

North Carolina Department of State Treasurer

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, 2023

UNBIASED. IMPACTFUL. IRREFUTABLE.



A Department of the
State of North Carolina





North Carolina Office of the State Auditor

Jessica N. Holmes, J.D., State Auditor

www.auditor.nc.gov

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 Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund schedules of employer allocations and the schedules of pension amounts by employer as of and for the year ended June 30, 2023, and our audit results are included in this report. You will note from the independent auditor's report that we determined that the schedules of employer allocations and the schedules of pension amounts by employer are presented fairly in all material respects.

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

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

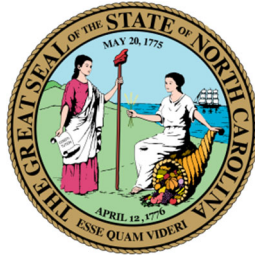
A handwritten signature in cursive script that reads "Jessica N. Holmes".

Jessica N. Holmes, J.D.
State Auditor

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



Independent Auditor's Report



North Carolina Office of the State Auditor

Jessica N. Holmes, J.D., State Auditor

www.auditor.nc.gov

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

Opinions

We have audited the accompanying schedules of employer allocations of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense included in the accompanying schedules of pension amounts by employer of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund as of and for the year ended June 30, 2023, and the related notes (hereafter referred to as "the schedules").

In our opinion, the accompanying schedules present fairly, in all material respects, the employer allocations and net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAGAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Department of State Treasurer (Department) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAGAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with GAAS and GAGAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter

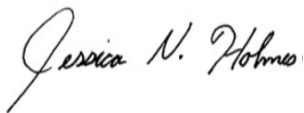
We have audited, in accordance with GAAS and GAGAS, the pension plans included in the State's *Annual Comprehensive Financial Report* as of and for the year ended June 30, 2023, and our report thereon, dated December 6, 2023, expressed an unmodified opinion on those financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2024 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

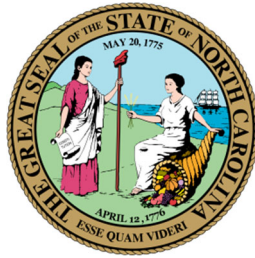
Our report is intended solely for the information and use of the Department of State Treasurer management; the employers of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund; their auditors; and 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.



Jessica N. Holmes, J.D.
State Auditor

Raleigh, North Carolina

March 28, 2024



Teachers' and State Employees' Retirement System

**Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
10200	NORTH CAROLINA EDUCATION LOTTERY	\$ 161,395,663	0.12144%
10400	DEPARTMENT OF JUSTICE	444,306,187	0.33431%
10500	OFFICE OF STATE AUDITOR	100,596,208	0.07569%
10700	DEPARTMENT OF NATURAL AND CULTURAL RESOURCES	681,915,197	0.51309%
10800	ADMINISTRATIVE OFFICE OF THE COURTS	2,939,681,960	2.21189%
10850	OFFICE OF ADMINISTRATIVE HEARING	24,248,436	0.01825%
10900	DEPARTMENT OF ADMINISTRATION	234,595,076	0.17652%
10910	OFFICE OF STATE BUDGET AND MANAGEMENT	81,190,767	0.06109%
10930	DEPARTMENT OF INFORMATION TECHNOLOGY	771,521,732	0.58051%
10940	OFFICE OF STATE CONTROLLER	104,668,291	0.07876%
10950	NC SCHOOL OF SCIENCE AND MATHEMATICS	120,908,349	0.09097%
11050	NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	34,125,282	0.02568%
11300	DEPARTMENT OF ENVIRONMENTAL QUALITY	632,947,816	0.47625%
11310	HOUSING FINANCE AGENCY OF NORTH CAROLINA	77,002,554	0.05794%
11600	WILDLIFE RESOURCES COMMISSION	328,614,559	0.24726%
11900	STATE BOARD OF ELECTIONS	47,070,799	0.03542%
12100	OFFICE OF GOVERNOR	43,290,193	0.03257%
12150	OFFICE OF LIEUTENANT GOVERNOR	6,614,218	0.00498%
12160	GENERAL ASSEMBLY	266,588,452	0.20059%
12220	DEPARTMENT OF HEALTH AND HUMAN SERVICES	6,010,897,568	4.52274%
12510	DEPARTMENT OF COMMERCE	590,130,605	0.44403%
12600	DEPARTMENT OF INSURANCE	258,541,335	0.19453%
12700	DEPARTMENT OF LABOR	150,624,522	0.11333%
13500	DEPARTMENT OF REVENUE	585,654,338	0.44066%
13700	DEPARTMENT OF SECRETARY OF STATE	64,098,876	0.04823%
14300	DEPARTMENT OF STATE TREASURER (w/o State Health Plan)	204,154,598	0.15361%
14300.2	DEPARTMENT OF STATE TREASURER (State Health Plan Only)	27,316,881	0.02055%
18400	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	702,652,578	0.52869%
18600	STATE BOARD OF BARBER EXAMINERS	1,769,450	0.00133%
18640	NORTH CAROLINA BOARD OF OPTICIANS	287,540	0.00022%
18740	NC AUCTIONEERS LICENSING BOARD	827,286	0.00062%
18780	NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS	3,708,622	0.00279%
19005	COMMUNITY COLLEGE SYSTEM OFFICE	120,395,742	0.09059%
19100	DEPARTMENT OF PUBLIC SAFETY	2,605,161,239	1.96019%
19120	DEPARTMENT OF ADULT CORRECTION	6,733,667,429	5.06657%
20100	APPALACHIAN STATE UNIVERSITY	980,858,598	0.73802%
20200	NORTH CAROLINA SCHOOL OF THE ARTS	131,277,460	0.09878%
20300	EAST CAROLINA UNIVERSITY	1,757,858,857	1.32266%
20400	ELIZABETH CITY STATE UNIVERSITY	145,753,810	0.10967%
20600	FAYETTEVILLE STATE UNIVERSITY	291,427,124	0.21928%
20700	NORTH CAROLINA A&T UNIVERSITY	540,535,149	0.40671%
20800	NORTH CAROLINA CENTRAL UNIVERSITY	418,820,157	0.31513%
20900	UNIVERSITY OF NORTH CAROLINA AT GREENSBORO	673,546,763	0.50679%
21200	UNIVERSITY OF NORTH CAROLINA AT PEMBROKE	269,380,891	0.20269%
21300	NC STATE UNIVERSITY	2,923,265,740	2.19954%
21520	UNC-CHAPEL HILL CB1260	4,396,466,939	3.30801%
21525	UNC-GENERAL ADMINISTRATION (w/o SEAA)	154,761,694	0.11645%
21525.2	UNC-GENERAL ADMINISTRATION (SEAA Only)	22,824,435	0.01717%
21550	UNC HEALTH CARE SYSTEM	5,316,320,168	4.00014%
21570	UNIVERSITY OF NORTH CAROLINA PRESS	23,830,987	0.01793%
21800	WESTERN CAROLINA UNIVERSITY	474,589,876	0.35709%
21900	WINSTON-SALEM STATE UNIVERSITY	233,578,618	0.17575%
22000	DEPARTMENT OF PUBLIC INSTRUCTION	514,215,055	0.38691%
23000	UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE	148,891,563	0.11203%

Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
23100	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	985,301,127	0.74137%
23200	UNIVERSITY OF NORTH CAROLINA AT WILMINGTON	605,892,473	0.45589%
30000	YANCEY COUNTY SCHOOLS	108,993,421	0.08201%
30100	ALAMANCE COUNTY SCHOOLS	1,125,144,324	0.84659%
30102	CLOVER GARDEN CHARTER SCHOOL	28,524,765	0.02146%
30103	RIVER MILL ACADEMY CHARTER	30,658,371	0.02307%
30104	THE HAWBRIDGE SCHOOL	24,514,084	0.01845%
30105	ALAMANCE COMMUNITY COLLEGE	107,055,058	0.08055%
30200	ALEXANDER COUNTY SCHOOLS	250,424,582	0.18843%
30300	ALLEGHANY COUNTY SCHOOLS	87,793,572	0.06606%
30400	ANSON COUNTY SCHOOLS	167,734,342	0.12621%
30405	SOUTH PIEDMONT COMMUNITY COLLEGE	96,422,762	0.07255%
30500	ASHE COUNTY SCHOOLS	160,760,892	0.12096%
30600	AVERY COUNTY SCHOOLS	127,839,481	0.09619%
30700	BEAUFORT COUNTY SCHOOLS	332,084,022	0.24987%
30705	BEAUFORT COUNTY COMMUNITY COLLEGE	69,000,401	0.05192%
30800	BERTIE COUNTY SCHOOLS	95,039,152	0.07151%
30900	BLADEN COUNTY SCHOOLS	229,193,262	0.17245%
30905	BLADEN COMMUNITY COLLEGE	40,592,270	0.03054%
31000	BRUNSWICK COUNTY SCHOOLS	668,896,841	0.50330%
31005	BRUNSWICK COMMUNITY COLLEGE	64,634,685	0.04863%
31100	BUNCOMBE COUNTY SCHOOLS	1,301,565,271	0.97933%
31101	FRANCINE DELANY NEW SCHOOL FOR CHILDREN	8,638,967	0.00650%
31102	EVERGREEN COMMUNITY CHARTER SCHOOL	23,716,033	0.01784%
31105	ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE	199,937,690	0.15044%
31110	ASHEVILLE CITY SCHOOLS	298,043,871	0.22426%
31200	BURKE COUNTY SCHOOLS	559,677,576	0.42112%
31205	WESTERN PIEDMONT COMMUNITY COLLEGE	61,178,715	0.04603%
31300	CABARRUS COUNTY SCHOOLS	1,702,610,795	1.28109%
31301	CAROLINA INTERNATIONAL SCHOOL	29,802,068	0.02242%
31320	KANNAPOLIS CITY SCHOOLS	286,495,531	0.21557%
31400	CALDWELL COUNTY SCHOOLS	528,768,380	0.39786%
31405	CALDWELL COMMUNITY COLLEGE	127,325,707	0.09580%
31500	CAMDEN COUNTY SCHOOLS	102,703,269	0.07728%
31600	CARTERET COUNTY SCHOOLS	431,203,392	0.32445%
31605	CARTERET COMMUNITY COLLEGE	68,852,099	0.05181%
31700	CASWELL COUNTY SCHOOLS	117,738,086	0.08859%
31800	CATAWBA COUNTY SCHOOLS	758,629,666	0.57081%
31805	CATAWBA VALLEY COMMUNITY COLLEGE	169,720,917	0.12770%
31810	HICKORY CITY SCHOOLS	178,315,794	0.13417%
31820	NEWTON-CONOVER CITY SCHOOLS	150,742,684	0.11342%
31900	CHATHAM COUNTY SCHOOLS	499,082,768	0.37552%
32000	CHEROKEE COUNTY SCHOOLS	188,625,139	0.14193%
32005	TRI-COUNTY COMMUNITY COLLEGE	48,234,304	0.03629%
32100	EDENTON-CHOWAN COUNTY SCHOOLS	107,439,671	0.08084%
32200	CLAY COUNTY SCHOOLS	81,779,448	0.06153%
32300	CLEVELAND COUNTY SCHOOLS	742,429,063	0.55862%
32305	CLEVELAND COMMUNITY COLLEGE	91,900,728	0.06915%
32400	COLUMBUS COUNTY SCHOOLS	269,000,572	0.20240%
32405	SOUTHEASTERN COMMUNITY COLLEGE	65,614,080	0.04937%
32410	WHITEVILLE CITY SCHOOLS	121,242,702	0.09123%
32500	NEW BERN CRAVEN COUNTY BOARD OF EDUCATION	637,737,249	0.47985%
32505	CRAVEN COMMUNITY COLLEGE	102,354,839	0.07701%
32600	CUMBERLAND COUNTY SCHOOLS	2,324,638,201	1.74912%

**Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
32605	FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE	410,397,597	0.30879%
32700	CURRITUCK COUNTY SCHOOLS	241,630,356	0.18181%
32800	DARE COUNTY SCHOOLS	317,701,471	0.23905%
32900	DAVIDSON COUNTY SCHOOLS	804,832,757	0.60558%
32901	INVEST COLLEGIATE CHARTER (DAVIDSON)	12,532,588	0.00943%
32904	DISCOVERY CHARTER	13,387,976	0.01007%
32905	DAVIDSON COUNTY COMMUNITY COLLEGE	115,583,604	0.08697%
32910	LEXINGTON CITY SCHOOLS	156,986,212	0.11812%
32915	ALAMANCE COMMUNITY SCHOOLS	18,438,922	0.01387%
32920	THOMASVILLE CITY SCHOOLS	126,173,874	0.09494%
33000	DAVIE COUNTY SCHOOLS	307,463,144	0.23134%
33001	NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY	4,922,117	0.00370%
33027	CORNERSTONE ACADEMY	50,983,923	0.03836%
33100	DUPLIN COUNTY SCHOOLS	440,242,253	0.33125%
33105	JAMES SPRUNT TECHNICAL COLLEGE	58,008,058	0.04365%
33200	DURHAM PUBLIC SCHOOLS	2,102,979,180	1.58234%
33202	CENTRAL PARK SCHOOL FOR CHILDREN	37,944,310	0.02855%
33203	HEALTHY START ACADEMY	36,287,019	0.02730%
33204	VOYAGER ACADEMY	66,019,415	0.04967%
33205	DURHAM TECHNICAL INSTITUTE	175,641,301	0.13216%
33206	BEAR GRASS CHARTER SCHOOL	16,451,554	0.01238%
33207	INVEST COLLEGIATE CHARTER (BUNCOMBE)	75,572,553	0.05686%
33300	EDGECOMBE COUNTY SCHOOLS	298,721,450	0.22477%
33305	EDGECOMBE TECHNICAL COLLEGE	61,942,018	0.04661%
33400	WINSTON-SALEM-FORSYTH COUNTY SCHOOLS	2,846,475,781	2.14176%
33402	ARTS BASED ELEMENTARY CHARTER	27,079,692	0.02038%
33405	FORSYTH TECHNICAL INSTITUTE	249,071,528	0.18741%
33500	FRANKLIN COUNTY SCHOOLS	412,468,674	0.31035%
33501	A CHILDS GARDEN CHARTER (AKA CROSS CREEK CHARTER)	17,418,990	0.01311%
33600	GASTON COUNTY SCHOOLS	1,371,649,806	1.03206%
33605	GASTON COLLEGE	173,859,784	0.13082%
33700	GATES COUNTY SCHOOLS	101,951,203	0.07671%
33800	GRAHAM COUNTY SCHOOLS	80,351,246	0.06046%
33900	GRANVILLE COUNTY SCHOOLS	316,586,143	0.23821%
34000	GREENE COUNTY SCHOOLS	177,642,194	0.13366%
34100	GUILFORD COUNTY SCHOOLS	3,733,460,031	2.80915%
34105	GUILFORD TECHNICAL COMMUNITY COLLEGE	289,056,103	0.21749%
34200	HALIFAX COUNTY SCHOOLS	110,142,448	0.08287%
34205	HALIFAX COMMUNITY COLLEGE	46,351,596	0.03488%
34220	ROANOKE RAPIDS CITY SCHOOLS	135,850,532	0.10222%
34230	WELDON CITY SCHOOLS	49,662,278	0.03737%
34300	HARNETT COUNTY SCHOOLS	876,029,135	0.65915%
34400	HAYWOOD COUNTY SCHOOLS	362,670,314	0.27288%
34405	HAYWOOD TECHNICAL COLLEGE	66,794,376	0.05026%
34500	HENDERSON COUNTY SCHOOLS	704,827,181	0.53033%
34501	MOUNTAIN COMMUNITY SCHOOL	9,939,446	0.00748%
34505	BLUE RIDGE COMMUNITY COLLEGE	102,698,184	0.07727%
34600	HERTFORD COUNTY SCHOOLS	127,719,216	0.09610%
34605	ROANOKE-CHOWAN COMMUNITY COLLEGE	25,893,418	0.01948%
34700	HOKE COUNTY SCHOOLS	458,478,645	0.34497%
34800	HYDE COUNTY SCHOOLS	46,389,694	0.03490%
34900	IREDELL-STATESVILLE SCHOOLS	977,621,398	0.73559%
34901	AMERICAN RENAISSANCE MIDDLE SCHOOL	27,780,517	0.02090%
34903	SUCCESS INSTITUTE	2,746,277	0.00207%

**Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
34905	MITCHELL COMMUNITY COLLEGE	87,043,697	0.06549%
34910	MOOREVILLE CITY SCHOOLS	292,025,513	0.21973%
35000	JACKSON COUNTY SCHOOLS	216,784,846	0.16311%
35005	SOUTHWESTERN COMMUNITY COLLEGE	78,907,990	0.05937%
35100	JOHNSTON COUNTY SCHOOLS	1,780,890,260	1.33999%
35105	JOHNSTON TECHNICAL COLLEGE	144,204,661	0.10850%
35106	NEUSE CHARTER SCHOOL	31,839,834	0.02396%
35200	JONES COUNTY SCHOOLS	67,801,229	0.05102%
35300	SANFORD-LEE COUNTY BOARD OF EDUCATION	524,376,680	0.39455%
35305	CENTRAL CAROLINA COMMUNITY COLLEGE	198,049,120	0.14902%
35400	LENOIR COUNTY SCHOOLS	446,488,993	0.33595%
35401	CHILDRENS VILLAGE ACADEMY	4,605,415	0.00347%
35405	LENOIR COUNTY COMMUNITY COLLEGE	112,159,588	0.08439%
35500	LINCOLN COUNTY SCHOOLS	547,747,292	0.41214%
35600	MACON COUNTY SCHOOLS	245,513,933	0.18473%
35700	MADISON COUNTY SCHOOLS	132,173,221	0.09945%
35800	MARTIN COUNTY SCHOOLS	149,351,030	0.11238%
35805	MARTIN COMMUNITY COLLEGE	29,984,342	0.02256%
35900	MCDOWELL COUNTY SCHOOLS	298,917,277	0.22491%
35905	MCDOWELL TECHNICAL COLLEGE	45,292,722	0.03408%
36000	CHARLOTTE-MECKLENBURG COUNTY SCHOOLS	7,762,141,818	5.84042%
36003	COMMUNITY SCHOOL OF DAVIDSON	57,681,338	0.04340%
36004	CORVIAN COMMUNITY CHARTER SCHOOL	48,910,884	0.03680%
36005	CENTRAL PIEDMONT COMMUNITY COLLEGE	549,755,650	0.41365%
36006	LAKE NORMAN CHARTER SCHOOL	92,969,774	0.06995%
36007	SOCRATES ACADEMY	38,134,447	0.02869%
36008	PINE LAKE PREP CHARTER	86,299,545	0.06493%
36009	CHARLOTTE SECONDARY CHARTER	9,365,377	0.00705%
36100	MITCHELL COUNTY SCHOOLS	95,039,077	0.07151%
36105	MAYLAND TECHNICAL COLLEGE	43,033,634	0.03238%
36200	MONTGOMERY COUNTY SCHOOLS	178,155,956	0.13405%
36205	MONTGOMERY COMMUNITY COLLEGE	37,960,603	0.02856%
36300	MOORE COUNTY SCHOOLS	646,006,420	0.48607%
36301	ACADEMY OF MOORE COUNTY	16,210,471	0.01220%
36302	STARS CHARTER SCHOOL	28,365,537	0.02134%
36303	THE NORTH CAROLINA LEADERSHIP ACADEMY	37,039,703	0.02787%
36305	SANDHILLS COMMUNITY COLLEGE	137,067,055	0.10313%
36400	NASH-ROCKY MOUNT SCHOOLS	660,669,883	0.49710%
36405	NASH COMMUNITY COLLEGE	96,747,568	0.07280%
36500	NEW HANOVER COUNTY SCHOOLS	1,572,153,644	1.18293%
36501	CAPE FEAR CENTER FOR INQUIRY	19,888,166	0.01496%
36502	WILMINGTON PREP ACADEMY	3,435,561	0.00259%
36505	CAPE FEAR COMMUNITY COLLEGE	287,961,239	0.21667%
36600	NORTHAMPTON COUNTY SCHOOLS	70,376,693	0.05295%
36700	ONSLow COUNTY SCHOOLS	1,275,233,981	0.95952%
36701	ZECA SCHOOL OF THE ARTS AND TECHNOLOGY	3,435,405	0.00258%
36705	COASTAL CAROLINA COMMUNITY COLLEGE	122,121,704	0.09189%
36800	ORANGE COUNTY SCHOOLS	463,048,563	0.34841%
36802	ORANGE CHARTER SCHOOL	35,409,996	0.02664%
36810	CHAPEL HILL - CARRBORO CITY SCHOOLS	893,451,829	0.67226%
36900	PAMLICO COUNTY SCHOOLS	98,809,915	0.07435%
36901	ARAPAHOE CHARTER SCHOOL	31,287,660	0.02354%
36905	PAMLICO COMMUNITY COLLEGE	26,568,313	0.01999%
37000	ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS	254,644,870	0.19160%

Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
37001	N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY	30,362,813	0.02285%
37005	COLLEGE OF THE ALBEMARLE	81,020,253	0.06096%
37100	PENDER COUNTY SCHOOLS	508,573,556	0.38266%
37200	PERQUIMANS COUNTY SCHOOLS	95,049,311	0.07152%
37300	PERSON COUNTY SCHOOLS	245,987,803	0.18509%
37301	ROXBORO COMMUNITY SCHOOL	24,601,283	0.01851%
37305	PIEDMONT COMMUNITY COLLEGE	59,915,407	0.04508%
37400	PITT COUNTY SCHOOLS	1,261,252,438	0.94900%
37405	PITT COMMUNITY COLLEGE	231,169,026	0.17394%
37500	POLK COUNTY SCHOOLS	132,629,333	0.09979%
37600	RANDOLPH COUNTY SCHOOLS	753,508,739	0.56696%
37601	UWHARRIE CHARTER ACADEMY	77,654,160	0.05843%
37605	RANDOLPH COMMUNITY COLLEGE	90,552,718	0.06813%
37610	ASHEBORO CITY SCHOOLS	231,487,859	0.17418%
37700	RICHMOND COUNTY SCHOOLS	349,330,318	0.26285%
37705	RICHMOND TECHNICAL COLLEGE	98,974,638	0.07447%
37800	ROBESON COUNTY SCHOOLS	1,100,745,433	0.82823%
37801	SOUTHEASTERN ACADEMY CHARTER SCHOOL	8,859,334	0.00667%
37805	ROBESON COMMUNITY COLLEGE	83,767,299	0.06303%
37900	ROCKINGHAM COUNTY SCHOOLS	538,084,622	0.40487%
37901	BETHANY COMMUNITY MIDDLE SCHOOL	20,928,184	0.01575%
37905	ROCKINGHAM COMMUNITY COLLEGE	58,286,337	0.04386%
38000	ROWAN-SALISBURY SCHOOL SYSTEM	849,752,238	0.63938%
38005	ROWAN-CABARRUS COMMUNITY COLLEGE	191,960,450	0.14444%
38100	RUTHERFORD COUNTY SCHOOLS	443,330,085	0.33357%
38105	ISOTHERMAL COMMUNITY COLLEGE	79,409,092	0.05975%
38200	SAMPSON COUNTY SCHOOLS	386,327,059	0.29068%
38205	SAMPSON COMMUNITY COLLEGE	60,371,408	0.04542%
38210	CLINTON CITY SCHOOLS	150,860,898	0.11351%
38300	SCOTLAND COUNTY SCHOOLS	300,888,406	0.22640%
38400	STANLY COUNTY SCHOOLS	392,169,713	0.29508%
38402	GRAY STONE DAY SCHOOL	27,483,791	0.02068%
38405	STANLY COMMUNITY COLLEGE	94,957,023	0.07145%
38500	STOKES COUNTY SCHOOLS	291,734,768	0.21951%
38600	SURRY COUNTY SCHOOLS	371,443,201	0.27948%
38602	MILLENNIUM CHARTER ACADEMY	28,497,959	0.02144%
38605	SURRY COMMUNITY COLLEGE	94,776,703	0.07131%
38610	MOUNT AIRY CITY SCHOOLS	97,615,474	0.07345%
38620	ELKIN CITY SCHOOLS	68,906,690	0.05185%
38700	SWAIN COUNTY SCHOOLS	122,668,538	0.09230%
38701	MOUNTAIN DISCOVERY CHARTER	9,605,799	0.00723%
38800	TRANSYLVANIA COUNTY SCHOOLS	209,068,553	0.15731%
38801	BREVARD ACADEMY CHARTER SCHOOL	19,523,067	0.01469%
38900	TYRRELL COUNTY SCHOOLS	43,205,322	0.03251%
39000	UNION COUNTY SCHOOLS	2,037,523,903	1.53309%
39100	VANCE COUNTY SCHOOLS	240,767,494	0.18116%
39101	VANCE CHARTER SCHOOL	37,576,979	0.02827%
39105	VANCE-GRANVILLE COMMUNITY COLLEGE	88,760,286	0.06679%
39200	WAKE COUNTY PUBLIC SCHOOLS SYSTEM	8,975,619,778	6.75348%
39201	ENDEAVOR CHARTER SCHOOL	39,645,494	0.02983%
39204	SOUTHERN WAKE ACADEMY	37,346,684	0.02810%
39205	WAKE TECHNICAL COLLEGE	781,829,793	0.58827%
39208	EAST WAKE FIRST ACADEMY	55,146,751	0.04149%
39300	WARREN COUNTY SCHOOLS	102,759,986	0.07732%

Teachers' and State Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
39301	HALIWA-SAPONI TRIBAL CHARTER	8,373,607	0.00630%
39400	WASHINGTON COUNTY SCHOOLS	58,891,192	0.04431%
39401	HENDERSON COLLEGIATE CHARTER SCHOOL	67,624,261	0.05088%
39500	WATAUGA COUNTY SCHOOLS	293,924,523	0.22116%
39501	TWO RIVERS COMMUNITY SCHOOL	7,396,104	0.00557%
39600	WAYNE COUNTY SCHOOLS	783,613,457	0.58961%
39605	WAYNE COMMUNITY COLLEGE	115,024,772	0.08655%
39700	WILKES COUNTY SCHOOLS	439,937,491	0.33102%
39703	PINNACLE CLASSICAL ACADEMY	33,103,575	0.02491%
39705	WILKES COMMUNITY COLLEGE	117,153,701	0.08815%
39800	WILSON COUNTY SCHOOLS	492,746,351	0.37075%
39805	WILSON COMMUNITY COLLEGE	56,824,478	0.04276%
39900	YADKIN COUNTY SCHOOLS	267,898,623	0.20157%
51000	HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority)	3,746,741,625	2.81914%
51000.2	HIGHWAY - ADMINISTRATIVE (Global Transpark Only)	4,617,197	0.00347%
51000.3	HIGHWAY - ADMINISTRATIVE (Ports Authority Only)	130,699,952	0.09834%
Total		\$ 132,903,513,956	100.00000%

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

Teachers' and State Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023

				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
				Projected	Actual			
10200	NORTH CAROLINA EDUCATION LOTTERY	\$ 20,246,456	\$ 1,650,565	\$ 5,638,637	\$ 711,029	\$ 352,663	\$ 8,352,894	
10400	DEPARTMENT OF JUSTICE	55,736,106	4,543,811	15,522,501	1,957,378	506,689	22,530,379	
10500	OFFICE OF STATE AUDITOR	12,619,024	1,028,749	3,514,397	443,163	232,460	5,218,769	
10700	DEPARTMENT OF NATURAL AND CULTURAL RESOURCES	85,542,278	6,973,719	23,823,518	3,004,132	625,208	34,426,577	
10800	ADMINISTRATIVE OFFICE OF THE COURTS	368,765,925	30,063,146	102,701,282	12,950,572	14,761,422	160,476,422	
10850	OFFICE OF ADMINISTRATIVE HEARING	3,042,637	248,047	847,374	106,853	351,232	1,553,506	
10900	DEPARTMENT OF ADMINISTRATION	29,429,394	2,399,191	8,196,081	1,033,521	1,736,327	13,365,120	
10910	OFFICE OF STATE BUDGET AND MANAGEMENT	10,184,914	830,311	2,836,498	357,681	1,071,577	5,096,067	
10930	DEPARTMENT OF INFORMATION TECHNOLOGY	96,782,529	7,890,066	26,953,927	3,398,874	5,496,249	43,739,116	
10940	OFFICE OF STATE CONTROLLER	13,130,854	1,070,475	3,656,942	461,138	1,025,117	6,213,672	
10950	NC SCHOOL OF SCIENCE AND MATHEMATICS	15,166,503	1,236,429	4,223,870	532,628	1,531,863	7,524,790	
11050	NC DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	4,281,365	349,033	1,192,360	150,356	225,604	1,917,353	
11300	DEPARTMENT OF ENVIRONMENTAL QUALITY	79,400,319	6,473,004	22,112,983	2,788,434	2,180,698	33,555,119	
11310	HOUSING FINANCE AGENCY OF NORTH CAROLINA	9,659,747	787,498	2,690,239	339,238	272,823	4,089,798	
11600	WILDLIFE RESOURCES COMMISSION	41,223,145	3,360,661	11,480,643	1,447,702	44,737	16,333,743	
11900	STATE BOARD OF ELECTIONS	5,905,216	481,415	1,644,602	207,383	435,577	2,769,157	
12100	OFFICE OF GOVERNOR	5,430,065	442,679	1,512,273	190,697	293,886	2,439,635	
12150	OFFICE OF LIEUTENANT GOVERNOR	830,265	67,686	231,229	29,158	66,102	394,175	
12160	GENERAL ASSEMBLY	33,442,331	2,726,341	9,313,687	1,174,450	894,044	14,108,522	
12220	DEPARTMENT OF HEALTH AND HUMAN SERVICES	754,030,444	61,471,318	209,997,421	26,480,552	14,408,661	312,357,952	
12510	DEPARTMENT OF COMMERCE	74,028,606	6,035,083	20,616,961	2,599,787	3,976,484	33,228,315	
12600	DEPARTMENT OF INSURANCE	32,432,009	2,643,976	9,032,312	1,138,969	947,701	13,762,958	
12700	DEPARTMENT OF LABOR	18,894,358	1,540,337	5,262,077	663,545	988,782	8,454,741	
13500	DEPARTMENT OF REVENUE	73,466,760	5,989,279	20,460,487	2,580,055	1,015,233	30,045,054	
13700	DEPARTMENT OF SECRETARY OF STATE	8,040,897	655,523	2,239,389	282,386	421,420	3,598,718	
14300	DEPARTMENT OF STATE TREASURER (w/o State Health Plan)	25,609,833	2,087,807	7,132,337	899,338	305,708	10,425,235	
14300.2	DEPARTMENT OF STATE TREASURER (State Health Plan Only)	3,426,093	279,308	954,167	120,320	15,880	1,369,675	
18400	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	88,143,107	7,185,748	24,547,849	3,095,469	609,414	35,438,480	
18600	STATE BOARD OF BARBER EXAMINERS	221,737	18,077	61,754	7,787	10,892	98,510	
18640	NORTH CAROLINA BOARD OF OPTICIANS	36,678	2,990	10,215	1,288	2,048	16,541	
18740	NC AUCTIONEERS LICENSING BOARD	103,366	8,427	28,788	3,630	4,134	44,979	
18780	NC STATE BOARD OF EXAMINERS OF PRACTICING PSYCHOLOGISTS	465,148	37,921	129,544	16,335	6,126	189,826	
19005	COMMUNITY COLLEGE SYSTEM OFFICE	15,103,149	1,231,264	4,206,226	530,403	1,581,047	7,548,940	
19100	DEPARTMENT OF PUBLIC SAFETY	326,802,544	26,842,138	91,014,484	11,476,873	14,329,830	143,463,325	
19120	DEPARTMENT OF ADULT CORRECTION	844,697,689	68,862,843	235,248,242	29,664,666	310,381,083	644,156,834	
20100	APPALACHIAN STATE UNIVERSITY	123,042,569	10,030,880	34,267,346	4,321,092	4,567,353	53,186,671	
20200	NORTH CAROLINA SCHOOL OF THE ARTS	16,468,585	1,342,579	4,586,500	578,355	513,834	7,021,268	
20300	EAST CAROLINA UNIVERSITY	220,513,650	17,977,079	61,413,035	7,744,148	5,109,839	92,244,101	
20400	ELIZABETH CITY STATE UNIVERSITY	18,284,164	1,490,592	5,092,138	642,116	718,944	7,943,790	
20600	FAYETTEVILLE STATE UNIVERSITY	36,558,324	2,980,368	10,181,491	1,283,880	2,580,340	17,026,079	
20700	NORTH CAROLINA A&T UNIVERSITY	67,806,622	5,527,844	18,884,139	2,381,279	761,520	27,554,782	
20800	NORTH CAROLINA CENTRAL UNIVERSITY	52,538,420	4,283,124	14,631,946	1,845,080	178,075	20,938,225	
20900	UNIVERSITY OF NORTH CAROLINA AT GREENSBORO	84,491,943	6,898,092	23,531,000	2,967,245	381,043	33,767,380	
21200	UNIVERSITY OF NORTH CAROLINA AT PEMBROKE	33,792,442	2,754,883	9,411,193	1,186,746	1,106,824	14,559,646	
21300	NC STATE UNIVERSITY	366,706,935	29,895,290	102,127,854	12,878,263	8,503,593	153,405,000	
21520	UNC-CHAPEL HILL CB1260	551,510,865	44,961,182	153,595,734	19,368,332	17,442,682	235,367,934	
21525	UNC-GENERAL ADMINISTRATION (w/o SEAA)	19,414,524	1,582,743	5,406,944	681,812	1,115,861	8,787,360	
21525.2	UNC-GENERAL ADMINISTRATION (SEAA Only)	2,862,579	233,368	797,228	100,530	385,789	1,516,915	
21550	UNC HEALTH CARE SYSTEM	666,902,661	54,368,343	185,732,340	23,420,740	4,215,955	267,737,378	
21570	UNIVERSITY OF NORTH CAROLINA PRESS	2,989,287	243,698	832,516	104,980	112,716	1,293,910	
21800	WESTERN CAROLINA UNIVERSITY	59,533,984	4,853,428	16,580,210	2,090,755	1,614,992	25,139,385	
21900	WINSTON-SALEM STATE UNIVERSITY	29,301,010	2,388,725	8,160,329	1,029,013	927,341	12,505,408	
22000	DEPARTMENT OF PUBLIC INSTRUCTION	64,505,569	5,258,730	17,964,796	2,265,350	4,325,707	29,814,583	
23000	UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE	18,677,623	1,522,668	5,201,716	655,933	586,771	7,967,088	
23100	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	123,601,080	10,076,412	34,422,892	4,340,707	3,588,589	52,428,600	
23200	UNIVERSITY OF NORTH CAROLINA AT WILMINGTON	76,005,903	6,196,279	21,167,638	2,669,227	1,959,678	31,992,822	
30000	YANCEY COUNTY SCHOOLS	13,672,693	1,114,648	3,807,844	480,167	93,145	5,495,804	
30100	ALAMANCE COUNTY SCHOOLS	141,143,341	11,506,521	39,308,410	4,956,768	1,794,363	57,566,062	
30102	CLOVER GARDEN CHARTER SCHOOL	3,577,808	291,676	996,419	125,648	118,262	1,532,005	
30103	RIVER MILL ACADEMY CHARTER	3,846,226	313,558	1,071,174	135,074	-	1,519,806	
30104	THE HAWBRIDGE SCHOOL	3,075,981	250,765	856,660	108,024	220,645	1,436,094	
30105	ALAMANCE COMMUNITY COLLEGE	13,429,282	1,094,804	3,740,054	471,619	67,115	5,373,592	
30200	ALEXANDER COUNTY SCHOOLS	31,415,018	2,561,067	8,749,080	1,103,254	585,795	12,999,196	
30300	ALLEGHANY COUNTY SCHOOLS	11,013,512	897,862	3,067,262	386,780	377,527	4,729,431	
30400	ANSON COUNTY SCHOOLS	21,041,710	1,715,397	5,860,115	738,957	944,247	9,258,716	
30405	SOUTH PIEDMONT COMMUNITY COLLEGE	12,095,524	986,071	3,368,602	424,779	118,929	4,998,381	
30500	ASHE COUNTY SCHOOLS	20,166,431	1,644,041	5,616,349	708,218	584,348	8,552,956	
30600	AVERY COUNTY SCHOOLS	16,036,780	1,307,377	4,466,242	563,191	399,853	6,736,663	
30601	GRANDFATHER ACADEMY	-	-	-	-	-	-	
30700	BEAUFORT COUNTY SCHOOLS	41,658,284	3,396,136	11,601,829	1,462,984	1,546,759	18,007,708	
30705	BEAUFORT COUNTY COMMUNITY COLLEGE	8,656,094	705,676	2,410,721	303,991	207,481	3,627,869	
30800	BERTIE COUNTY SCHOOLS	11,922,135	971,936	3,320,314	418,690	394,353	5,105,293	
30900	BLADEN COUNTY SCHOOLS	28,750,835	2,343,873	8,007,105	1,009,691	2,026,910	13,387,579	
30905	BLADEN COMMUNITY COLLEGE	5,091,624	415,088	1,418,017	178,811	265,853	2,277,769	
31000	BRUNSWICK COUNTY SCHOOLS	83,910,090	6,840,657	23,368,954	2,946,811	1,156,649	34,313,071	
31005	BRUNSWICK COMMUNITY COLLEGE	8,107,585	660,960	2,257,962	284,728	324,157	3,527,807	
31100	BUNCOMBE COUNTY SCHOOLS	163,273,731	13,310,671	45,471,722	5,733,958	721,436	65,237,787	
31101	FRANCINE DELANY NEW SCHOOL FOR CHILDREN	1,083,679	88,345	301,804	38,057	68,265	496,471	

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
					Proportional Share of Pension Expense	Total Employer Pension Expense	
\$ 149,433	\$ -	\$ 284,673	\$ 434,106	\$ 5,220,889	\$ 316,678	\$ 5,537,567	
411,372	-	508,428	919,800	14,372,492	371,227	14,743,719	
93,137	-	409,590	502,727	3,254,027	19,544	3,273,571	
631,362	-	171,590	802,952	22,058,514	526,928	22,585,442	
2,721,753	-	-	2,721,753	95,092,491	7,940,728	103,033,219	
22,457	-	3,225	25,682	784,595	201,192	985,787	
217,210	-	-	217,210	7,589,861	1,226,701	8,815,562	
75,172	-	-	75,172	2,626,351	628,478	3,254,829	
714,323	-	-	714,323	24,957,001	4,507,994	29,464,995	
96,915	-	-	96,915	3,386,011	623,946	4,009,957	
111,939	-	-	111,939	3,910,938	609,485	4,520,423	
31,599	-	56,666	88,265	1,104,022	148,685	1,252,707	
586,030	-	-	586,030	20,474,707	1,693,474	22,168,181	
71,296	-	-	71,296	2,490,928	206,908	2,697,836	
304,256	-	59,696	363,952	10,630,081	114,073	10,744,154	
43,585	-	707,758	751,343	1,622,759	186,144	1,708,903	
40,078	-	-	40,078	1,400,233	167,244	1,567,477	
6,128	-	-	6,128	214,098	5,195	219,293	
246,828	-	-	246,828	8,623,667	874,637	9,498,304	
5,565,277	-	31,513,899	37,079,176	194,439,422	4,851,509	199,290,931	
546,383	-	3,548,157	4,094,540	19,089,520	2,331,444	21,420,964	
239,371	-	-	239,371	8,363,138	679,959	9,043,097	
139,454	-	-	139,454	4,872,228	483,725	5,355,953	
542,237	-	-	542,237	18,944,639	1,180,401	20,125,040	
59,347	-	77,791	137,138	2,073,481	286,162	2,359,643	
189,019	-	93,955	282,974	6,603,926	317,866	6,921,792	
25,287	-	84,418	109,705	883,476	(44,967)	838,509	
650,558	-	87,015	737,573	22,729,181	610,981	23,340,162	
1,637	-	15,080	16,717	57,179	2,014	59,193	
271	-	295	566	9,458	1,680	11,138	
763	-	-	763	26,655	1,884	28,539	
3,433	-	1,332	4,765	119,946	814	120,760	
111,472	-	-	111,472	3,894,601	729,866	4,624,467	
2,412,033	-	340,575,719	342,987,752	84,271,528	(101,301,559)	(17,030,031)	
6,234,465	-	-	6,234,465	217,819,495	103,460,361	321,279,856	
908,141	-	510,595	1,418,736	31,728,594	1,294,222	33,022,816	
121,550	-	-	121,550	4,246,701	327,916	4,574,617	
1,627,546	-	4,379,857	6,007,403	56,863,151	(1,562,870)	55,300,281	
134,950	-	-	134,950	4,714,879	342,026	5,056,905	
269,826	-	83,145	352,971	9,427,178	596,449	10,023,627	
500,461	-	670,914	1,171,375	17,485,077	259,824	17,744,901	
387,771	-	466,627	854,398	13,547,915	(371)	13,547,544	
623,610	-	1,265,303	1,888,913	21,787,667	82,070	21,869,737	
249,412	-	391,921	641,333	8,713,949	464,867	9,178,816	
2,706,556	-	5,681,009	8,387,565	94,561,546	(734,252)	93,827,294	
4,070,539	-	6,469,099	10,539,638	142,216,345	4,234,707	146,451,052	
143,293	-	-	143,293	5,006,361	852,978	5,859,339	
21,128	-	-	21,128	738,164	183,553	921,717	
4,922,212	-	-	4,922,212	171,972,059	5,134,071	177,106,130	
22,063	-	-	22,063	770,838	75,622	846,460	
439,403	-	116,403	555,806	15,351,838	878,817	16,230,655	
216,262	-	398,071	614,333	7,555,758	(48,577)	7,507,181	
476,097	-	-	476,097	16,833,845	2,641,358	19,275,203	
137,854	-	294,338	432,192	4,816,339	29,881	4,846,220	
912,263	-	1,780,418	2,692,681	31,872,616	749,174	32,621,790	
560,977	-	-	560,977	19,599,399	1,098,127	20,697,526	
100,914	-	198,365	299,279	3,525,734	(178,980)	3,346,754	
1,041,737	-	3,790,605	4,832,342	36,396,182	(1,000,334)	35,395,848	
26,407	-	4,749	31,156	922,598	35,795	958,393	
28,388	-	91,897	120,285	991,814	(27,197)	964,617	
22,703	-	61,530	84,233	793,193	74,140	867,333	
99,118	-	44,633	143,751	3,462,966	(70,590)	3,392,376	
231,865	-	627,710	859,575	8,100,890	(98,344)	8,002,546	
81,287	-	51,956	133,243	2,840,019	42,825	2,882,844	
155,303	-	70,142	225,445	5,425,958	302,034	5,727,992	
89,274	-	79,969	169,243	3,119,034	102,211	3,221,245	
148,842	-	141,777	290,619	5,200,253	(13,040)	5,187,213	
118,363	-	31,519	149,882	4,135,353	87,582	4,222,935	
307,468	-	9,725	9,725	-	12,368	12,368	
63,888	-	1,383,441	1,690,909	10,742,289	32,781	10,775,070	
87,994	-	21,435	85,323	2,232,119	43,795	2,275,914	
212,201	-	86,938	174,932	3,074,323	10,559	3,084,882	
37,580	-	79,078	291,279	7,413,886	667,254	8,081,140	
619,316	-	3,829	41,409	1,312,961	121,657	1,434,618	
59,840	-	111,578	730,894	21,637,627	295,169	21,932,796	
1,205,075	-	-	59,840	2,090,677	180,295	2,270,972	
7,998	-	967,445	2,172,520	42,102,875	(1,143,588)	40,959,287	
	-	5,434	13,432	279,445	28,844	308,289	

