

STATE OF NORTH CAROLINA

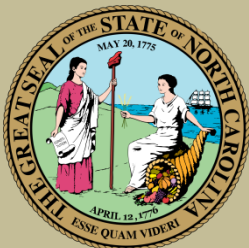
OFFICE OF THE STATE AUDITOR
BETH A. WOOD, CPA



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, 2020



NCOSA
The Taxpayers' Watchdog

STATE OF NORTH CAROLINA
Office of the State Auditor



Beth A. Wood, CPA
State Auditor

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AUDITOR'S TRANSMITTAL

The Honorable 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 as of and for the year ended June 30, 2020, and our audit results are included in this report. You will note from the independent auditor's report that we determined that the schedule of employer allocations and the schedule of pension amounts by employer are presented fairly in all material respects.

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

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

A handwritten signature in black ink that reads "Beth A. Wood".

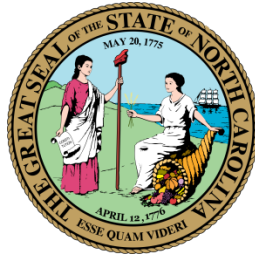
Beth A. Wood, CPA
State Auditor



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

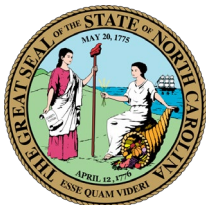
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INDEPENDENT AUDITOR'S REPORT

STATE OF NORTH CAROLINA
Office of the State Auditor



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State Auditor

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Raleigh, NC 27699-0600
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INDEPENDENT AUDITOR'S REPORT

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

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the Local Governmental Employees' Retirement System as of and for the year ended June 30, 2020, 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, 2020, and the related notes (hereafter referred to as "the schedules").

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Department of State Treasurer's (Department) 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 in the first paragraph present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the Local Governmental Employees' Retirement System as of and for the year ended June 30, 2020, 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* as of and for the year ended June 30, 2020, and our report thereon, dated December 4, 2020, 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 30, 2021 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

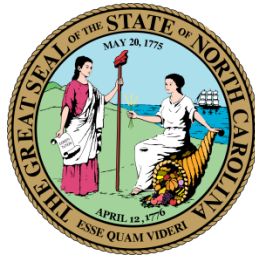
Our report is intended solely for the information and use of the Local Governmental Employees' Retirement System Management, the Local Governmental Employees' Retirement System employers, their auditors, and the North Carolina Office of the State Controller and is not intended to be and should not be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



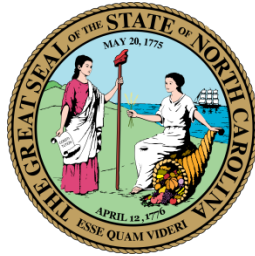
Beth A. Wood, CPA
State Auditor

Raleigh, North Carolina

March 30, 2021



SCHEDULES



SCHEDULE 1

SCHEDULE OF

EMPLOYER

ALLOCATIONS

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2020

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 16,167,831	0.02916%
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	8,618,410	0.01555%
72593	TOWN OF SEAGROVE	371,447	0.00067%
72657	TOWN OF SPARTA	2,107,299	0.00380%
90001	YANCEY COUNTY	49,138,385	0.08863%
90002	YANCEY SOIL AND WATER CONSERVATION	431,519	0.00078%
90011	TOWN OF BURNSVILLE	9,313,621	0.01680%
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	23,349,367	0.04212%
90096	ALBEMARLE REGIONAL HEALTH SERVICES	53,272,382	0.09609%
90098	TOE RIVER HEALTH DISTRICT	14,389,428	0.02595%
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	37,654,163	0.06792%
90101	ALAMANCE COUNTY	347,333,778	0.62650%
90111	CITY OF BURLINGTON	272,745,565	0.49196%
90114	CITY OF MEBANE	62,300,649	0.11237%
90117	ALAMANCE MUNICIPAL ABC BOARD	7,651,249	0.01380%
90121	CITY OF GRAHAM	60,212,823	0.10861%
90131	TOWN OF ELON	27,621,287	0.04982%
90141	TOWN OF HAW RIVER	9,295,648	0.01677%
90151	VILLAGE OF ALAMANCE	494,127	0.00089%
90161	TOWN OF GREEN LEVEL	1,515,395	0.00273%
90201	ALEXANDER COUNTY	73,694,655	0.13292%
90203	ALEXANDER COUNTY HEALTH DEPARTMENT	10,038,905	0.01811%
90205	ALEXANDER COUNTY PUBLIC LIBRARY	1,672,702	0.00302%
90206	ALEXANDER COUNTY DEPT OF SOCIAL SERVICES	20,438,664	0.03687%
90211	TOWN OF TAYLORSVILLE	8,166,685	0.01473%
90301	ALLEGHANY COUNTY	40,000,049	0.07215%
90305	NORTHWESTERN REGIONAL LIBRARY	8,178,800	0.01475%
90307	TOWN OF SPARTA ABC BOARD	282,171	0.00051%
90401	ANSON COUNTY	73,590,175	0.13274%
90411	TOWN OF WADESBORO	19,013,034	0.03429%
90413	WADESBORO HOUSING AUTHORITY	1,881,460	0.00339%
90417	WADESBORO ABC BOARD	534,578	0.00096%
90421	TOWN OF LILESVILLE	1,398,856	0.00252%
90431	TOWN OF POLKTON	2,691,138	0.00485%
90441	TOWN OF PEACHLAND	321,024	0.00058%
90451	TOWN OF ANSONVILLE	1,240,842	0.00224%
90461	TOWN OF MORVEN	107,907	0.00019%
90501	ASHE COUNTY	83,152,420	0.14998%
90507	WEST JEFFERSON ABC BOARD	621,302	0.00112%
90511	TOWN OF JEFFERSON	5,111,841	0.00922%
90521	TOWN OF WEST JEFFERSON	7,835,626	0.01413%
90601	AVERY COUNTY	68,856,414	0.12420%
90602	AVERY COUNTY FIRE COMMISSION	4,441,207	0.00801%
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	2,683,878	0.00484%
90611	TOWN OF BANNER ELK	7,940,045	0.01432%
90617	HIGH COUNTRY ABC BOARD	1,632,467	0.00294%
90621	TOWN OF NEWLAND	3,840,564	0.00693%
90631	TOWN OF BEECH MOUNTAIN	20,158,940	0.03636%
90641	TOWN OF ELK PARK	611,644	0.00110%
90651	TOWN OF SUGAR MOUNTAIN	5,276,918	0.00952%
90701	BEAUFORT COUNTY	138,871,999	0.25049%
90704	BEAUFORT COUNTY ABC BOARD	2,328,985	0.00420%
90705	B H M REGIONAL LIBRARY	1,875,181	0.00338%
90709	MIDEAST COMMISSION	7,885,881	0.01422%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2020

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
90711	CITY OF WASHINGTON	88,171,328	0.15904%
90721	TOWN OF AURORA	1,177,139	0.00212%
90731	TOWN OF BELHAVEN	8,487,452	0.01531%
90741	TOWN OF WASHINGTON PARK	737,429	0.00133%
90751	TOWN OF CHOCOWINITY	3,472,039	0.00626%
90801	BERTIE COUNTY	69,540,752	0.12543%
90804	BERTIE COUNTY ABC BOARD	277,466	0.00050%
90805	ALBEMARLE REGIONAL LIBRARY	3,491,024	0.00630%
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	8,211,296	0.01481%
90811	TOWN OF AULANDER	2,162,955	0.00390%
90812	TOWN OF WINDSOR	11,589,563	0.02090%
90813	TOWN OF COLERAIN	227,617	0.00041%
90861	TOWN OF LEWISTON WOODVILLE	136,857	0.00025%
90901	BLADEN COUNTY	115,803,400	0.20888%
90911	TOWN OF ELIZABETHTOWN	20,785,366	0.03749%
90917	ELIZABETHTOWN ABC BOARD	540,633	0.00098%
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	547,647	0.00099%
90921	TOWN OF WHITE LAKE	5,692,960	0.01027%
90931	TOWN OF CLARKTON	1,765,465	0.00318%
90941	TOWN OF BLADENBORO	3,879,999	0.00700%
91001	BRUNSWICK COUNTY	394,456,467	0.71149%
91002	TOWN OF LELAND	65,683,463	0.11847%
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	31,937,151	0.05761%
91004	BRUNSWICK COUNTY ABC BOARD	2,029,954	0.00366%
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	56,581,802	0.10206%
91007	CALABASH ABC BOARD	528,695	0.00095%
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	8,556,736	0.01543%
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	673,887	0.00122%
91010	TOWN OF CALABASH	2,740,608	0.00494%
91011	CITY OF SOUTHPORT	20,516,960	0.03701%
91012	CITY OF NORTHWEST	642,178	0.00116%
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	2,060,971	0.00372%
91014	TOWN OF HOLDEN BEACH	9,768,684	0.01762%
91015	CAPE FEAR REGIONAL JETPORT	925,987	0.00167%
91017	CITY OF SOUTHPORT ABC BOARD	1,581,433	0.00285%
91020	TOWN OF BELVILLE	1,186,103	0.00214%
91021	TOWN OF OAK ISLAND	53,012,859	0.09562%
91024	TOWN OF CAROLINA SHORES	5,636,808	0.01017%
91026	TOWN OF NAVASSA	1,987,534	0.00358%
91027	OAK ISLAND ABC BOARD	948,918	0.00171%
91032	TOWN OF ST JAMES	1,118,688	0.00202%
91041	TOWN OF SUNSET BEACH	26,459,573	0.04773%
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	15,250,567	0.02751%
91047	TOWN OF SUNSET BEACH ABC BOARD	571,437	0.00103%
91051	TOWN OF CASWELL BEACH	3,450,470	0.00622%
91057	SHALLOTTE ABC BOARD	611,795	0.00110%
91061	TOWN OF OCEAN ISLE BEACH	21,040,974	0.03795%
91067	OCEAN ISLE BEACH ABC BOARD	853,697	0.00154%
91071	CITY OF BOILING SPRING LAKES	12,121,539	0.02186%
91077	BOILING SPRING LAKES ABC BOARD	641,824	0.00116%
91081	TOWN OF SHALLOTTE	23,772,807	0.04288%
91091	VILLAGE OF BALD HEAD ISLAND	31,091,430	0.05608%
91101	BUNCOMBE COUNTY	717,012,785	1.29329%
91102	LAND-OF-SKY REGIONAL COUNCIL	15,627,809	0.02819%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2020

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91104	WOODFIN ABC COMMISSION	967,515	0.00175%
91107	WESTERN NORTH CAROLINA REGIONAL AIR QUALITY	2,163,536	0.00390%
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	64,751,288	0.11679%
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	5,465,440	0.00986%
91111	TOWN OF BILTMORE FOREST	11,171,672	0.02015%
91120	WEST BUNCOMBE FIRE DEPARTMENT	14,872,503	0.02683%
91121	CITY OF ASHEVILLE	580,530,881	1.04712%
91127	ASHEVILLE ABC BOARD	15,620,254	0.02817%
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	28,769,401	0.05189%
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	25,114,309	0.04530%
91141	TOWN OF WEAVERVILLE	35,140,868	0.06338%
91147	WEAVERVILLE ABC BOARD	1,574,354	0.00284%
91151	TOWN OF BLACK MOUNTAIN	33,464,053	0.06036%
91154	BLACK MOUNTAIN ABC BOARD	1,217,571	0.00220%
91161	TOWN OF MONTREAT	5,126,873	0.00925%
91171	TOWN OF WOODFIN	14,794,131	0.02668%
91201	BURKE COUNTY	141,555,225	0.25533%
91202	BURKE-CATAWBA DISTRICT CONFINEMENT	3,918,360	0.00707%
91203	BURKE COUNTY HEALTH DEPARTMENT	13,083,240	0.02360%
91206	BURKE COUNTY DEPARTMENT OF SOCIAL SERVICES	49,956,957	0.09011%
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	900,699	0.00162%
91211	TOWN OF VALDESE	26,703,429	0.04817%
91213	VALDESE HOUSING AUTHORITY	1,608,194	0.00290%
91214	TOWN OF RUTHERFORD COLLEGE	1,987,576	0.00359%
91217	MORGANTON ABC BOARD	1,174,212	0.00212%
91221	TOWN OF DREXEL	5,750,815	0.01037%
91231	CITY OF MORGANTON	106,102,421	0.19138%
91233	MORGANTON HOUSING AUTHORITY	3,765,451	0.00679%
91241	TOWN OF GLEN ALPINE	1,764,847	0.00318%
91251	TOWN OF HILDEBRAN	1,476,184	0.00266%
91261	TOWN OF CONNELLY SPRINGS	544,166	0.00098%
91301	CABARRUS COUNTY	458,750,237	0.82746%
91302	WATER AND SEWER AUTH OF CABARRUS COUNTY	27,833,083	0.05020%
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	100,899,863	0.18200%
91308	CABARRUS COUNTY TOURISM AUTHORITY	8,998,897	0.01623%
91311	CITY OF CONCORD	467,677,253	0.84356%
91317	CONCORD ABC BOARD	7,042,998	0.01270%
91321	TOWN OF MOUNT PLEASANT	3,842,370	0.00693%
91331	CITY OF KANNAPOLIS	169,766,922	0.30621%
91341	TOWN OF MIDLAND	2,046,265	0.00369%
91401	CALDWELL COUNTY	208,989,135	0.37696%
91411	TOWN OF GRANITE FALLS	22,228,930	0.04009%
91414	TOWN OF RHODHISS	1,356,120	0.00245%
91417	GRANITE FALLS ABC BOARD	337,753	0.00061%
91421	TOWN OF SAWMILLS	3,785,293	0.00683%
91423	LENOIR HOUSING AUTHORITY	3,117,678	0.00562%
91431	TOWN OF HUDSON	9,843,965	0.01776%
91441	TOWN OF HARRISBURG	52,946,480	0.09550%
91451	CITY OF LENOIR	85,644,383	0.15448%
91457	CITY OF LENOIR ABC BOARD	782,199	0.00141%
91501	CAMDEN COUNTY	27,576,429	0.04974%
91504	CAMDEN COUNTY ABC BOARD	451,189	0.00081%
91601	CARTERET COUNTY	155,911,026	0.28122%
91604	CARTERET COUNTY ABC BOARD	4,523,911	0.00816%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2020

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	9,747,028	0.01758%
91611	TOWN OF MOREHEAD CITY	82,950,893	0.14962%
91621	TOWN OF NEWPORT	15,064,568	0.02717%
91631	TOWN OF BEAUFORT	35,805,372	0.06458%
91633	BEAUFORT HOUSING AUTHORITY	1,689,660	0.00305%
91641	TOWN OF PINE KNOLL SHORES	16,863,769	0.03042%
91651	TOWN OF EMERALD ISLE	29,732,330	0.05363%
91661	TOWN OF INDIAN BEACH	11,006,338	0.01985%
91671	TOWN OF CAPE CARTERET	5,192,121	0.00937%
91681	TOWN OF ATLANTIC BEACH	25,995,908	0.04689%
91691	TOWN OF CEDAR POINT	784,648	0.00142%
91701	CASWELL COUNTY	62,351,403	0.11246%
91704	CASWELL COUNTY ABC BOARD	921,051	0.00166%
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	12,370,301	0.02231%
91719	TOWN OF YANCEYVILLE	3,106,039	0.00560%
91801	CATAWBA COUNTY	424,645,635	0.76594%
91804	CATAWBA COUNTY ABC BOARD	7,659,693	0.01382%
91811	CITY OF HICKORY	242,162,329	0.43679%
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	3,175,773	0.00573%
91813	HICKORY PUBLIC HOUSING AUTHORITY	4,285,468	0.00773%
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	23,417,201	0.04224%
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	15,996,358	0.02885%
91821	CITY OF CLAREMONT	8,176,574	0.01475%
91831	TOWN OF MAIDEN	24,061,327	0.04340%
91841	THE TOWN OF LONGVIEW	15,420,006	0.02781%
91851	TOWN OF CONOVER	37,386,184	0.06743%
91861	TOWN OF BROOKFORD	387,301	0.00070%
91871	CITY OF NEWTON	75,664,001	0.13648%
91881	TOWN OF CATAWBA	828,901	0.00150%
91901	CHATHAM COUNTY	208,629,783	0.37631%
91903	CHATHAM COUNTY HOUSING AUTHORITY	343,285	0.00062%
91904	CHATHAM COUNTY ABC BOARD	2,311,352	0.00417%
91908	GOLDSTON-GULF SANITARY DISTRICT	863,678	0.00156%
91911	TOWN OF SILER CITY	30,283,382	0.05462%
91917	SILER CITY ABC BOARD	674,618	0.00122%
91921	TOWN OF PITTSBORO	21,795,797	0.03931%
92001	CHEROKEE COUNTY	100,288,761	0.18089%
92005	NANTAHALA REGIONAL LIBRARY	1,899,884	0.00343%
92011	TOWN OF MURPHY	11,585,313	0.02090%
92017	MURPHY ABC BOARD	1,661,770	0.00300%
92021	TOWN OF ANDREWS	6,389,065	0.01152%
92101	CHOWAN COUNTY	42,617,421	0.07687%
92104	CHOWAN COUNTY ABC BOARD	396,692	0.00072%
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	10,179,209	0.01836%
92111	TOWN OF EDENTON	30,012,908	0.05414%
92113	THE NEW EDENTON HOUSING AUTHORITY	961,120	0.00173%
92201	CLAY COUNTY	51,615,129	0.09310%
92214	CLAY COUNTY ABC BOARD	1,052,693	0.00190%
92301	CLEVELAND COUNTY	293,034,229	0.52855%
92302	CLEVELAND COUNTY WATER	16,625,798	0.02999%
92311	CITY OF SHELBY	128,656,882	0.23206%
92317	SHELBY ABC BOARD	1,871,894	0.00338%
92321	CITY OF KINGS MOUNTAIN	73,924,951	0.13334%
92327	KINGS MOUNTAIN ABC BOARD	351,365	0.00063%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2020

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
92331	TOWN OF BOILING SPRINGS	7,658,080	0.01381%
92341	TOWN OF LAWNSDALE	434,812	0.00078%
92351	TOWN OF GROVER	1,372,442	0.00248%
92401	COLUMBUS COUNTY	143,152,182	0.25821%
92403	WHITEVILLE HOUSING AUTHORITY	461,327	0.00083%
92411	CITY OF WHITEVILLE	26,672,818	0.04811%
92417	WHITEVILLE ABC BOARD	635,202	0.00115%
92421	TOWN OF BRUNSWICK	991,758	0.00179%
92427	LAKE WACCAMAW ABC BOARD	95,834	0.00017%
92431	TOWN OF FAIR BLUFF	1,299,109	0.00234%
92441	TOWN OF CHADBOURN	5,845,949	0.01054%
92444	WEST COLUMBUS ABC BOARD	289,634	0.00052%
92451	TOWN OF TABOR CITY	5,815,915	0.01049%
92461	TOWN OF LAKE WACCAMAW	2,955,383	0.00533%
92501	CRAVEN COUNTY	222,650,222	0.40160%
92502	FIRST CRAVEN SANITARY DISTRICT	1,182,931	0.00213%
92504	CRAVEN COUNTY ABC BOARD	5,033,477	0.00908%
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	9,281,549	0.01674%
92506	COASTAL CAROLINA REGIONAL AIRPORT	3,362,062	0.00606%
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	5,032,467	0.00908%
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTH	16,948,208	0.03057%
92511	CITY OF NEW BERN	184,627,615	0.33302%
92513	TRILLIUM HEALTH RESOURCES	216,221,710	0.39000%
92521	TOWN OF TRENT WOODS	3,721,332	0.00671%
92531	CITY OF HAVELOCK	46,952,663	0.08469%
92541	TOWN OF RIVER BEND	8,105,855	0.01462%
92551	TOWN OF VANCEBORO	3,044,523	0.00549%
92561	TOWN OF BRIDGETON	717,975	0.00130%
92571	TOWN OF COVE CITY	245,764	0.00044%
92601	CUMBERLAND COUNTY	705,669,334	1.27283%
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	250,864	0.00045%
92604	CUMBERLAND COUNTY ABC BOARD	20,174,045	0.03639%
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	3,923,022	0.00708%
92611	CITY OF FAYETTEVILLE	631,446,353	1.13896%
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	12,336,476	0.02225%
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	317,474,889	0.57264%
92621	TOWN OF STEDMAN	1,494,247	0.00270%
92631	TOWN OF HOPE MILLS	50,023,743	0.09023%
92641	TOWN OF WADE	548,496	0.00099%
92651	TOWN OF LINDEN	236,748	0.00043%
92661	TOWN OF SPRING LAKE	35,883,023	0.06472%
92671	TOWN OF FALCON	104,764	0.00019%
92681	TOWN OF EASTOVER	488,820	0.00088%
92701	CURRITUCK COUNTY	168,543,242	0.30401%
92704	CURRITUCK COUNTY ABC BOARD	2,007,546	0.00362%
92801	DARE COUNTY	303,551,133	0.54752%
92802	DARE COUNTY TOURISM BOARD	6,280,094	0.01133%
92804	DARE COUNTY ABC BOARD	8,278,553	0.01493%
92811	TOWN OF NAGS HEAD	53,232,101	0.09602%
92821	TOWN OF KILL DEVIL HILLS	54,949,494	0.09911%
92831	TOWN OF MANTEO	14,664,304	0.02645%
92841	TOWN OF SOUTHERN SHORES	12,257,146	0.02211%
92851	TOWN OF KITTY HAWK	21,822,666	0.03936%
92861	TOWN OF DUCK	20,833,538	0.03758%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
92901	DAVIDSON COUNTY	301,776,064	0.54432%
92911	CITY OF THOMASVILLE	103,412,941	0.18653%
92913	THOMASVILLE HOUSING AUTHORITY	1,044,491	0.00188%
92914	THOMASVILLE ABC BOARD	1,498,760	0.00270%
92917	LEXINGTON ABC BOARD	722,402	0.00130%
92921	TOWN OF DENTON	5,159,179	0.00931%
92931	CITY OF LEXINGTON	129,178,439	0.23300%
92941	TOWN OF MIDWAY	240,072	0.00043%
93001	DAVIE COUNTY	120,700,130	0.21771%
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	662,299	0.00119%
93011	TOWN OF MOCKSVILLE	17,302,198	0.03121%
93021	TOWN OF BERMUDA RUN	1,678,462	0.00303%
93028	MOCKSVILLE-COOLEEMEE ABC BOARD	1,195,122	0.00216%
93031	TOWN OF COOLEEMEE	254,832	0.00046%
93101	DUPLIN COUNTY	162,051,876	0.29230%
93103	DUPLIN COUNTY TOURISM DEVELOPMENT AUTHORITY	900,635	0.00162%
93108	EASTPOINTE HUMAN SERVICES	121,751,652	0.21961%
93111	TOWN OF BEULAVILLE	3,018,240	0.00544%
93121	TOWN OF KENANSVILLE	2,981,858	0.00538%
93127	KENANSVILLE ABC BOARD	322,225	0.00058%
93131	TOWN OF WARSAW	9,571,946	0.01727%
93137	WARSAW ABC BOARD	277,820	0.00050%
93141	TOWN OF FAISON	2,046,859	0.00369%
93151	TOWN OF WALLACE	19,603,092	0.03536%
93157	WALLACE ABC BOARD	709,074	0.00128%
93161	TOWN OF ROSE HILL	5,747,018	0.01037%
93171	TOWN OF CALYPSO	505,703	0.00091%
93181	TOWN OF TEACHEY	556,059	0.00100%
93191	TOWN OF MAGNOLIA	1,600,846	0.00289%
93201	DURHAM COUNTY	843,972,443	1.52230%
93204	DURHAM COUNTY ABC BOARD	14,635,541	0.02640%
93209	ALLIANCE BEHAVIORAL HEALTHCRE	293,665,169	0.52969%
93211	CITY OF DURHAM	1,226,829,228	2.21286%
93212	DURHAM CONVENTION AND VISITORS BUREAU	15,910,356	0.02870%
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	14,297,480	0.02579%
93301	EDGECOMBE COUNTY	120,971,845	0.21820%
93304	EDGECOMBE COUNTY ABC BOARD	2,114,861	0.00381%
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	1,900,260	0.00343%
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	9,240,806	0.01667%
93311	TOWN OF TARBORO	73,254,196	0.13213%
93317	TARBORO REDEVELOPMENT COMMISSION	2,511,045	0.00453%
93321	CITY OF ROCKY MOUNT	368,981,481	0.66554%
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	1,783,510	0.00322%
93331	TOWN OF PINETOPS	7,377,584	0.01331%
93333	ROCKY MOUNT HOUSING AUTHORITY	9,934,432	0.01792%
93341	TOWN OF MACCLESFIELD	1,446,398	0.00261%
93351	TOWN OF PRINCEVILLE	1,716,311	0.00310%
93401	FORSYTH COUNTY	762,794,733	1.37587%
93406	PIEDMONT TRIAD REGIONAL COUNCIL	27,698,265	0.04996%
93411	CITY OF WINSTON-SALEM	988,598,893	1.78316%
93413	WINSTON-SALEM HOUSING AUTHORITY	37,681,139	0.06797%
93417	TRIAD MUNICIPAL ABC BOARD	15,943,062	0.02876%
93421	TOWN OF KERNERSVILLE	112,448,958	0.20283%
93431	TOWN OF RURAL HALL	7,477,757	0.01349%

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93441	VILLAGE OF CLEMMONS	9,308,175	0.01679%
93442	CLEMMONS FIRE DEPARTMENT	8,355,812	0.01507%
93451	TOWN OF LEWISVILLE	3,674,995	0.00663%
93461	TOWN OF WALKERTOWN	828,681	0.00149%
93471	VILLAGE OF TOBACCOVILLE	689,802	0.00124%
93501	FRANKLIN COUNTY	207,480,641	0.37424%
93511	TOWN OF FRANKLINTON	4,774,774	0.00861%
93517	FRANKLINTON ABC BOARD	203,508	0.00037%
93521	TOWN OF LOUISBURG	26,314,792	0.04746%
93527	LOUISBURG ABC BOARD	491,313	0.00089%
93531	TOWN OF BUNN	1,380,123	0.00249%
93537	ABC BOARD - TOWN OF BUNN	576,984	0.00104%
93541	TOWN OF YOUNGSVILLE	9,058,271	0.01634%
93601	GASTON COUNTY	607,371,444	1.09553%
93602	TOWN OF STANLEY	8,749,604	0.01578%
93604	CRAMERTON ABC BOARD	724,408	0.00131%
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	203,483,502	0.36703%
93610	TOWN OF MCADENVILLE	904,535	0.00163%
93611	CITY OF GASTONIA	375,850,304	0.67793%
93617	GASTONIA ABC BOARD	4,237,788	0.00764%
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	462,789	0.00083%
93621	CITY OF BELMONT	63,460,755	0.11447%
93623	BELMONT HOUSING AUTHORITY	646,230	0.00117%
93631	TOWN OF CRAMERTON	15,912,725	0.02870%
93641	CITY OF CHERRYVILLE	20,647,740	0.03724%
93647	CHERRYVILLE ABC BOARD	255,496	0.00046%
93651	TOWN OF DALLAS	24,769,254	0.04468%
93661	CITY OF LOWELL	8,139,425	0.01468%
93671	BESSEMER CITY	19,694,449	0.03552%
93681	TOWN OF RANLO	8,754,490	0.01579%
93691	CITY OF MOUNT HOLLY	60,611,404	0.10933%
93701	GATES COUNTY	23,821,015	0.04297%
93704	GATES COUNTY ABC BOARD	109,317	0.00020%
93801	GRAHAM COUNTY	24,059,426	0.04340%
93803	GRAHAM COUNTY HEALTH DEPARTMENT	5,760,034	0.01039%
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	3,914,528	0.00706%
93821	TOWN OF ROBBINSVILLE	3,445,927	0.00622%
93901	GRANVILLE COUNTY	100,958,218	0.18210%
93904	GRANVILLE COUNTY ABC BOARD	1,766,593	0.00319%
93906	GRANVILLE COUNTY HOSPITAL	170,422,283	0.30740%
93908	GRANVILLE-VANCE PUBLIC HEALTH	28,598,910	0.05158%
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	14,668,333	0.02646%
93911	CITY OF OXFORD	34,184,040	0.06166%
93913	OXFORD HOUSING AUTHORITY	2,587,726	0.00467%
93914	TOWN OF STOVALL	288,352	0.00052%
93921	CITY OF CREEDMOOR	15,000,467	0.02706%
93931	TOWN OF BUTNER	29,645,045	0.05347%
94001	GREENE COUNTY	58,196,824	0.10497%
94002	MAURY SANITARY LAND DISTRICT	248,737	0.00045%
94004	GREENE COUNTY ABC BOARD	379,226	0.00068%
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	107,275	0.00019%
94011	TOWN OF HOOKERTON	1,545,046	0.00279%
94021	TOWN OF SNOW HILL	5,717,187	0.01031%
94031	TOWN OF WALSTONBURG	241,324	0.00044%

