689,760
97607	ASHEBORO ABC BOARD	35,443	2,042	8,605	5,062	13,349	29,058
97611	CITY OF ASHEBORO	3,783,864	217,986	918,727	540,388	-	1,677,101
97613	ASHEBORO HOUSING AUTHORITY	177,674	10,236	43,140	25,374	3,969	82,719
97621	CITY OF RANDLEMAN	690,225	39,763	167,588	98,574	15,836	321,761
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	45,068	2,596	10,942	6,436	6,505	26,479
97627	CITY OF RANDLEMAN ABC BOARD	14,819	854	3,599	2,116	714	7,283
97631	TOWN OF LIBERTY	313,336	18,051	76,078	44,749	9,311	148,189
97637	LIBERTY ABC BOARD	6,569	378	1,595	938	944	3,855
97641	TOWN OF RAMSEUR	105,260	6,064	25,557	15,033	13,063	59,717
97651	CITY OF ARCHDALE	794,110	45,748	192,810	113,410	2,621	354,589
97661	CITY OF TRINITY	78,831	4,541	19,140	11,258	13,582	48,521
97701	RICHMOND COUNTY	3,815,488	219,807	926,405	544,905	22,724	1,713,841
97705	SANDHILL REGIONAL LIBRARY	72,872	4,198	17,694	10,407	5,558	37,857
97711	CITY OF ROCKINGHAM	1,388,395	79,984	337,104	198,282	9,966	625,336
97713	ROCKINGHAM HOUSING AUTHORITY	62,942	3,626	15,283	8,989	927	28,825
97717	HAMLET ABC BOARD	7,180	414	1,743	1,025	1,078	4,260
97721	CITY OF HAMLET	864,691	49,814	209,948	123,490	13,608	396,860
97727	CITY OF ROCKINGHAM ABC BOARD	34,679	1,998	8,420	4,953	-	15,371
97731	TOWN OF ELLERBE	54,234	3,124	13,168	7,745	6,361	30,398
97801	ROBESON COUNTY	10,587,579	609,943	2,570,677	1,512,053	27,764	4,720,437
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	233,742	13,466	56,753	33,382	9,696	113,297
97803	ROBESON COUNTY HOUSING AUTHORITY	115,038	6,627	27,931	16,429	5,581	56,568
97805	ROBESON COUNTY PUBLIC LIBRARY	121,301	6,988	29,452	17,323	9,711	63,474
97811	CITY OF LUMBERTON	3,692,812	212,740	896,619	527,385	-	1,636,744
97817	LUMBERTON ABC BOARD	33,915	1,954	8,235	4,844	18,101	33,134
97818	LUMBERTON AIRPORT COMMISSION	33,610	1,936	8,160	4,800	6,200	21,096
97821	TOWN OF FAIRMONT	172,022	9,910	41,767	24,567	5,355	81,599
97823	FAIRMONT HOUSING AUTHORITY	35,596	2,051	8,642	5,084	1,711	17,488

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
104	-	2,953	3,057	1,236	521	1,757
2,599	-	3,739	6,338	30,942	2,307	33,249
1,643	-	884	2,527	19,564	5,648	25,212
59,583	-	11,523	71,106	709,352	36,360	745,712
22,751	-	7,002	29,753	270,859	10,025	280,884
424	-	-	424	5,045	1,862	6,907
1,224	-	1,368	2,592	14,570	3,211	17,781
12,394	-	3,127	15,521	147,554	7,175	154,729
-	-	2,056,902	2,056,902	-	(1,282,454)	(1,282,454)
82,888	-	92,552	175,440	986,801	(38,711)	948,090
1,276	-	1,149	2,425	15,188	752	15,940
787	-	431	1,218	9,370	2,046	11,416
1,795	-	5,783	7,578	21,366	26	21,392
372	-	-	372	4,428	2,806	7,234
111,529	-	6,937	118,466	1,327,783	3,541	1,331,324
2,348	-	-	2,348	27,956	6,133	34,089
12,195	-	20,335	32,530	145,186	(1,416)	143,770
5,899	-	10,026	15,925	70,225	(1,103)	69,122
31,820	-	2,383	34,203	378,822	7,857	386,679
22,786	-	1,877	24,663	271,271	10,950	282,221
6,911	-	12,120	19,031	82,272	347	82,619
1,691	-	495	2,186	20,130	2,057	22,187
199	-	-	199	2,368	3,286	5,654
311	-	-	311	3,707	3,119	6,826
108,701	-	56,463	165,164	1,294,112	(10,667)	1,283,445
727	-	-	727	8,649	3,503	12,152
39,699	-	96,844	136,543	472,627	(42,048)	430,579
308,350	-	83,194	391,544	3,670,992	(21,617)	3,649,375
2,076	-	-	2,076	24,713	5,283	29,996
9,086	-	21,173	30,259	108,169	(6,084)	102,085
4,718	-	4,890	9,608	56,169	4,747	60,916
1,924	-	-	1,924	22,911	2,984	25,895
287,056	-	679,489	966,545	3,417,483	(317,873)	3,099,610
194,957	-	-	194,957	2,321,020	85,525	2,406,545
11,490	-	5,304	16,794	136,794	(2,913)	133,881
18,548	-	24,127	42,675	220,817	(14,066)	206,751
1,885	-	-	1,885	22,447	12,225	34,672
3,702	-	-	3,702	44,071	2,026	46,097
3,278	-	7,671	10,949	39,025	(2,235)	36,790
24,139	-	47,630	71,769	287,386	(2,772)	284,614
24,066	-	31,609	55,675	286,511	(11,321)	275,190
1,777	-	12,499	14,276	21,160	(2,447)	18,713
528	-	-	528	6,281	2,621	8,902
428	-	3,115	3,543	5,097	1,594	6,691
-	-	7,849	7,849	-	(4,941)	(4,941)
47,574	-	-	47,574	566,380	44,629	611,009
10,141	-	844	10,985	120,731	3,795	124,526
5,566	-	14,589	20,155	66,260	(3,628)	62,632
1,868	-	9,052	10,920	22,241	(2,508)	19,733
223,456	-	91,443	314,899	2,660,302	1,665	2,661,967
1,003	-	-	1,003	11,944	5,427	17,371
107,109	-	276,084	383,193	1,275,166	(116,051)	1,159,115
5,029	-	3,579	8,608	59,876	(543)	59,333
19,538	-	70,017	89,555	232,607	(11,992)	220,615
1,276	-	1,742	3,018	15,188	3,252	18,440
419	-	1,008	1,427	4,994	(190)	4,804
8,870	-	3,711	12,581	105,595	4,564	110,159
186	-	30	216	2,214	380	2,594
2,980	-	2,889	5,869	35,473	2,041	37,514
22,479	-	43,572	66,051	267,616	(19,628)	247,988
2,231	-	1,913	4,144	26,566	4,861	31,427
108,004	-	8,673	116,677	1,285,823	670	1,286,493
2,063	-	13,023	15,086	24,558	105	24,663
39,301	-	31,902	71,203	467,890	(1,258)	466,632
1,782	-	16,932	18,714	21,212	(4,802)	16,410
203	-	3,394	3,597	2,420	(1,550)	870
24,477	-	31,303	55,780	291,402	(9,026)	282,376
982	-	2,260	3,242	11,687	(1,260)	10,427
1,535	-	-	1,535	18,277	2,961	21,238
299,701	-	406,805	706,506	3,568,023	(97,576)	3,470,447
6,616	-	28,235	34,851	78,771	(1,176)	77,595
3,256	-	1,522	4,778	38,768	3,424	42,192
3,434	-	226	3,660	40,879	3,824	44,703
104,532	-	164,062	268,594	1,244,481	(73,272)	1,171,209
960	-	2,418	3,378	11,430	3,916	15,346
951	-	2,136	3,087	11,327	134	11,461
4,869	-	16,228	21,097	57,971	(9,342)	48,629
1,008	-	591	1,599	11,996	(77)	11,919