Teachers' and State Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023

								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		
31102	EVERGREEN COMMUNITY CHARTER SCHOOL	2,974,282	242,474	828,337	104,453	2,349	1,177,613		
31105	ASHEVILLE-BUNCOMBE TECHNICAL COLLEGE	25,081,331	2,044,722	6,985,149	880,823	250,478	10,161,172		
31110	ASHEVILLE CITY SCHOOLS	37,388,599	3,048,054	10,412,719	1,313,038	-	14,773,811		
31200	BURKE COUNTY SCHOOLS	70,209,055	5,723,699	19,553,216	2,465,649	1,458,817	29,201,381		
31205	WESTERN PIEDMONT COMMUNITY COLLEGE	7,674,114	625,622	2,137,240	269,505	117,743	3,150,110		
31300	CABARRUS COUNTY SCHOOLS	213,583,107	17,412,076	59,482,879	7,500,756	302,553	84,698,264		
31301	CAROLINA INTERNATIONAL SCHOOL	3,737,859	304,724	1,040,993	131,269	-	1,476,986		
31320	KANNAPOLIS CITY SCHOOLS	35,939,794	2,929,943	10,009,230	1,262,158	310,335	14,511,666		
31400	CALDWELL COUNTY SCHOOLS	66,331,152	5,407,558	18,473,221	2,329,462	1,055,314	27,265,555		
31405	CALDWELL COMMUNITY COLLEGE	15,971,760	1,302,076	4,448,134	560,907	904,969	7,216,086		
31500	CAMDEN COUNTY SCHOOLS	12,884,108	1,050,360	3,588,223	452,473	530,340	5,621,396		
31600	CARTERET COUNTY SCHOOLS	54,092,249	4,409,798	15,064,687	1,899,648	1,404,461	22,778,594		
31605	CARTERET COMMUNITY COLLEGE	8,637,754	704,181	2,405,614	303,347	341,480	3,754,622		
31700	CASWELL COUNTY SCHOOLS	14,769,710	1,204,081	4,113,363	518,693	439,489	6,275,626		
31800	CATAWBA COUNTY SCHOOLS	95,165,346	7,758,227	26,503,542	3,342,081	1,819,823	39,423,673		
31805	CATAWBA VALLEY COMMUNITY COLLEGE	21,290,122	1,735,649	5,929,297	747,681	775,286	9,187,913		
31810	HICKORY CITY SCHOOLS	22,368,800	1,823,586	6,229,709	785,563	272,338	9,111,196		
31820	NEWTON-CONOVER CITY SCHOOLS	18,909,363	1,541,560	5,266,256	664,072	-	7,471,888		
31900	CHATHAM COUNTY SCHOOLS	62,606,631	5,103,921	17,435,942	2,198,662	386,821	25,125,346		
32000	CHEROKEE COUNTY SCHOOLS	23,662,545	1,929,057	6,590,017	830,997	269,275	9,619,346		
32005	TRI-COUNTY COMMUNITY COLLEGE	6,050,263	493,240	1,684,998	212,477	145,652	2,536,367		
32100	EDENTON-CHOWAN COUNTY SCHOOLS	13,477,631	1,098,746	3,753,519	473,317	530,787	5,856,369		
32200	CLAY COUNTY SCHOOLS	10,258,271	836,292	2,856,928	360,257	415,075	4,468,552		
32300	CLEVELAND COUNTY SCHOOLS	93,133,031	7,592,545	25,937,542	3,270,709	1,299,512	39,100,308		
32305	CLEVELAND COMMUNITY COLLEGE	11,528,676	939,860	3,210,735	404,872	626,597	5,182,064		
32400	COLUMBUS COUNTY SCHOOLS	33,744,094	2,750,942	9,997,728	1,185,048	957,796	14,291,514		
32405	SOUTHEASTERN COMMUNITY COLLEGE	8,230,958	671,018	2,292,321	289,060	41,063	3,293,462		
32410	WHITEVILLE CITY SCHOOLS	15,209,850	1,239,963	4,235,942	534,150	644,220	6,654,275		
32500	NEW BERN CRAVEN COUNTY BOARD OF EDUCATION	80,000,510	6,521,934	22,280,136	2,809,512	824,682	32,346,264		
32505	CRAVEN COMMUNITY COLLEGE	12,839,094	1,046,690	3,575,687	450,892	224,350	5,297,619		
32600	CUMBERLAND COUNTY SCHOOLS	291,612,999	23,773,357	81,214,195	10,241,063	6,986,363	122,214,978		
32605	FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE	51,481,416	4,196,953	14,337,571	1,807,959	2,671,220	23,013,703		
32700	CURRITUCK COUNTY SCHOOLS	30,311,332	2,471,091	8,441,704	1,064,494	688,767	12,646,056		
32800	DARE COUNTY SCHOOLS	39,854,375	3,249,074	11,099,441	1,399,633	573,261	16,321,409		
32900	DAVIDSON COUNTY SCHOOLS	100,962,195	8,230,807	28,117,964	3,545,659	678,350	40,572,780		
32901	INVEST COLLEGIATE CHARTER (DAVIDSON)	1,572,168	128,169	437,849	55,212	60,014	681,244		
32904	DISCOVERY CHARTER	1,678,869	136,868	467,565	58,960	318,820	982,213		
32905	DAVIDSON COUNTY COMMUNITY COLLEGE	14,499,624	1,182,062	4,038,144	509,208	103,567	5,832,981		
32910	LEXINGTON CITY SCHOOLS	19,692,946	1,605,441	5,484,484	691,590	346,506	8,128,021		
32915	ALAMANCE COMMUNITY SCHOOLS	2,312,404	188,516	644,004	81,209	451,791	1,365,520		
32920	THOMASVILLE CITY SCHOOLS	15,828,381	1,290,387	4,408,203	555,872	-	6,254,462		
33000	DAVIE COUNTY SCHOOLS	38,568,965	3,144,283	10,741,454	1,354,491	552,487	15,792,715		
33001	NORTHEAST REGIONAL SCHOOL FOR BIOTECHNOLOGY	616,863	50,289	171,796	21,663	4,622	248,370		
33027	CORNERSTONE ACADEMY	6,395,373	521,374	1,781,111	224,597	35,585	2,562,667		
33100	DUPLIN COUNTY SCHOOLS	55,225,944	4,502,221	15,380,421	1,939,462	837,163	22,659,267		
33105	JAMES SPRUNT TECHNICAL COLLEGE	7,277,321	593,274	2,026,733	255,570	304,261	3,179,838		
33200	DURHAM PUBLIC SCHOOLS	263,807,456	21,506,548	73,470,356	9,264,569	-	104,241,473		
33202	CENTRAL PARK SCHOOL FOR CHILDREN	4,759,851	388,040	1,325,618	167,160	121,367	2,002,185		
33203	HEALTHY START ACADEMY	4,551,451	371,051	1,267,579	159,841	329,136	2,127,607		
33204	VOYAGER ACADEMY	8,280,974	675,095	2,306,251	290,817	88,785	3,360,948		
33205	DURHAM TECHNICAL INSTITUTE	22,033,693	1,796,267	6,136,382	773,794	697,587	9,404,030		
33206	BEAR GRASS CHARTER SCHOOL	2,063,991	168,264	574,821	72,485	51,784	867,354		
33207	INVEST COLLEGIATE CHARTER (BUNCOMBE)	9,479,690	772,819	2,640,093	332,914	60,655	3,806,481		
33209	PIONEER SPRINGS COMMUNITY CHARTER	-	-	-	-	-	-		
33300	EDGECOMBE COUNTY SCHOOLS	37,473,616	3,054,986	10,436,399	1,316,024	506,072	15,313,481		
33305	EDGECOMBE TECHNICAL COLLEGE	7,770,811	633,505	2,164,170	272,901	319,850	3,390,426		
33400	WINSTON-SALEM-FORSYTH COUNTY SCHOOLS	357,073,863	29,109,967	99,445,044	12,539,962	6,021,065	147,116,038		
33402	ARTS BASED ELEMENTARY CHARTER	3,397,750	276,997	946,273	119,324	11,018	1,353,612		
33405	FORSYTH TECHNICAL INSTITUTE	31,244,963	2,547,204	8,701,720	1,097,282	417,026	12,763,232		
33500	FRANKLIN COUNTY SCHOOLS	51,741,499	4,218,156	14,410,004	1,817,093	377,087	20,822,340		
33501	A CHILD'S GARDEN CHARTER (AKA CROSS CREEK CHARTER)	2,185,697	178,186	608,716	76,759	161,094	1,024,755		
33600	GASTON COUNTY SCHOOLS	172,064,868	14,027,357	47,920,053	6,042,691	-	67,990,101		
33605	GASTON COLLEGE	21,810,288	1,778,054	6,074,164	765,948	1,127,820	9,745,986		
33700	GATES COUNTY SCHOOLS	12,789,078	1,042,612	3,561,757	449,136	243,459	5,296,964		
33800	GRAHAM COUNTY SCHOOLS	10,079,881	821,749	2,807,246	353,992	516,706	4,499,693		
33900	GRANVILLE COUNTY SCHOOLS	39,714,331	3,237,657	11,060,438	1,394,715	-	15,692,810		
34000	GREENE COUNTY SCHOOLS	22,283,772	1,816,655	6,206,029	782,577	917,969	9,723,230		
34100	GUILFORD COUNTY SCHOOLS	466,341,010	38,180,871	130,432,936	16,447,517	-	185,061,324		
34105	GUILFORD TECHNICAL COMMUNITY COLLEGE	36,259,896	2,956,039	10,098,378	1,273,400	1,045,937	15,373,754		
34200	HALIFAX COUNTY SCHOOLS	13,816,072	1,126,337	3,847,775	485,202	420,025	5,879,339		
34205	HALIFAX COMMUNITY COLLEGE	5,815,188	474,075	1,619,529	204,222	93,751	2,391,577		
34220	ROANOKE RAPIDS CITY SCHOOLS	17,042,101	1,389,334	4,746,224	598,496	152,170	6,886,224		
34230	WELDON CITY SCHOOLS	6,230,320	507,918	1,735,144	218,800	507,918	2,969,781		
34300	HARNETT COUNTY SCHOOLS	109,893,376	8,958,910	30,605,297	3,859,310	143,440	43,566,957		
34400	HAYWOOD COUNTY SCHOOLS	45,494,507	3,708,879	12,670,217	1,597,707	105,843	18,082,646		
34405	HAYWOOD TECHNICAL COLLEGE	8,379,339	683,114	2,333,645	294,271	36,722	3,347,752		
34500	HENDERSON COUNTY SCHOOLS	88,416,527	7,208,039	24,623,996	3,105,072	886,081	35,823,188		
34501	MOUNTAIN COMMUNITY SCHOOL	1,247,064	101,665	347,307	43,795	25,160	517,927		

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	
21,952	-	61,265	83,217	766,969	(87,552)	679,417	
185,118	-	77,377	262,495	6,467,643	(68,796)	6,398,847	
275,954	-	1,011,511	1,287,465	9,641,276	(790,215)	8,851,061	
518,192	-	820,520	1,338,712	18,104,585	(76,980)	18,027,605	
56,640	-	-	56,640	1,878,899	80,976	2,059,875	
1,576,394	-	3,366,522	4,942,916	55,075,994	(1,335,821)	53,740,173	
27,588	-	204,774	232,362	963,870	(137,094)	826,776	
265,261	-	297,115	562,376	9,267,680	(317,509)	8,950,171	
489,571	-	986,855	1,476,426	17,104,602	(661,364)	16,443,238	
117,883	-	-	117,883	4,118,587	409,677	4,528,264	
95,094	-	60,393	155,487	3,322,384	187,476	3,509,860	
399,239	-	1,470,129	1,869,368	13,948,595	(119,492)	13,829,103	
63,753	-	-	63,753	2,227,390	209,431	2,436,821	
109,011	-	105,850	214,861	3,808,618	(6,698)	3,801,920	
702,387	-	735,613	1,438,000	24,539,984	235,460	24,775,444	
157,136	-	-	157,136	5,490,016	407,575	5,897,591	
165,098	-	426,618	591,716	5,768,171	(90,900)	5,677,271	
139,564	-	393,068	532,632	4,876,097	(317,658)	4,558,439	
462,081	-	754,688	1,216,749	16,144,172	(261,034)	15,883,138	
174,646	-	247,840	422,486	6,101,785	(224,636)	5,877,149	
44,655	-	11,858	56,513	1,560,162	134,797	1,694,959	
99,474	-	164,546	264,020	3,475,434	7,066	3,482,500	
75,713	-	54,396	130,109	2,645,268	91,161	2,736,429	
687,387	-	748,009	1,435,396	24,015,917	(228,253)	23,787,664	
85,090	-	-	85,090	2,972,863	157,755	3,130,618	
249,055	-	215,695	464,750	8,701,482	207,615	8,909,097	
60,750	-	46,892	107,642	2,122,491	(73,791)	2,048,700	
112,259	-	208,460	320,719	3,922,115	238,887	4,161,002	
590,460	-	936,336	1,526,796	20,629,476	(544,703)	20,084,773	
94,762	-	-	94,762	3,310,776	121,928	3,432,704	
2,152,310	-	8,085,710	10,238,020	75,197,310	(791,036)	74,406,274	
379,969	-	-	379,969	13,275,348	1,541,158	14,816,506	
223,719	-	32,700	256,419	7,816,286	301,381	8,117,667	
294,153	-	459,839	753,992	10,277,120	(60,332)	10,216,788	
745,172	-	1,707,583	2,452,755	26,034,799	(1,324,886)	24,709,913	
11,604	-	423,742	435,346	405,410	(132,046)	273,364	
12,391	-	-	12,391	432,925	197,829	630,754	
107,017	-	-	107,017	3,738,972	55,086	3,794,058	
145,348	-	372,446	517,794	5,078,157	(163,818)	4,914,339	
17,067	-	-	17,067	596,292	287,618	883,910	
116,825	-	556,098	672,923	4,081,614	(349,665)	3,731,949	
284,666	-	529,657	814,323	9,945,656	(500,459)	9,445,197	
4,553	-	109,104	113,657	159,069	(49,822)	109,247	
47,202	-	42,001	89,203	1,649,154	24,559	1,673,713	
407,606	-	110,273	517,879	14,240,938	10,475	14,251,413	
53,712	-	-	53,712	1,876,579	170,656	2,047,235	
1,947,085	-	5,662,740	7,609,825	68,027,186	(2,966,152)	65,061,034	
35,131	-	526,106	561,237	1,227,408	(111,803)	1,115,605	
33,593	-	-	33,593	1,173,668	159,586	1,333,254	
61,119	-	30,658	91,777	2,135,388	(17,045)	2,118,343	
162,624	-	-	162,624	5,681,758	424,066	6,105,824	
15,234	-	26,924	42,158	532,235	24,427	556,662	
69,967	-	380,381	450,348	2,444,497	(543)	2,443,954	
-	-	-	-	-	(217,498)	(217,498)	
276,582	-	527,744	804,326	9,863,202	(205,100)	9,458,102	
57,354	-	55,586	112,940	2,003,834	(21,703)	1,982,131	
2,635,457	-	912,228	3,547,685	92,077,496	1,208,198	93,285,694	
25,078	-	27,900	52,978	876,167	(6,597)	869,570	
230,610	-	172,644	403,254	8,057,039	231,442	8,288,481	
381,889	-	363,744	745,633	13,342,415	(263,306)	13,079,109	
16,132	-	-	16,132	563,619	107,012	670,631	
1,269,960	-	8,488,314	9,758,274	44,369,818	(4,444,607)	39,925,211	
160,975	-	-	160,975	5,624,149	449,585	6,073,734	
94,392	-	190,063	284,455	3,297,879	44,174	3,342,053	
74,397	-	81,713	156,110	2,599,267	166,826	2,766,093	
293,120	-	602,120	895,240	10,241,008	(682,888)	9,558,120	
164,470	-	99,623	264,093	5,746,245	187,713	5,933,958	
3,456,667	-	6,196,025	9,652,712	120,769,600	(5,747,035)	115,022,565	
267,624	-	130,399	398,023	9,350,224	379,575	9,729,799	
101,972	-	516,963	618,935	3,562,706	(266,680)	3,296,026	
42,920	-	223,378	266,298	1,499,544	(40,956)	1,458,588	
125,783	-	155,732	281,515	4,394,592	(115,406)	4,279,186	
45,984	-	66,846	112,830	1,606,593	106,877	1,713,470	
811,091	-	2,996,364	3,807,455	28,337,854	(2,045,715)	26,292,139	
335,782	-	1,070,411	1,406,193	11,731,523	(441,112)	11,290,411	
61,845	-	164,004	225,849	2,160,753	(167,677)	1,993,076	
652,576	-	494,957	1,147,533	22,799,687	(244,554)	22,555,133	
9,204	-	22,703	31,907	321,576	(11,406)	310,170	

Teachers' and State Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023

								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	
34505	BLUE RIDGE COMMUNITY COLLEGE	12,882,441	1,050,224	3,587,759	452,414	534,112	5,624,509		
34600	HERTFORD COUNTY SCHOOLS	16,021,776	1,306,154	4,462,063	562,664	187,505	6,518,386		
34605	ROANOKE-CHOWAN COMMUNITY COLLEGE	3,247,702	264,765	904,485	114,055	190,075	1,473,380		
34700	HOKA COUNTY SCHOOLS	57,513,340	4,688,698	16,017,461	2,019,792	574,440	23,300,391		
34800	HYDE COUNTY SCHOOLS	5,818,522	474,347	1,620,458	204,339	185,128	2,484,272		
34900	IREDELL-STATESVILLE SCHOOLS	122,637,440	9,997,852	34,154,518	4,306,865	546,090	59,005,325		
34901	AMERICAN RENAISSANCE MIDDLE SCHOOL	3,484,444	284,065	970,418	122,369	57,280	1,434,132		
34903	SUCCESS INSTITUTE	345,110	28,135	96,113	12,120	81,420	217,788		
34905	MITCHELL COMMUNITY COLLEGE	10,918,482	890,115	3,040,796	383,443	177,123	4,491,477		
34910	MOORESVILLE CITY SCHOOLS	36,633,348	2,986,484	10,202,385	1,286,515	-	14,475,384		
35000	JACKSON COUNTY SCHOOLS	27,193,671	2,216,928	7,573,435	955,006	393,564	11,138,933		
35005	SOUTHWESTERN COMMUNITY COLLEGE	9,898,156	806,934	2,756,636	347,610	10,491	3,921,671		
35100	JOHNSTON COUNTY SCHOOLS	223,402,905	18,212,621	62,217,692	7,845,615	861,919	89,137,847		
35105	JOHNSTON TECHNICAL COLLEGE	18,089,102	1,474,690	5,037,813	635,265	-	7,147,768		
35106	NEUSE CHARTER SCHOOL	3,994,607	325,655	1,112,498	140,285	-	1,578,438		
35200	JONES COUNTY SCHOOLS	8,506,046	693,444	2,368,933	298,721	175,084	3,536,182		
35300	SANFORD-LEE COUNTY BOARD OF EDUCATION	65,778,309	5,362,570	18,319,533	2,310,082	1,563,504	27,565,689		
35305	CENTRAL CAROLINA COMMUNITY COLLEGE	24,844,599	2,025,422	6,919,216	872,509	211,346	10,028,493		
35400	LENOIR COUNTY SCHOOLS	56,009,527	4,566,101	15,598,649	1,966,981	2,369,470	24,501,201		
35401	CHILDRENS VILLAGE ACADEMY	478,518	47,163	161,117	20,317	32,099	260,696		
35405	LENOIR COUNTY COMMUNITY COLLEGE	14,069,486	1,146,996	3,919,351	494,102	-	5,559,449		
35500	LINCOLN COUNTY SCHOOLS	68,711,911	5,601,646	19,136,262	2,413,071	1,142,943	28,293,922		
35600	MACON COUNTY SCHOOLS	30,798,154	2,510,778	8,577,284	1,081,590	819,893	12,989,545		
35700	MADISON COUNTY SCHOOLS	16,580,287	1,351,686	4,617,609	582,278	709,447	7,261,020		
35800	MARTIN COUNTY SCHOOLS	18,735,974	1,527,425	5,217,967	657,983	202,035	7,605,410		
35805	MARTIN COMMUNITY COLLEGE	3,761,199	306,627	1,047,494	132,088	43,944	1,530,153		
35900	MCDOWELL COUNTY SCHOOLS	37,496,957	3,056,889	10,442,900	1,316,844	233,234	15,049,867		
35905	MCDOWELL TECHNICAL COLLEGE	5,681,812	463,202	1,582,384	199,538	675,991	2,920,515		
36000	CHARLOTTE-MECKLENBURG COUNTY SCHOOLS	973,713,830	79,390,711	271,179,228	34,195,542	-	384,755,481		
36003	COMMUNITY SCHOOL OF DAVIDSON	7,235,641	589,876	2,015,125	254,106	211,674	3,070,781		
36004	CORVIAN COMMUNITY CHARTER SCHOOL	6,135,290	500,171	1,708,678	215,463	87,747	2,512,059		
36005	CENTRAL PIEDMONT COMMUNITY COLLEGE	68,963,658	5,622,169	19,206,373	2,421,912	-	27,250,454		
36006	LAKE NORMAN CHARTER SCHOOL	11,662,052	950,733	3,247,881	409,556	-	4,608,170		
36007	SOCRATES ACADEMY	4,783,192	389,943	1,332,119	167,979	172,050	2,062,091		
36008	PINE LAKE PREP CHARTER	10,825,119	882,503	3,014,795	380,164	-	4,277,462		
36009	CHARLOTTE SECONDARY CHARTER	1,175,375	95,821	327,342	41,278	59,603	524,044		
36100	MITCHELL COUNTY SCHOOLS	11,922,135	971,936	3,320,314	418,690	420,361	5,131,301		
36102	KIPP CHARLOTTE CHARTER	-	-	-	-	-	-		
36105	MAYLAND TECHNICAL COLLEGE	5,398,388	440,096	1,503,451	189,584	116,126	2,249,257		
36200	MONTGOMERY COUNTY SCHOOLS	22,348,793	1,821,955	6,224,137	784,860	401,573	9,232,525		
36205	MONTGOMERY COMMUNITY COLLEGE	4,761,518	388,176	1,326,082	167,218	-	1,881,476		
36300	MOORE COUNTY SCHOOLS	81,037,508	6,606,474	22,568,940	2,845,930	396,211	32,417,555		
36301	ACADEMY OF MOORE COUNTY	2,033,982	165,818	566,464	71,431	51,837	855,550		
36302	STARS CHARTER SCHOOL	3,557,801	290,045	990,847	124,945	114,176	1,520,013		
36303	THE NORTH CAROLINA LEADERSHIP ACADEMY	4,646,482	378,798	1,294,045	163,178	42,676	1,878,697		
36305	SANDHILLS COMMUNITY COLLEGE	17,193,816	1,401,703	4,788,476	603,824	736,835	7,530,838		
36400	NASH-ROCKY MOUNT SCHOOLS	82,876,427	6,756,389	23,081,079	2,910,511	1,359,801	34,107,780		
36405	NASH COMMUNITY COLLEGE	12,137,204	989,469	3,380,210	426,243	-	4,795,922		
36500	NEW HANOVER COUNTY SCHOOLS	197,217,889	16,077,923	54,925,167	6,926,031	3,601,835	81,530,956		
36501	CAPE FEAR CENTER FOR INQUIRY	2,494,129	203,330	694,615	87,591	17,331	1,002,867		
36502	WILMINGTON PREP ACADEMY	431,804	35,202	120,257	15,164	-	170,623		
36505	CAPE FEAR COMMUNITY COLLEGE	36,123,186	2,944,894	10,060,304	1,268,599	1,296,295	15,570,092		
36600	NORTHAMPTON COUNTY SCHOOLS	8,827,815	719,676	2,458,546	310,021	36,205	3,524,448		
36601	GASTON COLLEGE PREPARATORY CHARTER	-	-	-	-	1,175,895	1,175,895		
36700	ONSLOW COUNTY SCHOOLS	159,971,011	13,041,422	44,551,914	5,617,970	1,779,182	64,990,488		
36701	ZECA SCHOOL OF THE ARTS AND TECHNOLOGY	430,137	35,066	119,793	15,106	-	169,965		
36705	COASTAL CAROLINA COMMUNITY COLLEGE	15,319,885	1,248,933	4,266,587	538,014	464,500	6,518,034		
36800	ORANGE COUNTY SCHOOLS	58,086,856	4,735,453	16,177,185	2,039,934	1,027,626	23,980,198		
36802	ORANGE CHARTER SCHOOL	4,441,416	362,080	1,236,934	155,977	-	1,754,991		
36810	CHAPEL HILL - CARRBORO CITY SCHOOLS	112,079,073	9,137,096	31,214,013	3,936,069	336,026	44,623,204		
36900	PAMLICO COUNTY SCHOOLS	12,395,619	1,010,536	3,452,179	435,318	709,023	5,607,056		
36901	ARAPAHOE CHARTER SCHOOL	3,924,585	319,946	1,092,997	137,826	218,556	1,769,325		
36905	PAMLICO COMMUNITY COLLEGE	3,332,729	271,696	928,165	117,041	-	1,316,902		
37000	ELIZABETH CITY AND PASQUOTANK COUNTY SCHOOLS	31,943,519	2,604,152	8,896,268	1,121,814	-	12,622,234		
37001	N.E. ACADEMY OF AEROSPACE & ADVANCED TECHNOLOGY	3,809,548	310,568	1,060,959	133,786	162,927	1,668,240		
37005	COLLEGE OF THE ALBEMARLE	10,163,241	828,545	2,830,462	356,920	464,899	4,480,826		
37100	PENDER COUNTY SCHOOLS	63,797,010	5,200,965	17,767,462	2,240,467	2,047,746	27,256,640		
37200	PERQUIMANS COUNTY SCHOOLS	11,923,802	972,072	3,320,778	418,748	544,350	5,255,948		
37300	PERSON COUNTY SCHOOLS	30,858,173	2,515,671	8,593,999	1,083,698	644,650	12,838,018		
37301	ROXBORO COMMUNITY SCHOOL	3,085,984	251,581	859,446	108,376	-	1,219,403		
37305	PIEDMONT COMMUNITY COLLEGE	7,515,730	612,710	2,093,130	263,942	246,986	3,216,768		
37400	PITT COUNTY SCHOOLS	158,217,119	12,898,438	44,063,456	5,556,376	1,866,591	64,384,861		
37405	PITT COMMUNITY COLLEGE	28,989,247	2,364,125	8,076,288	1,018,415	-	11,458,828		
37500	POLK COUNTY SCHOOLS	16,636,972	1,356,307	4,633,395	584,268	397,559	6,971,629		
37600	RANDOLPH COUNTY SCHOOLS	94,523,475	7,705,899	26,324,781	3,319,539	290,459	37,640,678		
37601	UWHARRIE CHARTER ACADEMY	9,741,440	794,158	2,712,990	342,106	31,656	3,880,910		
37605	RANDOLPH COMMUNITY COLLEGE	11,358,622	925,996	3,163,375	398,900	-	4,488,271		
37610	ASHEBORO CITY SCHOOLS	29,039,260	2,367,387	8,087,432	1,019,820	-	11,474,639		

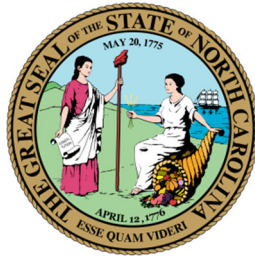
Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions		Total Employer Pension Expense
					Proportional Share of Pension Expense	Total Employer Pension Expense	
95,082	-	80,096	175,178	3,321,954	226,180	3,548,134	
118,252	-	491,481	609,733	4,131,484	(236,775)	3,894,709	
23,970	-	24,291	48,261	837,475	12,934	850,409	
424,489	-	1,879,935	2,304,424	14,830,781	(688,960)	14,141,821	
42,945	-	20,154	63,099	1,500,404	48,089	1,548,493	
905,151	-	136,124	1,041,275	31,624,125	(3,997)	31,620,128	
25,718	-	128,766	154,484	898,523	(15,035)	883,488	
2,547	-	-	2,547	88,992	44,284	133,276	
80,586	-	166,162	246,748	2,815,514	(25,597)	2,789,917	
270,380	-	968,748	1,239,128	9,446,524	(471,703)	8,974,821	
200,708	-	54,604	255,312	7,012,345	34,083	7,046,428	
73,055	-	144,449	217,504	2,552,406	(134,957)	2,417,449	
1,648,871	-	4,962,897	6,611,788	57,608,193	(2,964,349)	54,743,844	
133,510	-	474,550	608,060	4,664,579	(258,483)	4,406,096	
29,483	-	395,854	425,337	1,030,077	(202,246)	827,831	
62,781	-	29,760	92,541	2,193,427	32,688	2,226,115	
485,498	-	2,145,123	2,630,621	16,962,300	(778,689)	16,183,611	
183,371	-	263,772	447,143	6,406,595	92,258	6,498,853	
413,390	-	261,799	675,189	14,442,998	663,144	15,106,142	
4,270	-	74,844	79,114	149,181	5,930	155,111	
103,843	-	565,455	669,298	3,628,054	(338,840)	3,289,214	
507,142	-	749,095	1,256,237	17,718,521	(71,358)	17,647,163	
227,312	-	371,791	599,103	7,941,822	289,211	8,231,033	
122,374	-	81,648	204,022	4,275,506	236,379	4,511,885	
138,285	-	363,313	501,598	4,831,386	(120,226)	4,711,160	
27,760	-	3,119	30,879	969,888	5,844	975,732	
276,754	-	594,129	870,883	9,669,221	(375,079)	9,294,142	
41,936	-	-	41,936	1,465,151	276,868	1,742,019	
7,186,695	-	38,757,974	45,944,669	251,088,475	(15,514,545)	235,573,930	
53,404	-	63,368	116,772	1,865,832	(5,937)	1,859,895	
45,283	-	21,641	66,924	1,582,088	100,884	1,682,972	
509,000	-	2,130,108	2,639,108	17,783,438	(1,507,979)	16,275,459	
86,074	-	373,651	459,725	3,007,256	(233,652)	2,773,604	
35,303	-	51,347	86,650	1,233,426	57,583	1,291,009	
79,897	-	270,338	350,235	2,791,439	(165,337)	2,626,102	
8,675	-	252,397	261,072	303,090	(115,852)	187,238	
87,994	-	87,059	175,053	3,074,323	70,977	3,145,300	
-	-	332,428	332,428	-	(295,770)	(295,770)	
39,844	-	133,107	172,951	1,392,065	(27,225)	1,364,840	
164,950	-	271,680	436,610	5,763,012	(146,177)	5,616,835	
35,143	-	142,949	178,092	1,227,838	(72,623)	1,155,215	
598,114	-	659,522	1,257,636	20,896,883	(664,955)	20,231,928	
15,012	-	68,313	83,325	524,496	35,387	559,883	
26,259	-	-	26,259	917,439	72,714	990,153	
34,294	-	84,683	118,977	1,198,173	32,934	1,231,107	
126,902	-	-	126,902	4,433,714	378,294	4,812,008	
611,687	-	1,254,439	1,866,126	21,371,080	(244,156)	21,126,924	
89,581	-	430,613	520,194	3,129,782	(278,116)	2,851,666	
1,455,607	-	124,460	1,580,067	50,855,947	646,997	51,502,944	
18,408	-	129,469	147,877	643,153	(36,684)	606,469	
3,187	-	106,422	109,609	1,111,348	(70,103)	1,041,245	
266,615	-	146,024	412,639	9,314,970	241,372	9,556,342	
65,156	-	626,637	691,793	2,276,400	(338,368)	1,938,032	
-	-	1,078,854	1,078,854	-	46,680	46,680	
1,180,699	-	1,808,896	2,989,595	41,251,214	(1,051,029)	40,200,185	
3,175	-	128,774	131,949	110,918	(66,824)	44,094	
113,072	-	1,287,969	1,401,041	3,950,490	(407,885)	3,542,605	
428,722	-	198,392	627,114	14,978,672	51,783	15,030,455	
32,781	-	209,383	242,164	1,145,294	(17,339)	1,127,955	
827,223	-	1,146,830	1,974,053	28,901,473	(604,675)	28,296,798	
91,488	-	120,746	212,234	3,196,419	195,493	3,391,912	
28,966	-	85,407	114,373	1,012,020	(17,532)	994,488	
24,598	-	87,754	112,352	859,400	(40,485)	818,915	
235,766	-	450,230	685,996	8,237,173	(544,498)	7,692,675	
28,117	-	-	28,117	982,356	145,023	1,127,379	
75,012	-	-	75,012	2,620,762	282,918	2,903,680	
470,867	-	246,862	717,729	16,451,131	622,102	17,073,233	
88,006	-	136,343	224,349	3,074,753	103,521	3,178,274	
227,755	-	632,282	860,037	7,957,299	(270,310)	7,686,989	
22,777	-	164,953	187,730	795,773	(79,629)	716,144	
55,471	-	-	55,471	1,938,057	62,717	2,000,774	
1,167,754	-	3,193,838	4,361,592	40,798,943	(1,241,732)	39,557,211	
214,035	-	259,888	473,923	7,477,943	(290,181)	7,187,762	
122,793	-	69,847	192,640	4,290,123	71,579	4,361,702	
697,650	-	1,289,783	1,987,433	24,374,467	(1,289,399)	23,085,068	
71,899	-	292,513	364,412	2,511,994	(63,739)	2,448,255	
83,835	-	199,458	283,293	2,929,012	(133,701)	2,795,311	
214,330	-	966,497	1,180,827	7,488,261	(683,141)	6,805,120	

Teachers' and State Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023

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
37700	RICHMOND COUNTY SCHOOLS	43,822,307	3,572,555	12,204,509	1,538,981	1,271,037		18,587,082
37705	RICHMOND TECHNICAL COLLEGE	12,415,626	1,012,167	3,457,751	436,020	294,988		5,200,826
37800	ROBESON COUNTY SCHOOLS	138,082,365	11,256,979	38,455,928	4,849,270	4,782,963		59,345,140
37801	SOUTHEASTERN ACADEMY CHARTER SCHOOL	1,112,021	90,656	309,698	39,053			439,407
37805	ROBESON COMMUNITY COLLEGE	10,508,351	856,679	2,926,575	369,039	245,859		4,398,152
37900	ROCKINGHAM COUNTY SCHOOLS	67,499,858	5,502,835	18,798,705	2,370,506	314,050		26,986,096
37901	BETHANY COMMUNITY MIDDLE SCHOOL	2,625,837	214,068	731,295	92,216	190,797		1,228,376
37905	ROCKINGHAM COMMUNITY COLLEGE	7,312,332	596,128	2,036,484	266,799	67,730		2,957,141
38000	ROWAN-SALISBURY SCHOOL SYSTEM	106,597,325	8,690,204	29,687,347	3,743,557			42,121,108
38005	ROWAN-CABARRUS COMMUNITY COLLEGE	24,081,012	1,963,172	6,706,560	845,693	194,936		9,710,361
38100	RUTHERFORD COUNTY SCHOOLS	55,612,734	4,533,753	15,488,142	1,953,046	2,042,414		24,017,355
38105	ISOTHERMAL COMMUNITY COLLEGE	9,961,510	812,099	2,774,280	349,835	184,954		4,121,168
38200	SAMPSON COUNTY SCHOOLS	48,462,120	3,950,809	13,496,697	1,701,926	1,090,254		20,239,686
38205	SAMPSON COMMUNITY COLLEGE	7,572,415	617,331	2,108,917	265,933	181,952		3,174,133
38210	CLINTON CITY SCHOOLS	18,924,368	1,542,784	5,270,435	664,599	458,019		7,935,837
38300	SCOTLAND COUNTY SCHOOLS	37,745,370	3,077,141	10,512,083	1,325,567	846,420		15,761,211
38400	STANLY COUNTY SCHOOLS	49,195,687	4,010,612	13,700,995	1,727,687	724,880		20,164,174
38402	GRAY STONE DAY SCHOOL	3,447,766	281,074	960,203	121,081			1,362,358
38405	STANLY COMMUNITY COLLEGE	11,912,132	971,121	3,317,528	418,338	20,411		4,727,398
38500	STOKES COUNTY SCHOOLS	36,596,670	2,983,494	10,192,170	1,285,227	673,474		15,134,365
38600	SURRY COUNTY SCHOOLS	46,594,858	3,798,583	12,976,664	1,636,350	1,023,206		19,434,803
38601	BRIDGES CHARTER SCHOOLS	-	-	-	-	-		-
38602	MILLENNIUM CHARTER ACADEMY	3,574,473	291,404	995,491	125,531			1,412,426
38605	SURRY COMMUNITY COLLEGE	11,888,791	969,218	3,311,027	417,519	102,511		4,800,275
38610	MOUNT AIRY CITY SCHOOLS	12,245,572	998,304	3,410,391	430,048	378,876		5,217,619
38620	ELKIN CITY SCHOOLS	8,644,423	704,725	2,407,471	303,581	473,662		3,889,439
38700	SWAIN COUNTY SCHOOLS	15,388,240	1,254,506	4,285,624	540,415	333,524		6,414,069
38701	MOUNTAIN DISCOVERY CHARTER	1,205,384	98,267	335,699	42,332	61,380		537,678
38800	TRANSYLVANIA COUNTY SCHOOLS	26,226,696	2,138,096	7,304,133	921,047	535,078		10,898,354
38801	BREVARD ACADEMY CHARTER SCHOOL	2,449,114	199,661	682,078	86,010	118,270		1,086,019
38900	TYRRELL COUNTY SCHOOLS	5,420,062	441,863	1,509,487	190,345	41,503		2,183,198
39000	UNION COUNTY SCHOOLS	255,596,504	20,837,161	71,183,607	8,976,211	2,342,534		103,339,513
39100	VANCE COUNTY SCHOOLS	30,202,964	2,462,256	8,411,523	1,060,688	983,586		12,918,053
39101	VANCE CHARTER SCHOOL	4,713,170	384,235	1,312,617	165,520	29,876		1,892,248
39105	VANCE-GRANVILLE COMMUNITY COLLEGE	11,135,217	907,784	3,101,157	391,054	221,781		4,621,776
39200	WAKE COUNTY PUBLIC SCHOOLS SYSTEM	1,125,939,038	91,790,666	313,573,936	39,541,490	-		444,906,092
39201	ENDEAVOR CHARTER SCHOOL	4,973,253	405,438	1,385,050	174,654	356,527		2,321,669
39204	SOUTHERN WAKE ACADEMY	4,684,827	381,924	1,304,724	164,525	156,048		2,007,221
39205	WAKE TECHNICAL COLLEGE	98,076,274	7,995,536	27,314,235	3,444,309	2,132,061		40,886,141
39208	EAST WAKE FIRST ACADEMY	6,917,206	563,916	1,926,441	242,923			2,733,280
39209	CASA ESPERANZA MONTESSORI	-	-	-	-	639,225		639,225
39220	NORTH CAROLINA INNOVATIVE SCHOOL DISTRICT	-	-	-	-	48,384		48,384
39300	WARREN COUNTY SCHOOLS	12,890,777	1,050,903	3,590,080	452,707	985,174		6,078,864
39301	HALIWA-SAPONI TRIBAL CHARTER	1,050,335	85,627	292,518	36,886	156,822		571,853
39400	WASHINGTON COUNTY SCHOOLS	7,387,356	602,244	2,057,378	259,434	273,341		3,192,397
39401	HENDERSON COLLEGIATE CHARTER SCHOOL	8,482,705	691,541	2,362,433	297,901			3,351,875
39500	WATAUGA COUNTY SCHOOLS	36,871,758	3,005,920	10,268,782	1,294,887	1,063,339		15,632,928
39501	TWO RIVERS COMMUNITY SCHOOL	928,629	75,705	258,623	32,612	19,017		385,957
39600	WAYNE COUNTY SCHOOLS	98,299,679	8,013,749	27,376,453	3,452,155	943,629		39,785,986
39605	WAYNE COMMUNITY COLLEGE	14,429,601	1,176,354	4,018,643	506,749	22,728		5,724,474
39700	WILKES COUNTY SCHOOLS	55,187,598	4,499,095	15,369,742	1,938,115	127,863		21,934,815
39703	PINNACLE CLASSICAL ACADEMY	4,152,991	338,567	1,156,608	145,848			1,641,023
39705	WILKES COMMUNITY COLLEGE	14,696,353	1,198,100	4,092,933	516,116	117,550		5,924,699
39800	WILSON COUNTY SCHOOLS	61,811,377	5,039,089	17,214,464	2,170,734	211,458		24,635,745
39805	WILSON COMMUNITY COLLEGE	7,128,940	581,177	1,985,409	250,359			2,816,945
39900	YADKIN COUNTY SCHOOLS	33,605,716	2,739,661	9,359,189	1,180,188	921,406		14,200,444
51000	HIGHWAY - ADMINISTRATIVE (w/o Global Transpark or Ports Authority)	470,006,542	38,316,651	130,896,786	16,506,008	16,688,813		202,408,258
51000.2	HIGHWAY - ADMINISTRATIVE (Global Transpark Only)	578,518	47,163	161,117	20,317	124,879		353,476
51000.3	HIGHWAY - ADMINISTRATIVE (Ports Authority Only)	16,395,228	1,336,599	4,566,070	575,779	896,513		7,374,961
Total for all Employers		\$ 16,671,982,997	\$ 1,359,160,993	\$ 4,643,146,001	\$ 585,497,999	\$ 579,876,558		\$ 7,167,681,551

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
					Proportional Share of Pension Expense	Total Employer Pension Expense	
323,440	-	234,527	557,967	11,300,318	84,635	11,384,953	
91,636	-	126,858	218,494	3,201,578	(14,127)	3,187,451	
1,019,145	-	854,896	1,874,041	35,606,858	30,739	35,637,597	
8,208	-	77,168	85,376	286,753	(34,564)	252,189	
77,559	-	-	77,559	2,709,755	160,149	2,869,904	
498,197	-	229,896	728,093	17,405,973	342,298	17,748,271	
19,381	-	-	19,381	677,116	101,942	779,058	
53,970	-	13,617	67,587	1,885,608	44,952	1,930,560	
786,763	-	3,858,228	4,644,991	27,487,912	(2,172,856)	25,315,056	
177,735	-	-	177,735	6,209,694	154,429	6,364,123	
410,461	-	474,109	884,570	14,340,678	84,083	14,424,761	
73,523	-	42,398	115,921	2,568,743	(16,627)	2,552,116	
357,685	-	735,754	1,093,439	12,496,772	(163,371)	12,333,401	
55,890	-	50,006	105,896	1,952,674	59,685	2,012,359	
139,675	-	344,058	483,733	4,879,966	(63,896)	4,816,070	
278,587	-	1,544,043	1,822,630	9,733,278	(413,596)	9,319,682	
363,099	-	392,045	755,144	12,685,935	110,556	12,796,491	
25,447	-	111,862	137,309	889,064	(86,029)	803,035	
87,920	-	69,022	156,942	3,071,743	(106,789)	2,964,954	
270,109	-	658,887	929,006	9,437,066	21,573	9,458,639	
343,903	-	956,810	1,300,713	12,015,267	(255,248)	11,760,019	
-	-	174,163	-	-	(96,495)	(96,495)	
26,382	-	222,096	248,478	921,738	(88,119)	833,619	
87,748	-	285,016	372,764	3,065,725	(77,942)	2,987,783	
90,381	-	52,803	143,184	3,157,726	145,683	3,303,409	
63,802	-	3,792	67,594	2,229,110	248,919	2,478,029	
113,576	-	94,839	208,415	3,968,116	(15,234)	3,952,882	
8,897	-	19,867	28,764	310,829	24,859	335,688	
193,572	-	484,790	678,362	6,762,994	45,535	6,808,529	
18,076	-	267,736	285,812	631,545	4,896	636,441	
40,004	-	179,136	219,140	1,397,654	(27,129)	1,370,525	
1,886,483	-	5,510,770	7,397,253	65,909,854	(3,434,809)	62,475,045	
222,919	-	391,613	614,532	7,788,342	(306,132)	7,482,210	
34,787	-	32,495	67,282	1,215,370	40,835	1,256,205	
82,186	-	302,498	384,684	2,871,403	(69,131)	2,802,272	
8,310,225	-	10,214,926	18,525,151	290,342,303	(8,363,038)	281,979,265	
36,706	-	6,630	43,336	1,282,437	125,557	1,407,994	
34,577	-	467,902	502,479	1,208,061	(134,712)	1,073,349	
723,872	-	593,557	1,317,429	25,290,616	413,864	25,704,480	
51,054	-	194,046	245,100	1,783,718	(131,914)	1,651,804	
-	-	-	-	-	271,147	271,147	
-	-	545,778	545,778	-	(159,358)	(159,358)	
95,143	-	55,212	150,355	3,324,104	131,642	3,455,746	
7,752	-	-	7,752	270,847	67,224	338,071	
54,524	-	96,400	150,924	1,904,954	(109,372)	1,795,582	
62,608	-	361,518	424,126	2,187,408	(103,986)	2,083,422	
272,140	-	1,323,896	1,596,036	9,508,002	(50,839)	9,457,163	
6,854	-	52,874	59,728	239,463	(13,026)	226,437	
725,521	-	1,459,955	2,185,476	25,348,224	(1,029,201)	24,319,023	
106,501	-	583,533	690,034	3,720,915	(204,413)	3,516,502	
407,323	-	1,348,424	1,755,747	14,231,050	(627,686)	13,603,364	
30,652	-	183,252	213,904	1,070,919	(110,027)	960,892	
108,469	-	73,652	182,121	3,789,702	(9,097)	3,780,605	
456,212	-	556,093	1,012,305	15,939,102	(533,763)	15,405,339	
52,617	-	27,620	80,237	1,838,317	(65,385)	1,772,932	
248,034	-	256,705	504,739	8,665,799	121,210	8,787,009	
3,488,980	-	2,080,204	5,549,184	121,199,086	11,577,561	132,776,647	
4,270	-	-	4,270	149,181	64,869	214,050	
121,008	-	-	121,008	4,227,785	526,197	4,753,982	
\$ 123,050,999	\$ -	\$ 579,876,527	\$ 702,927,526	\$ 4,299,151,003	\$ 39	\$ 4,299,151,042	