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94101	GUILFORD COUNTY	957,069,986	1.72629%
94102	GUIL-RAND FIRE DEPARTMENT	21,205,084	0.03825%
94108	PINECROFT-SEDGEFIELD FIRE DISTRICT INC	23,303,998	0.04203%
94109	ALAMANCE COMMUNITY FIRE DISTRICT	5,870,134	0.01059%
94111	CITY OF GREENSBORO	1,350,070,738	2.43516%
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	8,305,692	0.01498%
94117	GREENSBORO ABC BOARD	17,573,422	0.03170%
94118	GUILFORD FIRE DISTRICT # 13 INC	8,609,254	0.01553%
94121	CITY OF HIGH POINT	619,503,472	1.11741%
94127	HIGH POINT ABC BOARD	8,092,185	0.01460%
94131	TOWN OF JAMESTOWN	11,791,048	0.02127%
94151	TOWN OF GIBSONVILLE	24,038,421	0.04336%
94157	GIBSONVILLE ABC BOARD	536,705	0.00097%
94161	TOWN OF OAK RIDGE	2,725,496	0.00492%
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	3,689,652	0.00666%
94171	TOWN OF SUMMERFIELD	3,883,263	0.00700%
94172	SUMMERFIELD FIRE DISTRICT	14,998,039	0.02705%
94201	HALIFAX COUNTY	167,908,636	0.30286%
94204	HALIFAX COUNTY ABC BOARD	1,854,655	0.00335%
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	828,405	0.00149%
94209	ROANOKE RAPIDS SANITARY DISTRICT	17,409,709	0.03140%
94211	TOWN OF ENFIELD	8,126,901	0.01466%
94221	CITY OF ROANOKE RAPIDS	54,223,356	0.09780%
94231	TOWN OF WELDON	7,010,218	0.01264%
94241	TOWN OF SCOTLAND NECK	7,557,201	0.01363%
94251	TOWN OF HOBGOOD	989,038	0.00178%
94261	TOWN OF LITTLETON	2,059,381	0.00371%
94301	HARNETT COUNTY	338,559,382	0.61067%
94311	CITY OF DUNN	43,519,018	0.07850%
94313	DUNN HOUSING AUTHORITY	949,563	0.00171%
94317	DUNN ABC BOARD	267,017	0.00048%
94321	TOWN OF LILLINGTON	17,494,647	0.03156%
94331	TOWN OF ERWIN	8,361,037	0.01508%
94341	TOWN OF COATS	5,137,643	0.00927%
94347	TOWN OF ANGIER ABC BOARD	831,656	0.00150%
94351	TOWN OF ANGIER	16,128,305	0.02909%
94401	HAYWOOD COUNTY	196,197,568	0.35389%
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	2,174,118	0.00392%
94408	JUNALUSKA SANITARY DISTRICT	3,014,076	0.00544%
94411	TOWN OF WAYNESVILLE	65,026,212	0.11729%
94412	WAYNESVILLE ABC BOARD	907,503	0.00164%
94421	TOWN OF MAGGIE VALLEY	6,499,685	0.01172%
94427	MAGGIE VALLEY ABC BOARD	1,442,963	0.00260%
94428	MAGGIE VALLEY SANITARY DISTRICT	4,009,453	0.00723%
94431	TOWN OF CANTON	21,176,807	0.03820%
94437	CANTON ABC BOARD	776,953	0.00140%
94501	COUNTY OF HENDERSON	328,761,448	0.59300%
94511	CITY OF HENDERSONVILLE	111,170,208	0.20052%
94517	HENDERSONVILLE ABC BOARD	3,223,104	0.00581%
94521	TOWN OF LAUREL PARK	8,226,558	0.01484%
94527	LAUREL PARK ABC BOARD	383,919	0.00069%
94531	THE VILLAGE OF FLAT ROCK	1,166,323	0.00210%
94532	BLUE RIDGE FIRE DEPARTMENT	7,424,773	0.01339%
94541	TOWN OF FLETCHER	15,437,691	0.02785%

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94547	FLETCHER ABC BOARD	693,931	0.00125%
94551	TOWN OF MILLS RIVER	3,227,362	0.00582%
94601	HERTFORD COUNTY	51,192,928	0.09234%
94604	HERTFORD COUNTY ABC BOARD	1,124,900	0.00203%
94611	TOWN OF AHOSKIE	17,007,073	0.03068%
94621	TOWN OF MURFREESBORO	6,122,360	0.01104%
94631	TOWN OF WINTON	2,376,412	0.00429%
94641	TOWN OF COFIELD	798,730	0.00144%
94701	HOKE COUNTY	136,927,532	0.24698%
94704	HOKE COUNTY ABC BOARD	859,763	0.00155%
94711	TOWN OF RAEFORD	17,232,576	0.03108%
94801	HYDE COUNTY	37,926,943	0.06841%
94804	HYDE COUNTY ABC BOARD	190,379	0.00034%
94812	OCRACOKE SANITARY DISTRICT	1,575,259	0.00284%
94901	IREDELL COUNTY	403,287,898	0.72742%
94908	GREATER STATESVILLE DEVELOPMENT CORPORATION	3,623,655	0.00654%
94911	CITY OF STATESVILLE	161,543,536	0.29138%
94917	STATESVILLE ABC BOARD	1,725,289	0.00311%
94921	CITY OF MOORESVILLE	208,266,318	0.37566%
94923	MOORESVILLE HOUSING AUTHORITY	1,459,258	0.00263%
94927	MOORESVILLE ABC BOARD	1,251,993	0.00226%
94931	TOWN OF TROUTMAN	11,039,833	0.01991%
94937	TOWN OF TROUTMAN ABC BOARD	415,256	0.00075%
94941	MI CONNECTION COMMUNICATIONS SYSTEM	30,506,726	0.05503%
94947	VALDESE ABC BOARD	301,037	0.00054%
95001	JACKSON COUNTY	122,505,387	0.22097%
95002	TUCKASEEGEE WATER AUTHORITY	9,293,803	0.01676%
95005	FONTANA REGIONAL LIBRARY	9,295,600	0.01677%
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMM	6,791,945	0.01225%
95009	VAYA HEALTH	211,201,677	0.38095%
95010	JACKSON COUNTY TOURISM DEVELOPMENT AUTHORITY	1,179,078	0.00213%
95011	TOWN OF SYLVA	9,661,432	0.01743%
95017	JACKSON COUNTY ABC BOARD	2,360,986	0.00426%
95101	JOHNSTON COUNTY	495,266,125	0.89332%
95103	BENSON HOUSING AUTHORITY	2,774,782	0.00500%
95104	JOHNSTON COUNTY ABC BOARD	6,317,568	0.01140%
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	4,483,520	0.00809%
95106	TOWN OF ARCHER LODGE	656,292	0.00118%
95110	JOHNSTON HEALTH CENTER	154,291,206	0.27830%
95111	TOWN OF SMITHFIELD	55,075,562	0.09934%
95113	SMITHFIELD HOUSING AUTHORITY	2,485,834	0.00448%
95121	TOWN OF SELMA	28,311,848	0.05107%
95122	TOWN OF MICRO	959,619	0.00173%
95123	SELMA HOUSING AUTHORITY	2,958,178	0.00534%
95131	TOWN OF CLAYTON	102,954,284	0.18570%
95141	TOWN OF BENSON	21,416,532	0.03863%
95151	TOWN OF FOUR OAKS	6,635,771	0.01197%
95161	TOWN OF PINE LEVEL	4,081,133	0.00736%
95171	TOWN OF KENLY	6,781,261	0.01223%
95181	TOWN OF PRINCETON	3,995,456	0.00721%
95191	TOWN OF WILSON'S MILLS	4,078,231	0.00736%
95201	JONES COUNTY	39,072,153	0.07048%
95204	JONES COUNTY ABC BOARD	479,083	0.00086%
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	144,904	0.00026%

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95211	TOWN OF POLLOCKSVILLE	94,161	0.00017%
95221	TOWN OF MAYSVILLE	2,360,923	0.00426%
95301	LEE COUNTY	123,434,954	0.22264%
95311	CITY OF SANFORD	135,509,740	0.24442%
95317	SANFORD ABC BOARD	2,312,259	0.00417%
95321	TOWN OF BROADWAY	2,450,115	0.00442%
95401	LENOIR COUNTY	145,903,173	0.26317%
95404	LENOIR COUNTY ABC BOARD	2,698,989	0.00487%
95405	NEUSE REGIONAL LIBRARY	2,521,940	0.00455%
95411	CITY OF KINSTON	113,796,291	0.20526%
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	14,062,939	0.02537%
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	3,473,464	0.00627%
95421	TOWN OF PINK HILL	1,398,348	0.00252%
95431	TOWN OF LAGRANGE	6,848,728	0.01235%
95501	LINCOLN COUNTY	294,847,191	0.53182%
95504	LINCOLN COUNTY ABC BOARD	966,487	0.00174%
95511	CITY OF LINCOLNTON	57,442,784	0.10361%
95513	LINCOLNTON HOUSING AUTHORITY	2,598,450	0.00469%
95517	TOWN OF LINCOLNTON ABC BOARD	1,021,168	0.00184%
95601	MACON COUNTY	132,441,978	0.23889%
95611	TOWN OF FRANKLIN	18,470,032	0.03331%
95617	HIGHLANDS ABC BOARD	770,779	0.00139%
95621	TOWN OF HIGHLANDS	25,774,790	0.04649%
95701	MADISON COUNTY	67,553,869	0.12185%
95711	TOWN OF MARS HILL	8,256,192	0.01489%
95721	TOWN OF MARSHALL	2,848,428	0.00514%
95733	HOT SPRINGS HOUSING AUTHORITY	739,681	0.00133%
95801	MARTIN COUNTY	51,156,721	0.09227%
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	262,093	0.00047%
95804	MARTIN COUNTY ABC BOARD	1,447,200	0.00261%
95811	TOWN OF WILLIAMSTON	30,713,755	0.05540%
95813	WILLIAMSTON HOUSING AUTHORITY	2,333,122	0.00421%
95821	TOWN OF OAK CITY	328,156	0.00059%
95831	TOWN OF HAMILTON	758,237	0.00137%
95841	TOWN OF JAMESVILLE	1,466,215	0.00264%
95851	TOWN OF ROBERSONVILLE	6,988,724	0.01261%
95853	ROBERSONVILLE HOUSING AUTHORITY	1,648,021	0.00297%
95901	MCDOWELL COUNTY	110,018,192	0.19844%
95908	PLEASANT GARDEN FIRE DEPARTMENT	3,181,796	0.00574%
95911	TOWN OF MARION	30,728,641	0.05543%
95917	MARION ABC BOARD	1,225,129	0.00221%
95921	TOWN OF OLD FORT	2,779,063	0.00501%
96001	MECKLENBURG COUNTY	2,578,189,659	4.65035%
96003	CHARLOTTE HOUSING AUTHORITY	98,738,509	0.17810%
96004	MECKLENBURG COUNTY ABC BOARD	54,605,530	0.09849%
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	138,069,978	0.24904%
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	340,655,407	0.61445%
96009	CENTRALINA COUNCIL OF GOVERNMENTS	21,142,770	0.03814%
96011	CITY OF CHARLOTTE	3,591,528,314	6.47820%
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	136,971,909	0.24706%
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	1,978,986	0.00357%
96021	TOWN OF PINEVILLE	39,056,185	0.07045%
96031	TOWN OF MINT HILL	45,956,001	0.08289%
96041	TOWN OF HUNTERSVILLE	98,597,169	0.17784%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
96051	TOWN OF CORNELIUS	57,418,798	0.10357%
96061	TOWN OF STALLINGS	18,093,903	0.03264%
96071	TOWN OF MATTHEWS	73,066,687	0.13179%
96081	TOWN OF DAVIDSON	31,026,233	0.05596%
96101	MITCHELL COUNTY	34,902,978	0.06296%
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	634,537	0.00114%
96111	TOWN OF SPRUCE PINE	9,250,585	0.01669%
96121	TOWN OF BAKERSVILLE	926,142	0.00167%
96201	MONTGOMERY COUNTY	53,935,284	0.09728%
96204	MONTGOMERY-MUNICIPAL ABC BOARD	761,800	0.00137%
96211	TOWN OF STAR	1,220,170	0.00220%
96221	TOWN OF TROY	10,888,769	0.01964%
96231	TOWN OF BISCOE	5,866,941	0.01058%
96241	TOWN OF CANDOR	3,305,214	0.00596%
96251	TOWN OF MOUNT GILEAD	4,901,651	0.00884%
96301	MOORE COUNTY	265,962,317	0.47972%
96302	TOWN OF TAYLORTOWN	2,893,790	0.00522%
96304	MOORE COUNTY ABC BOARD	2,574,649	0.00464%
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	2,372,052	0.00428%
96310	MOORE COUNTY AIRPORT AUTHORITY	2,509,264	0.00453%
96311	TOWN OF SOUTHERN PINES	76,564,077	0.13810%
96312	TOWN OF CAMERON	984,340	0.00178%
96318	SANDHILLS CENTER	130,350,828	0.23512%
96321	TOWN OF VASS	2,770,263	0.00500%
96331	TOWN OF ABERDEEN	38,535,057	0.06951%
96341	TOWN OF ROBBINS	3,303,964	0.00596%
96351	VILLAGE OF PINEHURST	57,969,061	0.10456%
96361	TOWN OF PINEBLUFF	2,625,106	0.00473%
96371	VILLAGE OF WHISPERING PINES	8,500,057	0.01533%
96381	FOX FIRE VILLAGE	1,704,527	0.00307%
96391	TOWN OF CARTHAGE	11,864,059	0.02140%
96401	NASH COUNTY	239,660,837	0.43228%
96404	NASH COUNTY ABC BOARD	5,226,607	0.00943%
96405	BRASWELL MEMORIAL LIBRARY	7,148,659	0.01289%
96411	TOWN OF SPRING HOPE	3,783,448	0.00682%
96421	TOWN OF NASHVILLE	23,450,334	0.04230%
96431	TOWN OF MIDDLESEX	2,689,878	0.00485%
96441	TOWN OF WHITAKERS	1,625,649	0.00293%
96451	TOWN OF BAILEY	728,117	0.00131%
96461	TOWN OF SHARPSBURG	7,175,087	0.01294%
96501	NEW HANOVER COUNTY	817,185,228	1.47398%
96502	NEW HANOVER AIRPORT AUTHORITY	18,500,613	0.03337%
96503	WILMINGTON HOUSING AUTHORITY	15,579,507	0.02810%
96504	NEW HANOVER COUNTY ABC BOARD	21,121,554	0.03810%
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	126,677,811	0.22849%
96508	LOWER CAPE FEAR WATER AND SEWER AUTHORITY	131,238	0.00024%
96511	TOWN OF WRIGHTSVILLE BEACH	30,770,270	0.05550%
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	7,590,944	0.01369%
96521	TOWN OF CAROLINA BEACH	49,511,547	0.08931%
96531	CITY OF WILMINGTON	458,266,402	0.82659%
96541	TOWN OF KURE BEACH	22,510,145	0.04060%
96601	NORTHAMPTON COUNTY	88,555,954	0.15973%
96604	NORTHAMPTON COUNTY ABC BOARD	254,282	0.00046%
96611	TOWN OF RICH SQUARE	1,081,597	0.00195%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	2,449,972	0.00442%
96621	TOWN OF WOODLAND	1,030,994	0.00186%
96631	TOWN OF GARYSBURG	1,283,191	0.00231%
96641	TOWN OF CONWAY	1,635,306	0.00295%
96651	TOWN OF GASTON	889,316	0.00160%
96661	TOWN OF JACKSON	1,381,054	0.00249%
96671	TOWN OF SEVERN	774,096	0.00140%
96681	TOWN OF SEABOARD	974,848	0.00176%
96701	ONslow COUNTY	439,833,674	0.79334%
96704	ONslow COUNTY ABC BOARD	10,727,536	0.01935%
96708	ONslow WATER & SEWER AUTHORITY	47,546,253	0.08576%
96711	CITY OF JACKSONVILLE	214,328,087	0.38659%
96721	TOWN OF SWANSBORO	13,267,377	0.02393%
96731	TOWN OF HOLLY RIDGE	9,654,387	0.01741%
96741	TOWN OF RICHLANDS	4,813,147	0.00868%
96751	TOWN OF NORTH TOPSAIL BEACH	15,048,573	0.02714%
96801	ORANGE COUNTY	409,237,518	0.73815%
96804	ORANGE COUNTY ABC BOARD	13,030,764	0.02350%
96808	ORANGE WATER AND SEWER AUTHORITY	70,479,766	0.12713%
96811	TOWN OF CHAPEL HILL	318,098,077	0.57376%
96821	TOWN OF CARRBORO	67,964,146	0.12259%
96831	TOWN OF HILLSBOROUGH	51,090,200	0.09215%
96901	PAMLICO COUNTY	47,901,188	0.08640%
96911	TOWN OF BAYBORO	125,320	0.00023%
96912	TOWN OF ORIENTAL	4,177,728	0.00754%
96918	BAY RIVER METRO SEWERAGE DISTRICT	1,733,893	0.00313%
97001	PASQUOTANK COUNTY	77,906,175	0.14052%
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	26,359,814	0.04755%
97004	PASQUOTANK COUNTY ABC BOARD	706,570	0.00127%
97005	EAST ALBEMARLE REGIONAL LIBRARY	1,245,684	0.00225%
97008	ALBEMARLE DISTRICT JAIL COMMISSION	15,271,498	0.02755%
97011	ELIZABETH CITY	102,032,011	0.18404%
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTH	1,577,061	0.00284%
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	1,046,477	0.00189%
97015	PASQUOTANK-CAMDEN LIBRARY	2,611,716	0.00471%
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMM	904,526	0.00163%
97101	PENDER COUNTY	151,280,935	0.27287%
97104	PENDER COUNTY ABC BOARD	2,950,652	0.00532%
97111	TOWN OF BURGAW	17,620,451	0.03178%
97121	TOWN OF TOPSAIL BEACH	8,130,089	0.01466%
97131	TOWN OF SURF CITY	39,486,948	0.07122%
97201	PERQUIMANS COUNTY	30,629,419	0.05525%
97211	TOWN OF HERTFORD	7,779,175	0.01403%
97213	HERTFORD HOUSING AUTHORITY	1,959,365	0.00353%
97217	TOWN OF HERTFORD ABC BOARD	295,449	0.00053%
97221	TOWN OF WINFALL	123,881	0.00022%
97301	PERSON COUNTY	134,630,038	0.24284%
97302	ROXBORO HOUSING AUTHORITY	2,287,740	0.00413%
97304	PERSON COUNTY ABC BOARD	782,676	0.00141%
97311	CITY OF ROXBORO	46,602,045	0.08406%
97401	PITT COUNTY	386,687,427	0.69748%
97402	PITT-GREENVILLE CONVENTION AND VISTORS	2,880,703	0.00520%
97404	PITT COUNTY ABC BOARD	11,795,587	0.02128%
97405	SHEPPARD MEMORIAL LIBRARY	5,622,568	0.01014%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	2,316,816	0.00418%
97411	CITY OF GREENVILLE	353,036,668	0.63678%
97412	GREENVILLE UTILITIES COMMISSION	243,886,177	0.43990%
97413	GREENVILLE HOUSING AUTHORITY	14,797,706	0.02669%
97421	TOWN OF FARMVILLE	23,502,252	0.04239%
97423	FARMVILLE HOUSING AUTHORITY	2,216,864	0.00400%
97431	TOWN OF GRIFTON	5,155,503	0.00930%
97441	TOWN OF BETHEL	3,449,375	0.00622%
97451	TOWN OF WINTERVILLE	42,052,441	0.07585%
97461	TOWN OF AYDEN	31,935,884	0.05760%
97471	TOWN OF GRIMESLAND	901,830	0.00163%
97481	VILLAGE OF SIMPSON	92,316	0.00017%
97501	POLK COUNTY	67,699,217	0.12211%
97511	TOWN OF TRYON	12,280,150	0.02215%
97521	TOWN OF COLUMBUS	7,177,351	0.01295%
97527	COLUMBUS ABC BOARD	279,424	0.00050%
97531	CITY OF SALUDA	3,642,100	0.00657%
97601	RANDOLPH COUNTY	293,038,724	0.52856%
97607	ASHEBORO ABC BOARD	925,851	0.00167%
97611	CITY OF ASHEBORO	134,388,221	0.24240%
97613	ASHEBORO HOUSING AUTHORITY	4,830,084	0.00871%
97621	CITY OF RANDLEMAN	23,290,941	0.04201%
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	1,360,961	0.00245%
97627	CITY OF RANDLEMAN ABC BOARD	304,743	0.00055%
97631	TOWN OF LIBERTY	11,742,965	0.02118%
97641	TOWN OF RAMSEUR	2,836,791	0.00512%
97651	CITY OF ARCHDALE	29,257,525	0.05277%
97661	CITY OF TRINITY	2,353,140	0.00424%
97701	RICHMOND COUNTY	132,611,648	0.23920%
97705	SANDHILL REGIONAL LIBRARY	1,722,568	0.00311%
97711	CITY OF ROCKINGHAM	46,394,523	0.08368%
97713	ROCKINGHAM HOUSING AUTHORITY	3,211,296	0.00579%
97717	HAMLET ABC BOARD	308,223	0.00056%
97721	CITY OF HAMLET	29,362,264	0.05296%
97727	CITY OF ROCKINGHAM ABC BOARD	934,709	0.00169%
97731	TOWN OF ELLERBE	2,124,087	0.00383%
97801	ROBESON COUNTY	346,298,457	0.62463%
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	8,804,774	0.01588%
97803	ROBESON COUNTY HOUSING AUTHORITY	4,047,685	0.00730%
97805	ROBESON COUNTY PUBLIC LIBRARY	4,785,874	0.00863%
97811	CITY OF LUMBERTON	127,315,007	0.22964%
97817	LUMBERTON ABC BOARD	1,068,339	0.00193%
97818	LUMBERTON AIRPORT COMMISSION	914,267	0.00165%
97821	TOWN OF FAIRMONT	5,754,039	0.01038%
97823	FAIRMONT HOUSING AUTHORITY	1,057,790	0.00191%
97831	TOWN OF ST PAULS	10,398,389	0.01876%
97837	ST PAUL'S BOARD OF ALCOHOLIC CONTROL	473,775	0.00085%
97840	TOWN OF MAXTON	7,328,750	0.01322%
97841	TOWN OF PARKTON	779,524	0.00141%
97847	MAXTON ABC BOARD	97,031	0.00018%
97851	TOWN OF PEMBROKE	14,187,665	0.02559%
97853	PEMBROKE HOUSING AUTHORITY	4,244,805	0.00766%
97861	TOWN OF ROWLAND	2,479,270	0.00447%
97871	TOWN OF RED SPRINGS	14,531,403	0.02621%