**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**June 30, 2017**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
97831	TOWN OF ST PAULS	259,866	14,971	63,096	37,112	15,261	130,440
97837	ST PAUL'S BOARD OF ALCOHOLIC CONTROL	15,583	898	3,784	2,225	3,302	10,209
97840	TOWN OF MAXTON	201,507	11,609	48,926	28,778	76,227	165,540
97841	TOWN OF PARKTON	20,013	1,153	4,859	2,858	410	9,280
97847	MAXTON ABC BOARD	3,208	185	779	458	1,433	2,855
97851	TOWN OF PEMBROKE	424,707	24,467	103,120	60,654	1,448	189,689
97853	PEMBROKE HOUSING AUTHORITY	157,203	9,056	38,169	22,451	8,759	78,435
97861	TOWN OF ROWLAND	102,357	5,897	24,852	14,618	1,771	47,138
97871	TOWN OF RED SPRINGS	457,247	26,342	111,020	65,301	217,143	419,806
97877	RED SPRINGS ABC BOARD	2,903	167	705	415	1,638	2,925
97901	ROCKINGHAM COUNTY	6,516,961	375,437	1,582,326	930,712	88,360	2,976,835
97911	CITY OF REIDSVILLE	1,986,804	114,458	482,398	283,743	31,167	911,766
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	54,845	3,160	13,317	7,833	15,616	39,926
97917	REIDSVILLE ABC BOARD	32,082	1,848	7,790	4,582	7,811	22,031
97921	TOWN OF MAYODAN	331,516	19,098	80,493	47,345	11,562	158,498
97931	TOWN OF STONEVILLE	107,246	6,178	26,039	15,316	18,162	65,695
97941	TOWN OF MADISON	312,878	18,025	75,967	44,683	17,999	156,674
97947	MADISON ABC BOARD	21,235	1,223	5,156	3,033	9,518	18,930
97948	MADISON-MAYODAN RECREATION COMMISSION	33,763	1,945	8,198	4,822	1,909	16,874
97951	CITY OF EDEN	1,900,640	109,494	461,477	271,438	31,864	874,273
97957	EDEN ABC BOARD	28,568	1,646	6,936	4,080	4,456	17,118
98001	ROWAN COUNTY	7,813,998	450,159	1,897,248	1,115,947	181,889	3,645,243
98002	ROWAN CONVENTION AND VISITORS BUREAU	10,236	590	2,485	1,462	1,007	5,544
98003	ROWAN COUNTY HOUSING AUTHORITY	121,607	7,006	29,526	17,367	54,986	108,885
98004	ROWAN COUNTY ABC BOARD	180,577	10,403	43,844	25,789	36,575	116,611
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	12,222	704	2,967	1,745	25	5,441
98011	CITY OF SALISBURY	4,824,396	277,930	1,171,370	688,991	-	2,138,291
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	216,173	12,454	52,487	30,872	126,104	221,917
98021	TOWN OF EAST SPENCER	131,690	7,587	31,975	18,807	13,468	71,837
98023	EAST SPENCER HOUSING AUTHORITY	21,846	1,259	5,305	3,120	109	9,793
98031	TOWN OF SPENCER	234,811	13,527	57,012	33,534	4,651	108,724
98041	TOWN OF CHINA GROVE	293,781	16,925	71,330	41,956	17,154	147,365
98051	TOWN OF LANDIS	428,068	24,661	103,936	61,134	21,691	211,422
98061	TOWN OF GRANITE QUARRY	163,008	9,391	39,579	23,280	3,820	76,070
98071	TOWN OF ROCKWELL	61,262	3,529	14,874	8,749	18,505	45,657
98081	TOWN OF FAITH	27,957	1,611	6,788	3,993	-	12,392
98091	TOWN OF CLEVELAND	72,567	4,181	17,619	10,364	1,261	33,425
98101	RUTHERFORD COUNTY	4,385,634	252,653	1,064,838	626,329	37,308	1,981,128
98102	BROAD RIVER WATER AUTHORITY	241,533	13,915	58,644	34,494	-	107,053
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	831,234	47,887	201,824	118,712	9,730	378,153
98107	FOREST CITY ABC BOARD 168	16,499	951	4,006	2,356	8,237	15,550
98109	ISOTHERMAL PLANNING AND DEV COMMISSION	240,311	13,844	58,348	34,320	12,163	118,675
98111	TOWN OF FOREST CITY	1,549,569	89,270	376,238	221,300	-	686,808
98113	FOREST CITY HOUSING AUTHORITY	70,581	4,066	17,137	10,080	11,739	43,022
98121	TOWN OF SPINDALE	307,072	17,690	74,558	43,854	2,134	138,236
98131	TOWN OF LAKE LURE	385,445	22,205	93,586	55,047	-	170,838
98141	TOWN OF RUTHERFORDTON	463,817	26,720	112,616	66,239	5,226	210,801
98147	TOWN OF RUTHERFORDTON ABC BOARD	19,708	1,135	4,785	2,815	8,231	16,966
98161	TOWN OF ELLENBORO	11,152	642	2,708	1,593	2,689	7,632
98201	SAMPSON COUNTY	4,837,382	278,678	1,174,522	690,845	63,594	2,207,639
98205	J C HOLIDAY MEMORIAL LIBRARY	71,497	4,119	17,359	10,211	1,985	33,674
98211	CITY OF CLINTON	1,324,383	76,297	321,561	189,140	-	586,998
98218	CLINTON ABC BOARD	20,166	1,162	4,896	2,880	1,827	10,765
98221	TOWN OF SALEMBURG	28,874	1,663	7,011	4,124	4,593	17,391
98231	TOWN OF NEWTON GROVE	34,832	2,007	8,457	4,975	1,705	17,144
98237	ROSEBORO ABC BOARD	9,014	519	2,188	1,287	5,034	9,028
98241	TOWN OF GARLAND	23,069	1,329	5,602	3,295	5,512	15,738
98251	TOWN OF TURKEY	4,583	264	1,113	655	1,375	3,407
98261	TOWN OF ROSEBORO	50,720	2,922	12,315	7,244	6,546	29,027
98271	TOWN OF AUTRYVILLE	7,791	449	1,891	1,113	3,229	6,682
98301	SCOTLAND COUNTY	2,679,932	154,389	650,690	382,731	51,704	1,239,514
98304	SCOTLAND COUNTY ABC BOARD	32,082	1,848	7,790	4,582	2,290	16,510
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	36,207	2,086	8,791	5,171	7,272	23,320
98311	CITY OF LAURINBURG	1,762,381	101,529	427,908	251,692	12,653	793,782
98313	LAURINBURG HOUSING AUTHORITY	359,932	20,735	87,392	51,403	233,571	393,101
98321	TOWN OF WAGRAM	31,318	1,804	7,604	4,473	1,639	15,520
98331	TOWN OF GIBSON	14,972	863	3,635	2,138	3,035	9,671
98401	STANLY COUNTY	4,224,918	243,394	1,025,815	603,377	168,129	2,040,715
98404	LOCUST ABC BOARD	23,221	1,338	5,638	3,316	9,290	19,582
98411	CITY OF ALBEMARLE	3,027,336	174,403	735,040	432,345	3,986	1,345,774
98414	VILLAGE OF MISENHEIMER	58,818	3,389	14,282	8,399	14,474	40,544
98417	ALBEMARLE ABC BOARD	34,985	2,015	8,494	4,996	2,511	18,016
98421	TOWN OF NORWOOD	126,343	7,279	30,676	18,043	5,132	61,130
98427	NORWOOD ABC BOARD	6,111	352	1,484	873	1,351	4,060
98431	CITY OF LOCUST	314,558	18,121	76,375	44,923	1,246	140,665
98441	TOWN OF OAKBORO	126,343	7,279	30,676	18,043	570	56,568
98451	TOWN OF BADIN	87,080	5,017	21,436	12,436	508	39,104
98481	TOWN OF STANFIELD	97,621	5,624	23,703	13,942	1,545	44,814