Local Governmental Employees' Retirement System

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
70505	THE EASTERN BAND OF CHEROKEE INDIANS	\$ 9,830,828	0.01518%
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	9,120,823	0.01409%
72593	TOWN OF SEAGROVE	775,578	0.00120%
72657	TOWN OF SPARTA	3,129,374	0.00483%
90001	YANCEY COUNTY	73,184,782	0.11302%
90002	YANCEY SOIL & WATER CONS	351,002	0.00054%
90011	TOWN OF BURNSVILLE	9,438,026	0.01458%
90092	MARTIN-TYRRELL-WASHINGTON DIST HEALTH DEPT	23,691,883	0.03659%
90096	ALBEMARLE REGIONAL HEALTH SERVICES	70,903,282	0.10949%
90098	TOE RIVER HEALTH DISTRICT	8,552,096	0.01321%
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	51,758,180	0.07993%
90101	ALAMANCE COUNTY	392,117,836	0.60553%
90111	CITY OF BURLINGTON	300,386,815	0.46387%
90114	CITY OF MEBANE	77,850,901	0.12022%
90117	ALAMANCE MUNICIPAL ABC BOARD	10,034,207	0.01550%
90121	CITY OF GRAHAM	66,751,861	0.10308%
90131	TOWN OF ELON	31,352,286	0.04842%
90141	TOWN OF HAW RIVER	8,919,757	0.01377%
90151	VILLAGE OF ALAMANCE	555,023	0.00086%
90161	TOWN OF GREEN LEVEL	938,948	0.00145%
90201	ALEXANDER COUNTY	136,364,867	0.21058%
90211	TOWN OF TAYLORSVILLE	9,464,567	0.01462%
90301	ALLEGHANY COUNTY	44,025,758	0.06799%
90305	NORTHWESTERN REGIONAL LIBRARY	9,088,827	0.01404%
90307	TOWN OF SPARTA ABC BOARD	280,414	0.00043%
90401	ANSON COUNTY	90,716,044	0.14009%
90411	TOWN OF WADESBORO	21,112,215	0.03260%
90413	WADESBORO HOUSING AUTHORITY	1,628,366	0.00251%
90417	WADESBORO ABC BOARD	519,860	0.00080%
90421	TOWN OF LILESVILLE	927,516	0.00143%
90431	TOWN OF POLKTON	1,357,083	0.00210%
90441	TOWN OF PEACHLAND	606,306	0.00094%
90451	TOWN OF ANSONVILLE	1,300,788	0.00201%
90501	ASHE COUNTY	89,431,982	0.13811%
90507	WEST JEFFERSON ABC BOARD	1,215,840	0.00188%
90511	TOWN OF JEFFERSON	7,627,364	0.01178%
90521	TOWN OF WEST JEFFERSON	8,239,108	0.01272%
90601	AVERY COUNTY	70,832,396	0.10938%
90602	AVERY COUNTY FIRE COMMISSION	4,570,254	0.00706%
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	3,292,281	0.00508%
90611	TOWN OF BANNER ELK	8,294,676	0.01281%
90617	HIGH COUNTRY ABC BOARD	2,257,508	0.00349%
90621	TOWN OF NEWLAND	4,689,503	0.00724%
90631	TOWN OF BEECH MOUNTAIN	28,584,720	0.04414%
90641	TOWN OF ELK PARK	845,413	0.00131%
90651	VILLAGE OF SUGAR MOUNTAIN	6,346,201	0.00980%
90701	BEAUFORT COUNTY	151,211,038	0.23351%
90704	BEAUFORT COUNTY ABC BOARD	4,474,603	0.00691%
90705	B H M REGIONAL LIBRARY	2,623,514	0.00405%
90709	MIDEAST COMMISSION	9,086,565	0.01403%
90711	CITY OF WASHINGTON	95,443,371	0.14739%
90721	TOWN OF AURORA	966,635	0.00149%
90731	TOWN OF BELHAVEN	9,218,543	0.01424%
90741	TOWN OF WASHINGTON PARK	648,050	0.00100%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
90751	TOWN OF CHOCOWINITY	9,148,907	0.01413%
90801	BERTIE COUNTY	72,434,489	0.11186%
90804	BERTIE COUNTY ABC BOARD	529,572	0.00082%
90805	ALBEMARLE REGIONAL LIBRARY	3,707,008	0.00572%
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	5,748,885	0.00888%
90811	TOWN OF AULANDER	1,704,226	0.00263%
90812	TOWN OF WINDSOR	13,964,050	0.02156%
90813	TOWN OF COLERAIN	207,547	0.00032%
90861	TOWN OF LEWISTON WOODVILLE	409,665	0.00063%
90901	BLADEN COUNTY	129,988,400	0.20073%
90911	TOWN OF ELIZABETHTOWN	19,254,366	0.02973%
90917	ELIZABETHTOWN ABC BOARD	615,919	0.00095%
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	511,253	0.00079%
90921	TOWN OF WHITE LAKE	7,781,840	0.01202%
90931	TOWN OF CLARKTON	1,579,854	0.00244%
90941	TOWN OF BLADENBORO	4,787,257	0.00739%
91001	BRUNSWICK COUNTY	481,367,017	0.74335%
91002	TOWN OF LELAND	108,998,983	0.16832%
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	37,102,634	0.05730%
91004	BRUNSWICK COUNTY ABC BOARD	2,568,913	0.00397%
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	70,308,656	0.10857%
91007	CALABASH ABC BOARD	670,797	0.00104%
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	11,849,906	0.01830%
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	1,037,423	0.00160%
91010	TOWN OF CALABASH	2,974,037	0.00459%
91011	CITY OF SOUTHPORT	31,820,789	0.04914%
91012	CITY OF NORTHWEST	994,703	0.00154%
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	2,116,982	0.00327%
91014	TOWN OF HOLDEN BEACH	10,627,167	0.01641%
91015	CAPE FEAR REGIONAL JETPORT	1,347,930	0.00208%
91017	SOUTHPORT ABC BOARD	2,307,776	0.00356%
91020	TOWN OF BELVILLE	1,753,672	0.00271%
91021	TOWN OF OAK ISLAND	60,311,862	0.09314%
91024	TOWN OF CAROLINA SHORES	6,765,245	0.01045%
91026	TOWN OF NAVASSA	1,626,963	0.00251%
91027	OAK ISLAND ABC BD	1,033,538	0.00160%
91032	TOWN OF ST JAMES	2,513,644	0.00388%
91041	TOWN OF SUNSET BEACH	27,369,707	0.04227%
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	30,823,522	0.04760%
91047	TOWN OF SUNSET BEACH ABC BOARD	765,741	0.00118%
91051	TOWN OF CASWELL BEACH	2,592,134	0.00400%
91057	SHALLOTTE ABC BOARD	605,951	0.00094%
91061	TOWN OF OCEAN ISLE BEACH	24,412,663	0.03770%
91067	OCEAN ISLE BEACH ABC BOARD	1,103,817	0.00170%
91071	CITY OF BOILING SPRG LAKES	13,838,890	0.02137%
91077	BOILING SPRING LAKES ABC BOARD	962,278	0.00149%
91081	TOWN OF SHALLOTTE	29,592,906	0.04570%
91091	VILLAGE OF BALD HEAD ISLAND	37,146,320	0.05736%
91101	BUNCOMBE COUNTY	881,877,334	1.36184%
91102	LAND-OF-SKY REGIONAL COUNCIL	25,891,526	0.03998%
91104	WOODFIN ABC COMMISSION	1,553,201	0.00240%
91107	WESTERN NORTH CAROLINA REGIONAL AIR QUALITY	2,975,120	0.00459%
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	72,746,721	0.11234%
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	4,820,880	0.00744%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91111	TOWN OF BILTMORE FOREST	14,649,983	0.02262%
91120	WEST BUNCOMBE FIRE DEPT	19,919,604	0.03076%
91121	CITY OF ASHEVILLE	658,400,374	1.01673%
91127	ASHEVILLE ABC BOARD	21,325,351	0.03293%
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	40,102,013	0.06193%
91138	SKYLAND VOL FIRE DEPT	29,169,128	0.04504%
91141	TOWN OF WEAVERVILLE	38,347,419	0.05922%
91147	WEAVERVILLE ABC BOARD	2,131,307	0.00329%
91151	TOWN OF BLACK MOUNTAIN	44,392,659	0.06855%
91154	BLACK MOUNTAIN ABC BOARD	1,502,394	0.00232%
91161	TOWN OF MONTREAT	4,858,466	0.00750%
91171	TOWN OF WOODFIN	18,196,550	0.02810%
91201	BURKE COUNTY	154,188,197	0.23811%
91203	BURKE COUNTY HEALTH DEPARTMENT	15,955,947	0.02464%
91206	BURKE COUNTY DEPARTMENT OF SOCIAL SERVICES	66,054,018	0.10200%
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	1,414,544	0.00218%
91211	TOWN OF VALDESE	27,231,861	0.04205%
91213	VALDESE HOUSING AUTHORITY	1,649,060	0.00255%
91214	TOWN OF RUTHERFORD COLLEGE	2,102,832	0.00325%
91217	MORGANTON ABC BOARD	1,612,673	0.00249%
91221	TOWN OF DREXEL	5,211,237	0.00805%
91231	CITY OF MORGANTON	111,701,219	0.17249%
91233	MORGANTON HOUSING AUTHORITY	3,188,824	0.00492%
91241	TOWN OF GLEN ALPINE	2,107,484	0.00325%
91251	TOWN OF HILDEBRAN	1,582,012	0.00244%
91261	TOWN OF CONNELLY SPRINGS	617,282	0.00095%
91301	CABARRUS COUNTY	550,720,371	0.85045%
91302	WATER AND SEWER AUTH OF CABARRUS COUNTY	33,734,693	0.05210%
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	153,360,698	0.23683%
91308	CABARRUS COUNTY TOURISM AUTHORITY	6,100,245	0.00942%
91311	CITY OF CONCORD	526,909,795	0.81368%
91317	CONCORD ABC BOARD	9,742,760	0.01505%
91321	TOWN OF MOUNT PLEASANT	3,530,060	0.00545%
91327	MT PLEASANT ABC BOARD	755,632	0.00117%
91331	CITY OF KANNAPOLIS	193,232,111	0.29840%
91341	TOWN OF MIDLAND	4,087,577	0.00631%
91401	CALDWELL COUNTY	235,088,519	0.36304%
91411	TOWN OF GRANITE FALLS	28,139,540	0.04345%
91414	TOWN OF RHODHISS	1,908,861	0.00295%
91417	GRANITE FALLS ABC BOARD	369,467	0.00057%
91421	TOWN OF SAWMILLS	6,207,153	0.00959%
91423	LENOIR HOUSING AUTHORITY	3,778,366	0.00583%
91431	TOWN OF HUDSON	10,868,509	0.01678%
91441	TOWN OF HARRISBURG	65,721,539	0.10149%
91451	CITY OF LENOIR	95,870,411	0.14805%
91457	CITY OF LENOIR ABC BRD	1,149,305	0.00177%
91501	CAMDEN COUNTY	30,961,444	0.04781%
91504	CAMDEN COUNTY ABC BOARD	456,260	0.00070%
91601	CARTERET COUNTY	196,730,664	0.30380%
91604	CARTERET COUNTY ABC BOARD	5,375,706	0.00830%
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	12,714,343	0.01963%
91611	TOWN OF MOREHEAD CITY	84,215,536	0.13005%
91621	TOWN OF NEWPORT	19,525,513	0.03015%
91631	TOWN OF BEAUFORT	42,879,661	0.06622%

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023**

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
91633	BEAUFORT HOUSING AUTHORITY	1,666,705	0.00257%
91641	TOWN OF PINE KNOLL SHORES	21,841,796	0.03373%
91651	TOWN OF EMERALD ISLE	36,432,154	0.05626%
91661	TOWN OF INDIAN BEACH	11,211,114	0.01731%
91671	TOWN OF CAPE CARTERET	5,560,785	0.00859%
91681	TOWN OF ATLANTIC BEACH	28,928,642	0.04467%
91691	TOWN OF CEDAR POINT	2,591,749	0.00400%
91701	CASWELL COUNTY	68,961,988	0.10649%
91704	CASWELL COUNTY ABC BOARD	1,096,549	0.00169%
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	12,558,867	0.01939%
91719	TOWN OF YANCEYVILLE	1,930,041	0.00298%
91801	CATAWBA COUNTY	498,521,196	0.76984%
91804	CATAWBA COUNTY ABC BOARD	13,014,427	0.02010%
91811	CITY OF HICKORY	258,439,579	0.39910%
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	4,122,485	0.00637%
91813	HICKORY PUBLIC HOUSING AUTHORITY	2,608,798	0.00403%
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	28,506,498	0.04402%
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	14,256,613	0.02202%
91821	CITY OF CLAREMONT	11,048,413	0.01706%
91831	TOWN OF MAIDEN	30,125,997	0.04652%
91841	THE TOWN OF LONGVIEW	19,647,315	0.03034%
91851	TOWN OF CONOVER	43,946,976	0.06787%
91861	TOWN OF BROOKFORD	358,416	0.00055%
91871	CITY OF NEWTON	81,517,908	0.12588%
91881	TOWN OF CATAWBA	1,904,605	0.00294%
91901	CHATHAM COUNTY	246,271,832	0.38031%
91903	CHATHAM COUNTY HOUSING AUTHORITY	322,705	0.00050%
91904	CHATHAM COUNTY ABC BOARD	4,708,593	0.00727%
91908	GOLDSTON-GULF SANITARY DISTRICT	892,828	0.00138%
91911	TOWN OF SILER CITY	36,831,459	0.05688%
91917	SILER CITY ABC BOARD	765,617	0.00118%
91921	TOWN OF PITTSBORO	27,182,899	0.04198%
92001	CHEROKEE COUNTY	122,643,534	0.18939%
92005	NANTAHALA REGIONAL LIBRARY	1,967,306	0.00304%
92011	TOWN OF MURPHY	14,027,267	0.02166%
92017	MURPHY ABC BOARD	1,219,672	0.00188%
92021	TOWN OF ANDREWS	10,291,905	0.01589%
92101	CHOWAN COUNTY	43,715,607	0.06751%
92104	CHOWAN COUNTY ABC BOARD	499,815	0.00077%
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	13,279,869	0.02051%
92111	TOWN OF EDENTON	35,007,769	0.05406%
92113	THE NEW EDENTON HOUSING AUTHORITY	922,578	0.00142%
92201	CLAY COUNTY	74,398,026	0.11489%
92214	CLAY COUNTY ABC BOARD	2,507,524	0.00387%
92301	CLEVELAND COUNTY	376,500,868	0.58141%
92302	CLEVELAND COUNTY WATER	15,796,312	0.02439%
92311	CITY OF SHELBY	137,071,485	0.21167%
92317	SHELBY ABC BOARD	2,307,882	0.00356%
92321	CITY OF KINGS MOUNTAIN	84,298,729	0.13018%
92327	KINGS MOUNTAIN ABC BOARD	422,685	0.00065%
92331	TOWN OF BOILING SPRINGS	9,728,498	0.01502%
92341	TOWN OF LAWNSDALE	412,074	0.00064%
92351	TOWN OF GROVER	2,268,042	0.00350%
92401	COLUMBUS COUNTY	170,396,493	0.26314%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
92403	WHITEVILLE HOUSING AUTHORITY	792,267	0.00122%
92411	CITY OF WHITEVILLE	25,272,525	0.03903%
92417	WHITEVILLE ABC BOARD	738,841	0.00114%
92421	TOWN OF BRUNSWICK	541,925	0.00084%
92427	LAKE WACCAMAW ABC BOARD	87,479	0.00014%
92431	TOWN OF FAIR BLUFF	627,145	0.00097%
92441	TOWN OF CHADBOURN	5,764,744	0.00890%
92444	WEST COLUMBUS ABC BOARD	620,260	0.00096%
92451	TOWN OF TABOR CITY	6,968,324	0.01076%
92461	TOWN OF LAKE WACCAMAW	6,234,876	0.00963%
92501	CRAVEN COUNTY	284,908,500	0.43997%
92502	FIRST CRAVEN SANITARY DISTRICT	1,245,282	0.00192%
92504	CRAVEN COUNTY ABC BOARD	7,314,141	0.01130%
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	6,735,877	0.01040%
92506	COASTAL CAROLINA REGIONAL AIRPORT	4,957,202	0.00766%
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	6,615,005	0.01022%
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTH	17,384,811	0.02685%
92511	CITY OF NEW BERN	210,535,850	0.32512%
92513	TRILLIUM HEALTH RESOURCES	308,982,310	0.47715%
92521	TOWN OF TRENT WOODS	4,339,017	0.00670%
92531	CITY OF HAVELOCK	57,501,135	0.08880%
92541	TOWN OF RIVER BEND	8,264,163	0.01276%
92551	TOWN OF VANCEBORO	3,745,690	0.00578%
92561	TOWN OF BRIDGETON	737,315	0.00114%
92571	TOWN OF COVE CITY	571,844	0.00088%
92601	CUMBERLAND COUNTY	767,738,363	1.18558%
92602	WESTAREA VOLUNTEER FIRE DEPT	249,273	0.00038%
92604	CUMBERLAND CO ABC BOARD	19,876,518	0.03069%
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	9,784,999	0.01511%
92611	CITY OF FAYETTEVILLE	720,930,921	1.11330%
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	12,398,504	0.01915%
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	382,040,183	0.58997%
92621	TOWN OF STEDMAN	1,399,482	0.00216%
92631	TOWN OF HOPE MILLS	56,425,937	0.08714%
92641	TOWN OF WADE	544,503	0.00084%
92651	TOWN OF LINDEN	279,098	0.00043%
92661	TOWN OF SPRING LAKE	25,542,341	0.03944%
92671	TOWN OF FALCON	166,109	0.00026%
92681	TOWN OF EASTOVER	527,047	0.00081%
92701	CURRITUCK COUNTY	192,580,063	0.29739%
92704	CURRITUCK CO ABC BOARD	2,388,317	0.00369%
92801	DARE COUNTY	317,101,045	0.48968%
92802	DARE COUNTY TOURISM BOARD	6,236,871	0.00963%
92804	DARE COUNTY ABC BOARD	9,487,363	0.01465%
92811	TOWN OF NAGS HEAD	59,120,461	0.09130%
92821	TOWN OF KILL DEVIL HILLS	62,996,197	0.09728%
92831	TOWN OF MANTEO	19,070,842	0.02945%
92841	TOWN OF SOUTHERN SHORES	15,412,630	0.02380%
92851	TOWN OF KITTY HAWK	23,395,569	0.03613%
92861	TOWN OF DUCK	25,371,345	0.03918%
92901	DAVIDSON COUNTY	321,307,441	0.49618%
92911	CITY OF THOMASVILLE	116,600,600	0.18006%
92913	THOMASVILLE HOUSING AUTHORITY	1,162,028	0.00179%
92914	THOMASVILLE ABC BOARD	2,111,512	0.00326%

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
92917	LEXINGTON ABC BOARD	2,987,581	0.00461%
92921	TOWN OF DENTON	4,738,917	0.00732%
92931	CITY OF LEXINGTON	148,388,471	0.22915%
93001	DAVIE COUNTY	161,789,500	0.24984%
93009	DAVIE SOIL AND WATER CONSERVATION DIST	285,416	0.00044%
93011	TOWN OF MOCKSVILLE	11,899,555	0.01838%
93021	TOWN OF BERMUDA RUN	1,271,380	0.00196%
93028	MOCKSVILLE-COOLEEMEE ABC BOARD	726,236	0.00112%
93031	TOWN OF COOLEEMEE	481,416	0.00074%
93101	DUPLIN COUNTY	176,324,911	0.27229%
93108	EASTPOINTE HUMAN SERVICES	220,986,430	0.34126%
93111	TOWN OF BEULAVILLE	3,829,434	0.00591%
93121	TOWN OF KENANSVILLE	1,541,217	0.00238%
93127	KENANSVILLE ABC BOARD	422,318	0.00065%
93131	TOWN OF WARSAW	9,394,000	0.01451%
93137	WARSAW ABC BOARD	375,205	0.00058%
93141	TOWN OF FAISON	2,916,162	0.00450%
93151	TOWN OF WALLACE	21,941,648	0.03388%
93157	WALLACE ABC BD	1,068,673	0.00165%
93161	TOWN OF ROSE HILL	4,544,231	0.00702%
93171	TOWN OF CALYPSO	716,713	0.00111%
93181	TOWN OF TEACHEY	1,107,819	0.00171%
93191	TOWN OF MAGNOLIA	1,971,306	0.00304%
93201	DURHAM COUNTY	992,691,004	1.53296%
93204	DURHAM COUNTY ABC BOARD	21,794,542	0.03366%
93209	ALLIANCE HEALTH	603,247,554	0.93156%
93211	CITY OF DURHAM	1,306,207,264	2.01711%
93212	DURHAM CONVENTION AND VISITORS BUREAU	12,220,531	0.01887%
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	21,765,631	0.03361%
93301	EDGECOMBE COUNTY	153,162,773	0.23652%
93304	EDGECOMBE COUNTY ABC BOARD	2,269,674	0.00350%
93305	EDGECOMBE COUNTY MEMORIAL LIBRARY	1,928,524	0.00298%
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	11,385,775	0.01758%
93311	TOWN OF TARBORO	76,072,266	0.11748%
93317	TARBORO REDEVELOPMENT COMMISSION	2,140,807	0.00331%
93321	CITY OF ROCKY MOUNT	392,385,664	0.60594%
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	1,505,423	0.00232%
93331	TOWN OF PINETOPS	6,251,965	0.00965%
93333	ROCKY MOUNT HOUSING AUTHORITY	11,122,856	0.01718%
93341	TOWN OF MACCLESFIELD	2,177,028	0.00336%
93351	TOWN OF PRINCEVILLE	1,466,011	0.00226%
93401	FORSYTH COUNTY	857,415,611	1.32406%
93406	PIEDMONT TRIAD REGIONAL COUNCIL	37,710,685	0.05824%
93411	CITY OF WINSTON-SALEM	1,006,742,464	1.55466%
93413	WINSTON-SALEM HOUSING AUTHORITY	40,741,722	0.06292%
93417	TRIAD MUNICIPAL ABC BOARD	18,398,384	0.02841%
93421	TOWN OF KERNERSVILLE	119,536,296	0.18459%
93431	TOWN OF RURAL HALL	8,942,717	0.01381%
93441	VILLAGE OF CLEMMONS	8,397,965	0.01297%
93442	CLEMMONS FIRE DEPARTMENT	10,172,633	0.01571%
93451	TOWN OF LEWISVILLE	5,204,956	0.00804%
93461	TOWN OF WALKERTOWN	939,808	0.00145%
93471	VILLAGE OF TOBACCOVILLE	809,919	0.00125%
93501	FRANKLIN COUNTY	225,195,291	0.34776%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
93511	TOWN OF FRANKLINTON	7,739,131	0.01195%
93517	FRANKLINTON ABC BOARD	472,458	0.00073%
93521	TOWN OF LOUISBURG	24,778,725	0.03827%
93527	LOUISBURG ABC BOARD	955,051	0.00147%
93531	TOWN OF BUNN	1,025,694	0.00158%
93537	ABC BOARD - TOWN OF BUNN	610,558	0.00094%
93541	TOWN OF YOUNGSVILLE	13,541,060	0.02091%
93601	GASTON COUNTY	815,839,344	1.25986%
93602	TOWN OF STANLEY	9,752,848	0.01506%
93604	CRAMERTON ABC BOARD	1,307,895	0.00202%
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	393,958,816	0.60837%
93610	TOWN OF MCADENVILLE	994,158	0.00154%
93611	CITY OF GASTONIA	432,326,705	0.66762%
93617	GASTONIA ABC BOARD	6,608,499	0.01021%
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	436,158	0.00067%
93621	CITY OF BELMONT	79,495,122	0.12276%
93623	BELMONT HOUSING AUTHORITY	698,874	0.00108%
93631	TOWN OF CRAMERTON	17,438,237	0.02693%
93641	CITY OF CHERRYVILLE	25,919,544	0.04003%
93647	CHERRYVILLE ABC BOARD	238,117	0.00037%
93651	TOWN OF DALLAS	29,233,002	0.04514%
93661	CITY OF LOWELL	12,470,886	0.01926%
93671	BESSEMER CITY	25,676,853	0.03965%
93681	TOWN OF RANLO	12,705,759	0.01962%
93691	CITY OF MOUNT HOLLY	71,375,258	0.11022%
93701	GATES COUNTY	26,813,182	0.04141%
93704	GATES COUNTY ABC BOARD	75,847	0.00012%
93801	GRAHAM COUNTY	38,823,984	0.05995%
93803	GRAHAM COUNTY HEALTH DEPARTMENT	7,454,600	0.01151%
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	8,036,590	0.01241%
93821	TOWN OF ROBBINSVILLE	3,645,205	0.00563%
93901	GRANVILLE COUNTY	122,050,437	0.18848%
93904	GRANVILLE COUNTY ABC BOARD	2,096,699	0.00324%
93906	GRANVILLE COUNTY HOSPITAL	225,031,982	0.34751%
93908	GRANVILLE-VANCE PUBLIC HEALTH	41,945,767	0.06478%
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	20,401,644	0.03151%
93911	CITY OF OXFORD	28,593,072	0.04416%
93913	OXFORD HOUSING AUTHORITY	2,717,071	0.00420%
93914	TOWN OF STOVALL	278,219	0.00043%
93921	CITY OF CREEDMOOR	16,251,691	0.02510%
93931	TOWN OF BUTNER	34,580,016	0.05340%
94001	GREENE COUNTY	66,339,768	0.10245%
94002	MAURY SANITARY LAND DISTRICT	158,366	0.00024%
94004	GREENE COUNTY ABC BOARD	578,720	0.00089%
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	830,207	0.00128%
94011	TOWN OF HOOKERTON	1,501,551	0.00232%
94021	TOWN OF SNOW HILL	5,540,878	0.00856%
94031	TOWN OF WALSTONBURG	249,452	0.00039%
94101	GUILFORD COUNTY	1,307,100,946	2.01849%
94102	GUIL-RAND FIRE DEPARTMENT	22,267,446	0.03439%
94108	PINECROFT-SEDGEFIELD FIRE DISTRICT INC	25,439,674	0.03929%
94109	ALAMANCE COMMUNITY FIRE DISTRICT	7,912,715	0.01222%
94111	CITY OF GREENSBORO	1,483,593,881	2.29104%
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	10,466,227	0.01616%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
94117	GREENSBORO ABC BD	29,222,472	0.04513%
94118	GUILFORD FIRE DISTRICT # 13 INC	9,516,354	0.01470%
94121	CITY OF HIGH POINT	655,297,092	1.01194%
94127	HIGH POINT ABC BD	12,799,202	0.01977%
94131	TOWN OF JAMESTOWN	15,521,457	0.02397%
94151	TOWN OF GIBSONVILLE	30,629,911	0.04730%
94157	GIBSONVILLE ABC BOARD	1,186,101	0.00183%
94161	TOWN OF OAK RIDGE	3,400,882	0.00525%
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	5,499,114	0.00849%
94171	TOWN OF SUMMERFIELD	4,571,087	0.00706%
94172	SUMMERFIELD FIRE DISTRICT	20,406,760	0.03151%
94201	HALIFAX COUNTY	181,223,269	0.27985%
94204	HALIFAX COUNTY ABC BOARD	2,709,883	0.00418%
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	763,791	0.00118%
94209	ROANOKE RAPIDS SANITARY DISTRICT	20,031,440	0.03093%
94211	TOWN OF ENFIELD	5,971,647	0.00922%
94221	CITY OF ROANOKE RAPIDS	53,785,716	0.08306%
94231	TOWN OF WELDON	10,682,661	0.01650%
94241	TOWN OF SCOTLAND NECK	8,579,215	0.01325%
94251	TOWN OF HOBGOOD	1,490,322	0.00230%
94261	TOWN OF LITTLETON	2,262,938	0.00349%
94301	HARNETT COUNTY	384,668,707	0.59402%
94311	CITY OF DUNN	49,495,477	0.07643%
94313	DUNN HOUSING AUTHORITY	1,068,657	0.00165%
94317	DUNN ABC BOARD	1,172,816	0.00181%
94321	TOWN OF LILLINGTON	22,640,347	0.03496%
94331	TOWN OF ERWIN	9,424,862	0.01455%
94341	TOWN OF COATS	6,041,127	0.00933%
94347	TOWN OF ANGIER ABC BOARD	1,209,025	0.00187%
94351	TOWN OF ANGIER	18,586,808	0.02870%
94401	HAYWOOD COUNTY	237,896,912	0.36737%
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	2,841,257	0.00439%
94408	JUNALUSKA SANITARY DISTRICT	4,130,523	0.00638%
94411	TOWN OF WAYNESVILLE	73,413,887	0.11337%
94412	WAYNESVILLE ABC BOARD	1,879,755	0.00290%
94415	FOOTHILLS REGIONAL AIRPORT AUTHORITY	1,505,591	0.00233%
94417	MONROE-UNION COUNTY ECONOMIC DEVELOPMENT COMMISSION	2,897,561	0.00447%
94421	TOWN OF MAGGIE VALLEY	10,706,283	0.01653%
94427	MAGGIE VALLEY ABC BOARD	1,916,920	0.00296%
94428	MAGGIE VALLEY SANITARY DISTRICT	4,400,808	0.00680%
94431	TOWN OF CANTON	26,147,594	0.04038%
94437	CANTON ABC BOARD	778,494	0.00120%
94501	HENDERSON COUNTY	385,203,326	0.59485%
94511	CITY OF HENDERSONVILLE	158,195,566	0.24429%
94517	HENDERSONVILLE ABC BOARD	4,878,689	0.00753%
94521	TOWN OF LAUREL PARK	9,555,836	0.01476%
94527	LAUREL PARK ABC BOARD	440,042	0.00068%
94531	THE VILLAGE OF FLAT ROCK	1,775,279	0.00274%
94532	BLUE RIDGE FIRE DEPARTMENT	9,032,457	0.01395%
94537	TOWN OF STOKESDALE	572,074	0.00088%
94541	TOWN OF FLETCHER	15,962,404	0.02465%
94547	FLETCHER ABC BOARD	424,698	0.00066%
94551	TOWN OF MILLS RIVER	4,623,092	0.00714%
94601	HERTFORD COUNTY	55,073,201	0.08505%

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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
94604	HERTFORD COUNTY ABC BOARD	1,390,138	0.00215%
94611	TOWN OF AHOSKIE	20,492,311	0.03165%
94621	TOWN OF MURFREESBORO	4,004,783	0.00618%
94631	TOWN OF WINTON	2,470,952	0.00382%
94641	TOWN OF COFIELD	912,468	0.00141%
94701	HOKE COUNTY	157,834,262	0.24374%
94704	HOKE COUNTY ABC BOARD	990,740	0.00153%
94711	TOWN OF RAEFORD	22,834,797	0.03526%
94801	HYDE COUNTY	41,089,091	0.06345%
94804	HYDE COUNTY ABC BOARD	148,503	0.00023%
94812	OCRACOKE SANITARY DISTRICT	1,387,624	0.00214%
94901	IREDELL COUNTY	465,795,794	0.71931%
94908	GREATER STATESVILLE DEVELOPMENT CORPORATION	3,909,420	0.00604%
94911	CITY OF STATESVILLE	191,132,472	0.29516%
94917	STATESVILLE ABC BOARD	2,073,290	0.00320%
94921	CITY OF MOORESVILLE	254,439,943	0.39292%
94923	MOORESVILLE HOUSING AUTHORITY	2,009,563	0.00310%
94927	MOORESVILLE ABC BOARD	1,800,643	0.00278%
94931	TOWN OF TROUTMAN	19,732,107	0.03047%
94937	TOWN OF TROUTMAN ABC BOARD	522,848	0.00081%
94947	VALDESE ABC BOARD	609,488	0.00094%
95001	JACKSON COUNTY	157,888,661	0.24382%
95002	TUCKASEEGEE WATER AUTHORITY	10,704,023	0.01653%
95005	FONTANA REGIONAL LIBRARY	12,020,482	0.01856%
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMM	9,001,023	0.01390%
95009	VAYA HEALTH	547,827,903	0.84598%
95010	JACKSON COUNTY TOURISM DEVELOPMENT AUTHORITY	1,753,614	0.00271%
95011	TOWN OF SYLVA	16,197,337	0.02501%
95017	JACKSON COUNTY ABC BOARD	2,417,609	0.00373%
95101	JOHNSTON COUNTY	653,236,218	1.00876%
95103	BENSON HOUSING AUTHORITY	2,487,813	0.00384%
95104	JOHNSTON COUNTY ABC BOARD	10,229,471	0.01580%
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	4,008,232	0.00619%
95106	TOWN OF ARCHER LODGE	1,929,276	0.00298%
95110	JOHNSTON HEALTH CENTER	128,085,763	0.19780%
95111	TOWN OF SMITHFIELD	59,786,413	0.09233%
95113	SMITHFIELD HOUSING AUTHORITY	3,271,065	0.00505%
95121	TOWN OF SELMA	31,250,504	0.04826%
95122	TOWN OF MICRO	901,077	0.00139%
95123	SELMA HOUSING AUTHORITY	3,415,867	0.00527%
95131	TOWN OF CLAYTON	142,100,195	0.21944%
95141	TOWN OF BENSON	32,334,568	0.04993%
95151	TOWN OF FOUR OAKS	7,551,363	0.01166%
95161	TOWN OF PINE LEVEL	3,987,271	0.00616%
95171	TOWN OF KENLY	4,423,306	0.00683%
95181	TOWN OF PRINCETON	5,131,433	0.00792%
95191	TOWN OF WILSON'S MILLS	8,451,111	0.01305%
95201	JONES COUNTY	40,838,139	0.06306%
95204	JONES COUNTY ABC BOARD	183,005	0.00028%
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	287,637	0.00044%
95211	TOWN OF POLLOCKSVILLE	95,326	0.00015%
95221	TOWN OF MAYSVILLE	2,105,088	0.00325%
95301	LEE COUNTY	153,208,018	0.23659%
95311	CITY OF SANFORD	144,360,416	0.22293%

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
95317	SANFORD ABC BOARD	2,718,392	0.00420%
95321	TOWN OF BROADWAY	3,602,323	0.00556%
95401	LENOIR COUNTY	142,523,976	0.22009%
95404	LENOIR COUNTY ABC BOARD	2,840,917	0.00439%
95405	NEUSE REGIONAL LIBRARY	2,828,581	0.00437%
95411	CITY OF KINSTON	125,637,539	0.19402%
95413	HOUSING AUTH FOR THE CTY OF KINSTON	15,511,643	0.02395%
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	3,935,109	0.00608%
95421	TOWN OF PINK HILL	2,084,742	0.00322%
95431	TOWN OF LAGRANGE	7,602,432	0.01174%
95501	LINCOLN COUNTY	366,756,824	0.56636%
95504	LINCOLN COUNTY ABC BOARD	2,001,159	0.00309%
95511	CITY OF LINCOLNTON	71,406,122	0.11027%
95513	LINCOLNTON HOUSING AUTHORITY	3,068,048	0.00474%
95517	TOWN OF LINCOLNTON ABC BOARD	1,172,932	0.00181%
95601	MACON COUNTY	155,277,156	0.23979%
95611	TOWN OF FRANKLIN	22,501,581	0.03475%
95617	HIGHLANDS ABC BOARD	1,223,980	0.00189%
95621	TOWN OF HIGHLANDS	25,223,056	0.03895%
95701	MADISON COUNTY	72,313,999	0.11167%
95711	TOWN OF MARS HILL	11,517,138	0.01779%
95721	TOWN OF MARSHALL	3,664,163	0.00566%
95733	HOT SPRINGS HOUSING AUTHORITY	759,675	0.00117%
95801	MARTIN COUNTY	54,332,575	0.08390%
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	771,185	0.00119%
95804	MARTIN COUNTY ABC BOARD	1,777,661	0.00275%
95811	TOWN OF WILLIAMSTON	32,123,210	0.04961%
95813	WILLIAMSTON HOUSING AUTHORITY	2,534,312	0.00391%
95821	TOWN OF OAK CITY	145,212	0.00022%
95831	TOWN OF HAMILTON	1,188,306	0.00184%
95841	TOWN OF JAMESVILLE	1,388,409	0.00214%
95851	TOWN OF ROBERSONVILLE	4,336,934	0.00670%
95853	ROBERSONVILLE HOUSING AUTHORITY	1,421,029	0.00219%
95901	MCDOWELL COUNTY	135,810,993	0.20973%
95908	PLEASANT GARDEN FIRE DEPARTMENT	4,708,015	0.00727%
95911	TOWN OF MARION	40,154,149	0.06201%
95917	MARION ABC BOARD	1,972,315	0.00305%
95921	TOWN OF OLD FORT	2,596,332	0.00401%
96001	MECKLENBURG COUNTY	2,770,364,096	4.27813%
96003	CHARLOTTE HOUSING AUTHORITY	126,468,191	0.19530%
96004	MECKLENBURG COUNTY ABC BOARD	88,257,314	0.13629%
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	166,332,004	0.25686%
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	359,368,849	0.55496%
96009	CENTRALINA COUNCIL OF GOVERNMENTS	23,534,061	0.03634%
96011	CITY OF CHARLOTTE	4,067,567,780	6.28134%
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	153,294,837	0.23673%
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	2,259,900	0.00349%
96021	TOWN OF PINEVILLE	48,555,613	0.07498%
96031	TOWN OF MINT HILL	50,754,347	0.07838%
96041	TOWN OF HUNTERSVILLE	124,225,552	0.19184%
96051	TOWN OF CORNELIUS	66,636,358	0.10290%
96061	TOWN OF STALLINGS	24,113,205	0.03724%
96071	TOWN OF MATTHEWS	86,625,998	0.13377%
96081	TOWN OF DAVIDSON	43,561,929	0.06727%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
96101	MITCHELL COUNTY	42,032,778	0.06491%
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	407,792	0.00063%
96111	TOWN OF SPRUCE PINE	11,409,004	0.01762%
96121	TOWN OF BAKERSVILLE	992,283	0.00153%
96201	MONTGOMERY COUNTY	65,806,224	0.10162%
96204	MONTGOMERY-MUNICIPAL ABC BOARD	875,811	0.00135%
96211	TOWN OF STAR	1,190,184	0.00184%
96221	TOWN OF TROY	10,773,238	0.01664%
96231	TOWN OF BISCOE	7,368,415	0.01138%
96241	TOWN OF CANDOR	3,297,985	0.00509%
96251	TOWN OF MOUNT GILEAD	6,945,885	0.01073%
96301	MOORE COUNTY	310,509,826	0.47950%
96302	TOWN OF TAYLORTOWN	1,500,394	0.00232%
96304	MOORE COUNTY ABC BOARD	3,613,843	0.00558%
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	2,513,437	0.00388%
96310	MOORE COUNTY AIRPORT AUTHORITY	3,095,995	0.00478%
96311	TOWN OF SOUTHERN PINES	86,074,550	0.13292%
96312	TOWN OF CAMERON	424,511	0.00066%
96318	SANDHILLS CENTER	177,195,598	0.27363%
96321	TOWN OF VASS	2,054,515	0.00317%
96331	TOWN OF ABERDEEN	41,857,985	0.06464%
96341	TOWN OF ROBBINS	5,244,945	0.00810%
96351	VILLAGE OF PINEHURST	67,882,098	0.10483%
96361	TOWN OF PINEBLUFF	4,892,804	0.00756%
96371	VILLAGE OF WHISPERING PINES	11,753,228	0.01815%
96381	FOX FIRE VILLAGE	2,377,635	0.00367%
96391	TOWN OF CARTHAGE	11,618,625	0.01794%
96401	NASH COUNTY	265,198,448	0.40953%
96404	NASH COUNTY ABC BOARD	7,311,427	0.01129%
96405	BRASWELL MEMORIAL LIBRARY	7,110,718	0.01098%
96411	TOWN OF SPRING HOPE	4,824,885	0.00745%
96421	TOWN OF NASHVILLE	33,806,851	0.05221%
96431	TOWN OF MIDDLESEX	3,264,025	0.00504%
96441	TOWN OF WHITAKERS	1,330,764	0.00206%
96451	TOWN OF BAILEY	1,112,578	0.00172%
96461	TOWN OF SHARPSBURG	8,523,102	0.01316%
96501	NEW HANOVER COUNTY	977,651,255	1.50974%
96502	NEW HANOVER AIRPORT AUTHORITY	23,158,300	0.03576%
96503	WILMINGTON HOUSING AUTHORITY	22,959,656	0.03546%
96504	NEW HANOVER COUNTY ABC BOARD	20,863,316	0.03222%
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	157,255,745	0.24284%
96508	LOWER CAPE FEAR WATER & SEWER AUTH	891,946	0.00138%
96511	TOWN OF WRIGHTSVILLE BEACH	35,132,134	0.05425%
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	9,549,963	0.01475%
96521	TOWN OF CAROLINA BEACH	65,697,468	0.10145%
96531	CITY OF WILMINGTON	501,971,278	0.77517%
96541	TOWN OF KURE BEACH	27,636,163	0.04268%
96601	NORTHAMPTON COUNTY	95,112,916	0.14688%
96604	NORTHAMPTON COUNTY ABC BOARD	289,279	0.00045%
96611	TOWN OF RICH SQUARE	1,611,463	0.00249%
96612	CHOANOKE PUBLIC TRANSPORTATION AUTH	1,986,119	0.00307%
96621	TOWN OF WOODLAND	1,773,397	0.00274%
96631	TOWN OF GARYSBURG	1,557,704	0.00241%
96641	TOWN OF CONWAY	2,222,617	0.00343%

**Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
96651	TOWN OF GASTON	1,175,701	0.00182%
96661	TOWN OF JACKSON	1,258,502	0.00194%
96671	TOWN OF SEVERN	694,234	0.00107%
96681	TOWN OF SEABOARD	1,179,429	0.00182%
96701	ONslow COUNTY	516,378,800	0.79742%
96704	ONslow COUNTY ABC BOARD	18,499,543	0.02857%
96708	ONslow WATER & SEWER AUTHORITY	54,145,733	0.08361%
96711	CITY OF JACKSONVILLE	252,261,228	0.38955%
96721	TOWN OF SWANSBORO	16,527,098	0.02552%
96722	TOWN OF SWEPSONVILLE	1,886,847	0.00291%
96731	TOWN OF HOLLY RIDGE	15,000,951	0.02317%
96741	TOWN OF RICHLANDS	5,154,613	0.00796%
96751	TOWN OF NORTH TOPSAIL BEACH	22,003,507	0.03398%
96801	ORANGE COUNTY	447,091,711	0.69042%
96804	ORANGE COUNTY ABC BOARD	16,438,514	0.02539%
96808	ORANGE WATER AND SEWER AUTHORITY	72,148,368	0.11142%
96811	TOWN OF CHAPEL HILL	359,041,549	0.55445%
96821	TOWN OF CARRBORO	71,000,360	0.10964%
96831	TOWN OF HILLSBOROUGH	55,394,190	0.08554%
96901	PAMLICO COUNTY	55,057,953	0.08502%
96911	TOWN OF BAYBORO	222,668	0.00034%
96912	TOWN OF ORIENTAL	4,094,821	0.00632%
96918	BAY RIVER METRO SEWERAGE DISTRICT	2,216,739	0.00342%
97001	PASQUOTANK COUNTY	90,825,710	0.14026%
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	26,098,184	0.04030%
97004	PASQUOTANK CO ABC BOARD	803,353	0.00124%
97005	EAST ALBEMARLE REGIONAL LIBRARY	602,768	0.00093%
97008	ALBEMARLE DISTRICT JAIL COMMISSION	16,404,245	0.02533%
97011	ELIZABETH CITY	111,841,182	0.17271%
97012	ELIZABETH CITY-PASQUOTANK CO AIRPORT AUTH	1,562,782	0.00241%
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	1,379,413	0.00213%
97015	PASQUOTANK-CAMDEN LIBRARY	2,671,586	0.00413%
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMM	141,337	0.00022%
97101	PENDER COUNTY	183,459,713	0.28331%
97104	PENDER COUNTY ABC BOARD	5,278,939	0.00815%
97111	TOWN OF BURGAW	23,101,429	0.03567%
97121	TOWN OF TOPSAIL BEACH	12,832,717	0.01982%
97131	TOWN OF SURF CITY	53,373,894	0.08242%
97201	PERQUIMANS COUNTY	44,673,164	0.06899%
97211	TOWN OF HERTFORD	6,286,346	0.00971%
97213	HERTFORD HOUSING AUTHORITY	2,041,038	0.00315%
97217	TOWN OF HERTFORD ABC BOARD	788,159	0.00122%
97221	TOWN OF WINFALL	135,683	0.00021%
97301	PERSON COUNTY	137,701,479	0.21265%
97302	ROXBORO HOUSING AUTHORITY	2,491,256	0.00385%
97304	PERSON COUNTY ABC BOARD	1,590,491	0.00246%
97311	CITY OF ROXBORO	47,032,098	0.07263%
97401	PITT COUNTY	418,146,733	0.64572%
97402	PITT-GREENVILLE CONVENTION AND VISITORS	2,108,069	0.00326%
97404	PITT COUNTY ABC BOARD	17,785,925	0.02747%
97405	SHEPPARD MEMORIAL LIBRARY	5,773,685	0.00892%
97408	CONTENNEA METROPOLITAN SEWERAGE DIST	2,528,511	0.00390%
97411	CITY OF GREENVILLE	359,017,581	0.55441%
97412	GREENVILLE UTILITIES COMMISSION	250,145,348	0.38629%

Local Governmental Employees' Retirement System
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Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
97413	GREENVILLE HOUSING AUTHORITY	20,375,227	0.03146%
97421	TOWN OF FARMVILLE	24,081,787	0.03719%
97423	FARMVILLE HOUSING AUTHORITY	2,343,646	0.00362%
97431	TOWN OF GRIFTON	5,285,033	0.00816%
97441	TOWN OF BETHEL	1,972,579	0.00305%
97451	TOWN OF WINTERVILLE	38,684,694	0.05974%
97461	TOWN OF AYDEN	28,911,884	0.04465%
97471	TOWN OF GRIMESLAND	1,400,856	0.00216%
97481	VILLAGE OF SIMPSON	126,290	0.00020%
97501	POLK COUNTY	87,133,337	0.13456%
97511	TOWN OF TRYON	14,911,932	0.02303%
97517	TRYON ABC BOARD	696,969	0.00108%
97521	TOWN OF COLUMBUS	8,444,131	0.01304%
97527	COLUMBUS ABC BOARD	254,566	0.00039%
97531	CITY OF SALUDA	3,453,278	0.00533%
97601	RANDOLPH COUNTY	341,340,599	0.52712%
97607	ASHEBORO ABC BOARD	1,980,637	0.00306%
97611	CITY OF ASHEBORO	151,690,452	0.23425%
97613	ASHEBORO HOUSING AUTHORITY	5,771,173	0.00891%
97621	CITY OF RANDLEMAN	22,084,430	0.03410%
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	1,485,214	0.00229%
97627	CITY OF RANDLEMAN ABC BOARD	362,169	0.00056%
97631	TOWN OF LIBERTY	14,825,297	0.02289%
97637	LIBERTY ABC BOARD	259,897	0.00040%
97641	TOWN OF RAMSEUR	6,001,947	0.00927%
97651	CITY OF ARCHDALE	31,401,949	0.04849%
97661	CITY OF TRINITY	3,541,060	0.00547%
97701	RICHMOND COUNTY	149,346,557	0.23063%
97705	SANDHILL REGIONAL LIBRARY	1,511,861	0.00233%
97711	CITY OF ROCKINGHAM	49,997,430	0.07721%
97713	ROCKINGHAM HOUSING AUTHORITY	4,278,420	0.00661%
97717	HAMLET ABC BOARD	621,121	0.00096%
97721	CITY OF HAMLET	29,887,740	0.04615%
97727	CITY OF ROCKINGHAM ABC BOARD	1,087,915	0.00168%
97731	TOWN OF ELLERBE	1,848,339	0.00285%
97801	ROBESON COUNTY	395,390,146	0.61058%
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	7,366,110	0.01138%
97803	ROBESON COUNTY HOUSING AUTHORITY	4,915,121	0.00759%
97805	ROBESON COUNTY PUBLIC LIBRARY	5,536,122	0.00855%
97811	CITY OF LUMBERTON	130,048,539	0.20083%
97817	LUMBERTON ABC BOARD	1,516,515	0.00234%
97818	LUMBERTON AIRPORT COMMISSION	1,423,481	0.00220%
97821	TOWN OF FAIRMONT	8,089,186	0.01249%
97823	FAIRMONT HOUSING AUTHORITY	1,014,086	0.00157%
97831	TOWN OF ST PAULS	12,430,448	0.01920%
97837	ST PAUL'S BOARD OF ALCOHOLIC CONTROL	914,213	0.00141%
97840	TOWN OF MAXTON	9,066,355	0.01400%
97841	TOWN OF PARKTON	456,441	0.00070%
97847	MAXTON ABC BOARD	119,612	0.00018%
97851	TOWN OF PEMBROKE	14,382,242	0.02221%
97853	PEMBROKE HOUSING AUTHORITY	5,124,066	0.00791%
97861	TOWN OF ROWLAND	4,464,896	0.00689%
97871	TOWN OF RED SPRINGS	20,149,953	0.03112%
97877	RED SPRINGS ABC BOARD	616,698	0.00095%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
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Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
97901	ROCKINGHAM COUNTY	221,783,292	0.34249%
97911	CITY OF REIDSVILLE	72,490,366	0.11194%
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	2,277,899	0.00352%
97917	REIDSVILLE ABC BOARD	1,666,115	0.00257%
97921	TOWN OF MAYODAN	13,336,609	0.02060%
97931	TOWN OF STONEVILLE	2,731,058	0.00422%
97941	TOWN OF MADISON	11,975,296	0.01849%
97947	MADISON ABC BOARD	1,063,823	0.00164%
97948	MADISON-MAYODAN RECREATION COMM	1,572,702	0.00243%
97951	CITY OF EDEN	67,105,766	0.10363%
97957	EDEN ABC BOARD	792,846	0.00122%
98001	ROWAN COUNTY	351,132,447	0.54224%
98002	ROWAN CONVENTION & VISTORS BUREAU	732,311	0.00113%
98003	ROWAN COUNTY HOUSING AUTHORITY	5,566,246	0.00860%
98004	ROWAN COUNTY ABC BOARD	13,485,129	0.02082%
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	408,338	0.00063%
98011	CITY OF SALISBURY	186,107,775	0.28740%
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	7,944,912	0.01227%
98021	TOWN OF EAST SPENCER	2,972,923	0.00459%
98023	EAST SPENCER HOUSING AUTHORITY	402,301	0.00062%
98031	TOWN OF SPENCER	12,623,440	0.01949%
98041	TOWN OF CHINA GROVE	13,748,797	0.02123%
98051	TOWN OF LANDIS	20,956,100	0.03236%
98061	TOWN OF GRANITE QUARRY	8,537,305	0.01318%
98071	TOWN OF ROCKWELL	4,568,660	0.00706%
98081	TOWN OF FAITH	390,170	0.00060%
98091	TOWN OF CLEVELAND	4,391,711	0.00678%
98101	RUTHERFORD COUNTY	172,852,335	0.26693%
98102	BROAD RIVER WATER AUTHORITY	11,341,701	0.01751%
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	30,962,998	0.04782%
98107	FOREST CITY ABC BOARD 168	1,289,279	0.00199%
98109	ISOTHERMAL PLANNING AND DEV COMM	9,495,420	0.01466%
98111	TOWN OF FOREST CITY	62,673,046	0.09678%
98113	FOREST CITY HOUSING AUTHORITY	1,500,869	0.00232%
98121	TOWN OF SPINDALE	11,208,666	0.01731%
98131	TOWN OF LAKE LURE	17,712,290	0.02735%
98141	TOWN OF RUTHERFORDTON	18,769,340	0.02899%
98147	TOWN OF RUTHERFORDTON ABC BRD	702,440	0.00108%
98161	TOWN OF ELLENBORO	482,142	0.00074%
98201	SAMPSON COUNTY	186,355,067	0.28778%
98205	J C HOLIDAY MEM LIBRARY	2,824,351	0.00436%
98211	CITY OF CLINTON	56,974,313	0.08798%
98218	CLINTON ABC BOARD	1,026,551	0.00159%
98221	TOWN OF SALEMBURG	1,694,820	0.00262%
98231	TOWN OF NEWTON GROVE	1,303,568	0.00201%
98237	ROSEBORO ABC BOARD	492,355	0.00076%
98241	TOWN OF GARLAND	643,481	0.00099%
98251	TOWN OF TURKEY	124,815	0.00019%
98261	TOWN OF ROSEBORO	1,513,366	0.00234%
98271	TOWN OF AUTRYVILLE	889,944	0.00137%
98301	SCOTLAND COUNTY	127,343,248	0.19665%
98304	SCOTLAND COUNTY ABC BOARD	994,763	0.00154%
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	2,041,882	0.00315%
98311	CITY OF LAURINBURG	57,870,337	0.08937%

Local Governmental Employees' Retirement System
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Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
98313	LAURINBURG HOUSING AUTHORITY	10,465,427	0.01616%
98321	TOWN OF WAGRAM	1,073,593	0.00166%
98331	TOWN OF GIBSON	246,775	0.00038%
98401	STANLY COUNTY	176,551,699	0.27264%
98404	LOCUST ABC BOARD	1,965,640	0.00304%
98411	CITY OF ALBEMARLE	121,536,344	0.18768%
98414	VILLAGE OF MISENHEIMER	2,435,635	0.00376%
98417	ALBEMARLE ABC BOARD	1,849,076	0.00286%
98421	TOWN OF NORWOOD	9,554,585	0.01476%
98427	NORWOOD ABC BOARD	479,570	0.00074%
98431	CITY OF LOCUST	15,154,860	0.02340%
98441	TOWN OF OAKBORO	6,915,283	0.01068%
98451	TOWN OF BADIN	2,654,703	0.00410%
98471	TOWN OF NEW LONDON	864,895	0.00134%
98481	TOWN OF STANFIELD	4,852,752	0.00749%
98501	STOKES COUNTY	128,964,748	0.19915%
98511	TOWN OF WALNUT COVE	4,198,943	0.00648%
98517	WALNUT COVE ABC BOARD	1,046,263	0.00162%
98521	CITY OF KING	38,184,568	0.05897%
98601	SURRY COUNTY	221,968,037	0.34277%
98604	YADKIN VALLEY ABC BOARD	971,959	0.00150%
98607	PILOT MOUNTAIN ABC BOARD	435,373	0.00067%
98608	YADKIN VALLEY SEWER AUTHORITY	3,900,068	0.00602%
98611	TOWN OF PILOT MOUNTAIN	8,365,600	0.01292%
98621	TOWN OF DOBSON	9,043,826	0.01397%
98627	DOBSON ABC BOARD	610,489	0.00094%
98631	CITY OF MOUNT AIRY	49,722,916	0.07679%
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	1,295,832	0.00200%
98641	TOWN OF ELKIN	17,298,093	0.02671%
98701	SWAIN COUNTY	68,934,468	0.10645%
98711	TOWN OF BRYSON CITY	10,201,902	0.01575%
98717	BRYSON CITY ABC BOARD	1,243,733	0.00192%
98801	TRANSYLVANIA COUNTY	142,556,903	0.22014%
98811	CITY OF BREVARD	38,880,684	0.06004%
98817	BREVARD ABC BOARD	732,449	0.00113%
98901	TYRRELL COUNTY	15,129,051	0.02336%
98904	TYRRELL COUNTY ABC BOARD	197,324	0.00030%
98911	TOWN OF COLUMBIA	1,767,030	0.00273%
99001	UNION COUNTY	633,667,584	0.97854%
99011	CITY OF MONROE	248,405,886	0.38360%
99013	CITY OF MONROE HOUSING AUTHORITY	3,302,321	0.00510%
99014	INDIAN TRAIL ABC BOARD	1,691,676	0.00261%
99017	MONROE ABC BOARD	2,365,074	0.00365%
99021	TOWN OF MARSHVILLE	7,231,695	0.01117%
99022	TOWN OF MINERAL SPRINGS	388,378	0.00060%
99031	TOWN OF WINGATE	6,550,127	0.01012%
99041	TOWN OF WAXHAW	43,402,695	0.06703%
99047	WAXHAW ABC BOARD	1,316,162	0.00203%
99051	TOWN OF INDIAN TRAIL	24,979,079	0.03857%
99061	TOWN OF UNIONVILLE	234,615	0.00036%
99071	TOWN OF WEDDINGTON	1,420,039	0.00219%
99081	VILLAGE OF MARVIN	4,383,351	0.00677%
99091	VILLAGE OF WESLEY CHAPEL	506,635	0.00078%
99101	VANCE COUNTY	111,415,303	0.17205%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
99104	VANCE COUNTY ABC BOARD	2,366,234	0.00365%
99109	KERR-TAR REGIONAL COUNCIL OF GOVTS	7,216,749	0.01114%
99110	KERR AREA TRANSPORTATION AUTHORITY	10,787,697	0.01666%
99111	CITY OF HENDERSON	78,744,280	0.12160%
99201	WAKE COUNTY	2,477,243,218	3.82548%
99202	TOWN OF HOLLY SPRINGS	222,729,147	0.34395%
99203	TOWN OF ROLESVILLE	28,707,638	0.04433%
99204	WAKE COUNTY ABC BOARD	88,485,207	0.13664%
99206	TOWN OF MORRISVILLE	130,011,165	0.20077%
99207	WAKE COUNTY HOUSING AUTHORITY	8,803,505	0.01360%
99208	BAYLEAF FIRE DEPARTMENT	21,468,227	0.03315%
99210	ELECTRICITIES OF NC	123,360,529	0.19050%
99211	CITY OF RALEIGH	2,107,419,546	3.25438%
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	6,144,202	0.00949%
99213	CITY OF RALEIGH HOUSING AUTHORITY	37,499,933	0.05791%
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	241,880,664	0.37352%
99219	LINCOLNTON-LINCOLN COUNTY AIRPORT AUTHORITY	835,259	0.00129%
99221	TOWN OF CARY	811,895,255	1.25377%
99222	CENTENNIAL AUTHORITY	1,801,236	0.00278%
99231	TOWN OF WENDELL	37,934,310	0.05858%
99241	TOWN OF ZEBULON	40,894,898	0.06315%
99251	TOWN OF GARNER	122,089,508	0.18854%
99252	GARNER FIRE DEPT	50,336,834	0.07773%
99261	TOWN OF FUQUAY-VARINA	185,070,086	0.28579%
99271	TOWN OF APEX	347,724,465	0.53697%
99281	TOWN OF WAKE FOREST	239,113,766	0.36925%
99291	TOWN OF KNIGHTDALE	80,615,779	0.12449%
99301	WARREN COUNTY	84,359,364	0.13027%
99304	WARREN COUNTY ABC BOARD	1,254,815	0.00194%
99311	TOWN OF NORLINA	2,727,594	0.00421%
99321	TOWN OF WARRENTON	6,380,793	0.00985%
99401	WASHINGTON COUNTY	44,085,202	0.06808%
99404	WASHINGTON COUNTY ABC BOARD	423,783	0.00065%
99405	PETTIGREW REGIONAL LIBRARY	3,833,499	0.00592%
99411	TOWN OF PLYMOUTH	9,772,878	0.01509%
99413	PLYMOUTH HOUSING AUTHORITY	2,533,817	0.00391%
99421	TOWN OF ROPER	699,469	0.00108%
99431	TOWN OF CRESWELL	1,040,535	0.00161%
99501	WATAUGA COUNTY	105,881,276	0.16351%
99502	REGION D COUNCIL OF GOVERNMENTS	9,785,327	0.01511%
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	2,052,821	0.00317%
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTH	1,538,348	0.00238%
99511	TOWN OF BOONE	83,857,551	0.12950%
99521	TOWN OF BLOWING ROCK	37,228,309	0.05749%
99527	BLOWING ROCK ABC BD	698,626	0.00108%
99531	TOWN OF SEVEN DEVILS	6,740,331	0.01041%
99601	WAYNE COUNTY	327,485,565	0.50572%
99602	FORK TOWNSHIP SANITARY DISTRICT	3,518,216	0.00543%
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	10,563,206	0.01631%
99604	WAYNE COUNTY ABC BOARD	7,256,621	0.01121%
99609	SOUTHERN WAYNE SANITARY DISTRICT	2,316,370	0.00358%
99610	EASTERN WAYNE SANITARY DISTRICT	11,781,570	0.01819%
99611	CITY OF GOLDSBORO	170,651,893	0.26353%
99613	HOUSING AUTHORITY OF GOLDSBORO	24,490,300	0.03782%

Local Governmental Employees' Retirement System
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023

Schedule 1

Employer Number	Employer	Present Value of Future Salary	Present Value of Future Salary Allocation
99621	TOWN OF MOUNT OLIVE	22,599,718	0.03490%
99623	MOUNT OLIVE HOUSING AUTHORITY	223,265	0.00034%
99624	WASHINGTON HOUSING AUTHORITY	5,677,853	0.00877%
99631	TOWN OF FREMONT	4,321,242	0.00667%
99651	TOWN OF PIKEVILLE	3,136,764	0.00484%
99661	VILLAGE OF WALNUT CREEK	2,441,861	0.00377%
99701	WILKES COUNTY	187,336,733	0.28930%
99705	APPALACHIAN REGIONAL LIBRARY	9,089,579	0.01404%
99711	TOWN OF NORTH WILKESBORO	23,435,573	0.03619%
99717	TOWN OF NORTH WILKESBORO ABC BOARD	1,244,429	0.00192%
99721	TOWN OF WILKESBORO	39,142,625	0.06045%
99727	WILKESBORO ABC BOARD	2,933,064	0.00453%
99801	WILSON COUNTY	272,053,327	0.42012%
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTH	448,622	0.00069%
99804	WILSON COUNTY ABC BOARD	6,318,709	0.00976%
99811	CITY OF WILSON	369,477,063	0.57057%
99812	WILSON ECONOMIC DEV COUNCIL	1,011,605	0.00156%
99818	CITY OF WILSON CEMETERY COMMISSION	2,734,478	0.00422%
99821	TOWN OF STANTONSBURG	5,540,752	0.00856%
99831	TOWN OF BLACK CREEK	2,278,206	0.00352%
99841	TOWN OF LUCAMA	3,271,089	0.00505%
99851	TOWN OF ELM CITY	842,628	0.00130%
99901	YADKIN COUNTY	99,876,909	0.15424%
99911	TOWN OF YADKINVILLE	15,138,210	0.02338%
99921	TOWN OF JONESVILLE	8,757,272	0.01352%
99931	TOWN OF EAST BEND	1,134,981	0.00175%
99941	TOWN OF BOONVILLE	3,624,117	0.00560%
99991	NORTH CAROLINA ASSOC OF COUNTY COMMISSIONERS	37,476,116	0.05787%
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	71,873,637	0.11099%
Total		\$ 64,756,396,799	100.00000%

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

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023**

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	\$ 1,005,451	\$ 112,037	\$ 269,103	\$ 42,726	\$ 11,287	\$ 435,153
72265	PIEDMONT TRIAD AIRPORT AUTHORITY	932,862	103,948	249,675	39,641	26,512	419,776
72593	TOWN OF SEAGROVE	79,345	8,841	21,236	3,372	8,985	42,434
72657	TOWN OF SPARTA	320,094	35,668	85,671	13,602	16,396	151,337
90001	YANCEY COUNTY	7,485,148	834,067	2,003,353	318,076	212,984	3,368,480
90002	YANCEY SOIL & WATER CONS	35,897	4,000	9,608	1,525	5,469	20,602
90011	TOWN OF BURNSVILLE	965,315	107,565	258,361	41,020	16,421	423,367
90092	MARTIN-TYRRELL WASHINGTON DIST HEALTH DEPT	2,423,123	270,008	648,534	102,969	7,615	1,029,126
90096	ALBEMARLE REGIONAL HEALTH SERVICES	7,251,750	808,060	1,940,886	308,158	681,898	3,739,002
90098	TOE RIVER HEALTH DISTRICT	874,711	97,469	234,111	37,170	19,769	388,519
90099	APPALACHIAN DISTRICT HEALTH DEPARTMENT	5,293,701	589,875	1,416,826	224,952	122,058	2,353,711
90101	ALAMANCE COUNTY	40,104,646	4,468,845	10,733,759	1,704,216	297,688	17,204,508
90111	CITY OF BURLINGTON	30,722,646	3,423,412	8,222,725	1,305,535	211,511	13,163,183
90114	CITY OF MEBANE	7,962,341	887,241	2,131,071	338,354	1,508,826	4,865,492
90117	ALAMANCE MUNICIPAL ABC BOARD	1,026,247	114,354	274,669	43,610	62,899	495,532
90121	CITY OF GRAHAM	6,827,144	760,746	1,827,243	290,114	32,735	2,910,838
90131	TOWN OF ELON	3,206,634	357,314	858,236	136,263	-	1,351,813
90141	TOWN OF HAW RIVER	912,264	101,653	244,162	38,766	31,138	415,719
90151	VILLAGE OF ALAMANCE	56,760	6,325	15,191	2,412	-	23,928
90161	TOWN OF GREEN LEVEL	96,035	10,701	25,703	4,081	2,078	42,563
90201	ALEXANDER COUNTY	13,946,963	1,554,105	3,732,818	592,665	516,896	6,396,484
90211	TOWN OF TAYLORSVILLE	968,030	107,867	259,087	41,136	46,385	454,475
90301	ALLEGHANY COUNTY	4,502,838	501,749	1,205,157	191,345	50,433	1,948,684
90305	NORTHWESTERN REGIONAL LIBRARY	929,550	103,579	248,788	39,501	21,442	413,310
90307	TOWN OF SPARTA ABC BOARD	28,678	3,196	7,675	1,219	36,639	48,729
90401	ANSON COUNTY	9,278,150	1,033,861	2,483,239	394,268	112,133	4,023,501
90411	TOWN OF WADESBORO	2,159,325	240,613	577,930	91,759	-	910,302
90413	WADESBORO HOUSING AUTHORITY	166,571	18,561	44,582	7,078	4,076	74,297
90417	WADESBORO ABC BOARD	53,183	5,926	14,234	2,260	10,129	32,549
90421	TOWN OF LILESVILLE	94,843	10,568	25,384	4,030	817	40,799
90431	TOWN OF POLKTON	138,820	15,469	37,154	5,899	3,864	62,386
90441	TOWN OF PEACHLAND	61,992	6,908	16,592	2,634	6,822	32,956
90451	TOWN OF ANSONVILLE	133,058	14,827	35,612	5,654	14,094	70,187
90461	TOWN OF MORVEN	-	-	-	-	9,936	-
90501	ASHE COUNTY	9,146,814	1,019,226	2,448,088	388,687	60,469	3,916,470
90507	WEST JEFFERSON ABC BOARD	124,382	13,860	33,290	5,285	15,666	68,101
90511	TOWN OF JEFFERSON	780,133	86,930	208,798	33,151	31,421	360,300
90521	TOWN OF WEST JEFFERSON	842,655	93,897	225,531	35,808	-	355,236
90601	AVERY COUNTY	7,244,531	807,255	1,938,954	307,851	-	3,054,060
90602	AVERY COUNTY FIRE COMMISSION	467,457	52,089	125,112	19,864	6,252	203,317
90605	AVERY-MITCHELL-YANCEY REGIONAL LIBRARY	336,718	37,520	90,120	14,309	2,614	144,563
90611	TOWN OF BANNER ELK	848,351	94,531	227,056	36,050	-	357,637
90617	HIGH COUNTRY ABC BOARD	230,881	25,727	61,794	9,811	17,668	115,000
90621	TOWN OF NEWLAND	479,644	53,447	128,374	20,382	31,774	233,977
90631	TOWN OF BEECH MOUNTAIN	2,923,563	325,771	782,473	124,235	88,137	1,320,616
90641	TOWN OF ELK PARK	86,498	9,638	23,151	3,676	4,785	41,250
90651	VILLAGE OF SUGAR MOUNTAIN	649,063	72,325	173,718	27,581	119,973	393,597
90701	BEAUFORT COUNTY	15,465,372	1,723,300	4,139,210	657,189	4,716	6,524,415
90704	BEAUFORT COUNTY ABC BOARD	457,655	50,996	122,489	19,448	21,162	214,095
90705	B H M REGIONAL LIBRARY	268,301	29,897	71,809	11,401	12,198	125,305
90709	MIDEAST COMMISSION	929,352	103,557	248,735	39,492	62,587	454,371
90711	CITY OF WASHINGTON	9,761,635	1,087,735	2,612,641	414,813	20,459	4,135,648
90721	TOWN OF AURORA	98,883	11,018	26,465	4,202	4,451	46,136
90731	TOWN OF BELHAVEN	942,863	105,063	252,351	40,066	30,217	427,697
90741	TOWN OF WASHINGTON PARK	66,297	7,387	17,744	2,817	395	28,343
90751	TOWN OF CHOCCOWINITY	935,710	104,266	250,437	39,762	112,611	507,076
90801	BERTIE COUNTY	7,408,396	825,514	1,982,809	314,514	104,694	3,227,821
90804	BERTIE COUNTY ABC BOARD	54,177	6,037	14,500	2,302	9,644	32,483
90805	ALBEMARLE REGIONAL LIBRARY	379,172	42,251	101,483	16,113	13,082	172,929
90808	BERTIE-MARTIN REGIONAL JAIL COMMISSION	587,998	65,520	157,374	24,987	1,586	249,467
90811	TOWN OF AULANDER	174,320	19,424	46,656	7,408	1,474	74,962
90812	TOWN OF WINDSOR	1,428,202	159,144	382,250	60,690	5,469	607,553
90813	TOWN OF COLERAIN	21,260	2,369	5,690	903	4,446	13,408
90861	TOWN OF LEWISTON WOODVILLE	41,924	4,672	11,221	1,782	18,163	35,838
90901	BLADEN COUNTY	13,294,787	1,481,433	3,558,267	564,952	22,017	5,626,669
90911	TOWN OF ELIZABETHTOWN	1,969,309	219,439	527,073	83,684	2,481	832,677
90917	ELIZABETHTOWN ABC BOARD	62,986	7,018	16,858	2,677	3,052	29,605
90918	SOUTH EASTERN ECONOMIC DEVELOPMENT COMMISSION	52,322	5,830	14,004	2,223	245	22,302
90921	TOWN OF WHITE LAKE	795,896	88,686	213,017	33,821	16,603	352,127
90931	TOWN OF CLARKTON	161,603	18,007	43,252	6,867	3,723	71,849
90941	TOWN OF BLADENBORO	489,645	54,561	131,050	20,807	11,114	217,532
91001	BRUNSWICK COUNTY	49,232,783	5,485,990	13,176,848	2,092,109	178,157	20,933,104
91002	TOWN OF LELAND	11,148,113	1,242,230	2,983,723	473,730	386,117	5,085,800
91003	BRUNSWICK COUNTY HEALTH DEPARTMENT	3,794,764	422,849	1,015,645	161,256	40,338	1,640,088
91004	BRUNSWICK COUNTY ABC BOARD	262,738	29,277	70,320	11,165	2,388	113,150
91006	BRUNSWICK COUNTY DEPARTMENT OF SOCIAL SERVICES	7,190,950	801,285	1,924,613	305,574	65,256	3,096,728
91007	CALABASH ABC BOARD	68,615	7,646	18,364	2,916	1,106	30,032
91008	CAPE FEAR COUNCIL OF GOVERNMENTS	1,211,959	135,048	324,373	51,501	36,049	546,971

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
\$ 2,412	\$ -	\$ 152,580	\$ 154,992	\$ 288,793	\$ (77,755)	\$ 211,038	
2,238	-	21,141	23,379	267,944	3,979	271,923	
190	-	1,078	1,268	22,790	2,252	25,042	
768	-	8,618	9,386	91,940	(293)	91,647	
17,956	-	10,204	28,160	2,149,943	157,130	2,307,073	
86	-	796	882	10,311	2,883	13,194	
2,316	-	37,642	39,958	277,265	(7,830)	269,435	
5,813	-	79,835	85,648	695,988	(13,834)	682,154	
17,396	-	-	17,396	2,082,905	334,713	2,417,618	
2,098	-	207,313	209,411	251,241	(74,715)	176,526	
12,699	-	177,533	190,232	1,520,498	(3,167)	1,517,331	
96,206	-	310,416	406,622	11,519,171	(90,161)	11,429,010	
73,700	-	303,547	377,247	8,824,399	(207,838)	8,616,561	
19,101	-	13,299	32,400	2,287,006	874,050	3,161,056	
2,462	-	2,955	5,417	294,767	41,859	336,626	
16,378	-	107,753	124,131	1,960,946	(74,427)	1,886,519	
7,692	-	18,853	26,545	921,035	(11,877)	909,158	
2,188	-	34,650	36,838	262,028	(5,204)	256,824	
136	-	1,917	2,053	16,303	(2,110)	14,193	
230	-	14,627	14,857	27,584	(13,015)	14,569	
33,457	-	172,585	206,042	4,005,956	131,173	4,137,129	
2,322	-	11,646	13,968	278,045	6,334	284,379	
10,802	-	44,786	55,588	1,293,340	(28,210)	1,265,130	
2,230	-	24,140	26,370	266,993	13,574	280,567	
69	-	2,842	2,911	8,237	11,493	19,730	
22,257	-	8,177	30,434	2,664,943	134,725	2,799,668	
5,180	-	30,822	36,002	620,218	(10,399)	609,819	
400	-	8,353	8,753	47,844	(851)	46,993	
128	-	1,591	1,719	15,276	5,465	20,741	
228	-	22,057	22,285	27,241	(5,010)	22,231	
333	-	25,113	25,446	39,873	(11,407)	28,466	
149	-	50	199	17,806	4,172	21,978	
319	-	15,969	16,288	38,218	(2,451)	35,767	
-	-	12,958	12,958	-	475	475	
21,942	-	398,425	420,367	2,627,220	(73,044)	2,554,176	
298	-	1,079	1,377	35,726	15,332	51,058	
1,871	-	22,600	24,471	224,076	15,326	239,402	
2,021	-	51,850	53,871	242,034	(22,486)	219,548	
17,379	-	144,329	161,708	2,080,831	(29,429)	2,051,402	
1,121	-	8,690	9,811	134,267	(1,616)	132,651	
808	-	2,804	3,612	96,715	2,298	99,013	
2,035	-	30,897	32,932	243,670	(18,590)	225,080	
554	-	4,627	5,181	66,315	5,801	72,116	
1,151	-	8,845	9,996	137,767	5,556	143,323	
7,013	-	24,240	31,253	839,729	46,610	886,339	
207	-	4,061	4,268	24,844	907	25,751	
1,557	-	-	1,557	186,429	69,699	256,128	
37,100	-	476,163	513,263	4,442,085	(269,924)	4,172,161	
1,098	-	17,427	18,525	131,451	18,947	150,398	
644	-	18,893	19,537	77,064	2,698	79,762	
2,229	-	20,459	22,688	266,936	10,943	277,879	
23,417	-	207,187	230,604	2,803,814	(77,766)	2,726,048	
237	-	11,637	11,874	28,402	(712)	27,690	
2,262	-	32,032	34,294	270,816	7,407	278,223	
159	-	4,771	4,930	19,042	(1,665)	17,377	
2,245	-	-	2,245	268,762	47,032	315,794	
17,772	-	471,554	489,326	2,127,895	(220,275)	1,907,620	
130	-	682	812	15,561	2,815	18,376	
910	-	1,137	2,047	108,909	10,181	119,090	
1,411	-	62,267	63,678	168,889	(14,695)	154,194	
418	-	15,360	15,778	50,069	(6,912)	43,157	
3,426	-	25,703	29,129	410,220	(11,481)	398,739	
51	-	2,602	2,653	6,106	(139)	5,967	
101	-	2,728	2,829	12,042	5,086	17,128	
31,893	-	151,292	183,185	3,818,633	(88,634)	3,729,999	
4,724	-	108,405	113,129	565,640	(68,984)	496,656	
151	-	-	151	18,091	2,211	20,302	
126	-	2,407	2,533	15,028	(1,384)	13,644	
1,909	-	785	2,694	228,604	7,716	236,320	
388	-	8,638	9,026	46,417	(5,688)	40,729	
1,175	-	29,946	31,121	140,640	(9,277)	131,363	
118,104	-	101,954	220,058	14,141,026	(49,411)	14,091,615	
26,743	-	144,070	170,813	3,202,048	96,747	3,298,795	
9,103	-	37,351	46,454	1,089,962	17,573	1,107,535	
630	-	6,113	6,743	75,466	3	75,469	
17,250	-	19,463	36,713	2,065,441	(19,420)	2,046,021	
165	-	2,730	2,895	19,708	9	19,717	
2,907	-	1,777	4,684	348,108	19,762	367,870	

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023**

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
91009	BRUNSWICK COUNTY TOURISM AUTHORITY	106,102	11,823	28,398	4,509	17,873	62,603
91010	TOWN OF CALABASH	304,198	33,897	81,417	12,927	12,279	140,520
91011	CITY OF SOUTHPORT	3,254,519	362,650	871,052	138,298	218,065	1,590,065
91012	CITY OF NORTHWEST	101,731	11,336	27,228	4,323	26,055	68,942
91013	SOUTHEAST BRUNSWICK SANITARY DISTRICT	216,509	24,125	57,947	9,200	23,710	114,982
91014	TOWN OF HOLDEN BEACH	1,086,915	121,114	290,906	46,188	19,186	477,394
91015	CAPE FEAR REGIONAL JETPORT	137,893	15,385	36,906	5,860	24,847	62,978
91017	SOUTHPORT ABC BOARD	236,047	28,303	63,176	10,031	15,577	115,087
91020	TOWN OF BELVILLE	179,353	19,985	48,003	7,621	6,124	81,733
91021	TOWN OF OAK ISLAND	6,168,545	687,359	1,650,973	262,128	77,337	2,677,797
91024	TOWN OF CAROLINA SHORES	691,914	77,100	185,186	29,402	57,735	349,423
91026	TOWN OF NAVASSA	166,372	18,539	44,528	7,070	67,073	137,210
91027	OAK ISLAND ABC BD	105,704	11,779	28,291	4,492	22,332	66,894
91032	TOWN OF ST JAMES	257,108	28,649	68,813	10,926	29,895	138,283
91041	TOWN OF SUNSET BEACH	2,799,314	311,926	749,219	118,955	26,938	1,207,038
91042	BRUNSWICK REGIONAL WATER AND SEWER H2GO	3,152,523	351,284	843,753	133,964	210,574	1,539,575
91047	TOWN OF SUNSET BEACH ABC BOARD	78,285	8,723	20,952	3,327	5,312	38,314
91051	TOWN OF CASWELL BEACH	265,122	29,542	70,958	11,266	30,416	142,182
91057	SHALLOTTE ABC BOARD	61,992	6,908	16,592	2,634	9,518	35,652
91061	TOWN OF OCEAN ISLE BEACH	2,496,838	278,222	668,263	106,101	38,073	1,090,659
91067	OCEAN ISLE BEACH ABC BOARD	112,924	12,583	30,223	4,799	9,900	57,505
91071	CITY OF BOILING SPRG LAKES	1,415,420	157,720	378,828	60,147	47,852	644,547
91077	BOILING SPRING LAKES ABC BOARD	98,419	10,967	26,341	4,182	5,863	47,353
91081	TOWN OF SHALLOTTE	3,026,685	337,262	810,073	128,617	53,763	1,329,715
91091	VILLAGE OF BALD HEAD ISLAND	3,799,201	423,344	1,016,833	161,444	18,616	1,620,237
91101	BUNCOMBE COUNTY	90,195,716	10,050,473	24,140,322	3,832,798	283,137	38,306,730
91102	LAND-OF-SKY REGIONAL COUNCIL	2,648,109	295,078	708,750	112,529	178,851	1,295,208
91104	WOODFIN ABC COMMISSION	158,888	17,705	42,525	6,752	12,030	79,012
91107	WESTERN NORTH CAROLINA REGIONAL AIR QUALITY	304,265	33,904	81,435	12,929	24,399	152,667
91108	METRO SEWERAGE DISTRICT OF BUNCOMBE COUNTY	7,440,310	829,071	1,991,353	316,170	124,180	3,260,774
91109	WOODFIN SANITARY WATER AND SEWER DISTRICT	493,089	54,945	131,972	20,953	962	208,832
91111	TOWN OF BILTMORE FOREST	1,498,341	166,960	401,022	63,671	56,967	688,620
91120	WEST BUNCOMBE FIRE DEPT	2,037,328	227,019	545,278	86,575	53,317	912,189
91121	CITY OF ASHEVILLE	67,339,177	7,503,578	18,022,912	2,861,527	2,728	28,390,745
91127	ASHEVILLE ABC BOARD	2,181,115	243,041	583,762	92,685	76,372	995,860
91128	ASHEVILLE REGIONAL AIRPORT AUTHORITY	4,101,479	457,026	1,097,735	174,289	285,012	2,014,062
91138	SKYLAND VOL FIRE DEPT	2,983,303	332,428	798,463	126,773	33,190	1,290,854
91141	TOWN OF WEAVERVILLE	3,922,060	437,034	1,049,715	166,665	20,687	1,674,101
91147	WEAVERVILLE ABC BOARD	217,966	24,288	58,337	9,262	4,097	95,984
91151	TOWN OF BLACK MOUNTAIN	4,540,325	505,927	1,215,190	192,938	137,603	2,051,658
91154	BLACK MOUNTAIN ABC BOARD	153,656	17,122	41,125	6,529	5,910	70,686
91161	TOWN OF MONTREAT	496,930	55,373	133,000	21,117	425	209,915
91171	TOWN OF WOODFIN	1,861,087	207,380	498,108	79,085	69,107	853,680
91201	BURKE COUNTY	15,769,901	1,757,234	4,220,716	670,130	-	6,648,080
91202	BURKE-CATAWBA DIST CONFINEMENT	-	-	-	-	-	-
91203	BURKE COUNTY HEALTH DEPARTMENT	1,631,929	181,845	436,776	69,348	29,840	717,809
91206	BURKE COUNTY DEPARTMENT OF SOCIAL SERVICES	6,755,814	752,798	1,808,151	287,083	91,685	2,939,717
91208	BURKE COUNTY TOURISM DEVELOPMENT AUTHORITY	144,848	16,118	38,714	6,147	9,342	70,321
91211	TOWN OF VALDESE	2,785,207	310,355	745,443	118,355	796	1,174,949
91213	VALDESE HOUSING AUTHORITY	168,690	18,797	45,149	7,168	3,978	75,092
91214	TOWN OF RUTHERFORD COLLEGE	215,052	23,963	57,557	9,138	-	90,658
91217	MORGANTON ABC BOARD	164,915	18,376	44,138	7,008	8,593	78,115
91221	TOWN OF DREXEL	532,960	59,388	142,643	22,648	28,246	252,925
91231	CITY OF MORGANTON	11,424,428	1,273,020	3,057,677	485,472	-	4,816,169
91233	MORGANTON HOUSING AUTHORITY	326,121	36,340	87,284	13,858	1,932	139,414
91241	TOWN OF GLEN ALPINE	215,515	24,015	57,681	9,158	2,861	93,715
91251	TOWN OF HILDEBRAN	161,802	18,030	43,305	6,876	5,797	74,008
91261	TOWN OF CONNELLY SPRINGS	63,118	7,033	16,893	2,682	-	26,608
91301	CABARRUS COUNTY	56,325,977	6,276,382	15,075,297	2,393,529	413,843	24,159,051
91302	WATER AND SEWER AUTH OF CABARRUS COUNTY	3,450,297	384,465	923,451	146,618	29,806	1,484,340
91306	CABARRUS COUNTY PUBLIC HEALTH AUTHORITY	15,685,258	1,747,802	4,198,062	666,533	544,971	7,157,368
91308	CABARRUS COUNTY TOURISM AUTHORITY	623,895	69,520	166,982	26,512	15,146	278,160
91311	CITY OF CONCORD	53,890,734	6,005,023	14,423,520	2,290,045	91,632	22,810,220
91317	CONCORD ABC BOARD	996,443	111,033	266,692	42,343	29,014	449,082
91321	TOWN OF MOUNT PLEASANT	361,024	40,229	96,626	15,341	-	152,196
91327	MT PLEASANT ABC BOARD	77,291	8,613	20,687	3,284	10,471	43,055
91331	CITY OF KANNAPOLIS	19,763,159	2,202,201	5,289,486	839,820	135,486	8,466,993
91341	TOWN OF MIDLAND	418,049	46,583	111,888	17,765	66,322	242,558
91401	CALDWELL COUNTY	24,044,124	2,679,227	6,435,260	1,021,737	23,471	10,159,695
91411	TOWN OF GRANITE FALLS	2,877,996	320,694	770,278	122,298	128,823	1,342,093
91414	TOWN OF RHODISS	195,249	21,756	52,257	8,297	3,817	86,127
91417	GRANITE FALLS ABC BOARD	37,818	4,214	10,122	1,607	6,111	22,054
91421	TOWN OF SAWMILLS	634,823	70,738	169,906	26,976	53,207	320,827
91423	LENOIR HOUSING AUTHORITY	386,457	43,063	103,433	16,422	1,366	164,284
91431	TOWN OF HUDSON	1,111,619	123,867	297,518	47,237	18,289	486,911
91441	TOWN OF HARRISBURG	6,721,771	749,004	1,799,040	285,637	11,821	2,845,502
91451	CITY OF LENOIR	9,805,348	1,092,606	2,624,340	416,671	26,345	4,159,962
91457	CITY OF LENOIR ABC BRD	117,560	13,100	31,464	4,996	24,909	74,469