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97877	RED SPRINGS ABC BOARD	492,796	0.00089%
97901	ROCKINGHAM COUNTY	212,316,221	0.38296%
97911	CITY OF REIDSVILLE	66,689,317	0.12029%
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	1,269,771	0.00229%
97917	REIDSVILLE ABC BOARD	989,001	0.00178%
97921	TOWN OF MAYODAN	11,861,828	0.02140%
97931	TOWN OF STONEVILLE	4,308,470	0.00777%
97941	TOWN OF MADISON	12,167,437	0.02195%
97947	MADISON ABC BOARD	831,988	0.00150%
97948	MADISON-MAYODAN RECREATION COMMISSION	1,466,648	0.00265%
97951	CITY OF EDEN	62,559,143	0.11284%
97957	EDEN ABC BOARD	768,402	0.00139%
98001	ROWAN COUNTY	298,216,093	0.53790%
98002	ROWAN CONVENTION & VISTORS BUREAU	309,848	0.00056%
98003	ROWAN COUNTY HOUSING AUTHORITY	3,882,268	0.00700%
98004	ROWAN COUNTY ABC BOARD	7,520,892	0.01357%
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	377,899	0.00068%
98011	CITY OF SALISBURY	189,714,666	0.34219%
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	8,050,896	0.01452%
98021	TOWN OF EAST SPENCER	2,266,029	0.00409%
98023	EAST SPENCER HOUSING AUTHORITY	654,259	0.00118%
98031	TOWN OF SPENCER	7,281,711	0.01313%
98041	TOWN OF CHINA GROVE	11,819,778	0.02132%
98051	TOWN OF LANDIS	13,339,692	0.02406%
98061	TOWN OF GRANITE QUARRY	7,093,743	0.01280%
98071	TOWN OF ROCKWELL	2,934,442	0.00529%
98081	TOWN OF FAITH	801,597	0.00145%
98091	TOWN OF CLEVELAND	2,665,790	0.00481%
98101	RUTHERFORD COUNTY	152,794,464	0.27560%
98102	BROAD RIVER WATER AUTHORITY	8,647,907	0.01560%
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	28,105,910	0.05070%
98107	FOREST CITY ABC BOARD 168	438,454	0.00079%
98109	ISOTHERMAL PLANNING AND DEV COMMISSION	7,952,067	0.01434%
98111	TOWN OF FOREST CITY	54,631,796	0.09854%
98113	FOREST CITY HOUSING AUTHORITY	1,612,256	0.00291%
98121	TOWN OF SPINDALE	11,324,665	0.02043%
98131	TOWN OF LAKE LURE	14,251,598	0.02571%
98141	TOWN OF RUTHERFORDTON	15,857,270	0.02860%
98147	TOWN OF RUTHERFORDTON ABC BRD	570,140	0.00103%
98161	TOWN OF ELLENBORO	318,603	0.00057%
98201	SAMPSON COUNTY	176,721,532	0.31876%
98205	J C HOLIDAY MEMORIAL LIBRARY	1,453,452	0.00262%
98211	CITY OF CLINTON	49,171,795	0.08869%
98218	CLINTON ABC BOARD	980,370	0.00177%
98221	TOWN OF SALEMURG	1,391,140	0.00251%
98231	TOWN OF NEWTON GROVE	1,621,417	0.00292%
98237	ROSEBORO ABC BOARD	350,571	0.00063%
98241	TOWN OF GARLAND	504,405	0.00091%
98251	TOWN OF TURKEY	125,345	0.00023%
98261	TOWN OF ROSEBORO	1,964,343	0.00354%
98271	TOWN OF AUTRYVILLE	381,431	0.00069%
98301	SCOTLAND COUNTY	101,382,864	0.18287%
98304	SCOTLAND COUNTY ABC BOARD	1,122,643	0.00202%
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	863,805	0.00156%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
98311	CITY OF LAURINBURG	57,437,839	0.10360%
98313	LAURINBURG HOUSING AUTHORITY	10,816,575	0.01951%
98321	TOWN OF WAGRAM	749,441	0.00135%
98331	TOWN OF GIBSON	92,642	0.00017%
98401	STANLY COUNTY	162,578,782	0.29325%
98404	LOCUST ABC BOARD	831,427	0.00150%
98411	CITY OF ALBEMARLE	98,855,808	0.17831%
98414	VILLAGE OF MISENHEIMER	1,943,953	0.00351%
98417	ALBEMARLE ABC BOARD	1,203,762	0.00217%
98421	TOWN OF NORWOOD	5,992,546	0.01081%
98427	NORWOOD ABC BOARD	163,032	0.00029%
98431	CITY OF LOCUST	11,433,271	0.02062%
98441	TOWN OF OAKBORO	6,628,796	0.01196%
98451	TOWN OF BADIN	1,777,046	0.00321%
98471	TOWN OF NEW LONDON	369,876	0.00067%
98481	TOWN OF STANFIELD	3,315,149	0.00598%
98501	STOKES COUNTY	100,217,169	0.18076%
98511	TOWN OF WALNUT COVE	2,462,950	0.00444%
98521	CITY OF KING	36,487,898	0.06581%
98601	SURRY COUNTY	201,367,508	0.36321%
98604	YADKIN VALLEY ABC BOARD	805,674	0.00145%
98607	PILOT MOUNTAIN ABC BOARD	289,116	0.00052%
98608	YADKIN VALLEY SEWER AUTHORITY	3,543,479	0.00639%
98611	TOWN OF PILOT MOUNTAIN	5,890,458	0.01062%
98621	TOWN OF DOBSON	7,686,884	0.01387%
98627	DOBSON ABC BOARD	411,933	0.00074%
98631	CITY OF MOUNT AIRY	52,034,812	0.09386%
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	1,300,930	0.00235%
98641	TOWN OF ELKIN	15,931,125	0.02874%
98701	SWAIN COUNTY	55,161,415	0.09950%
98711	TOWN OF BRYSON CITY	8,064,159	0.01455%
98717	BRYSON CITY ABC BOARD	914,721	0.00165%
98801	TRANSYLVANIA COUNTY	127,536,222	0.23004%
98811	CITY OF BREVARD	36,746,552	0.06628%
98817	BREVARD ABC BOARD	769,160	0.00139%
98901	TYRRELL COUNTY	15,904,069	0.02869%
98904	TYRRELL COUNTY ABC BOARD	226,494	0.00041%
98911	TOWN OF COLUMBIA	1,194,909	0.00216%
99001	UNION COUNTY	514,164,889	0.92741%
99011	CITY OF MONROE	213,030,558	0.38425%
99013	CITY OF MONROE HOUSING AUTHORITY	2,257,240	0.00407%
99014	INDIAN TRAIL ABC BOARD	1,132,913	0.00204%
99017	MONROE ABC BOARD	2,006,024	0.00362%
99021	TOWN OF MARSHVILLE	7,265,436	0.01310%
99022	TOWN OF MINERAL SPRINGS	429,480	0.00077%
99031	TOWN OF WINGATE	5,406,187	0.00975%
99041	TOWN OF WAXHAW	35,948,946	0.06484%
99047	WAXHAW ABC BOARD	765,636	0.00138%
99051	TOWN OF INDIAN TRAIL	19,913,954	0.03592%
99061	TOWN OF UNIONVILLE	305,582	0.00055%
99071	TOWN OF WEDDINGTON	1,317,007	0.00238%
99081	VILLAGE OF MARVIN	2,150,294	0.00388%
99091	VILLAGE OF WESLEY CHAPEL	877,603	0.00158%
99101	VANCE COUNTY	105,799,046	0.19083%

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Schedule 1

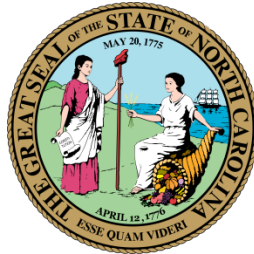
Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
99104	VANCE COUNTY ABC BOARD	1,774,385	0.00320%
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	6,314,680	0.01139%
99110	KERR AREA TRANSPORTATION AUTHORITY	10,670,803	0.01925%
99111	CITY OF HENDERSON	76,493,786	0.13797%
99201	WAKE COUNTY	1,948,854,663	3.51520%
99202	TOWN OF HOLLY SPRINGS	159,881,354	0.28838%
99203	TOWN OF ROLESVILLE	21,319,704	0.03845%
99204	WAKE COUNTY ABC BOARD	56,662,553	0.10220%
99206	TOWN OF MORRISVILLE	96,943,689	0.17486%
99207	WAKE COUNTY HOUSING AUTHORITY	6,157,359	0.01111%
99208	BAYLEAF FIRE DEPARTMENT	18,255,189	0.03293%
99210	ELECTRICITIES OF NORTH CAROLINA	104,464,610	0.18843%
99211	CITY OF RALEIGH	2,088,521,455	3.76712%
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	4,832,216	0.00872%
99213	CITY OF RALEIGH HOUSING AUTHORITY	36,708,322	0.06621%
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	209,621,510	0.37810%
99221	TOWN OF CARY	681,797,365	1.22978%
99222	CENTENNIAL AUTHORITY	1,838,792	0.00332%
99231	TOWN OF WENDELL	22,362,686	0.04034%
99241	TOWN OF ZEBULON	32,464,960	0.05856%
99251	TOWN OF GARNER	90,967,917	0.16408%
99252	GARNER FIRE DEPARTMENT	35,558,571	0.06414%
99261	TOWN OF FUQUAY-VARINA	127,531,238	0.23003%
99271	TOWN OF APEX	255,544,043	0.46093%
99281	TOWN OF WAKE FOREST	144,268,338	0.26022%
99291	TOWN OF KNIGHTDALE	46,943,517	0.08467%
99301	WARREN COUNTY	85,480,938	0.15418%
99304	WARREN COUNTY ABC BOARD	378,116	0.00068%
99311	TOWN OF NORLINA	3,053,107	0.00551%
99321	TOWN OF WARRENTON	5,675,979	0.01024%
99401	WASHINGTON COUNTY	42,477,845	0.07662%
99404	WASHINGTON COUNTY ABC BOARD	448,159	0.00081%
99405	PETTIGREW REGIONAL LIBRARY	3,275,858	0.00591%
99411	TOWN OF PLYMOUTH	9,315,163	0.01680%
99413	PLYMOUTH HOUSING AUTHORITY	1,877,817	0.00339%
99421	TOWN OF ROPER	594,388	0.00107%
99431	TOWN OF CRESWELL	1,059,378	0.00191%
99501	WATAUGA COUNTY	90,429,666	0.16311%
99502	REGION D COUNCIL OF GOVERNMENTS	8,376,732	0.01511%
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	1,155,142	0.00208%
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTH	1,150,267	0.00207%
99511	TOWN OF BOONE	72,733,543	0.13119%
99521	TOWN OF BLOWING ROCK	26,856,282	0.04844%
99527	BLOWING ROCK ABC BOARD	572,069	0.00103%
99531	TOWN OF SEVEN DEVILS	5,016,972	0.00905%
99601	WAYNE COUNTY	295,512,962	0.53302%
99602	FORK TOWNSHIP SANITARY DISTRICT	3,393,512	0.00612%
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	7,904,414	0.01426%
99604	WAYNE COUNTY ABC BOARD	5,781,929	0.01043%
99609	SOUTHERN WAYNE SANITARY DISTRICT	1,637,497	0.00295%
99610	EASTERN WAYNE SANITARY DISTRICT	9,298,140	0.01677%
99611	CITY OF GOLDSBORO	176,456,042	0.31828%
99613	HOUSING AUTHORITY OF GOLDSBORO	17,697,553	0.03192%
99621	TOWN OF MOUNT OLIVE	18,317,360	0.03304%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2020

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
99623	MOUNT OLIVE HOUSING AUTHORITY	926,975	0.00167%
99631	TOWN OF FREMONT	4,262,891	0.00769%
99651	TOWN OF PIKEVILLE	3,611,980	0.00652%
99661	VILLAGE OF WALNUT CREEK	1,909,340	0.00344%
99701	WILKES COUNTY	169,547,930	0.30582%
99705	APPALACHIAN REGIONAL LIBRARY	9,044,753	0.01631%
99711	TOWN OF NORTH WILKESBORO	23,708,752	0.04276%
99717	TOWN OF NORTH WILKESBORO ABC BOARD	890,945	0.00161%
99721	TOWN OF WILKESBORO	32,191,961	0.05807%
99727	WILKESBORO ABC BOARD	897,185	0.00162%
99801	WILSON COUNTY	259,341,043	0.46778%
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	627,970	0.00113%
99804	WILSON COUNTY ABC BOARD	4,056,146	0.00732%
99811	CITY OF WILSON	353,799,839	0.63816%
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	937,625	0.00169%
99818	CITY OF WILSON CEMETERY COMMISSION	2,635,312	0.00475%
99821	TOWN OF STANTONSBURG	4,884,842	0.00881%
99831	TOWN OF BLACK CREEK	3,097,017	0.00559%
99841	TOWN OF LUCAMA	2,798,799	0.00505%
99851	TOWN OF ELM CITY	418,534	0.00075%
99901	YADKIN COUNTY	87,945,352	0.15863%
99911	TOWN OF YADKINVILLE	13,332,023	0.02405%
99921	TOWN OF JONESVILLE	8,227,136	0.01484%
99931	TOWN OF EAST BEND	1,382,521	0.00249%
99941	TOWN OF BOONVILLE	3,284,211	0.00592%
99991	NORTH CAROLINA ASSOC OF COUNTY COMMISSIONERS	24,542,422	0.04427%
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	55,479,923	0.10007%
Total		<u>\$ 55,440,780,347</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
As of and For the Year Ended June 30, 2020

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	\$ 1,042,011	\$ 131,588	\$ 146,635	\$ 77,546	\$ -	\$ 355,769	
71786	VILLAGE OF MISENHEIMER	-	-	-	-	-	-	
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	555,668	70,171	78,195	41,353	21,070	210,789	
72593	TOWN OF SEAGROVE	23,942	3,023	3,369	1,782	918	9,092	
72657	TOWN OF SPARTA	135,790	17,148	19,109	10,105	-	46,362	
90001	YANCEY COUNTY	3,167,127	399,953	445,688	235,696	49,757	1,131,094	
90002	YANCEY SOIL AND WATER CONSERVATION	27,873	3,520	3,923	2,074	2,668	12,185	
90011	TOWN OF BURNSVILLE	600,336	75,812	84,481	44,677	-	204,970	
90092	MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPT	1,505,127	190,071	211,806	112,011	74,797	588,685	
90096	ALBEMARLE REGIONAL HEALTH SERVICES	3,433,705	433,617	483,202	255,535	188,744	1,361,098	
90098	TOE RIVER HEALTH DISTRICT	927,304	117,102	130,494	69,010	25,313	341,919	
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	2,427,071	306,496	341,545	180,622	21,836	850,499	
90101	ALAMANCE COUNTY	22,387,514	2,827,150	3,150,443	1,666,070	89,967	7,733,630	
90111	CITY OF BURLINGTON	17,579,827	2,220,024	2,473,889	1,308,284	7,272	6,009,469	
90114	CITY OF MEBANE	4,015,459	507,082	565,069	298,829	859,896	2,230,876	
90117	ALAMANCE MUNICIPAL ABC BOARD	493,133	62,274	69,395	36,699	49,251	217,619	
90121	CITY OF GRAHAM	3,881,098	490,115	546,161	288,830	-	1,325,106	
90131	TOWN OF ELON	1,780,281	224,818	250,527	132,488	3,471	611,304	
90141	TOWN OF HAW RIVER	599,264	75,676	84,330	44,597	21,933	226,536	
90151	VILLAGE OF ALAMANCE	31,803	4,016	4,475	2,367	-	10,858	
90161	TOWN OF GREEN LEVEL	97,555	12,319	13,728	7,260	1,330	34,637	
90201	ALEXANDER COUNTY	4,749,798	599,816	668,407	353,478	114,565	1,736,266	
90203	ALEXANDER COUNTY HEALTH DEPARTMENT	647,147	81,723	91,069	48,160	3,764	224,716	
90205	ALEXANDER COUNTY PUBLIC LIBRARY	107,917	13,628	15,187	8,031	1,986	38,832	
90206	ALEXANDER COUNTY DEPT OF SOCIAL SERVICES	1,317,522	166,380	185,406	98,049	27,266	477,101	
90211	TOWN OF TAYLORSVILLE	526,366	66,471	74,071	39,172	7,103	186,817	
90301	ALLEGHANY COUNTY	2,578,227	325,585	362,816	191,871	-	880,272	
90305	NORTHWESTERN REGIONAL LIBRARY	527,080	66,561	74,173	39,225	29,456	209,415	
90307	TOWN OF SPARTA ABC BOARD	18,224	2,301	2,565	1,356	1,014	7,236	
90401	ANSON COUNTY	4,743,366	599,004	667,502	352,999	174,341	1,793,846	
90411	TOWN OF WADESBORO	1,225,328	154,737	172,432	91,188	19,525	437,882	
90413	WADESBORO HOUSING AUTHORITY	121,139	15,298	17,047	9,015	3,026	44,386	
90417	WADESBORO ABC BOARD	34,305	4,332	4,828	2,533	5,017	16,730	
90421	TOWN OF LILESVILLE	90,050	11,372	12,673	6,702	8,546	39,293	
90431	TOWN OF POLKTON	173,311	21,886	24,389	12,898	2,806	61,979	
90441	TOWN OF PEACHLAND	20,726	2,617	2,916	1,542	1,897	8,972	
90451	TOWN OF ANSONVILLE	80,045	10,108	11,264	5,957	2,683	30,012	
90461	TOWN OF MORVEN	6,790	857	955	505	5,100	7,417	
90501	ASHE COUNTY	5,359,424	676,801	754,196	398,846	131,520	1,961,363	
90507	WEST JEFFERSON ABC BOARD	40,022	5,054	5,632	2,978	19,680	33,344	
90511	TOWN OF JEFFERSON	329,470	41,606	46,364	24,519	21,291	133,780	
90521	TOWN OF WEST JEFFERSON	504,925	63,763	71,055	37,576	-	172,394	
90601	AVERY COUNTY	4,438,195	560,466	624,557	330,289	160,636	1,675,948	
90602	AVERY COUNTY FIRE COMMISSION	286,231	36,146	40,279	21,301	28,901	126,627	
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	172,954	21,841	24,339	12,871	12,417	71,468	
90611	TOWN OF BANNER ELK	511,715	64,621	72,010	38,082	3,728	178,441	
90617	HIGH COUNTRY ABC BOARD	105,059	13,267	14,784	7,818	7,739	43,608	
90621	TOWN OF NEWLAND	247,638	31,272	34,848	18,429	1,656	86,205	
90631	TOWN OF BEECH MOUNTAIN	1,299,298	164,078	182,841	96,693	11,040	454,652	
90641	TOWN OF ELK PARK	39,308	4,964	5,531	2,925	148	13,568	
90651	TOWN OF SUGAR MOUNTAIN	340,190	42,960	47,872	25,317	62,899	179,048	
90701	BEAUFORT COUNTY	8,951,075	1,130,364	1,259,624	666,136	28,249	3,084,373	
90704	BEAUFORT COUNTY ABC BOARD	150,084	18,953	21,120	11,169	23,801	75,043	
90705	B H M REGIONAL LIBRARY	120,782	15,253	16,997	8,989	8,868	50,107	
90709	MIDEAST COMMISSION	508,141	64,169	71,507	37,816	20,432	193,924	
90711	CITY OF WASHINGTON	5,683,177	717,685	799,754	422,940	38,640	1,979,019	
90721	TOWN OF AURORA	75,757	9,567	10,660	5,638	3,692	29,557	
90731	TOWN OF BELHAVEN	547,092	69,088	76,989	40,714	22,723	209,514	
90741	TOWN OF WASHINGTON PARK	47,527	6,002	6,688	3,537	2,005	18,232	
90751	TOWN OF CHOCOWINITY	223,696	28,249	31,479	16,647	1,235	77,610	
90801	BERTIE COUNTY	4,482,148	566,017	630,742	333,560	12,107	1,542,426	
90804	BERTIE COUNTY ABC BOARD	17,867	2,256	2,514	1,330	13	6,113	
90805	ALBEMARLE REGIONAL LIBRARY	225,126	28,429	31,681	16,754	20,954	97,818	
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	529,224	66,832	74,474	39,385	43,849	224,540	
90811	TOWN OF AULANDER	139,364	17,599	19,612	10,371	2,865	50,447	
90812	TOWN OF WINDSOR	746,846	94,314	105,098	55,580	2,663	257,655	
90813	TOWN OF COLERAIN	14,651	1,850	2,061	1,090	-	5,001	
90861	TOWN OF LEWISTON WOODVILLE	8,934	1,128	1,257	665	5,118	8,168	
90901	BLADEN COUNTY	7,464,172	942,594	1,050,383	555,481	68,919	2,617,377	
90911	TOWN OF ELIZABETHTOWN	1,339,677	169,178	188,523	99,698	1,700	459,099	
90917	ELIZABETHTOWN ABC BOARD	35,020	4,422	4,928	2,606	3,613	15,569	
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	35,377	4,467	4,979	2,633	-	12,079	
90921	TOWN OF WHITE LAKE	366,991	46,345	51,645	27,311	7,078	132,379	
90931	TOWN OF CLARKTON	113,635	14,350	15,991	8,457	-	38,798	
90941	TOWN OF BLADENBORO	250,140	31,588	35,201	18,615	3,755	89,159	
91001	BRUNSWICK COUNTY	25,424,569	3,210,877	3,577,827	1,892,087	261,637	8,942,228	
91002	TOWN OF LELAND	4,233,438	534,609	595,743	315,051	216,108	1,661,511	
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	2,058,651	259,971	289,700	153,204	39,079	741,954	

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
\$ -	\$ -	\$ 49,935	\$ 49,935	\$ 358,340	\$ (28,715)	\$ 329,625
-	-	8,771	8,771	-	(7,538)	(7,538)
-	-	4,322	4,322	191,090	5,673	196,763
-	-	596	596	8,233	559	8,792
-	-	5,921	5,921	46,697	(2,850)	43,847
-	-	3,133	3,133	1,089,152	16,498	1,105,650
-	-	-	-	9,585	1,250	10,835
-	-	22,352	22,352	206,451	(14,496)	191,955
-	-	2,018	2,018	517,602	14,287	531,889
-	-	51,356	51,356	1,180,826	4,489	1,185,315
-	-	33,796	33,796	318,893	(25,117)	293,776
-	-	57,549	57,549	834,652	(9,264)	825,388
-	-	244,056	244,056	7,698,902	(26,041)	7,672,861
-	-	229,781	229,781	6,045,573	(89,818)	5,955,755
-	-	185	185	1,380,887	524,997	1,905,884
-	-	-	-	-	25,022	194,607
-	-	106,159	106,159	1,334,681	(58,208)	1,276,473
-	-	12,089	12,089	612,226	(10,522)	601,704
-	-	1,403	1,403	206,082	4,779	210,861
-	-	3,655	3,655	10,937	(1,760)	9,177
-	-	15,320	15,320	33,548	(3,705)	29,843
-	-	21,883	21,883	1,633,421	22,640	1,656,061
-	-	25,075	25,075	222,549	(16,100)	206,449
-	-	937	937	37,112	34	37,146
-	-	39,344	39,344	453,086	(9,138)	443,948
-	-	6,721	6,721	181,013	(2,491)	178,522
-	-	17,977	17,977	886,633	(8,773)	877,860
-	-	-	-	181,259	12,348	193,607
-	-	16	16	6,267	421	6,688
-	-	7,660	7,660	1,631,209	54,979	1,686,188
-	-	23,124	23,124	421,381	(10,332)	411,049
-	-	229	229	41,659	1,249	42,908
-	-	-	-	11,797	2,486	14,283
-	-	2,463	2,463	30,968	1,016	31,984
-	-	818	818	59,600	731	60,331
-	-	-	-	7,127	748	7,875
-	-	1,731	1,731	27,527	1,009	28,536
-	-	3,549	3,549	2,335	(638)	1,697
-	-	2,974	2,974	1,843,067	47,651	1,890,718
-	-	-	-	13,763	9,085	22,848
-	-	2,656	2,656	113,302	9,314	122,616
-	-	13,369	13,369	173,640	(8,994)	164,646
-	-	13,006	13,006	1,526,263	41,596	1,567,859
-	-	28,726	28,726	98,433	10,305	108,738
-	-	555	555	59,478	6,976	66,454
-	-	23,751	23,751	175,975	(11,400)	164,575
-	-	-	-	36,129	3,741	39,870
-	-	5,297	5,297	85,161	(4,362)	80,799
-	-	8,114	8,114	446,819	4,228	451,047
-	-	313	313	13,518	(153)	13,365
-	-	2,350	2,350	116,989	39,447	156,436
-	-	330,199	330,199	3,078,209	(97,064)	2,981,145
-	-	-	-	51,613	11,324	62,937
-	-	7,044	7,044	41,536	3,014	44,550
-	-	13,495	13,495	174,746	(4,917)	169,829
-	-	79,471	79,471	1,954,403	(49,393)	1,905,010
-	-	4,164	4,164	26,052	(1,073)	24,979
-	-	10,045	10,045	188,141	466	188,607
-	-	934	934	16,344	886	17,230
-	-	12,854	12,854	76,928	(3,798)	73,130
-	-	190,080	190,080	1,541,378	(48,811)	1,492,567
-	-	769	769	6,144	(100)	6,044
-	-	-	-	77,419	11,966	89,385
-	-	145	145	181,996	14,853	196,849
-	-	6,045	6,045	47,926	(2,832)	45,094
-	-	22,362	22,362	256,835	(8,342)	248,493
-	-	1,383	1,383	5,038	(627)	4,411
-	-	5,566	5,566	3,072	616	3,688
-	-	217,379	217,379	2,566,874	(55,781)	2,511,093
-	-	55,640	55,640	460,705	(22,311)	438,394
-	-	2,375	2,375	12,043	588	12,631
-	-	2,062	2,062	12,166	(1,182)	10,984
-	-	13,655	13,655	126,205	843	127,048
-	-	13,119	13,119	39,078	(7,656)	31,422
-	-	18,499	18,499	86,021	(5,648)	80,373
-	-	485,948	485,948	8,743,323	(145,374)	8,597,949
-	-	235,197	235,197	1,455,848	2,293	1,458,141
-	-	32,577	32,577	707,955	(6,472)	701,483

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2020**

		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
91004	BRUNSWICK COUNTY ABC BOARD	130,787	16,516	18,405	9,733	7,714	52,368
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	3,647,039	460,557	513,223	271,411	-	1,245,191
91007	CALABASH ABC BOARD	33,948	4,287	4,778	2,526	2,199	13,790
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	551,380	69,630	77,591	41,033	25,263	213,517
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	43,596	5,505	6,135	3,244	10,679	25,563
91010	TOWN OF CALABASH	176,527	22,292	24,842	13,137	3,556	63,827
91011	CITY OF SOUTHPORT	1,322,525	167,012	186,110	98,422	88,706	540,250
91012	CITY OF NORTHWEST	41,452	5,235	5,833	3,085	2,200	16,353
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	132,931	16,787	18,707	9,893	33,610	78,997
91014	TOWN OF HOLDEN BEACH	629,638	79,512	88,604	46,857	4,631	219,604
91015	CAPE FEAR REGIONAL JETPORT	59,676	7,536	8,398	4,441	22,918	43,293
91017	CITY OF SOUTHPORT ABC BOARD	101,843	12,861	14,332	7,579	7,550	42,322
91020	TOWN OF BELVILLE	76,471	9,657	10,761	5,691	2,669	28,778
91021	TOWN OF OAK ISLAND	3,416,910	431,496	480,839	254,285	91,579	1,258,199
91024	TOWN OF CAROLINA SHORES	363,417	45,893	51,141	27,045	25,705	149,784
91026	TOWN OF NAVASSA	127,929	16,155	18,003	9,520	28,141	71,819
91027	OAK ISLAND ABC BOARD	61,106	7,717	8,599	4,547	15,946	36,809
91032	TOWN OF ST JAMES	72,183	9,115	10,158	5,372	29,808	54,453
91041	TOWN OF SUNSET BEACH	1,705,596	215,387	240,017	126,930	22,181	604,515
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	983,049	124,142	138,338	73,158	16,544	352,182
91047	TOWN OF SUNSET BEACH ABC BOARD	36,806	4,648	5,180	2,739	13,721	26,288
91051	TOWN OF CASWELL BEACH	222,267	28,068	31,278	16,541	2,678	78,565
91057	SHALLOTTE ABC BOARD	39,308	4,964	5,531	2,908	5,681	19,101
91061	TOWN OF OCEAN ISLE BEACH	1,356,115	171,254	190,837	100,922	5,377	468,390
91067	OCEAN ISLE BEACH ABC BOARD	55,031	6,949	7,744	4,095	1,757	20,545
91071	CITY OF BOILING SPRING LAKES	781,151	98,646	109,926	58,133	-	266,705
91077	BOILING SPRING LAKES ABC BOARD	41,452	5,235	5,833	3,085	11,113	25,266
91081	TOWN OF SHALLOTTE	1,532,285	193,501	215,628	114,032	21,270	544,431
91091	VILLAGE OF BALD HEAD ISLAND	2,003,977	253,067	282,006	149,135	39,220	723,428
91101	BUNCOMBE COUNTY	46,214,761	5,836,113	6,503,490	3,439,285	-	15,778,888
91102	LAND-OF-SKY REGIONAL COUNCIL	1,007,349	127,210	141,758	74,967	5,544	349,479
91104	WOODFIN ABC COMMISSION	62,535	7,897	8,800	4,654	12,276	33,627
91107	WESTERN NORTH CAROLINA REGIONAL AIR QUALITY	139,364	17,599	19,612	10,371	7,582	55,164
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	4,173,404	527,028	587,294	310,583	52,032	1,476,937
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	352,340	44,494	49,582	26,221	3,753	124,050
91111	TOWN OF BILTMORE FOREST	720,045	90,929	101,327	53,585	23,018	268,859
91120	WEST BUNCOMBE FIRE DEPARTMENT	958,750	121,073	134,919	71,350	92,496	419,838
91121	CITY OF ASHEVILLE	37,418,058	4,725,244	5,265,589	2,784,638	-	12,775,471
91127	ASHEVILLE ABC BOARD	1,006,634	127,120	141,656	74,913	52,813	396,502
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	1,854,251	234,159	260,936	137,993	77,937	711,025
91138	SKYLAND VOLUNTEER FIRE DEPARTMENT	1,618,762	204,421	227,798	120,468	-	552,687
91141	TOWN OF WEAVERVILLE	2,264,837	286,009	318,716	168,548	23,203	796,476
91147	WEAVERVILLE ABC BOARD	101,485	12,816	14,281	7,552	6,727	41,376
91151	TOWN OF BLACK MOUNTAIN	2,156,920	272,381	303,529	160,517	-	736,427
91154	BLACK MOUNTAIN ABC BOARD	78,615	9,928	11,063	5,851	2,355	29,197
91161	TOWN OF MONTREAT	330,542	41,742	46,515	24,599	8,609	121,465
91171	TOWN OF WOODFIN	953,390	120,396	134,164	70,951	18,750	344,261
91201	BURKE COUNTY	9,124,029	1,152,205	1,283,963	679,007	279,487	3,394,662
91202	BURKE-CATAWBA DISTRICT CONFINEMENT	252,641	31,904	35,552	18,801	4,110	90,367
91203	BURKE COUNTY HEALTH DEPARTMENT	843,329	106,498	118,676	62,760	53,752	341,686
91206	BURKE COUNTY DEPARTMENT OF SOCIAL SERVICES	3,220,014	406,631	453,131	239,632	38,794	1,138,188
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	57,890	7,310	8,146	4,308	3,777	23,541
91211	TOWN OF VALDESE	1,721,319	217,372	242,229	128,100	33,767	621,468
91213	VALDESE HOUSING AUTHORITY	103,629	13,087	14,583	7,712	1,937	37,319
91214	TOWN OF RUTHERFORD COLLEGE	128,286	16,200	18,053	9,547	462	44,262
91217	MORGANTON ABC BOARD	75,757	9,567	10,660	5,638	13,836	39,701
91221	TOWN OF DREXEL	370,564	46,796	52,147	27,577	327	126,847
91231	CITY OF MORGANTON	6,838,823	863,623	962,381	508,943	69,528	2,404,475
91233	MORGANTON HOUSING AUTHORITY	242,636	30,641	34,144	18,057	8,146	90,988
91241	TOWN OF GLEN ALPINE	113,635	14,350	15,991	8,457	7,319	46,117
91251	TOWN OF HILDEBRAN	95,053	12,004	13,376	7,074	10,898	43,352
91261	TOWN OF CONNELLY SPRINGS	35,020	4,422	4,928	2,606	123	12,079
91301	CABARRUS COUNTY	29,568,671	3,734,004	4,160,998	2,200,489	353,398	10,448,889
91302	WATER AND SEWER AUTH OF CABARRUS COUNTY	1,793,860	226,533	252,438	133,498	-	612,469
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	6,503,635	821,295	915,213	483,998	75,623	2,296,129
91308	CABARRUS COUNTY TOURISM AUTHORITY	579,967	73,240	81,615	43,161	-	198,016
91311	CITY OF CONCORD	30,143,992	3,806,657	4,241,960	2,243,304	625,963	10,917,884
91317	CONCORD ABC BOARD	453,825	57,310	63,864	33,773	55,718	210,665
91321	TOWN OF MOUNT PLEASANT	247,638	31,272	34,848	18,429	49,027	133,576
91327	MOUNT PLEASANT ABC BOARD	-	-	-	-	2,337	2,337
91331	CITY OF KANNAPOLIS	10,942,188	1,381,806	1,539,820	814,313	62,641	3,798,580
91341	TOWN OF MIDLAND	131,859	16,652	18,555	9,813	8,900	53,920
91401	CALDWELL COUNTY	13,470,387	1,701,073	1,895,596	1,002,461	457,432	5,056,562
91411	TOWN OF GRANITE FALLS	1,432,586	180,911	201,599	106,613	8,558	497,681
91414	TOWN OF RHODISS	87,549	11,056	12,320	6,515	18,555	48,446
91417	GRANITE FALLS ABC BOARD	21,798	2,753	3,068	1,622	1,901	9,344
91421	TOWN OF SAWMILLS	244,065	30,821	34,346	18,163	8,442	91,772
91423	LENOIR HOUSING AUTHORITY	200,827	25,361	28,261	14,945	4,480	73,047