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
7,356	-	8,418	15,774	87,575	(2,075)	85,500
441	-	214	655	5,251	1,260	6,511
5,704	-	964	6,668	67,908	27,073	94,981
567	-	4,768	5,335	6,744	(3,859)	2,885
91	-	72	163	1,081	355	1,436
12,022	-	12,710	24,732	143,127	(2,512)	140,615
4,450	-	9,750	14,200	52,977	429	53,406
2,897	-	7,954	10,851	34,495	(3,725)	30,770
12,943	-	-	12,943	154,093	79,417	233,510
82	-	-	82	978	648	1,626
184,475	-	14,865	199,340	2,196,222	35,112	2,231,334
56,240	-	28,435	84,675	669,555	10,548	680,103
1,552	-	-	1,552	18,483	5,369	23,852
908	-	-	908	10,812	3,168	13,980
9,384	-	5,992	15,376	111,721	3,241	114,962
3,036	-	7,492	10,528	36,142	2,117	38,259
8,857	-	8,897	17,754	105,440	7,001	112,441
601	-	306	907	7,156	3,116	10,272
956	-	8,330	9,286	11,378	(972)	10,406
53,801	-	7,067	60,868	640,517	4,295	644,812
809	-	1,123	1,932	9,628	620	10,248
221,190	-	-	221,190	2,633,324	81,305	2,714,629
290	-	6,492	6,782	3,449	(6,219)	(2,770)
3,442	-	-	3,442	40,982	18,634	59,616
5,112	-	-	5,112	60,855	14,190	75,045
346	-	804	1,150	4,119	(490)	3,629
136,563	-	315,025	451,588	1,625,826	(146,862)	1,478,964
6,119	-	2,073	8,192	72,850	41,784	114,634
3,728	-	2,708	6,436	44,380	6,479	50,859
618	-	5,220	5,838	7,362	(2,611)	4,751
6,647	-	9,184	15,831	79,132	(1,401)	77,731
8,316	-	5,779	14,095	99,005	943	99,948
12,117	-	7,516	19,633	144,259	7,566	151,825
4,614	-	17,433	22,047	54,934	(6,260)	48,674
1,734	-	1,200	2,934	20,645	4,654	25,299
791	-	4,207	4,998	9,422	(1,896)	7,526
2,054	-	807	2,861	24,455	(295)	24,160
124,143	-	32,438	156,581	1,477,963	14,286	1,492,249
6,837	-	14,329	21,166	81,397	(5,584)	75,813
23,530	-	27,055	50,585	280,127	(17,051)	263,076
467	-	-	467	5,560	3,467	9,027
6,802	-	24,551	31,353	80,985	(7,590)	73,395
43,863	-	66,610	110,473	522,206	(21,506)	500,700
1,998	-	-	1,998	23,786	4,647	28,433
8,692	-	25,239	33,931	103,484	(5,712)	97,772
10,911	-	53,749	64,660	129,895	(23,653)	106,242
13,129	-	22,375	35,504	156,307	(11,630)	144,677
558	-	-	558	6,641	3,295	9,936
316	-	-	316	3,758	1,075	4,833
136,931	-	39,608	176,539	1,630,202	(5,370)	1,624,832
2,024	-	2,510	4,534	24,095	(141)	23,954
37,489	-	136,830	174,319	446,318	(50,136)	396,182
571	-	1,072	1,643	6,796	(336)	6,460
817	-	-	817	9,731	1,469	11,200
986	-	9,632	10,618	11,738	(3,592)	8,146
255	-	-	255	3,038	1,666	4,704
653	-	2,200	2,853	7,774	2,564	10,338
130	-	-	130	1,545	561	2,106
1,436	-	4,922	6,358	17,093	793	17,886
221	-	-	221	2,626	1,560	4,186
75,860	-	7,816	83,676	903,139	17,344	920,483
908	-	-	908	10,812	818	11,630
1,025	-	-	1,025	12,202	3,390	15,592
49,887	-	98,661	148,548	593,924	(18,424)	575,500
10,189	-	59	10,248	121,297	77,966	199,263
887	-	3,066	3,953	10,554	472	11,026
424	-	132	556	5,045	972	6,017
119,594	-	6,292	125,886	1,423,801	58,759	1,482,560
657	-	-	657	7,826	2,323	10,149
85,694	-	73,699	159,393	1,020,215	(19,116)	1,001,099
1,665	-	24,505	26,170	19,821	(3,841)	15,980
990	-	424	1,414	11,790	315	12,105
3,576	-	12,725	16,301	42,578	(911)	41,667
173	-	-	173	2,059	487	2,546
8,904	-	24,844	33,748	106,006	(7,635)	98,371
3,576	-	22,406	25,982	42,578	(8,026)	34,552
2,465	-	1,478	3,943	29,346	(530)	28,816
2,763	-	5,772	8,535	32,899	(35)	32,864