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
					Proportional Share of Pension Expense	Total Employer Pension Expense	
255	-	-	255	30,475	11,023	41,498	
730	-	-	730	87,374	7,230	94,604	
7,807	-	8,649	16,456	934,788	110,310	1,045,098	
244	-	6,024	6,268	29,220	7,169	36,389	
519	-	1,250	1,769	62,187	18,570	80,757	
2,607	-	7,956	10,563	312,192	5,522	318,114	
331	-	-	331	39,607	17,903	57,510	
566	-	229	795	67,799	8,200	75,999	
430	-	160	590	51,515	2,274	53,789	
14,798	-	44,173	58,971	1,771,778	29,028	1,800,806	
1,660	-	9,321	10,981	198,737	18,342	217,079	
399	-	24,324	24,723	47,787	21,115	68,902	
254	-	5,683	5,937	30,361	11,358	41,719	
617	-	-	617	73,849	25,754	99,603	
6,715	-	78,857	85,572	804,041	(42,320)	761,721	
7,563	-	24,520	32,083	905,492	93,236	998,728	
188	-	145	333	22,486	5,969	28,455	
636	-	12,905	13,541	76,150	3,385	79,535	
149	-	682	831	17,806	5,006	22,812	
5,990	-	4,817	10,807	717,161	6,746	723,907	
271	-	568	839	32,435	4,308	36,743	
3,395	-	57,874	61,269	406,548	(5,823)	400,725	
236	-	-	236	28,269	6,473	34,742	
7,261	-	95,056	102,317	869,348	(8,964)	860,384	
9,114	-	29,976	39,090	1,091,236	8,151	1,099,387	
216,369	-	794,798	1,011,167	25,906,721	(445,441)	25,461,280	
6,352	-	222	6,574	760,611	59,857	820,468	
381	-	3,248	3,629	45,637	9,793	55,430	
730	-	-	730	87,393	12,658	100,051	
17,848	-	77,632	95,480	2,137,064	24,419	2,161,483	
1,183	-	54,444	55,627	141,629	(18,603)	123,026	
3,584	-	14,386	17,970	430,365	17,942	447,707	
4,887	-	52,920	57,807	595,177	10,992	596,169	
161,539	-	955,215	1,116,754	19,341,687	(714,279)	18,627,408	
5,232	-	-	5,232	626,477	58,193	684,670	
9,839	-	57,741	67,580	1,178,059	101,990	1,280,049	
7,157	-	78,542	85,699	856,888	(43,077)	813,811	
9,409	-	154,581	163,990	1,126,525	(71,551)	1,054,974	
523	-	611	1,134	62,606	4,802	67,408	
10,892	-	56,389	67,281	1,304,108	3,074	1,307,182	
369	-	5,767	6,136	44,134	(497)	43,637	
1,192	-	53,936	55,128	142,732	(20,859)	121,873	
4,465	-	145,751	150,216	534,556	(26,819)	507,737	
37,830	-	362,493	400,323	4,529,555	(65,710)	4,463,845	
-	-	41,595	41,595	-	(86,913)	(86,913)	
3,915	-	-	3,915	468,735	31,757	500,492	
16,206	-	131,374	147,580	1,940,458	1,360	1,941,818	
347	-	2,459	2,806	41,547	4,253	45,800	
6,681	-	57,472	64,153	799,989	(35,431)	764,558	
405	-	5,378	5,783	48,452	(1,547)	46,905	
516	-	19,083	19,599	61,769	(9,954)	51,815	
396	-	1,705	2,101	47,368	9,754	57,122	
1,279	-	24,866	26,145	153,081	(6,251)	146,830	
27,406	-	278,801	306,207	3,281,414	(107,056)	3,174,358	
782	-	48,342	49,124	93,671	(15,221)	78,450	
517	-	6,261	6,778	61,902	(8,135)	53,767	
388	-	23,132	23,520	46,474	(5,095)	41,379	
151	-	2,259	2,410	18,129	(1,919)	16,210	
135,119	-	888,416	1,023,535	16,178,389	11,226	16,189,615	
8,277	-	31,005	39,282	991,021	(8,100)	982,921	
37,627	-	59,332	96,959	4,505,243	230,981	4,736,224	
1,497	-	54,640	56,137	179,200	(38,574)	140,626	
129,277	-	1,446,436	1,575,713	15,478,919	(240,281)	15,238,638	
2,390	-	8,016	10,406	286,206	34,051	320,257	
866	-	20,966	21,832	103,696	1,832	105,528	
185	-	1,360	1,545	22,200	3,144	25,344	
47,409	-	652,103	699,512	5,676,530	(214,950)	5,461,580	
1,003	-	5,078	6,081	120,075	19,398	139,473	
57,679	-	241,239	298,918	6,906,142	(1,778)	6,904,364	
6,904	-	51,148	58,052	826,641	29,214	855,855	
468	-	5,778	6,246	56,081	7,905	63,986	
91	-	796	887	10,862	4,122	14,984	
1,523	-	937	2,460	182,339	21,935	204,274	
927	-	7,377	8,304	111,001	(1,732)	109,269	
2,667	-	74,240	76,907	319,288	(10,395)	308,893	
16,125	-	92,046	108,171	1,930,680	(106,148)	1,824,532	
23,522	-	49,157	72,679	2,816,369	(24,612)	2,791,757	
282	-	-	282	33,766	20,965	54,731	

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023**

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
91461	TOWN OF CAJAH'S MOUNTAIN	-	-	-	-	-	-
91501	CAMDEN COUNTY	3,166,630	352,856	847,529	134,564	7,178	1,342,127
91504	CAMDEN COUNTY ABC BOARD	46,693	5,203	12,497	1,984	4,811	24,495
91601	CARTERET COUNTY	20,121,005	2,242,076	5,385,262	855,027	508,083	8,990,448
91604	CARTERET COUNTY ABC BOARD	549,782	61,262	147,146	23,363	39,820	271,591
91608	WESTERN CARTERET INTERLOCAL COOPERATION AGENCY	1,300,377	144,900	348,038	55,259	42,260	590,457
91611	TOWN OF MOREHEAD CITY	8,613,325	959,779	2,305,303	366,017	124,006	3,755,105
91621	TOWN OF NEWPORT	1,956,963	222,524	534,483	84,861	32,292	874,160
91631	TOWN OF BEAUFORT	4,385,610	488,687	1,173,781	186,363	37,842	1,886,673
91633	BEAUFORT HOUSING AUTHORITY	170,478	18,996	45,627	7,244	40,919	112,786
91641	TOWN OF PINE KNOLL SHORES	2,233,901	248,923	597,890	94,928	23,689	965,430
91651	TOWN OF EMERALD ISLE	3,726,149	415,203	997,281	158,340	19,574	1,590,398
91661	TOWN OF INDIAN BEACH	1,146,655	127,771	306,895	48,726	15,458	498,850
91671	TOWN OF CAPE CARTERET	568,724	63,373	152,216	24,168	2,330	242,087
91681	TOWN OF ATLANTIC BEACH	2,958,732	329,690	791,886	125,729	302,557	1,549,862
91691	TOWN OF CEDAR POINT	265,056	29,535	70,941	11,263	21,776	133,515
91701	CASWELL COUNTY	7,053,190	785,934	1,887,742	299,720	95,344	3,068,740
91704	CASWELL COUNTY ABC BOARD	112,129	12,494	30,011	4,765	4,359	51,629
91706	CASWELL COUNTY DEPARTMENT OF SOCIAL SERVICES	1,284,481	143,129	343,783	54,583	13,227	554,722
91719	TOWN OF YANCEYVILLE	197,368	21,993	52,824	8,387	-	83,204
91801	CATAWBA COUNTY	50,987,239	5,681,488	13,646,417	2,166,664	124,782	21,619,351
91804	CATAWBA COUNTY ABC BOARD	1,331,108	148,325	356,263	56,564	147,082	708,234
91811	CITY OF HICKORY	26,432,409	2,945,353	7,074,470	1,123,225	77,699	11,220,747
91812	HICKORY CONOVER TOURISM DEVELOPMENT AUTHORITY	421,626	46,982	112,845	17,917	38,476	216,220
91813	HICKORY PUBLIC HOUSING AUTHORITY	266,844	29,734	71,419	11,339	1,382	113,874
91818	WESTERN PIEDMONT COUNCIL OF GOVERNMENTS	2,915,549	324,879	780,329	123,894	35,343	1,264,445
91819	WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY	1,458,139	162,480	390,262	61,962	14,150	628,854
91821	CITY OF CLAREMONT	1,130,031	125,919	302,446	48,020	32,635	509,020
91831	TOWN OF MAIDEN	3,081,193	343,336	824,662	130,933	84,481	1,383,412
91841	THE TOWN OF LONGVIEW	2,009,445	223,912	537,815	85,390	29,876	876,993
91851	TOWN OF CONOVER	4,494,758	500,849	1,202,994	191,001	172,222	2,067,066
91861	TOWN OF BROOKFORD	36,626	4,081	9,803	1,556	3,077	18,517
91871	CITY OF NEWTON	8,337,407	929,034	2,231,455	354,292	13,468	3,528,249
91881	TOWN OF CATAWBA	194,785	21,705	52,133	8,277	16,443	98,558
91901	CHATHAM COUNTY	25,187,931	2,806,681	6,741,393	1,070,342	222,133	10,840,549
91903	CHATHAM COUNTY HOUSING AUTHORITY	32,983	3,675	8,828	1,402	3,548	17,453
91904	CHATHAM COUNTY ABC BOARD	481,565	53,661	128,888	20,464	41,904	244,917
91908	GOLDSTON-GULF SANITARY DISTRICT	91,332	10,177	24,445	3,881	341	38,844
91911	TOWN OF SILER CITY	3,767,013	419,757	1,008,218	160,076	74,261	1,662,312
91917	SILER CITY ABC BOARD	78,285	8,723	20,952	3,327	4,091	37,093
91921	TOWN OF PITTSBORO	2,780,173	309,794	744,096	118,141	51,539	1,223,570
92001	CHEROKEE COUNTY	12,543,597	1,397,728	3,357,216	533,031	224,416	5,512,391
92005	NANTAHALA REGIONAL LIBRARY	201,209	22,421	53,852	8,550	3,767	88,590
92011	TOWN OF MURPHY	1,434,693	159,867	383,987	60,966	7,161	611,981
92017	MURPHY ABC BOARD	124,713	13,897	33,379	5,300	8,761	61,337
92021	TOWN OF ANDREWS	1,052,607	117,292	281,724	44,730	106,797	550,543
92101	CHOWAN COUNTY	4,471,114	498,214	1,196,666	189,997	87,149	1,972,026
92104	CHOWAN COUNTY ABC BOARD	51,130	5,697	13,685	2,173	4,388	25,943
92109	ALBEMARLE REGIONAL PLANNING AND DEV COMMISSION	1,358,196	151,343	363,513	57,716	21,173	593,745
92111	TOWN OF EDENTON	3,580,507	398,975	958,300	152,151	-	1,509,426
92113	THE NEW EDENTON HOUSING AUTHORITY	94,379	10,517	25,260	4,011	3,721	43,609
92201	CLAY COUNTY	7,609,198	847,890	2,036,555	323,347	254,500	3,462,292
92214	CLAY COUNTY ABC BOARD	256,446	28,576	68,636	10,897	27,964	136,073
92301	CLEVELAND COUNTY	38,507,356	4,290,860	10,306,254	1,636,341	1,210,918	17,444,373
92302	CLEVELAND COUNTY WATER	1,615,570	180,022	432,397	68,652	10,752	691,823
92311	CITY OF SHELBY	14,019,287	1,562,164	3,752,175	595,739	17,575	5,927,653
92317	SHELBY ABC BOARD	236,047	26,303	63,176	10,031	25,636	125,146
92321	CITY OF KINGS MOUNTAIN	8,621,802	960,724	2,307,572	366,377	278,031	3,912,704
92327	KINGS MOUNTAIN ABC BOARD	43,249	4,819	11,575	1,838	11,815	30,047
92331	TOWN OF BOILING SPRINGS	994,986	110,871	266,302	42,281	18,039	437,493
92341	TOWN OF LAWDALE	42,123	4,694	11,274	1,790	-	17,758
92351	TOWN OF GROVER	231,941	25,845	62,077	9,856	15,099	112,877
92401	COLUMBUS COUNTY	17,427,660	1,941,957	4,664,405	740,575	407,617	7,754,554
92403	WHITEVILLE HOUSING AUTHORITY	81,000	9,026	21,679	3,442	13,384	47,531
92411	CITY OF WHITEVILLE	2,584,792	288,022	691,804	109,839	-	1,089,665
92417	WHITEVILLE ABC BOARD	75,569	8,421	20,226	3,211	6,629	38,487
92421	TOWN OF BRUNSWICK	55,435	6,177	14,837	2,356	3,346	26,716
92427	LAKE WACCAMAW ABC BOARD	8,941	996	2,393	380	1,634	5,403
92431	TOWN OF FAIR BLUFF	64,111	7,144	17,159	2,724	6,623	33,650
92441	TOWN OF CHADBOURN	589,587	65,697	157,799	25,054	9,661	258,211
92444	WEST COLUMBUS ABC BOARD	63,449	7,070	16,982	2,696	3,480	30,228
92451	TOWN OF TABOR CITY	712,710	79,417	190,752	30,286	57,255	357,710
92461	TOWN OF LAKE WACCAMAW	637,671	71,055	170,669	27,097	37,847	306,668
92501	CRAVEN COUNTY	29,139,596	3,247,014	7,799,031	1,238,265	967,383	13,251,693
92502	FIRST CRAVEN SANITARY DISTRICT	127,362	14,192	34,088	5,412	7,230	60,922
92504	CRAVEN COUNTY ABC BOARD	748,078	83,358	200,218	31,789	65,526	380,891
92505	CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY	688,934	76,768	184,389	29,276	22,113	312,546
92506	COASTAL CAROLINA REGIONAL AIRPORT	506,997	56,495	135,695	21,544	59,406	273,140

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	
-	-	-	-	-	(4,476)	(4,476)	
7,596	-	23,300	30,896	909,544	(5,369)	904,175	
112	-	1,658	1,770	13,411	3,675	17,086	
48,268	-	-	48,268	5,779,313	243,238	6,022,551	
1,319	-	-	1,319	157,913	24,109	182,022	
3,119	-	26,935	30,054	373,504	(8,121)	365,383	
20,662	-	558,692	579,354	2,473,987	(237,568)	2,236,419	
4,791	-	129,834	134,625	573,592	(7,568)	566,024	
10,521	-	31,365	41,886	1,259,669	10,555	1,270,224	
409	-	45,093	45,502	48,966	(2,970)	45,996	
5,359	-	13,604	18,963	641,639	5,024	646,663	
8,939	-	48,051	56,990	1,070,254	4,665	1,074,919	
2,751	-	141,686	144,437	329,351	(56,984)	272,367	
1,364	-	37,647	39,011	163,354	(21,606)	141,748	
7,098	-	4,547	11,645	849,830	172,685	1,022,515	
636	-	903	1,539	76,131	12,777	88,908	
16,920	-	651,161	668,081	2,025,873	(249,849)	1,776,024	
269	-	-	269	32,207	2,492	34,699	
3,081	-	45,609	48,690	368,939	(21,685)	347,254	
473	-	38,915	39,388	56,690	(21,502)	35,188	
122,312	-	132,089	254,401	14,644,955	(2,192)	14,642,763	
3,193	-	-	3,193	382,331	92,888	475,219	
63,408	-	334,366	397,774	7,592,124	(178,877)	7,413,247	
1,011	-	6,223	7,234	121,103	15,980	137,083	
640	-	52,331	52,971	76,645	(16,344)	60,301	
6,994	-	28,012	35,006	837,427	39,102	876,529	
3,498	-	46,736	50,234	418,818	(25,265)	393,553	
2,711	-	-	2,711	324,576	9,635	334,211	
7,391	-	33,535	40,926	885,004	25,472	910,476	
4,820	-	10,419	15,239	577,168	16,183	593,351	
10,762	-	53,308	64,090	1,291,020	31,668	1,322,688	
88	-	737	825	10,520	(668)	9,852	
20,000	-	104,967	124,967	2,394,735	(57,895)	2,336,840	
467	-	1,410	1,877	55,948	6,624	62,572	
60,423	-	164,671	225,094	7,234,675	(44,308)	7,190,367	
79	-	2,054	2,133	9,474	2,357	11,831	
1,155	-	22,303	23,458	138,319	21,504	159,823	
219	-	9,089	9,308	26,233	(5,913)	20,320	
9,037	-	200,917	209,954	1,081,991	3,675	1,085,666	
188	-	641	829	22,486	3,838	26,324	
6,669	-	31,510	38,179	798,543	3,407	801,950	
30,091	-	155,255	185,346	3,602,870	33,640	3,636,510	
483	-	3,211	3,694	57,793	965	58,758	
3,442	-	14,754	18,196	412,084	(4,048)	408,036	
299	-	15,037	15,336	35,821	737	36,558	
2,525	-	23,074	25,599	302,338	20,081	322,419	
10,726	-	265,783	276,509	1,284,228	(82,262)	1,201,966	
123	-	-	123	14,686	3,042	17,728	
3,258	-	2,018	5,276	390,112	16,229	406,341	
8,589	-	41,171	49,760	1,028,421	(13,160)	1,015,261	
226	-	3,759	3,985	27,108	3,827	30,935	
18,254	-	-	18,254	2,185,574	157,862	2,343,436	
615	-	-	615	73,658	11,454	85,112	
92,375	-	277,944	370,319	11,060,385	116,012	11,176,397	
3,876	-	67,754	71,630	464,037	(34,588)	429,449	
33,631	-	213,731	247,362	4,026,730	(122,904)	3,903,826	
566	-	3,410	3,976	67,799	17,549	85,748	
20,683	-	117,104	137,787	2,476,422	70,956	2,547,378	
104	-	114	218	12,422	7,543	19,965	
2,387	-	28,389	30,776	285,788	14,630	300,418	
101	-	4,103	4,204	12,099	(2,661)	9,438	
556	-	-	556	66,620	9,557	76,177	
41,807	-	-	41,807	5,005,709	214,766	5,220,475	
194	-	4,319	4,513	23,266	6,699	29,965	
6,201	-	104,932	111,133	742,424	(48,575)	693,849	
181	-	2,892	3,073	21,706	(3,994)	17,712	
133	-	8,370	8,503	15,923	(1,403)	14,520	
21	-	227	248	2,568	1,024	3,592	
154	-	15,130	15,284	18,415	(280)	18,135	
1,414	-	44,244	45,658	169,346	(9,389)	159,957	
152	-	4,887	5,039	18,224	2,710	20,934	
1,710	-	-	1,710	204,710	32,703	237,413	
1,530	-	3,263	4,793	183,157	27,443	210,600	
69,902	-	19,849	89,751	8,369,703	526,710	8,896,413	
306	-	4,278	4,584	36,582	3,611	40,193	
1,795	-	-	1,795	214,869	37,760	252,629	
1,653	-	36,819	38,472	197,881	(7,339)	190,542	
1,216	-	2,273	3,489	145,624	29,167	174,791	

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023**

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
92507	NEUSE RIVER COUNCIL OF GOVERNMENTS	676,548	75,388	181,074	28,749	6,746	291,957
92508	COASTAL REGIONAL SOLID WASTE MANAGEMENT AUTH	1,778,034	198,126	475,880	75,556	25,660	775,222
92511	CITY OF NEW BERN	21,532,980	2,399,412	5,763,168	915,027	77,067	9,154,674
92513	TRILLIUM HEALTH RESOURCES	31,601,795	3,521,376	8,458,024	1,342,894	957,231	14,279,525
92521	TOWN OF TRENT WOODS	443,813	49,454	118,784	18,859	9,282	196,379
92531	CITY OF HAVELOCK	5,881,036	655,322	1,574,023	249,910	182,927	2,662,182
92541	TOWN OF RIVER BEND	845,238	94,185	226,223	35,918	-	356,326
92551	TOWN OF VANCEBORO	383,079	42,686	102,529	16,279	1,673	163,167
92561	TOWN OF BRIDGETON	75,437	8,406	20,190	3,206	3,698	35,500
92571	TOWN OF COVE CITY	58,482	6,517	15,652	2,485	5,190	29,844
92601	CUMBERLAND COUNTY	78,521,929	8,749,668	21,015,905	3,336,729	265,625	33,367,927
92602	WESTAREA VOLUNTEER FIRE DEPT	25,499	2,841	6,825	1,084	903	11,653
92604	CUMBERLAND CO ABC BOARD	2,032,890	226,524	544,090	86,396	-	857,000
92607	MID-CAROLINA COUNCIL OF GOVERNMENTS	1,000,748	111,513	267,844	42,526	98,957	520,840
92611	CITY OF FAYETTEVILLE	73,734,629	8,216,221	19,734,614	3,133,296	327,756	31,411,887
92613	FAYETTEVILLE METROPOLITAN HOUSING AUTHORITY	1,268,056	141,299	339,387	53,885	24,687	559,258
92614	PUBLIC WORKS COMMISSION CITY OF FAYETTEVILLE	39,073,895	4,353,989	10,457,885	1,660,415	2,330,900	18,803,189
92621	TOWN OF STEDMAN	143,125	15,948	38,306	6,082	4,120	64,456
92631	TOWN OF HOPE MILLS	5,771,093	643,071	1,544,597	245,238	111,528	2,544,434
92641	TOWN OF WADE	55,700	6,207	14,908	2,367	7,005	30,487
92651	TOWN OF LINDEN	28,546	3,181	7,640	1,213	834	12,868
92661	TOWN OF SPRING LAKE	2,612,410	291,100	699,195	111,012	254,585	1,355,892
92671	TOWN OF FALCON	17,021	1,897	4,556	723	10,491	17,667
92681	TOWN OF EASTOVER	53,912	6,007	14,429	2,291	-	22,727
92701	CURRITUCK COUNTY	19,696,531	2,194,777	5,271,654	836,989	203,002	8,506,422
92704	CURRITUCK CO ABC BOARD	244,259	27,218	65,375	10,380	3,946	106,919
92801	DARE COUNTY	32,432,131	3,613,900	8,680,258	1,378,179	489,206	14,161,543
92802	DARE COUNTY TOURISM BOARD	637,870	71,078	170,722	27,106	34,082	302,988
92804	DARE COUNTY ABC BOARD	970,348	108,126	259,708	41,234	16,367	425,435
92811	TOWN OF NAGS HEAD	6,046,880	673,779	1,618,356	256,949	39,327	2,588,411
92821	TOWN OF KILL DEVIL HILLS	6,443,071	717,949	1,724,448	273,793	87,068	2,803,258
92831	TOWN OF MANTEO	1,950,499	217,343	522,039	82,885	112,852	935,119
92841	TOWN OF SOUTHERN SHORES	1,576,361	175,653	421,903	66,986	20,510	685,052
92851	TOWN OF KITTY HAWK	2,392,855	266,635	640,433	101,683	27,961	1,036,712
92861	TOWN OF DUCK	2,594,925	289,152	694,516	110,269	82,974	1,176,911
92901	DAVIDSON COUNTY	32,862,367	3,661,841	8,795,408	1,396,461	183,472	14,037,182
92911	CITY OF THOMASVILLE	11,925,530	1,328,857	3,191,794	506,766	48,324	5,075,741
92913	THOMASVILLE HOUSING AUTHORITY	118,818	13,240	31,801	5,049	58,354	108,444
92914	THOMASVILLE ABC BOARD	215,979	24,066	57,805	9,178	8,197	99,246
92917	LEXINGTON ABC BOARD	305,589	34,052	81,789	12,964	56,094	184,921
92921	TOWN OF DENTON	484,678	54,007	129,721	20,596	32,727	237,051
92931	CITY OF LEXINGTON	15,176,738	1,691,138	4,061,959	644,924	162,074	6,560,095
92941	TOWN OF MIDWAY	-	-	-	-	1,111	1,111
93001	DAVIE COUNTY	16,547,319	1,843,861	4,428,787	703,166	349,313	7,325,127
93009	DAVIE SOIL AND WATER CONSERVATION DIST	29,208	3,255	7,817	1,241	137	12,450
93011	TOWN OF MOCKSVILLE	1,217,058	135,616	325,738	51,718	14,219	527,291
93021	TOWN OF BERMUDA RUN	130,011	14,487	34,797	5,525	586	55,395
93027	COOLEEMEE ABC BOARD	-	-	-	-	-	-
93028	MOCKSVILLE-COOLEEMEE ABC BOARD	74,245	8,273	19,871	3,155	4,888	36,187
93031	TOWN OF COOLEEMEE	49,210	5,483	13,171	2,091	13,038	33,783
93101	DUPLIN COUNTY	18,034,004	2,009,522	4,826,689	766,341	113,436	7,715,988
93103	DUPLIN COUNTY TOURISM DEVELOPMENT AUTHORITY	-	-	-	-	-	-
93108	EASTPOINTE HUMAN SERVICES	22,601,814	2,518,511	6,049,235	960,447	2,110,351	11,638,544
93111	TOWN OF BEULAVILLE	391,689	43,646	104,833	16,645	12,606	177,730
93121	TOWN OF KENANSVILLE	157,629	17,565	42,189	6,698	5,494	71,946
93127	KENANSVILLE ABC BOARD	43,163	4,812	11,558	1,835	8,811	27,016
93131	TOWN OF WARSAW	960,811	107,063	257,155	40,829	7,454	412,501
93137	WARSAW ABC BOARD	38,348	4,273	10,264	1,630	1,816	17,983
93141	TOWN OF FAISON	298,238	33,233	79,821	12,673	20,066	145,793
93151	TOWN OF WALLACE	2,244,101	250,059	600,620	95,361	25,013	971,053
93157	WALLACE ABC BD	109,281	12,177	29,248	4,644	13,299	59,368
93161	TOWN OF ROSE HILL	464,742	51,786	124,385	19,749	-	195,920
93171	TOWN OF CALYPSO	73,318	8,170	19,623	3,116	8,375	39,284
93181	TOWN OF TEACHEY	113,321	12,627	30,330	4,815	8,075	55,847
93191	TOWN OF MAGNOLIA	201,607	22,465	53,959	8,567	14,165	99,156
93201	DURHAM COUNTY	101,529,407	11,313,382	27,173,714	4,314,414	1,566,853	44,368,363
93204	DURHAM COUNTY ABC BOARD	2,229,066	248,384	596,596	94,722	170,543	1,110,245
93209	ALLIANCE HEALTH	61,698,294	6,875,017	16,513,164	2,621,822	6,487,822	32,497,925
93211	CITY OF DURHAM	133,594,884	14,886,426	35,755,839	5,677,012	34,824	56,354,101
93212	DURHAM CONVENTION AND VISITORS BUREAU	1,249,909	139,277	334,530	53,114	99,109	626,030
93219	TRIANGLE J COUNCIL OF GOVERNMENTS	2,226,152	248,059	595,816	94,599	82,968	1,021,442
93301	EDGEcombe COUNTY	15,664,992	1,745,544	4,192,637	665,672	303,766	6,907,619
93304	EDGEcombe COUNTY ABC BOARD	232,139	25,867	62,131	9,865	19,184	117,047
93305	EDGEcombe COUNTY MEMORIAL LIBRARY	197,236	21,978	52,789	8,381	5,090	88,238
93309	UPPER COASTAL PLAIN COUNCIL OF GOVERNMENTS	1,164,471	129,757	311,663	49,483	29,591	520,494
93311	TOWN OF TARBORO	7,780,471	866,975	2,082,395	330,625	34,326	3,314,321
93317	TARBORO REDEVELOPMENT COMMISSION	218,959	24,399	58,603	9,305	1,274	93,581
93321	CITY OF ROCKY MOUNT	40,132,000	4,471,893	10,741,080	1,705,379	219,194	17,137,546

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	Total Employer Pension Expense
1,623	-	16,624	18,247	194,324	(5,297)	189,027
4,265	-	4,908	9,173	510,701	20,891	531,592
51,655	-	134,169	185,824	6,184,872	(106,842)	6,078,030
75,809	-	151,267	227,076	9,076,915	285,463	9,362,378
1,065	-	15,365	16,430	127,475	(3,659)	123,816
14,108	-	67,327	81,435	1,689,197	(2,708)	1,686,489
2,028	-	57,008	59,036	242,776	(15,418)	227,358
919	-	22,134	23,053	110,031	(6,942)	103,089
181	-	4,686	4,867	21,668	(1,402)	20,266
140	-	-	140	16,798	1,944	18,742
188,365	-	1,261,703	1,450,068	22,553,684	(493,126)	22,060,558
61	-	4,987	5,048	7,324	(1,736)	5,588
4,877	-	71,047	75,924	583,903	(18,412)	565,491
2,401	-	5,226	7,627	287,443	56,029	343,472
176,881	-	665,751	842,632	21,178,638	(765,264)	20,413,374
3,042	-	33,429	36,471	364,221	14,928	379,149
93,734	-	104,456	198,190	11,223,111	2,161,938	13,385,049
343	-	1,591	1,934	41,109	2,071	43,180
13,844	-	139,324	153,168	1,657,619	(39,509)	1,618,110
134	-	682	816	15,999	4,122	20,121
68	-	1,324	1,392	8,199	347	8,546
6,267	-	223,689	229,956	750,357	78,707	829,064
41	-	-	41	4,889	6,415	11,304
129	-	5,798	5,927	15,485	(3,120)	12,365
47,250	-	427,660	474,910	5,657,392	(89,775)	5,567,617
586	-	11,432	12,018	70,158	(844)	69,314
77,801	-	1,620,784	1,698,585	9,315,411	(313,373)	9,002,038
1,530	-	9,696	11,226	183,214	(2,186)	181,028
2,328	-	38,865	41,193	278,711	(12,329)	266,382
14,505	-	116,102	130,607	1,736,775	(15,099)	1,721,676
15,456	-	32,199	47,655	1,850,630	49,334	1,899,964
4,679	-	-	4,679	560,238	64,688	624,926
3,782	-	40,090	43,872	452,775	(5,990)	446,785
5,740	-	99,774	105,514	687,295	(54,861)	632,434
6,225	-	155,311	161,536	745,335	(42,531)	702,804
78,833	-	744,553	823,386	9,438,987	(171,226)	9,267,761
28,608	-	113,854	142,462	3,425,344	6,334	3,431,678
285	-	909	1,194	34,128	46,749	80,877
518	-	7,228	7,746	62,035	6,810	68,845
733	-	-	733	87,774	28,589	116,363
1,163	-	17,836	18,999	139,213	5,025	144,238
36,407	-	99,510	135,917	4,359,182	(45,994)	4,313,188
-	-	8,646	8,646	-	(1,657)	(1,657)
39,695	-	128,614	168,309	4,752,851	111,215	4,864,066
70	-	5,725	5,795	8,389	(5,400)	2,989
2,920	-	154,935	157,855	349,573	(76,742)	272,831
312	-	10,449	10,761	37,343	(5,882)	31,461
-	-	-	-	-	(3,192)	(3,192)
178	-	30,246	30,424	21,325	588	21,913
118	-	4,433	4,551	14,134	4,465	18,599
43,261	-	578,594	621,855	5,179,868	(317,417)	4,862,451
-	-	9,532	9,532	-	(11,330)	(11,330)
54,219	-	10,468	64,687	6,491,870	787,009	7,278,879
940	-	9,555	10,495	112,504	2,055	114,559
378	-	40,889	41,267	45,276	(11,478)	33,798
104	-	1,604	1,708	12,403	1,787	14,190
2,305	-	52,631	54,936	275,972	(16,712)	259,260
92	-	-	92	11,015	1,707	12,722
715	-	2,538	3,253	85,662	7,077	92,739
5,383	-	112,357	117,740	644,568	(33,856)	610,712
262	-	13,576	13,838	31,389	3,990	35,379
1,115	-	54,080	55,195	133,487	(31,969)	101,518
176	-	2,955	3,131	21,059	4,885	25,944
272	-	496	768	32,549	4,013	36,562
484	-	-	484	57,907	11,654	69,561
243,557	-	659,132	902,689	29,162,073	183,870	29,345,943
5,347	-	20,118	25,465	640,250	59,838	700,088
148,007	-	-	148,007	17,721,468	2,359,991	20,081,459
320,478	-	4,536,671	4,857,149	38,372,170	(1,194,136)	37,178,034
2,998	-	48,720	51,718	359,009	34,906	393,915
5,340	-	14,526	19,866	639,413	41,795	681,208
37,578	-	12,595	50,173	4,499,422	156,529	4,655,951
557	-	13,412	13,969	66,677	7,868	74,545
473	-	3,463	3,936	56,652	(4,007)	52,645
2,793	-	-	2,793	334,469	21,997	356,466
18,664	-	307,959	326,623	2,234,768	(155,227)	2,079,541
525	-	9,479	10,004	62,891	(2,326)	60,565
96,272	-	567,082	663,354	11,527,028	(325,796)	11,201,232

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023**

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
93323	ROCKY MOUNT-WILSON AIRPORT AUTHORITY	153,987	17,159	41,214	6,544	15,691	80,608
93331	TOWN OF PINETOPS	639,459	71,255	171,147	27,173	14,473	284,048
93333	ROCKY MOUNT HOUSING AUTHORITY	1,137,581	126,760	304,467	48,341	39,147	518,715
93341	TOWN OF MACCLESFIELD	222,668	24,812	59,596	9,462	35,566	129,436
93351	TOWN OF PRINCEVILLE	149,947	16,709	40,132	6,372	2,273	65,486
93401	FORSYTH COUNTY	87,693,844	9,771,691	23,470,711	3,726,483	391,384	37,360,269
93402	AIRPORT COMMISSION OF FORSYTH COUNTY	-	-	-	-	-	-
93406	PIEDMONT TRIAD REGIONAL COUNCIL	3,856,955	429,779	1,032,290	163,898	71,837	1,697,804
93411	CITY OF WINSTON-SALEM	102,966,551	11,473,523	27,558,356	4,375,485	-	43,407,364
93413	WINSTON-SALEM HOUSING AUTHORITY	4,166,915	464,318	1,115,249	177,070	23,117	1,779,754
93417	TRIAD MUNICIPAL ABC BOARD	1,881,751	209,683	503,639	79,964	82,358	875,644
93421	TOWN OF KERNERSVILLE	12,225,821	1,362,318	3,272,165	519,527	25,006	5,179,016
93431	TOWN OF RURAL HALL	914,648	101,919	244,800	38,867	28,177	413,763
93441	VILLAGE OF CLEMMONS	858,948	95,712	229,892	36,500	24,551	386,655
93442	CLEMMONS FIRE DEPARTMENT	1,040,421	115,934	278,462	44,212	17,959	456,567
93451	TOWN OF LEWISVILLE	532,364	59,321	142,484	22,622	42,835	267,262
93461	TOWN OF WALKERTOWN	96,101	10,708	25,721	4,084	366	40,879
93471	VILLAGE OF TOBACCOVILLE	82,855	9,232	22,176	3,521	12,502	47,431
93501	FRANKLIN COUNTY	23,032,315	2,566,482	6,164,456	978,741	143,438	9,853,117
93511	TOWN OF FRANKLINTON	791,525	88,199	211,847	33,635	52,099	385,780
93517	FRANKLINTON ABC BOARD	48,349	5,387	12,940	2,055	8,926	29,308
93521	TOWN OF LOUISBURG	2,534,324	282,399	678,296	107,694	19,207	1,087,596
93527	LOUISBURG ABC BOARD	97,691	10,886	26,146	4,151	8,788	49,971
93531	TOWN OF BUNN	104,910	11,690	28,078	4,458	4,913	49,139
93537	ABC BOARD - TOWN OF BUNN	62,456	6,959	16,716	2,654	568	26,897
93541	TOWN OF YOUNGSVILLE	1,384,954	154,325	370,674	58,853	23,559	607,411
93601	GASTON COUNTY	83,441,558	9,297,860	22,332,613	3,545,785	3,621,246	38,797,504
93602	TOWN OF STANLEY	997,503	111,151	266,976	42,388	33,203	453,718
93604	CRAMERTON ABC BOARD	133,786	14,908	35,807	5,885	19,063	75,463
93609	PARTNERS BEHAVIORAL HEALTH MANAGEMENT	40,292,941	4,489,827	10,784,155	1,712,218	3,889,417	20,875,617
93610	TOWN OF MCADENVILLE	101,664	11,328	27,210	4,320	-	42,858
93611	CITY OF GASTONIA	44,217,053	4,927,089	11,834,419	1,878,970	727,777	19,368,255
93617	GASTONIA ABC BOARD	675,886	75,314	180,897	28,721	58,582	343,514
93618	GASTON COUNTY ECONOMIC DEVELOPMENT COMMISSION	44,640	4,974	11,948	1,887	39,299	58,118
93621	CITY OF BELMONT	8,130,502	905,979	2,176,078	345,499	115,482	3,543,038
93623	BELMONT HOUSING AUTHORITY	71,463	7,963	19,127	3,037	4,514	34,641
93631	TOWN OF CRAMERTON	1,783,531	198,738	477,351	75,790	26,711	778,590
93641	CITY OF CHERRYVILLE	2,650,957	295,395	709,512	112,650	70,340	1,187,897
93647	CHERRYVILLE ABC BOARD	24,373	2,716	6,523	1,036	14,817	25,092
93651	TOWN OF DALLAS	2,989,860	333,159	800,217	127,052	-	1,260,428
93661	CITY OF LOWELL	1,275,474	142,126	341,373	54,200	88,140	625,839
93671	BESSEMER CITY	2,626,120	292,628	702,865	111,595	140,949	1,248,037
93681	TOWN OF RANLO	1,299,516	144,805	347,807	55,222	19,655	567,489
93691	CITY OF MOUNT HOLLY	7,300,033	813,440	1,953,808	310,209	108,824	3,186,281
93701	GATES COUNTY	2,742,355	305,580	733,974	116,534	28,529	1,184,617
93704	GATES COUNTY ABC BOARD	7,749	863	2,074	329	3,850	7,116
93801	GRAHAM COUNTY	3,970,806	442,465	1,062,761	168,736	287,297	1,961,259
93803	GRAHAM COUNTY HEALTH DEPARTMENT	762,450	84,959	204,065	32,400	22,891	344,315
93806	GRAHAM COUNTY DEPARTMENT OF SOCIAL SERVICES	821,925	91,587	219,983	34,927	70,281	416,778
93821	TOWN OF ROBBINSVILLE	372,814	41,542	99,781	15,842	4,159	161,324
93901	GRANVILLE COUNTY	12,482,929	1,390,968	3,340,978	530,453	233,226	5,495,625
93904	GRANVILLE COUNTY ABC BOARD	214,456	23,897	57,398	9,113	24,843	115,251
93906	GRANVILLE COUNTY HOSPITAL	23,015,558	2,564,615	6,159,971	978,028	351,582	10,054,196
93908	GRANVILLE-VANCE PUBLIC HEALTH	4,290,105	478,045	1,148,220	182,305	79,482	1,888,052
93910	SOUTH GRANVILLE WATER AND SEWER AUTHORITY	2,086,604	232,509	558,466	88,669	39,437	919,081
93911	CITY OF OXFORD	2,924,424	325,867	782,704	124,271	5,132	1,237,974
93913	OXFORD HOUSING AUTHORITY	277,905	30,967	74,379	11,809	19,692	136,847
93914	TOWN OF STOVALL	28,479	3,173	7,622	1,210	3,207	15,212
93921	CITY OF CREEDMOOR	1,662,196	185,218	444,876	70,634	35,918	736,646
93931	TOWN OF BUTNER	3,536,728	394,096	946,583	150,291	-	1,490,970
94001	GREENE COUNTY	6,785,021	756,052	1,815,969	288,324	110,546	2,970,891
94002	MAURY SANITARY LAND DISTRICT	16,227	1,808	4,343	690	3,565	10,406
94004	GREENE COUNTY ABC BOARD	59,210	6,598	15,847	2,516	6,205	31,166
94005	NEUSE REGIONAL LIBRARY-GREENE COUNTY	84,908	9,461	22,725	3,608	14,782	50,576
94011	TOWN OF HOOKERTON	153,589	17,114	41,107	6,527	3,296	68,044
94021	TOWN OF SNOW HILL	566,671	63,144	151,666	24,080	13,753	252,643
94031	TOWN OF WALSTONBURG	25,499	2,841	6,825	1,084	6,350	17,100
94101	GUILFORD COUNTY	133,686,216	14,896,603	35,780,283	5,680,893	4,621,892	60,979,671
94102	GUIL-RAND FIRE DEPARTMENT	2,277,415	253,771	609,536	96,777	55,354	1,015,438
94108	PINECROFT-SEDFIELD FIRE DISTRICT INC	2,601,880	289,926	696,377	110,565	23,983	1,120,851
94109	ALAMANCE COMMUNITY FIRE DISTRICT	809,275	90,177	216,597	34,390	22,346	363,510
94111	CITY OF GREENSBORO	151,737,374	16,908,036	40,611,563	6,447,963	138,107	64,105,669
94112	PIEDMONT TRIAD REGIONAL WATER AUTHORITY	1,070,423	119,277	286,492	45,487	93,501	544,757
94117	GREENSBORO ABC BD	2,988,800	333,041	799,934	127,007	194,771	1,454,753
94118	GUILFORD FIRE DISTRICT # 13 INC	973,329	108,458	260,505	41,361	4,660	414,984
94121	CITY OF HIGH POINT	67,021,799	7,468,213	17,937,967	2,848,040	286,462	28,540,682
94127	HIGH POINT ABC BD	1,309,053	145,867	350,360	55,627	35,073	586,927
94131	TOWN OF JAMESTOWN	1,587,488	176,893	424,881	67,459	40,237	709,470