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
-	-	2,526	2,526	44,977	3,813	48,790
-	-	99,385	99,385	1,254,190	(40,264)	1,213,926
-	-	1,100	1,100	11,674	1,949	13,623
-	-	-	-	189,615	14,446	204,061
-	-	482	482	14,992	4,794	19,786
-	-	5,274	5,274	60,706	(985)	59,721
-	-	19,723	19,723	454,807	29,321	484,128
-	-	4,668	4,668	14,255	172	14,427
-	-	-	-	45,714	20,026	65,740
-	-	17,662	17,662	216,528	(7,149)	209,379
-	-	-	-	20,522	9,328	29,850
-	-	-	-	35,023	4,699	39,722
-	-	6,135	6,135	26,298	(17)	26,281
-	-	2,726	2,726	1,175,050	21,074	1,196,124
-	-	-	-	124,977	13,314	138,291
-	-	-	-	43,994	16,410	60,404
-	-	-	-	21,014	8,518	29,532
-	-	-	-	24,823	12,431	37,254
-	-	31,390	31,390	586,542	(23,435)	563,107
-	-	9,663	9,663	338,064	3,177	341,241
-	-	19	19	12,657	8,907	21,564
-	-	2,438	2,438	76,436	(1,418)	75,018
-	-	2,506	2,506	13,518	2,221	15,739
-	-	25,253	25,253	466,358	(4,310)	462,048
-	-	101	101	18,925	936	19,861
-	-	34,332	34,332	268,632	(15,274)	253,358
-	-	-	-	14,255	4,072	18,327
-	-	5,134	5,134	526,942	7,304	534,246
-	-	22,626	22,626	689,153	(3,925)	685,228
-	-	1,219,673	1,219,673	15,892,917	(554,318)	15,338,599
-	-	52,694	52,694	346,420	(8,206)	338,214
-	-	-	-	21,505	4,738	26,243
-	-	10,013	10,013	47,926	1,514	49,440
-	-	16,801	16,801	1,435,203	23,812	1,459,015
-	-	-	-	121,167	2,175	123,342
-	-	14,470	14,470	247,618	6,082	253,700
-	-	6,336	6,336	329,707	26,418	356,125
-	-	491,973	491,973	12,867,796	(291,985)	12,575,811
-	-	-	-	346,174	25,804	371,978
-	-	23,048	23,048	637,663	19,134	656,797
-	-	164,406	164,406	556,680	(90,888)	465,792
-	-	65,041	65,041	778,861	(28,413)	750,448
-	-	406	406	34,900	2,925	37,825
-	-	67,325	67,325	741,749	(37,099)	704,650
-	-	3,882	3,882	27,035	347	27,382
-	-	19,071	19,071	113,671	(4,719)	108,952
-	-	24,586	24,586	327,864	(8,431)	319,433
-	-	72,376	72,376	3,137,687	45,818	3,183,505
-	-	135,945	135,945	86,881	(39,199)	47,682
-	-	-	-	290,015	24,459	314,474
-	-	58,234	58,234	1,107,339	(775)	1,106,564
-	-	3,159	3,159	19,908	278	20,186
-	-	22,111	22,111	591,949	3,732	595,681
-	-	4,459	4,459	35,637	(2,638)	32,999
-	-	5,796	5,796	44,117	(2,709)	41,408
-	-	1,622	1,622	26,052	5,951	32,003
-	-	17,764	17,764	127,434	(8,209)	119,225
-	-	29,239	29,239	2,351,821	(13,615)	2,338,206
-	-	3,165	3,165	83,441	1,849	85,290
-	-	26,513	26,513	39,078	(6,128)	32,950
-	-	6,089	6,089	32,688	1,730	34,418
-	-	2,210	2,210	12,043	(490)	11,553
-	-	74,105	74,105	10,168,449	69,635	10,238,084
-	-	70,796	70,796	616,895	(27,902)	588,993
-	-	22,085	22,085	2,236,553	44,313	2,280,866
-	-	26,663	26,663	199,446	(12,593)	186,853
-	-	80,965	80,965	10,366,298	72,958	10,439,256
-	-	-	-	156,067	20,433	176,500
-	-	-	-	85,161	21,739	106,900
-	-	13,003	13,003	-	(3,791)	(3,791)
-	-	204,368	204,368	3,762,938	(112,225)	3,650,713
-	-	3,973	3,973	45,345	2,117	47,462
-	-	144,506	144,506	4,632,367	72,281	4,704,648
-	-	-	-	492,656	9,337	501,993
-	-	-	-	30,107	6,185	36,292
-	-	-	-	7,496	810	8,306
-	-	442	442	83,932	3,522	87,454
-	-	3,425	3,425	69,063	1,051	70,114

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2020**

		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
91431	TOWN OF HUDSON	634,640	80,144	89,309	47,230	23,536	240,219
91441	TOWN OF HARRISBURG	3,412,622	430,954	480,235	253,966	11,737	1,176,892
91451	CITY OF LENOIR	5,520,228	697,108	776,824	410,813	24,806	1,909,551
91457	CITY OF LENOIR ABC BOARD	50,385	6,363	7,090	3,750	25,115	42,318
91461	TOWN OF CAJAH'S MOUNTAIN	-	-	-	-	-	-
91501	CAMDEN COUNTY	1,777,422	224,457	250,124	132,275	22,270	629,126
91504	CAMDEN COUNTY ABC BOARD	28,945	3,655	4,074	2,154	4,287	14,170
91601	CARTERET COUNTY	10,049,189	1,269,036	1,414,154	747,857	171,115	3,602,162
91604	CARTERET COUNTY ABC BOARD	291,592	36,823	41,033	21,700	26,940	126,496
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	628,208	79,332	88,404	46,751	3,971	218,458
91611	TOWN OF MOREHEAD CITY	5,346,560	675,177	752,385	397,889	-	1,825,451
91621	TOWN OF NEWPORT	970,900	122,608	136,629	72,254	35,127	366,618
91631	TOWN OF BEAUFORT	2,307,719	291,424	324,750	171,740	61,915	849,829
91633	BEAUFORT HOUSING AUTHORITY	108,989	13,763	15,338	8,111	6,572	43,784
91641	TOWN OF PINE KNOLL SHORES	1,087,036	137,274	152,971	80,897	5,474	376,616
91651	TOWN OF EMERALD ISLE	1,916,428	242,011	269,686	142,620	52,407	706,724
91661	TOWN OF INDIAN BEACH	709,325	89,575	99,818	52,788	-	242,181
91671	TOWN OF CAPE CARTERET	334,830	42,283	47,118	24,918	2,639	116,958
91681	TOWN OF ATLANTIC BEACH	1,675,579	211,596	235,793	124,696	203,898	775,983
91691	TOWN OF CEDAR POINT	50,743	6,408	7,140	3,776	1,532	18,856
91701	CASWELL COUNTY	4,018,675	507,488	565,521	299,068	20,317	1,392,394
91704	CASWELL COUNTY ABC BOARD	59,319	7,491	8,348	4,414	506	20,759
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	797,231	100,676	112,189	59,330	40,310	312,505
91719	TOWN OF YANCEYVILLE	200,112	25,271	28,160	14,892	267	68,590
91801	CATAWBA COUNTY	27,370,299	3,456,389	3,851,636	2,036,887	127,625	9,472,537
91804	CATAWBA COUNTY ABC BOARD	493,847	62,364	69,496	36,752	87,131	255,743
91811	CITY OF HICKORY	15,608,367	1,971,063	2,196,459	1,161,569	112,065	5,441,156
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	204,757	25,857	28,814	15,238	21,600	91,509
91813	HICKORY PUBLIC HOUSING AUTHORITY	276,226	34,882	38,872	20,557	12,814	107,125
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	1,509,415	190,613	212,410	112,330	215,812	731,165
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	1,030,933	130,189	145,076	76,722	26,998	378,985
91821	CITY OF CLAREMONT	527,080	66,561	74,173	39,225	39	179,998
91831	TOWN OF MAIDEN	1,550,867	195,847	218,243	115,415	63,630	593,135
91841	THE TOWN OF LONGVIEW	993,770	125,496	139,846	73,956	35,331	374,629
91851	TOWN OF CONOVER	2,409,561	304,285	339,081	179,319	1,365	824,050
91861	TOWN OF BROOKFORD	25,014	3,159	3,520	1,862	-	8,541
91871	CITY OF NEWTON	4,877,012	615,881	686,309	362,945	51,048	1,716,183
91881	TOWN OF CATAWBA	53,601	6,769	7,543	3,989	7,148	25,449
91901	CHATHAM COUNTY	13,447,159	1,698,140	1,892,328	1,000,732	27,921	4,619,121
91903	CHATHAM COUNTY HOUSING AUTHORITY	22,155	2,798	3,118	1,649	3,699	11,264
91904	CHATHAM COUNTY ABC BOARD	149,012	18,818	20,969	11,089	16,489	67,365
91908	GOLDSTON-GULF SANITARY DISTRICT	55,745	7,040	7,845	4,149	26	19,060
91911	TOWN OF SILER CITY	1,951,805	246,479	274,665	145,253	132,877	799,274
91917	SILER CITY ABC BOARD	43,596	5,505	6,135	3,244	3,052	17,936
91921	TOWN OF PITTSBORO	1,404,714	177,391	197,676	104,538	11,406	491,011
92001	CHEROKEE COUNTY	6,463,970	816,286	909,631	481,046	24,368	2,231,331
92005	NANTHALA REGIONAL LIBRARY	122,569	15,478	17,248	9,122	3,517	45,365
92011	TOWN OF MURPHY	746,846	94,314	105,098	55,580	16,911	271,903
92017	MURPHY ABC BOARD	107,203	13,538	15,086	7,978	3,180	39,782
92021	TOWN OF ANDREWS	411,659	51,985	57,930	30,635	10,430	150,980
92101	CHOWAN COUNTY	2,746,893	346,884	386,552	204,423	-	937,859
92104	CHOWAN COUNTY ABC BOARD	25,729	3,249	3,620	1,915	2,910	11,694
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	656,081	82,852	92,325	48,825	18,659	242,661
92111	TOWN OF EDENTON	1,934,653	244,313	272,251	143,976	51,343	711,883
92113	THE NEW EDENTON HOUSING AUTHORITY	61,820	7,807	8,700	4,601	10,788	31,896
92201	CLAY COUNTY	3,326,860	420,124	468,166	247,584	137,468	1,273,342
92214	CLAY COUNTY ABC BOARD	67,895	8,574	9,554	5,053	7,538	30,719
92301	CLEVELAND COUNTY	18,887,343	2,385,140	2,657,888	1,405,589	102,219	6,550,836
92302	CLEVELAND COUNTY WATER	1,071,670	135,333	150,809	79,753	3,231	369,126
92311	CITY OF SHELBY	8,292,492	1,047,196	1,166,946	617,124	44,290	2,875,556
92317	SHELBY ABC BOARD	120,782	15,253	16,997	9,989	26,597	67,836
92321	CITY OF KINGS MOUNTAIN	4,764,806	601,711	670,518	354,595	179,522	1,806,346
92327	KINGS MOUNTAIN ABC BOARD	22,513	2,843	3,168	1,675	8,163	15,849
92331	TOWN OF BOILING SPRINGS	493,490	62,319	69,445	36,725	24,351	192,840
92341	TOWN OF LAWDALE	27,873	3,520	3,923	2,074	56	9,573
92351	TOWN OF GROVER	88,621	11,191	12,471	6,595	11,937	42,194
92401	COLUMBUS COUNTY	9,226,943	1,165,201	1,298,446	686,666	167,677	3,317,990
92403	WHITEVILLE HOUSING AUTHORITY	29,659	3,745	4,174	2,207	3,235	13,361
92411	CITY OF WHITEVILLE	1,719,175	217,102	241,928	127,940	26,242	613,212
92414	TOWN OF BOLTON	-	-	-	-	-	-
92417	WHITEVILLE ABC BOARD	41,094	5,190	5,783	3,058	-	14,031
92421	TOWN OF BRUNSWICK	63,964	8,078	9,001	4,760	8,685	30,524
92427	LAKE WACCAMAW ABC BOARD	6,075	767	855	452	1,966	4,040
92431	TOWN OF FAIR BLUFF	83,618	10,560	11,767	6,223	9,831	38,381
92441	TOWN OF CHADBOURN	376,639	47,563	53,002	28,029	28,335	156,929
92444	WEST COLUMBUS ABC BOARD	18,582	2,347	2,615	1,383	5,925	12,270
92451	TOWN OF TABOR CITY	374,852	47,337	52,751	27,896	23,225	151,209
92461	TOWN OF LAKE WACCAMAW	190,464	24,052	26,803	14,174	10,453	75,482

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
-	-	2,225	2,225	218,248	10,372	228,620
-	-	213,184	213,184	1,173,576	(85,519)	1,088,057
-	-	33,045	33,045	1,898,366	(38,491)	1,859,875
-	-	-	-	17,327	14,908	32,235
-	-	14,146	14,146	-	(4,791)	(4,791)
-	-	26,734	26,734	611,242	(1,475)	609,767
-	-	-	-	9,954	2,157	12,111
-	-	170,176	170,176	3,455,842	24,611	3,480,453
-	-	-	-	100,276	13,475	113,751
-	-	25,203	25,203	216,036	(10,660)	205,376
-	-	135,172	135,172	1,838,643	(63,036)	1,775,607
-	-	16,509	16,509	333,885	4,168	338,053
-	-	8,657	8,657	793,607	6,121	799,728
-	-	4,611	4,611	37,481	732	38,213
-	-	23,886	23,886	373,824	(19,247)	354,577
-	-	9,654	9,654	659,046	11,130	670,176
-	-	26,417	26,417	243,932	(18,226)	225,706
-	-	32,011	32,011	115,146	(8,552)	106,594
-	-	4,157	4,157	576,219	123,553	699,772
-	-	5,065	5,065	17,450	(865)	16,585
-	-	98,356	98,356	1,381,993	(11,757)	1,370,236
-	-	22	22	20,399	201	20,600
-	-	25,754	25,754	274,162	7,994	282,156
-	-	10,068	10,068	68,817	(3,768)	65,049
-	-	311,886	311,886	9,412,445	(114,152)	9,298,293
-	-	-	-	169,831	40,975	210,806
-	-	272,288	272,288	5,367,603	(167,068)	5,200,535
-	-	2,547	2,547	70,415	8,363	78,778
-	-	8,483	8,483	94,992	676	95,668
-	-	-	-	519,077	172,749	691,826
-	-	25,921	25,921	354,530	2,141	356,671
-	-	29,573	29,573	181,259	(10,919)	170,340
-	-	3,162	3,162	533,332	18,152	551,484
-	-	5,578	5,578	341,750	10,109	351,859
-	-	25,878	25,878	828,630	(16,992)	811,638
-	-	6,191	6,191	8,602	(2,462)	6,140
-	-	28,530	28,530	1,677,169	(3,719)	1,673,450
-	-	7,117	7,117	18,433	(854)	17,579
-	-	55,790	55,790	4,624,380	(6,807)	4,617,573
-	-	-	-	7,619	1,692	9,311
-	-	218	218	51,244	7,584	58,828
-	-	5,853	5,853	19,170	(2,941)	16,229
-	-	23,228	23,228	671,212	41,097	712,309
-	-	79	79	14,992	1,089	16,081
-	-	11,391	11,391	483,071	(2,503)	480,568
-	-	80,784	80,784	2,222,912	(28,068)	2,194,844
-	-	2,461	2,461	42,150	708	42,858
-	-	6,789	6,789	256,835	4,916	261,751
-	-	-	-	36,866	1,039	37,905
-	-	36,994	36,994	141,566	(2,781)	138,785
-	-	69,431	69,431	944,636	(41,240)	903,396
-	-	-	-	8,848	1,444	10,292
-	-	10,399	10,399	225,621	1,832	227,453
-	-	21,320	21,320	665,313	6,550	671,863
-	-	543	543	21,260	6,659	27,919
-	-	40,355	40,355	1,144,083	27,788	1,171,871
-	-	1,513	1,513	23,349	3,177	26,526
-	-	440,219	440,219	6,495,219	(106,402)	6,388,817
-	-	27,853	27,853	368,540	(11,776)	356,764
-	-	30,864	30,864	2,851,727	(2,982)	2,848,745
-	-	-	-	41,536	11,468	53,004
-	-	12,154	12,154	1,638,582	55,638	1,694,220
-	-	-	-	7,742	3,534	11,276
-	-	2,766	2,766	169,708	4,875	174,583
-	-	3,416	3,416	9,585	(1,141)	8,444
-	-	543	543	30,476	3,107	33,583
-	-	94,544	94,544	3,173,078	23,158	3,196,236
-	-	-	-	10,200	965	11,165
-	-	24,736	24,736	591,212	(14,362)	576,850
-	-	-	-	-	(1,184)	(1,184)
-	-	12,171	12,171	14,132	(4,688)	9,444
-	-	-	-	21,997	3,332	25,329
-	-	-	-	2,089	1,115	3,204
-	-	839	839	28,756	4,402	33,158
-	-	11,534	11,534	129,523	4,490	134,013
-	-	-	-	6,390	2,502	8,892
-	-	-	-	128,909	14,635	143,544
-	-	-	-	65,499	7,132	72,631

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2020**

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
92501	CRAVEN COUNTY	14,350,879	1,812,264	2,019,502	1,067,987	680,627	5,580,380
92502	FIRST CRAVEN SANITARY DISTRICT	76,114	9,612	10,711	5,664	1,968	27,955
92504	CRAVEN COUNTY ABC BOARD	324,467	40,974	45,660	24,147	41,238	152,019
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	598,192	75,541	84,179	44,517	76,409	280,646
92506	COASTAL CAROLINA REGIONAL AIRPORT	216,550	27,346	30,473	16,116	24,783	98,718
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	324,467	40,974	45,660	24,147	3,900	114,681
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTH	1,092,396	137,950	153,725	81,296	43,078	416,049
92509	EAST CAROLINA BEHAVIORAL HEALTHCARE	-	-	-	-	-	-
92511	CITY OF NEW BERN	11,900,223	1,502,789	1,674,638	885,610	136,186	4,199,223
92513	TRILLIUM HEALTH RESOURCES	13,936,361	1,759,918	1,961,170	1,037,139	-	4,758,227
92521	TOWN OF TRENT WOODS	239,777	30,280	33,742	17,844	-	81,866
92531	CITY OF HAVELOCK	3,026,334	382,173	425,875	225,219	-	1,033,267
92541	TOWN OF RIVER BEND	522,435	65,974	73,519	38,879	17,458	195,830
92551	TOWN OF VANCEBORO	196,181	24,774	27,607	14,600	6,440	73,421
92561	TOWN OF BRIDGETON	46,455	5,866	6,538	3,457	189	16,050
92571	TOWN OF COVE CITY	15,723	1,986	2,213	1,170	2,233	7,602
92601	CUMBERLAND COUNTY	45,483,638	5,743,785	6,400,603	3,384,875	-	15,529,263
92602	WESTAREA VOLUNTEER FIRE DEPARTMENT	16,080	2,031	2,263	1,197	-	5,491
92604	CUMBERLAND COUNTY ABC BOARD	1,300,370	164,214	182,992	96,773	69,742	513,721
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	252,999	31,949	35,603	18,828	24,697	111,077
92611	CITY OF FAYETTEVILLE	40,699,893	5,139,682	5,727,420	3,028,870	-	13,895,972
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	795,087	100,406	111,887	59,170	34,481	305,944
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	20,462,867	2,584,101	2,879,600	1,522,839	3,113,326	10,099,866
92621	TOWN OF STEDMAN	96,483	12,184	13,578	7,180	2,525	35,467
92631	TOWN OF HOPE MILLS	3,224,302	407,173	453,734	239,951	-	1,100,858
92641	TOWN OF WADE	35,377	4,467	4,979	2,633	4,198	16,277
92651	TOWN OF LINDEN	15,366	1,940	2,162	1,144	1,712	6,958
92661	TOWN OF SPRING LAKE	2,312,721	292,056	325,453	172,112	290,649	1,080,270
92671	TOWN OF FALCON	6,790	857	955	505	6,511	8,828
92681	TOWN OF EASTOVER	31,446	3,971	4,425	2,340	5,787	16,523
92701	CURRITUCK COUNTY	10,863,572	1,371,879	1,528,757	808,463	84,874	3,793,973
92704	CURRITUCK COUNTY ABC BOARD	129,358	16,336	18,204	9,627	476	44,643
92801	DARE COUNTY	19,565,222	2,470,744	2,753,281	1,456,036	358,918	7,038,979
92802	DARE COUNTY TOURISM BOARD	404,869	51,128	56,975	30,130	-	138,233
92804	DARE COUNTY ABC BOARD	533,513	67,373	75,078	39,704	6,669	188,824
92811	TOWN OF NAGS HEAD	3,431,204	433,301	482,850	255,349	66,576	1,238,076
92821	TOWN OF KILL DEVIL HILLS	3,541,623	447,245	498,389	263,566	52,928	1,262,128
92831	TOWN OF MANTEO	945,171	119,359	133,007	70,339	65,067	387,772
92841	TOWN OF SOUTHERN SHORES	790,084	99,774	111,183	58,798	-	269,755
92851	TOWN OF KITTY HAWK	1,406,500	177,616	197,927	104,671	-	480,214
92861	TOWN OF DUCK	1,342,893	169,584	188,976	99,938	-	458,498
92901	DAVIDSON COUNTY	19,450,872	2,456,304	2,737,189	1,447,527	123,965	6,764,985
92911	CITY OF THOMASVILLE	6,665,512	841,737	937,992	496,045	47,997	2,323,771
92913	THOMASVILLE HOUSING AUTHORITY	67,180	8,484	9,454	5,000	64,862	87,800
92914	THOMASVILLE ABC BOARD	96,483	12,184	13,578	7,180	11,399	44,341
92917	LEXINGTON ABC BOARD	46,455	5,866	6,538	3,457	10,422	26,283
92921	TOWN OF DENTON	332,686	42,012	46,817	24,758	20,229	133,816
92931	CITY OF LEXINGTON	8,326,083	1,051,438	1,171,673	619,624	89,840	2,932,575
92941	TOWN OF MIDWAY	15,366	1,940	2,162	1,144	1,450	6,696
93001	DAVIE COUNTY	7,779,706	982,400	1,094,785	578,963	5,379	2,661,567
93009	DAVIE SOIL AND WATER CONSERVATION DISTRICT	42,524	5,370	5,984	3,165	-	14,519
93011	TOWN OF MOCKSVILLE	1,115,266	140,839	156,944	82,998	45,445	426,226
93021	TOWN OF BERMUDA RUN	108,275	13,673	15,237	8,058	347	37,315
93027	COOLEEMEE ABC BOARD	-	-	-	-	119	119
93028	MOCKSVILLE-COOLEEMEE ABC BOARD	77,186	9,747	10,862	5,744	29,463	55,816
93031	TOWN OF COOLEEMEE	16,438	2,076	2,314	1,223	6,752	12,365
93101	DUPLIN COUNTY	10,445,124	1,319,036	1,469,871	777,322	-	3,566,229
93103	DUPLIN COUNTY TOURISM DEVELOPMENT AUTHORITY	57,890	7,310	8,146	4,308	-	19,764
93108	EASTPOINTE HUMAN SERVICES	7,847,601	991,014	1,104,340	584,015	9,518	2,688,887
93111	TOWN OF BEULAVILLE	194,394	24,549	27,356	14,467	305	66,677
93121	TOWN OF KENANSVILLE	192,250	24,278	27,054	14,307	7,097	72,736
93127	KENANSVILLE ABC BOARD	20,726	2,617	2,916	1,542	296	7,371
93131	TOWN OF WARSAW	617,131	77,933	86,844	45,927	993	211,697
93137	WARSAW ABC BOARD	17,867	2,256	2,514	1,330	2,339	8,439
93141	TOWN OF FAISON	131,859	16,652	18,555	9,813	5,804	50,824
93151	TOWN OF WALLACE	1,263,563	159,566	177,813	94,034	13,517	444,930
93157	WALLACE ABC BOARD	45,740	5,776	6,436	3,404	13,073	28,689
93161	TOWN OF ROSE HILL	370,564	46,796	52,147	27,577	11,486	138,006
93171	TOWN OF CALYPSO	32,518	4,106	4,576	2,420	9,188	20,290
93181	TOWN OF TEACHEY	35,734	4,513	5,029	2,659	716	12,917
93191	TOWN OF MAGNOLIA	103,272	13,041	14,533	7,685	16,437	51,696
93201	DURHAM COUNTY	54,398,264	6,869,546	7,655,098	4,048,298	117,867	18,690,809
93202	PARKWOOD FIRE DEPARTMENT	-	-	-	-	-	-
93204	DURHAM COUNTY ABC BOARD	943,384	119,133	132,756	70,206	17,775	339,870
93209	ALLIANCE BEHAVIORAL HEALTHCARE	18,928,080	2,390,284	2,663,620	1,408,621	185,469	6,647,994
93211	CITY OF DURHAM	79,074,915	9,985,774	11,127,677	5,884,725	1,381,536	28,379,712
93212	DURHAM CONVENTION AND VISITORS BUREAU	1,025,573	129,512	144,322	76,323	182,915	533,072
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	921,587	116,380	129,689	68,584	23,084	337,737