**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**June 30, 2017**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
98501	STOKES COUNTY	2,447,718	141,011	594,309	349,568	75,098	1,159,986
98511	TOWN OF WALNUT COVE	73,331	4,225	17,804	10,473	5,918	38,420
98517	WALNUT COVE ABC BOARD	3,514	202	854	502	1,623	3,181
98521	CITY OF KING	1,011,047	58,246	245,484	144,392	34,795	482,917
98601	SURRY COUNTY	5,216,869	300,540	1,266,662	745,041	-	2,312,243
98604	YADKIN VALLEY ABC BOARD	20,471	1,179	4,970	2,924	8,946	18,019
98607	PILOT MOUNTAIN ABC BOARD	9,014	519	2,188	1,287	52	4,046
98608	YADKIN VALLEY SEWER AUTHORITY	75,164	4,330	18,250	10,734	6,529	39,843
98611	TOWN OF PILOT MOUNTAIN	132,759	7,648	32,235	18,960	10,690	69,533
98621	TOWN OF DOBSON	200,743	11,565	48,740	28,669	473	89,447
98627	DOBSON ABC BOARD	13,291	766	3,227	1,898	316	6,207
98631	CITY OF MOUNT AIRY	1,535,667	88,469	372,862	219,315	-	680,646
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	31,777	1,831	7,715	4,538	8,386	22,470
98641	TOWN OF ELKIN	452,970	26,095	109,981	64,690	3,407	204,173
98701	SWAIN COUNTY	1,731,521	99,752	420,415	247,285	3,431	770,883
98711	TOWN OF BRYSON CITY	280,643	16,168	68,140	40,080	1,238	125,626
98717	BRYSON CITY ABC BOARD	32,235	1,857	7,827	4,604	1,439	15,727
98801	TRANSYLVANIA COUNTY	3,492,222	201,184	847,916	498,738	146,068	1,693,906
98811	CITY OF BREVARD	995,464	57,348	241,700	142,166	16,975	458,189
98817	BREVARD ABC BOARD	38,499	2,218	9,347	5,498	3,862	20,925
98901	TYRRELL COUNTY	535,467	30,848	130,012	76,472	7,505	244,837
98904	TYRRELL COUNTY ABC BOARD	4,278	246	1,039	611	365	2,261
98911	TOWN OF COLUMBIA	42,623	2,456	10,349	6,087	12,780	31,672
99001	UNION COUNTY	12,366,765	712,440	3,002,666	1,766,145	355,732	5,836,983
99011	CITY OF MONROE	5,917,941	340,928	1,436,883	845,164	-	2,622,975
99013	CITY OF MONROE HOUSING AUTHORITY	85,552	4,929	20,773	12,218	10	37,930
99014	INDIAN TRAIL ABC BOARD	30,707	1,769	7,456	4,385	12,703	26,313
99017	MONROE ABC BOARD	78,372	4,515	19,029	11,193	8,072	42,809
99021	TOWN OF MARSHVILLE	232,978	13,422	56,568	33,272	11,565	114,827
99022	TOWN OF MINERAL SPRINGS	16,499	951	4,006	2,356	8,944	16,257
99031	TOWN OF WINGATE	231,908	13,360	56,308	33,120	2,845	105,633
99041	TOWN OF WAXHAW	970,104	55,887	235,543	138,544	52,920	482,894
99047	WAXHAW ABC BOARD	21,694	1,250	5,267	3,098	6,410	16,025
99051	TOWN OF INDIAN TRAIL	540,203	31,121	131,162	77,148	11,433	250,864
99061	TOWN OF UNIONVILLE	12,375	713	3,005	1,767	7,276	12,761
99071	TOWN OF WEDDINGTON	46,443	2,676	11,277	6,633	818	21,404
99081	VILLAGE OF MARVIN	16,805	968	4,081	2,400	3,587	11,036
99091	VILLAGE OF WESLEY CHAPEL	6,111	352	1,484	873	4,105	6,814
99101	VANCE COUNTY	3,318,825	191,195	805,815	473,974	48,335	1,519,319
99104	VANCE COUNTY ABC BOARD	51,179	2,948	12,426	7,309	15,217	37,900
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	188,521	10,861	45,773	26,923	6,454	90,011
99110	KERR AREA TRANSPORTATION AUTHORITY	269,949	15,552	65,544	38,552	69,046	188,694
99111	CITY OF HENDERSON	1,927,681	111,052	468,043	275,300	-	854,395
99201	WAKE COUNTY	50,868,898	2,930,520	12,351,030	7,264,783	1,320,745	23,867,078
99202	TOWN OF HOLLY SPRINGS	3,949,928	227,552	959,048	564,104	-	1,750,704
99203	TOWN OF ROLESVILLE	464,581	26,764	112,801	66,349	24,433	230,347
99204	WAKE COUNTY ABC BOARD	1,276,413	73,533	309,914	182,289	108,607	674,343
99206	TOWN OF MORRISVILLE	2,590,713	149,249	629,028	369,990	641,271	1,789,538
99207	WAKE COUNTY HOUSING AUTHORITY	203,645	11,732	49,445	29,083	145,724	235,984
99208	BAYLEAF FIRE DEPARTMENT	222,589	12,823	54,045	31,789	-	98,657
99210	ELECTRICITIES OF NORTH CAROLINA	2,435,802	140,325	591,415	347,866	99,237	1,178,843
99211	CITY OF RALEIGH	56,679,440	3,265,261	13,761,837	8,094,609	-	25,121,707
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	124,357	7,164	30,194	17,760	242	55,360
99213	CITY OF RALEIGH HOUSING AUTHORITY	1,148,237	66,149	278,793	163,984	6,057	514,983
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	4,760,690	274,260	1,155,902	679,893	179,789	2,289,844
99221	TOWN OF CARY	19,510,398	1,123,980	4,737,148	2,786,355	-	8,647,483
99222	CENTENNIAL AUTHORITY	59,734	3,441	14,504	8,531	2,307	28,783
99231	TOWN OF WENDELL	568,007	32,722	137,913	81,119	-	251,754
99241	TOWN OF ZEBULON	845,289	48,696	205,238	120,719	-	374,653
99251	TOWN OF GARNER	2,454,898	141,425	596,053	350,593	2,758	1,090,829
99252	GARNER FIRE DEPT	936,036	53,924	227,271	133,679	-	414,874
99261	TOWN OF FUQUAY-VARINA	3,045,974	175,476	739,566	435,007	-	1,350,049
99271	TOWN OF APEX	6,131,822	353,250	1,488,814	875,709	-	2,717,773
99281	TOWN OF WAKE FOREST	3,501,388	201,712	850,141	500,047	6,743	1,558,643
99291	TOWN OF KNIGHTDALE	1,122,876	64,688	272,636	160,362	-	497,686
99301	WARREN COUNTY	2,731,416	157,355	663,191	390,084	67,408	1,278,038
99304	WARREN COUNTY ABC BOARD	14,055	810	3,412	2,007	4,659	10,888
99311	TOWN OF NORLINA	82,955	4,779	20,142	11,847	-	36,768
99321	TOWN OF WARRENTON	168,050	9,681	40,803	24,000	96,146	170,630
99401	WASHINGTON COUNTY	1,411,463	81,313	342,705	201,577	34,240	659,835
99404	WASHINGTON COUNTY ABC BOARD	14,361	827	3,487	2,051	1,334	7,699
99405	PETTIGREW REGIONAL LIBRARY	95,788	5,518	23,258	13,680	18,380	60,836
99411	TOWN OF PLYMOUTH	241,839	13,932	58,719	34,538	41,924	149,113
99413	PLYMOUTH HOUSING AUTHORITY	47,512	2,737	11,536	6,785	5,754	26,812
99421	TOWN OF ROPER	15,888	915	3,858	2,269	764	7,806
99431	TOWN OF CRESWELL	33,915	1,954	8,235	4,844	1,071	16,104
99501	WATAUGA COUNTY	2,564,283	147,726	622,611	366,215	3,764	1,140,316
99502	REGION D COUNCIL OF GOVERNMENTS	209,756	12,084	50,929	29,956	21,393	114,362



Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
69,287	-	2,932	72,219	824,883	19,182	844,065
2,076	-	11,919	13,995	24,713	(9,378)	15,335
99	-	-	99	1,184	589	1,773
28,620	-	43,967	72,587	340,724	(10,201)	330,523
147,673	-	216,693	364,366	1,758,089	(93,549)	1,664,540
579	-	5,504	6,083	6,899	2,137	9,036
255	-	1,474	1,729	3,038	(861)	2,177
2,128	-	5,369	7,497	25,330	1,217	26,547
3,758	-	9,519	13,277	44,740	910	45,650
5,682	-	10,727	16,409	67,651	(3,535)	64,116
376	-	1,098	1,474	4,479	(220)	4,259
43,470	-	102,113	145,583	517,521	(41,744)	475,777
899	-	-	899	10,709	3,206	13,915
12,822	-	7,840	20,662	152,651	(183)	152,468
49,014	-	66,380	115,394	583,524	(25,976)	557,548
7,944	-	16,374	24,318	94,577	(4,053)	90,524
912	-	534	1,446	10,863	247	11,110
98,854	-	-	98,854	1,176,882	55,567	1,232,449
28,178	-	46,894	75,072	335,472	(312)	335,160
1,090	-	2,179	3,269	12,974	(1,216)	11,758
15,157	-	2,530	17,687	180,453	975	181,428
121	-	1,887	2,008	1,442	(315)	1,127
1,207	-	-	1,207	14,364	5,565	19,929
350,064	-	-	350,064	4,167,611	186,049	4,353,660
167,518	-	396,289	563,807	1,994,351	(212,974)	1,781,377
2,422	-	8,046	10,468	28,831	(2,790)	26,041
869	-	-	869	10,348	4,335	14,683
2,218	-	3,306	5,524	26,411	(629)	25,782
6,595	-	728	7,323	78,514	3,978	82,492
467	-	132	599	5,560	2,896	8,456
6,565	-	23,907	30,472	78,153	(11,727)	66,426
27,461	-	-	27,461	326,926	28,997	355,923
614	-	-	614	7,311	2,345	9,656
15,291	-	2,536	17,827	182,049	4,776	186,825
350	-	-	350	4,170	2,674	6,844
1,315	-	2,093	3,408	15,651	(1,107)	14,544
476	-	13,215	13,691	5,663	(2,898)	2,765
173	-	3,232	3,405	2,059	(1,926)	133
93,945	-	44,900	138,845	1,118,447	(14,151)	1,104,296
1,449	-	-	1,449	17,247	6,167	23,414
5,336	-	14,208	19,544	63,532	(5,391)	58,141
7,641	-	-	7,641	90,973	27,602	118,575
54,567	-	143,900	198,467	649,630	(68,554)	581,076
1,439,937	-	241,517	1,681,454	17,142,864	242,815	17,385,679
111,810	-	184,130	295,940	1,331,129	(73,084)	1,258,045
13,151	-	20,730	33,881	156,564	11,213	167,777
36,131	-	-	36,131	430,152	37,657	467,809
73,335	-	6,741	80,076	873,072	209,066	1,082,138
5,765	-	-	5,765	68,629	46,901	115,530
6,301	-	38,521	44,822	75,013	(20,543)	54,470
68,950	-	-	68,950	820,867	39,106	859,973
1,604,415	-	1,838,947	3,443,362	19,101,021	(724,653)	18,376,368
3,520	-	34,044	37,564	41,908	(15,261)	26,647
32,503	-	45,468	77,971	386,957	(10,310)	376,647
134,760	-	-	134,760	1,604,357	66,860	1,671,217
552,278	-	687,802	1,240,080	6,575,021	(271,922)	6,303,099
1,691	-	3,585	5,276	20,130	281	20,411
16,078	-	31,773	47,851	191,419	(14,995)	176,424
23,927	-	103,885	127,812	284,863	(52,289)	232,574
69,490	-	31,200	100,690	827,303	(11,932)	815,371
26,496	-	202,059	228,555	315,445	(85,968)	229,477
86,222	-	148,472	234,694	1,026,496	(69,364)	957,132
173,572	-	122,792	296,364	2,066,429	(45,302)	2,021,127
99,113	-	128,585	227,698	1,179,971	(37,280)	1,142,691
31,785	-	137,813	169,598	378,410	(55,575)	322,835
77,318	-	65,062	142,380	920,490	38,686	959,176
398	-	248	646	4,737	1,371	6,108
2,348	-	6,758	9,106	27,956	(3,216)	24,740
4,757	-	-	4,757	56,633	41,980	98,613
39,954	-	17,589	57,543	475,664	22,297	497,961
407	-	-	407	4,840	466	5,306
2,711	-	336	3,047	32,281	6,084	38,365
6,846	-	4,400	11,246	81,500	8,626	90,126
1,345	-	3,024	4,369	16,012	202	16,214
450	-	5,440	5,890	5,354	(1,116)	4,238
960	-	3,001	3,961	11,430	119	11,549
72,587	-	21,505	94,092	864,166	(3,415)	860,751
5,938	-	71	6,009	70,688	9,456	80,144