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	
369	-	56,087	56,456	44,229	(1,902)	42,327	
1,534	-	24,905	26,439	183,670	(8,382)	175,288	
2,729	-	17,804	20,533	326,745	45,027	371,772	
534	-	13,640	14,174	63,957	7,792	71,749	
360	-	26,478	26,838	43,069	(7,720)	35,349	
210,367	-	659,017	869,384	25,188,114	(226,126)	24,961,988	
-	-	-	-	-	(16,204)	(16,204)	
9,252	-	44,758	54,010	1,107,825	59,100	1,166,925	
247,005	-	2,932,166	3,179,171	29,574,860	(1,344,258)	28,230,602	
9,996	-	179,994	189,990	1,196,854	(46,586)	1,150,268	
4,514	-	5,683	10,197	540,491	51,014	591,505	
29,328	-	328,016	357,344	3,511,596	(227,327)	3,284,269	
2,194	-	23,983	26,177	262,712	3,430	266,142	
2,061	-	99,594	101,655	246,714	(25,790)	220,924	
2,496	-	18,710	21,206	298,838	(11,332)	287,506	
1,277	-	-	1,277	152,910	22,230	175,140	
231	-	2,840	3,071	27,603	(915)	26,688	
199	-	1,137	1,336	23,798	7,342	31,140	
55,252	-	404,631	459,883	6,615,522	(169,048)	6,446,474	
1,899	-	35,808	37,707	227,348	14,795	242,143	
116	-	3,285	3,401	13,887	5,014	18,901	
6,080	-	116,164	122,244	727,928	(36,716)	691,212	
234	-	-	234	28,059	8,225	36,284	
252	-	19,551	19,803	30,133	(3,354)	26,779	
150	-	5,275	5,425	17,939	(2,931)	15,008	
3,322	-	14,377	17,699	397,797	36,382	434,179	
200,166	-	88,771	288,937	23,966,739	1,321,436	25,288,175	
2,393	-	24,499	26,892	286,511	9,494	296,005	
321	-	-	321	38,427	6,255	44,682	
96,658	-	-	96,658	11,573,254	1,498,997	13,072,251	
244	-	2,406	2,650	29,201	(1,730)	27,471	
106,071	-	144,043	250,114	12,700,369	94,876	12,795,245	
1,621	-	1,932	3,563	194,133	37,196	231,329	
107	-	341	448	12,822	25,087	37,909	
19,504	-	179,372	198,876	2,335,306	9,368	2,344,674	
171	-	448	619	20,526	1,961	22,487	
4,278	-	57,694	61,972	512,280	(9,939)	502,341	
6,359	-	2,703	9,062	761,429	58,394	819,823	
58	-	341	399	7,001	8,711	15,712	
7,172	-	31,852	39,024	858,771	(23,040)	835,731	
3,060	-	3,518	6,578	366,352	35,496	401,848	
6,300	-	17,618	23,918	754,295	62,909	817,204	
3,117	-	27,860	30,977	373,257	19,948	393,205	
17,512	-	115,859	133,371	2,096,773	(43,397)	2,053,376	
6,579	-	79,792	86,371	787,681	(29,100)	758,581	
19	-	455	474	2,226	1,825	4,051	
9,525	-	249,247	258,772	1,140,526	61,711	1,202,237	
1,829	-	32,396	34,225	218,997	4,411	223,408	
1,972	-	31,669	33,641	236,080	20,538	256,618	
894	-	22,845	23,739	107,082	(6,344)	100,738	
29,945	-	304,966	334,911	3,585,445	116,583	3,702,028	
514	-	1,364	1,878	61,598	14,012	75,610	
55,212	-	61,828	117,040	6,610,709	135,037	6,745,746	
10,291	-	21,698	31,989	1,232,237	71,359	1,303,596	
5,006	-	68,299	73,305	599,331	29,024	628,355	
7,015	-	202,181	209,196	839,976	(95,968)	744,008	
667	-	-	667	79,822	9,462	89,284	
68	-	227	295	8,180	2,672	10,852	
3,987	-	103,108	107,095	477,429	(11,948)	465,481	
8,484	-	104,501	112,985	1,015,847	(55,226)	960,621	
16,276	-	110,967	127,243	1,948,847	31,821	1,980,668	
39	-	682	721	4,661	2,179	6,840	
142	-	682	824	17,007	4,220	21,227	
204	-	-	204	24,388	7,008	31,396	
368	-	24,476	24,844	44,115	(8,020)	36,095	
1,359	-	18,282	19,641	162,764	658	163,422	
61	-	227	288	7,324	5,217	12,541	
320,697	-	-	320,697	38,398,404	1,862,466	40,260,870	
5,463	-	233,989	239,452	654,137	(75,493)	578,644	
6,242	-	200,827	207,069	747,332	(94,811)	652,521	
1,941	-	14,303	16,244	232,446	(5,699)	226,747	
364,000	-	1,223,658	1,587,658	43,583,199	(967,389)	42,615,810	
2,568	-	26,392	28,960	307,455	8,003	315,458	
7,170	-	-	7,170	858,467	108,436	966,903	
2,335	-	24,488	26,803	279,567	(17,952)	261,615	
160,777	-	617,584	778,361	19,250,527	(131,637)	19,118,890	
3,140	-	57	3,197	375,997	32,951	408,948	
3,808	-	8,751	12,559	455,971	17,375	473,346	

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023**

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
94151	TOWN OF GIBSONVILLE	3,132,720	349,078	838,453	133,123	74,909	1,395,563
94157	GIBSONVILLE ABC BOARD	121,335	13,520	32,475	5,156	4,078	55,229
94161	TOWN OF OAK RIDGE	347,845	38,760	93,098	14,781	9,213	155,852
94168	COLFAX VOLUNTEER FIRE DEPARTMENT	562,433	62,672	150,532	23,900	17,165	254,269
94171	TOWN OF SUMMERFIELD	467,524	52,096	125,130	19,867	5,695	202,788
94172	SUMMERFIELD FIRE DISTRICT	2,087,133	232,559	558,608	88,691	26,506	906,373
94201	HALIFAX COUNTY	18,534,974	2,065,345	4,960,770	787,529	75,231	7,888,975
94204	HALIFAX COUNTY ABC BOARD	277,176	30,886	74,184	11,778	11,456	128,304
94205	HALIFAX COUNTY TOURISM DEVELOPMENT AUTHORITY	78,086	8,701	20,899	3,318	12,184	45,102
94209	ROANOKE RAPIDS SANITARY DISTRICT	2,048,786	228,295	548,345	87,062	114,891	978,593
94211	TOWN OF ENFIELD	610,781	68,059	163,472	25,955	15,800	273,286
94221	CITY OF ROANOKE RAPIDS	5,501,070	612,982	1,472,327	233,764	8,750	2,327,823
94231	TOWN OF WELDON	1,092,611	121,749	292,430	46,430	79,173	539,782
94241	TOWN OF SCOTLAND NECK	877,427	97,771	234,838	37,286	18,458	388,353
94251	TOWN OF HOBGOOD	152,397	16,982	40,788	6,476	7,455	71,701
94261	TOWN OF LITTLETON	231,477	25,793	61,953	9,836	1,130	98,712
94301	HARNETT COUNTY	39,342,726	4,383,945	10,529,836	1,671,839	974,064	17,559,684
94311	CITY OF DUNN	5,062,224	564,082	1,354,873	215,115	41,320	2,175,390
94313	DUNN HOUSING AUTHORITY	109,281	12,177	29,248	4,644	8,109	54,178
94317	DUNN ABC BOARD	119,944	13,365	32,102	5,097	18,952	69,516
94321	TOWN OF LILLINGTON	2,315,564	258,022	619,746	98,398	90,697	1,066,863
94331	TOWN OF ERWIN	963,924	107,410	257,988	40,961	18,982	425,341
94341	TOWN OF COATS	617,868	68,849	165,368	26,256	20,346	280,819
94347	TOWN OF ANGIER ABC BOARD	123,653	13,779	33,095	5,255	6,384	58,513
94351	TOWN OF ANGIER	1,901,025	211,830	508,797	80,783	20,308	821,718
94401	HAYWOOD COUNTY	24,331,367	2,711,235	6,512,139	1,033,943	342,722	10,600,039
94403	HAYWOOD COUNTY TOURISM DEVELOPMENT AUTHORITY	290,621	32,384	77,783	12,350	9,711	132,228
94408	JUNALUSKA SANITARY DISTRICT	422,487	47,078	113,076	17,953	5,696	183,803
94411	TOWN OF WAYNESVILLE	7,508,528	836,672	2,009,611	319,069	49,006	3,214,358
94412	WAYNESVILLE ABC BOARD	192,268	21,424	51,459	8,170	17,382	98,435
94415	FOOTHILLS REGIONAL AIRPORT AUTHORITY	153,987	17,159	41,214	6,544	47,968	112,885
94417	MONROE-UNION COUNTY ECONOMIC DEVELOPMENT COMMISSION	296,383	33,026	79,325	12,595	110,540	235,486
94421	TOWN OF MAGGIE VALLEY	1,094,995	122,015	293,069	46,531	37,162	488,777
94427	MAGGIE VALLEY ABC BOARD	196,043	21,845	52,470	8,331	17,613	100,259
94428	MAGGIE VALLEY SANITARY DISTRICT	450,105	50,155	120,468	19,127	2,291	192,041
94431	TOWN OF CANTON	2,674,270	297,993	715,752	113,641	65,572	1,192,958
94437	CANTON ABC BOARD	79,610	8,871	21,307	3,383	9,734	43,295
94501	HENDERSON COUNTY	39,397,433	4,390,041	10,544,478	1,674,164	248,923	16,857,606
94511	CITY OF HENDERSONVILLE	16,179,738	1,802,902	4,330,406	687,546	500,653	7,321,507
94517	HENDERSONVILLE ABC BOARD	498,983	55,602	133,550	21,204	33,481	243,837
94521	TOWN OF LAUREL PARK	977,369	108,908	261,587	41,533	35,016	447,044
94527	LAUREL PARK ABC BOARD	45,037	5,018	12,054	1,914	283	19,269
94531	THE VILLAGE OF FLAT ROCK	181,539	20,229	48,588	7,714	23,844	100,375
94532	BLUE RIDGE FIRE DEPARTMENT	923,788	102,937	247,246	39,256	53,914	443,353
94537	TOWN OF STOKESDALE	58,482	6,517	15,652	2,485	20,800	45,454
94541	TOWN OF FLETCHER	1,632,591	181,919	436,953	69,376	3,524	691,772
94547	FLETCHER ABC BOARD	43,447	4,841	11,628	1,846	7,820	26,135
94551	TOWN OF MILLS RIVER	472,822	52,686	126,548	20,092	31,781	231,107
94601	HERTFORD COUNTY	5,632,737	627,654	1,507,567	239,359	43,155	2,417,735
94604	HERTFORD COUNTY ABC BOARD	142,198	15,845	38,058	6,043	6,142	66,088
94606	HERTFORD COUNTY PUBLIC HEALTH AUTHORITY	-	-	-	-	-	-
94611	TOWN OF AHOSKIE	2,095,876	233,543	560,948	89,063	36,523	920,077
94621	TOWN OF MURFREESBORO	409,572	45,638	109,619	17,404	2,835	175,496
94631	TOWN OF WINTON	252,737	28,162	67,643	10,740	12,878	119,423
94641	TOWN OF COFIELD	93,319	10,399	24,976	3,966	11,255	50,596
94701	HOKE COUNTY	16,142,781	1,796,764	4,320,515	685,975	77,437	6,882,711
94704	HOKE COUNTY ABC BOARD	101,333	11,292	27,121	4,306	6,815	49,534
94711	TOWN OF RAEFORD	2,335,499	260,244	625,082	99,245	56,102	1,040,673
94801	HYDE COUNTY	4,202,481	468,281	1,124,768	178,581	54,275	1,825,905
94804	HYDE COUNTY ABC BOARD	15,167	1,690	4,059	645	5,800	12,194
94812	OCRACOKE SANITARY DISTRICT	141,933	15,816	37,987	6,031	5,441	65,275
94901	IREDELL COUNTY	47,640,196	5,308,528	12,750,602	2,024,434	617,873	20,701,437
94908	GREATER STATESVILLE DEVELOPMENT CORPORATION	399,836	44,554	107,014	16,991	568	169,127
94911	CITY OF STATESVILLE	19,548,439	2,178,275	5,232,018	830,696	171,068	8,412,057
94917	STATESVILLE ABC BOARD	212,071	23,631	56,760	9,012	21,182	110,585
94921	CITY OF MOORESVILLE	26,023,367	2,899,774	6,964,992	1,105,843	189,560	11,160,169
94923	MOORESVILLE HOUSING AUTHORITY	205,514	22,900	55,005	8,733	10,571	97,209
94927	MOORESVILLE ABC BOARD	184,188	20,524	49,297	7,827	28,891	106,539
94931	TOWN OF TROUTMAN	2,018,121	224,878	540,137	85,758	143,578	994,351
94937	TOWN OF TROUTMAN ABC BOARD	53,448	5,956	14,305	2,271	487	23,019
94941	MI CONNECTION COMMUNICATIONS SYSTEM	-	-	-	-	65,463	65,463
94947	VALDESE ABC BOARD	62,323	6,945	16,680	2,648	18,658	44,931
95001	JACKSON COUNTY	16,148,344	1,799,404	4,322,004	686,212	943,052	7,750,672
95002	TUCKASEEGEE WATER AUTHORITY	1,094,796	121,993	293,015	46,523	29,043	490,574
95005	FONTANA REGIONAL LIBRARY	1,229,444	136,996	329,053	52,244	22,962	541,255
95008	SOUTHWESTERN NC PLANNING & ECONOMIC DEV COMM	920,609	102,583	246,395	39,121	81,455	469,554
95009	VAYA HEALTH	56,030,190	6,243,422	14,996,132	2,380,960	10,410,659	34,031,173
95010	JACKSON COUNTY TOURISM DEVELOPMENT AUTHORITY	179,353	19,985	48,003	7,621	1,248	76,857

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
		Contributions	Differences			Between Employer Contributions and Proportional Share of Contributions	Differences	
7,515	-	135,785	-	143,300	899,804	(29,357)	870,447	
291	-	5,956	-	6,247	34,851	2,608	37,459	
834	-	455	-	1,289	99,911	10,005	109,916	
1,349	-	34,393	-	35,742	161,546	1,952	163,498	
1,122	-	13,788	-	14,910	134,286	(6,030)	128,256	
5,007	-	64,239	-	69,246	599,483	(29,988)	569,495	
44,463	-	233,579	-	278,042	5,323,761	(139,320)	5,184,441	
665	-	13,616	-	14,281	79,613	6,912	86,525	
187	-	-	-	187	22,429	6,550	28,979	
4,915	-	34,662	-	39,577	588,468	19,168	607,636	
1,465	-	95,350	-	96,815	175,433	(34,876)	140,557	
13,196	-	150,632	-	163,828	1,580,060	(122,619)	1,457,441	
2,621	-	5,115	-	7,736	313,828	18,116	331,944	
2,105	-	68,502	-	70,607	252,021	3,060	255,081	
366	-	9,461	-	9,827	43,773	1,009	44,782	
555	-	10,043	-	10,598	66,487	(5,150)	61,337	
94,379	-	432,890	-	527,269	11,300,326	(59,577)	11,240,749	
12,144	-	167,625	-	179,769	1,454,012	(21,461)	1,432,551	
262	-	2,841	-	3,103	31,389	7,135	38,524	
288	-	-	-	288	34,451	12,318	46,769	
5,555	-	9,149	-	14,704	665,094	36,823	701,917	
2,312	-	42,720	-	45,032	276,866	(11,417)	265,449	
1,482	-	51,736	-	53,218	177,469	(13,409)	164,060	
297	-	2,728	-	3,025	35,517	5,565	41,082	
4,560	-	83,348	-	87,908	546,027	7,700	553,727	
58,368	-	170,894	-	229,262	6,988,646	39,897	7,028,543	
697	-	1,853	-	2,550	83,474	7,636	91,110	
1,013	-	14,302	-	15,315	121,350	(2,117)	119,233	
18,012	-	45,565	-	63,577	2,156,658	(75,767)	2,080,891	
461	-	-	-	461	55,225	12,720	67,945	
369	-	-	-	369	44,229	15,989	60,218	
711	-	-	-	711	85,129	36,847	121,976	
2,627	-	1,636	-	4,263	314,513	22,480	336,993	
470	-	-	-	470	56,309	10,894	67,203	
1,080	-	14,783	-	15,863	129,283	(1,858)	127,425	
6,415	-	13,550	-	19,965	768,125	22,196	790,321	
191	-	-	-	191	22,866	7,093	29,959	
94,510	-	57,762	-	152,272	11,316,040	74,240	11,390,280	
38,813	-	126,973	-	165,786	4,647,271	77,288	4,724,559	
1,197	-	12,412	-	13,609	143,322	25,997	169,319	
2,345	-	23,864	-	26,209	280,728	(12,747)	267,981	
108	-	817	-	925	12,936	(21)	12,915	
435	-	-	-	435	52,143	13,346	65,489	
2,216	-	13,091	-	15,307	265,338	19,114	284,452	
140	-	-	-	140	16,798	6,933	23,731	
3,916	-	72,523	-	76,439	468,926	(27,268)	441,658	
104	-	15,933	-	16,037	12,479	4,348	16,827	
1,134	-	2,934	-	4,068	135,808	13,435	149,243	
13,512	-	190,387	-	203,899	1,617,879	(51,664)	1,566,215	
341	-	5,300	-	5,641	40,843	1,993	42,836	
-	-	-	-	-	-	(40,452)	(40,452)	
5,028	-	5,366	-	10,394	601,994	2,279	604,273	
983	-	87,513	-	88,496	117,640	(30,699)	86,941	
606	-	10,199	-	10,805	72,593	(1,625)	70,968	
224	-	22,033	-	22,257	26,804	2,271	29,075	
38,725	-	50,571	-	89,296	4,636,656	30,983	4,667,639	
243	-	8,170	-	8,413	29,106	2,130	31,236	
5,603	-	1,430	-	7,033	670,820	28,583	699,403	
10,081	-	59,144	-	69,225	1,207,070	(3,467)	1,203,603	
36	-	5,265	-	5,301	4,356	2,268	6,624	
340	-	2,322	-	2,662	40,767	3,269	44,036	
114,283	-	1,315,267	-	1,429,550	13,683,591	(114,629)	13,568,962	
959	-	10,151	-	11,110	114,844	22,072	136,916	
46,894	-	326,639	-	373,533	5,614,856	(14,693)	5,600,163	
509	-	1,250	-	1,759	60,913	19,252	80,165	
62,427	-	681,628	-	744,055	7,474,636	(185,588)	7,289,048	
493	-	4,715	-	5,208	59,029	4,728	63,757	
442	-	14,690	-	15,132	52,904	15,678	68,582	
4,841	-	2,648	-	7,489	579,660	58,867	638,527	
128	-	2,938	-	3,066	15,352	1,101	16,453	
-	-	320,156	-	320,156	-	(347,490)	(347,490)	
150	-	2,614	-	2,764	17,901	7,832	25,733	
38,738	-	-	-	38,738	4,638,254	391,587	5,029,841	
2,626	-	-	-	2,626	314,456	24,282	338,738	
2,949	-	341	-	3,290	353,130	13,658	366,788	
2,208	-	15,004	-	17,212	264,425	28,786	293,211	
134,410	-	-	-	134,410	16,093,431	3,537,370	19,630,801	
430	-	2,489	-	2,919	51,515	7,028	58,543	

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023**

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
95011	TOWN OF SYLVA	1,656,633	184,598	443,387	70,397	121,624	820,006
95017	JACKSON COUNTY ABC BOARD	247,240	27,550	66,172	10,506	45,238	149,466
95101	JOHNSTON COUNTY	66,810,986	7,444,722	17,881,544	2,839,082	1,941,787	30,107,135
95103	BENSON HOUSING AUTHORITY	254,459	28,354	68,104	10,813	9,294	116,565
95104	JOHNSTON COUNTY ABC BOARD	1,046,249	116,583	280,022	44,460	82,637	523,702
95105	PUBLIC LIBRARY OF JOHNSTON COUNTY AND SMITHFIELD	409,969	45,683	109,726	17,421	14,322	187,152
95106	TOWN OF ARCHER LODGE	197,302	21,985	52,807	8,384	46,211	129,387
95110	JOHNSTON HEALTH CENTER	13,100,201	1,459,750	3,506,187	556,683	190,646	5,713,266
95111	TOWN OF SMITHFIELD	6,114,765	681,366	1,636,579	259,842	64,812	2,642,599
95113	SMITHFIELD HOUSING AUTHORITY	334,532	37,277	89,535	14,216	72,621	213,849
95121	TOWN OF SELMA	3,196,236	356,155	855,453	135,822	-	1,347,430
95122	TOWN OF MICRO	92,127	10,266	24,657	3,915	8,418	47,256
95123	SELMA HOUSING AUTHORITY	349,368	38,930	93,506	14,846	17	147,299
95131	TOWN OF CLAYTON	14,533,570	1,619,470	3,889,819	617,593	459,737	6,586,619
95141	TOWN OF BENSON	3,307,106	368,510	885,126	140,533	105,649	1,499,818
95151	TOWN OF FOUR OAKS	772,318	86,059	206,706	32,819	3,385	328,969
95161	TOWN OF PINE LEVEL	407,783	45,439	109,141	17,328	10,336	182,244
95171	TOWN OF KENLY	452,423	50,413	121,088	19,225	24,438	215,164
95181	TOWN OF PRINCETON	524,813	58,480	140,463	22,302	8,858	230,103
95191	TOWN OF WILSON'S MILLS	864,379	96,317	231,346	36,731	99,041	463,435
95201	JONES COUNTY	4,176,784	465,417	1,117,890	177,489	118,437	1,879,233
95204	JONES COUNTY ABC BOARD	18,743	2,089	5,017	796	2,573	10,475
95205	NEUSE REGIONAL LIBRARY-JONES COUNTY	29,407	3,277	7,870	1,250	10,696	23,093
95211	TOWN OF POLLOCKSVILLE	9,736	1,085	2,606	414	1,659	5,764
95221	TOWN OF MAYSVILLE	215,317	23,993	57,628	9,150	3,572	94,343
95301	LEE COUNTY	15,669,628	1,746,061	4,193,878	665,869	256,810	6,862,618
95311	CITY OF SANFORD	14,764,715	1,645,226	3,951,684	627,415	98,860	6,323,185
95317	SANFORD ABC BOARD	278,037	30,982	74,415	11,815	27,930	145,142
95321	TOWN OF BROADWAY	368,442	41,055	98,611	15,657	33,215	188,538
95401	LENOIR COUNTY	14,576,951	1,624,304	3,901,430	619,436	2,485	6,147,655
95404	LENOIR COUNTY ABC BOARD	290,555	32,376	77,765	12,347	14,340	136,828
95405	NEUSE REGIONAL LIBRARY	289,296	32,236	77,428	12,293	2,160	124,117
95411	CITY OF KINSTON	12,849,848	1,431,854	3,439,182	546,044	85,411	5,502,491
95413	HOUSING AUTH FOR THE CITY OF KINSTON	1,586,494	176,782	424,615	67,417	28,529	697,343
95415	KINSTON-LENOIR COUNTY PUBLIC LIBRARY	402,485	44,849	107,723	17,103	14,322	183,997
95421	TOWN OF PINK HILL	213,197	23,756	57,061	9,060	13,220	103,097
95431	TOWN OF LAGRANGE	777,550	86,642	208,107	33,041	41,457	389,247
95501	LINCOLN COUNTY	37,510,780	4,179,812	10,039,527	1,593,992	478,643	16,291,974
95504	LINCOLN COUNTY ABC BOARD	204,653	22,804	54,774	8,697	20,777	107,052
95511	CITY OF LINCOLNTON	7,303,212	813,794	1,954,659	310,344	122,881	3,201,678
95513	LINCOLNTON HOUSING AUTHORITY	313,802	34,967	83,987	13,335	15,338	147,627
95517	TOWN OF LINCOLNTON ABC BOARD	119,944	13,365	32,102	5,097	9,522	60,086
95601	MACON COUNTY	15,881,302	1,769,647	4,250,532	674,864	563,767	7,258,810
95611	TOWN OF FRANKLIN	2,301,390	256,443	615,953	57,796	45,608	1,015,800
95617	HIGHLANDS ABC BOARD	125,176	13,948	33,503	5,319	8,318	61,088
95621	TOWN OF HIGHLANDS	2,579,759	287,461	690,456	109,625	30,638	1,118,180
95701	MADISON COUNTY	7,396,067	824,141	1,979,511	314,290	10,798	3,128,740
95711	TOWN OF MARS HILL	1,177,916	131,255	315,262	50,055	17,308	513,880
95721	TOWN OF MARSHALL	374,734	41,756	100,295	15,924	14,397	172,372
95733	HOT SPRINGS HOUSING AUTHORITY	77,689	8,657	20,793	3,301	1,420	34,171
95801	MARTIN COUNTY	5,566,969	619,211	1,487,288	236,139	42,917	2,385,555
95802	MARTIN COUNTY TRAVEL AND TOURISM AUTHORITY	78,881	8,790	21,112	3,352	13,701	46,955
95804	MARTIN COUNTY ABC BOARD	181,804	20,258	48,659	7,726	1,364	78,007
95811	TOWN OF WILLIAMSTON	3,285,449	366,096	879,330	139,613	-	1,385,039
95813	WILLIAMSTON HOUSING AUTHORITY	259,228	28,886	69,381	11,016	20,091	129,374
95821	TOWN OF OAK CITY	14,836	1,653	3,971	630	1,663	7,917
95831	TOWN OF HAMILTON	121,534	13,542	32,528	5,164	11,129	62,363
95841	TOWN OF JAMESVILLE	141,999	15,823	38,005	6,034	1,251	61,113
95851	TOWN OF ROBERSONVILLE	443,548	49,424	118,713	18,848	4,267	191,252
95853	ROBERSONVILLE HOUSING AUTHORITY	145,311	16,192	38,891	6,175	1,006	62,264
95901	MCDOWELL COUNTY	13,890,335	1,547,795	3,717,662	590,259	291,444	6,147,160
95908	PLEASANT GARDEN FIRE DEPARTMENT	481,498	53,653	128,870	20,461	29,181	232,165
95911	TOWN OF MARION	4,106,844	457,624	1,099,171	174,517	110,558	1,841,870
95917	MARION ABC BOARD	201,739	22,480	53,994	8,573	4,773	89,820
95921	TOWN OF OLD FORT	265,520	29,587	71,065	11,283	10,597	122,532
96001	MECKLENBURG COUNTY	283,344,338	31,572,949	75,835,348	12,040,500	-	119,448,797
96003	CHARLOTTE HOUSING AUTHORITY	12,934,756	1,441,315	3,461,907	549,653	126,394	5,579,269
96004	MECKLENBURG COUNTY ABC BOARD	9,026,672	1,005,838	2,415,932	383,581	799,990	4,605,341
96005	CHARLOTTE MECKLENBURG PUBLIC LIBRARY	17,011,929	1,895,633	4,553,137	722,909	103,534	7,275,213
96008	MECKLENBURG EMERGENCY MEDICAL SERVICES AGENCY	36,755,152	4,095,612	9,837,288	1,561,882	-	15,494,782
96009	CENTRALINA COUNCIL OF GOVERNMENTS	2,406,962	268,207	644,208	102,282	3,253	1,017,950
96011	CITY OF CHARLOTTE	416,018,348	46,356,762	111,344,721	17,678,380	1,817,915	177,197,778
96012	CHARLOTTE REGIONAL VISITORS AUTHORITY	15,678,503	1,747,049	4,196,254	666,246	788,311	7,397,860
96018	CHARLOTTE FIREMEN'S RETIREMENT SYSTEM	231,146	25,756	61,865	9,822	5,983	103,426
96021	TOWN OF PINEVILLE	4,966,123	553,373	1,329,152	211,032	87,180	2,180,737
96031	TOWN OF MINT HILL	5,190,977	578,429	1,389,333	220,587	44,101	2,232,450
96041	TOWN OF HUNTERSVILLE	12,705,399	1,415,758	3,400,521	539,906	133,163	5,489,348
96051	TOWN OF CORNELIUS	6,815,355	759,432	1,824,087	289,613	156,717	3,029,849

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
					Proportional Share of Pension Expense	Total Employer Pension Expense	
3,974	-	8,636	12,610	475,831	31,910	507,741	
593	-	28,558	29,151	71,014	(3,611)	67,403	
160,272	-	261,762	422,034	19,189,976	540,988	19,730,964	
610	-	16,043	16,653	73,088	1,879	74,967	
2,510	-	-	2,510	300,512	62,083	362,595	
963	-	43,195	44,178	117,755	(13,003)	104,752	
473	-	-	473	56,671	19,052	75,723	
31,426	-	791,086	822,512	3,762,743	(405,996)	3,356,747	
14,669	-	132,502	147,171	1,756,331	(67,751)	1,688,580	
803	-	-	803	96,087	55,641	151,728	
7,667	-	80,798	88,465	918,048	(29,104)	888,944	
221	-	10,680	10,901	26,461	6,557	33,018	
838	-	15,154	15,992	100,348	(5,789)	94,559	
34,864	-	58,113	92,977	4,174,446	183,111	4,357,557	
7,933	-	23,874	31,807	949,893	42,827	992,720	
1,853	-	49,643	51,496	221,831	(15,881)	205,950	
978	-	22,931	23,909	117,127	(1,238)	115,889	
1,085	-	118,153	119,238	129,949	(25,837)	104,112	
1,259	-	791	2,050	150,741	6,030	156,771	
2,074	-	-	2,074	248,274	48,372	296,646	
10,020	-	339,556	349,576	1,199,689	(83,148)	1,116,541	
45	-	3,932	3,977	5,384	(710)	4,674	
71	-	4,433	4,504	8,446	2,872	11,318	
23	-	114	137	2,796	(366)	2,430	
517	-	31,121	31,638	61,845	(15,349)	46,496	
37,590	-	2,227	39,817	4,500,753	175,074	4,675,827	
35,419	-	177,120	212,539	4,240,837	(52,902)	4,187,935	
667	-	-	667	79,860	18,664	98,524	
884	-	40	924	105,827	14,117	119,944	
34,968	-	627,415	662,383	4,186,906	(400,766)	3,786,140	
697	-	13,003	13,700	83,455	(1,562)	81,873	
694	-	24,998	25,692	83,094	(2,492)	80,602	
30,825	-	200,442	231,267	3,690,834	(57,969)	3,632,865	
3,806	-	56,987	60,793	455,685	(10,496)	445,189	
966	-	33,990	34,956	115,605	(6,756)	108,849	
511	-	16,200	16,711	61,236	(2,512)	58,724	
1,865	-	101,299	103,164	223,334	(17,910)	205,424	
89,984	-	82,336	172,320	10,774,141	284,949	11,059,090	
491	-	-	491	58,782	17,834	76,616	
17,520	-	56,848	74,368	2,097,686	100,552	2,198,238	
753	-	4,897	5,650	90,133	17,553	107,686	
288	-	997	1,285	34,451	3,007	37,458	
38,097	-	112,079	150,176	4,561,552	62,872	4,624,424	
5,521	-	24,210	29,731	661,023	(2,817)	658,206	
300	-	-	300	35,954	5,235	41,189	
6,189	-	139,121	145,310	740,979	(23,766)	717,213	
17,742	-	203,408	221,150	2,124,357	(113,450)	2,010,907	
2,826	-	12,812	15,638	338,330	589	338,919	
899	-	7,502	8,401	107,634	552	108,186	
186	-	1,726	1,912	22,314	(133)	22,181	
13,331	-	106,553	119,884	1,596,116	(19,893)	1,576,223	
189	-	114	303	22,657	7,907	30,564	
436	-	3,021	3,457	52,219	(1,850)	50,369	
7,881	-	87,237	95,118	943,672	(36,679)	906,993	
622	-	8,752	9,374	74,457	14,518	88,975	
36	-	14,191	14,227	4,261	(2,968)	1,293	
292	-	1,250	1,542	34,908	9,020	43,928	
341	-	5,796	6,137	40,786	(2,281)	38,505	
1,064	-	66,866	67,930	127,399	(19,200)	108,199	
349	-	9,686	10,035	41,737	(3,718)	38,019	
33,321	-	526,505	559,826	3,989,691	(48,324)	3,941,367	
1,155	-	341	1,496	138,300	3,583	141,883	
9,852	-	37,282	47,134	1,179,600	13,608	1,193,208	
484	-	2,073	2,557	57,945	6,197	64,142	
637	-	11,857	12,494	76,265	(1,830)	74,435	
679,709	-	6,736,827	7,416,536	81,384,383	(2,316,351)	79,068,032	
31,029	-	332,299	363,328	3,715,222	63,185	3,778,407	
21,654	-	-	21,654	2,592,711	392,816	2,985,527	
40,810	-	163,177	203,987	4,886,300	29,535	4,915,835	
88,171	-	1,594,575	1,682,746	10,557,103	(1,331,791)	9,225,312	
5,774	-	14,243	20,017	691,347	10,724	702,071	
997,979	-	8,708,641	9,706,620	119,492,053	(654,647)	118,837,406	
37,611	-	362,014	399,625	4,503,303	8,075	4,511,378	
554	-	6,351	6,905	66,391	1,761	68,152	
11,913	-	102,069	113,982	1,426,409	(19,024)	1,407,385	
12,453	-	181,968	194,421	1,490,993	(103,928)	1,387,065	
30,479	-	217,448	247,927	3,649,344	1,694	3,651,038	
16,349	-	105,621	121,970	1,957,560	(15,156)	1,942,404	

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023**

Deferred Outflows Of Resources

Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
96061	TOWN OF STALLINGS	2,466,239	274,812	660,073	104,801	42,786	1,082,472
96071	TOWN OF MATTHEWS	8,859,836	987,248	2,371,280	376,492	109,179	3,844,199
96081	TOWN OF DAVIDSON	4,455,351	496,458	1,192,447	189,327	79,047	1,957,279
96101	MITCHELL COUNTY	4,298,980	479,034	1,150,595	182,682	83,530	1,895,661
96102	MITCHELL SOIL & WATER CONSERVATION DISTRICT	41,725	4,649	11,168	1,773	554	18,144
96111	TOWN OF SPRUCE PINE	1,166,855	130,022	312,302	49,585	19,503	511,412
96121	TOWN OF BAKERSVILLE	101,466	11,306	27,157	4,512	612	43,387
96201	MONTGOMERY COUNTY	6,730,447	749,971	1,801,362	286,005	148,877	2,986,215
96204	MONTGOMERY-MUNICIPAL ABC BOARD	89,544	9,978	23,966	3,805	3,912	41,661
96211	TOWN OF STAR	121,732	13,565	32,581	5,173	25,640	76,959
96221	TOWN OF TROY	1,101,883	122,782	294,912	46,824	10,768	475,286
96231	TOWN OF BISCOE	753,641	83,978	201,707	32,025	20,113	337,823
96241	TOWN OF CANDOR	337,314	37,587	90,280	14,334	3,069	145,270
96251	TOWN OF MOUNT GILEAD	710,392	79,159	190,132	30,188	12,461	311,940
96301	MOORE COUNTY	31,757,967	3,538,778	8,499,822	1,349,530	274,840	13,662,610
96302	TOWN OF TAYLORTOWN	153,457	17,100	41,072	6,521	11,061	75,754
96304	MOORE COUNTY ABC BOARD	369,634	41,188	98,930	15,707	17,507	173,332
96305	MOORE COUNTY TOURISM DEVELOPMENT AUTHORITY	257,042	28,642	68,796	10,923	3,902	112,263
96310	MOORE COUNTY AIRPORT AUTHORITY	316,650	35,284	84,749	13,456	35,292	168,781
96311	TOWN OF SOUTHERN PINES	8,803,473	980,968	2,356,195	374,097	54,217	3,765,477
96312	TOWN OF CAMERON	43,447	4,841	11,628	1,846	5,456	23,771
96318	SANDHILLS CENTER	18,123,018	2,019,441	4,850,513	770,124	658,002	8,298,080
96321	TOWN OF VASS	210,151	23,417	56,245	8,930	3,183	91,775
96331	TOWN OF ABERDEEN	4,281,097	477,041	1,145,809	181,922	27,506	1,832,278
96341	TOWN OF ROBBINS	536,470	59,779	143,583	22,797	15,946	242,105
96351	VILLAGE OF PINEHURST	6,942,783	773,632	1,858,193	295,028	43,988	2,970,841
96361	TOWN OF PINEBLUFF	500,440	55,764	133,940	21,266	46,205	257,175
96371	VILLAGE OF WHISPERING PINES	1,202,090	133,948	321,732	51,082	73,980	580,742
96381	FOXFIRE VILLAGE	243,200	27,100	65,091	10,335	24,778	127,304
96391	TOWN OF CARTHAGE	1,188,314	132,413	318,045	50,497	16,595	517,550
96401	NASH COUNTY	27,123,861	3,022,379	7,259,479	1,152,599	204,597	11,639,054
96404	NASH COUNTY ABC BOARD	747,813	83,328	200,147	31,778	56,787	372,040
96405	BRASWELL MEMORIAL LIBRARY	727,281	81,041	194,652	30,905	17,439	324,037
96411	TOWN OF SPRING HOPE	493,486	54,989	132,079	20,970	43,991	252,029
96421	TOWN OF NASHVILLE	3,457,649	385,284	925,418	146,930	149,790	1,607,422
96431	TOWN OF MIDDLESEX	333,804	37,196	89,340	14,185	21,602	162,323
96441	TOWN OF WHITAKERS	136,104	15,166	36,428	5,784	2,011	59,389
96451	TOWN OF BAILY	113,785	12,679	30,454	4,835	14,255	62,223
96461	TOWN OF SHARPSBURG	871,731	97,137	233,313	37,044	15,064	382,558
96501	NEW HANOVER COUNTY	99,991,195	11,141,980	26,762,021	4,249,049	1,596,947	43,749,997
96502	NEW HANOVER AIRPORT AUTHORITY	2,368,548	263,926	633,927	100,650	65,300	1,063,803
96503	WILMINGTON HOUSING AUTHORITY	2,348,215	261,661	628,485	99,786	529,612	1,519,544
96504	NEW HANOVER COUNTY ABC BOARD	2,133,826	237,771	571,105	90,675	2,918	902,469
96507	CAPE FEAR PUBLIC UTILITY AUTHORITY	16,083,637	1,792,193	4,304,685	683,462	112,749	6,893,089
96508	LOWER CAPE FEAR WATER & SEWER AUTH	91,200	10,162	24,409	3,875	21,987	60,433
96511	TOWN OF WRIGHTSVILLE BEACH	3,593,223	400,391	961,704	152,691	6,196	1,520,982
96512	CAPE FEAR PUBLIC TRANSPORTATION AUTHORITY	976,773	108,841	261,427	41,507	40,855	452,630
96521	TOWN OF CAROLINA BEACH	6,719,320	748,731	1,798,384	285,532	66,033	2,898,680
96531	CITY OF WILMINGTON	51,340,117	5,720,809	13,740,863	2,181,659	298,593	21,941,924
96541	TOWN OF KURE BEACH	2,826,535	314,960	756,504	120,111	24,892	1,216,467
96601	NORTHAMPTON COUNTY	9,727,858	1,083,971	2,603,601	413,378	31,044	4,131,994
96604	NORTHAMPTON COUNTY ABC BOARD	29,605	3,299	7,924	1,258	4,309	16,790
96611	TOWN OF RICH SQUARE	164,849	18,369	44,121	7,005	43,908	113,403
96612	CHOANOKE PUBLIC TRANSPORTATION AUTH	203,130	22,635	54,367	8,632	10,014	95,648
96621	TOWN OF WOODLAND	181,406	20,214	48,552	7,709	10,880	87,355
96631	TOWN OF GARYSBURG	159,285	17,749	42,632	6,769	4,642	71,792
96641	TOWN OF CONWAY	227,304	25,328	60,837	9,659	10,567	106,391
96651	TOWN OF GASTON	120,275	13,402	32,191	5,111	4,587	55,291
96661	TOWN OF JACKSON	128,687	14,339	34,442	5,468	114	54,363
96671	TOWN OF SEVERN	70,999	7,911	19,003	3,017	12,971	42,902
96681	TOWN OF SEABOARD	120,606	13,439	32,280	5,125	22,710	73,554
96701	ONSLOW COUNTY	52,813,622	5,885,001	14,135,237	2,244,274	226,076	22,490,588
96704	ONSLOW COUNTY ABC BOARD	1,892,083	210,834	506,404	80,403	182,678	980,319
96708	ONSLOW WATER & SEWER AUTHORITY	5,537,828	617,078	1,482,165	235,326	229,464	2,564,033
96711	CITY OF JACKSONVILLE	25,800,500	2,874,940	6,905,343	1,096,372	396,500	11,273,155
96721	TOWN OF SWANSBORO	1,690,344	188,354	452,410	71,830	16,561	729,155
96722	TOWN OF SWEPSONVILLE	192,997	21,506	51,654	8,201	40,233	121,594
96731	TOWN OF HOLLY RIDGE	1,534,238	170,960	410,629	65,196	45,622	692,407
96733	HOLLY RIDGE HOUSING AUTHORITY	-	-	-	-	-	-
96741	TOWN OF RICHLANDS	527,198	58,745	141,101	22,403	3,890	226,139
96751	TOWN OF NORTH TOPSAIL BEACH	2,250,459	250,768	602,321	95,632	29,075	977,796
96801	ORANGE COUNTY	45,727,183	5,095,362	12,238,596	1,943,142	402,646	19,679,746
96804	ORANGE COUNTY ABC BOARD	1,681,271	187,343	449,982	71,444	15,458	724,227
96808	ORANGE WATER AND SEWER AUTHORITY	7,379,112	822,252	1,974,973	313,570	-	3,110,795
96811	TOWN OF CHAPEL HILL	36,721,706	4,091,885	9,828,336	1,560,461	560,077	16,040,759
96821	TOWN OF CARRBORO	7,261,685	809,167	1,943,545	308,580	-	3,081,260
96831	TOWN OF HILLSBOROUGH	5,665,521	631,307	1,516,341	240,752	131,099	2,519,499
96901	PAMLICO COUNTY	5,631,147	627,477	1,507,142	239,291	130,793	2,504,703

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	Total Employer Pension Expense
5,916	-	20,483	26,399	708,372	5,294	713,666
21,254	-	-	21,254	2,544,792	94,296	2,639,088
10,688	-	28,176	38,864	1,279,701	35,933	1,315,634
10,313	-	62,596	72,909	1,234,787	11,443	1,246,230
100	-	5,272	5,372	11,985	(3,281)	8,704
2,799	-	-	2,799	335,153	21,766	356,919
243	-	4,396	4,639	29,144	(4,637)	24,507
16,146	-	188,078	204,224	1,933,172	5,537	1,938,709
215	-	1,478	1,693	25,720	3,758	29,478
292	-	1,591	1,883	34,965	11,115	46,080
2,643	-	59,119	61,762	316,491	(28,806)	287,685
1,808	-	2,831	4,639	216,467	(5,843)	210,624
809	-	28,726	29,535	96,886	(14,924)	81,962
1,704	-	8,253	9,957	204,044	(5,736)	198,308
76,184	-	258,928	335,112	9,121,772	9,897	9,131,669
368	-	25,975	26,343	44,077	(4,305)	39,772
887	-	1,137	2,024	106,169	10,480	116,649
617	-	114	731	73,830	7,196	81,026
760	-	14,549	15,309	90,951	13,871	104,822
21,118	-	241,384	262,502	2,528,603	(81,413)	2,447,190
104	-	22,198	22,302	12,479	(4,834)	7,645
43,475	-	-	43,475	5,205,435	398,858	5,604,293
504	-	32,987	33,491	60,361	(8,778)	51,583
10,270	-	143,176	153,446	1,229,650	(82,144)	1,147,506
1,287	-	26,347	27,634	154,089	(7,138)	146,951
16,655	-	154,795	171,450	1,994,161	(25,268)	1,968,893
1,200	-	3,125	4,325	143,740	18,452	162,192
2,884	-	7,264	10,148	345,274	24,949	370,223
583	-	2,269	2,852	69,854	6,576	76,430
2,851	-	47,445	50,296	341,317	(37,805)	303,512
65,066	-	459,789	524,855	7,790,671	(146,920)	7,643,751
1,794	-	-	1,794	214,793	34,962	249,755
1,745	-	34,038	35,783	208,895	1,035	209,930
1,184	-	16,080	17,264	141,743	3,080	144,823
8,294	-	44,686	52,980	993,133	24,088	1,017,221
801	-	424	1,225	95,878	17,426	113,304
326	-	22,815	23,141	39,093	(3,183)	35,910
273	-	1,358	1,631	32,682	6,042	38,724
2,091	-	70,831	72,922	250,385	(20,265)	230,120
239,867	-	262,660	502,527	28,720,255	383,555	29,103,810
5,682	-	3,524	9,206	680,313	6,722	687,035
5,633	-	6,592	12,225	674,473	291,960	966,433
5,119	-	68,153	73,272	612,894	(39,234)	573,660
38,583	-	32,733	71,316	4,619,668	121,732	4,741,400
219	-	-	219	26,195	15,404	41,599
8,620	-	51,335	59,955	1,032,074	(35,600)	996,474
2,343	-	-	2,343	280,556	14,748	295,304
16,119	-	14,009	30,128	1,929,976	(7,573)	1,922,403
123,159	-	1,232,879	1,356,038	14,746,311	(618,149)	14,128,162
6,781	-	59,166	65,947	811,860	(10,039)	801,821
23,336	-	172,468	195,804	2,794,112	(104,254)	2,689,858
71	-	-	71	8,503	2,925	11,428
395	-	6,364	6,759	47,349	12,134	59,483
487	-	14,106	14,593	58,345	1,086	59,431
435	-	341	776	52,105	7,332	59,437
362	-	-	362	45,751	3,112	48,863
545	-	7,274	7,819	65,268	7,251	72,519
289	-	7,488	7,777	34,546	(140)	34,406
309	-	14,828	15,137	36,962	(3,898)	33,064
170	-	5,342	5,512	20,393	4,983	25,376
289	-	4,774	5,063	34,642	8,269	42,911
126,694	-	656,209	782,903	15,169,543	(613,985)	14,555,558
4,539	-	-	4,539	543,459	106,217	649,676
13,285	-	81,042	94,327	1,590,618	40,881	1,631,499
61,892	-	240,921	302,813	7,410,622	(39,766)	7,370,856
4,055	-	47,992	52,047	485,514	1,285	486,799
463	-	-	463	55,434	17,215	72,649
3,680	-	64,868	68,548	440,676	(918)	439,758
-	-	-	-	-	(4,259)	(4,259)
1,265	-	11,195	12,460	151,426	(9,903)	141,523
5,399	-	31,927	37,326	646,394	8,103	654,497
109,694	-	513,075	622,769	13,134,120	(155,884)	12,978,236
4,033	-	14,404	18,437	482,908	(9,805)	473,103
17,702	-	289,845	307,547	2,119,487	(96,590)	2,022,897
88,091	-	383,378	471,469	10,547,496	(116,640)	10,430,856
17,420	-	139,816	157,236	2,085,758	(9,906)	2,075,852
13,591	-	59,639	73,230	1,627,295	(5,737)	1,621,558
13,508	-	57,822	71,330	1,617,422	(34,337)	1,583,085