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
-	-	-	-	4,935,162	257,178	5,192,340
-	-	-	-	26,175	1,864	28,039
-	-	-	-	111,582	18,430	130,012
-	-	-	-	205,714	36,249	241,963
-	-	1,000	1,000	74,470	11,666	86,136
-	-	14,362	14,362	111,582	(5,272)	106,310
-	-	-	-	375,667	14,666	390,333
-	-	-	-	-	(260,868)	(260,868)
-	-	322,516	322,516	4,092,400	(111,612)	3,980,788
-	-	347,111	347,111	4,792,613	294,667	5,087,280
-	-	15,265	15,265	82,458	(7,451)	75,007
-	-	58,560	58,560	1,040,734	(43,632)	997,102
-	-	8,726	8,726	179,662	2,120	181,782
-	-	10,167	10,167	67,465	(2,781)	64,684
-	-	6,708	6,708	15,975	(1,318)	14,657
-	-	3,283	3,283	5,407	5,407	6,944
-	-	1,015,294	1,015,294	15,641,490	(438,195)	15,203,295
-	-	2,836	2,836	5,530	(1,157)	4,373
-	-	-	-	447,188	34,414	481,602
-	-	569	569	87,004	9,576	96,580
-	-	1,991,116	1,991,116	13,996,395	(896,272)	13,100,123
-	-	544	544	273,425	15,410	288,835
-	-	-	-	7,037,030	1,838,850	8,875,880
-	-	2,405	2,405	33,180	(1,037)	32,143
-	-	106,259	106,259	1,108,814	(65,950)	1,042,864
-	-	-	-	12,166	1,720	13,886
-	-	-	-	5,284	1,278	6,562
-	-	-	-	795,328	188,102	983,430
-	-	-	-	2,335	3,514	5,849
-	-	3,817	3,817	10,814	3,628	14,442
-	-	213,062	213,062	3,735,903	(45,416)	3,690,487
-	-	2,874	2,874	44,485	(2,042)	42,443
-	-	-	-	6,728,336	144,605	6,872,941
-	-	20,020	20,020	139,232	(10,286)	128,946
-	-	10,042	10,042	183,471	(1,312)	182,159
-	-	35,243	35,243	1,179,966	(12,898)	1,167,068
-	-	-	-	1,217,938	23,085	1,241,023
-	-	538	538	325,037	26,994	352,031
-	-	41,710	41,710	271,704	(17,562)	254,142
-	-	95,346	95,346	483,685	(42,844)	440,841
-	-	51,771	51,771	461,811	(34,090)	427,721
-	-	19,927	19,927	6,689,012	6,743	6,695,755
-	-	-	-	2,292,221	9,621	2,301,842
-	-	-	-	23,103	38,366	61,469
-	-	622	622	33,180	6,349	39,529
-	-	-	-	15,975	6,134	22,109
-	-	-	-	114,408	9,411	123,819
-	-	159,421	159,421	2,863,279	(50,970)	2,812,309
-	-	1,826	1,826	5,284	(425)	4,859
-	-	117,083	117,083	2,675,384	(53,138)	2,622,246
-	-	4,303	4,303	14,624	(2,201)	12,423
-	-	7,251	7,251	383,532	14,324	397,856
-	-	4,820	4,820	37,235	(2,961)	34,274
-	-	10,632	10,632	-	(3,398)	(3,398)
-	-	-	-	26,544	9,821	36,365
-	-	3,637	3,637	5,653	5,881	11,534
-	-	556,518	556,518	3,592,002	(213,734)	3,378,268
-	-	6,853	6,853	19,908	(1,013)	18,895
-	-	207,651	207,651	2,698,732	(60,374)	2,638,358
-	-	9,055	9,055	66,851	(5,338)	61,513
-	-	7,593	7,593	66,113	(2,335)	63,778
-	-	682	682	7,127	(235)	6,892
-	-	25,184	25,184	212,227	(13,881)	198,346
-	-	-	-	6,144	1,393	7,537
-	-	4,307	4,307	45,345	(990)	44,355
-	-	48,925	48,925	434,530	(16,145)	418,385
-	-	-	-	15,730	5,920	21,650
-	-	24,541	24,541	127,434	1,260	128,694
-	-	493	493	11,183	3,155	14,338
-	-	-	-	12,289	342	12,631
-	-	448	448	35,514	5,285	40,799
-	-	563,917	563,917	18,707,164	(65,397)	18,641,767
-	-	-	-	-	(25,055)	(25,055)
-	-	29,785	29,785	324,423	72	324,495
-	-	520,470	520,470	6,509,228	1,970	6,511,198
-	-	18,530	18,530	27,193,283	320,365	27,513,648
-	-	-	-	352,687	99,689	452,376
-	-	1,228	1,228	316,927	9,816	326,743

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2020**

		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
93301	EDGECOMBE COUNTY	7,797,216	984,652	1,097,250	580,266	12,466	2,674,634
93304	EDGECOMBE COUNTY ABC BOARD	136,148	17,193	19,159	10,132	14,259	60,743
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	122,569	15,478	17,248	9,122		41,848
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	595,690	75,225	83,828	44,331	32,881	236,265
93311	TOWN OF TARBORO	4,721,568	596,251	664,434	351,377	62,657	1,674,719
93317	TARBORO REDEVELOPMENT COMMISSION	161,876	20,442	22,779	12,047	7,274	62,542
93321	CITY OF ROCKY MOUNT	23,782,579	3,003,322	3,346,761	1,769,890	-	8,119,973
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	115,064	14,531	16,193	8,563	18,586	57,873
93331	TOWN OF PINETOPS	475,623	60,063	66,931	35,396	26,416	188,806
93333	ROCKY MOUNT HOUSING AUTHORITY	640,358	80,866	90,113	47,655	93,393	312,027
93341	TOWN OF MACCLESFIELD	93,266	11,778	13,125	6,941	3,286	35,130
93351	TOWN OF PRINCEVILLE	110,776	13,989	15,589	8,244	7,987	45,809
93401	FORSYTH COUNTY	49,165,696	6,208,765	6,918,755	3,658,892	264,129	17,050,541
93402	AIRPORT COMMISSION OF FORSYTH COUNTY						
93406	PIEDMONT TRIAD REGIONAL COUNCIL	1,785,284	225,450	251,231	132,860	39,822	649,363
93408	CENTERPOINT HUMAN SERVICES	-	-	-	-	-	-
93411	CITY OF WINSTON-SALEM	63,719,903	8,046,706	8,966,869	4,742,011	632,663	22,388,249
93413	WINSTON-SALEM HOUSING AUTHORITY	2,428,858	306,722	341,796	180,755	1,186	830,459
93417	TRIAD MUNICIPAL ABC BOARD	1,027,717	129,783	144,624	76,482	44,190	395,079
93421	TOWN OF KERNERSVILLE	7,247,980	915,293	1,019,959	539,392	-	2,474,644
93431	TOWN OF RURAL HALL	482,055	60,875	67,836	35,874	7,353	171,938
93441	VILLAGE OF CLEMMONS	599,978	75,767	84,430	44,650	5,647	210,494
93442	CLEMMONS FIRE DEPARTMENT	538,515	68,005	75,781	40,076	214	184,076
93451	TOWN OF LEWISVILLE	236,918	29,919	33,339	17,631	16,959	97,848
93461	TOWN OF WALKERTOWN	53,244	6,724	7,493	3,962	218	18,397
93471	VILLAGE OF TOBACCOVILLE	44,310	5,596	6,235	3,298	8,346	23,475
93501	FRANKLIN COUNTY	13,373,189	1,688,799	1,881,919	995,228	125,076	4,691,022
93511	TOWN OF FRANKLINTON	307,672	38,854	43,297	22,897	7,200	112,248
93517	FRANKLINTON ABC BOARD	13,222	1,670	1,860	984	3,602	8,116
93521	TOWN OF LOUISBURG	1,695,948	214,168	238,659	126,212	10,066	589,105
93527	LOUISBURG ABC BOARD	31,803	4,016	4,475	2,367	8,724	19,582
93531	TOWN OF BUNN	88,978	11,236	12,521	6,622	8,784	39,163
93537	ABC BOARD - TOWN OF BUNN	37,164	4,693	5,230	2,766	-	12,689
93541	TOWN OF YOUNGSSVILLE	583,898	73,736	82,168	43,453	80,047	279,404
93601	GASTON COUNTY	39,147,954	4,943,700	5,509,026	2,913,376	277,884	13,643,986
93602	TOWN OF STANLEY	563,887	71,209	79,352	41,964	14,285	206,810
93604	CRAMERTON ABC BOARD	46,812	5,912	6,588	3,484	15,257	31,241
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	13,115,545	1,656,263	1,845,662	976,054	140,239	4,618,218
93610	TOWN OF MCADENVILLE	58,247	7,356	8,196	4,335	1,423	21,310
93611	CITY OF GASTONIA	24,225,327	3,059,234	3,409,066	1,802,840	15,287	8,286,427
93617	GASTONIA ABC BOARD	273,010	34,476	38,418	20,317	23,595	116,808
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	29,659	3,745	4,174	2,207	28,364	38,490
93621	CITY OF BELMONT	4,090,501	516,558	575,628	304,414	96,446	1,493,046
93623	BELMONT HOUSING AUTHORITY	41,809	5,280	5,884	3,111	3,077	17,352
93631	TOWN OF CRAMERTON	1,025,573	129,512	144,322	76,323	41,179	391,336
93641	CITY OF CHERRYVILLE	1,330,744	168,050	187,267	99,033	45,042	499,392
93647	CHERRYVILLE ABC BOARD	16,438	2,076	2,314	1,223	8,527	14,140
93651	TOWN OF DALLAS	1,596,607	201,623	224,679	118,819	2,584	547,705
93661	CITY OF LOWELL	524,579	66,245	73,820	39,039	29,910	209,014
93671	BESSEMER CITY	1,269,281	160,288	178,617	94,459	49,907	483,271
93681	TOWN OF RANLO	564,244	71,254	79,403	41,991	40,914	233,562
93691	CITY OF MOUNT HOLLY	3,906,827	493,364	549,781	290,745	16,957	1,350,847
93701	GATES COUNTY	1,535,501	193,907	216,080	114,271	-	524,258
93704	GATES COUNTY ABC BOARD	7,147	903	1,006	532	1,300	3,741
93801	GRAHAM COUNTY	1,550,867	195,847	218,243	115,415	17,375	546,880
93803	GRAHAM COUNTY HEALTH DEPARTMENT	371,279	46,886	52,247	27,630	15,945	142,708
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	252,284	31,859	35,502	18,775	4,282	90,418
93821	TOWN OF ROBBINSVILLE	222,267	28,068	31,278	16,541	26,908	102,795
93901	GRANVILLE COUNTY	6,507,209	821,746	915,715	484,264	243,235	2,464,960
93904	GRANVILLE COUNTY ABC BOARD	113,992	14,395	16,042	8,483	15,074	53,994
93906	GRANVILLE COUNTY HOSPITAL	10,984,712	1,387,176	1,545,804	817,478	-	3,750,458
93908	GRANVILLE-VANCE PUBLIC HEALTH	1,843,173	232,760	259,377	137,168	40,671	669,976
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	945,529	119,404	133,057	70,366	56,878	379,705
93911	CITY OF OXFORD	2,203,374	278,248	310,066	163,974	7,136	759,424
93913	OXFORD HOUSING AUTHORITY	166,879	21,074	23,484	12,419	4,898	61,875
93914	TOWN OF STOVALL	18,582	2,347	2,615	1,383	4,326	10,671
93921	CITY OF CREEDMOOR	966,969	122,111	136,075	71,961	53,869	384,016
93931	TOWN OF BUTNER	1,910,711	241,289	268,881	142,194	6,019	658,383
94001	GREENE COUNTY	3,751,025	473,689	527,857	279,105	165,057	1,445,753
94002	MAURY SANITARY LAND DISTRICT	16,080	2,031	2,263	1,197	2,386	7,877
94004	GREENE COUNTY ABC BOARD	24,299	3,069	3,420	1,808	3,010	11,307
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	6,790	857	955	505	3,030	5,347
94011	TOWN OF HOOKERTON	99,699	12,590	14,030	7,420	900	34,940
94021	TOWN OF SNOW HILL	368,420	46,525	51,845	27,418	30,922	156,710
94031	TOWN OF WALSTONBURG	15,723	1,986	2,213	1,170	6,367	11,736
94101	GUILFORD COUNTY	61,687,696	7,790,074	8,680,890	4,590,775	16,828	21,078,567
94102	GUIL-RAND FIRE DEPARTMENT	1,366,835	172,607	192,346	101,719	18,850	485,522
94108	PINECROFT-SEDFIELD FIRE DISTRICT INC	1,501,911	189,665	211,354	111,772	6,794	519,585

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
-	-	136,768	136,768	2,681,405	(43,282)	2,638,123
-	-	-	-	46,820	5,876	52,696
-	-	11,550	11,550	42,150	(5,136)	37,014
-	-	-	-	204,853	17,042	221,895
-	-	42,915	42,915	1,623,713	(9,384)	1,614,329
-	-	4,477	4,477	55,668	878	56,546
-	-	561,671	561,671	8,178,655	(314,812)	7,863,843
-	-	1,430	1,430	39,570	6,388	45,958
-	-	6,272	6,272	163,563	6,397	169,960
-	-	-	-	220,214	63,246	283,460
-	-	3,323	3,323	32,074	505	32,579
-	-	6,978	6,978	38,095	3,423	41,518
-	-	203,390	203,390	16,907,722	5,930	16,913,652
-	-	52,928	52,928	-	(19,132)	(19,132)
-	-	58,901	58,901	613,946	(20,702)	593,244
-	-	303,143	303,143	-	(421,153)	(421,153)
-	-	196,858	196,858	21,912,807	141,173	22,053,980
-	-	16,630	16,630	835,266	(10,991)	824,275
-	-	10,564	10,564	353,424	6,916	360,340
-	-	241,204	241,204	2,492,527	(127,919)	2,364,608
-	-	4,110	4,110	165,775	2,407	168,182
-	-	3,064	3,064	206,328	6,676	213,004
-	-	25,381	25,381	185,191	(14,334)	170,857
-	-	744	744	81,474	8,785	90,259
-	-	782	782	18,310	(66)	18,244
-	-	-	-	15,238	3,707	18,945
-	-	156,931	156,931	4,598,942	(25)	4,598,917
-	-	2,713	2,713	105,806	(464)	105,342
-	-	-	-	4,547	1,672	6,219
-	-	29,834	29,834	583,224	(15,750)	567,474
-	-	-	-	10,937	5,631	16,568
-	-	4,997	4,997	30,599	1,827	32,426
-	-	3,352	3,352	12,780	(1,580)	11,200
-	-	2,370	2,370	200,798	25,465	226,263
-	-	217,790	217,790	13,462,694	40,850	13,503,544
-	-	25,124	25,124	193,916	(5,230)	188,686
-	-	13,649	13,649	16,098	2,168	18,266
-	-	250,116	250,116	4,510,340	80,218	4,590,558
-	-	1,476	1,476	20,031	(249)	19,782
-	-	152,616	152,616	8,330,912	(44,753)	8,286,159
-	-	-	-	93,886	12,147	106,033
-	-	-	-	10,200	16,526	26,726
-	-	5,024	5,024	1,406,693	23,276	1,429,969
-	-	-	-	14,378	2,118	16,496
-	-	4,221	4,221	352,687	8,653	361,340
-	-	3,852	3,852	457,633	12,919	470,552
-	-	-	-	5,653	5,081	10,734
-	-	20,301	20,301	549,061	(9,508)	539,553
-	-	7,104	7,104	180,399	10,271	190,670
-	-	383	383	436,496	16,347	452,843
-	-	358	358	194,039	11,530	205,569
-	-	59,898	59,898	1,343,529	(37,398)	1,306,131
-	-	28,454	28,454	528,048	(13,597)	514,451
-	-	-	-	2,458	588	3,046
-	-	36,797	36,797	533,332	11,049	544,381
-	-	23,554	23,554	127,680	(10,137)	117,543
-	-	19,739	19,739	86,759	(4,004)	82,755
-	-	9,700	9,700	76,436	13,456	89,892
-	-	-	-	2,237,781	100,671	2,338,452
-	-	-	-	39,201	6,949	46,150
-	-	226,841	226,841	3,777,562	(117,130)	3,660,432
-	-	9,745	9,745	633,854	9,319	643,173
-	-	25,946	25,946	325,160	3,937	329,097
-	-	37,682	37,682	757,724	(20,692)	737,032
-	-	1,656	1,656	57,388	2,161	59,549
-	-	-	-	6,390	2,131	8,521
-	-	30,660	30,660	332,534	6,976	339,510
-	-	37,896	37,896	657,079	(17,752)	639,327
-	-	-	-	1,289,950	67,354	1,357,304
-	-	-	-	5,530	1,119	6,649
-	-	-	-	8,356	2,019	10,375
-	-	1,834	1,834	2,335	(348)	1,987
-	-	3,488	3,488	34,286	(182)	34,104
-	-	-	-	126,697	13,054	139,751
-	-	-	-	5,407	3,598	9,005
-	-	314,435	314,435	21,213,946	(230,495)	20,983,451
-	-	18,129	18,129	470,045	(8,650)	461,395
-	-	43,759	43,759	516,496	(30,879)	485,617

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2020**

		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
94109	ALAMANCE COMMUNITY FIRE DISTRICT	378,426	47,789	53,253	28,162	-	129,204
94111	CITY OF GREENSBORO	87,018,641	10,988,927	12,245,543	6,475,894	-	29,710,364
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	535,299	67,599	75,329	39,837	-	182,765
94117	GREENSBORO ABC BOARD	1,132,776	143,050	159,408	84,301	29,421	416,180
94118	GUILFORD FIRE DISTRICT # 13 INC	554,953	70,081	78,095	41,299	-	189,475
94121	CITY OF HIGH POINT	39,929,819	5,042,436	5,619,053	2,971,562	373,849	14,006,900
94127	HIGH POINT ABC BOARD	521,720	65,884	73,418	38,826	14,485	192,613
94131	TOWN OF JAMESTOWN	760,068	95,983	106,959	56,564	20,562	280,068
94151	TOWN OF GIBSONVILLE	1,549,438	195,667	218,041	115,309	6,070	535,087
94157	GIBSONVILLE ABC BOARD	34,662	4,377	4,878	2,580	3,551	15,386
94161	TOWN OF OAK RIDGE	175,813	22,202	24,741	13,084	13,128	73,155
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	237,990	30,054	33,491	17,711	21,043	102,299
94171	TOWN OF SUMMERFIELD	250,140	31,588	35,201	18,615	8,508	93,912
94172	SUMMERFIELD FIRE DISTRICT	966,612	122,066	136,025	71,935	-	330,026
94201	HALIFAX COUNTY	10,822,478	1,366,889	1,522,974	805,405	7,846	3,702,914
94204	HALIFAX COUNTY ABC BOARD	119,710	15,117	16,846	8,909	15,995	56,867
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	53,244	6,724	7,493	3,962	3,026	21,205
94209	ROANOKE RAPIDS SANITARY DISTRICT	1,122,056	141,696	157,899	83,503	7,494	390,592
94211	TOWN OF ENFIELD	523,864	66,155	73,720	38,986	4,770	183,631
94221	CITY OF ROANOKE RAPIDS	3,494,811	441,333	491,801	260,082	-	1,193,216
94231	TOWN OF WELDON	451,681	57,039	63,562	33,614	1,722	155,937
94241	TOWN OF SCOTLAND NECK	487,058	61,507	68,540	36,247	50,685	216,979
94251	TOWN OF HOBGOOD	63,607	8,032	8,951	4,734	2,495	24,212
94261	TOWN OF LITTLETON	132,574	16,742	18,657	9,866	6,856	52,121
94301	HARNETT COUNTY	21,821,841	2,755,716	3,070,840	1,623,973	21,528	7,472,057
94311	CITY OF DUNN	2,805,139	354,240	394,748	208,757	51,143	1,008,888
94313	DUNN HOUSING AUTHORITY	61,106	7,717	8,599	4,547	10,241	31,104
94317	DUNN ABC BOARD	17,152	2,166	2,414	1,276	5,445	11,301
94321	TOWN OF LILLINGTON	1,127,773	142,418	158,704	83,928	37,930	422,980
94331	TOWN OF ERWIN	538,873	68,050	75,831	40,103	11,088	195,072
94341	TOWN OF COATS	331,257	41,832	46,616	24,652	6,258	119,358
94347	TOWN OF ANGIER ABC BOARD	53,601	6,769	7,543	3,989	13,812	32,113
94351	TOWN OF ANGIER	1,039,510	131,272	146,283	77,360	79,101	434,016
94401	HAYWOOD COUNTY	12,645,997	1,596,968	1,779,586	941,110	109,634	4,427,298
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	140,078	17,689	19,713	10,425	17,875	65,702
94408	JUNALUSKA SANITARY DISTRICT	194,394	24,549	27,356	14,467	6,738	73,110
94411	TOWN OF WAYNESVILLE	4,191,271	529,284	589,809	311,913	12,772	1,443,778
94412	WAYNESVILLE ABC BOARD	58,604	7,401	8,247	4,361	13,813	33,822
94421	TOWN OF MAGGIE VALLEY	418,806	52,888	58,936	31,167	469	143,460
94427	MAGGIE VALLEY ABC BOARD	92,909	11,733	13,074	6,914	12,149	43,870
94428	MAGGIE VALLEY SANITARY DISTRICT	258,359	32,626	36,357	19,227	8,443	96,653
94431	TOWN OF CANTON	1,365,049	172,382	192,094	101,586	142,654	608,716
94437	CANTON ABC BOARD	50,028	6,318	7,040	3,723	6,756	23,837
94501	COUNTY OF HENDERSON	21,190,416	2,675,978	2,981,983	1,576,983	105,782	7,340,726
94511	CITY OF HENDERSONVILLE	7,165,434	904,869	1,008,343	533,249	12,516	2,458,977
94517	HENDERSONVILLE ABC BOARD	207,616	26,218	29,217	15,451	33,550	104,436
94521	TOWN OF LAUREL PARK	530,296	66,967	74,625	39,464	2,957	184,013
94527	LAUREL PARK ABC BOARD	24,657	3,114	3,470	1,835	572	8,991
94531	THE VILLAGE OF FLAT ROCK	75,042	9,476	10,560	5,585	12,440	38,061
94532	BLUE RIDGE FIRE DEPARTMENT	478,482	60,424	67,334	35,608	42,431	205,797
94541	TOWN OF FLETCHER	995,199	125,676	140,048	74,062	1,920	341,706
94547	FLETCHER ABC BOARD	44,668	5,641	6,286	3,324	12,168	27,419
94551	TOWN OF MILLS RIVER	207,973	26,263	29,267	15,477	12,664	83,671
94601	HERTFORD COUNTY	3,299,702	416,694	464,345	245,563	55,546	1,182,148
94604	HERTFORD COUNTY ABC BOARD	72,541	9,161	10,208	5,398	1,351	26,118
94606	HERTFORD COUNTY PUBLIC HEALTH AUTHORITY	-	-	-	-	-	-
94611	TOWN OF AHOSKIE	1,096,327	138,447	154,279	81,588	-	374,314
94621	TOWN OF MURFREESBORO	394,506	49,819	55,516	29,359	29,423	164,117
94631	TOWN OF WINTON	153,300	19,359	21,573	11,409	2,273	54,614
94641	TOWN OF COFIELD	51,457	6,498	7,241	3,829	13,750	31,318
94701	HOKE COUNTY	8,825,648	1,114,524	1,241,973	656,801	136,213	3,149,511
94704	HOKE COUNTY ABC BOARD	55,388	6,995	7,794	4,122	4,513	23,424
94711	TOWN OF RAEFORD	1,110,621	140,252	156,290	82,652	8,044	387,238
94801	HYDE COUNTY	2,444,581	308,708	344,009	181,925	23,075	857,717
94804	HYDE COUNTY ABC BOARD	12,150	1,534	1,710	904	3,096	7,244
94812	OCRAOKE SANITARY DISTRICT	101,485	12,816	14,281	7,552	8,748	43,397
94901	IREDELL COUNTY	25,993,815	3,282,563	3,657,933	1,934,450	262,914	9,137,860
94908	GREATER STATESVILLE DEVELOPMENT CORPORATION	233,702	29,512	32,887	17,392	82,898	162,689
94911	CITY OF STATESVILLE	10,412,249	1,314,884	1,465,245	774,876	116,602	3,671,607
94917	STATESVILLE ABC BOARD	111,134	14,034	15,639	8,271	25,847	63,791
94921	CITY OF MOORESVILLE	13,423,932	1,695,207	1,889,059	999,004	4,801	4,588,071
94923	MOORESVILLE HOUSING AUTHORITY	93,981	11,868	13,225	6,994	3,329	35,416
94927	MOORESVILLE ABC BOARD	80,759	10,198	11,365	6,010	11,450	39,023
94931	TOWN OF TROUTMAN	711,469	89,846	100,120	52,947	7,612	250,525
94937	TOWN OF TROUTMAN ABC BOARD	26,801	3,384	3,771	1,994	5,253	14,402
94941	MI CONNECTION COMMUNICATIONS SYSTEM	1,966,456	248,329	276,726	146,343	14,793	686,191
94947	VALDESE ABC BOARD	19,297	2,437	2,715	1,436	5,748	12,336
95001	JACKSON COUNTY	7,896,199	997,151	1,111,179	587,632	126,823	2,822,785

Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
-	-	22,135	22,135	130,138	(16,626)	113,512
-	-	1,367,598	1,367,598	29,925,072	(837,153)	29,087,919
-	-	30,471	30,471	184,085	(13,436)	170,649
-	-	19,691	19,691	389,553	(2,295)	387,258
-	-	33,300	33,300	190,844	(20,362)	170,482
-	-	-	-	13,731,572	84,663	13,816,235
-	-	10,683	10,683	179,416	1,845	181,261
-	-	2,127	2,127	261,382	6,949	268,331
-	-	70,239	70,239	532,840	(26,202)	506,638
-	-	-	-	11,920	1,658	13,578
-	-	4,515	4,515	60,461	1,978	62,439
-	-	800	800	81,843	6,275	88,118
-	-	12,440	12,440	86,021	3	86,024
-	-	74,610	74,610	332,411	(41,040)	291,371
-	-	259,660	259,660	3,721,771	(94,008)	3,627,763
-	-	-	-	41,167	7,622	48,789
-	-	427	427	18,310	821	19,131
-	-	18,322	18,322	385,867	(5,759)	380,108
-	-	11,561	11,561	180,153	(443)	179,710
-	-	94,933	94,933	1,201,840	(55,930)	1,145,910
-	-	59,411	59,411	155,330	(19,704)	135,626
-	-	10,204	10,204	167,496	17,456	184,952
-	-	529	529	21,874	183	22,057
-	-	11,994	11,994	45,591	1,205	46,796
-	-	364,201	364,201	7,504,371	(121,348)	7,383,023
-	-	11,878	11,878	964,667	5,041	969,708
-	-	305	305	21,014	5,054	26,068
-	-	1,452	1,452	5,899	2,851	8,750
-	-	8,982	8,982	387,833	4,761	392,594
-	-	6,972	6,972	185,314	523	185,837
-	-	15,302	15,302	113,917	(4,103)	109,814
-	-	474	474	18,433	5,011	23,444
-	-	15,165	15,165	357,480	20,276	377,756
-	-	20,864	20,864	4,348,866	18,730	4,367,596
-	-	-	-	48,172	9,051	57,223
-	-	13,861	13,861	66,851	(772)	66,079
-	-	160,475	160,475	1,441,347	(44,356)	1,396,991
-	-	-	-	20,154	6,879	27,033
-	-	24,401	24,401	144,024	(8,651)	135,373
-	-	-	-	31,951	4,755	36,706
-	-	838	838	88,848	2,669	91,517
-	-	51,370	51,370	469,430	74,832	544,262
-	-	-	-	17,204	4,898	22,102
-	-	10,680	10,680	7,287,229	43,925	7,331,154
-	-	230,033	230,033	2,464,140	(78,460)	2,385,680
-	-	-	-	71,398	13,990	85,388
-	-	27,533	27,533	182,365	(10,831)	171,534
-	-	187	187	8,479	(721)	7,758
-	-	-	-	25,806	5,530	31,336
-	-	114	114	164,546	12,790	177,336
-	-	17,432	17,432	342,242	(10,158)	332,084
-	-	-	-	15,361	4,789	20,150
-	-	-	-	71,521	7,496	79,017
-	-	77,980	77,980	1,134,743	10,032	1,144,775
-	-	2,758	2,758	24,946	154	25,100
-	-	138,705	138,705	-	(55,480)	(55,480)
-	-	44,309	44,309	377,019	(20,246)	356,773
-	-	26,693	26,693	135,668	1,035	136,703
-	-	1,575	1,575	52,719	1,564	54,283
-	-	-	-	17,696	5,565	23,261
-	-	66,334	66,334	3,035,075	(13,800)	3,021,275
-	-	40	40	19,048	1,876	20,924
-	-	19,076	19,076	381,934	(4,542)	377,392
-	-	16,032	16,032	840,673	165	840,838
-	-	-	-	4,178	1,144	5,322
-	-	-	-	34,900	5,068	39,968
-	-	19,106	19,106	8,939,083	89,158	9,028,241
-	-	4,717	4,717	80,368	22,657	103,025
-	-	64,798	64,798	3,580,696	20,799	3,601,495
-	-	-	-	38,218	11,607	49,825
-	-	347,480	347,480	4,616,392	(193,690)	4,422,702
-	-	-	-	32,319	2,050	34,369
-	-	-	-	27,773	4,760	32,533
-	-	19,368	19,368	244,669	(7,685)	236,984
-	-	-	-	9,217	1,751	10,968
-	-	182,333	182,333	676,250	(56,548)	619,702
-	-	-	-	6,636	1,916	8,552
-	-	24,732	24,732	2,715,445	59,272	2,774,717

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2020**

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	
95002	TUCKASEIGEE WATER AUTHORITY	598,906	75,631	84,280	44,570	23,435	227,916	
95005	FONTANA REGIONAL LIBRARY	589,264	75,676	84,330	44,597	-	204,603	
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMM	437,745	55,279	61,601	32,577	26,039	175,496	
95009	VAYA HEALTH	13,612,966	1,719,079	1,915,661	1,013,072	34,692	4,682,504	
95010	JACKSON COUNTY TOURISM DEVELOPMENT AUTHORITY	76,114	9,612	10,711	5,664	23,685	49,672	
95011	TOWN OF SYLVA	622,848	78,655	87,649	46,352	3,237	215,893	
95017	JACKSON COUNTY ABC BOARD	152,228	19,224	21,422	11,329	568	52,543	
95101	JOHNSTON COUNTY	31,922,129	4,031,205	4,492,184	2,375,633	32,041	10,931,063	
95103	BENSON HOUSING AUTHORITY	178,671	22,563	25,143	13,297	11,232	72,235	
95104	JOHNSTON COUNTY ABC BOARD	407,371	51,444	57,326	30,316	48,502	187,588	
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	289,090	36,507	40,682	21,514	17,729	116,432	
95106	TOWN OF ARCHER LODGE	42,166	5,325	5,934	3,138	2,688	17,085	
95110	JOHNSTON HEALTH CENTER	9,944,845	1,255,859	1,399,470	740,092	-	3,395,421	
95111	TOWN OF SMITHFIELD	3,549,841	448,283	499,545	264,178	-	1,212,006	
95113	SMITHFIELD HOUSING AUTHORITY	160,089	20,216	22,528	11,914	69,038	123,696	
95121	TOWN OF SELMA	1,824,949	230,459	256,812	135,812	46,752	669,835	
95122	TOWN OF MICRO	61,820	7,807	8,700	4,601	13,394	34,502	
95123	SELMA HOUSING AUTHORITY	190,821	24,097	26,853	14,201	4,109	69,260	
95131	TOWN OF CLAYTON	6,635,852	837,992	933,818	493,838	123,165	2,388,813	
95141	TOWN OF BENSON	1,380,414	174,322	194,256	102,730	32,602	503,910	
95151	TOWN OF FOUR OAKS	427,739	54,016	60,192	31,832	7,509	153,549	
95161	TOWN OF PINE LEVEL	263,004	33,213	37,011	19,573	12,424	102,221	
95171	TOWN OF KENLY	437,030	55,189	61,500	32,524	32,133	181,346	
95181	TOWN OF PRINCETON	257,644	32,536	36,257	19,174	15,439	103,406	
95191	TOWN OF WILSON'S MILLS	263,004	33,213	37,011	19,573	28,475	118,272	
95201	JONES COUNTY	2,518,551	318,049	354,419	187,430	43,305	903,203	
95204	JONES COUNTY ABC BOARD	30,731	3,881	4,325	2,287	5,383	15,876	
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	9,291	1,173	1,308	691	2,652	5,824	
95211	TOWN OF POLLOCKSVILLE	6,075	767	855	452	52	2,126	
95221	TOWN OF MAYSVILLE	152,228	19,224	21,422	11,329	7,812	59,787	
95301	LEE COUNTY	7,955,876	1,004,687	1,119,576	592,073	156,010	2,872,346	
95311	CITY OF SANFORD	8,734,168	1,102,972	1,229,101	649,993	15,125	2,997,191	
95317	SANFORD ABC BOARD	149,012	18,818	20,969	11,089	13,135	64,011	
95321	TOWN OF BROADWAY	157,945	19,946	22,227	11,754	3,491	57,418	
95401	LENOIR COUNTY	9,404,185	1,187,584	1,323,387	699,856	-	3,210,827	
95404	LENOIR COUNTY ABC BOARD	174,026	21,976	24,489	12,951	5,232	64,648	
95405	NEUSE REGIONAL LIBRARY	162,591	20,532	22,880	12,100	27,603	83,115	
95411	CITY OF KINSTON	7,334,814	926,258	1,032,179	545,854	-	2,504,291	
95413	HOUSING AUTHORITY FOR THE CITY OF KINSTON	906,578	114,485	127,576	67,467	45,243	354,771	
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	224,054	28,294	31,529	16,674	8,224	84,721	
95421	TOWN OF PINK HILL	90,050	11,372	12,673	6,702	537	31,284	
95431	TOWN OF LAGRANGE	441,318	55,731	62,104	32,843	-	150,678	
95501	LINCOLN COUNTY	19,004,194	2,399,896	2,674,332	1,414,285	417,821	6,906,334	
95504	LINCOLN COUNTY ABC BOARD	62,178	7,852	8,750	4,627	21,065	42,294	
95511	CITY OF LINCOLN	3,702,427	467,532	521,017	275,533	184,553	1,448,655	
95513	LINCOLN HOUSING AUTHORITY	167,594	21,164	23,584	12,472	32,950	90,170	
95517	TOWN OF LINCOLN ABC BOARD	65,751	8,303	9,253	4,893	3,184	25,633	
95601	MACON COUNTY	8,536,557	1,078,017	1,201,292	635,287	-	2,914,596	
95611	TOWN OF FRANKLIN	1,190,308	150,315	167,504	88,582	4,326	410,727	
95617	HIGHLANDS ABC BOARD	49,671	6,273	6,990	3,696	1,264	18,223	
95621	TOWN OF HIGHLANDS	1,661,286	209,791	233,782	123,632	54,081	621,286	
95701	MADISON COUNTY	4,354,220	549,862	612,740	324,039	7,932	1,494,573	
95711	TOWN OF MARS HILL	532,083	67,193	74,876	39,597	-	181,666	
95721	TOWN OF MARSHALL	183,674	23,195	25,847	13,669	-	62,711	
95733	HOT SPRINGS HOUSING AUTHORITY	47,527	6,002	6,688	3,537	27	16,254	
95801	MARTIN COUNTY	3,297,200	416,379	463,992	245,376	24,461	1,150,208	
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	16,795	2,121	2,364	1,250	6,444	12,179	
95804	MARTIN COUNTY ABC BOARD	93,266	11,778	13,125	6,941	1,079	32,923	
95811	TOWN OF WILLIAMSTON	1,979,678	249,999	278,586	147,327	21,463	697,375	
95813	WILLIAMSTON HOUSING AUTHORITY	150,441	18,998	21,170	11,196	51,588	102,952	
95821	TOWN OF OAK CITY	21,083	2,662	2,966	1,569	4,459	11,656	
95831	TOWN OF HAMILTON	48,956	6,182	6,889	3,643	14,138	30,852	
95841	TOWN OF JAMESVILLE	94,338	11,913	13,275	7,021	4,078	36,287	
95851	TOWN OF ROBERSONVILLE	450,609	56,904	63,411	33,534	84,717	238,566	
95853	ROBERSONVILLE HOUSING AUTHORITY	106,131	13,402	14,935	7,898	2,713	38,948	
95901	MCDOWELL COUNTY	7,091,107	895,482	997,883	527,717	-	2,421,082	
95908	PLEASANT GARDEN FIRE DEPARTMENT	205,115	25,902	28,864	15,265	1,598	71,629	
95911	TOWN OF MARION	1,980,750	250,134	278,737	147,407	-	676,278	
95917	MARION ABC BOARD	78,973	9,973	11,113	5,877	7,363	34,326	
95921	TOWN OF OLD FORT	179,029	22,608	25,193	13,323	4,681	65,805	
96001	MECKLENBURG COUNTY	166,176,816	20,985,216	23,384,936	12,366,815	2,094,382	58,831,349	
96003	CHARLOTTE HOUSING AUTHORITY	6,364,272	803,696	895,601	473,627	204,555	2,377,479	
96004	MECKLENBURG COUNTY ABC BOARD	3,519,467	444,447	495,271	261,917	219,966	1,421,601	
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	8,899,260	1,123,820	1,252,332	662,280	125,109	3,163,541	
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	21,956,916	2,772,773	3,089,848	1,634,025	-	7,496,646	
96009	CENTRALINA COUNCIL OF GOVERNMENTS	1,362,905	172,111	191,792	101,427	64,590	529,920	
96011	CITY OF CHARLOTTE	231,493,683	29,233,590	32,576,536	17,227,672	4,081,980	83,119,778	
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	8,828,506	1,114,885	1,242,376	657,014	27,290	3,041,565	

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
-	-	-	-	205,959	11,908	217,867
-	-	18,819	18,819	206,082	(6,822)	199,260
-	-	-	-	150,537	8,818	159,355
-	-	592,611	592,611	4,681,399	(124,964)	4,556,435
-	-	-	-	26,175	7,895	34,070
-	-	24,130	24,130	214,193	(7,876)	206,317
-	-	13,201	13,201	52,350	(3,369)	48,981
-	-	69,198	69,198	10,977,786	(46,932)	10,930,854
-	-	3,518	3,518	61,444	4,795	66,239
-	-	-	-	140,092	19,221	159,313
-	-	-	-	99,416	7,475	106,891
-	-	360	360	14,501	1,428	15,929
-	-	631,014	631,014	3,419,959	(380,482)	3,039,477
-	-	134,679	134,679	1,220,764	(65,461)	1,155,303
-	-	-	-	55,054	40,243	95,297
-	-	31,339	31,339	627,586	7,431	635,017
-	-	-	-	21,260	5,211	26,471
-	-	1,238	1,238	65,622	2,505	68,127
-	-	-	-	2,282,021	58,724	2,340,745
-	-	6,140	6,140	474,714	6,041	480,755
-	-	6,683	6,683	147,096	(1,023)	146,073
-	-	-	-	90,445	6,111	96,556
-	-	6,028	6,028	150,291	5,826	156,117
-	-	12,327	12,327	88,602	(1,394)	87,208
-	-	-	-	90,445	9,043	99,488
-	-	41,541	41,541	866,111	787	866,898
-	-	1,540	1,540	10,568	1,383	11,951
-	-	475	475	3,195	725	3,920
-	-	4,294	4,294	2,089	(1,148)	941
-	-	21,549	21,549	52,350	(3,133)	49,217
-	-	76,654	76,654	2,735,967	31,768	2,767,735
-	-	90,478	90,478	3,003,616	(45,353)	2,958,263
-	-	-	-	51,244	5,239	56,483
-	-	538	538	54,316	1,262	55,578
-	-	413,310	413,310	3,234,030	(146,118)	3,087,912
-	-	4,673	4,673	59,846	1,248	61,094
-	-	-	-	55,914	12,560	68,474
-	-	57,965	57,965	2,522,389	(23,202)	2,499,187
-	-	10,285	10,285	311,766	55,369	367,135
-	-	10,410	10,410	77,050	(2,790)	74,260
-	-	13,684	13,684	30,968	(5,822)	25,146
-	-	33,953	33,953	151,766	(17,872)	133,894
-	-	41,247	41,247	6,535,403	93,194	6,628,597
-	-	-	-	21,382	8,341	29,723
-	-	-	-	1,273,237	56,185	1,329,422
-	-	-	-	57,634	15,043	72,677
-	-	1,289	1,289	22,611	3,647	26,258
-	-	174,362	174,362	2,935,659	(52,749)	2,882,910
-	-	44,139	44,139	409,338	(12,300)	397,038
-	-	-	-	17,081	608	17,689
-	-	16,928	16,928	571,304	15,456	586,760
-	-	144,644	144,644	1,497,384	(43,386)	1,453,998
-	-	9,764	9,764	182,979	(4,388)	178,591
-	-	18,623	18,623	63,164	(7,931)	55,233
-	-	1,101	1,101	16,344	(457)	15,887
-	-	3,258	3,258	1,133,883	17,662	1,151,545
-	-	-	-	5,776	2,870	8,646
-	-	3,381	3,381	32,074	(581)	31,513
-	-	469	469	680,797	7,128	687,925
-	-	-	-	51,736	33,260	84,996
-	-	854	854	7,250	1,454	8,704
-	-	-	-	16,836	9,526	26,362
-	-	870	870	32,442	1,574	34,016
-	-	1,420	1,420	154,961	55,880	210,841
-	-	596	596	36,498	2,448	38,946
-	-	33,996	33,996	2,438,580	(14,874)	2,423,706
-	-	27,109	27,109	70,537	(11,351)	59,186
-	-	47,824	47,824	681,165	(27,580)	653,585
-	-	1,592	1,592	27,158	1,818	28,976
-	-	1,802	1,802	61,567	2,081	63,648
-	-	401,337	401,337	57,146,989	426,740	57,573,729
-	-	57,974	57,974	2,188,626	17,277	2,205,903
-	-	-	-	1,210,319	100,427	1,310,746
-	-	76,575	76,575	3,060,390	23,180	3,083,570
-	-	1,493,251	1,493,251	7,550,822	(665,377)	6,885,445
-	-	4,063	4,063	468,693	25,977	494,670
-	-	-	-	79,608,980	1,535,105	81,144,085
-	-	111,673	111,673	3,036,059	(8,055)	3,028,004

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2020**

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
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	127,571	16,110	17,953	9,494	5,638	49,195
96021	TOWN OF PINEVILLE	2,517,479	317,913	354,268	187,350	6,872	866,403
96031	TOWN OF MINT HILL	2,962,013	374,050	416,824	220,432	-	1,011,306
96041	TOWN OF HUNTERSVILLE	6,354,981	802,523	894,293	472,935	20,639	2,190,390
96051	TOWN OF CORNELIUS	3,700,997	467,371	520,817	275,427	51,532	1,315,147
96061	TOWN OF STALLINGS	1,166,366	147,292	164,134	86,801	20,016	418,243
96071	TOWN OF MATTHEWS	4,709,418	594,717	662,724	350,473	178,666	1,786,580
96081	TOWN OF DAVIDSON	1,999,889	252,526	281,403	148,816	17,206	699,951
96101	MITCHELL COUNTY	2,249,829	284,114	316,603	167,431	22,354	790,502
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	40,737	5,144	5,733	3,032	-	13,909
96111	TOWN OF SPRUCE PINE	596,405	75,315	83,928	44,384	37,672	241,299
96121	TOWN OF BAKERSVILLE	59,676	7,536	8,398	4,441	277	20,652
96201	MONTGOMERY COUNTY	3,476,229	438,987	489,186	258,700	-	1,186,873
96204	MONTGOMERY-MUNICIPAL ABC BOARD	48,956	6,182	6,889	3,643	5,356	22,070
96211	TOWN OF STAR	78,615	9,928	11,063	5,851	6,335	33,177
96221	TOWN OF TROY	701,821	88,628	98,763	52,229	-	239,620
96231	TOWN OF BISCOE	378,068	47,743	53,203	28,136	637	129,719
96241	TOWN OF CANDOR	212,976	26,895	29,971	15,850	4,811	77,527
96251	TOWN OF MOUNT GILEAD	315,891	39,891	44,453	23,508	1,551	109,403
96301	MOORE COUNTY	17,142,439	2,164,789	2,412,339	1,275,734	222,100	6,074,962
96302	TOWN OF TAYLORTOWN	186,533	23,556	26,249	13,882	29,665	93,352
96304	MOORE COUNTY ABC BOARD	165,807	20,939	23,333	12,339	12,168	68,779
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	152,943	19,314	21,523	11,382	20,920	73,139
96310	MOORE COUNTY AIRPORT AUTHORITY	161,876	20,442	22,779	12,047	9,096	64,364
96311	TOWN OF SOUTHERN PINES	4,934,901	623,191	694,455	367,253	67,931	1,752,830
96312	TOWN OF CAMERON	63,807	8,032	8,951	4,734	13,704	35,421
96318	SANDHILLS CENTER	8,401,839	1,061,005	1,182,334	625,262	476,952	3,345,553
96321	TOWN OF VASS	178,671	22,563	25,143	13,297	13,577	74,580
96331	TOWN OF ABERDEEN	2,483,888	313,672	349,541	184,850	-	848,063
96341	TOWN OF ROBBINS	212,976	26,895	29,971	15,850	1,588	74,304
96351	VILLAGE OF PINEHURST	3,736,374	471,839	525,794	278,060	48,896	1,324,589
96361	TOWN OF PINEBLUFF	169,023	21,345	23,785	12,579	8,705	66,414
96371	VILLAGE OF WHISPERING PINES	547,806	69,178	77,089	40,768	11,551	198,586
96381	FOXFIRE VILLAGE	109,704	13,854	15,438	8,164	812	38,268
96391	TOWN OF CARTHAGE	764,713	96,570	107,613	56,910	-	261,093
96401	NASH COUNTY	15,447,206	1,950,711	2,173,780	1,149,575	-	5,274,066
96404	NASH COUNTY ABC BOARD	336,974	42,554	47,420	25,077	25,405	140,456
96405	BRASWELL MEMORIAL LIBRARY	460,615	58,168	64,819	34,279	18,976	176,242
96411	TOWN OF SPRING HOPE	243,708	30,776	34,296	18,137	1,750	84,959
96421	TOWN OF NASHVILLE	1,511,559	190,883	212,711	112,490	18,256	534,340
96431	TOWN OF MIDDLESEX	173,311	21,886	24,389	12,898	28,264	87,437
96441	TOWN OF WHITAKERS	104,701	13,222	14,734	7,792	13,878	49,626
96451	TOWN OF BAILEY	46,812	5,912	6,588	3,484	11,059	27,043
96461	TOWN OF SHARPSBURG	462,401	58,393	65,071	34,412	5,663	163,539
96501	NEW HANOVER COUNTY	52,671,585	6,651,497	7,412,115	3,919,799	180,222	18,163,633
96502	NEW HANOVER AIRPORT AUTHORITY	1,192,452	150,586	167,806	88,742	11,179	418,313
96503	WILMINGTON HOUSING AUTHORITY	1,004,133	126,804	141,305	74,727	237,609	580,445
96504	NEW HANOVER COUNTY ABC BOARD	1,361,475	171,930	191,591	101,320	24,572	489,413
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	8,164,921	1,031,086	1,148,994	607,630	124,729	2,912,439
96508	LOWER CAPE FEAR WATER AND SEWER AUTHORITY	8,576	1,083	1,206	638	11,919	14,846
96511	TOWN OF WRIGHTSVILLE BEACH	1,983,251	250,450	279,090	147,593	-	677,133
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	489,202	61,778	68,842	36,406	3,556	170,582
96519	COASTALCARE	-	-	-	-	-	-
96521	TOWN OF CAROLINA BEACH	3,191,427	403,021	449,108	237,505	-	1,089,634
96531	CITY OF WILMINGTON	29,537,582	3,730,078	4,156,623	2,198,176	-	10,084,877
96541	TOWN OF KURE BEACH	1,450,811	183,212	204,162	107,969	19,576	514,919
96601	NORTHAMPTON COUNTY	5,707,833	720,799	803,224	424,775	15,865	1,964,663
96604	NORTHAMPTON COUNTY ABC BOARD	16,438	2,076	2,314	1,223	2,334	7,947
96611	TOWN OF RICH SQUARE	69,682	8,800	9,806	5,186	8,187	31,979
96612	CHOANOKE PUBLIC TRANSPORTATION AUTHORITY	157,945	19,946	22,227	11,754	6,250	60,177
96621	TOWN OF WOODLAND	66,466	8,393	9,353	4,946	2,012	24,704
96631	TOWN OF GARYSBURG	82,546	10,424	11,616	6,143	2,020	30,203
96641	TOWN OF CONWAY	105,416	13,312	14,834	7,845	10,950	46,941
96651	TOWN OF GASTON	57,175	7,220	8,046	4,255	1,095	20,616
96661	TOWN OF JACKSON	88,978	11,236	12,521	6,622	9,146	39,525
96671	TOWN OF SEVERN	50,028	6,318	7,040	3,723	6,141	23,222
96681	TOWN OF SEABOARD	62,892	7,942	8,850	4,680	7,559	29,031
96701	ONSLow COUNTY	28,349,418	3,580,034	3,989,421	2,109,753	64,826	9,744,034
96704	ONSLow COUNTY ABC BOARD	691,458	87,319	97,304	51,458	31,190	197,904
96708	ONSLow WATER & SEWER AUTHORITY	3,064,570	387,001	431,256	228,064	53,375	1,099,696
96711	CITY OF JACKSONVILLE	13,814,508	1,744,530	1,944,022	1,028,070	34,892	4,751,514
96721	TOWN OF SWANSBORO	855,121	107,987	120,336	63,638	31,242	323,203
96731	TOWN OF HOLLY RIDGE	622,133	78,565	87,549	46,299	2,530	214,943
96733	HOLLY RIDGE HOUSING AUTHORITY	-	-	-	-	1,099	1,099
96741	TOWN OF RICHLANDS	310,173	39,169	43,648	23,083	1,403	107,303
96751	TOWN OF NORTH TOPSAIL BEACH	969,828	122,472	136,477	72,174	17,624	348,747
96801	ORANGE COUNTY	26,377,244	3,330,983	3,711,890	1,962,984	36,030	9,041,887
96804	ORANGE COUNTY ABC BOARD	839,755	106,046	118,173	62,494	1,338	288,051

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
-	-	6,616	6,616	43,871	309	44,180
-	-	106,720	106,720	865,742	(56,327)	809,415
-	-	162,004	162,004	1,018,614	(80,171)	938,443
-	-	55,939	55,939	2,185,431	(38,828)	2,146,603
-	-	94,374	94,374	1,272,746	(33,623)	1,239,123
-	-	27,416	27,416	401,105	(1,657)	399,448
-	-	-	-	1,619,534	50,404	1,669,938
-	-	14,362	14,362	687,678	2,514	690,192
-	-	76,328	76,328	773,700	(12,651)	761,049
-	-	3,617	3,617	14,009	(1,737)	12,272
-	-	419	419	205,099	13,649	218,748
-	-	10,748	10,748	20,522	(3,616)	16,906
-	-	126,544	126,544	1,195,450	(60,397)	1,135,053
-	-	-	-	16,836	2,358	19,194
-	-	-	-	27,035	3,248	30,283
-	-	36,235	36,235	241,351	(15,373)	225,978
-	-	44,833	44,833	130,015	(17,896)	112,119
-	-	11,800	11,800	73,241	(3,145)	70,096
-	-	30,061	30,061	108,633	(10,702)	97,931
-	-	28,837	28,837	5,895,159	26,848	5,922,007
-	-	374	374	64,147	10,826	74,973
-	-	245	245	57,020	5,155	62,175
-	-	-	-	52,596	9,846	62,442
-	-	2,457	2,457	55,668	2,168	57,836
-	-	58,082	58,082	1,697,076	(25,470)	1,671,606
-	-	3,350	3,350	21,874	4,019	25,893
-	-	-	-	2,889,331	2,444,445	5,333,776
-	-	-	-	61,444	4,148	65,592
-	-	111,531	111,531	854,191	(52,397)	801,794
-	-	31,180	31,180	73,241	(10,551)	62,690
-	-	27,389	27,389	1,284,912	(1,766)	1,283,146
-	-	5,604	5,604	58,126	974	59,100
-	-	5,214	5,214	188,387	(1,213)	187,174
-	-	3,068	3,068	37,726	(575)	37,151
-	-	34,147	34,147	262,979	(15,369)	247,610
-	-	143,857	143,857	5,312,181	(70,355)	5,241,826
-	-	-	-	115,883	13,795	129,678
-	-	15,075	15,075	158,402	959	159,361
-	-	11,309	11,309	83,809	(3,213)	80,596
-	-	57,079	57,079	519,814	(26,574)	493,240
-	-	3,516	3,516	59,600	8,602	68,202
-	-	2,999	2,999	36,006	4,118	40,124
-	-	5,521	5,521	16,098	3,142	19,240
-	-	26,651	26,651	159,016	(8,070)	150,946
-	-	45,177	45,177	18,113,372	(47,875)	18,065,497
-	-	72,827	72,827	410,076	(15,499)	394,577
-	-	9,517	9,517	345,314	127,481	472,795
-	-	53,091	53,091	468,201	(4,682)	463,519
-	-	5,697	5,697	2,807,856	54,625	2,862,481
-	-	-	-	2,949	6,244	9,193
-	-	76,079	76,079	682,026	(44,977)	637,049
-	-	15,265	15,265	168,233	(4,284)	163,949
-	-	-	-	-	(207,555)	(207,555)
-	-	143,966	143,966	1,097,508	(58,392)	1,039,116
-	-	703,623	703,623	10,157,758	(342,790)	9,814,968
-	-	2,576	2,576	498,923	7,745	506,668
-	-	180,405	180,405	1,962,882	(56,343)	1,906,539
-	-	-	-	5,653	1,170	6,823
-	-	5,177	5,177	23,963	305	24,268
-	-	3,365	3,365	54,316	1,980	56,296
-	-	1,147	1,147	22,857	(705)	22,152
-	-	597	597	28,387	379	28,766
-	-	-	-	36,252	6,521	42,773
-	-	4,414	4,414	19,662	(574)	19,088
-	-	124	124	30,599	3,809	34,408
-	-	-	-	17,204	3,241	20,445
-	-	7,663	7,663	21,628	658	22,286
-	-	1,154,296	1,154,296	9,749,157	(338,855)	9,410,302
-	-	-	-	237,787	31,276	269,063
-	-	35,772	35,772	1,053,883	11,999	1,065,882
-	-	177,048	177,048	4,750,708	(113,147)	4,637,561
-	-	2,666	2,666	294,070	3,478	297,548
-	-	6,281	6,281	213,947	2,614	216,561
-	-	12,912	12,912	-	(2,956)	(2,956)
-	-	17,333	17,333	106,666	(5,634)	101,032
-	-	36,625	36,625	333,517	(13,366)	320,151
-	-	208,907	208,907	9,070,941	(5,403)	9,065,538
-	-	38,987	38,987	288,786	(13,248)	275,538