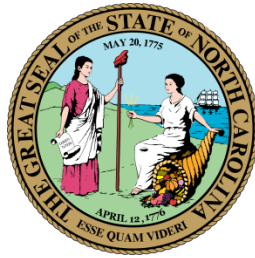


**Local Governmental Employees' Retirement System**  
**Schedule of Pension Amounts by Employer**  
**June 30, 2017**

Deferred Outflows of Resources							
Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	33,763	1,945	8,198	4,822	37	15,002
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTH	42,165	2,429	10,238	6,022	-	18,689
99511	TOWN OF BOONE	2,146,298	123,647	521,124	306,521	4,500	955,792
99521	TOWN OF BLOWING ROCK	652,338	37,581	158,389	93,163	2,015	291,148
99527	BLOWING ROCK ABC BOARD	18,180	1,047	4,414	2,596	1,124	9,181
99531	TOWN OF SEVEN DEVILS	142,842	8,229	34,683	20,400	55,453	118,765
99601	WAYNE COUNTY	8,832,072	508,809	2,144,438	1,261,342	289,372	4,203,961
99602	FORK TOWNSHIP SANITARY DISTRICT	94,566	5,448	22,961	13,505	10,306	52,220
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	246,727	14,214	59,905	35,236	95,435	204,790
99604	WAYNE COUNTY ABC BOARD	154,147	8,880	37,427	22,014	20,530	88,851
99609	SOUTHERN WAYNE SANITARY DISTRICT	23,221	1,338	5,638	3,316	3,555	13,847
99610	EASTERN WAYNE SANITARY DISTRICT	296,989	17,109	72,109	42,414	2,712	134,344
99611	CITY OF GOLDSBORO	4,882,450	281,274	1,185,465	697,281	36,523	2,200,543
99613	HOUSING AUTHORITY OF GOLDSBORO	502,774	28,964	122,074	71,803	283,917	506,758
99621	TOWN OF MOUNT OLIVE	566,174	32,617	137,468	80,858	42,182	293,125
99623	MOUNT OLIVE HOUSING AUTHORITY	40,332	2,323	9,793	5,760	2,450	20,326
99631	TOWN OF FREMONT	168,355	9,699	40,877	24,043	1,071	75,690
99651	TOWN OF PIKEVILLE	102,663	5,914	24,927	14,662	5,944	51,447
99661	VILLAGE OF WALNUT CREEK	49,804	2,869	12,092	7,113	34,726	56,800
99701	WILKES COUNTY	4,459,423	256,904	1,082,754	636,867	21,162	1,997,687
99705	APPALACHIAN REGIONAL LIBRARY	263,227	15,164	63,911	37,592	10,978	127,645
99711	TOWN OF NORTH WILKESBORO	694,503	40,010	168,626	99,185	14,449	322,270
99717	TOWN OF NORTH WILKESBORO ABC BOARD	33,457	1,927	8,123	4,778	-	14,828
99721	TOWN OF WILKESBORO	882,718	50,853	214,325	126,064	-	391,242
99727	WILKESBORO ABC BOARD	36,513	2,103	8,865	5,215	59,484	75,667
99801	WILSON COUNTY	7,923,688	456,478	1,923,881	1,131,612	17,042	3,529,013
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	9,166	528	2,226	1,309	1,378	5,441
99804	WILSON COUNTY ABC BOARD	138,259	7,965	33,569	19,745	13,689	74,968
99811	CITY OF WILSON	10,239,869	589,911	2,486,253	1,462,395	-	4,538,559
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	33,763	1,945	8,198	4,822	11,652	26,617
99818	CITY OF WILSON CEMETERY COMMISSION	48,276	2,781	11,722	6,894	3,054	24,451
99821	TOWN OF STANTONSBURG	139,176	8,018	33,792	19,876	21,459	83,145
99831	TOWN OF BLACK CREEK	96,705	5,571	23,480	13,811	7,030	49,892
99841	TOWN OF LUCAMA	66,303	3,820	16,098	9,469	1,271	30,658
99851	TOWN OF ELM CITY	34,068	1,963	8,272	4,865	142	15,242
99901	YADKIN COUNTY	2,552,367	147,040	619,718	364,513	63,407	1,194,678
99911	TOWN OF YADKINVILLE	396,902	22,865	96,368	56,683	7,168	183,084
99921	TOWN OF JONESVILLE	230,075	13,254	55,863	32,858	3,258	105,233
99931	TOWN OF EAST BEND	24,138	1,391	5,860	3,447	-	10,698
99941	TOWN OF BOONVILLE	115,190	6,636	27,969	16,451	-	51,056
99991	NORTH CAROLINA ASSOC OF COUNTY COMMISSIONERS	816,568	47,042	198,264	116,617	28,891	390,814
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	1,336,910	77,018	324,603	190,929	77,711	670,261
Total for All Employers		\$ 1,527,723,006	\$ 88,010,998	\$ 370,932,998	\$ 218,179,990	\$ 44,399,345	\$ 721,523,331