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023**

Deferred Outflows Of Resources

Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
96911	TOWN OF BAYBORO	22,783	2,539	6,098	968	6,283	15,888
96912	TOWN OF ORIENTAL	418,778	46,664	112,083	17,796	-	176,543
96918	BAY RIVER METRO SEWERAGE DISTRICT	226,708	25,262	60,677	9,634	20,760	116,333
97001	PASQUOTANK COUNTY	9,289,409	1,035,115	2,486,253	394,746	111,465	4,027,579
97002	PASQUOTANK-CAMDEN AMBULANCE SERVICE	2,669,237	297,432	714,405	113,427	-	1,125,264
97004	PASQUOTANK CO ABC BOARD	82,193	9,159	21,998	3,493	2,994	37,644
97005	EAST ALBEMARLE REGIONAL LIBRARY	61,661	6,871	16,503	2,620	5,171	31,165
97008	ALBEMARLE DISTRICT JAIL COMMISSION	1,677,760	186,952	449,042	71,295	84,240	791,529
97011	ELIZABETH CITY	11,438,800	1,274,621	3,061,524	488,083	100,478	4,922,706
97012	ELIZABETH CITY-PASQUOTANK CO AIRPORT AUTH	159,815	17,808	42,774	6,791	3,995	71,368
97013	ELIZABETH CITY PASQUOTANK COUNTY TDA	141,072	15,720	37,757	5,995	7,949	67,421
97015	PASQUOTANK-CAMDEN LIBRARY	273,269	30,450	73,139	11,612	1,417	116,618
97018	ELIZABETH CITY-PASQUOTANK COUNTY IND DEV COMM	14,438	1,609	3,864	614	1,461	7,548
97101	PENDER COUNTY	18,763,669	2,090,828	5,021,979	797,348	200,589	8,110,744
97104	PENDER COUNTY ABC BOARD	539,914	60,162	144,505	22,943	60,538	288,148
97111	TOWN OF BURGAW	2,362,720	263,277	632,367	100,402	52,853	1,048,899
97121	TOWN OF TOPSAIL BEACH	1,312,497	146,251	351,282	55,774	100,735	654,042
97131	TOWN OF SURF CITY	5,458,947	608,288	1,461,053	231,974	110,750	2,412,065
97201	PERQUIMANS COUNTY	4,569,003	509,122	1,222,865	194,156	137,898	2,064,041
97211	TOWN OF HERTFORD	642,969	71,646	172,087	27,322	28,708	299,763
97213	HERTFORD HOUSING AUTHORITY	208,760	23,262	55,873	8,721	1,799	89,805
97217	TOWN OF HERTFORD ABC BOARD	80,603	8,982	21,573	3,425	11,361	45,341
97221	TOWN OF WINFALL	13,908	1,550	3,723	591	10,544	16,408
97301	PERSON COUNTY	14,083,663	1,569,337	3,769,405	598,474	44,643	5,981,859
97302	ROXBORO HOUSING AUTHORITY	254,790	28,391	68,193	10,827	11,193	118,604
97304	PERSON COUNTY ABC BOARD	162,663	18,125	43,536	6,912	33,964	102,537
97311	CITY OF ROXBORO	4,810,282	536,008	1,287,442	204,409	14,213	2,042,072
97401	PITT COUNTY	42,766,796	4,765,487	11,446,267	1,817,342	84,396	18,113,492
97402	PITT-GREENVILLE CONVENTION AND VISITORS	215,581	24,022	57,699	9,161	-	90,882
97404	PITT COUNTY ABC BOARD	1,819,097	202,701	486,870	77,301	49,339	816,211
97405	SHEPPARD MEMORIAL LIBRARY	590,514	65,801	158,048	25,093	14,068	263,010
97408	CONTENTNEA METROPOLITAN SEWERAGE DIST	258,632	28,819	69,221	10,990	18,775	127,805
97411	CITY OF GREENVILLE	36,719,255	4,091,612	9,827,680	1,560,357	78,655	15,558,304
97412	GREENVILLE UTILITIES COMMISSION	25,584,124	2,850,829	6,847,432	1,087,178	130,197	10,915,636
97413	GREENVILLE HOUSING AUTHORITY	2,083,888	232,207	557,740	88,553	92,256	970,756
97421	TOWN OF FARMVILLE	2,462,994	274,450	659,205	104,663	2,182	1,040,500
97423	FARMVILLE HOUSING AUTHORITY	239,690	26,709	64,151	10,185	45,695	146,740
97431	TOWN OF GRIFTON	540,510	60,229	144,664	22,969	2,806	230,668
97441	TOWN OF BETHEL	201,739	22,480	53,994	8,573	1,810	86,857
97451	TOWN OF WINTERVILLE	3,956,566	440,879	1,058,950	168,131	-	1,667,960
97461	TOWN OF AYDEN	2,957,010	329,498	791,425	125,656	-	1,246,579
97471	TOWN OF GRIMESLAND	143,257	15,963	38,342	6,088	9,821	70,214
97481	VILLAGE OF SIMPSON	12,915	1,439	3,457	549	1,567	7,012
97501	POLK COUNTY	8,911,761	993,034	2,385,177	378,698	308,957	4,065,866
97511	TOWN OF TRYON	1,525,164	169,948	408,201	64,811	14,417	657,377
97517	TRYON ABC BOARD	71,264	7,941	19,073	3,028	17,266	47,308
97521	TOWN OF COLUMBUS	863,651	96,236	231,151	36,700	-	364,087
97527	COLUMBUS ABC BOARD	26,029	2,900	6,966	1,106	10,191	21,163
97531	CITY OF SALUDA	353,209	39,358	94,534	15,009	8,778	157,679
97601	RANDOLPH COUNTY	34,911,285	3,890,151	9,343,788	1,483,528	231,740	14,949,207
97607	ASHEBORO ABC BOARD	202,600	22,576	54,225	8,609	24,120	109,530
97611	CITY OF ASHEBORO	15,514,449	1,728,769	4,152,346	659,275	1,292	6,541,682
97613	ASHEBORO HOUSING AUTHORITY	590,250	65,771	157,977	25,082	46,510	295,340
97621	CITY OF RANDLEMAN	2,258,738	251,690	604,537	95,983	-	952,210
97623	CITY OF RANDLEMAN HOUSING AUTHORITY	151,934	16,930	40,664	6,456	1,828	65,878
97627	CITY OF RANDLEMAN ABC BOARD	37,023	4,125	9,909	1,573	15,540	31,147
97631	TOWN OF LIBERTY	1,516,290	168,980	405,825	64,434	74,066	713,285
97637	LIBERTY ABC BOARD	26,559	2,959	7,108	1,129	4,739	15,935
97641	TOWN OF RAMSEUR	613,894	68,406	164,305	26,087	52,840	311,638
97651	CITY OF ARCHDALE	3,211,667	357,875	859,583	136,477	55,127	1,409,062
97661	CITY OF TRINITY	362,150	40,354	96,927	15,389	21,267	173,937
97701	RICHMOND COUNTY	15,274,693	1,702,053	4,088,177	649,086	81,390	6,520,706
97705	SANDHILL REGIONAL LIBRARY	154,649	17,232	41,391	6,572	40,980	106,175
97711	CITY OF ROCKINGHAM	5,113,553	569,801	1,368,611	217,297	16,457	2,172,166
97713	ROCKINGHAM HOUSING AUTHORITY	437,587	48,760	117,118	18,595	17,478	201,951
97717	HAMLET ABC BOARD	63,515	7,077	17,000	2,699	6,706	33,482
97721	CITY OF HAMLET	3,056,820	340,620	818,139	129,897	27,393	1,316,049
97727	CITY OF ROCKINGHAM ABC BOARD	111,268	12,399	29,780	4,728	4,966	51,873
97731	TOWN OF ELLERBE	189,023	21,063	50,591	8,032	2,357	82,043
97801	ROBESON COUNTY	40,439,311	4,606,137	10,823,330	1,718,437	373,821	17,421,725
97802	LUMBER RIVER COUNCIL OF GOVERNMENTS	753,376	83,948	201,636	32,014	-	317,598
97803	ROBESON COUNTY HOUSING AUTHORITY	502,692	56,015	134,542	21,362	7,498	219,417
97805	ROBESON COUNTY PUBLIC LIBRARY	566,208	63,092	151,542	24,061	5,531	244,226
97811	CITY OF LUMBERTON	13,300,947	1,482,119	3,559,916	565,214	5,015	5,612,264
97817	LUMBERTON ABC BOARD	155,113	17,284	41,515	6,591	14,383	79,773
97818	LUMBERTON AIRPORT COMMISSION	145,575	16,221	38,962	6,186	20,390	81,759
97821	TOWN OF FAIRMONT	827,356	92,192	221,437	35,158	36,667	385,454
97823	FAIRMONT HOUSING AUTHORITY	103,718	11,557	27,759	4,407	7,990	51,713

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
55	-	-	55	6,544	3,797	10,341
1,005	-	28,245	29,250	120,285	(11,699)	108,586
544	-	19,572	20,116	65,117	7,011	72,128
22,284	-	87,428	109,712	2,668,177	100,308	2,768,485
6,403	-	151,326	157,729	766,679	(122,124)	644,555
197	-	8,940	9,137	23,608	1,234	24,842
143	-	39,736	39,884	17,711	(6,569)	11,142
4,026	-	229,371	233,396	481,900	(33,279)	448,621
27,440	-	475,572	503,012	3,285,542	(138,352)	3,147,190
383	-	1,915	2,298	45,903	(527)	45,376
338	-	-	338	40,520	6,725	47,245
656	-	11,023	11,679	78,490	(1,514)	76,976
35	-	20,114	20,149	4,147	(6,162)	(2,015)
45,012	-	431,125	476,137	5,389,448	92,846	5,482,294
1,295	-	-	1,295	155,078	28,213	183,291
5,668	-	60,152	65,820	678,639	(272)	678,367
3,149	-	-	3,149	376,986	59,671	436,657
13,095	-	54,116	67,211	1,567,962	12,585	1,580,547
10,960	-	23,709	34,669	1,312,345	58,196	1,370,541
1,542	-	82,406	83,948	184,679	(2,778)	181,901
501	-	4,771	5,272	59,962	(518)	59,444
193	-	114	307	23,151	6,952	30,103
33	-	11,691	11,724	3,995	1,708	5,703
33,785	-	426,110	459,895	4,045,220	(184,674)	3,860,546
611	-	9,357	9,968	73,183	28,313	101,496
390	-	-	390	46,721	21,166	67,887
11,539	-	207,366	218,905	1,381,647	(90,791)	1,290,856
102,592	-	1,291,312	1,393,904	12,283,815	(455,197)	11,828,618
517	-	39,630	40,147	61,921	(9,140)	52,781
4,364	-	15,091	19,455	522,495	20,483	542,978
1,417	-	2,640	4,057	169,612	10,129	179,741
620	-	682	1,302	74,286	10,882	85,168
88,085	-	1,319,553	1,407,638	10,546,793	(693,040)	9,853,753
61,373	-	670,418	731,791	7,348,473	(261,870)	7,086,603
4,999	-	16,367	21,366	598,551	57,809	656,360
5,908	-	157,323	163,231	707,440	(69,907)	637,533
575	-	4,433	5,008	68,846	19,770	88,616
1,297	-	17,530	18,827	155,250	(5,639)	149,611
484	-	38,577	39,061	57,945	(23,726)	34,219
9,491	-	219,176	228,667	1,136,436	(102,656)	1,033,780
7,094	-	241,440	248,534	849,336	(112,062)	737,274
344	-	9,871	10,215	41,148	5,643	46,791
31	-	-	31	3,710	(332)	3,378
21,378	-	48,534	69,912	2,559,706	139,553	2,699,259
3,659	-	39,902	43,561	438,070	18,836	456,906
171	-	5	176	20,469	6,921	27,390
2,072	-	15,135	17,207	248,064	(3,940)	244,124
62	-	4,206	4,268	7,476	479	7,955
847	-	30,881	31,728	101,452	(8,653)	92,799
83,748	-	973,447	1,057,195	10,027,493	(272,228)	9,755,265
486	-	-	486	58,192	16,248	74,440
37,217	-	69,334	106,551	4,456,182	17,069	4,473,251
1,416	-	18,186	19,602	169,536	18,295	187,831
5,418	-	131,913	137,331	648,772	(80,847)	567,925
364	-	6,930	7,294	43,640	(631)	43,009
89	-	1,164	1,253	10,634	4,143	14,777
3,637	-	8,346	11,983	435,521	17,520	453,041
64	-	133	197	7,628	1,566	9,194
1,473	-	37,824	39,297	176,327	26,349	202,676
7,704	-	191,375	199,079	922,480	(65,974)	856,506
869	-	796	1,665	104,020	7,322	111,342
36,642	-	207,504	244,146	4,387,317	(77,555)	4,309,762
371	-	3,410	3,781	44,420	14,343	58,763
12,267	-	85,415	97,682	1,468,755	(42,231)	1,426,524
1,050	-	35,314	36,364	125,687	(1,466)	124,221
152	-	7,595	7,747	18,243	3,122	21,365
7,333	-	145,328	152,661	878,004	(83,380)	794,624
267	-	8,084	8,351	31,959	1,511	33,470
453	-	6,419	6,872	54,293	(857)	53,436
97,009	-	60,984	157,993	11,615,296	268,324	11,883,620
1,807	-	80,278	82,085	216,391	(40,815)	175,576
1,206	-	6,382	7,588	144,387	1,104	145,491
1,358	-	4,571	5,929	162,631	(1,902)	160,729
31,907	-	410,044	441,951	3,820,402	(215,450)	3,604,952
372	-	-	372	44,553	10,033	54,586
349	-	-	349	41,813	6,574	48,387
1,985	-	44,301	46,286	237,640	5,629	243,269
249	-	2,501	2,750	29,791	5,612	35,403

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023**

Deferred Outflows Of Resources

Employer Number	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Outflows of Resources
97831	TOWN OF ST PAULS	1,271,368	141,668	340,274	54,026	7,469	543,437
97837	ST PAUL'S BOARD OF ALCOHOLIC CONTROL	93,518	10,421	25,030	3,974	3,337	42,762
97840	TOWN OF MAXTON	927,298	103,329	248,186	39,405	77,350	468,270
97841	TOWN OF PARKTON	46,693	5,203	12,497	1,984	1,730	21,414
97847	MAXTON ABC BOARD	12,253	1,365	3,279	521	3,422	8,587
97851	TOWN OF PEMBROKE	1,470,988	163,912	393,701	62,508	-	620,121
97853	PEMBROKE HOUSING AUTHORITY	524,085	58,399	140,223	22,271	3,334	224,272
97861	TOWN OF ROWLAND	456,662	50,886	122,223	19,405	40,795	233,309
97871	TOWN OF RED SPRINGS	2,060,906	229,646	551,589	87,577	163,393	1,032,205
97877	RED SPRINGS ABC BOARD	63,052	7,026	16,875	2,679	1,124	27,704
97901	ROCKINGHAM COUNTY	22,683,344	2,527,596	6,071,056	963,911	14,202	9,576,765
97911	CITY OF REIDSVILLE	7,414,082	826,148	1,984,333	315,056	60,097	3,185,634
97913	THE NEW REIDSVILLE HOUSING AUTHORITY	233,000	25,963	62,361	9,901	35,174	133,399
97917	REIDSVILLE ABC BOARD	170,412	18,989	45,610	7,242	21,719	93,560
97921	TOWN OF MAYODAN	1,364,025	151,993	365,073	57,963	2,043	577,072
97931	TOWN OF STONEVILLE	279,296	31,122	74,752	11,868	-	117,742
97941	TOWN OF MADISON	1,224,807	136,480	327,812	52,047	4,433	520,772
97947	MADISON ABC BOARD	108,817	12,125	29,124	4,624	8,990	54,863
97948	MADISON-MAYODAN RECREATION COMM	160,875	17,926	43,057	6,836	5,590	73,409
97951	CITY OF EDEN	6,863,373	764,783	1,836,939	291,654	42,395	2,935,771
97957	EDEN ABC BOARD	81,067	9,033	21,697	3,445	18,109	52,284
98001	ROWAN COUNTY	35,912,762	4,001,745	9,611,827	1,526,085	220,665	15,360,322
98002	ROWAN CONVENTION & VISTORS BUREAU	74,907	8,347	20,048	7,183	7,575	39,153
98003	ROWAN COUNTY HOUSING AUTHORITY	569,321	63,439	152,375	24,193	24,418	264,425
98004	ROWAN COUNTY ABC BOARD	1,379,192	153,683	369,132	58,608	117,010	698,433
98008	ROWAN COUNTY SOIL & WATER CONSERVATION DISTRICT	41,792	4,657	11,185	1,776	569	18,187
98011	CITY OF SALISBURY	19,034,553	2,121,013	5,094,480	808,859	-	8,024,352
98013	HOUSING AUTHORITY OF THE CITY OF SALISBURY	812,587	90,546	217,484	34,530	3,332	345,892
98021	TOWN OF EAST SPENCER	304,066	33,882	81,381	12,921	22,620	150,804
98023	EAST SPENCER HOUSING AUTHORITY	41,129	4,583	11,008	1,748	227	17,566
98031	TOWN OF SPENCER	1,291,105	143,867	345,556	54,564	87,001	631,288
98041	TOWN OF CHINA GROVE	1,406,214	156,694	376,364	59,756	10,229	603,043
98051	TOWN OF LANDIS	2,143,297	238,827	573,640	91,078	111,779	1,015,324
98061	TOWN OF GRANITE QUARRY	873,188	97,299	233,703	37,105	9,548	377,655
98071	TOWN OF ROCKWELL	467,259	52,066	125,059	19,856	22,373	219,354
98081	TOWN OF FAITH	39,937	4,450	10,689	1,697	532	17,368
98091	TOWN OF CLEVELAND	449,178	50,052	120,220	19,087	41,846	231,205
98101	RUTHERFORD COUNTY	17,678,807	1,969,943	4,731,623	751,247	-	7,452,813
98102	BROAD RIVER WATER AUTHORITY	1,159,967	129,255	310,458	49,292	46,963	535,968
98103	RUTHERFORD POLK MCDOWELL DIST BOARD OF HEALTH	3,166,829	352,879	847,582	134,572	-	1,335,033
98107	FOREST CITY ABC BOARD 168	131,866	14,694	35,293	5,604	19,570	75,161
98109	ISOTHERMAL PLANNING AND DEV COMM	971,143	108,214	259,920	41,268	15,573	424,975
98111	TOWN OF FOREST CITY	6,410,022	714,266	1,715,603	272,389	11,366	2,713,624
98113	FOREST CITY HOUSING AUTHORITY	153,523	17,107	41,090	6,524	9,381	74,102
98121	TOWN OF SPINDALE	1,146,390	127,742	306,824	48,715	15,203	498,484
98131	TOWN OF LAKE LURE	1,811,547	201,860	484,849	76,980	158,810	922,499
98141	TOWN OF RUTHERFORDTON	1,919,702	213,912	513,796	81,576	1,478	810,762
98147	TOWN OF RUTHERFORDTON ABC BRD	17,860	8,007	19,233	3,054	11,945	42,239
98161	TOWN OF ELLENBORO	49,342	5,498	13,206	2,097	5,363	26,164
98201	SAMPSON COUNTY	19,059,854	2,123,832	5,101,251	809,934	344,854	8,379,871
98205	J C HOLIDAY MEM LIBRARY	288,899	32,192	77,322	12,277	9,734	131,525
98211	CITY OF CLINTON	5,827,191	649,322	1,559,611	247,622	16,076	2,472,631
98218	CLINTON ABC BOARD	104,976	11,697	28,096	4,461	4,397	48,651
98221	TOWN OF SALEMBURG	173,326	19,314	46,390	7,365	1,490	74,559
98231	TOWN OF NEWTON GROVE	133,323	14,856	35,683	5,665	7,454	63,658
98237	ROSEBORO ABC BOARD	50,335	5,609	13,472	2,139	5,266	26,486
98241	TOWN OF GARLAND	65,833	7,336	17,620	2,798	11,790	39,544
98251	TOWN OF TURKEY	12,783	1,424	3,421	543	2,766	8,154
98261	TOWN OF ROSEBORO	154,782	17,247	41,426	6,577	1,978	67,228
98271	TOWN OF AUTRYVILLE	91,001	10,140	24,356	3,867	9,200	47,563
98301	SCOTLAND COUNTY	13,024,301	1,451,293	3,485,873	553,458	96,635	5,587,259
98304	SCOTLAND COUNTY ABC BOARD	101,731	11,336	27,228	4,323	3,113	46,000
98308	LAURINBURG-MAXTON AIRPORT COMMISSION	208,826	23,269	55,891	8,874	32,490	120,524
98311	CITY OF LAURINBURG	5,918,788	659,528	1,584,127	251,514	12,769	2,507,938
98313	LAURINBURG HOUSING AUTHORITY	1,070,357	119,269	286,474	45,484	145,141	596,368
98321	TOWN OF WAGRAM	109,811	12,236	29,390	4,666	14,323	60,615
98331	TOWN OF GIBSON	25,234	2,812	6,754	1,072	3,729	14,367
98401	STANLY COUNTY	18,057,184	2,012,105	4,832,893	767,326	49,241	7,661,565
98404	LOCUST ABC BOARD	201,011	22,399	53,799	8,542	19,128	103,868
98411	CITY OF ALBEMARLE	12,430,342	1,385,108	3,326,904	528,218	93,566	5,333,796
98414	VILLAGE OF MISENHEIMER	249,094	27,756	66,669	10,585	1,831	106,841
98417	ALBEMARLE ABC BOARD	189,089	21,070	50,609	8,035	34,612	114,326
98421	TOWN OF NORWOOD	977,236	108,893	261,551	41,527	76,231	488,202
98427	NORWOOD ABC BOARD	49,077	5,469	13,135	2,085	8,305	29,024
98431	CITY OF LOCUST	1,550,001	172,716	414,848	65,866	19,201	672,631
98441	TOWN OF OAKBORO	707,279	78,812	189,299	30,055	-	298,166
98451	TOWN OF BADIN	271,547	30,258	72,678	11,539	12,518	126,993
98471	TOWN OF NEW LONDON	88,484	9,860	23,682	3,760	8,274	45,576

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	Total Employer Pension Expense
3,050	-	10,030	13,080	365,172	17,376	382,548
224	-	4,620	4,844	26,861	537	27,398
2,224	-	-	2,224	266,346	62,231	328,577
112	-	11,198	11,310	13,411	(2,212)	11,199
29	-	114	143	3,519	2,614	6,133
3,529	-	87,588	91,117	422,509	(50,529)	371,980
1,257	-	18,381	19,638	150,532	(9,443)	141,089
1,095	-	341	1,436	131,166	21,774	152,940
4,944	-	4,529	9,473	591,950	129,987	721,937
151	-	890	1,041	18,110	2,617	20,727
54,415	-	490,543	544,958	6,515,288	(326,441)	6,188,847
17,786	-	29,241	47,027	2,129,531	8,269	2,137,800
559	-	1,591	2,150	66,924	21,147	88,071
409	-	-	409	48,947	13,818	62,765
3,272	-	7,150	10,422	391,786	(1,890)	389,896
670	-	50,960	51,630	80,221	(18,571)	61,650
2,938	-	62,879	65,817	351,799	(15,376)	336,423
261	-	615	876	31,255	7,453	38,708
386	-	7,742	8,128	46,208	(1,173)	45,035
16,464	-	188,136	204,600	1,971,352	(26,914)	1,944,438
194	-	-	194	23,285	10,316	33,601
86,150	-	120,483	206,633	10,315,145	120,063	10,435,208
180	-	1,890	2,070	21,515	2,816	24,331
1,366	-	2,612	3,978	163,525	27,940	191,465
3,309	-	-	3,309	396,142	93,359	489,501
100	-	114	214	12,004	1	12,005
45,662	-	1,041,816	1,087,478	5,467,254	(498,247)	4,969,007
1,949	-	15,670	17,619	233,397	9,887	243,284
729	-	18,942	19,671	87,336	10,287	97,623
99	-	6,164	6,263	11,814	(5,608)	6,206
3,097	-	5,037	8,134	370,841	21,723	392,564
3,373	-	57,727	61,100	403,904	(24,542)	379,362
5,142	-	67,615	72,757	615,615	14,828	630,443
2,095	-	13,406	15,501	250,804	(6,449)	244,355
1,121	-	909	2,030	134,210	23,063	157,273
96	-	14,097	14,193	11,471	(5,206)	6,265
1,078	-	-	1,078	129,016	11,162	140,178
42,409	-	284,610	327,019	5,077,846	(93,632)	4,984,214
2,783	-	1,993	4,776	333,175	20,596	353,771
7,597	-	87,912	95,509	909,601	(32,361)	877,240
316	-	5,797	6,113	37,875	13,766	51,641
2,330	-	27,003	29,333	278,939	9,721	288,660
15,377	-	157,261	172,638	1,841,137	(90,470)	1,750,667
368	-	9,262	9,630	44,096	4,149	48,245
2,750	-	36,844	39,594	329,275	(8,620)	320,655
4,346	-	47,284	51,630	520,327	45,901	566,228
4,605	-	28,059	32,664	551,392	(20,760)	530,632
172	-	-	172	20,640	8,631	29,271
118	-	-	118	14,172	3,728	17,900
45,722	-	1,076,267	1,121,989	5,474,521	(347,777)	5,126,744
693	-	5,509	6,202	82,980	1,631	84,611
13,979	-	75,838	89,817	1,673,731	(58,583)	1,615,148
252	-	3,524	3,776	30,152	807	30,959
416	-	2,450	2,866	49,784	(1,402)	48,382
320	-	30,580	30,900	38,294	(7,053)	31,241
121	-	455	576	14,458	1,974	16,432
158	-	1,411	1,569	18,909	1,354	20,263
31	-	341	372	3,672	1,960	5,632
371	-	15,076	15,447	44,458	(4,258)	40,200
218	-	998	1,216	26,138	4,004	30,142
31,244	-	25,499	56,743	3,740,942	95,511	3,836,453
244	-	8,835	9,079	29,220	1,343	30,563
501	-	-	501	59,981	21,490	81,471
14,198	-	185,543	199,741	1,700,041	(120,709)	1,579,332
2,568	-	14,680	17,248	307,436	117,568	425,004
263	-	796	1,059	31,541	3,577	35,118
61	-	5,120	5,181	7,248	(147)	7,101
43,317	-	226,851	270,168	5,186,526	861	5,187,387
482	-	17,147	17,629	57,736	5,939	63,675
29,819	-	33,576	63,395	3,570,340	(59,068)	3,511,272
598	-	7,025	7,623	71,547	(749)	70,798
454	-	1,137	1,591	54,312	15,863	70,175
2,344	-	1,651	3,995	280,690	22,270	302,960
118	-	-	118	14,096	4,631	18,727
3,718	-	112,830	116,548	445,203	(23,859)	421,344
1,697	-	42,744	44,441	203,150	(13,744)	189,406
651	-	26,738	27,389	77,996	(2,202)	75,794
212	-	1,280	1,492	25,415	3,387	28,802

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023**

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
98481	TOWN OF STANFIELD	496,334	55,306	132,841	21,091	11,654	220,892
98501	STOKES COUNTY	13,190,143	1,469,772	3,530,260	560,505	160,793	5,721,330
98511	TOWN OF WALNUT COVE	429,441	47,852	114,937	18,249	26,139	207,177
98517	WALNUT COVE ABC BOARD	107,029	11,926	28,646	4,548	11,350	56,470
98521	CITY OF KING	3,905,369	435,174	1,045,248	165,956	-	1,646,378
98601	SURRY COUNTY	22,702,220	2,529,700	6,076,108	964,713	-	9,570,521
98604	YADKIN VALLEY ABC BOARD	99,413	11,078	26,607	4,224	4,831	46,740
98607	PILOT MOUNTAIN ABC BOARD	44,507	4,959	11,912	1,891	8,994	27,756
98608	YADKIN VALLEY SEWER AUTHORITY	398,909	44,450	106,765	16,951	6,344	174,510
98611	TOWN OF PILOT MOUNTAIN	855,637	95,343	229,006	36,360	24,647	385,356
98621	TOWN OF DOBSON	924,980	103,070	247,565	39,306	1,590	391,531
98627	DOBSON ABC BOARD	62,456	6,959	16,716	2,654	1,610	27,939
98631	CITY OF MOUNT AIRY	5,085,537	566,679	1,361,112	216,106	29,526	2,173,423
98637	MOUNT AIRY ALCOHOLIC BOARD OF CONTROL	132,528	14,768	35,470	5,632	8,472	64,342
98641	TOWN OF ELKIN	1,769,225	197,144	473,522	75,182	11,651	757,499
98701	SWAIN COUNTY	7,050,409	785,624	1,886,998	299,602	104,703	3,076,927
98711	TOWN OF BRYSON CITY	1,043,401	116,266	279,260	44,339	20,440	460,305
98717	BRYSON CITY ABC BOARD	127,230	14,177	34,052	5,407	11,025	64,661
98801	TRANSYLVANIA COUNTY	14,580,262	1,624,673	3,902,316	619,577	96,379	6,243,303
98811	CITY OF BREVARD	3,976,588	443,107	1,064,304	168,981	102,152	1,778,544
98817	BREVARD ABC BOARD	74,907	8,347	20,048	3,183	7,062	38,640
98901	TYRRELL COUNTY	1,547,352	172,421	414,139	65,754	14,094	666,408
98904	TYRRELL COUNTY ABC BOARD	20,200	2,251	5,407	858	980	9,496
98911	TOWN OF COLUMBIA	180,744	20,140	48,375	7,681	12,771	88,967
99001	UNION COUNTY	64,809,622	7,221,711	17,345,892	2,754,035	461,166	27,782,804
99011	CITY OF MONROE	25,406,228	2,831,006	6,799,819	1,079,618	179,860	10,890,123
99013	CITY OF MONROE HOUSING AUTHORITY	337,777	37,638	90,404	14,354	20,869	163,265
99014	INDIAN TRAIL ABC BOARD	172,995	19,277	46,301	7,351	18,467	91,396
99017	MONROE ABC BOARD	241,875	26,952	64,736	10,278	8,858	110,824
99021	TOWN OF MARSHVILLE	739,666	82,421	197,967	31,432	4,547	316,367
99022	TOWN OF MINERAL SPRINGS	59,739	4,428	10,636	1,689	15,224	31,977
99031	TOWN OF WINGATE	669,925	74,650	179,301	28,468	21,169	303,588
99041	TOWN OF WAXHAW	4,439,124	494,650	1,188,104	188,637	66,246	1,937,637
99047	WAXHAW ABC BOARD	134,581	14,996	36,020	5,719	23,532	80,267
99051	TOWN OF INDIAN TRAIL	2,554,790	284,679	683,774	108,564	53,422	1,130,439
99061	TOWN OF UNIONVILLE	23,976	2,672	6,417	1,019	3,848	13,956
99071	TOWN OF WEDDINGTON	145,244	16,185	38,874	6,172	36,253	97,484
99081	VILLAGE OF MARVIN	448,317	49,956	119,989	19,051	34,609	223,605
99091	VILLAGE OF WESLEY CHAPEL	51,793	5,771	13,862	2,201	9,611	31,445
99101	VANCE COUNTY	11,395,220	1,269,765	3,049,860	484,231	140,037	4,943,893
99104	VANCE COUNTY ABC BOARD	242,008	26,967	64,772	10,284	29,888	131,911
99109	KERR-TAR REGIONAL COUNCIL OF GOVTS	738,077	82,244	197,542	31,364	14,982	326,132
99110	KERR AREA TRANSPORTATION AUTHORITY	1,103,340	122,945	295,302	46,886	44,349	509,482
99111	CITY OF HENDERSON	8,053,740	897,425	2,155,533	342,238	28,188	3,423,384
99201	WAKE COUNTY	253,364,802	28,232,341	67,811,512	10,766,543	6,277,415	113,087,811
99202	TOWN OF HOLLY SPRINGS	22,780,042	2,538,371	6,096,936	968,020	709,745	10,313,072
99203	TOWN OF ROLESVILLE	2,936,147	327,174	785,841	124,769	76,729	1,314,513
99204	WAKE COUNTY ABC BOARD	9,049,985	1,008,436	2,422,172	384,572	488,316	4,303,496
99206	TOWN OF MORRISVILLE	13,297,172	1,481,699	3,558,905	565,053	191,724	5,797,381
99207	WAKE COUNTY HOUSING AUTHORITY	900,409	100,332	240,989	38,262	223,063	602,646
99208	BAYLEAF FIRE DEPARTMENT	2,195,686	244,664	587,662	93,304	69,986	995,616
99210	ELECTRICITIES OF NC	12,616,915	1,405,898	3,376,839	536,146	111,425	5,430,308
99211	CITY OF RALEIGH	215,540,352	24,017,577	57,688,033	9,159,222	-	90,864,832
99212	DURHAM HIGHWAY FIRE PROTECTION ASSOCIATION	628,398	70,022	168,187	26,703	36,598	301,510
99213	CITY OF RALEIGH HOUSING AUTHORITY	3,835,363	427,373	1,026,511	162,981	88,839	1,705,704
99218	RALEIGH-DURHAM AIRPORT AUTHORITY	24,738,819	2,756,637	6,621,191	1,051,257	517,288	10,946,373
99219	LINCOLN-TOLSON-LINCOLN COUNTY AIRPORT AUTHORITY	85,438	9,520	22,867	3,631	20,434	56,452
99221	TOWN OF CARY	83,038,145	9,252,908	22,224,643	3,528,642	1,476,448	36,482,641
99222	CENTENNIAL AUTHORITY	184,254	20,531	49,315	7,830	715	78,391
99231	TOWN OF WENDELL	3,879,804	432,325	1,038,405	164,889	235,396	1,870,995
99241	TOWN OF ZEBULON	4,182,612	466,067	1,119,450	177,737	135,590	1,898,844
99251	TOWN OF GARNER	12,486,970	1,391,418	3,342,060	530,624	212,416	5,476,518
99252	GARNER FIRE DEPT	5,148,324	573,676	1,377,917	218,774	109,989	2,280,356
99261	TOWN OF FUQUAY-VARINA	18,928,385	2,109,183	5,066,064	804,347	836,776	8,816,370
99271	TOWN OF APEX	35,564,189	3,962,904	9,518,534	1,511,273	891,636	15,884,347
99281	TOWN OF WAKE FOREST	24,455,815	2,725,102	6,545,447	1,039,231	714,471	11,024,251
99291	TOWN OF KNIGHTDALE	8,245,147	918,754	2,206,762	350,371	360,624	3,836,511
99301	WARREN COUNTY	8,628,028	961,418	2,309,238	366,641	-	3,637,297
99304	WARREN COUNTY ABC BOARD	128,355	14,303	34,354	5,454	31,731	85,842
99311	TOWN OF NORLINA	278,964	31,085	74,663	11,854	530	118,132
99321	TOWN OF WARRENTON	652,639	72,723	174,675	27,733	112,000	387,131
99401	WASHINGTON COUNTY	4,508,931	502,428	1,206,787	191,604	63,765	1,964,584
99404	WASHINGTON COUNTY ABC BOARD	43,315	4,827	11,593	1,841	3,892	22,153
99405	PETTIGREW REGIONAL LIBRARY	392,087	43,690	104,940	16,661	17,124	182,415
99411	TOWN OF PLYMOUTH	999,556	111,380	267,525	42,475	13,483	434,863
99413	PLYMOUTH HOUSING AUTHORITY	259,161	28,878	69,363	11,013	16,138	125,992
99421	TOWN OF ROPER	71,529	7,970	19,144	3,040	626	30,780
99431	TOWN OF CRESWELL	106,433	11,860	28,486	4,523	-	44,869

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	
1,191	-	8,816	10,007	142,561	2,399	144,960	
31,642	-	309,570	341,212	3,788,576	151,687	3,940,263	
1,030	-	11,527	12,557	123,347	10,602	133,949	
257	-	16,803	17,060	30,742	3,121	33,863	
9,369	-	154,132	163,501	1,121,731	(57,080)	1,064,651	
54,460	-	374,305	428,765	6,520,710	(163,586)	6,357,124	
238	-	2,578	2,816	28,554	4,064	32,618	
107	-	10,587	10,694	12,784	1,096	13,880	
957	-	9,051	10,008	114,578	9,801	124,379	
2,053	-	16,643	18,696	245,763	3,560	249,323	
2,219	-	5,769	7,988	265,680	(415)	265,265	
150	-	1,743	1,893	17,939	680	18,619	
12,200	-	176,772	188,972	1,460,708	(106,114)	1,354,594	
318	-	-	318	38,066	10,377	48,443	
4,244	-	66,214	70,458	508,171	(6,637)	501,534	
16,913	-	104,272	121,185	2,025,074	32,596	2,057,670	
2,503	-	48,057	50,560	299,694	(13,890)	285,804	
305	-	3,265	3,570	36,544	1,240	37,784	
34,976	-	320,522	355,498	4,187,857	90,731	4,278,588	
9,539	-	41,710	51,249	1,142,181	18,708	1,160,889	
180	-	3,296	3,476	21,515	1,265	22,780	
3,712	-	44,228	47,940	444,443	(2,615)	441,828	
48	-	678	726	5,802	(459)	5,343	
434	-	3,922	4,356	51,915	10,019	61,934	
155,471	-	525,960	681,431	18,615,128	413,774	19,028,902	
60,947	-	46,829	107,776	7,297,376	76,930	7,374,306	
810	-	41,084	41,894	97,019	6,611	103,630	
415	-	1,137	1,552	49,689	8,376	58,065	
580	-	14,397	14,977	69,473	(1,660)	67,813	
1,774	-	46,644	48,418	212,453	(16,684)	195,769	
65	-	692	757	11,414	9,410	20,824	
1,607	-	25,014	26,621	192,421	(9,565)	182,856	
10,649	-	6,970	17,619	1,275,040	12,892	1,287,932	
323	-	3,637	3,960	38,655	12,257	50,912	
6,129	-	73,440	79,569	733,807	(12,594)	721,213	
58	-	909	967	6,886	1,928	8,814	
348	-	16,367	16,715	41,718	6,633	48,351	
1,075	-	40,543	41,618	128,769	8,999	137,768	
124	-	3,636	3,760	14,876	6,883	21,759	
27,336	-	190,124	217,460	3,273,024	(174,696)	3,098,328	
581	-	-	581	69,511	21,625	91,136	
1,771	-	43,223	44,994	211,996	(9,231)	202,765	
2,647	-	14,044	16,691	316,910	61,620	378,530	
19,320	-	358,612	377,932	2,313,258	(142,844)	2,170,414	
607,792	-	1,357,251	1,965,043	72,773,426	2,318,178	75,091,604	
54,647	-	141,506	196,153	6,543,062	184,002	6,727,064	
7,043	-	19,983	27,026	843,343	37,912	881,255	
21,710	-	30,652	52,362	2,599,408	278,471	2,877,879	
31,898	-	181,927	213,825	3,819,318	104,659	3,923,977	
2,160	-	-	2,160	258,622	147,114	405,736	
5,267	-	32,602	37,869	630,662	2,719	633,381	
30,266	-	83,208	113,474	3,623,929	142,870	3,766,799	
517,056	-	8,099,721	8,616,777	61,909,191	(4,238,209)	57,670,982	
1,507	-	19,371	20,878	180,494	11	180,505	
9,201	-	104,343	113,544	1,101,623	(22,776)	1,078,847	
59,345	-	272,526	331,871	7,105,678	229,529	7,335,207	
205	-	2,622	2,827	24,540	9,343	33,883	
199,199	-	421,315	620,514	23,850,867	155,110	24,005,977	
442	-	6,709	7,151	52,923	(3,838)	49,085	
9,307	-	5,871	15,178	1,114,388	125,617	1,240,005	
10,034	-	35,594	45,628	1,201,363	21,793	1,223,156	
29,955	-	50,500	80,455	3,586,605	86,288	3,672,893	
12,350	-	61,697	74,047	1,478,742	(37,765)	1,440,977	
45,407	-	137,892	183,299	5,436,759	218,144	5,654,903	
85,314	-	200,173	285,487	10,215,025	421,192	10,636,217	
58,667	-	335,306	393,973	7,024,391	452,164	7,476,555	
19,779	-	159,599	179,378	2,368,236	117,667	2,485,903	
20,698	-	272,699	293,397	2,478,210	(173,826)	2,304,384	
308	-	114	422	36,867	14,086	50,953	
669	-	38,784	39,453	80,126	(16,613)	63,513	
1,566	-	3,524	5,090	187,456	69,833	257,289	
10,816	-	233,562	244,378	1,295,091	(53,112)	1,241,979	
104	-	227	331	12,441	2,323	14,764	
941	-	1,156	2,097	112,618	11,366	123,984	
2,398	-	25,367	27,765	287,100	(6,275)	280,825	
622	-	1,027	1,649	74,438	19,139	93,577	
172	-	4,939	5,111	20,545	(2,684)	17,861	
255	-	7,339	7,594	30,571	(3,282)	27,289	