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2020**

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	
96808	ORANGE WATER AND SEWER AUTHORITY	4,542,896	573,688	639,291	338,081	61,456	1,612,516	
96811	TOWN OF CHAPEL HILL	20,502,889	2,589,155	2,885,233	1,525,817	9,353	7,009,558	
96821	TOWN OF CARRBORO	4,380,663	553,201	616,461	326,007	87,417	1,583,086	
96831	TOWN OF HILLSBOROUGH	3,292,912	415,837	463,389	245,057	26,400	1,150,683	
96901	PAMLICO COUNTY	3,087,440	389,890	434,474	229,766	41,558	1,095,688	
96911	TOWN OF BAYBORO	8,219	1,038	1,156	612	3,052	5,858	
96912	TOWN OF ORIENTAL	269,436	34,025	37,916	20,051	2,187	94,179	
96918	BAY RIVER METRO SEWERAGE DISTRICT	11,848	14,124	15,739	8,324	7,969	46,156	
97001	PASQUOTANK COUNTY	5,021,378	634,112	706,624	373,689	173,891	1,888,316	
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	1,699,164	214,575	239,112	126,451	-	580,138	
97004	PASQUOTANK COUNTY ABC BOARD	45,383	5,731	6,386	3,377	7,716	23,210	
97005	EAST ALBEMARLE REGIONAL LIBRARY	80,402	10,153	11,314	5,983	9,482	36,932	
97008	ALBEMARLE DISTRICT JAIL COMMISSION	984,479	124,322	138,539	73,265	10,011	346,137	
97011	ELIZABETH CITY	6,576,533	830,501	925,470	489,423	17,060	2,262,454	
97012	ELIZABETH CITY-PASQUOTANK COUNTY AIRPORT AUTH	101,485	12,816	14,281	7,552	3,449	38,098	
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	67,538	8,529	9,504	5,026	14,731	37,790	
97015	PASQUOTANK-CAMDEN LIBRARY	168,308	21,254	23,685	12,525	10,970	68,434	
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMM	58,247	7,356	8,196	4,335	7,657	27,544	
97101	PENDER COUNTY	9,750,808	1,231,356	1,372,165	725,651	269,024	3,598,196	
97104	PENDER COUNTY ABC BOARD	190,106	24,007	26,753	14,148	7,657	72,565	
97111	TOWN OF BURGAW	1,135,635	143,411	159,810	84,514	30,087	417,822	
97121	TOWN OF TOPSAIL BEACH	523,864	66,155	73,720	38,986	40,400	219,261	
97131	TOWN OF SURF CITY	2,544,994	321,388	358,140	189,397	36,705	905,630	
97201	PERQUIMANS COUNTY	1,974,318	249,322	277,832	146,928	50,442	724,524	
97211	TOWN OF HERTFORD	501,352	63,312	70,551	37,310	87,966	259,139	
97213	HERTFORD HOUSING AUTHORITY	126,142	15,930	17,751	9,387	7,098	50,166	
97217	TOWN OF HERTFORD ABC BOARD	18,939	2,392	2,665	1,409	8,199	14,665	
97221	TOWN OF WINFALL	7,862	993	1,106	585	6,958	9,642	
97301	PERSON COUNTY	8,677,708	1,095,842	1,221,154	645,792	-	2,962,788	
97302	ROXBORO HOUSING AUTHORITY	147,582	18,637	20,768	10,983	69,939	120,327	
97304	PERSON COUNTY ABC BOARD	50,385	6,363	7,090	3,750	14,312	31,515	
97311	CITY OF ROXBORO	3,003,822	379,330	422,708	223,543	-	1,025,581	
97401	PITT COUNTY	24,923,932	3,147,455	3,507,375	1,854,829	78,420	8,588,079	
97402	PITT-GREENVILLE CONVENTION AND VISTORS	185,818	23,466	26,149	13,829	19,085	82,529	
97404	PITT COUNTY ABC BOARD	760,425	96,028	107,009	56,591	603	260,231	
97405	SHEPPARD MEMORIAL LIBRARY	362,345	45,758	50,991	26,966	20,038	143,753	
97408	CONTENNEA METROPOLITAN SEWERAGE DISTRICT	149,369	18,863	21,019	11,116	12,140	63,138	
97411	CITY OF GREENVILLE	22,754,862	2,873,540	3,202,137	1,693,408	25,320	7,794,405	
97412	GREENVILLE UTILITIES COMMISSION	15,719,501	1,985,097	2,212,098	1,169,839	75,822	5,442,856	
97413	GREENVILLE HOUSING AUTHORITY	953,747	120,442	134,215	70,978	39,330	364,965	
97421	TOWN OF FARMVILLE	1,514,775	191,290	213,164	112,729	5,318	522,501	
97423	FARMVILLE HOUSING AUTHORITY	142,937	18,050	20,114	10,637	27,929	76,730	
97431	TOWN OF GRIFTON	332,329	41,967	46,766	24,732	13,452	126,917	
97441	TOWN OF BETHEL	222,267	28,068	31,278	16,541	-	75,887	
97451	TOWN OF WINTERVILLE	2,710,444	342,281	381,422	201,710	84,606	1,010,019	
97461	TOWN OF AYDEN	2,058,293	259,926	289,650	153,177	10,474	713,227	
97463	AYDEN HOUSING AUTHORITY	-	-	-	-	-	-	
97471	TOWN OF GRIMESLAND	58,247	7,356	8,196	4,335	11,505	31,392	
97481	VILLAGE OF SIMPSON	6,075	767	855	452	2,659	4,733	
97501	POLK COUNTY	4,363,510	551,035	614,047	324,731	145,023	1,634,836	
97511	TOWN OF TRYON	791,514	99,954	111,384	58,904	58,308	328,550	
97521	TOWN OF COLUMBUS	462,759	58,438	65,121	34,438	18,417	176,414	
97527	COLUMBUS ABC BOARD	17,867	2,256	2,514	1,330	9,427	15,527	
97531	CITY OF SALUDA	234,774	29,648	33,038	17,472	21,858	102,016	
97601	RANDOLPH COUNTY	18,887,700	2,385,185	2,657,938	1,405,615	47,731	6,496,469	
97607	ASHEBORO ABC BOARD	59,676	7,536	8,398	4,441	13,745	34,120	
97611	CITY OF ASHEBORO	8,661,985	1,093,857	1,218,942	644,622	149,321	3,106,742	
97613	ASHEBORO HOUSING AUTHORITY	311,245	39,305	43,800	23,163	16,157	122,425	
97621	CITY OF RANDLEMAN	1,501,196	189,575	211,254	111,718	-	512,547	
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	87,549	11,056	12,320	6,515	590	30,481	
97627	CITY OF RANDLEMAN ABC BOARD	19,654	2,482	2,766	1,463	723	7,434	
97631	TOWN OF LIBERTY	756,852	95,577	106,507	56,325	10,567	268,976	
97637	LIBERTY ABC BOARD	-	-	-	-	1,237	1,237	
97641	TOWN OF RAMSEUR	182,959	23,105	25,747	13,616	12,853	75,321	
97651	CITY OF ARCHDALE	1,885,897	238,130	265,361	140,333	-	643,824	
97661	CITY OF TRINITY	151,513	19,133	21,322	11,276	6,927	58,658	
97701	RICHMOND COUNTY	8,547,635	1,079,416	1,202,850	636,112	19,124	2,937,502	
97705	SANDHILL REGIONAL LIBRARY	111,134	14,034	15,639	8,271	6,110	44,054	
97711	CITY OF ROCKINGHAM	2,990,243	377,615	420,796	222,533	5,492	1,026,436	
97713	ROCKINGHAM HOUSING AUTHORITY	206,901	26,128	29,116	15,398	8,949	79,591	
97717	HAMLET ABC BOARD	20,011	2,527	2,816	1,489	1,470	8,302	
97721	CITY OF HAMLET	1,892,486	238,988	266,317	140,838	1,734	647,877	
97727	CITY OF ROCKINGHAM ABC BOARD	60,391	7,626	8,499	4,494	472	21,091	
97731	TOWN OF ELLERBE	136,862	17,283	19,259	10,185	6,031	52,758	
97801	ROBESON COUNTY	22,320,691	2,818,712	3,141,040	1,661,097	545,602	8,166,451	
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	567,460	71,660	79,855	42,230	16,047	209,792	
97803	ROBESON COUNTY HOUSING AUTHORITY	260,860	32,942	36,709	19,413	2,101	91,165	
97805	ROBESON COUNTY PUBLIC LIBRARY	308,387	38,944	43,397	22,950	4,380	109,671	

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	
-	-	28,625	28,625	1,562,269	15,640	1,577,909	
-	-	202,284	202,284	7,050,793	(72,125)	6,978,668	
-	-	51,931	51,931	1,506,478	(22,149)	1,484,329	
-	-	23,976	23,976	1,132,408	6,139	1,138,547	
-	-	147,115	147,115	1,061,748	(20,641)	1,041,107	
-	-	50	50	2,826	222	3,048	
-	-	1,495	1,495	92,657	(455)	92,202	
-	-	1,957	1,957	38,464	1,563	40,027	
-	-	-	-	1,726,815	91,810	1,818,625	
-	-	147,141	147,141	584,330	(54,280)	530,050	
-	-	914	914	15,607	2,929	18,536	
-	-	1,351	1,351	27,650	4,294	31,944	
-	-	8,984	8,984	338,555	521	339,076	
-	-	76,841	76,841	2,261,622	(42,371)	2,219,251	
-	-	3,004	3,004	34,900	1,586	36,486	
-	-	6,337	6,337	23,226	4,297	27,523	
-	-	4,699	4,699	57,880	2,560	60,440	
-	-	-	-	20,031	3,882	23,913	
-	-	-	-	3,353,231	93,356	3,446,587	
-	-	-	-	65,376	4,374	69,750	
-	-	17,968	17,968	390,536	2,178	392,714	
-	-	-	-	180,153	13,680	193,833	
-	-	58,625	58,625	875,205	(13,552)	861,653	
-	-	38,296	38,296	678,953	12,978	691,931	
-	-	27,090	27,090	172,411	18,578	190,989	
-	-	3,715	3,715	43,379	2,308	45,687	
-	-	-	-	6,513	4,350	10,863	
-	-	7,987	7,987	2,704	1,162	3,866	
-	-	151,894	151,894	2,984,200	(64,592)	2,919,608	
-	-	-	-	50,753	23,313	74,066	
-	-	-	-	17,327	6,486	23,813	
-	-	90,129	90,129	1,032,992	(51,778)	981,214	
-	-	231,704	231,704	8,571,157	(24,249)	8,546,908	
-	-	28	28	63,902	10,349	74,251	
-	-	14,261	14,261	261,505	(9,648)	251,857	
-	-	-	-	124,608	12,141	136,749	
-	-	-	-	51,367	5,778	57,145	
-	-	366,854	366,854	7,825,230	(244,741)	7,580,489	
-	-	124,625	124,625	5,405,821	30,518	5,436,339	
-	-	-	-	327,987	15,861	343,848	
-	-	38,193	38,193	520,920	(10,285)	510,635	
-	-	4,401	4,401	49,155	15,192	64,347	
-	-	5,330	5,330	114,285	4,824	119,109	
-	-	15,991	15,991	76,436	(8,496)	67,940	
-	-	12,366	12,366	932,102	22,157	954,259	
-	-	45,233	45,233	707,832	(18,574)	689,258	
-	-	13,233	13,233	-	(8,957)	(8,957)	
-	-	-	-	20,031	5,466	25,497	
-	-	7,152	7,152	2,089	(1,527)	562	
-	-	1,640	1,640	1,500,579	65,745	1,566,324	
-	-	13,750	13,750	272,196	15,616	287,812	
-	-	11,692	11,692	159,139	(747)	158,392	
-	-	13,907	13,907	6,144	(1,204)	4,940	
-	-	20,447	20,447	80,737	3,500	84,237	
-	-	114,648	114,648	6,495,342	(6,182)	6,489,160	
-	-	-	-	20,522	6,906	27,428	
-	-	80,082	80,082	2,978,793	(35,587)	2,943,206	
-	-	7,420	7,420	107,035	4,471	111,506	
-	-	98,998	98,998	516,250	(51,355)	464,895	
-	-	2,537	2,537	30,107	(1,026)	29,081	
-	-	3,165	3,165	6,759	(629)	6,130	
-	-	13,808	13,808	260,276	(945)	259,331	
-	-	2,946	2,946	-	(425)	(425)	
-	-	4,144	4,144	62,918	4,991	67,909	
-	-	41,651	41,651	648,477	(23,952)	624,525	
-	-	11,093	11,093	52,104	979	53,083	
-	-	125,144	125,144	2,939,469	(27,738)	2,911,731	
-	-	7,751	7,751	38,218	(1,667)	36,551	
-	-	36,269	36,269	1,028,323	(17,087)	1,011,236	
-	-	2,930	2,930	71,152	(247)	70,905	
-	-	463	463	6,882	419	7,301	
-	-	80,329	80,329	650,812	(23,606)	627,206	
-	-	400	400	20,768	(324)	20,444	
-	-	-	-	47,066	3,000	50,066	
-	-	414,997	414,997	7,675,922	(45,404)	7,630,518	
-	-	43,462	43,462	195,145	(11,015)	184,130	
-	-	6,688	6,688	89,708	(637)	89,071	
-	-	1,400	1,400	106,052	3,160	109,212	

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2020**

		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
97811	CITY OF LUMBERTON	8,206,015	1,036,276	1,154,777	610,689	-	2,801,742
97817	LUMBERTON ABC BOARD	68,967	8,709	9,705	5,133	13,295	36,842
97818	LUMBERTON AIRPORT COMMISSION	58,962	7,446	8,298	4,388	2,909	23,041
97821	TOWN OF FAIRMONT	370,922	46,841	52,197	27,604	23,240	149,882
97823	FAIRMONT HOUSING AUTHORITY	68,252	8,619	9,605	5,079	9,731	33,034
97831	TOWN OF ST PAULS	670,375	84,657	94,337	49,889	52,515	281,398
97837	ST PAUL'S BOARD OF ALCOHOLIC CONTROL	30,374	3,836	4,274	2,260	1,655	12,025
97840	TOWN OF MAXTON	472,407	59,657	66,479	35,156	81,190	242,482
97841	TOWN OF PARKTON	50,385	6,363	7,090	3,750	1,531	18,734
97847	MAXTON ABC BOARD	6,432	812	905	479	3,323	5,519
97851	TOWN OF PEMBROKE	914,440	115,478	128,682	68,052	-	312,212
97853	PEMBROKE HOUSING AUTHORITY	273,724	34,567	38,519	20,370	1,253	94,709
97861	TOWN OF ROWLAND	159,732	20,171	22,478	11,887	12,484	67,020
97871	TOWN OF RED SPRINGS	936,595	118,276	131,801	69,701	166,936	486,714
97877	RED SPRINGS ABC BOARD	31,803	4,016	4,475	2,367	7,330	18,188
97901	ROCKINGHAM COUNTY	13,684,792	1,728,149	1,925,768	1,018,417	10,460	4,682,794
97911	CITY OF REIDSVILLE	4,298,474	542,822	604,895	319,891	42,409	1,510,017
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	81,831	10,334	11,515	6,090	11,275	39,214
97917	REIDSVILLE ABC BOARD	63,607	8,032	8,951	4,734	8,840	30,557
97921	TOWN OF MAYODAN	764,713	96,570	107,613	56,910	13,148	274,241
97931	TOWN OF STONEVILLE	277,655	35,063	39,072	20,663	13,943	108,741
97941	TOWN OF MADISON	784,367	99,052	110,378	58,372	31,274	299,076
97947	MADISON ABC BOARD	53,601	6,769	7,543	3,989	8,745	27,046
97948	MADISON-MAYODAN RECREATION COMMISSION	94,696	11,958	13,326	7,047	3,141	35,472
97951	CITY OF EDEN	4,032,254	509,203	567,431	300,079	33,934	1,410,647
97957	EDEN ABC BOARD	49,671	6,273	6,990	3,696	8,438	25,397
98001	ROWAN COUNTY	19,221,458	2,427,333	2,704,906	1,430,454	256,183	6,818,876
98002	ROWAN CONVENTION & VISITORS BUREAU	20,011	2,527	2,816	1,489	2,231	9,063
98003	ROWAN COUNTY HOUSING AUTHORITY	250,140	31,588	35,201	18,615	46,560	131,964
98004	ROWAN COUNTY ABC BOARD	484,914	61,236	68,239	36,087	83,232	248,794
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	24,299	3,069	3,420	1,808	8	8,305
98011	CITY OF SALISBURY	12,227,906	1,544,170	1,720,751	909,996	66,568	4,241,485
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	518,861	65,523	73,016	38,613	99,128	276,280
98021	TOWN OF EAST SPENCER	146,153	18,457	20,567	10,877	13,022	62,923
98023	EAST SPENCER HOUSING AUTHORITY	42,166	5,325	5,934	3,138	3,315	17,712
98031	TOWN OF SPENCER	469,191	59,251	66,026	34,917	2,585	162,779
98041	TOWN OF CHINA GROVE	761,854	96,209	107,211	56,897	8,673	268,790
98051	TOWN OF LANDIS	859,766	108,573	120,990	63,983	13,303	306,849
98061	TOWN OF GRANITE QUARRY	457,399	57,761	64,366	34,039	6,704	162,870
98071	TOWN OF ROCKWELL	189,034	23,872	26,602	14,068	36,083	100,625
98081	TOWN OF FAITH	51,815	6,543	7,291	3,856	-	17,690
98091	TOWN OF CLEVELAND	171,882	21,706	24,188	12,791	8,098	66,783
98101	RUTHERFORD COUNTY	9,848,362	1,243,675	1,385,893	732,911	131,685	3,494,164
98102	BROAD RIVER WATER AUTHORITY	557,454	70,397	78,446	41,486	6,598	196,927
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	1,811,727	228,789	254,952	134,828	21,982	640,551
98107	FOREST CITY ABC BOARD 168	28,230	3,565	3,973	2,101	10,109	19,748
98109	ISOTHERMAL PLANNING AND DEV COMMISSION	512,429	64,711	72,111	38,135	20,483	195,440
98111	TOWN OF FOREST CITY	3,521,254	444,673	495,523	262,050	-	1,202,246
98113	FOREST CITY HOUSING AUTHORITY	103,987	13,132	14,633	7,739	6,358	41,862
98121	TOWN OF SPINDALE	730,051	92,193	102,735	54,330	2,610	251,868
98131	TOWN OF LAKE LURE	918,728	116,019	129,286	68,371	29,228	342,904
98141	TOWN OF RUTHERFORDTON	1,022,000	129,061	143,819	76,057	1,067	350,004
98147	TOWN OF RUTHERFORDTON ABC BRD	36,806	4,648	5,180	2,739	9,401	21,968
98161	TOWN OF ELLENBORO	20,369	2,572	2,866	1,516	3,821	10,775
98201	SAMPSON COUNTY	11,390,653	1,438,440	1,602,929	847,688	89,568	3,978,625
98205	J C HOLIDAY MEMORIAL LIBRARY	93,624	11,823	13,175	6,967	2,716	34,681
98211	CITY OF CLINTON	3,169,272	400,223	445,990	235,856	18,915	1,100,984
98218	CLINTON ABC BOARD	63,250	7,987	8,900	4,707	3,276	24,870
98221	TOWN OF SALEMBOURG	89,693	11,327	12,622	6,675	5,674	36,298
98231	TOWN OF NEWTON GROVE	104,344	13,177	14,684	7,765	4,113	39,739
98237	ROSEBORO ABC BOARD	22,513	2,843	3,168	1,675	2,106	9,792
98241	TOWN OF GARLAND	32,518	4,106	4,576	2,420	4,727	15,829
98251	TOWN OF TURKEY	8,219	1,038	1,156	612	2,307	5,113
98261	TOWN OF ROSEBORO	126,499	15,975	17,802	9,414	5,954	49,145
98271	TOWN OF AUTRYVILLE	24,657	3,114	3,470	1,835	3,723	12,142
98301	SCOTLAND COUNTY	6,534,724	825,221	919,588	486,312	153,816	2,384,937
98304	SCOTLAND COUNTY ABC BOARD	72,183	9,115	10,158	5,372	7,943	32,588
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	55,745	7,040	7,845	4,149	10,741	29,775
98311	CITY OF LAURINBURG	3,702,069	467,506	520,967	275,507	-	1,263,980
98313	LAURINBURG HOUSING AUTHORITY	697,175	88,041	98,109	51,884	179,278	417,312
98321	TOWN OF WAGRAM	48,241	6,092	6,789	3,590	21	16,492
98331	TOWN OF GIBSON	6,075	767	855	452	1,849	3,923
98401	STANLY COUNTY	10,479,072	1,323,323	1,474,649	779,849	271,249	3,849,070
98404	LOCUST ABC BOARD	53,601	6,769	7,543	3,989	3,920	22,221
98411	CITY OF ALBEMARLE	6,371,776	804,643	896,657	474,185	-	2,175,485
98414	VILLAGE OF MISENHEIMER	125,427	15,839	17,650	9,334	14,912	57,735
98417	ALBEMARLE ABC BOARD	77,543	9,792	10,913	5,771	8,470	34,946
98421	TOWN OF NORWOOD	386,287	48,781	54,360	28,747	9,022	140,910

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
-	-	137,168	137,168	2,821,989	(73,954)	2,748,035
-	-	-	-	23,717	7,704	31,421
-	-	7,165	7,165	20,276	88	20,364
-	-	27,337	27,337	127,557	(1,074)	126,483
-	-	1,052	1,052	23,472	3,052	26,524
-	-	1,652	1,652	230,537	18,942	249,479
-	-	2,403	2,403	10,445	145	10,590
-	-	-	-	162,457	42,286	204,743
-	-	185	185	17,327	221	17,548
-	-	-	-	2,212	1,458	3,670
-	-	58,733	58,733	314,469	(23,588)	290,881
-	-	22,037	22,037	94,132	(9,995)	84,137
-	-	7,163	7,163	54,931	(142)	54,789
-	-	32,580	32,580	322,088	92,300	414,388
-	-	-	-	10,937	2,825	13,762
-	-	373,931	373,931	4,706,100	(120,209)	4,585,891
-	-	17,861	17,861	1,478,214	(227)	1,477,987
-	-	-	-	28,141	7,145	35,286
-	-	-	-	21,874	4,360	26,234
-	-	9,935	9,935	262,979	424	263,403
-	-	883	883	95,484	4,509	99,993
-	-	2,187	2,187	269,738	9,971	279,709
-	-	-	-	18,433	5,226	23,659
-	-	2,057	2,057	32,565	(1,007)	31,558
-	-	50	50	1,386,663	15,432	1,402,095
-	-	-	-	17,081	3,996	21,077
-	-	41,090	41,090	6,610,119	106,119	6,716,238
-	-	-	-	6,882	1,034	7,916
-	-	-	-	86,021	28,407	114,428
-	-	-	-	166,758	35,472	202,230
-	-	952	952	8,356	(427)	7,929
-	-	150,118	150,118	4,205,087	(85,934)	4,119,153
-	-	-	-	178,433	59,422	237,855
-	-	14,426	14,426	50,261	(3,394)	46,867
-	-	6,434	6,434	14,501	(1,689)	12,812
-	-	44,121	44,121	161,351	(15,239)	146,112
-	-	31,456	31,456	261,996	(3,038)	258,958
-	-	74,628	74,628	295,667	(18,060)	277,607
-	-	12,055	12,055	157,296	(4,110)	153,186
-	-	-	-	65,007	16,629	81,636
-	-	2,836	2,836	17,819	(1,676)	16,143
-	-	21,848	21,848	59,109	(4,037)	55,072
-	-	95,570	95,570	3,386,780	(11,045)	3,375,735
-	-	7,519	7,519	191,705	(2,496)	189,209
-	-	28,162	28,162	623,040	(5,137)	617,903
-	-	-	-	9,708	4,861	14,569
-	-	2,179	2,179	176,221	1,656	177,877
-	-	120,575	120,575	1,210,933	(57,653)	1,153,280
-	-	208	208	35,760	3,546	39,306
-	-	19,958	19,958	251,059	(8,719)	242,340
-	-	11,913	11,913	315,944	(2,412)	313,532
-	-	21,946	21,946	351,458	(11,457)	340,001
-	-	-	-	12,657	4,856	17,513
-	-	-	-	7,005	1,814	8,819
-	-	255,454	255,454	3,917,162	(51,353)	3,865,809
-	-	18,133	18,133	32,197	(5,204)	26,993
-	-	83,993	83,993	1,089,889	(48,155)	1,041,734
-	-	402	402	21,751	1,426	23,177
-	-	4,945	4,945	30,845	1,301	32,146
-	-	3,530	3,530	35,883	(632)	35,251
-	-	119	119	7,742	1,567	9,309
-	-	11,297	11,297	11,183	(1,508)	9,675
-	-	-	-	2,826	1,025	3,851
-	-	-	-	43,502	1,319	44,821
-	-	-	-	8,479	1,802	10,281
-	-	-	-	2,247,244	58,383	2,305,627
-	-	-	-	24,823	3,206	28,029
-	-	-	-	19,170	4,928	24,098
-	-	158,560	158,560	1,273,115	(81,075)	1,192,040
-	-	-	-	239,754	113,138	352,892
-	-	3,618	3,618	16,590	(2,035)	14,555
-	-	6,615	6,615	2,089	(938)	1,151
-	-	-	-	3,603,676	114,393	3,718,069
-	-	252	252	18,433	2,833	21,266
-	-	283,075	283,075	2,191,207	(111,962)	2,079,245
-	-	6,074	6,074	43,134	5,998	49,132
-	-	-	-	26,667	3,585	30,252
-	-	12,973	12,973	132,841	(1,943)	130,898