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

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
956	-	1,571	2,527	11,378	(984)	10,394
1,194	-	6,512	7,706	14,210	(4,301)	9,909
60,755	-	85,381	146,136	723,304	(30,654)	692,650
18,466	-	15,563	34,029	219,838	(5,081)	214,757
515	-	-	515	6,127	591	6,718
4,043	-	-	4,043	48,138	18,721	66,859
250,008	-	73,071	323,079	2,976,416	55,175	3,031,591
2,677	-	2,067	4,744	31,869	1,298	33,167
6,984	-	-	6,984	83,147	37,380	120,527
4,363	-	-	4,363	51,948	9,479	61,427
657	-	1,523	2,180	7,826	1,693	9,519
8,407	-	4,164	12,571	100,086	576	100,662
138,207	-	197,702	335,909	1,645,390	(88,518)	1,556,872
14,232	-	-	14,232	169,435	96,572	266,007
16,027	-	4,670	20,697	190,801	12,829	203,630
1,142	-	2,848	3,990	13,592	317	13,909
4,766	-	5,159	9,925	56,736	(3,954)	52,782
2,906	-	1,841	4,747	34,598	1,312	35,910
1,410	-	-	1,410	16,784	12,838	29,622
126,232	-	17,651	143,883	1,502,830	(1,976)	1,500,854
7,451	-	544	7,995	88,708	5,913	94,621
19,659	-	10,625	30,284	234,048	(1,042)	233,006
947	-	3,936	4,883	11,275	(1,270)	10,005
24,987	-	48,789	73,776	297,477	(14,223)	283,254
1,034	-	-	1,034	12,305	20,983	33,288
224,295	-	150,042	374,337	2,670,290	(29,556)	2,640,734
259	-	53	312	3,089	334	3,423
3,914	-	-	3,914	46,593	4,917	51,510
289,858	-	598,680	888,538	3,450,845	(236,953)	3,213,892
956	-	-	956	11,378	4,237	15,615
1,367	-	6,414	7,781	16,269	695	16,964
3,940	-	555	4,495	46,902	9,955	56,857
2,737	-	564	3,301	32,590	1,906	34,496
1,877	-	4,060	5,937	22,344	(1,214)	21,130
964	-	3,191	4,155	11,481	(847)	10,634
72,249	-	12,021	84,270	860,150	13,114	873,264
11,235	-	12,661	23,896	133,756	(5,521)	128,235
6,513	-	7,306	13,819	77,536	(3,057)	74,479
683	-	8,477	9,160	8,135	(3,271)	4,864
3,261	-	11,647	14,908	38,819	(4,535)	34,284
23,114	-	28,214	51,328	275,184	12,361	287,545
37,844	-	26,259	64,103	450,540	10,651	461,191
\$ 43,245,007	\$ -	\$ 44,399,369	\$ 87,644,376	\$ 514,844,016	\$ 36	\$ 514,844,052



# NOTES TO THE SCHEDULES

## NOTE 1 - PLAN DESCRIPTION

- A. Plan Administration** - The State of North Carolina administers the Local Governmental Employees' Retirement System (LGERS or Plan) plan. This plan is a cost-sharing, multiple-employer, defined benefit pension plan established by the State to provide benefits for employees of local governments. Membership is comprised of general employees and local law enforcement officers of participating local government entities. Benefit provisions are established by *North Carolina General Statutes 128-27* and may be amended only by the North Carolina General Assembly. The number of employers receiving allocations on the attached schedule of pension amounts by employer for the fiscal year ended June 30, 2017, is 900.

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

- B. Benefits Provided** - LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters and rescue squad workers). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad workers who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Cost of living benefit increases are contingent upon investment gains of the plan at the discretion of the LGERS Board of Trustees, except as authorized by the General Assembly.

LGERS plan members who are Law Enforcement Officers (LEOs) are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable

service regardless of age, or have completed 15 years of creditable service as an LEO and have reached age 50, or have completed five years of creditable service as an LEO and have reached age 55, or have completed 15 years of creditable service as an LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

**C. Contributions** - Contribution provisions are established by *North Carolina General Statute* 128-30 and may be amended only by the North Carolina General Assembly. Plan members are required to contribute 6% of their annual pay. The actuarially determined contribution rate for employers is set annually by the LGERS Board of Trustees. For the fiscal year ended June 30, 2017, all employers made contributions of 8% of covered payroll for law enforcement officers and 7.25% for general employees and firefighters. These were greater than the actuarially determined contributions of 7.12% for law enforcement officers and 5.5% for general employees and firefighters. These amounts, combined with member contributions and investment income, fund the benefits earned by plan members during the year and administrative expenses. In addition, employers with an unfunded liability, established when the government initially enters the system, must make additional contributions towards that liability. The State's responsibility is administrative only.

**D. Refunds of Contributions** - Members who have terminated service as a contributing member, may file an application for a refund of their contributions. By state law, refunds to members include interest (currently 4%) regardless of the number of years of retirement service credit or of the reason for separation from service. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to any other retirement or survivor benefit provided by LGERS.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

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

There are two schedules (a schedule of employer allocations for the fiscal year ended June 30, 2017 and a schedule of pension amounts by Employer for the fiscal year ended June 30, 2017, collectively the "pension schedules") for use by the employers in the LGERS plan. The underlying financial information used to prepare the pension schedules is based on LGERS's financial statements. The financial statements of this Plan are prepared using the accrual basis of accounting. Plan member

contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. LGERS financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.

- B. Components of Net Pension Liability Calculation** - The components of the calculation of the net pension liability of the defined benefit, cost-sharing plan for participating employers as of June 30, 2017, calculated in accordance with GASB Statement No. 67, *Financial Reporting for Pension Plans*, are shown in the following table (dollars in thousands):

Total Pension Liability	\$ 26,230,733
Plan Fiduciary Net Position	<u>(24,703,010)</u>
Net Pension Liability	<u>\$ 1,527,723</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	94.18%

The total pension liability is calculated by LGERS's actuary. The plan's fiduciary net position is reported in the State of North Carolina's *Comprehensive Annual Financial Report's* (CAFR) financial statements. In addition, the net pension liability is disclosed in the State of North Carolina's notes to the financial statements.