**Local Governmental Employees' Retirement System
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023**

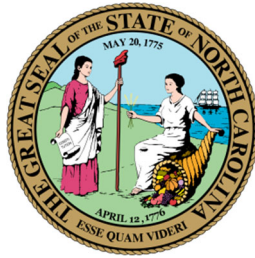
Deferred Outflows Of Resources

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
99501	WATAUGA COUNTY	10,829,211	1,206,695	2,898,371	460,179	115,546	4,680,791
99502	REGION D COUNCIL OF GOVERNMENTS	1,000,815	111,520	267,862	42,529	1,456	423,367
99508	BLOWING ROCK TOURISM DEVELOPMENT AUTHORITY	209,952	23,395	56,192	8,922	31,098	119,607
99509	WATAUGA COUNTY DISTRICT U TOURISM DEV AUTH	157,365	17,535	42,118	6,687	3,988	70,328
99511	TOWN OF BOONE	8,576,699	955,698	2,295,500	364,460	18,469	3,634,127
99521	TOWN OF BLOWING ROCK	3,807,613	424,281	1,019,084	161,802	60,107	1,665,274
99527	BLOWING ROCK ABC BD	71,463	7,963	19,127	3,037	6,421	36,548
99531	TOWN OF SEVEN DEVILS	689,397	76,819	184,513	29,295	84,725	375,352
99601	WAYNE COUNTY	33,494,209	3,732,247	8,964,517	1,423,311	-	14,120,075
99602	FORK TOWNSHIP SANITARY DISTRICT	359,832	40,096	96,307	15,291	-	151,694
99603	EASTERN CAROLINA REGIONAL HOUSING AUTHORITY	1,080,358	120,384	289,151	45,909	32,575	488,019
99604	WAYNE COUNTY ABC BOARD	742,183	82,701	198,641	31,539	10,895	323,776
99609	SOUTHERN WAYNE SANITARY DISTRICT	236,908	26,399	63,407	10,067	5,057	104,930
99610	EASTERN WAYNE SANITARY DISTRICT	1,205,004	134,273	322,512	51,206	24,505	532,496
99611	CITY OF GOLDSBORO	17,453,755	1,944,865	4,671,389	741,684	-	7,357,938
99613	HOUSING AUTHORITY OF GOLDSBORO	2,504,785	279,107	670,390	106,439	34,911	1,090,847
99621	TOWN OF MOUNT OLIVE	2,311,457	257,565	618,647	98,224	36,570	1,011,006
99623	MOUNT OLIVE HOUSING AUTHORITY	22,850	2,546	6,116	971	-	9,633
99624	WASHINGTON HOUSING AUTHORITY	580,712	64,709	155,424	24,677	111,676	356,486
99631	TOWN OF FREMONT	441,959	49,247	118,287	18,781	29,448	215,763
99651	TOWN OF PIKEVILLE	320,822	35,749	85,866	13,633	43,753	179,001
99661	VILLAGE OF WALNUT CREEK	249,757	27,830	66,846	10,613	17,426	122,715
99701	WILKES COUNTY	19,160,260	2,135,020	5,128,124	814,201	9,661	8,087,006
99705	APPALACHIAN REGIONAL LIBRARY	929,683	103,594	248,824	39,506	32,520	424,444
99711	TOWN OF NORTH WILKESBORO	2,396,895	267,085	641,514	101,854	11,382	1,021,835
99717	TOWN OF NORTH WILKESBORO ABC BOARD	127,296	14,185	34,070	5,409	3,560	57,224
99721	TOWN OF WILKESBORO	4,003,391	446,096	1,071,483	170,121	40,468	1,728,168
99727	WILKESBORO ABC BOARD	299,960	33,424	80,282	12,747	57,838	184,291
99801	WILSON COUNTY	27,824,781	3,100,504	7,447,129	1,182,393	-	11,730,026
99802	WILSON COUNTY TOURISM DEVELOPMENT AUTH	45,898	5,114	12,284	1,950	13,100	32,448
99804	WILSON COUNTY ABC BOARD	646,281	72,015	172,973	27,463	33,690	306,141
99811	CITY OF WILSON	37,789,016	4,210,815	10,113,995	1,605,815	-	15,930,625
99812	WILSON ECONOMIC DEV COUNCIL	103,453	11,528	27,688	4,396	29,285	72,897
99818	CITY OF WILSON CEMETERY COMMISSION	279,693	31,166	74,858	11,885	18,050	135,959
99821	TOWN OF STANTONSBURG	566,671	63,144	151,666	24,080	11,447	250,337
99831	TOWN OF BLACK CREEK	233,000	25,963	62,361	9,901	11,068	109,293
99841	TOWN OF LUCAMA	334,532	37,277	89,535	14,216	7,415	148,443
99851	TOWN OF ELM CITY	86,166	9,601	23,062	3,662	10,230	46,555
99901	YADKIN COUNTY	10,215,118	1,138,267	2,734,013	434,084	96,108	4,402,472
99911	TOWN OF YADKINVILLE	1,548,279	172,524	414,387	65,793	16,399	669,103
99921	TOWN OF JONESVILLE	895,640	99,801	239,712	38,060	-	377,573
99931	TOWN OF EAST BEND	116,103	12,937	31,074	4,934	910	49,855
99941	TOWN OF BOONVILLE	370,694	41,306	99,214	15,752	2,125	158,397
99991	NORTH CAROLINA ASSOC OF COUNTY COMMISSIONERS	3,832,913	427,100	1,025,855	162,877	469,746	2,085,578
99999	NORTH CAROLINA LEAGUE OF MUNICIPALITIES	7,351,030	819,122	1,967,458	312,376	478,973	3,577,929
Total for All Employers		\$ 6,623,086,993	\$ 738,007,993	\$ 1,772,628,005	\$ 281,443,005	\$ 109,536,513	\$ 2,901,615,516

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
					Proportional Share of Pension Expense	Total Employer Pension Expense	
25,978	-	55,349	81,327	3,110,451	78,506	3,188,957	
2,401	-	6,138	8,539	287,462	(3,803)	283,659	
504	-	3,410	3,914	60,304	8,789	69,093	
377	-	583	960	45,199	829	46,028	
20,574	-	114,069	134,643	2,463,467	(78,032)	2,385,435	
9,134	-	22,718	31,852	1,093,652	(8,611)	1,085,041	
171	-	-	171	20,526	3,618	24,144	
1,654	-	-	1,654	198,014	46,584	244,598	
80,349	-	387,912	468,261	9,620,470	(548,908)	9,071,564	
863	-	21,375	22,238	103,354	(10,576)	92,778	
2,592	-	-	2,592	310,309	19,618	329,927	
1,780	-	1,725	3,505	213,176	16,482	229,658	
568	-	10,840	11,408	68,047	(655)	67,392	
2,891	-	20,826	23,717	346,111	9,407	355,518	
41,869	-	702,986	744,855	5,013,204	(398,038)	4,615,166	
6,009	-	-	6,009	719,444	14,392	733,836	
5,545	-	60,708	66,253	663,915	(12,893)	651,022	
55	-	25,466	25,521	6,563	(11,084)	(4,521)	
1,393	-	-	1,393	166,797	52,914	219,711	
1,060	-	23,642	24,702	126,943	(12,931)	114,012	
770	-	34,142	34,912	92,149	(4,344)	87,805	
599	-	-	599	71,737	18,446	90,183	
45,963	-	577,995	623,958	5,503,360	(218,604)	5,284,756	
2,230	-	28,302	30,532	267,031	17,733	284,764	
5,750	-	42,040	47,790	688,455	(21,892)	666,563	
305	-	779	1,084	36,563	(1,999)	34,564	
9,604	-	42,196	51,800	1,149,885	(7,907)	1,141,978	
720	-	-	720	86,157	29,975	116,132	
66,748	-	877,157	943,905	7,992,052	(482,075)	7,509,977	
110	-	9,108	9,218	13,183	800	13,983	
1,550	-	2,922	4,472	185,630	27,453	213,083	
90,651	-	1,039,760	1,130,411	10,854,058	(578,481)	10,275,577	
248	-	796	1,044	29,714	20,068	49,782	
671	-	14,796	15,467	80,336	(2,542)	77,794	
1,359	-	47,993	49,352	162,764	(7,596)	155,168	
559	-	9,950	10,509	66,924	(1,847)	65,077	
803	-	20,841	21,644	96,087	9,951	106,038	
207	-	8,561	8,768	24,749	(1,276)	23,473	
24,505	-	63,462	87,967	2,934,066	(35,617)	2,898,449	
3,714	-	12,501	16,215	444,709	20,638	465,347	
2,149	-	27,925	30,074	257,253	(6,678)	250,575	
279	-	19,035	19,314	33,348	(3,225)	30,123	
889	-	2,675	3,564	106,474	(11,114)	95,360	
9,195	-	51,944	61,139	1,100,919	116,496	1,217,415	
17,634	-	-	17,634	2,111,421	246,566	2,357,987	
\$ 15,887,998	\$ -	\$ 109,536,689	\$ 125,424,687	\$ 1,902,335,006	\$ 4	\$ 1,902,335,010	

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Registers of Deeds' Supplemental Pension Fund

**Registers of Deeds' Supplemental Pension Fund
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023**

Schedule 1

Employer	Fiscal Year Contributions	Fiscal Year Contributions Allocation
ALAMANCE	\$ 15,013.00	1.68224%
ALEXANDER	2,623.00	0.29391%
ALLEGHANY	2,063.00	0.23118%
ANSON	1,605.00	0.17988%
ASHE	3,165.00	0.35462%
AVERY	3,011.00	0.33739%
BEAUFORT	4,005	0.44880%
BERTIE	1,007	0.11281%
BLADEN	2,098	0.23512%
BRUNSWICK	21,920	2.45620%
BUNCOMBE	23,968	2.68565%
BURKE	6,868	0.76958%
CABARRUS	18,976.00	2.12634%
CALDWELL	7,252.00	0.81260%
CAMDEN	868.00	0.09721%
CARTERET	9,219.00	1.03301%
CASWELL	1,384.00	0.15506%
CATAWBA	15,639.00	1.75234%
CHATHAM	7,116	0.79741%
CHEROKEE	3,601	0.40353%
CHOWAN	1,535	0.17198%
CLAY	1,381	0.15470%
CLEVELAND	9,100	1.01972%
COLUMBUS	4,133	0.46315%
CRAVEN	9,813.00	1.09953%
CUMBERLAND	31,091.00	3.48380%
CURRITUCK	3,430.00	0.38431%
DARE	6,548.00	0.73371%
DAVIDSON	14,511.00	1.62602%
DAVIE	3,726.00	0.41753%
DUPLIN	3,941	0.44156%
DURHAM	28,054	3.14352%
EDGECOMBE	2,821	0.31611%
FORSYTH	27,108	3.03749%
FRANKLIN	6,716	0.75258%
GASTON	23,011	2.57847%
GATES	659.00	0.07386%
GRAHAM	3,401.00	0.38106%
GRANVILLE	4,019.00	0.45038%
GREENE	1,088.00	0.12189%
GUILFORD	36,041.00	4.03840%
HALIFAX	3,590.00	0.40228%
HARNETT	14,122	1.58238%
HAYWOOD	6,834	0.76577%
HENDERSON	10,840	1.21460%
HERTFORD	1,431	0.16036%
HOKE	3,893	0.43618%
HYDE	431	0.04824%
IREDELL	18,391.00	2.06074%
JACKSON	4,290.00	0.48066%
JOHNSTON	23,199.00	2.59952%
JONES	708.00	0.07928%
LEE	5,662.00	0.63446%
LENOIR	3,133.00	0.35105%

**Registers of Deeds' Supplemental Pension Fund
Schedule of Employer Allocations
As of and For the Year Ended June 30, 2023**

Schedule 1

Employer	Fiscal Year Contributions	Fiscal Year Contributions Allocation
LINCOLN	9,532.00	1.06809%
MACON	3,650.00	0.40895%
MADISON	2,006.00	0.22477%
MARTIN	1,428.00	0.16004%
MCDOWELL	3,704.00	0.41505%
MECKLENBURG	56,599.00	6.34204%
MITCHELL	1,573	0.17628%
MONTGOMERY	2,040	0.22853%
MOORE	12,227	1.37010%
NASH	7,967	0.89269%
NEW HANOVER	21,336	2.39068%
NORTHAMPTON	1,314	0.14724%
ONSLow	21,798.00	2.44247%
ORANGE	10,546.00	1.18174%
PAMLICO	1,311.00	0.14687%
PASQUOTANK	3,718.00	0.41664%
PENDER	6,808.00	0.76284%
PERQUIMANS	1,233.00	0.13819%
PERSON	3,247	0.36378%
PITT	14,556	1.63100%
POLK	2,170	0.24310%
RANDOLPH	10,833	1.21384%
RICHMOND	2,452	0.27472%
ROBESON	8,151	0.91337%
ROCKINGHAM	8,494.00	0.95173%
ROWAN	13,067.00	1.46421%
RUTHERFORD	6,233.00	0.69842%
SAMPSON	4,091.00	0.45836%
SCOTLAND	3,013.00	0.33766%
STANLY	6,589.00	0.73826%
STOKES	3,503	0.39251%
SURRY	6,704	0.75124%
SWAIN	1,213	0.13595%
TRANSYLVANIA	3,712	0.41594%
TYRRELL	278	0.03114%
UNION	27,630	3.09595%
VANCE	3,168.00	0.35497%
WAKE	91,906.00	10.29828%
WARREN	1,389.00	0.15566%
WASHINGTON	777.00	0.08703%
WATAUGA	5,640.00	0.63195%
WAYNE	8,672.00	0.97176%
WILKES	5,520	0.61852%
WILSON	5,969	0.66882%
YADKIN	2,922	0.32743%
YANCEY	1,705	0.19102%
Total	\$ 892,446	100.00000%

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

Registers of Deeds' Supplemental Pension Fund
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023

Deferred Outflows Of Resources						
Employer	Net Pension Liability (Asset)	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
ALAMANCE	\$ (202,155)	\$ -	\$ 102,684	\$ -	\$ -	\$ 102,684
ALEXANDER	(35,319)	-	17,940	-	-	17,940
ALLEGHANY	(27,781)	-	14,111	-	293	14,404
ANSON	(21,616)	-	10,980	-	-	10,980
ASHE	(42,615)	-	21,646	-	-	21,646
AVERY	(40,544)	-	20,594	-	3,882	24,476
BEAUFORT	(53,932)	-	27,395	-	-	27,395
BERTIE	(13,556)	-	6,886	-	-	6,886
BLADEN	(28,254)	-	14,352	-	-	14,352
BRUNSWICK	(295,162)	-	149,926	-	9,517	159,443
BUNCOMBE	(322,735)	-	163,932	-	41,245	205,177
BURKE	(92,480)	-	46,975	-	-	46,975
CABARRUS	(255,522)	-	129,792	-	52,561	182,353
CALDWELL	(97,650)	-	49,601	-	-	49,601
CAMDEN	(11,682)	-	5,934	-	2,603	8,537
CARTERET	(124,137)	-	63,055	-	11,364	74,419
CASWELL	(18,634)	-	9,465	-	154	9,619
CATAWBA	(210,579)	-	106,963	-	-	106,963
CHATHAM	(95,825)	-	48,674	-	25,042	73,716
CHEROKEE	(48,492)	-	24,631	-	-	24,631
CHOWAN	(20,667)	-	10,498	-	-	10,498
CLAY	(18,590)	-	9,443	-	1,374	10,817
CLEVELAND	(122,540)	-	62,244	-	-	62,244
COLUMBUS	(55,657)	-	28,271	-	-	28,271
CRAVEN	(132,131)	-	67,115	-	-	67,115
CUMBERLAND	(418,648)	-	212,651	-	-	212,651
CURRITUCK	(46,183)	-	23,458	-	12,511	35,969
DARE	(88,170)	-	44,786	-	22,833	67,619
DAVIDSON	(195,399)	-	99,252	-	4,391	103,643
DAVIE	(50,175)	-	25,486	-	-	25,486
DUPLIN	(53,062)	-	26,953	-	-	26,953
DURHAM	(377,757)	-	191,880	-	24,534	216,414
EDGECOMBE	(37,987)	-	19,295	-	1,462	20,757
FORSYTH	(365,015)	-	185,408	-	93,704	279,112
FRANKLIN	(90,438)	-	45,937	-	-	45,937
GASTON	(309,855)	-	157,390	-	-	157,390
GATES	(8,876)	-	4,508	-	-	4,508
GRAHAM	(45,792)	-	23,260	-	-	23,260
GRANVILLE	(54,122)	-	27,491	-	894	28,385
GREENE	(14,648)	-	7,440	-	-	7,440
GUILFORD	(485,295)	-	246,504	-	-	246,504
HALIFAX	(48,342)	-	24,555	-	-	24,555
HARNETT	(190,155)	-	96,588	-	-	96,588
HAYWOOD	(92,023)	-	46,743	-	-	46,743
HENDERSON	(145,958)	-	74,139	-	5,494	79,633
HERTFORD	(19,270)	-	9,788	-	-	9,788
HOKE	(52,416)	-	26,624	-	12,931	39,555
HYDE	(5,797)	-	2,945	-	268	3,213
IREDELL	(247,639)	-	125,788	-	12,319	138,107
JACKSON	(57,761)	-	29,339	-	6,453	35,792
JOHNSTON	(312,384)	-	158,675	-	5,638	164,313
JONES	(9,527)	-	4,839	-	341	5,180
LEE	(76,243)	-	38,727	-	-	38,727
LENOIR	(42,186)	-	21,428	-	-	21,428
LINCOLN	(128,352)	-	65,196	-	1,958	67,154
MACON	(49,144)	-	24,962	-	3,430	28,392
MADISON	(27,011)	-	13,720	-	-	13,720
MARTIN	(19,232)	-	9,769	-	-	9,769
MCDOWELL	(49,877)	-	25,335	-	-	25,335
MECKLENBURG	(762,123)	-	387,118	-	140,081	527,199
MITCHELL	(21,184)	-	10,760	-	-	10,760
MONTGOMERY	(27,462)	-	13,949	-	2,006	15,955
MOORE	(164,645)	-	83,631	-	14,711	98,342
NASH	(107,275)	-	54,490	-	-	54,490
NEW HANOVER	(287,288)	-	145,927	-	131,540	277,467
NORTHAMPTON	(17,694)	-	8,988	-	-	8,988
ONSLow	(293,512)	-	149,088	-	-	149,088
ORANGE	(142,010)	-	72,133	-	-	72,133
PAMLICO	(17,649)	-	8,965	-	274	9,239
PASQUOTANK	(50,068)	-	25,432	-	-	25,432
PENDER	(91,670)	-	46,564	-	9,841	56,405
PERQUIMANS	(16,606)	-	8,435	-	171	8,606
PERSON	(43,715)	-	22,205	-	-	22,205
PITT	(195,997)	-	99,556	-	2,763	102,319
POLK	(29,213)	-	14,839	-	101	14,940
RANDOLPH	(145,867)	-	74,093	-	-	74,093
RICHMOND	(33,013)	-	16,769	-	-	16,769
ROBESON	(109,760)	-	55,752	-	-	55,752

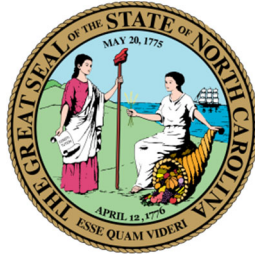
Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
\$ 8,950	\$ -	\$ 18,476	\$ 27,426	\$ 43,890	\$ (10,625)	\$ 33,265	
1,564	-	1,822	3,386	7,668	(1,673)	5,995	
1,230	-	10,346	11,576	6,031	(5,044)	987	
957	-	4,795	5,752	4,693	(1,338)	3,355	
1,887	-	3,092	4,979	9,252	(1,557)	7,695	
1,795	-	1,966	3,761	8,803	727	9,530	
2,388	-	7,264	9,652	11,709	(2,888)	8,821	
600	-	2,528	3,128	2,943	(1,654)	1,289	
1,251	-	4,235	5,486	6,134	(1,309)	4,825	
13,067	-	6,652	19,719	64,082	(11,777)	52,305	
14,288	-	-	14,288	70,069	26,600	96,669	
4,094	-	17,318	21,412	20,078	(8,693)	11,385	
11,312	-	-	11,312	55,476	7,853	63,329	
4,323	-	19,415	23,738	21,201	(9,859)	11,342	
517	-	-	517	2,536	1,721	4,257	
5,496	-	-	5,496	26,951	718	27,669	
825	-	1,116	1,941	4,046	1,189	5,235	
9,322	-	23,960	33,282	45,719	(11,759)	33,960	
4,242	-	-	4,242	20,804	2,894	23,698	
2,147	-	2,661	4,808	10,528	(2,352)	8,176	
915	-	2,573	3,488	4,487	(2,589)	1,898	
823	-	-	823	4,036	163	4,199	
5,425	-	26,324	31,749	26,604	(14,156)	12,448	
2,464	-	10,607	13,071	12,084	(4,167)	7,917	
5,849	-	5,357	11,206	28,687	(3,170)	25,517	
18,534	-	50,956	69,490	90,892	(23,190)	67,702	
2,045	-	-	2,045	10,027	2,317	12,344	
3,903	-	-	3,903	19,142	1,945	21,087	
8,650	-	10,874	19,524	42,423	(20,464)	21,959	
2,221	-	5,062	7,283	10,893	(1,396)	9,497	
2,349	-	9,055	11,404	11,520	(5,700)	5,820	
16,724	-	-	16,724	82,014	92,799	174,813	
1,682	-	1,008	2,690	8,247	(721)	7,526	
16,159	-	19,663	35,822	79,248	33,038	112,286	
4,004	-	8,633	12,637	19,635	(8,181)	11,454	
13,717	-	27,163	40,880	67,272	(14,416)	52,856	
393	-	251	644	1,927	264	2,191	
2,027	-	13,626	15,653	9,942	(12,282)	(2,340)	
2,396	-	31	2,427	11,750	871	12,621	
648	-	3,599	4,247	3,180	(1,373)	1,807	
21,484	-	6,506	27,990	105,362	881	106,243	
2,140	-	7,522	9,662	10,495	(3,960)	6,535	
8,418	-	32,049	40,467	41,284	(23,839)	17,445	
4,074	-	6,753	10,827	19,979	(2,847)	17,132	
6,462	-	-	6,462	31,689	6,534	38,223	
853	-	2,840	3,693	4,184	(523)	3,661	
2,320	-	-	2,320	11,380	4,948	16,328	
257	-	1,896	2,153	1,259	(1,045)	214	
10,963	-	-	10,963	53,765	853	54,618	
2,557	-	-	2,557	12,540	8,349	20,889	
13,829	-	2,931	16,760	67,821	(13,245)	54,576	
422	-	1,134	1,556	2,068	(28)	2,040	
3,375	-	12,611	15,986	16,553	(6,624)	9,929	
1,868	-	7,666	9,534	9,159	(4,387)	4,772	
5,682	-	9,144	14,826	27,866	(7,109)	20,757	
2,176	-	3,910	6,086	10,670	(1,127)	9,543	
1,196	-	252	1,448	5,864	3,984	9,848	
851	-	3,170	4,021	4,175	(712)	3,463	
2,208	-	5,817	8,025	10,829	(2,985)	7,844	
33,740	-	-	33,740	165,464	105,818	271,282	
938	-	3,929	4,867	4,599	(2,942)	1,657	
1,216	-	1,706	2,922	5,962	874	6,836	
7,289	-	18,132	25,421	35,746	(4,256)	31,490	
4,749	-	10,557	15,306	23,290	(5,621)	17,669	
12,718	-	39,325	52,043	62,373	22,148	84,521	
783	-	3,278	4,061	3,841	(1,278)	2,563	
12,994	-	23,488	36,482	63,724	(11,785)	51,939	
6,287	-	16,692	22,979	30,832	(6,351)	24,481	
781	-	558	1,339	3,832	(866)	2,966	
2,217	-	4,619	6,836	10,870	(2,657)	8,213	
4,058	-	-	4,058	19,902	1,438	21,340	
735	-	1,482	2,217	3,605	(523)	3,082	
1,935	-	4,747	6,682	9,491	(3,187)	6,304	
8,677	-	33,150	41,827	42,553	(13,656)	28,897	
1,293	-	2,404	3,697	6,342	(1,156)	5,186	
6,458	-	18,020	24,478	31,669	(6,134)	25,535	
1,462	-	3,686	5,148	7,167	(1,342)	5,825	
4,859	-	23,340	28,199	23,830	(20,328)	3,502	

Registers of Deeds' Supplemental Pension Fund
Schedule of Pension Amounts by Employer
As of and For the Year Ended June 30, 2023

Deferred Outflows Of Resources						
Employer	Net Pension Liability (Asset)	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
ROCKINGHAM	(114,369)	-	58,094	-	-	58,094
ROWAN	(175,954)	-	89,375	-	-	89,375
RUTHERFORD	(83,929)	-	42,632	-	-	42,632
SAMPSON	(55,081)	-	27,978	-	-	27,978
SCOTLAND	(40,577)	-	20,611	-	-	20,611
STANLY	(88,717)	-	45,063	-	-	45,063
STOKES	(47,168)	-	23,959	-	-	23,959
SURRY	(90,277)	-	45,856	-	-	45,856
SWAIN	(16,337)	-	8,298	-	-	8,298
TRANSYLVANIA	(49,984)	-	25,389	-	147	25,536
TYRRELL	(3,742)	-	1,901	-	146	2,047
UNION	(372,040)	-	188,977	-	10,995	199,972
VANCE	(42,657)	-	21,667	-	-	21,667
WAKE	(1,237,544)	-	628,607	-	152,962	781,569
WARREN	(18,706)	-	9,501	-	211	9,712
WASHINGTON	(10,458)	-	5,312	-	632	5,944
WATAUGA	(75,941)	-	38,574	-	3,502	42,076
WAYNE	(116,776)	-	59,316	-	-	59,316
WILKES	(74,328)	-	37,754	-	-	37,754
WILSON	(80,372)	-	40,825	-	-	40,825
YADKIN	(39,347)	-	19,986	-	-	19,986
YANCEY	(22,955)	-	11,660	-	57	11,717
Total for all Employers	\$ (12,017,004)	\$ -	\$ 6,103,995	\$ -	\$ 827,336	\$ 6,931,331

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

Deferred Inflows Of Resources				Pension Expense			
Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Deferred Inflows of Resources	Proportional Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportional Share of Contributions	Total Employer Pension Expense	
5,063	-	23,693	28,756	24,831	(10,909)	13,922	
7,790	-	17,846	25,636	38,201	(10,636)	27,565	
3,716	-	5,564	9,280	18,222	(4,186)	14,036	
2,438	-	10,236	12,674	11,959	(4,720)	7,239	
1,796	-	10,366	12,162	8,810	(4,374)	4,436	
3,928	-	9,310	13,238	19,261	(7,139)	12,122	
2,088	-	5,119	7,207	10,241	(2,931)	7,310	
3,997	-	19,559	23,556	19,600	(6,090)	13,510	
723	-	1,231	1,954	3,547	(930)	2,617	
2,213	-	1,252	3,465	10,852	(1,960)	8,892	
166	-	480	646	812	(41)	771	
16,470	-	30,572	47,042	80,773	(18,387)	62,386	
1,888	-	7,757	9,645	9,261	(1,287)	7,974	
54,787	-	-	54,787	268,682	96,890	365,572	
828	-	500	1,328	4,061	(1,052)	3,009	
463	-	2,840	3,303	2,271	(503)	1,768	
3,362	-	930	4,292	16,488	(644)	15,844	
5,170	-	17,277	22,447	25,353	(4,309)	21,044	
3,291	-	11,572	14,863	16,137	(7,174)	8,963	
3,558	-	10,935	14,493	17,450	(2,566)	14,884	
1,742	-	5,647	7,389	8,543	(2,050)	6,493	
1,016	-	916	1,932	4,984	(1,084)	3,900	
\$ 532,000	\$ -	\$ 827,344	\$ 1,359,344	\$ 2,608,996	\$ (2)	\$ 2,608,994	



Notes to the Schedules

Note 1 - Summary of Significant Accounting and Reporting Policies

A. Basis of Accounting - Employers participating in the Teachers' and State Employees' Retirement System (TSERS) plan, the Local Governmental Employees' Retirement System (LGERS) plan, and the Registers of Deeds' Supplemental Pension Fund (RODSPF) 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 schedules of employer allocations and the schedules of pension amounts by employer provide employers with the required information for financial reporting.

There are two schedules for each plan (a schedule of employer allocations as of and for the fiscal year ended June 30, 2023, and a schedule of pension amounts by employer as of and for the fiscal year ended June 30, 2023, collectively the "pension schedules") for use by the employers in these plans. The underlying financial information used to prepare the pension schedules is based on TSERS's, LGERS's, and RODSPF's financial statements. The financial statements of these plans 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 each plan. The plans' financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.

B. Schedules of Employer Allocations - The schedules of employer allocations provide information used to allocate the net pension liability (asset) among each of the employers in these plans. 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 plans. The basis for the employer's proportion should be consistent with the manner in which contributions to the plan are determined.

Contributions to the TSERS and LGERS plans are based on a percentage of salary. The plans' actuary has supplied a schedule of each employer's present value of future salary as the basis for allocating each employer's proportional share of collective amounts. This present value of future salary is based on the plans' actuarial assumptions and reflects the current demographics of each employer, along with the employer's expected long-term contribution effort to these plans.

Contributions to the RODSPF plan are based on a percentage of monthly fees collected by the registers of deeds. The plan's liabilities have been allocated based on actual contribution amounts for the measurement period. Since each employer was active for the entire year, no adjustments for inactive employers or employers that joined the plan during the year were necessary. Employer contributions received by July 31 with pay dates that fall within RODSPF's fiscal year ended June 30, 2023 are used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the schedule of employer allocations.

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

Note 2 - Plan Descriptions

A. Teachers' and State Employees' Retirement System

Plan Administration: The State of North Carolina administers the Teachers' and State Employees' Retirement System (TSERS) plan. This plan is a cost-sharing, multiple-employer, defined benefit pension plan established by the State to provide pension benefits for general employees and law enforcement officers (LEOs) of the State, general employees and LEOs of its component units, and employees of Local Education Agencies (LEAs) and charter schools not in the reporting entity. Membership is comprised of employees of the State (state agencies and institutions), universities, community colleges, and certain proprietary component units along with the LEAs and charter schools that elect to join the Retirement System. Benefit provisions are established by General Statute 135-5 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, 2023 is 293.

Management of the plan is vested in the TSERS Board of Trustees, which consists of 13 members – eight appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer, the State Superintendent and the Director of the Office of State Human Resources who serve as ex-officio members.

Benefits Provided: TSERS provides retirement and survivor benefits. Retirement benefits are determined as 1.82% 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 unreduced retirement benefits at age 65 with five years of membership 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 reduced retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of membership service. Survivor benefits are available to eligible beneficiaries of general 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 five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life in

lieu of the return of the member's contributions that is generally available to beneficiaries of deceased members. The plan does not provide for automatic post-retirement benefit increases.

TSERS plan members who are LEOs are eligible to retire with unreduced 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 reduced retirement benefits at age 50 with 15 years of creditable service as an officer. LEOs who complete 25 years of creditable service with 15 years as an officer are eligible to retire with reduced 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 (not including sick leave) 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 in lieu of the return of the member's contributions that is generally available to beneficiaries of deceased members.

Contributions: Contribution provisions are established by General Statute 135-8 and may be amended only by the North Carolina General Assembly. Plan members are required to contribute 6% of their annual pay. The contribution rate for employers is set each year by the North Carolina General Assembly in the Appropriations Act and may not be less than the contribution rate required of plan members. The Board of Trustees establishes a funding policy from which an accrued liability rate and a normal contribution rate are developed by the consulting actuary. The sum of those two rates developed under the funding policy is the actuarially determined contribution rate (ADC). The Board of Trustees may further adopt a contribution rate policy that is higher than the ADC known as the required employer contribution to be recommended to the North Carolina General Assembly. The State's and other participating employers' contractually required contribution rate for the year ended June 30, 2023 was 17.38% of covered payroll. This was equal to the actuarially determined contribution. The actuarially determined contribution included 1.24% of covered payroll to satisfy the cost of the one-time cost of living supplement for retirees enacted through Section 39.20.(a) of Session Law 2022-74 and paid in October 2022. This amount, combined with plan member contributions and investment income, funds the benefits earned by plan members during the year, a payment to reduce the net pension liability and administrative expenses.

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 TSERS.

B. Local Governmental Employees' Retirement System

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 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, 2023, is 903.

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.

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 unreduced 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 reduced 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 in lieu of the return of the member's contributions that is generally available to beneficiaries of deceased members. 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 LEOs are eligible to retire with unreduced 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 reduced retirement benefits at age 50 with 15 years of creditable service as an officer. LEOs who complete 25 years of creditable service with 15 years as an officer are eligible to retire with reduced 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 in lieu of the return of the member's contributions that is generally available to beneficiaries of deceased members.

Contributions: Contribution provisions are established by 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 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, 2023, all employers made contributions of 13.10% of covered payroll for law enforcement officers and 12.10% for general employees and firefighters. These were different than the actuarially determined contributions inclusive of the cost of the one-time supplement for retirees approved by the LGERS Board of Trustees in January 2022 and paid in October 2022. The employer contribution rate for law enforcement officers was less than the actuarially determined contribution of 13.44%. The employer contribution rate for general employees and firefighters was greater than the actuarially determined contribution of 11.66%. 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.

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.

C. Registers of Deeds' Supplemental Pension Fund

Plan Administration: The State of North Carolina administers the Registers of Deeds' Supplemental Pension Fund (RODSPF) which is a cost-sharing, multiple-employer, defined benefit pension plan established by the State of North Carolina to provide supplemental pension benefits for all eligible, retired county registers of deeds. Membership is comprised of registers of deeds who are retired from the Local Governmental Employees' Retirement System (LGERS) or an equivalent locally sponsored plan and have met the statutory eligibility requirements. At June 30, 2023, there were 105 individuals receiving benefits in the plan with 100 counties participating. Benefit provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. The State's only cost in the plan is administration.

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.

Benefits Provided: An individual's eligibility to receive benefits under the RODSPF is based on at least 10 years of service as a register of deeds. An individual's benefit amount in a given year is limited to the lesser of the following:

- 1) The member’s years of service multiplied by the value of one share of accumulated contributions available for benefits for that year, as specified in General Statute 161-50.3; and
- 2) The benefit amount is limited to the lesser of the following:
 - a. Seventy-five percent (75%) of a member’s annual compensation, computed on the latest monthly rate (including any and all supplements); for registers of deeds who began serving after September 10, 2009, this 75% limit is applied to the benefit after combining the benefit with the maximum retirement allowance upon retirement under the LGERS or equivalent locally sponsored retirement plan; or
 - b. One thousand five hundred dollars (\$1,500).

Because of the statutory limits noted above, not all contributions available for benefits are distributed. The plan does not provide for automatic post-retirement benefit increases.

Contributions: Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary’s required contribution. The actuarially determined contribution for the fiscal year ended 2023 is zero. Registers of deeds do not contribute.

Note 3 - Net Pension Liability (Asset)

The components of the net pension liability (asset) of the participating employers at June 30, 2023, calculated in accordance with GASB Statement No. 67, *Financial Reporting for Pension Plans*, are shown in the following table (dollars in thousands):

	TSERS	LGERS	RODSPF
Total Pension Liability	\$ 97,921,037	\$ 37,828,184	\$ 33,626
Plan Fiduciary Net Position	81,249,054	31,205,097	45,643
Net Pension Liability (Asset)	<u>\$ 16,671,983</u>	<u>\$ 6,623,087</u>	<u>\$ (12,017)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.97%	82.49%	135.74%

The total pension liability is calculated by TSERS’s, LGERS’s, and RODSPF’s actuary. The plans’ fiduciary net positions are reported in the State of North Carolina’s *Annual Comprehensive Financial Report*. In addition, the net pension liability (asset) is disclosed in the State of North Carolina’s notes to the financial statements.

Note 4 - Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation performed as of December 31, 2022. 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, 2023. The update procedures incorporated the actuarial assumptions used in the valuation. The entry age normal actuarial cost method was utilized.

	<u>TSERS</u>	<u>LGERS</u>	<u>RODSPF</u>
	(1)	(1)	(1)
Valuation Date	12/31/22	12/31/22	12/31/22
Inflation	2.5%	2.5%	2.5%
Salary Increases	3.25-8.05%	3.25-8.25%	3.25-8.25%
Investment Rate of Return (2)	6.5%	6.5%	3%

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

(2) Investment rate of return includes inflation assumption and is net of pension plan investment expense.

Benefit recipients of TSERS and LGERS received a one-time benefit supplement payment equal to 4% and 2%, respectively, of the member's annual benefit amount, paid in October 2022, as granted by the North Carolina General Assembly for the fiscal year ending June 30, 2023.

Benefit recipients of TSERS received a one-time benefit supplement payment equal to 4% of the member's annual benefit amount, paid in November 2023, as granted by the North Carolina General Assembly for the fiscal year ending June 30, 2024.

These one-time supplements for benefit recipients of TSERS and LGERS do not change the ongoing monthly benefits, and absent additional action by governing authorities, the payments will not recur in future years.

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

Future and ad hoc cost-of-living adjustment amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The actuarial assumptions used in the December 31, 2022 valuations were based on the results of an actuarial experience review for the period January 1, 2015 through December 31, 2019. This actuarial experience review is reflected in the schedule of pension amounts by employer as a deferred outflows 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.

Discount Rate: The discount rate used to measure the total pension liability was 6.5% except for RODSPF which was 3% for the December 31, 2022 valuation. This discount rate is in line with the long-term nominal expected return on pension plan investments. The calculation of the net pension liability (asset) 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 plans' 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 the total pension liability.

Note 5 - Collective Pension Expense

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

	<u>TSERS</u>	<u>LGERS</u>	<u>RODSPF</u>
Service Cost	\$ 1,932,122	\$ 917,160	\$ 1,151
Interest Cost on Total Pension Liability	6,027,474	2,312,550	1,025
Member Contributions	(1,059,460)	(524,830)	-
Plan Changes	213,711	-	-
Projected Earnings on Plan Investments	(5,067,648)	(1,936,517)	(1,400)
Administrative Expense	16,093	6,407	20
Other	(10,419)	(3,050)	-
Recognition (Amortization) of Deferred Inflows and Outflows of Resources:			
Difference Between Expected and Actual Experience	438,427	382,459	(224)
Difference Between Projected and Actual Earnings on Plan Investments	1,223,353	466,711	1,336
Changes in Assumptions	585,498	281,445	701
Collective Pension Expense	<u>\$ 4,299,151</u>	<u>\$ 1,902,335</u>	<u>\$ 2,609</u>

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

The recognition period for amortizing the deferred outflows and deferred inflows of resources is set forth by GASB Statement No. 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 these plans. The following tables present a summary of changes in the deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2023 (dollars in thousands):

TSERS: The average remaining service lives of all employees for *TSERS* is four years for the years ended June 30, 2023, 2022, 2021, and 2020. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

	Year of Deferral	Amortization Period	Beginning of Year Balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources						
Change in Assumptions	2021	4.00	\$ 1,170,996	\$ -	\$ 585,498	\$ 585,498
Differences Between Expected and Actual Experience	2020	4.00	64,624	-	64,624	-
Differences Between Expected and Actual Experience	2023	4.00	-	1,812,215	453,054	1,359,161
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2019-2023	5.00	4,874,786	991,713	1,223,353	4,643,146
Total			<u>\$ 6,110,406</u>	<u>\$ 2,803,928</u>	<u>\$ 2,326,529</u>	<u>\$ 6,587,805</u>
Deferred Inflows of Resources						
Difference Between Expected and Actual Experience	2021	4.00	\$ 70,898	\$ -	\$ 35,449	\$ 35,449
Differences Between Expected and Actual Experience	2022	4.00	131,404	-	43,802	87,602
Total			<u>\$ 202,302</u>	<u>\$ -</u>	<u>\$ 79,251</u>	<u>\$ 123,051</u>

Notes to the Schedules

LGERS: The average remaining service lives of all employees for LGERS is four years for the years ended June 30, 2023, 2022, 2021 and 2020, and five years for the year ended June 30, 2019. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

	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	2019	5.00	\$ 50,571	\$ -	\$ 50,571	\$ -
Differences Between Expected and Actual Experience	2020	4.00	44,487	-	44,487	-
Differences Between Expected and Actual Experience	2021	4.00	148,026	-	74,014	74,012
Differences Between Expected and Actual Experience	2023	4.00	-	885,328	221,332	663,996
Changes in Assumptions	2021	4.00	562,888	-	281,445	281,443
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2019-2023	5.00	<u>1,864,551</u>	<u>374,788</u>	<u>466,711</u>	<u>1,772,628</u>
Total			<u>\$ 2,670,523</u>	<u>\$ 1,260,116</u>	<u>\$ 1,138,560</u>	<u>\$ 2,792,079</u>
Deferred Inflows of Resources						
Differences Between Expected and Actual Experience	2022	4.00	<u>\$ 23,833</u>	<u>\$ -</u>	<u>\$ 7,945</u>	<u>\$ 15,888</u>

RODSPF: The average remaining service lives of all employees for RODSPF is 3 years for the years ended June 30, 2023, 2022, and 2021. The remaining unamortized balance is included in either deferred outflows of resources or in deferred inflows of resources as indicated.

	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	2021	3.00	\$ 102	\$ -	\$ 102	\$ -
Changes in Assumptions	2021	3.00	701	-	701	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2019-2023	5.00	<u>5,503</u>	<u>1,937</u>	<u>1,336</u>	<u>6,104</u>
Total			<u>\$ 6,306</u>	<u>\$ 1,937</u>	<u>\$ 2,139</u>	<u>\$ 6,104</u>
Deferred Inflows of Resources						
Differences Between Expected and Actual Experience	2022	3.00	\$ 240	\$ -	\$ 120	\$ 120
Differences Between Expected and Actual Experience	2023	3.00	-	618	206	412
Total			<u>\$ 240</u>	<u>\$ 618</u>	<u>\$ 326</u>	<u>\$ 532</u>

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

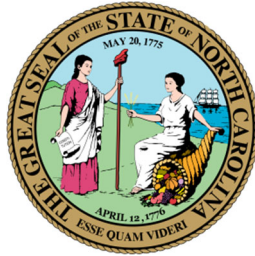
<u>Year Ending June 30:</u>	<u>TSERS</u>	<u>LGERS</u>	<u>RODSPF</u>
2024	\$ 2,113,139	\$ 1,010,457	\$ 1,401
2025	1,165,042	506,181	2,014
2026	2,988,232	1,184,597	1,772
2027	198,341	74,956	385
2028	-	-	-
Total	<u>\$ 6,464,754</u>	<u>\$ 2,776,191</u>	<u>\$ 5,572</u>

Note 7 - Additional Financial and Actuarial Information

These schedules are designed to provide employers information for preparation of disclosures in accordance with GASB Statement No. 68. Additional financial information for TSERS, LGERS, and RODSPF (including the disclosure of the net pension liability/asset) is located in the State of North Carolina's *Annual Comprehensive Financial Report* for the fiscal year ended June 30, 2023. The additional financial and actuarial information is available at <https://www.osc.nc.gov/public-information/2023-annual-comprehensive-financial-report> or by contacting the North Carolina Retirement Systems at:

3200 Atlantic Avenue
Raleigh, North Carolina 27604

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



Independent Auditor's Report



North Carolina Office of the State Auditor

Jessica N. Holmes, J.D., State Auditor

www.auditor.nc.gov

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 schedules of employer allocations of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense included in the accompanying schedules of pension amounts by employer of the Teachers' and State Employees' Retirement System, Local Governmental Employees' Retirement System, and the Registers of Deeds' Supplemental Pension Fund as of and for the year ended June 30, 2023, and the related notes (hereafter referred to as "the schedules"), and have issued our report thereon dated March 28, 2024.

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 opinions 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.

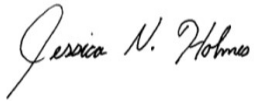
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in 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.



Jessica N. Holmes, J.D.
State Auditor

Raleigh, North Carolina

March 28, 2024

Ordering Information

Copies of this report may be obtained by contacting:

Office of the State Auditor
State of North Carolina
20601 Mail Service Center
Raleigh, North Carolina 27699

Telephone: 919-807-7500
Fax: 919-807-7647
Internet: www.auditor.nc.gov



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Telephone: 1-800-730-8477

Internet: www.auditor.nc.gov/about-us/state-auditors-tipline

For additional information contact the North Carolina Office of the State Auditor at:

919-807-7666



This audit required 248 hours at an approximate cost of \$33,728, plus actuarial costs of \$5,750.