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2020**

		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
98427	NORWOOD ABC BOARD	10,363	1,309	1,459	771	3,216	6,755
98431	CITY OF LOCUST	736,840	93,050	103,691	54,835	1,885	253,461
98441	TOWN OF OAKBORO	427,382	53,971	60,142	31,806	21,485	167,404
98451	TOWN OF BADIN	114,707	14,485	16,142	8,536	247	39,410
98471	TOWN OF NEW LONDON	23,942	3,023	3,369	1,782	4,342	12,516
98481	TOWN OF STANFIELD	213,691	26,985	30,072	15,903	1,093	74,053
98501	STOKES COUNTY	6,459,325	815,699	908,977	480,700	350,469	2,555,845
98511	TOWN OF WALNUT COVE	158,860	20,036	22,327	11,807	5,323	59,493
98517	WALNUT COVE ABC BOARD	-	-	-	-	2,485	2,485
98521	CITY OF KING	2,351,672	296,975	330,935	175,011	36,082	839,003
98601	SURRY COUNTY	12,979,041	1,639,025	1,826,453	965,895	58,744	4,490,117
98604	YADKIN VALLEY ABC BOARD	51,815	6,543	7,291	3,856	6,637	24,327
98607	PILOT MOUNTAIN ABC BOARD	18,582	2,347	2,615	1,383	1,296	7,641
98608	YADKIN VALLEY SEWER AUTHORITY	228,342	28,836	32,133	16,993	27,458	105,420
98611	TOWN OF PILOT MOUNTAIN	379,498	47,924	53,405	28,242	17,232	146,803
98621	TOWN OF DOBSON	495,634	62,590	69,747	36,885	11,317	180,539
98627	DOBSON ABC BOARD	26,443	3,339	3,721	1,968	-	9,028
98631	CITY OF MOUNT AIRY	3,354,018	423,554	471,988	249,605	9,495	1,154,642
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	83,976	10,605	11,818	6,249	21,431	50,103
98641	TOWN OF ELKIN	1,027,003	129,692	144,523	76,429	29,124	379,768
98647	ELKIN ABC BOARD	-	-	-	-	-	-
98701	SWAIN COUNTY	3,555,559	449,005	500,350	264,603	51,449	1,265,407
98711	TOWN OF BRYSON CITY	519,933	65,658	73,166	38,693	177,517	177,517
98717	BRYSON CITY ABC BOARD	58,962	7,446	8,298	4,388	1,349	21,481
98801	TRANSYLVANIA COUNTY	8,220,309	1,038,081	1,156,788	611,752	347,472	3,154,093
98811	CITY OF BREVARD	2,368,467	299,096	333,298	176,260	46,702	855,356
98817	BREVARD ABC BOARD	49,671	6,273	6,990	3,696	1,397	18,356
98901	TYRRELL COUNTY	1,025,216	129,467	144,271	76,296	26,969	377,003
98904	TYRRELL COUNTY ABC BOARD	14,651	1,850	2,061	1,090	303	5,304
98911	TOWN OF COLUMBIA	77,186	9,747	10,862	5,744	15,983	42,336
99001	UNION COUNTY	33,140,310	4,185,040	4,663,611	2,466,289	958,109	12,273,049
99011	CITY OF MONROE	13,730,889	1,733,970	1,932,255	1,021,848	69,324	4,757,397
99013	CITY OF MONROE HOUSING AUTHORITY	145,438	18,366	20,467	10,823	5,621	55,277
99014	INDIAN TRAIL ABC BOARD	72,898	9,206	10,259	5,425	8,294	33,184
99017	MONROE ABC BOARD	129,358	16,336	18,204	9,627	2,120	46,287
99021	TOWN OF MARSHVILLE	468,119	59,115	65,875	34,837	4,753	164,580
99022	TOWN OF MINERAL SPRINGS	27,515	3,475	3,872	2,048	9,629	19,024
99031	TOWN OF WINGATE	348,409	43,998	49,030	25,928	-	118,956
99041	TOWN OF WAXHAW	2,317,009	292,598	326,057	172,431	15,213	806,299
99047	WAXHAW ABC BOARD	49,313	6,227	6,940	3,670	9,303	26,140
99051	TOWN OF INDIAN TRAIL	1,283,575	162,093	180,628	95,523	8,852	447,096
99061	TOWN OF UNIONVILLE	19,654	2,482	2,766	1,463	3,443	10,154
99071	TOWN OF WEDDINGTON	85,048	10,740	11,968	6,329	3,611	32,648
99081	VILLAGE OF MARVIN	138,649	17,509	19,512	10,318	14,004	61,343
99091	VILLAGE OF WESLEY CHAPEL	56,460	7,130	7,945	4,202	22,260	41,537
99101	VANCE COUNTY	6,819,169	861,141	959,616	507,480	10,815	2,339,052
99104	VANCE COUNTY ABC BOARD	114,350	14,440	16,092	8,510	21,325	60,367
99109	KERR-TAR REGIONAL COUNCIL OF GOVERNMENTS	407,013	51,399	57,276	30,290	758	139,723
99110	KERR AREA TRANSPORTATION AUTHORITY	687,885	86,868	96,802	51,192	136,815	371,677
99111	CITY OF HENDERSON	4,930,256	622,605	693,801	366,908	64,043	1,747,357
99201	WAKE COUNTY	125,613,071	15,862,727	17,676,675	9,348,077	1,249,958	44,137,437
99202	TOWN OF HOLLY SPRINGS	10,305,046	1,301,346	1,450,160	766,898	-	3,518,404
99203	TOWN OF ROLESVILLE	1,373,982	173,510	193,351	102,251	59,190	528,302
99204	WAKE COUNTY ABC BOARD	3,652,041	461,189	513,927	271,784	137,503	1,384,403
99206	TOWN OF MORRISVILLE	6,248,493	789,075	879,308	465,010	428,026	2,561,419
99207	WAKE COUNTY HOUSING AUTHORITY	397,008	50,135	55,868	29,545	138,831	274,379
99208	BAYLEAF FIRE DEPARTMENT	1,176,729	148,600	165,593	87,572	47,651	449,416
99210	ELECTRICITIES OF NORTH CAROLINA	6,733,407	850,311	947,547	501,098	359,261	2,658,217
99211	CITY OF RALEIGH	134,615,246	16,999,543	18,943,490	10,018,015	325,015	46,286,063
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	311,603	39,350	43,850	23,189	14,108	120,497
99213	CITY OF RALEIGH HOUSING AUTHORITY	2,365,965	298,780	332,946	176,074	18,345	826,145
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	13,511,124	1,706,218	1,901,329	1,005,493	735,647	5,348,687
99221	TOWN OF CARY	43,945,278	5,549,518	6,184,121	3,270,391	-	15,004,030
99222	CENTENNIAL AUTHORITY	118,638	14,982	16,695	8,829	-	40,506
99231	TOWN OF WENDELL	1,441,520	182,039	202,855	107,277	66,139	558,310
99241	TOWN OF ZEBULON	2,092,598	264,258	294,478	155,730	11,814	726,280
99251	TOWN OF GARNER	5,863,277	740,429	825,100	436,343	13,231	2,015,103
99252	GARNER FIRE DEPARTMENT	2,291,995	289,439	322,537	170,569	-	782,545
99261	TOWN OF FUQUAY-VARINA	8,219,952	1,038,036	1,156,738	611,726	1,412	2,807,912
99271	TOWN OF APEX	16,470,992	2,079,997	2,317,851	1,225,765	368,930	5,992,543
99281	TOWN OF WAKE FOREST	9,298,769	1,174,271	1,308,552	692,011	98,896	3,273,730
99291	TOWN OF KNIGHTDALE	3,025,620	382,083	425,775	225,165	6,282	1,039,305
99301	WARREN COUNTY	5,509,508	695,754	775,315	410,015	-	1,881,084
99304	WARREN COUNTY ABC BOARD	24,299	3,069	3,420	1,808	7,276	15,573
99311	TOWN OF NORLINA	196,896	24,864	27,708	14,653	2,040	69,265
99321	TOWN OF WARRENTON	365,919	46,209	51,493	27,232	78,783	203,717
99401	WASHINGTON COUNTY	2,737,959	345,756	385,294	203,758	6,083	940,891
99404	WASHINGTON COUNTY ABC BOARD	28,945	3,655	4,074	2,154	2,273	12,156

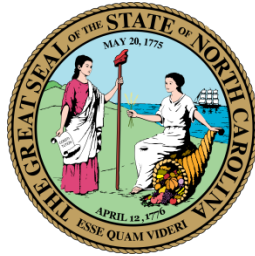
Deferred Inflows of Resources				Pension Expense		
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense
-	-	-	-	3,564	1,373	4,937
-	-	15,181	15,181	253,394	(10,515)	242,879
-	-	9,105	9,105	146,973	1,675	148,648
-	-	16,546	16,546	39,447	(5,957)	33,490
-	-	-	-	8,233	1,875	10,108
-	-	7,753	7,753	73,487	(3,200)	70,287
-	-	-	-	2,221,314	137,727	2,359,041
-	-	6,172	6,172	54,562	923	55,485
-	-	982	982	-	913	913
-	-	27,528	27,528	808,723	(4,024)	804,699
-	-	34,509	34,509	4,463,397	(17,964)	4,445,433
-	-	131	131	17,819	3,952	21,771
-	-	571	571	6,390	347	6,737
-	-	503	503	78,525	7,719	86,244
-	-	12,950	12,950	130,507	1,683	132,190
-	-	5,729	5,729	170,445	247	170,692
-	-	1,602	1,602	9,094	(657)	8,437
-	-	88,443	88,443	1,153,422	(42,491)	1,110,931
-	-	-	-	28,879	8,904	37,783
-	-	4,978	4,978	353,179	5,975	359,154
-	-	-	-	-	(1,498)	(1,498)
-	-	86,872	86,872	1,222,731	(20,033)	1,202,698
-	-	47,529	47,529	178,801	(20,527)	158,274
-	-	7,244	7,244	20,276	(2,080)	18,196
-	-	38,042	38,042	2,826,904	116,079	2,942,983
-	-	5,167	5,167	814,498	3,125	817,623
-	-	3,944	3,944	17,081	(106)	16,975
-	-	11,026	11,026	352,564	3,933	356,497
-	-	775	775	5,038	(495)	4,543
-	-	869	869	26,544	7,305	33,849
-	-	-	-	11,396,710	357,531	11,754,241
-	-	7,173	7,173	4,721,952	(40,650)	4,681,302
-	-	1,139	1,139	50,015	(588)	49,427
-	-	983	983	25,069	6,096	31,165
-	-	15,065	15,065	44,485	(3,151)	41,334
-	-	17,294	17,294	160,983	(4,177)	156,806
-	-	-	-	9,462	5,197	14,659
-	-	47,140	47,140	119,815	(18,443)	101,372
-	-	34,317	34,317	796,803	(2,733)	794,070
-	-	-	-	16,958	4,203	21,161
-	-	18,931	18,931	441,412	(2,530)	438,882
-	-	-	-	6,759	2,601	9,360
-	-	2,854	2,854	29,247	(50)	29,197
-	-	2,087	2,087	47,680	1,965	49,645
-	-	-	-	19,416	8,346	27,762
-	-	367,179	367,179	2,345,062	(122,654)	2,222,408
-	-	-	-	39,324	10,435	49,759
-	-	10,415	10,415	139,969	(5,820)	134,149
-	-	-	-	236,558	58,439	294,997
-	-	33,822	33,822	1,695,479	(10,100)	1,685,379
-	-	-	-	43,197,414	663,106	43,860,520
-	-	51,544	51,544	3,543,830	(56,639)	3,487,191
-	-	10,509	10,509	472,502	15,582	488,084
-	-	-	-	1,255,910	71,658	1,327,568
-	-	75,683	75,683	2,148,811	253,748	2,402,559
-	-	586	586	136,528	79,725	216,253
-	-	6,430	6,430	404,669	11,134	415,803
-	-	-	-	2,315,569	140,238	2,455,807
-	-	2,255,886	2,255,886	46,293,196	(923,144)	45,370,052
-	-	8,064	8,064	107,158	(5,873)	101,285
-	-	56,734	56,734	813,638	(20,836)	792,802
-	-	-	-	4,646,376	298,884	4,945,260
-	-	516,216	516,216	15,112,459	(325,556)	14,786,903
-	-	6,905	6,905	40,799	(3,241)	37,558
-	-	16,095	16,095	495,728	11,562	507,290
-	-	16,937	16,937	719,629	(17,091)	702,538
-	-	13,877	13,877	2,016,338	(5,123)	2,011,215
-	-	180,129	180,129	788,200	(98,927)	689,273
-	-	68,985	68,985	2,826,781	(48,876)	2,777,905
-	-	66,564	66,564	5,664,254	76,409	5,740,663
-	-	11,923	11,923	3,197,779	4,109	3,201,888
-	-	87,590	87,590	1,040,488	(48,476)	992,012
-	-	198,715	198,715	1,894,679	(82,306)	1,812,373
-	-	-	-	8,356	3,445	11,801
-	-	10,929	10,929	67,711	(3,930)	63,781
-	-	-	-	125,837	43,509	169,346
-	-	55,021	55,021	941,564	(20,962)	920,602
-	-	-	-	9,954	1,068	11,022

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2020**

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	
99405	PETTIGREW REGIONAL LIBRARY	211,189	26,670	29,719	15,717	20,640	92,746	
99411	TOWN OF PLYMOUTH	600,336	75,812	84,481	44,677	21,289	226,259	
99413	PLYMOUTH HOUSING AUTHORITY	121,139	15,298	17,047	9,015	29,441	70,801	
99421	TOWN OF ROPER	38,236	4,828	5,380	2,845	677	13,730	
99431	TOWN OF CRESWELL	68,252	8,619	9,605	5,079	4,385	27,688	
99501	WATAUGA COUNTY	5,828,615	736,052	820,221	433,763	84,141	2,074,177	
99502	REGION D COUNCIL OF GOVERNMENTS	539,945	68,186	75,983	40,182	11,097	195,448	
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	74,327	9,386	10,460	5,531	10	25,387	
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTH	73,970	9,341	10,409	5,505	-	25,255	
99511	TOWN OF BOONE	4,687,978	592,009	659,707	348,878	-	1,600,594	
99521	TOWN OF BLOWING ROCK	1,730,968	218,591	243,587	128,818	10,929	601,925	
99527	BLOWING ROCK ABC BOARD	36,806	4,648	5,180	2,739	1,688	14,255	
99531	TOWN OF SEVEN DEVILS	323,395	40,839	45,509	24,067	44,770	155,185	
99601	WAYNE COUNTY	19,047,075	2,405,311	2,680,366	1,417,476	65,247	6,568,400	
99602	FORK TOWNSHIP SANITARY DISTRICT	218,694	27,617	30,775	16,275	1,658	76,325	
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	509,571	64,350	71,709	37,922	14,753	188,734	
99604	WAYNE COUNTY ABC BOARD	372,708	47,067	52,448	27,737	31,003	158,255	
99609	SOUTHERN WAYNE SANITARY DISTRICT	105,416	13,312	14,834	7,845	5,822	41,813	
99610	EASTERN WAYNE SANITARY DISTRICT	599,264	75,676	84,330	44,597	8,149	212,752	
99611	CITY OF GOLDSBORO	11,373,500	1,436,274	1,600,516	846,412	26,344	3,909,546	
99613	HOUSING AUTHORITY OF GOLDSBORO	1,140,638	144,043	160,514	84,886	108,321	497,764	
99621	TOWN OF MOUNT OLIVE	1,180,660	149,097	166,147	87,864	6,319	409,427	
99623	MOUNT OLIVE HOUSING AUTHORITY	59,676	7,536	8,398	4,441	8,179	28,554	
99631	TOWN OF FREMONT	274,796	34,702	38,671	20,450	267	94,090	
99651	TOWN OF PIKEVILLE	232,987	29,422	32,787	17,339	5,735	85,283	
99661	VILLAGE OF WALNUT CREEK	122,926	15,523	17,299	9,148	42,818	84,788	
99701	WILKES COUNTY	10,928,251	1,380,046	1,537,859	813,276	51,738	3,782,919	
99705	APPALACHIAN REGIONAL LIBRARY	582,826	73,601	82,018	43,374	41,043	240,036	
99711	TOWN OF NORTH WILKESBORO	1,527,997	192,959	215,025	113,713	13,335	535,032	
99717	TOWN OF NORTH WILKESBORO ABC BOARD	57,532	7,265	8,096	4,282	643	20,286	
99721	TOWN OF WILKESBORO	2,075,088	262,047	292,013	154,427	1,738	710,225	
99727	WILKESBORO ABC BOARD	57,890	7,310	8,146	4,308	43,316	63,080	
99801	WILSON COUNTY	16,715,772	2,110,909	2,352,297	1,243,981	-	5,707,187	
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTHORITY	40,380	5,099	5,683	3,005	4,919	18,706	
99804	WILSON COUNTY ABC BOARD	261,575	33,032	36,809	19,466	16,780	106,087	
99811	CITY OF WILSON	22,804,175	2,879,767	3,209,077	1,697,078	-	7,785,922	
99812	WILSON ECONOMIC DEVELOPMENT COUNCIL	60,391	7,626	8,499	4,494	22,043	42,662	
99818	CITY OF WILSON CEMETERY COMMISSION	169,738	21,435	23,886	12,632	8,749	66,702	
99821	TOWN OF STANTONSBURG	134,819	39,756	44,302	23,429	10,315	117,802	
99831	TOWN OF BLACK CREEK	199,755	25,225	28,110	14,866	9,354	77,555	
99841	TOWN OF LUCAMA	180,458	22,789	25,394	13,430	45,271	106,884	
99851	TOWN OF ELM CITY	26,801	3,384	3,771	1,994	-	9,149	
99901	YADKIN COUNTY	5,668,526	715,835	797,693	421,850	4,297	1,939,675	
99911	TOWN OF YADKINVILLE	859,409	108,528	120,938	63,957	44,157	337,580	
99921	TOWN OF JONESVILLE	530,296	66,967	74,625	39,464	21,858	202,914	
99931	TOWN OF EAST BEND	88,978	11,236	12,521	6,622	8,616	38,995	
99941	TOWN OF BOONVILLE	211,547	26,715	29,769	15,743	-	72,227	
99991	NORTH CAROLINA ASSOC OF COUNTY COMMISSIONERS	1,581,956	199,773	222,618	117,729	-	540,120	
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	3,575,927	451,577	503,216	266,119	198,528	1,419,440	
Total for All Employers		\$ 3,573,425,995	\$ 451,260,991	\$ 502,863,984	\$ 265,932,990	\$ 46,013,594	\$ 1,266,071,559	

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
-	-	-	-	72,627	9,677	82,304
-	-	-	-	206,451	16,093	222,544
-	-	1,708	1,708	41,659	9,283	50,942
-	-	4,184	4,184	13,149	(2,202)	10,947
-	-	5,883	5,883	23,472	(1,235)	22,237
-	-	5,377	5,377	2,004,418	25,016	2,029,434
-	-	9,731	9,731	185,683	4,026	189,709
-	-	1,106	1,106	25,561	(587)	24,974
-	-	5,846	5,846	25,438	(2,629)	22,809
-	-	146,853	146,853	1,612,161	(75,551)	1,536,610
-	-	58,464	58,464	595,267	(17,512)	577,755
-	-	-	-	12,657	736	13,393
-	-	-	-	111,213	26,934	138,147
-	-	928,621	928,621	6,550,150	(266,091)	6,284,059
-	-	6,526	6,526	75,207	(111)	75,096
-	-	8,251	8,251	175,238	20,930	196,168
-	-	-	-	128,172	13,845	142,017
-	-	747	747	36,252	2,308	38,560
-	-	10,694	10,694	206,082	(1,439)	204,643
-	-	142,908	142,908	3,911,263	(69,414)	3,841,849
-	-	28,456	28,456	392,257	95,254	487,511
-	-	37,346	37,346	406,020	(2,630)	403,390
-	-	15,189	15,189	20,522	(2,491)	18,031
-	-	45,055	45,055	94,500	(15,160)	79,340
-	-	6,382	6,382	80,123	(172)	79,951
-	-	-	-	42,273	21,749	64,022
-	-	19,492	19,492	3,758,146	10,860	3,769,006
-	-	-	-	200,430	15,385	215,815
-	-	6,398	6,398	525,467	3,845	529,312
-	-	14,397	14,397	19,785	(5,357)	14,428
-	-	57,382	57,382	713,608	(27,497)	686,111
-	-	-	-	19,908	27,243	47,151
-	-	524,280	524,280	5,748,431	(219,130)	5,529,301
-	-	-	-	13,886	2,288	16,174
-	-	65	65	89,954	7,583	97,537
-	-	466,307	466,307	7,842,189	(275,530)	7,566,659
-	-	-	-	20,768	10,029	30,797
-	-	2,346	2,346	58,372	683	59,055
-	-	6,360	6,360	108,264	4,972	113,236
-	-	3,600	3,600	68,694	2,767	71,461
-	-	10,398	10,398	62,058	10,465	72,523
-	-	11,415	11,415	9,217	(4,630)	4,587
-	-	85,459	85,459	1,949,364	(24,181)	1,925,183
-	-	3,477	3,477	295,544	11,627	307,171
-	-	9,322	9,322	182,365	2,529	184,894
-	-	1,235	1,235	30,599	1,501	32,100
-	-	30,407	30,407	72,749	(12,790)	59,959
-	-	88,563	88,563	544,023	(31,652)	512,371
-	-	1,141	1,141	1,229,735	86,511	1,316,246
\$	\$	\$	\$	\$	\$	\$
-	-	46,013,483	46,013,483	1,228,874,981	10	1,228,874,991



NOTES TO THE SCHEDULES

NOTE 1 - PLAN DESCRIPTION

- A. Plan Administration** - The State of North Carolina administers the Local Governmental Employees' Retirement System (LGERS) 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, local law enforcement officers of participating local government entities, firefighters and rescue squad workers. Benefit provisions are established by *North Carolina General Statute 128-27* and may be amended only by the North Carolina General Assembly. The number of employers receiving allocations on the attached schedule of pension amounts by employer for the fiscal year ended June 30, 2020, is 907.

Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 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, disability 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. General employee 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. General employee 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). Disabled members may qualify for disability benefits at earlier ages. Survivor benefits are available to eligible beneficiaries of general employee plan 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 North Carolina 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. Effective July 1, 2019, LEOs who complete 25 years of creditable service with 15 years as an officer are

eligible to retire with partial retirement benefits. 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 required contribution rates for employers are set periodically and affirmed annually by the LGERS Board of Trustees. The Board establishes a funding policy from which the accrued liability rates and the normal contribution rates are developed by the consulting actuary for general employees and firefighters as well as for law enforcement officers. The sum of those two rates developed under the funding policy and the past service liability contribution rates, if applicable, is the actuarially determined contribution rate (ADC). Further, the required employer contribution rates set by the Board of Trustees may not be less than the normal contribution rates developed under the established funding policy. For the fiscal year ended June 30, 2020, all employers made contributions of 9.70% of covered payroll for law enforcement officers and 8.95% for general employees and firefighters. These were different than the actuarially determined contributions. The employer contribution rate for law enforcement officers was lower than the actuarially determined contribution of 10.22%. The employer contribution rate for general employees and firefighters was greater than the actuarially determined contribution of 8.56%. These amounts, combined with member contributions and investment income, fund the benefits earned by plan members during the year, a payment to reduce the net pension liability, a payment for past service liability, if applicable, and administrative expenses. In addition, employers with an unfunded liability, established when the employer 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 contributing members may file an application for a refund of their contributions. By state law, refunds to members include interest (currently 4% per year) 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 as of and for the fiscal year ended June 30, 2020 and a schedule of pension amounts by employer as of and for the fiscal year ended June 30, 2020, 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, 2020, 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	\$ 31,372,060
Plan Fiduciary Net Position	<u>(27,798,634)</u>
Net Pension Liability	<u>\$ 3,573,426</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.61%

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* 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 among 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 plan. Because contributions to the plan are based on a percentage of salary, the plan’s actuary has supplied a schedule of each employer’s present value of future salary as the basis for allocating each employer’s proportional share of collective amounts. This present value of future salary is based on the plan’s actuarial assumptions

and reflects the current demographics of each employer, along with the employer's expected long-term contribution effort to the plan.

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

The proportional share of pension expense includes the amortization of the difference between expected and actual experience with regard to economic and demographic factors as well as any changes of assumptions, if applicable, which are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. This period is 4 years for the year ended June 30, 2020, 5 years for the years ended June 30, 2019, 2018 and 2017 and 4.86 years for the year ended June 30, 2016. 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 (excluding employer specific amounts) for the year ended June 30, 2020 (dollars in thousands):

	Year of Deferral	Amortization Period	Beginning of Year Balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources						
Differences Between Expected and Actual Experience	2016	4.86	\$ 8,885	\$ -	\$ 8,885	\$ -
Differences Between Expected and Actual Experience	2017	5.00	29,232	-	14,617	14,615
Differences Between Expected and Actual Experience	2018	5.00	227,199	-	75,733	151,466
Differences Between Expected and Actual Experience	2019	5.00	202,287	-	50,572	151,715
Differences Between Expected and Actual Experience	2020	4.00	-	177,954	44,489	133,465
Changes in Assumptions	2016	4.86	32,387	-	32,387	-
Changes in Assumptions	2017	5.00	55,239	-	27,619	27,620
Changes in Assumptions	2018	5.00	357,469	-	119,156	238,313
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2016-2020	5.00	66,611	744,118	307,865	502,864
Total			\$ 979,309	\$ 922,072	\$ 681,323	\$ 1,220,058

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:

2021	\$	344,204
2022		458,056
2023		268,976
2024		148,822
2025		-
Total	\$	<u>1,220,058</u>

NOTE 3 - ACTUARIAL METHODS AND ASSUMPTIONS

The total pension liability was determined by an actuarial valuation performed as of December 31, 2019. 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, 2020. 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 8.10%, which includes a 3.50% 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%, which includes an inflation assumption and is net of pension plan investment expense.

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, 2019 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 (but now fully amortized) in the schedule of pension amounts by employer as a deferred outflow of resources in the column titled changes of assumptions. Certain changes of assumptions subsequent to the experience review are also reflected as deferred outflows on the schedule of pension amounts by employer.

The discount rate used to measure the total pension liability was 7%. 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

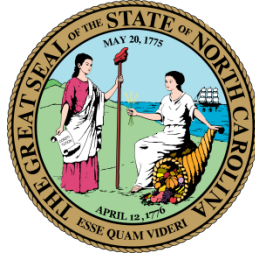
The components of collective pension expense for the year ended June 30, 2020, to be recognized in 2021, are as follows (dollars in thousands):

Service Cost	\$	841,148
Interest Cost on Total Pension Liability		2,037,306
Member Contributions		(436,754)
Projected Earnings on Plan Investments		(1,883,127)
Administrative Expense		4,889
Other		(15,910)
Recognition (Amortization) of Deferred Inflows and Outflows of Resources:		
Differences Between Expected and Actual Experience		194,296
Difference Between Projected and Actual Earnings on Plan Investments		307,865
Changes in Assumptions		179,162
Collective Pension Expense	\$	<u>1,228,875</u>

NOTE 5 - ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

These schedules are designed to provide employers information for preparation of disclosures in accordance with 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, 2020. The additional financial and actuarial information is available at <https://www.osc.nc.gov/public-information/2020-annual-report> or by contacting LGERS at:

LGERS
 3200 Atlantic Avenue,
 Raleigh, North Carolina 27604
<https://www.myncretirement.com/governance/valuations-and-comprehensive-annual-financial-reports>



INDEPENDENT AUDITOR'S REPORT

STATE OF NORTH CAROLINA
Office of the 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 ELEMENTS OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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 as of and for the year ended June 30, 2020 and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and the total pension expense included in the accompanying schedule of pension amounts by employer as of and for the year ended June 30, 2020, and the related notes (hereafter referred to as "the schedules") and have issued our report thereon dated March 30, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the schedules, we considered the Department of State Treasurer's (Department) internal control over financial reporting (internal control) as a basis for designing 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 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 30, 2021

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919-807-7666



This audit required 188 hours at an approximate cost of \$19,552, plus actuarial costs of \$2,200.