- C. Schedule of Employer Allocations** - The schedule of employer allocations provides information used to allocate the net pension liability between each of the employers in the plan. While GASB Statement No. 68 allows the employer's proportionate share of the collective pension amounts to be based on historical employer contributions, it encourages the use of the employer's projected long-term contribution effort to the retirement plan. Because contributions to the plan are based on a percentage of salary, the plan's actuary has supplied a schedule of each employer's present value of future salary as the basis for allocating each employer's proportional share of collective amounts. This present value of future salary is based on the plan's actuarial assumptions and reflects the current demographics of each employer, along with the employer's expected long-term contribution effort to the plan.
- D. Schedule of Pension Amounts by Employer** - The schedule of pension amounts by employer provides the amount of net pension liability as well as deferred inflows and outflows and pension expense to be reported in the financial statements of each employer participant in the plan. Amounts reported on the schedule of pension amounts by employer may not precisely agree with the percentages in the schedule of employer allocations due to the number of decimal places used in allocating the collective pension amounts.

The proportional share of pension expense includes the amortization of the difference between expected and actual experience with regard to economic and demographic factors as well as any changes of assumptions, if applicable, which are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. This period is 5 years for the year ended June 30, 2017, 4.86 years for the year ended June 30, 2016, 4.82 years for the year ended June 30, 2015, and 4.99 years for the year ended June 30, 2014. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

**E. Deferred Outflows of Resources and Deferred Inflows of Resources**

The recognition period for amortizing the deferred outflow and deferred inflow of resources is set forth by GASB Statement No. 68, paragraph 71. Depending on the specific deferral, the period is defined as either a fixed five year period or the average expected remaining service life of all members in the plan. The following table presents 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, 2017 (dollars in thousands):

	Year of Deferral	Amortization Period	Beginning of Year Balance	Additions	Deductions	End of Year Balance
<b>Deferred Outflows of Resources</b>						
Difference Between Expected and Actual Experience	2016	4.86	\$ 39,875	\$ 0	\$ 10,330	\$ 29,545
Difference Between Expected and Actual Experience	2017	5.00		73,083	14,617	58,466
Change in Assumptions	2016	4.86	145,361		37,658	107,703
Change in Assumptions	2017	5.00		138,096	27,619	110,477
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2014-2017	5.00	<u>1,173,384</u>	<u>(780,436)</u>	<u>22,015</u>	<u>370,933</u>
Total			<u>\$ 1,358,620</u>	<u>\$ (569,257)</u>	<u>\$ 112,239</u>	<u>\$ 677,124</u>
<b>Deferred Inflows of Resources</b>						
Difference Between Expected and Actual Experience	2014	4.99	\$ 32,140	\$ 0	\$ 16,150	\$ 15,990
Difference Between Expected and Actual Experience	2015	4.82	<u>42,229</u>		<u>14,974</u>	<u>27,255</u>
Total			<u>\$ 74,369</u>	<u>\$ 0</u>	<u>\$ 31,124</u>	<u>\$ 43,245</u>

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

Year Ended June 30:

2018	\$ 81,275
2019	443,183
2020	223,270
2021	<u>(113,849)</u>
Total	<u>\$ 633,879</u>

### NOTE 3 - ACTUARIAL METHODS AND ASSUMPTIONS

The total pension liability was determined by an actuarial valuation performed as of December 31, 2016. The total pension liability was calculated through the use of update procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2017. The update procedures incorporated the actuarial assumptions used in the valuation. The entry age normal actuarial cost method was utilized. Inflation is assumed to be 3% and salary increases range from 3.50% to 7.75%, which includes a 3.5% inflation and productivity factor. The long-term expected rate of return on pension plan investments used in the determination of the total pension liability is 7.20%, which includes an inflation assumption and is net of pension plan investment expense.

During the fiscal year ended June 30, 2017, retirees in the LGERS received a 0.105% cost of living adjustment. These benefit enhancements reflect legislation enacted by the North Carolina General Assembly. Future and ad hoc cost of living adjustment amounts are not considered to be substantively automatic and are therefore not included in the measurement.

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

The actuarial assumptions used in the December 31, 2016 valuations were based on the results of an actuarial experience review for LGERS for the period January 1, 2010 through December 31, 2014. This actuarial experience review is reflected in the schedule of pension amounts by employer as a deferred outflow of resources in the column titled changes of assumptions.

The discount rate used to measure the total pension liability was 7.20%. This discount rate is in line with the long-term nominal expected return on pension plan investments. The calculation of the net pension liability is a present value calculation of the future net pension payments. These net pension payments



assume that contributions from plan members will be made at the current statutory contribution rate and that contributions from employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine total pension liability.

#### NOTE 4 - COLLECTIVE PENSION EXPENSE

The components of collective pension expense for the year ended June 30, 2017, are as follows (dollars in thousands):

Service Cost	\$ 656,231
Interest	1,803,590
Member Contributions	(391,459)
Plan Changes	0
Projected Earnings on Plan Investments	(1,633,322)
Administrative Expense	4,264
Other	(5,575)
Recognition (Amortization) of Deferred Inflows and Outflows of Resources:	
Difference Between Expected and Actual Experience	(6,177)
Difference Between Projected and Actual Earnings on Plan Investments	22,015
Changes in Assumptions	65,277
Collective Pension Expense	<u>\$ 514,844</u>

#### NOTE 5 - ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

These financial schedules are designed to provide employers information for implementation of GASB Statement No. 68. Additional financial information for LGERS (including the disclosure of the net pension liability) is located in the State of North Carolina's *Comprehensive Annual Financial Report* for the fiscal year ended June 30, 2017. The additional financial and actuarial information is available at <https://www.osc.nc.gov/public-information/2017-cafr> or by contacting LGERS at:

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



# **INDEPENDENT AUDITOR'S REPORT**

STATE OF NORTH CAROLINA  
**Office of the State Auditor**



**Beth A. Wood, CPA**  
State Auditor

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

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The Honorable Dale R. Folwell, State Treasurer  
Management of the Department of State Treasurer

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying schedule of employer allocations of the Local Governmental Employees' Retirement System and the related notes. We have also audited the total for all entities of the columns titles net pension liability, total deferred outflows of resources, total deferred inflows of resources, and the total pension expense included in the accompanying schedule of pension amounts by employer as of and for the year ended June 30, 2017, and the related notes (hereafter referred to as "the schedules") and have issued our report thereon dated March 29, 2018.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control

that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

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

### Purpose of this Report

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



Beth A. Wood, CPA  
State Auditor

Raleigh, North Carolina

March 29, 2018

# ORDERING INFORMATION

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For additional information contact:  
Brad Young  
Director of External Affairs  
**919-807-7513**



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This audit required 179 hours at an approximate cost of \$18,437, plus actuarial costs of \$5,364.